

28 September 2023

Budgets of local government units in Opolskie Voivodship in 2022

**PLN -222.5
million**

The result of budgets of local government units in 2022

In 2022, revenue of local government units in Opolskie Voivodship grew slower than expenditure. Budgets of these units collectively closed with a deficit. Deficit was achieved in all types of local government units, in which the highest in relation to total revenue was noted in the city with a powiat status – Opole.

In 2022, revenue of local government units in Opolskie Voivodship amounted to PLN 8143.6 million and increased both compared to the previous year as well as to 2015 (by 6.0% and 78.4%, respectively). Revenue per capita amounted to PLN 8615.90, i.e. higher by 6.8% than in 2021 r. and by 88.5% in relation to 2015. Over a half of the total revenue was achieved by gminas (62.6%), of which mostly urban-rural (37.6%).

Table 1. Revenue of budgets of local government units

Specification	2015	2021	2022			
	In million PLN			2015=100	2021=100	In percent age
Total	4564.5	7685.7	8143.6	178.4	106.0	100.0
Total gminas ^a	2726.7	4769.5	5099.4	187.0	106.9	62.6
urban	334.3	542.4	547.0	163.6	100.9	6.7
Urban-rural	1602.8	2950.9	3063.0	191.1	103.8	37.6
rural	789.6	1276.3	1489.3	188.6	116.7	18.3
Powiats	764.9	1073.2	1139.7	149.0	106.2	14.0
City with powiat status – Opole	647.9	1214.4	1229.3	189.7	101.2	15.1
Voivodship	425.0	628.5	675.2	158.9	107.4	8.3

a Excluding revenue of gmina which is also city with powiat status

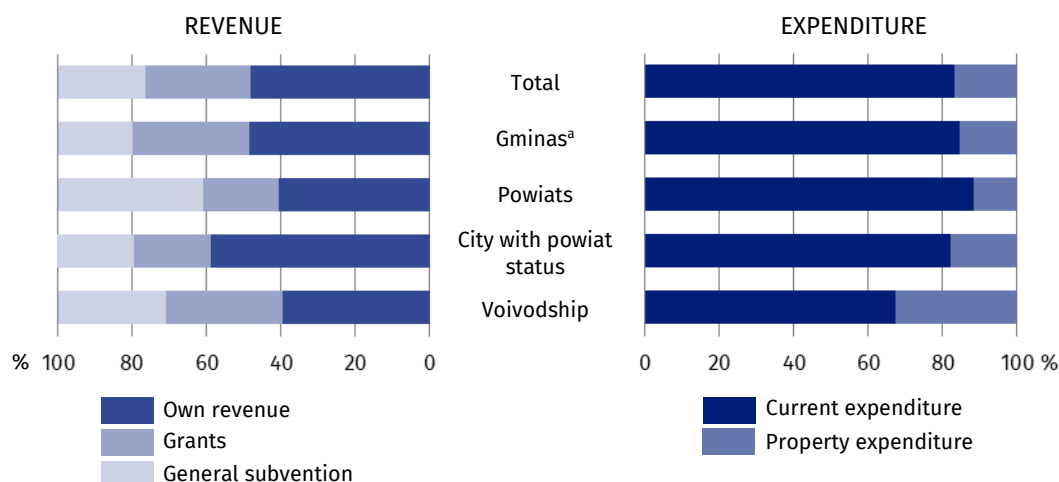
The main source of revenue of local government units is **own revenue** – in 2022 it amounted to PLN 3933.6 million (by 11.1% more than the year before). **Grants** were equal to PLN 2281.5 million and on a yearly basis increased by 9.1%. In total grants, PLN 409.4 million were grants provided under programmes financed with the participation of EU funds and other non-returnable, and payments from the budget of EU funds (paragraphs 200 and 620, as well as 205 and 625 of budget classification), which in relation to 2021 increased by 24.9%. **General subvention from the state budget compared to the previous year** decreased by 6.1% and amounted to PLN 1928.4 million.

The main source of revenue for local government units is own revenue

The largest share of own revenue, grants and general subvention in total revenue was recorded respectively in: budget of city with a powiat status (58.7%), budget of voivodship local government (31.3%) and in budgets of powiats (39.0%).

