

# Budgets of local government units in Mazowieckie Voivodship in 2022

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**110.3**

Indices of revenue of JST budgets (y/y)

Local government units (JST) obtained revenue by 2.9% higher than in 2021. At the same time, expenditure increased by 10.3%. The result of budgets of local government units amounted to minus PLN 629.8 million compared to PLN 3 162.1 million in the previous year. The ratio of the deficit to total income was at the level of 1.1%.

As of 1 January 2022, 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 2022**

Specification	Revenue	Expenditure	Result	Revenue	Expenditure
	in million PLN			2021=100	
<b>Total</b>	<b>57 195,3</b>	<b>57 825,0</b>	<b>-629,8</b>	<b>102,9</b>	<b>110,3</b>
Gminas	22 299,2	23 039,3	-740,1	103,3	114,0
Cities with powiat status	25 312,4	24 929,1	383,3	100,1	104,0
Powiats	5 089,1	5 332,3	-243,2	106,4	118,1
Voivodship	4 494,5	4 524,3	-29,8	113,9	120,3
	per capita in PLN			2021=100	
<b>Total</b>	.	.	.	.	.
Gminas	6 942	7 172	-230	103,2	114,0
Cities with powiat status	11 010	10 843	167	100,2	104,1
Powiats	1 584	1 660	-76	106,4	118,1
Voivodship	815	821	-5	113,9	120,3

## Revenue of budgets of local government units

In 2022, local government units of Mazowieckie Voivodship generated the total revenue in the amount of PLN 57,195.3 million. The highest revenue was generated by cities with powiat status and gminas (44.3% and 39.0%, respectively), and to a much lesser extent – powiats and voivodships (8.9% and 7.9%).

The main source of revenue for local government units is own revenue – in 2022 it amounted to PLN 34,621.9 million, constituting 60.5% of total revenue (by 4.2 pp more than in the previous year). The largest share of own revenue in total revenue was recorded in the voivodship budget – 86.6% and in budgets of cities with powiat status – 70.1%, while smaller in gmina budget – 48.5% and powiat budget – 42.5%.

Own revenue accounted for 61% of total revenue

**Table 2. Revenue of budgets of local government units by type in 2022**

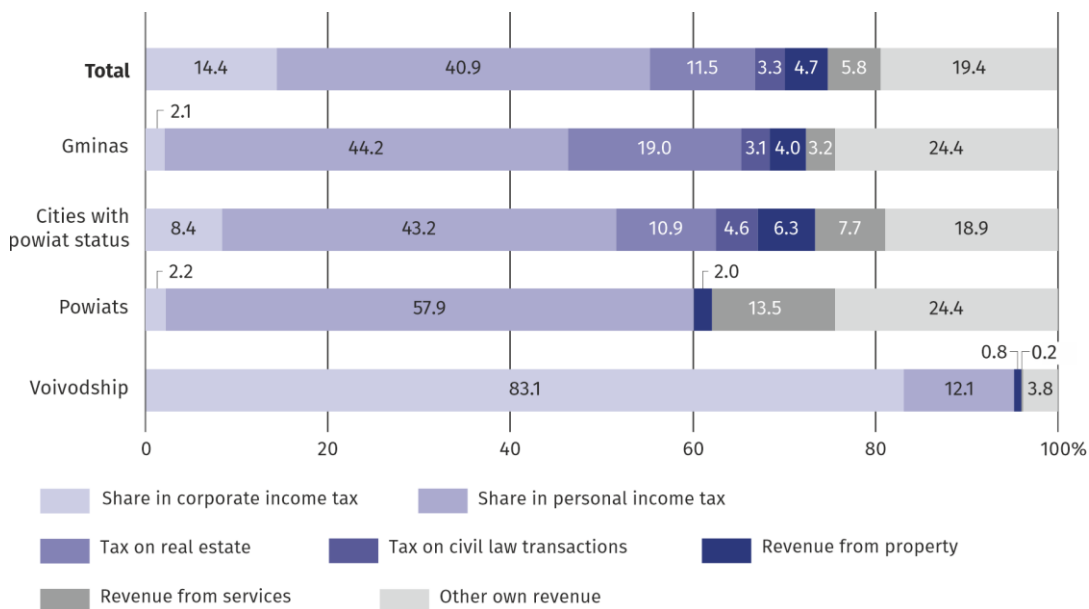
Specification	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	In milion PLN				
<b>Total</b>	<b>57 195,3</b>	<b>22 299,2</b>	<b>25 312,4</b>	<b>5 089,1</b>	<b>4 494,5</b>
Own revenue	34 621,9	10 819,4	17 747,2	2 163,4	3 891,8
of which:					
shares in corporate income tax	5 001,4	222,7	1 499,3	47,0	3 232,3
shares in personal income tax	14 173,4	4 779,4	7 671,5	1 251,9	470,7
tax on real estate	3 985,4	2 053,7	1 931,7	.	.
tax on civil law transactions	1 155,4	336,6	818,8	.	.
revenue from property	1 613,7	430,7	1 111,0	42,8	29,3
revenue from services	2 015,7	345,0	1 371,0	292,7	6,9
Grants	12 233,8	7 022,5	3 599,1	1 121,5	490,7
of which:					
from state budget	6 675,8	3 722,4	2 169,6	593,3	190,5
from paragraphs 200 and 620 <sup>a</sup>	103,5	54,4	6,6	10,5	32,0
from paragraphs 205 and 625 <sup>a</sup>	1 345,5	389,9	662,2	45,2	248,2
General subvention from the state budget	10 339,6	4 457,3	3 966,1	1 804,2	112,0
of which educational part	8 481,1	3 403,7	3 636,0	1 329,5	112,0

