

26 September 2024

Budgets of local government units in Opolskie Voivodship in 2023

**PLN -232.4
million**

The result of budgets of local government units in 2023

In 2023, revenue and expenditure of local government units in Opolskie Voivodship grew at a similar level. Budgets of these units collectively closed with a deficit. Deficit was achieved in all types of local government units, excluding the budget of voivodship local government.

In 2023 revenue of local government units in Opolskie Voivodship amounted to PLN 8510.3 million and increased both in comparison with the previous year, as well to 2015 (by 4.5% and 86.4%, respectively). Revenue per capita amounted to PLN 9059, i.e. higher by 5.1% than in 2022 and by 98.2% in relation to 2015. Over a half of the total revenue was achieved by gminas (57.4%), of which mostly urban-rural (34.6%).

Table 1. Revenue of budgets of local government units

Specification	2015	2022	2023			
	in million PLN			2015=100	2022=100	in percent age
Total	4564.5	8143.6	8510.3	186.4	104.5	100.0
Total gminas ^a	2726.7	5099.4	4884.8	179.2	95.8	57.4
urban	334.3	547.0	555.0	166.0	101.4	6.5
urban-rural	1602.8	3063.0	2943.0	183.6	96.1	34.6
rural	789.6	1489.3	1386.8	175.6	93.1	16.3
Powiaty	764.9	1139.7	1346.0	176.0	118.1	15.8
City with powiat status – Opole	647.9	1229.3	1409.8	217.6	114.7	16.6
Voivodship	425.0	675.2	869.6	204.6	128.8	10.2

^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 2023 it amounted to PLN 4032.9 million and compared to the previous year increased by 2.5%.

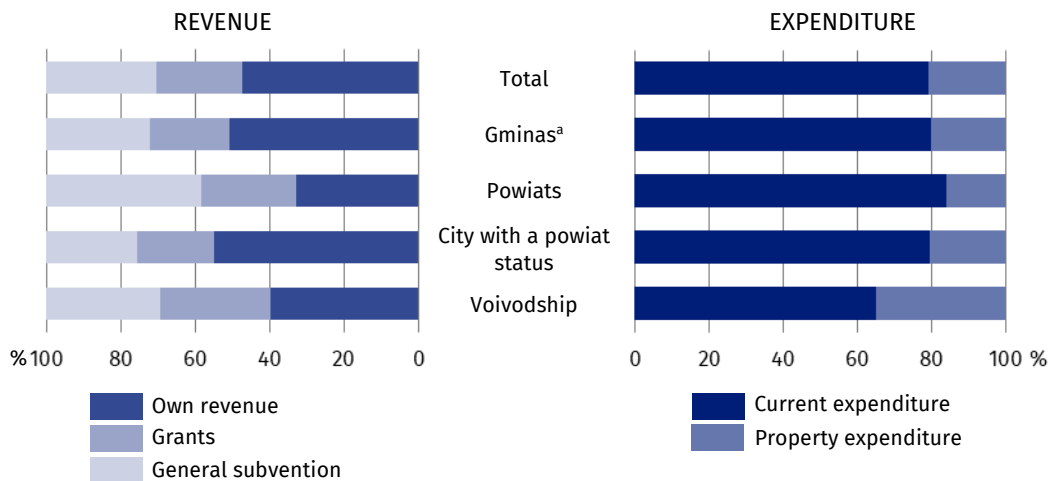
Grants were equal to PLN 1937.6 million and on a yearly basis decreased by 15.1%. In total grants, PLN 404.8 million were grants provided under programmes financed with the participation of EU funds and other non-returnable, and payments from the budget of EU funds (paragraphs 200 and 620, as well as 205 and 625 of budget classification), which in relation to 2022 decreased by 1.1%.

General subvention from the state budget compared to the previous year increased by 31.7% and was at the level of PLN 2539.8 million.

The largest share of own revenue, grants and general subvention in total revenue was recorded respectively in: budget of city with a powiat status (54.7%), budget of voivodship local government (29.5%) and in budgets of powiats (41.8%).