The largest share of own revenue in total revenue was recorded in budget of the city with a powiat status – Opole

Chart 1. Structure of revenue and expenditure of budgets of local government units by type in 2022



a Excluding revenue and expenditure of gmina which is also city with powiat status.

In 2022, **expenditure** of budgets of local government units amounted to PLN 8366.1 million and compared to the previous year increased by 13.2%, and in relation to 2015 r. – by 87.1%. Expenditure per capita amounted to PLN 8851.30, i.e. higher by 14.1% than in 2021 and by 97.8% in relation to 2015 r. Most of total expenditure was incurred by gminas (62.2%), of which mostly urban-rural (37.9%).

Over 1/3 of expenditure of budgets of local government units was incurred by urban-rural gminas

Table 2. Expenditure of budgets of local government units

Wyszczególnienie	2015	2021	2022			
	In milion PLN			2015=100	2021=100	In percent -age
Total	4470.8	7390.9	8366.1	187.1	113.2	100.0
Total gminas ^a	2679.1	4477.1	5203.4	194.2	116.2	62.2
urban	329.0	495.9	545.9	165.9	110.1	6.5
urban-rural	1591.2	2781.8	3171.8	199.3	114.0	37.9
rural	758.9	1199.4	1485.7	195.8	123.9	17.8
Powiats	759.9	1033.4	1167.9	153.7	113.0	14.0
City with powiat status – Opole	640.2	1339.0	1314.6	205.3	98.2	15.7
Voivodship	391.5	541.3	680.2	173.7	125.7	8.1

a Excluding expenditure of gmina which is also city with powiat status.

The main burden of local government units is **current expenditure**. In 2022 it amounted to PLN 6966.9 million (by 11.7% more than in 2021), accounting for 83.3% of total expenditure.

Property expenditure amounted to PLN 1399.2 million and compared to 2021 increased by 21.0%. The largest share of property expenditure in total expenditure was recorded in the

budget of voivodship local government (32.5%). PLN 1290.0 million was allocated for investments i.e. by 37.3% more than in 2021.

In 2022 r. budgets of local government units of Opolskie Voivodship closed with a **deficit** of PLN 222.5 million (compared to PLN 294.8 million in the previous year and PLN 93.7 million in 2015). Surplus was achieved by all types of local government units. The largest deficit in relation to total revenue was recorded in budget of the city with powiat status (6.9%).

The largest deficit in relative terms was recorded in budget of the city with powiat status – Opole

Table 3. Budget results of local government units

Specification	Total	Gminas ^a	Powiats	City with powiat status	Voivodship
Surplus (+) or deficit (-) in million PLN					
2015	+93.7	+47.6	+5.0	+7.6	+33.5
2021	+294.8	+292.4	+39.8	-124.6	+87.2
2022	-222.5	-104.0	-28.3	-85.3	-5.0

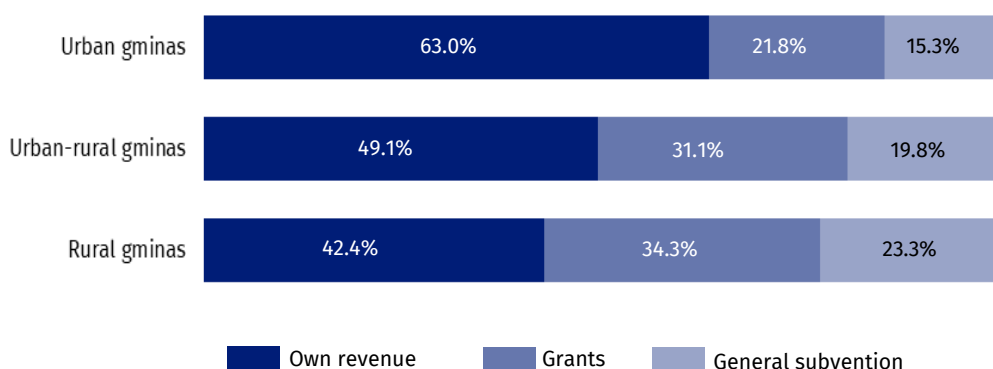
a Excluding result of gmina which is also city with powiat status.