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 2022, revenue from participation in PIT amounted to PLN 14,173.4 million, and from CIT – PLN 5,001.4 million, representing 40.9% and 14.4% of own revenue.

More than 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 2022**



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 (57.9%), and from corporate tax - in the voivodship budget (83.1%). In addition, for budgets of gminas and cities with powiat status, the property tax is a significant source of income, accounting for 19.0% and 10.9% of the entity's own revenue.

In addition to own revenue, in 2022, local government units' accounts received grants in the amount of PLN 12 233.8 million, of which PLN 1 448.9 million were grants from paragraphs 200 and 620 as well as 205 and 625 of budget classification<sup>1</sup>. In total, grants accounted for 21.4% of total income, from 10.9% in the voivodship budget to 31.5% in gminas' budgets.

Moreover, local government units received a general subvention from the state budget in the amount of PLN 10 339.6 million, i.e. 18.1% of total revenue. The largest part of the general subvention (82.0%) was the educational part – PLN 8 481.1 million. The general subvention had the largest share in the revenue of powiat budgets (35.5%), and the smallest - in the voivodship budget (2.5%).

Compared to 2021, the total revenue of local government units was higher by PLN 1 586.8 million, i.e. by 2.9%. A higher than average increase in income was recorded in the voivodship budget (by 13.9%), in powiats' (by 6.4%) and in gminas' budgets (by 3.3%), while smaller in the budgets of cities with powiat status (by 0.1%).

Total revenue was 2.9% higher than in the previous year

Total revenue increased mainly due to higher grants from the share in corporate income tax – by PLN 993.0 million and from the share in personal income tax - by PLN 705.4 million. Moreover, the amount of educational subvention increased significantly – by PLN 664.2 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