On an annual basis there was a significant increase of general subvention from the state budget

Chart 1. Revenue and expenditure of budgets of local government units by type in 2023



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

In 2023 **expenditure** of budgets of local government units amounted to PLN 8742.7 million and compared to the previous year increased by 4.5% and in relation to 2015 – by 95.6%. Expenditure per capita amounted to PLN 9306, i.e. higher by 5.1% than in 2022 and by 107.9% in relation to 2015. Most of total expenditure was incurred by gminas (58.5%), of which mostly urban-rural (35.4%).

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

Specification	2015	2022	2023			
	in million PLN			2015=100	2022=100	in percent age
Total	4470.8	8366.1	8742.7	195.6	104.5	100.0
Total gminas ^a	2679.1	5203.4	5110.3	190.7	98.2	58.5
urban	329.0	545.9	565.8	172.0	103.6	6.5
urban-rural	1591.2	3171.8	3098.0	194.7	97.7	35.4
rural	758.9	1485.7	1446.6	190.6	97.4	16.5
Powiats	759.9	1167.9	1359.6	178.9	116.4	15.6
City with powiat status – Opole	640.2	1314.6	1445.3	225.7	109.9	16.5
Voivodship	391.5	680.2	827.4	211.3	121.6	9.5

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

The main burden of local government units is **current expenditure**. In 2023 it amounted to PLN 6913.2 million accounting for 79.1% of total expenditure. In relation to 2022, the level of current expenditure by 0.8% lower.

Property expenditure were equal to PLN 1829.5 million and compared with 2022 increased by 30.8%. The share of property expenditure in total expenditure amounted to 20.9%, while in several types of local government units it valued from 16.1% (budget of powiats) to 35.1% (budget of voivodship local government). PLN 1607.8 million was allocated for investments i.e. by 24.6% more than in 2022.

In 2023 budgets of local government units of Opolskie Voivodship closed with a **deficit** of PLN 232.4 million (compared to the deficit of 222.5 million in the previous year and a surplus of PLN 93.7 million in 2015). Deficit was determined by the negative result of budget of gminas, powiats and the city with powiat status, with a surplus recorded for the budget of the voivodship government. The largest deficit in relation to total revenue was recorded in budget of gminas (4.6%).

Negative result was recorded in budgets of gminas and powiats as well as 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 – Opole	Voivodship
Surplus (+) or deficit (-) in million PLN					
2015	+93.7	+47.6	+5.0	+7.6	+33.5
2022	-222.5	-104.0	-28.3	-85.3	-5.0
2023	-232.4	-225.5	-13.7	-35.5	+42.2

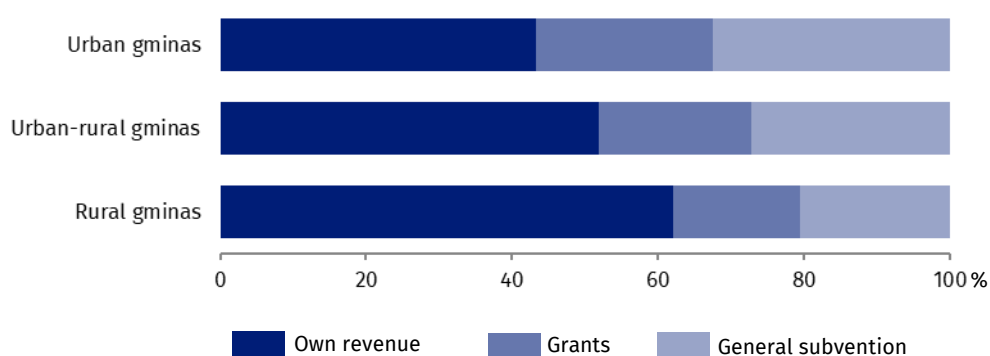
^a Excluding result of gmina which is also city with powiat status.

Budget of gminas

In 2023 **revenue** of gminas' budgets amounted to PLN 4884.8 million and decreased by 4.2% compared to the previous year. Revenue of urban-rural gminas accounted for 60.2% of total revenue, rural – 28.4%, urban – 11.4%. Revenue of gminas' budgets per capita amounted to PLN 6007 and were by 3.6% lower in relation to 2022. In urban gminas this rate amounted to PLN 6275, in rural – PLN 6251, and in urban-rural – PLN 5853. The highest level of revenue per capita was recorded in gmina Lubrza (PLN 8779), and the lowest – in gminia Zdziechowice (PLN 4778).