Budgets of gminas

In 2022 **revenue** of gminas' budgets amounted to PLN 5099.4 million and increased by 6.9% in comparison with the previous year. Revenue of urban-rural gminas accounted for 60.1% of total revenue, rural – 29.2%, and urban – 10.7%. Revenue of gminas' budgets per capita amounted to PLN 6229.73 and was by 7.8% higher than the year before. In rural gminas this rate amounted to PLN 6697.87, in urban – PLN 6106.25 and in urban-rural – PLN 6046.10. The highest level of revenue per capita was recorded in gmina Kamiennik (PLN 9972.93), and the lowest – in gmina Zdziechowice (PLN 4928.52).

The highest revenue of budgets of gminas per capita was recorded in rural gminas

Chart 2. Structure of revenue of budgets of gminas by type in 2022



a Excluding revenue of gmina which is also city with powiat status.

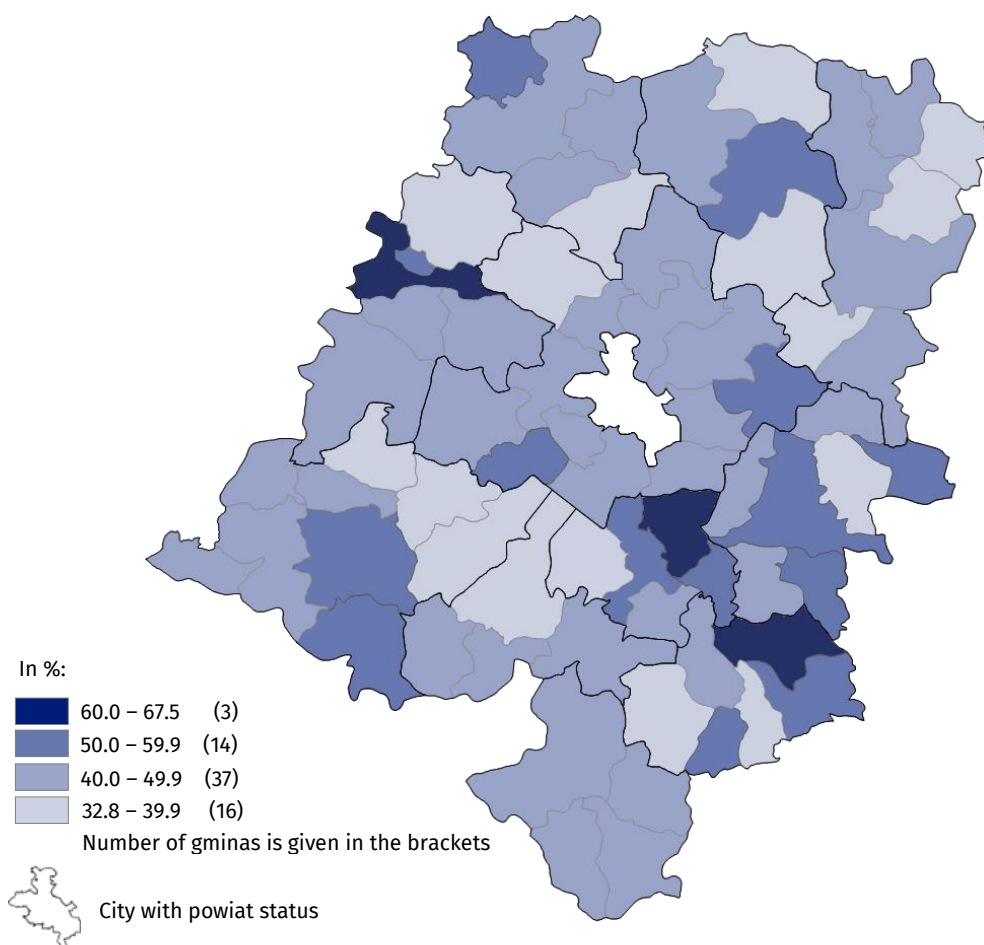
In 2022 **own revenue** amounted to PLN 2480.2 million and increased by 12.8% in comparison with the previous year. The largest share of own revenue in total revenue was recorded in gmina Kędzierzyn-Koźle (67.5%), and the lowest – in gmina Biąta (32.8%).