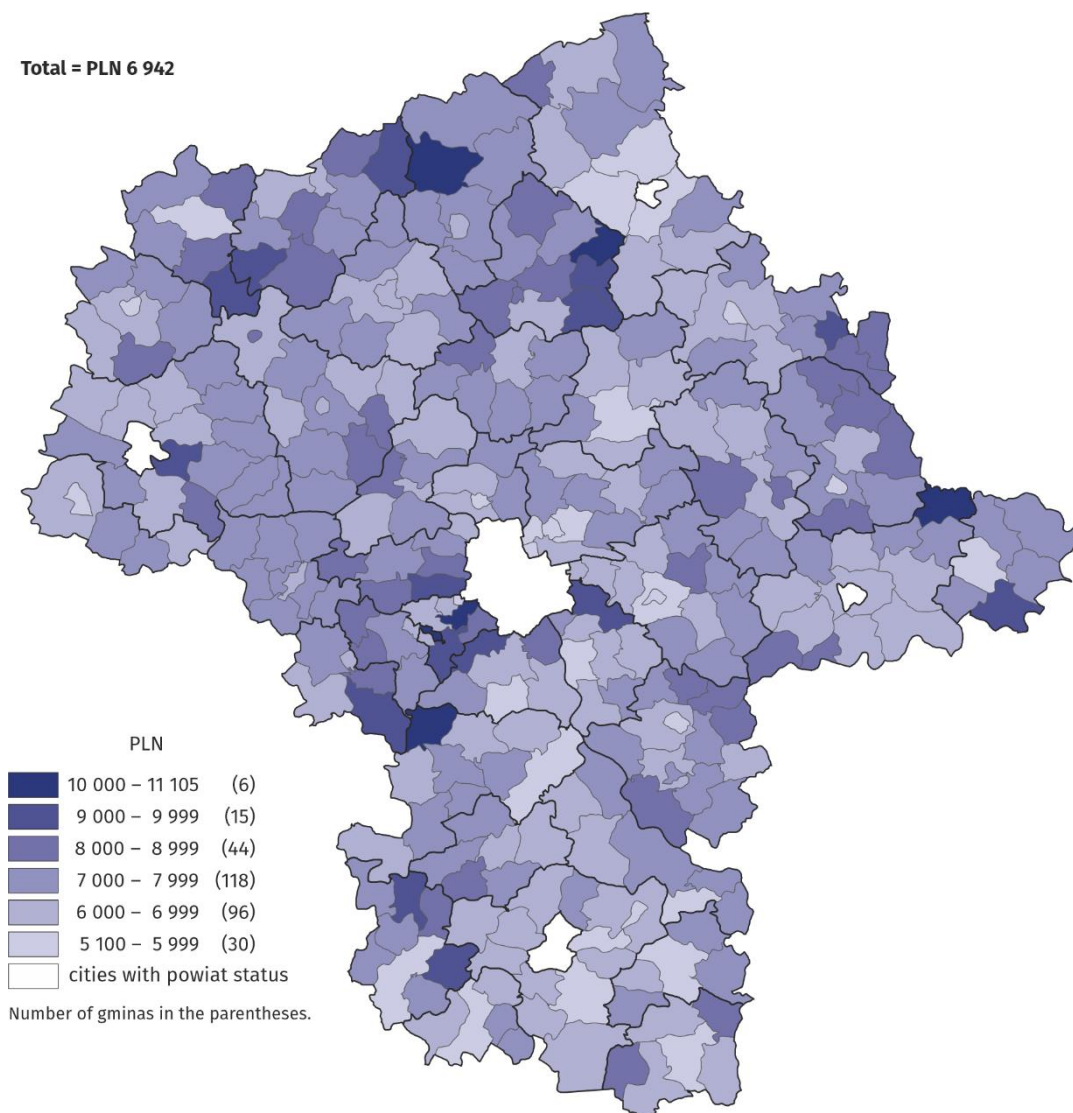
<sup>1</sup> Category of grants under paragraphs 200 and 620, as well as 205 and 625 comprises targeted grants awarded in accordance with the programmes with the participation of EU funds and other foreign capital, which are not subject to returns or payments within EU budget funds.

without legal personality". In 2022, 42.4% of total income came in from this source (by 2.0 pp more than in the previous year). The revenue in question had the highest share in the voivodship budget (82.8%), while the lowest in powiat budgets (27.6%). An important source of income is also "Miscellaneous settlements", which constituted 20.4% on average (from 9.5% in the voivodship budget to 37.1% in powiat budgets). In addition, revenue from the "Family" section (7.7%), "Transport and communication" (5.4%), "Dwelling economy" (4.6%), and "Municipal economy and environment protection" (4.4%) had a significant share.

