

Budgets of local government units in Mazowieckie Voivodship in 2020

30 September 2021

 **106.7%**

Revenue dynamics of JST budgets (y/y)

Local government units (JST) obtained revenue by 6.7% higher than in 2019. At the same time, expenditure increased by 6.9%. The result of budgets of local government units amounted to minus PLN 634.2 million compared to minus PLN 536.7 million in the previous year. The ratio of the deficit to total income was at the level of 1.3%.

As of 1 January 2020, there were 37 powiats, 5 cities with powiat status and 314 gminas in Mazowieckie Voivodship. Cities with powiat status carry out tasks of both gmina and powiat and they draw up one budget, therefore revenue and expenditure of gminas are given excluding revenue and expenditure of gminas which are also cities with powiat status; revenue and expenditure of cities with powiat status, in turn, are given jointly with revenue and expenditure of gmina and powiat part. Thus, data included in the publication concern 309 gminas. The number of units at individual levels of territorial division did not change compared to the previous year.

Table 1. Revenue, expenditure and budget result of local government units in 2020

SPECIFICATION	Revenue	Expenditure	Result	Revenue	Expenditure
	In PLN millions			2019=100	
TOTAL	49 530,7	50 164,8	-634,2	106,7	106,9
Gminas	19 459,2	18 867,2	591,9	110,1	106,0
Cities with powiat status	22 097,8	23 818,8	-1 720,9	102,9	107,6
Powiats	4 448,5	4 160,6	287,9	112,7	110,1
Voivodship	3 525,2	3 318,3	206,9	106,2	102,8
	Per capita in PLN			2019=100	
TOTAL
Gminas	6 129	5 943	186	109,8	105,7
Cities with powiat status	9 807	10 571	-764	102,5	107,2
Powiats	1 401	1 311	91	112,4	109,8
Voivodship	649	611	38	105,9	102,5

Revenue of budgets of local government units

In 2020, local government units of Mazowieckie Voivodship generated the total revenue in the amount of PLN 49,530.7 million. The highest revenue was generated by cities with powiat status and gminas (44.6% and 39.3%, respectively), and to a much lesser extent – powiats and voivodships (9.0% and 7.1%).

The main source of revenue for local government units is own revenue – in 2020 it amounted to PLN 28,294.0 million, constituting 57.1% of total revenue (by 1.8 pp less than in the previous year). The largest share of own revenue in total revenue was recorded in the voivodship budget – 83.6% and in budgets of cities with powiat status – 64.5%, while smaller in gmina and powiat budgets – 46.4% each.