In own revenue group of gmina income tax had the highest value – PLN 873.6 million (35.2% of own revenue). Revenue from tax on real estate which amounted to PLN 627.0 million (25.3%). In relation to 2021 r. value of personal income tax was higher by 14.5%, and tax on real estate – by 7.3%.

Grants in the amount of PLN 1583.4 million (31.1% of total revenue) increased on a yearly basis by 12.5%. Most revenue in form of grants was targeted grants (91.0%), of which grants from state budget for tasks in the field of government administration (44.4%) and for own tasks (6.9%). Grants provided under programmes financed with the participation of EU funds and other non-returnable foreign funds, and payments from the budget of EU funds were by 56.2% higher than in 2021 and amounted to PLN 143.0 million (9.0% of total grants).

In 2022 r. **general subvention** strengthened budgets of gminas with PLN 1035.8 million (by 10.9% less than the year before) accounting for 20.3% total revenue. The educational part had the largest share in the general subvention (75.2%).

Map 1. Own revenue of gmina's budgets in % of total revenue in 2022



a Excluding revenue of gmina which is also city with powiat status.

Expenditure of budgets of gminas in 2022 amounted to PLN 5203.4 million and was by 16.2% higher than the year before. In the expenditure structure, expenditure of urban-rural gminas had the largest share (61.0%). Expenditure of rural and urban gminas: 28.6% and 10.5% of total expenditure, respectively. Expenditure of gmina budgets per capita amounted to PLN 6356.77 and was by 17.2% higher than the year before. In rural gminas this rate amounted to PLN 6681.49, in urban-rural – PLN 6260.78 and in urban – PLN 6093.61. The highest expenditure per capita was recorded in gmina Pokój (PLN 9119.96), and the lowest – in gmina Zdzieszowice (PLN 5209.72).

For **current expenditure** gminas allocated PLN 4395.6 million (84.5% of total expenditure), i.e. by 13.0% more than in 2021. In the structure of current expenses the significant share

constituted: wages and salaries (32.3%), benefits for natural persons (27.1%) as well as purchase of goods and services (22.0%).

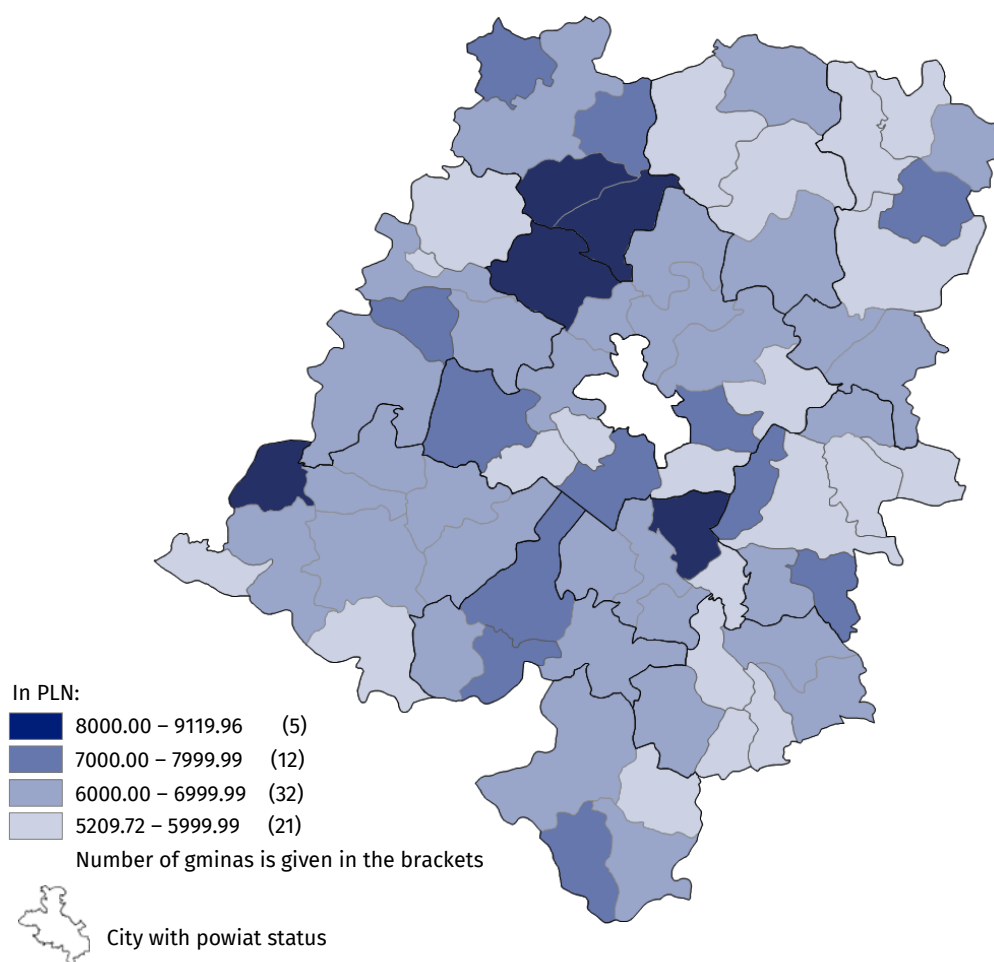
Property expenditure of budgets of gminas amounted to PLN 807.8 million and was by 37.9% higher in relation to 2021. Investment expenditure increased by 55.3% to PLN 744.7 million (92.2% of total property expenditure).