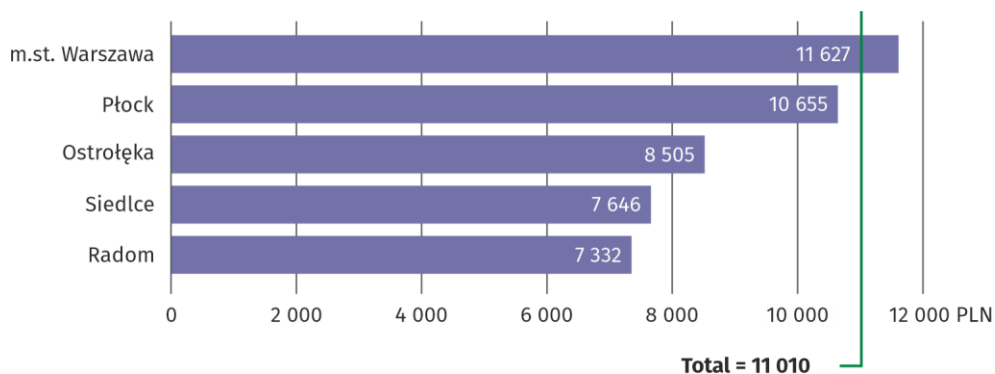
Units of each level of local government differ significantly in the amount of revenue per capita. [see table 1.]

The average value of this indicator for gminas in 2022 was PLN 6,942. Relatively the highest revenue was recorded in the gminas: Podkowa Leśna (PLN 11,105), Michałowice (PLN 11,066) and Młynarze (PLN 11,046), while the lowest in the gminas: Gostynin (urban gmina; PLN 5,100), Rzekuń (PLN 5,304) and Sierpc (urban gmina; PLN 5,366). 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.

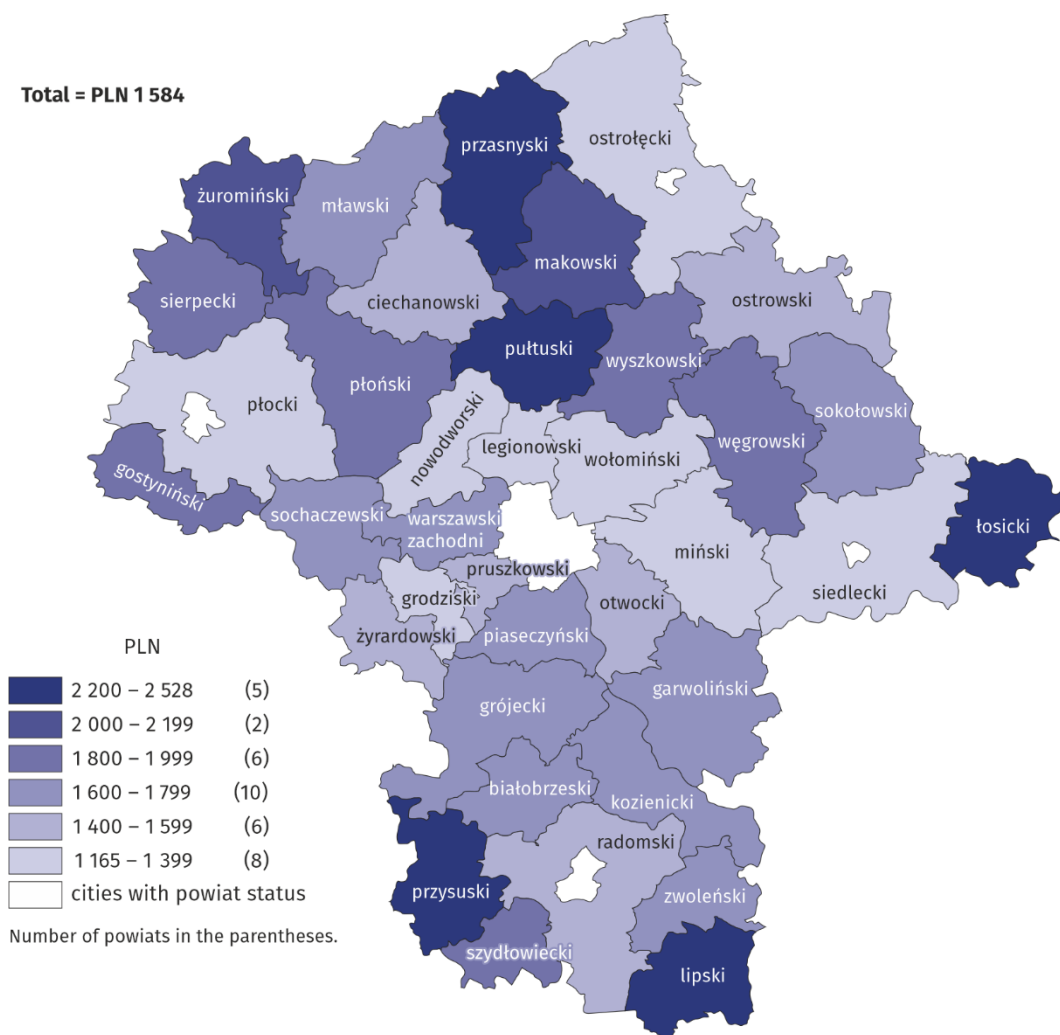
**Map 1. Revenue of gmina budgets per capita in 2022**