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

Chart 2. Revenue of budgets of gminas^a by type in 2023



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

In 2023 **own revenue** was at the level of PLN 2473.3 million and slightly decreased compared to the previous year (by 0.3%). Own revenue accounted for 50.6% of total revenue. The largest share of own revenue in total revenue was recorded in gmina Skarbimierz (72.1%), and the lowest – in gmina Lubrza (27.1%).

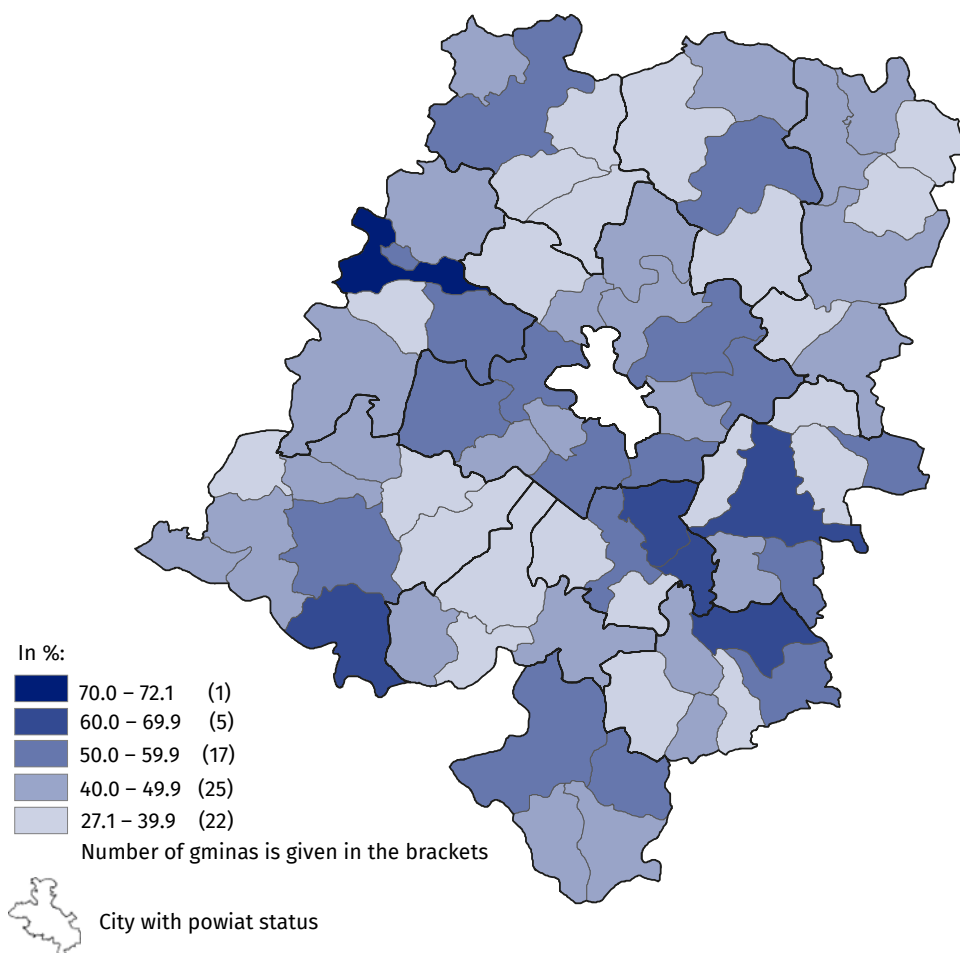
In own revenue group of gmina, property tax had the highest value – PLN 685.7 million (27.7% of own revenue). Personal income tax also had a high value, which accounted for PLN 632.1 million (25.6%). Compared to 2022 value of property tax was by 9.4% higher, with a decrease of 27.6% of personal income tax.