Own revenue accounted for 57% of total revenue

Table 2. Revenue of budgets of local government units by type in 2020

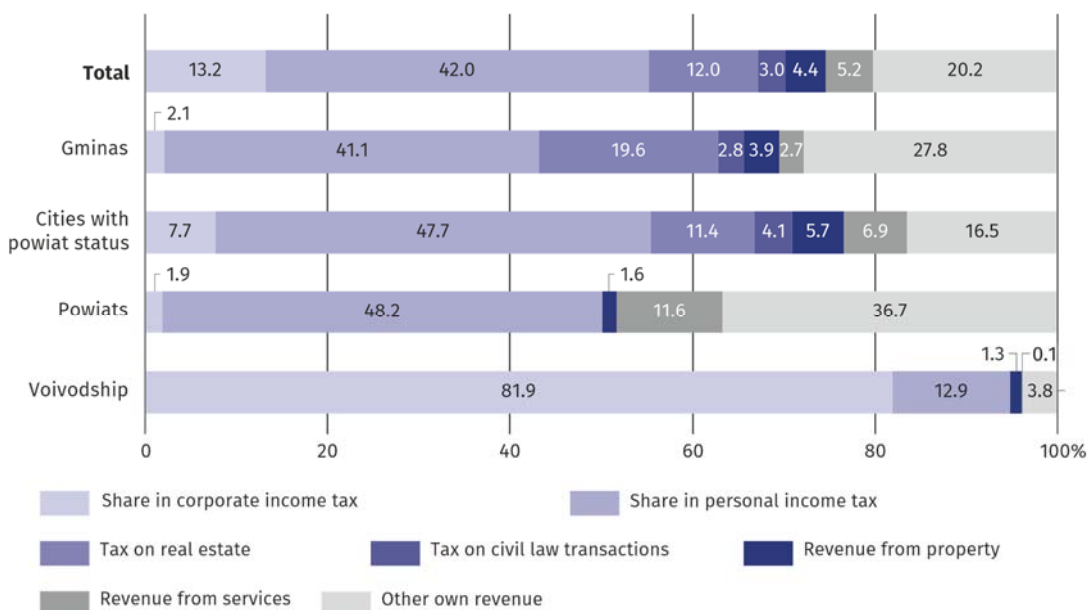
SPECIFICATION	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	in PLN thousands				
Own revenue	49 530 653,1	19 459 166,8	22 097 827,5	4 448 481,1	3 525 177,6
of which:	28 293 992,4	9 022 555,5	14 259 402,0	2 065 019,1	2 947 015,7
share in income tax					
corporate income tax	15 625 733,0	3 891 528,8	7 906 915,1	1 034 079,7	2 793 209,5
personal income tax	3 741 261,2	186 906,8	1 102 376,3	38 995,9	2 412 982,2
tax on real estate	11 884 471,8	3 704 622,0	6 804 538,7	995 083,8	380 227,2
tax on civil law transactions	3 401 143,8	1 770 877,3	1 630 266,6	.	.
revenue from property	837 492,8	248 206,2	589 286,6	.	.
revenue from services	1 231 324,2	351 623,8	809 269,6	32 701,9	37 729,0
Grants	1 471 434,4	240 910,5	987 606,3	239 035,6	3 882,0
of which:	12 062 824,1	6 435 652,0	4 398 527,4	755 069,6	473 575,3
from state budget					
for tasks realized on the basis of agreements between local government units	9 960 928,6	5 745 999,5	3 638 571,2	503 668,2	72 689,7
from paragraphs 200 and 620 ^a	9 118 297,1	5 352 693,0	3 306 617,6	387 814,8	71 171,7
from paragraphs 205 and 625 ^a	207 123,3	94 276,1	28 412,8	11 302,3	73 132,1
General subvention from the state budget	1 438 161,8	412 643,1	618 381,3	89 948,7	317 188,8
of which educational part	9 173 836,6	4 000 959,3	3 439 898,1	1 628 392,4	104 586,7
Own revenue	7 384 076,9	2 993 746,2	3 095 371,9	1 196 782,8	98 175,9

a Of the classification of budget revenue and expenditure.

The most important items in own revenue of local government units are shares in personal income tax (PIT) and corporate income tax (CIT). In 2020, revenue from participation in PIT amounted to PLN 11,884.5 million, and from CIT – PLN 3,741.3 million, representing 42.0% and 13.2% of own revenue.

Over 40% of own revenue of local government units was the revenue from personal income tax

Chart 1. Structure of own revenue of local government units by type in 2020



When comparing the structure of own revenue by type for particular levels of local government units, it can be concluded that the largest share of income from personal income tax occurred in powiat budgets (48.2%), and from corporate tax - in the voivodship budget (81.9%). In addition, for budgets of gminas and cities with powiat status, the property tax is a significant source of income, accounting for 19.6% and 11.4% of the entity's own revenue.

In addition to own revenue, in 2020, local government units' accounts received grants in the amount of PLN 12,062.8 million, of which PLN 1,645.3 million were grants from paragraphs 200 and 620 as well as 205 and 625 of budget classification¹. In total, grants accounted for 24.4% of total income, from 13.4% in the voivodship budget to 33.1% in gminas' budgets.

Moreover, local government units received a general subvention from the state budget in the amount of PLN 9,173.8 million, i.e. 18.5% of total revenue. The largest part of the general subvention (80.5%) was the educational part – PLN 7,384.1 million. The general subvention had the largest share in the revenue of powiat budgets (36.6%), and the smallest - in the voivodship budget (3.0%).