**Chart 2. Revenue of budgets of cities with powiat status per capita in 2022**



**Map 2. Revenue of powiat budgets per capita in 2022**



There was an average of PLN 10,010 of revenue from budgets of cities with powiat status per capita – from PLN 7,332 in Radom to PLN 11,627 in m.st. Warszawa.

The total revenue of powiat budgets amounted to PLN 1,584 on average per capita. Relatively the highest was in the powiats: lipski (PLN 2,528) and przysuski (PLN 2,453) and the lowest in: legionowski (PLN 1,165) and wołomiński (PLN 1,196).

In addition to the amounts mentioned, there was an average of PLN 815 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 57,825.0 million, of which 43.1% was expenditure of cities with powiat status, 39.8% – gmina expenditure, 9.2% – powiat, and 7.8% – voivodship expenditure.

The main burden for budgets of local government units is current expenditure - in 2022 it amounted to PLN 48,403.2 million, constituting 83.7% of total expenditure. Of this amount, the largest part was spent on wages and salaries and similar expenditure (PLN 17,799.0 million) and on the purchase of materials and services (PLN 12,193.7 million). The mentioned types of expenditure accounted for 30.8% and 21.1% of total expenditure respectively. PLN 8,651.0 million was allocated for investments (15.0% of total expenditure), which accounted for almost the whole of property expenditure.

Approximately 84% of total expenditure accounted for current expenditure

**Table 3. Expenditure of budgets of local government units by type in 2022**

Specification	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	in million PLN				
<b>Total</b>	<b>57 825,0</b>	<b>23 039,3</b>	<b>24 929,1</b>	<b>5 332,3</b>	<b>4 524,3</b>
Current expenditure	48 403,2	18 704,1	22 212,1	4 102,1	3 385,0
of which:					
grants	5 366,5	1 520,1	2 335,4	363,1	1 147,9
benefits for natural persons	7 521,5	5 202,8	2 173,0	133,8	11,8
current expenditure of budgetary units	34 930,3	11 758,0	17 438,6	3 560,2	2 173,5
of which:					
wages and salaries	15 023,7	5 830,3	6 674,2	2 048,4	470,9
wages and salaries related expenditure <sup>a</sup>	2 775,3	1 140,7	1 202,9	343,8	87,8
purchase of materials and services	12 183,7	4 024,0	6 893,5	774,9	491,3
Property expenditure	9 421,8	4 335,2	2 717,0	1 230,3	1 139,4
of which investment <sup>b</sup>	8 651,0	4 227,2	2 068,3	1 225,8	1 129,8

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 (89.1%), and the lowest in the voivodship budget (74.8%). Relatively the most was spent on wages and salaries and wages and salaries related expenditure from powiat budgets (in total 44.9% of total expenditure), and the least from the voivodship budget (12.3%). The purchase of materials and services was the largest burden for cities with powiat status (27.7% of total expenditure), and the smallest for the voivodship budget (10.9%). In the voivodship budget an important item on the expenditure side were grants (with a share of 25.4%). This type of expenditure accounted for only 6.6% of total

gmina expenditure. For investments, relatively the most was expensed from the voivodship budget (25.0%), and the least from the budgets of cities with powiat status (8.3%).

In 2022, in comparison with the previous year, total expenditure of local government units was higher by PLN 5,378.7 million (by 10.9%). Higher than average growth in expenditure was recorded in the voivodship budget (by 20.3%) in budgets of powiats (by 18.1%) and gminas (by 14.0%), while smaller in budgets of cities with powiat status (by 4.0%).