In 2022 r. gminas of Opolskie Voivodship closed the budget year with a **deficit** of PLN 104.0 million (in 2021 respectively surplus of PLN 292.4 million).

A negative result of budgets was recorded in 40 gminas, of which the largest, accounting for over 10% of the total revenue, in gminas: Krapkowice and Nysa.

Over a half of gminas closed the budget year with a deficit

Map 2. Budget expenditure of gminas per capita in 2022



a Excluding expenditure of gmina which is also city with powiat status.

Budgets of powiats

In 2022 powiats of Opolskie Voivodship achieved revenue amounting to PLN 1139.7 million, i.e. by 6.2% higher compared to the previous year. Revenue of budgets of powiats per capita amounted to PLN 1392.31 and increased by 7.1% in relations to 2021. The highest revenue per capita was recorded in Głubczycki Powiat (PLN 2177.31), while the lowest – in Opolski Powiat (PLN 940.23).

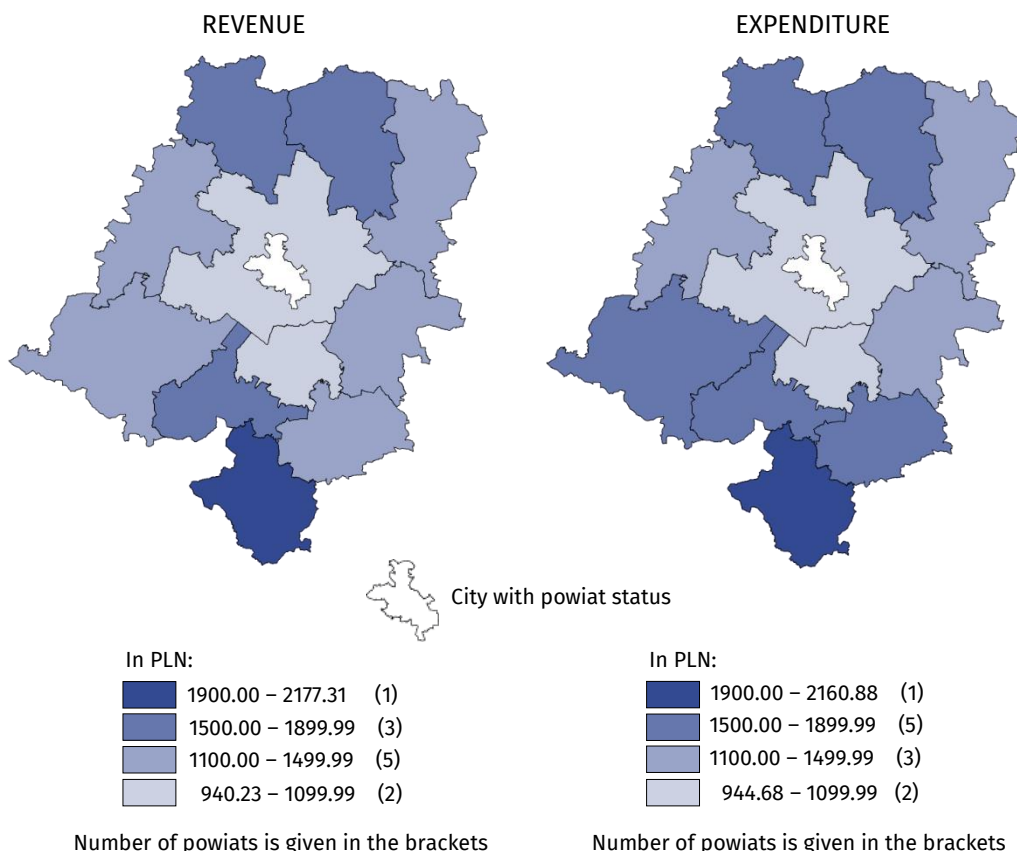
Own revenue of budgets of powiats amounted to PLN 464.0 million and was by 13.8% higher in relation to 2021. The largest part in own revenue was revenue from personal income tax (52.3%).