Grants that amounted to PLN 1048.2 million (21.5% of total revenue) decreased on an annual basis by 33.8%. Most revenue in form of grants was targeted grants (89.6%), of which grants from state budget for tasks in the field of government administration (38.1%) and for own tasks (11.0%). 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 (paragraphs 200 and 620, as well as 205 and 625 of budget classification) were by 24.1% lower compared to 2022 and at the level of PLN 108,6 million (10.4% of total grants).

In 2023 **general subvention** strengthened budgets of gminas with PLN 1363.3 million accounting for 27.9% of total revenue. On an annual basis it increased by 31.6%. The educational part had the largest share in the general subvention (61.5%).

In budgets of gminas there was a significant decrease of grants compared to 2022

Map 1. Own revenue of gminas^a budgets in % of total revenue in 2023



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

Expenditure of budgets of gminas in 2023 amounted to PLN 5110.3 million and were by 1.8% lower than the year before. In the expenditure structure, expenditure of urban-rural gminas had the largest share (60.6%). Expenditure of rural and urban gminas: 28.3% and 11.1% of total expenditure, respectively. Expenditure of gmina budgets per capita amounted to PLN 6284 and were by 1.1% lower in relations to 2022. In rural gminas this rate amounted to PLN 6520, in urban – PLN 6397, and in urban-rural – PLN 6161. The highest expenditure per capita was recorded in gmina Lubrza (PLN 9239), and the lowest – in gmina Łubniany (PLN 4865).

For **current expenditure** gminas allocated PLN 4087.1 million (80.0% of total expenditure), i.e. by 7.0% less than in 2022. In the structure of current expenses the significant share constituted: wages and salaries (38.5%) as well as purchase of goods and services (27.8%).

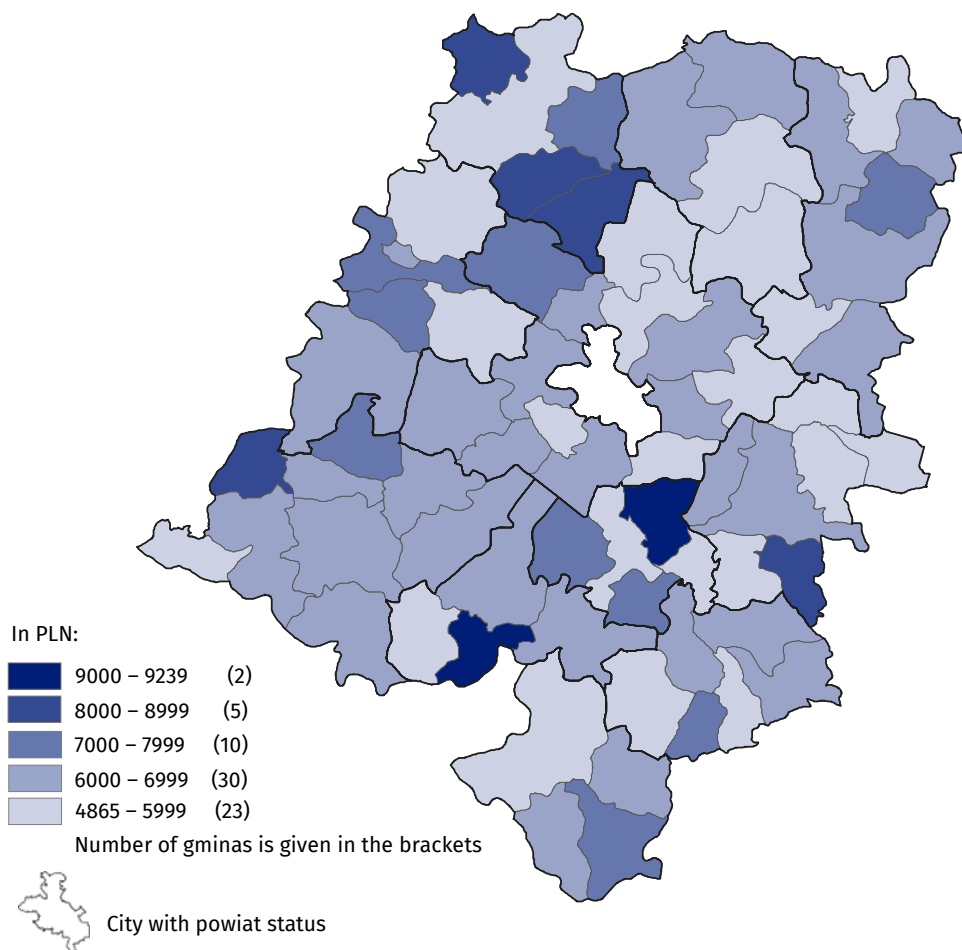
Property expenditure of budgets of gminas amounted to PLN 1023.2 million (20.0% of total expenditure) and were by 26.7% higher in relations to 2022 r. Investment expenditure increased by 23.2% to the level of PLN 917.7 million and accounted for 89.7% of property expenditure.