In turn, considering the dynamics of expenditure by type, it can be concluded that current expenditure increased by 7.3% (by PLN 3,282.3 million), and property expenditure by 28.6% (by PLN 2,096.5 million), of which investment expenditure by 25.9% (by PLN 1,780.3 million). The increase in current expenditure was mainly due to the increase in benefits for the purchase of materials and services – by PLN 1,506.0 million (by 14.1%). Moreover, there was a significant increase in expenditure on wages and salaries and related expenditure – by PLN 1,456.4 million (by 8.9%).

Total expenditure was by 10.3% higher than in the previous year

**Table 4. Expenditure of local government units budgets by divisions in 2022**

Specification	Total	Gminas	Cities with powiat status	Powiats	Voivodship
	in milion PLN				
<b>Grand total</b>	<b>57 825,0</b>	<b>23 039,3</b>	<b>24 929,1</b>	<b>5 332,3</b>	<b>4 524,3</b>
of which:					
Agriculture and hunting	932,8	824,6	0,4	5,8	101,9
Transport and communication	9 787,1	2 239,5	5 294,9	994,4	1 258,3
Dwelling economy	1 970,6	515,2	1 373,9	33,7	47,8
Public administration	4 702,3	1 980,8	1 744,6	619,7	357,2
Public safety and fire care	1 407,8	538,7	501,4	330,1	37,5
Miscellaneous settlements	2 526,4	113,3	1 346,3	179,1	887,7
Education	15 829,9	7 262,2	6 821,3	1 447,2	299,3
Health care	1 611,2	137,2	431,3	295,8	746,9
Social welfare	3 514,3	1 893,1	1 084,4	478,3	58,5
Other tasks in sphere of social policy	1 546,9	867,0	429,8	175,1	75,0
Educational care	916,4	44,9	476,8	352,7	42,0
Family	5 196,7	2 953,0	2 046,1	187,0	10,7
Municipal economy and environmental protection	3 852,6	2 157,0	1 634,0	24,9	36,7
Culture and national heritage	1 806,8	608,1	779,0	24,3	395,4
Physical education	1 104,3	543,5	457,5	39,7	63,6

In the structure of expenditure of local government units by sections of the budget classification in 2022, as in previous years, the largest share had "Education" (27.4%) and "Transport and communication" (16.9%). Expenditure in the "Education" division was the largest burden for the budgets of gminas and cities with powiat status (accounting for 31.5% and 27.4% of total expenditure respectively), while expenditure in the "Transport and communication" division – for the voivodship budget and for budgets of cities with powiat status (27.8% and 21.2%, respectively).

JST incurred the largest expenditure on "Education"

An important item in the expenditure of local government units is also the "Family" division with an average share of 9.0%, as well as "Public administration" - 8.1%. For gmina and cities with powiat status budgets, a significant burden was expenditure in the "Municipal economy and environmental protection" division (respectively 9.4% and 6.6% of total expenditure), for powiat's budgets – expenditure in "Social assistance" division (9.0%). From the voivodship budget relatively much was spent on "Miscellaneous settlements" (19.6%), "Health care" (16.5%), and "Culture and national heritage" (8.7%).

In 2022, gminas' expenditure per capita amounted to PLN 7,172 on average. The following gminas incurred relatively the highest expenditure: Mszczonów (PLN 11,841), Pniewy (PLN 11,248) and Michoławice (PLN 11,202), while the smallest: Przysucha (PLN 5,228), Lelis (PLN 5,505) and Miński Mazowiecki (rural gmina; PLN 5,546). It is also worth noting that, per capita, the gmina with the highest expenditure allocated 2.3 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 10,843. The highest expenditure per capita was noted in m.st. Warszawa (PLN 11,360), and the lowest in Radom (PLN 7,506).

The total expenditure of powiat budgets in 2022 amounted to an average of PLN 1,660 per capita. Relatively the highest expenditure was recorded in the following powiats: lipski (PLN 2,572) and przysuski (PLN 2,385), and the lowest in: nowodworski (PLN 1,241) and ostrołęcki (PLN 1,249).

Moreover, an average of PLN 821 was spent per capita from the voivodship budget.