Compared to 2019, the total revenue of local government units was higher by PLN 3,124.4 million, i.e. by 6.7%. A higher than average increase in income was recorded in powiats' (by 12.7%) and in gminas' budgets (by 10.1%), while smaller in the voivodship budget (by 6.2%), and in the budgets of cities with powiat status (by 2.9%).

Total revenue increased mainly due to higher grants from the state budget for tasks in the field of government administration – by PLN 1,654.4 million (by 22.2%), which was mainly caused by the abolition from 1 July 2019 of the income criterion entitling to receive a benefit for the first child from the "Family 500+" programme². Moreover, funds for co-financing own tasks obtained from other sources increased significantly – by PLN 1,147.6 million, and the amount of educational subvention – by PLN 552.6 million.

In the structure of revenue of local government units by budget classification divisions, the main item is "Revenue from legal persons, from natural persons and from other entities without legal personality". In 2020, 42.4% of total income came in from this source (by 3.2 pp less than in the previous year). The revenue in question had the highest share in the voivodship budget (79.8%), while the lowest in powiats' budgets (25.6%). An important source of income is also "Miscellaneous settlements", which constituted 21.8% on average (from 13.0% in the voivodship budget to 43.4% in powiats' budgets). In addition, revenue from the "Family" section (16.7%), "Transport and communication" (4.7%), "Municipal economy and environment protection" (4.0%) and "Dwelling economy" (3.9%) had a significant share.

Units of each level of local government differ significantly in the amount of revenue per capita. [see table 1.]

The average value of this indicator for gminas in 2020 was PLN 6,129. Relatively the highest revenue was recorded in the gminas: Podkowa Leśna (PLN 9,821), Nadarzyn (PLN 9,646) and Lesznowola (PLN 9,620), while the lowest in the gminas: Solec nad Wisłą (PLN 4,424) and Przysucha (PLN 4,453) and Szydłowiec (PLN 4,509). It follows from the above that the revenue of gmina with the highest revenue per capita were by 2.2 times higher than in the gmina with the lowest revenue.

There was an average of PLN 9,807 of revenue from budgets of cities with powiat status per capita – from PLN 6,955 in Radom to PLN 10,347 in m.st. Warszawa.

Total revenue was by 6.7% higher than in the previous year

¹ Category of grants under paragraphs 200 and 620, as well as 205 and 625 comprises targeted grants awarded in accordance with the programmes with the participation of EU funds and other foreign capital, which are not subject to returns or payments within EU budget funds.

² Act of 26 April 2019 amending the Act on State Aid in Raising Children and certain other Acts (Journal of Laws 2019, item 924).