In 2023 gminas of Opolskie Voivodship closed the budget year with almost two Times higher **deficit** than the year before (PLN 225.5 million versus PLN 104.0 million).

A negative result of budgets was recorded in fifty-seven gminas, while the largest, accounting for over 20% of total revenues, in gmina Baborów (23.3%). Among thirteen gminas with a surplus in a budget, the best results in relation to total revenue were achieved by: Zębowice (8.3%), Pakosławice (7.5%) and Branice (6.4%).

Over 80% of gminas closed the budget year with a deficit

Map 2. Budget expenditure of gminas^a per capita in 2023



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

Budgets of powiats

In 2023, powiats of Opolskie Voivodship achieved **revenue** amounting to PLN 1346.0 million, i.e. by 18.1% higher compared to the previous year. Revenue of budgets of powiats per capita amounted to PLN 1655 and increased by 18.9% in relations to 2022. The highest revenue per capita was recorded in Głubczycki Powiat (PLN 2611), while the lowest– in Opolski Powiat (PLN 1063).

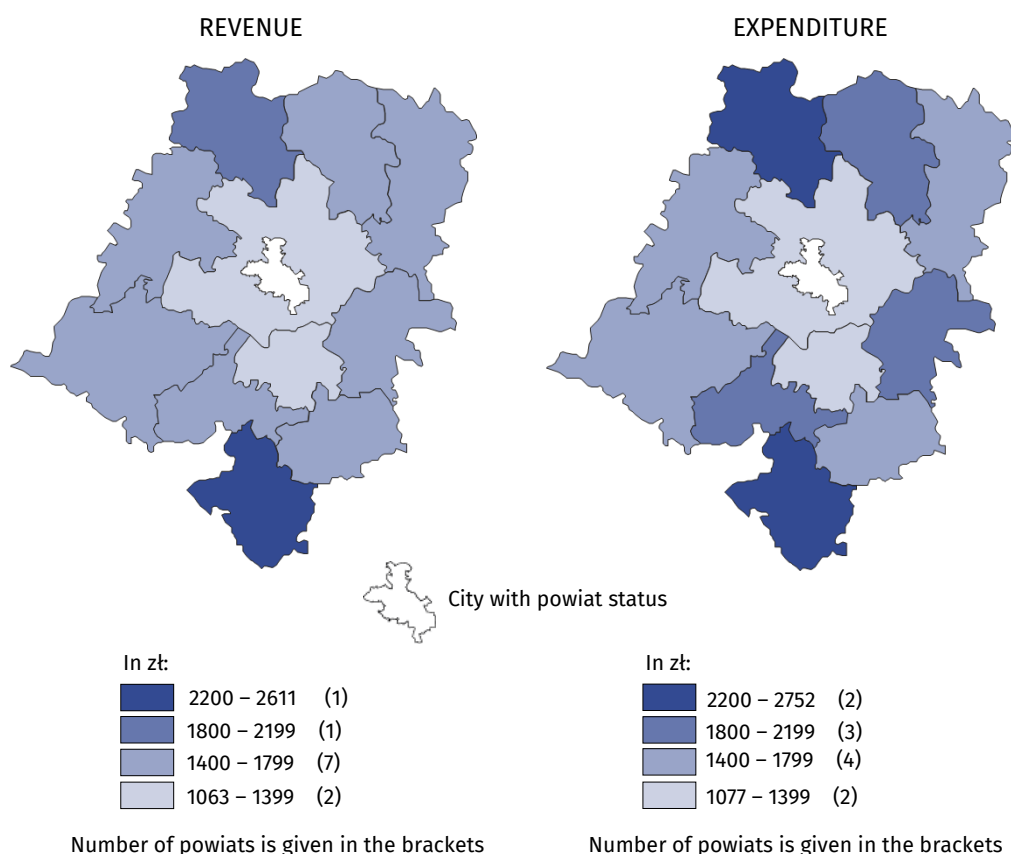
Own revenue of budgets of powiats amounted to PLN 441.7 million, i.e. by 4.8% lower in relation to 2022. The percentage of own revenue in total revenue amounted to 32.8% and in several powiats it valued from 19.9% (Namysłowski Powiat) to 53.7% (Głubczycki Powiat). The largest part in own revenue was revenue from personal income tax (38.2%) as well as service revenues (24.7%), which amounted to: PLN 168.7 million and PLN 109.1 million. In relation to the previous year income from personal income tax decreased by 30.5%, with an increase of 16.9% from service revenue.