### **Budget result of local government units**

In 2022, the budgets of local government units in Mazowieckie Voivodship closed with a deficit of PLN 629.8 million in aggregate (compared to a surplus of PLN 3,162.1 million in 2021). This amount was mainly due to a deficit of budgets of gminas (PLN 740.1 million), powiats (PLN 243.2 million) and voivodship (PLN 29.8 million) and a budget surplus of cities with powiat status (PLN 383.3 million). In comparison with the previous year, the deficit of budgets of cities with powiat status was 3.4 times lower. Budgets of gminas, powiats and the voivodship had a negative result in 2022, while in the previous year – a positive result.

Budget result was negative compared to positive in the previous year

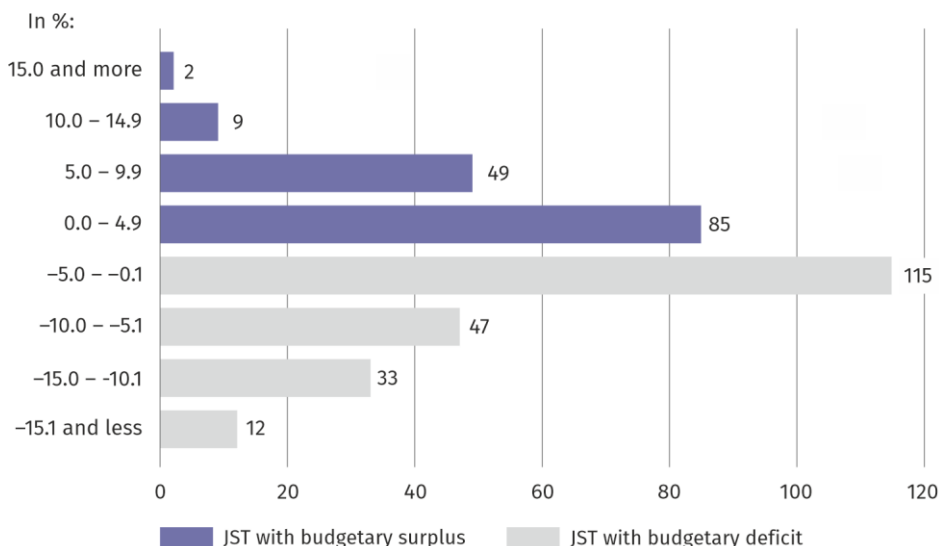
The ratio of the deficit of local government units to total revenue amounted to 1.1%, whereas in powiats the ratio was 4.8%, in gminas 3.3%, and in the voivodship 0.7%. In cities with powiat status, the ratio of the surplus to total revenue was 1.5%.

Out of 352 local government units operating in our voivodship, 207 had a budget deficit, which accounted for 58.8% of the total. For 115 units, the ratio of the surplus to the generated revenue did not exceed 5%, and in the case of 45 units, the ratio was higher than 10%. The surplus was recorded by 145 entities, whereas in 11 the surplus exceeded 10% of revenue. Among entities with a budget surplus, the largest group were units with a surplus-to-revenue ratio below 5%; their share amounted to 58.6%. The breakdown of local government units by the size of the budget surplus/deficit is presented in the chart below.

Budgetary deficit had 59% of total local government units



**Chart 3. Number of local government units by budget result to total revenue ratio in 2022**



Out of 309 gminas of Mazowieckie Voivodship, in 177 expenditure exceeded revenue, and in 132 not all budget funds were spent. The gminas which achieved relatively the highest – in relation to their revenue – budget surplus were: Paprotnia, where expenditure exceeded revenue by 26.2%, Małkinia Górna with a deficit of 23.9% and Mszczonów – 22.8%. The gminas with the largest budget surplus were: Raciąż (urban gmina; ratio 18.5%), Szulborze Wielkie (15.2%) and Ciechanów (rural gmina; 13.2%).

In 2022, the budget deficit was recorded in 3 cities with powiat status, relatively the highest in Siedlce (in the amount of 13.8% of total revenue); 2 cities (Płock and m.st. Warszawa) recorded a surplus.

Among 37 powiatów of our Voivodship, a budget deficit was recorded in 26 and in 11 there was a surplus. The budget deficit was relatively the largest in ostrowski powiat (where expenditure exceeded revenue by 22.0%), while the largest surplus in tosicki powiat (6.3% of total revenue).

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