Map 1. Revenue of gmina budgets per capita in 2020

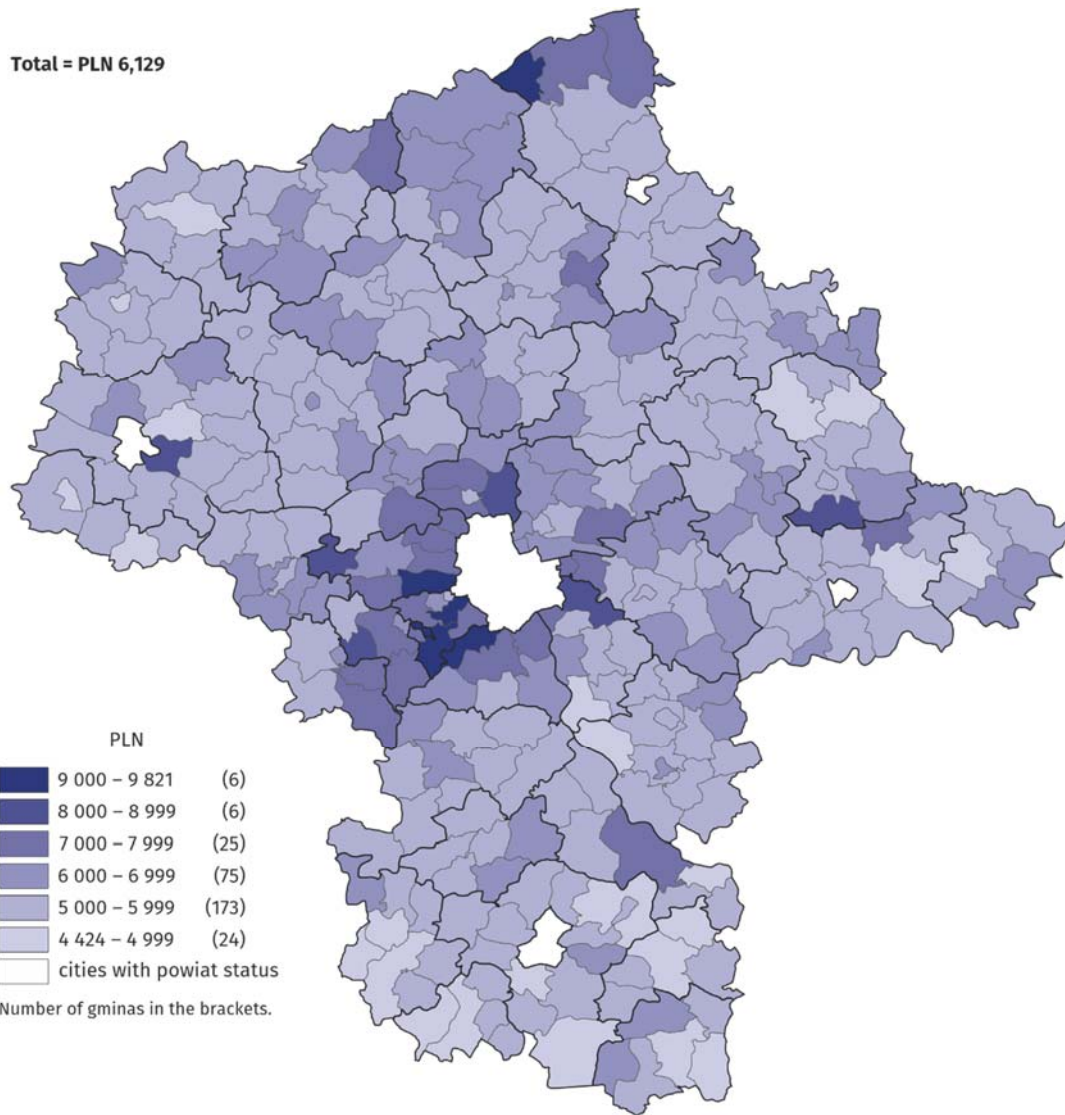
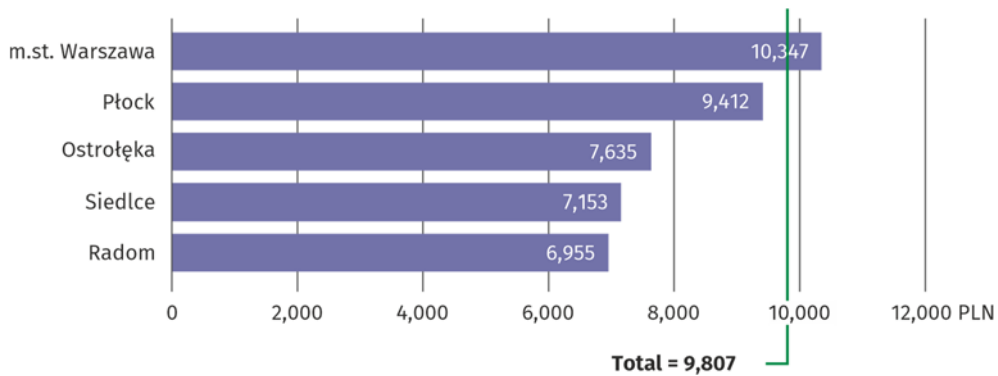
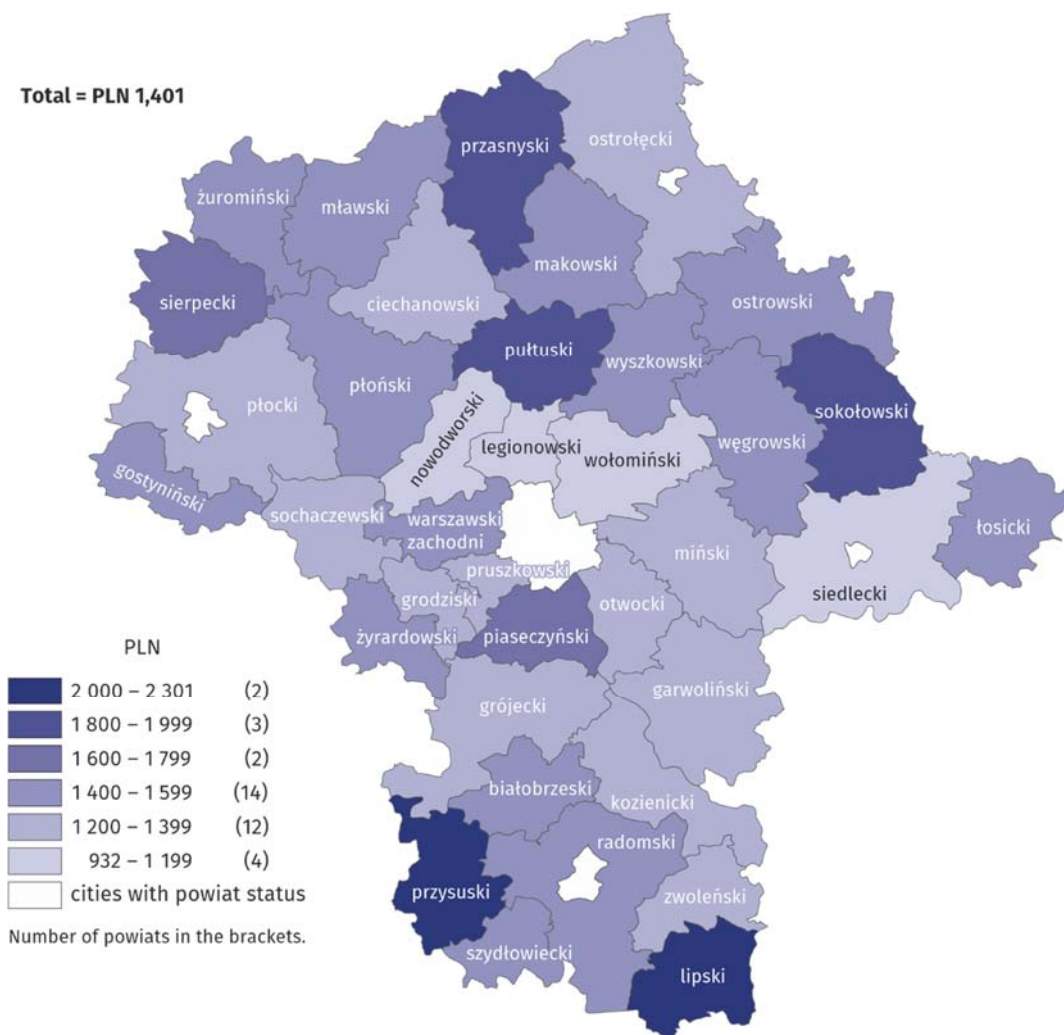