In own revenue of budgets of powiats, the largest share was revenue from personal income tax

In 2022 powiats of Opolskie Voivodship, in regard to their tasks, were given **grants** of PLN 231.6 million. This revenue was by 10.2% higher compared to the previous year. The major part of grants were targeted grants from the state budget for tasks in the field of government administration (54.6%).

General subvention increased budgets of powiats by PLN 444.1 million and was by 2.5% lower in relations to 2021. The educational part constituted the largest share in the general subvention (74.2%).

Map 3. Revenue and expenditure of budgets of powiats per capita in 2022



Expenditure of budgets of powiats in relation to 2021 increased by 13.0% and amounted to PLN 1167.9 million. Per capita, it amounted to PLN 1426,84, i.e. by 13.9% higher than in the previous year. The most funds per capita were spent in Głubczycki Powiat (PLN 2160.88), and the least – in Opolski Powiat (PLN 944.68).

In the structure of expenditure of budgets of powiats, **current expenditure** accounted for 88.3%, while **property expenditure** – 11.7%. Compared to 2021, current expenditure increased by 12.4% and property expenditure – by 18.1%. Current expenditure of powiat budgets was allocated mainly to wages and salaries (55.1%) as well as the purchase of goods and services (19.1%), while property expenditure – for investment purposes (95.3%).

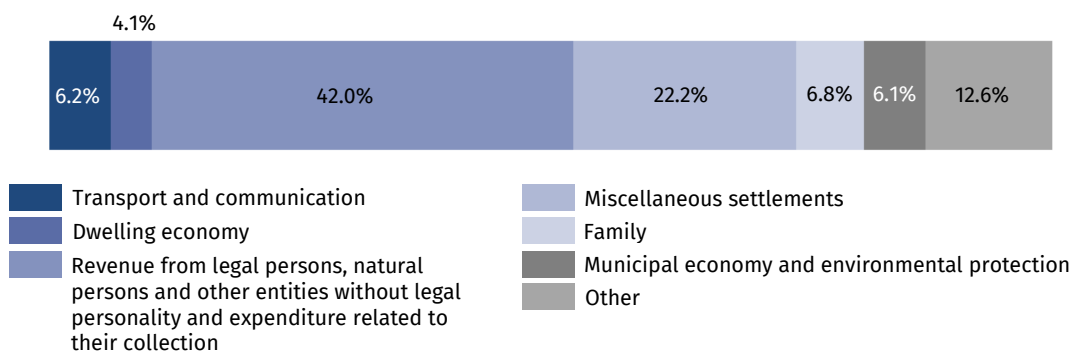
In 2022, budget result of powiats of Opolskie Voivodship was negative and amounted to PLN -28,3 million (in 2021 positive result PLN 39.8 million). Deficit was recorded in 5 powiats, of which the largest in Nyski Powiat (13.2% of total revenue).

Budget of city with powiat status – Opole

In 2022, **revenue** of budget of city with powiat status achieved PLN 1229.3 million and compared to the previous year increased by 1.2%. Total revenue per capita amounted to PLN 9708.32 and was by 1.7% higher in relation to 2021.