In 2023, powiats of Opolskie Voivodship, as part of the tasks carried out, received in the form of **grants** PLN 341.2 million (25.4% of total revenue). Those incomes were 47.3% higher compared to the previous year. Over a half of grants (49.5%) constituted targeted grants from the state budget, which increased by 5.6% compared with 2022. 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) amounted to PLN 40.6 million (11.9% of total grants) and were by 47.2% higher than the year before.

General subvention increased budgets of powiats by PLN 563.0 million, accounting for 41.8% of total revenue and was by 26.8% higher in relation to 2022. The educational part constituted the largest share in the general subvention (69.0%).

In the budget of powiats there was a significant increase of grants on an annual basis

Map 3. Revenue and expenditure of budgets of powiats per capita in 2023



Expenditure of budgets of powiats in relation to 2022 increased by 16.4% and amounted to PLN 1359.6 million. Per capita, it amounted to PLN 1672, i.e. by 17.2% higher than the year before. The most funds per capita were spent in Głubczycki Powiat (PLN 2752), and the least – in Opolski Powiat (PLN 1077).

In the structure of expenditure of budgets of powiats, **current expenditure** accounted to 83.9%, while **property expenditure** – 16.1%. Compared to 2022 current expenditure increased by 10.7% to the level of PLN 1140.8 million. Current expenditure was allocated

mainly to wages and salaries (57.0%) as well as the purchase of goods and services (18.7%). Property expenditure amounted to PLN 218.8 million and increased by 59.7% in relation to the previous year. 98,6% of property expenditure was for investment purposes. PLN 215.8 million, i.e. by 65.3% more than in 2022.

In 2023, **result** of budgets of powiats in Opolskie Voivodship, similarly as in the previous year, was negative (PLN -13.7 million versus PLN -28,3 million in 2022). Deficit was observed in eight powiats, of which the biggest, in relation to total revenue in Namysłowski Powiat (11.0%). The surplus in the budget occurred in powiats: Brzeski (6.7% of total revenue), Kędzierzyńsko-Kozielski (3.0%) and Nyski (2,5%).

Budget of city with powiat status – Opole

In 2023, **revenue** of budget of city with powiat status achieved PLN 1409.8 million and compared to the previous year increased by 14.7%. Total revenue per capita amounted to PLN 11163 and were by 15.0% higher in relation to 2022.

In the structure of revenue by type own revenue constituted for 54.7%, grants – 20.7%, and general subvention – 24.6%.