Chart 2. Revenue of budgets of cities with powiat status per capita in 2020



Map 2. Revenue of powiat budgets per capita in 2020



The total revenue of powiat budgets amounted to PLN 1,401 on average per capita. Relatively the highest was in the powiats: przysuski (PLN 2,301) and lipski (PLN 2,089) and the lowest in: nowodworski (PLN 932), legionowski (PLN 1,078) and siedlecki (PLN 1,097).

In addition to the amounts mentioned, there was an average of PLN 649 of total revenue from the voivodship budget per every inhabitant.

Expenditure of budgets of local government units

In 2020, total expenditure of local government units amounted to PLN 50,164,8 million, of which 47.5% was expenditure of cities with powiat status, 37.6% – gmina expenditure, 8.3% – powiat, and 6.6% – voivodship expenditure.

The main burden for budgets of local government units is current expenditure - in 2020 it amounted to PLN 43,428.2 million, constituting 86.6% of total expenditure. Of this amount, the largest part was spent on wages and salaries and similar expenditure (PLN 15,354.8 million) and on the purchase of materials and services (PLN 9,945.7 million). The mentioned types of expenditure accounted for 30.6% and 19.8% of total expenditure respectively. PLN 6,533.2 million was allocated for investments (13.0% of total expenditure), which accounted for almost the whole of property expenditure.