In the structure of revenue by type **own revenue** accounted for 58.7%, **grants** – 20.8%, and **general subventions** – 20.6%. Own revenue amounted to PLN 721.2 million and was by 6.4% higher in relations to 2021. The largest share of own revenue was constituted by revenue from personal income tax (35.1%) as well as tax on real estate (25.3%). The revenue for the budget of the city with powiat status on this account was at the level of: 252.9 million and 182.3 million, respectively. Grants amounted to PLN 255.2 million and were by 8.4% lower in comparison with the previous year. In total grants, the highest share were targeted grants from state budget for tasks realised in the field of government administration (46.6%). General subvention increased city’s budget by PLN 252.8 million (decrease of 2.1% in relation to 2021). On educational tasks, city with powiat status received PLN 230.9 million, i.e. 91.3% of general subvention.

Chart 3. Structure of revenue of budget of city with powiat status by type in 2022

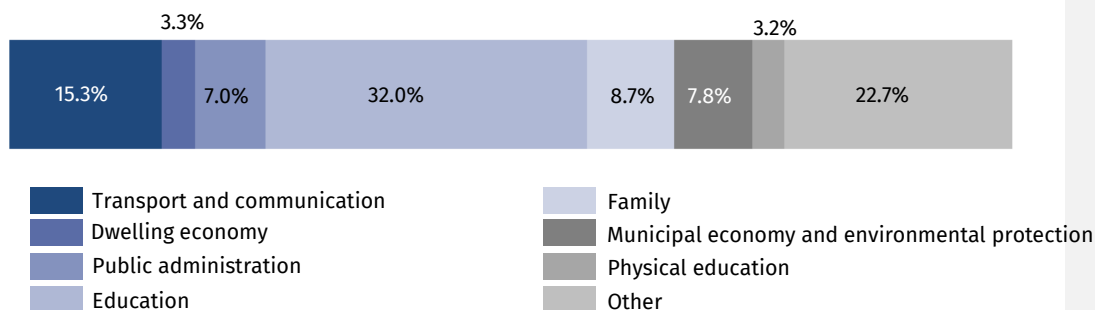


In 2022, **expenditure** of budget of city with powiat status amounted to PLN 1314.6 million and decreased by 1.8% compared to the previous year. Total expenditure per capita amounted to PLN 10381.90 and was by 1.3% lower than in 2021.

In the structure of budget of city with powiat status, **current expenditure** accounted for 82.3%, and **property expenditure** – 17.7%. Current expenditure amounted to PLN 1081,3 million i.e. by 6.9% more than the year before. Out of current expenditure, the most resources were spent on wages and salaries (38.0%) as well as purchase of goods and services (27.3%). Property expenditure amounted to PLN 233.3 million and was by 28.9% lower in relations to 2021. In property expenditure, predominant was investment expenditure (93.0%).

In the budget of the city with powiat status – Opole was recorded a significant decrease of property expenditure in relation to 2021

Chart 4. Structure of expenditure of budget of city with powiat status by type in 2022



In 2022, city with powiat status closed the financial year with a deficit with the amount of PLN 85.3 million, accounting for 6.9% of total revenue (in 2021 PLN 124.6 million and 10.3%, respectively).

Budget of voivodship local government

In 2022, **revenue** of budget of Opolskie Voivodship local government amounted to PLN 675.2 million and in comparison with the previous year increased by 7.4%. Total revenue per capita of PLN 714,36 was by 8.3% higher in relation to 2021.

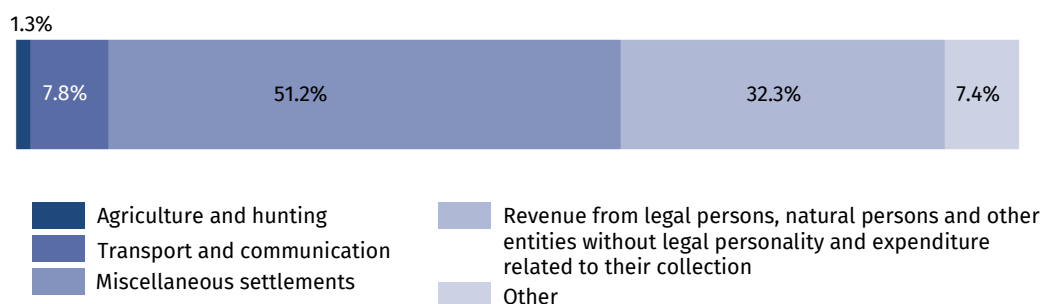
Own revenue of PLN 268.3 million (increase of 4.3% compared to 2021) accounted for 39.7% of revenue of budget of voivodship local government. The largest share in this revenue group was corporate income tax (56.0%) and personal income tax (25.1%). Revenue from corporate income tax amounted to PLN 150.3 million (decrease in relations to 2021 by 18.6%), and from personal income tax – 67.4 million (increase of 67.0%).