Almost 87% of total expenditure accounted for current expenditure

Table 3. Expenditure of budgets of local government units by type in 2020

SPECIFICATION	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	in PLN thousands				
TOTAL	50 164 829,5	18 867 247,3	23 818 761,6	4 160 551,4	3 318 269,2
Current expenditure	43 428 159,3	16 373 810,9	21 084 800,3	3 406 704,4	2 562 843,8
of which:					
grants	4 271 364,5	1 199 675,2	1 890 211,1	299 094,2	882 383,9
benefits for natural persons	8 802 858,7	5 400 299,7	3 263 520,8	129 295,1	9 743,0
current expenditure of budgetary units	27 893 211,1	9 571 469,9	14 468 832,6	2 796 188,1	1 056 720,6
of which:					
wages and salaries	12 997 432,9	4 909 753,3	5 930 924,2	1 773 128,1	383 627,3
wages and salaries related expenditures ^a	2 357 404,5	932 017,0	1 064 319,6	291 427,6	69 640,3
purchase of materials and services	9 945 742,3	3 170 834,9	5 766 845,6	537 444,6	470 617,1
public debt servicing	300 814,2	80 594,0	183 929,1	16 830,3	19 460,9
Property expenditure	6 736 670,1	2 493 436,5	2 733 961,2	753 847,0	755 425,5
of which investment ^b	6 533 204,9	2 448 901,2	2 604 592,5	735 077,7	744 633,5

a Including obligatory social security contribution and Labour Fund contribution, as well as a contribution for, the so-called, Bridging Pension Fund. b Including grants for financing investment tasks of local government budgetary establishments.

When comparing the structure of expenditure by type for particular levels of local government units, it can be stated that the highest share of current expenditure was recorded in budgets of cities with powiat status (88.5%), and the lowest in the voivodship budget (77.2%). Relatively the most was spent on wages and salaries and wages and salaries related expenditure from powiat budgets (in total 49.6% of total expenditure), and the least from the voivodship budget (13.7%). The purchase of materials and services was the largest burden for cities with powiat status (24.2% of total expenditure), and the smallest for powiats (12.9%). In the voivodship budget an important item on the expenditure side were grants (with a share of 26.6%). This type of expenditure accounted for only 6.4% of total gmina expenditure. For investments, relatively the most was expensed from the voivodship budget (22.4%), and the least from the budgets of cities with powiat status (10.9%).

In 2020, in comparison with the previous year, total expenditure of local government units was higher by PLN 3,221.9 million (by 6.9%). Higher than average growth in expenditure was recorded in powiats' budgets (by 10.1%) in budgets of cities with powiat status (by 7.6%), while smaller in gmina (by 6.0%) and voivodship budget (by 2.8%).

In turn, considering the dynamics of expenditure by type, it can be concluded that current expenditure increased by 10.4% (by PLN 4,077.7 million), and property expenditure decreased by 11.3% (by PLN 855.8 million), of which investment expenditure also by 11.3% (by PLN 836.3 million). The increase in current expenditure was mainly due to the increase in benefits for natural persons – by PLN 1,612.5 million (by 22.4%), which was related to the extension of the "Family 500+" programme from 1 July 2019 to all children regardless of income obtained by the family. Moreover, there was a significant increase in expenditure on wages and salaries and related expenditure – by PLN 1,057.0 million (by 7.4%).

In the structure of expenditure of local government units by sections of the budget classification in 2020, as in previous years, the largest share had "Education" (25.7%) and "Transport and communication" (16.1%). Expenditure in the "Education" division was the largest burden for the budgets of gminas and powiats (accounting for 30.7% and 28.0% of total expenditure respectively), while expenditure in the "Transport and communication" division – for the voivodship budget and for budgets of cities with powiat status (28.9% and 20.5%, respectively).

An important item in the expenditure of local government units is also the "Family" division with an average share of 17.7%, as well as "Public administration" – 7.6%. For gmina and cities with powiat status budgets, a significant burden was expenditure in the "Municipal economy

Total expenditure was by 6.9% higher than in the previous year

JST incurred the largest expenditure on "Education"

and environmental protection" division (respectively 10.1% and 7.5% of total expenditure), for powiats' budgets – expenditure in "Dwelling economy" division (6.2%), and for powiat budgets - in "Social assistance" division (10.0%). From the voivodship budget relatively much was spent on "Health care" (18.2%), "Miscellaneous settlements" (17.9%), and "Culture and national heritage" (9.7%).

Table 4. Expenditure of local government units budgets by divisions in 2020

SPECIFICATION	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	in PLN thousands				
GRAND TOTAL	50 164 829,5	18 867 247,3	23 818 761,6	4 160 551,4	3 318 269,2
of which:					
Agriculture and hunting	494 707,2	439 485,4	455,8	3 303,3	51 462,8
Transport and communication	8 063 977,7	1 464 889,0	4 893 812,4	747 221,1	958 055,2
Dwelling economy	1 665 536,6	339 334,8	1 270 634,4	24 118,7	31 448,7
Public administration	3 794 637,7	1 516 735,4	1 533 736,3	474 065,3	270 100,6
Public safety and fire care	850 621,0	208 356,4	409 064,1	209 187,1	24 013,5
Public debt servicing ^a	301 056,9	80 836,6	183 929,1	16 830,3	19 460,9
Miscellaneous settlements	2 124 592,3	106 638,1	1 259 015,1	163 933,8	595 005,3
Education	12 914 569,7	5 783 647,0	5 800 017,5	1 163 257,8	167 647,4
Health care	1 264 926,2	71 247,2	405 941,7	182 347,0	605 390,4
Social assistance	1 953 188,5	651 451,2	810 022,0	417 059,7	74 655,5
Other tasks in sphere of social policy	328 381,3	12 238,1	98 199,9	158 904,7	59 038,6
Educational care	1 137 312,6	170 668,4	640 550,9	294 991,6	31 101,7
Family	8 890 335,9	5 223 817,8	3 473 389,5	186 234,6	6 894,0
Municipal economy and environmental protection	3 728 355,5	1 908 327,1	1 776 815,3	10 579,8	32 633,3
Culture and national heritage	1 480 030,3	430 184,4	707 763,4	19 513,2	322 569,2
Physical education	706 739,9	339 842,1	338 734,6	9 723,9	18 439,2

^a Include expenditure on public debt servicing and on current expenditure of budgetary units related with this service.

In 2020, gminas' expenditure per capita amounted to PLN 5,943 on average. The following gminas incurred relatively the highest expenditure: Podkowa Leśna (PLN 11,077) and Lesznowola (PLN 10,339), while the smallest: Lipsko (PLN 4,178), Sobienie-Jeziory (PLN 4,311) and Przysucha (PLN 4,396). It is also worth noting that, per capita, the gmina with the highest expenditure allocated 2.7 times higher amount than the gmina in which expenditure was the lowest.

The average expenditure of budgets of cities with powiat status per capita amounted to PLN 10,571. The highest expenditure per capita was noted in m.st. Warszawa (PLN 11,277), and the lowest in Siedlce (PLN 7,311).

The total expenditure of powiat budgets in 2020 amounted to an average of PLN 1,311 per capita. Relatively the highest expenditure was recorded in the following powiats: przasnyski (PLN 2,503) and przysuski (PLN 2,032), and the lowest in: nowodworski (PLN 836) and siedlecki

Moreover, an average of PLN 611 was spent per capita from the voivodship budget.