As part of the **grants**, voivodship local government received PLN 211.2 million (31.3% of total revenue), i.e. by 9.1% more than in 2021 r. The largest percentage (80.2% of total grants, i.e. 169.5 million) were grants provided under programmes financed with the participation of EU funds and other non-returnable foreign funds, as well as payments from the budget of EU funds.

Revenue from **general subvention** of budget of voivodship local government in 2022 amounted to PLN 195.7 million, i.e. by 10.1% higher than in the year before, and its share in total revenue was 29.0%. PLN 132.4 million was allocated to compensatory part, i.e. 67.7% of general subvention. PLN 17.7 million (9.0%) was spent on regional part, PLN 13.2 million (6.8%) – on educational part.

In the budget of voivodship local government an increase of general subvention on a yearly basis was observed

Chart 5. Structure of revenue of budget of voivodship local government by type in 2022

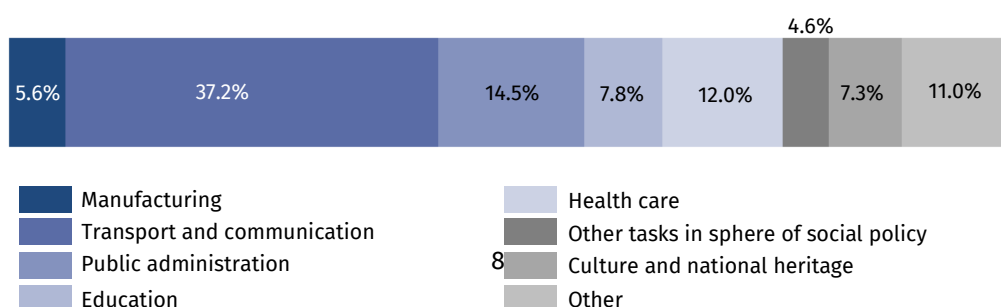


Expenditure of budget of voivodship local government increased on a yearly basis by 25.7% to PLN 680.2 million. It amounted to PLN 719.60 per capita and was by 26.6% higher in relation to 2021.

Current expenditure increased by 10.7% in relation to 2021 and amounted to PLN 459.1 million (67.5% of total expenditure of voivodship local government). Out of current expenditure, 46.7% was spent on grants, 23.5% – on wages and salaries, and 18.8% – on purchase of goods and services.

Property expenditure of budget of voivodship local government amounted to PLN 221.0 million and compared to 2021 increased by 74.5%. Almost 90% of property expenditure was of an investment nature. (89,5%).

Chart 6. Structure of expenditure of budget of voivodship local government by type in 2022



In 2022, local government of Opolskie Voivodship closed the financial year with a **negative result** of PLN 5.0 million, accounting for 0.7% of total revenue (in 2021 a surplus, PLN 87.2 million and 13.9%, respectively).

* * *

In case of quoting Statistics Poland data, please provide information: "Source of data: Statistics Poland" and in case of publishing calculations made on data published by Statistics Poland, please include information: "Own study based of figures of Statistics Poland".

Prepared by:
Statistical Office in Opole
Acting Director Renata Wasilewska
Phone: 77 453 14 52

Issued by:
The Spokesperson of Statistical Office in Opole
Monika Bartel
Phone: 77 423 09 75



<https://opole.stat.gov.pl/en>



@Opole_STAT



@USOpole

Related information

[Budgets of local government units in Opolskie Voivodship in 2021](#)

[Statistical Yearbook of Opolskie Voivodship 2022](#)

Data available in databases

[Local Data Bank - thematic areas - public finance](#)

[Strateg – statistics by theme – public finance](#)

Terms used in official statistics

[Budget of local government](#)

[Revenue of local government units](#)

[Local government own revenue](#)

[Targeted grants](#)

[Personal income tax](#)

[Corporate income tax](#)