Budget result of local government units

In 2020, the budgets of local government units in Mazowieckie Voivodship closed with a deficit of PLN 634.2 million in aggregate (compared to a deficit of PLN 536.7 million in 2019). This amount was mainly due to a deficit of budgets of cities with powiat status (PLN 1,720.9 million) and a budget surplus of gminas (PLN 591.9 million) and powiats (PLN 287.9 million) and voivodship budgets (PLN 206.9 million). In comparison with the previous year, the deficit of gmina budgets was 2.6 times higher, while the surplus of the voivodship budget and powiat

Budget result was negative the same as in the previous year

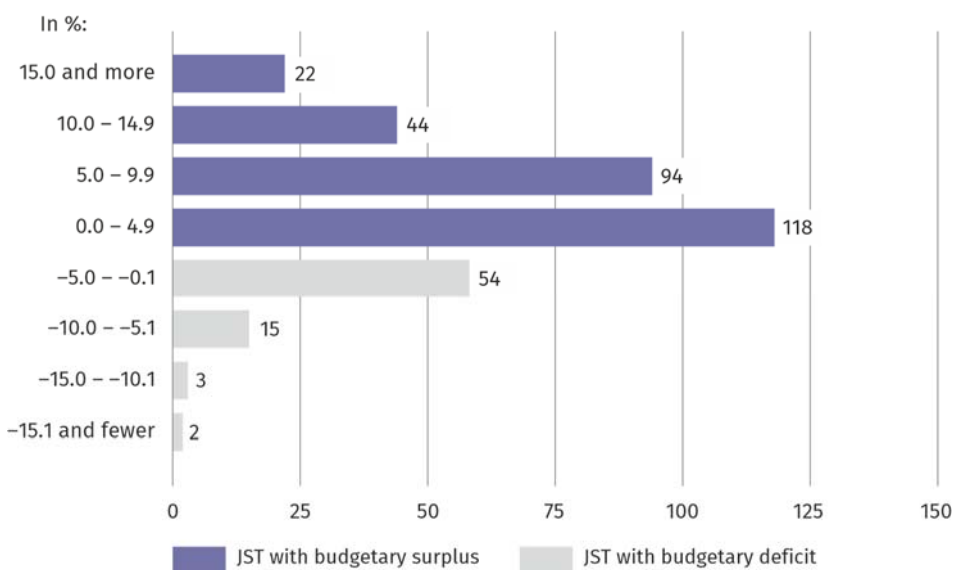
budgets – higher by 2.3 and 1.7 times, respectively. Budgets of gminas in 2020 had a positive result, while in the previous year – a negative result.

The ratio of the deficit of local government units to total revenue amounted to 1.3%, whereas in cities with powiat status the ratio was 7.8%. In powiats, the ratio of the surplus to total revenue was 6.5%, in the voivodship 5.9% and in gminas 3.0%.

Out of 352 local government units operating in our voivodship in 74, there was a budget deficit, which accounted for 21.0% of the total. For 54 units, the ratio of the surplus to the generated revenue did not exceed 5%, and in the case of 5 units, the ratio was higher than 10%. The surplus was recorded by 278 entities, whereas in 66 the surplus exceeded 10%. Among entities with the highest budget surplus, the largest group were units with a surplus-to-revenue ratio below 5%; their share amounted to 42.4%. The breakdown of local government units by the size of the budget surplus/deficit is presented in the chart below.

Budgetary deficit had 21% of total local government units

Chart 3. Number of local government units by budget result to total revenue ratio in 2020



Out of 309 gminas in Mazowieckie Voivodship in 241 not all budget funds were spent, and in 68 expenditure exceeded revenue. The gminas which achieved the highest – in relation to their revenue – budget surplus were: Odrzywół (relation 24.3%) and Poświętne (24.1%). The gminas with the relatively highest deficit were: Troszyn, where expenditure exceeded

In 2020, the budget deficit was recorded in three cities with powiat status, relatively the highest in m.st. Warszawa (in the amount of 9.0% of total revenue); two cities (Płock and Ostrołęka) recorded a surplus.

Among 37 powiats of our Voivodship, a budget surplus was recorded in 34 and in 3 there was a deficit. The budget surplus was relatively the largest in radomski powiat (20.9% of total revenue), while the largest deficit in przasnyski powiat (where expenditure exceeded revenue by 28.0%).

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Terms used in official statistics

[Revenue of local government units](#)

[Budgetary deficit](#)

[Revenue of local government units](#)

[Local government own revenue](#)

[Targeted grants](#)

[Public finance](#)

[Shares of local government units from taxes comprising for state budget revenue](#)