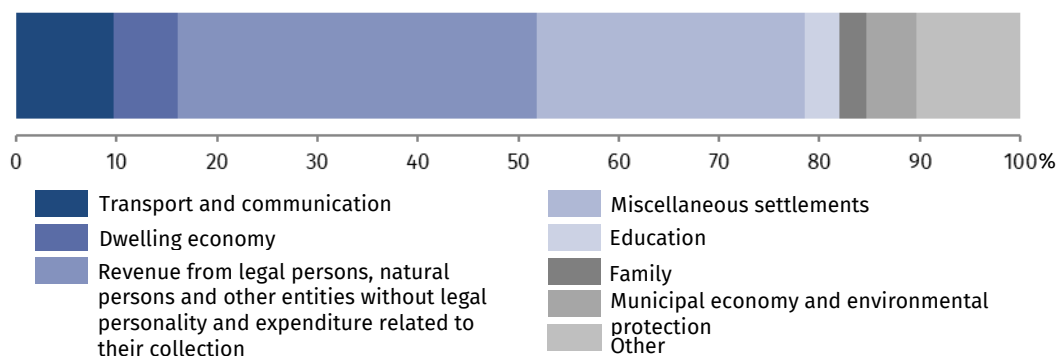
Own revenue accounted for PLN 771.9 million and were by 7.0% higher in relation to 2022. The largest share in own revenue was constituted by revenue from personal income tax (27.5%) as well as tax on real estate (25.7%). The revenue for the budget of the city with powiat status on this account was at the level of: PLN 212.3 million (by 16.0% less than in 2022) and PLN 198.3 million (by 8.8% more).

Grants amounted to PLN 291.4 million and were by 14.2% higher compared to the previous year. In total grants the largest share (32.6%) 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 increased on an annual basis by 37.0%.

General subvention increased city's budget by PLN 346.6 million and was by 37.1% higher than in 2022. On educational tasks, city with powiat status received PLN 270.5 million (78.1% of general subvention).

In the budget of city with powiat status – Opole own revenue accounted for the largest percentage

Chart 3. Revenue of budget of city with powiat status by type in 2023

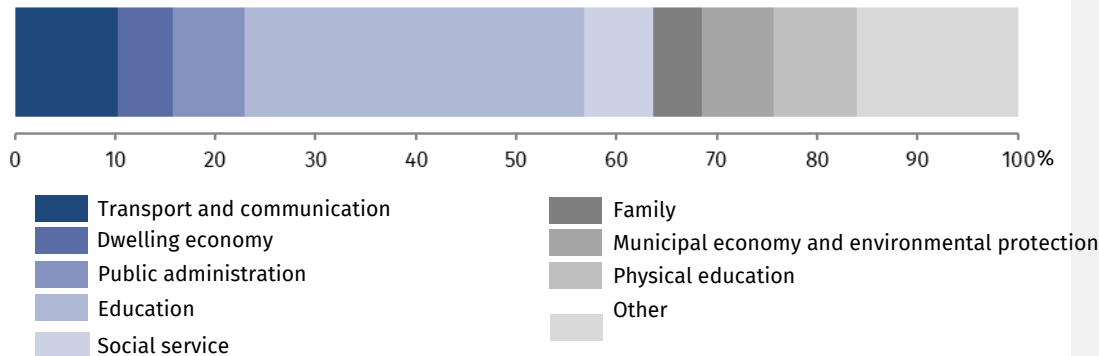


In 2023, **expenditure** of budget of city with powiat status amounted to PLN 1445.3 million and increased by 9.9% compared to the previous year. Total expenditure per capita amounted to PLN 11443 and were by 10.2% higher than in 2022.

In the structure of expenditure of budget of city with powiat status, **current expenditure** accounted for 79.4% and **property expenditure** – 20.6%. Current expenditure amounted to PLN 1148.1 million, i.e. by 6.2% more than the year before. Out of current expenditure,

the most resources were spent on wages and salaries (40.6%) as well as purchase of goods and services (29.0%). Property expenditure amounted to PLN 297.2 million and in relation to 2022 increased by 27.4%. In property expenditure, predominant was investment expenditure (63.0%), which was at the level of 187.2 million, i.e. by 13.7% lower compared to the previous year.

Chart 4. Expenditure of budget of city with powiat status by type in 2023



In 2023, in the budget of city with powiat status there was a **deficit** with the amount of PLN 35.5 million, i.e. 2.5% of total revenue (in 2022: PLN 85.3 million and 6.9%, respectively).

Budget of voivodship local government

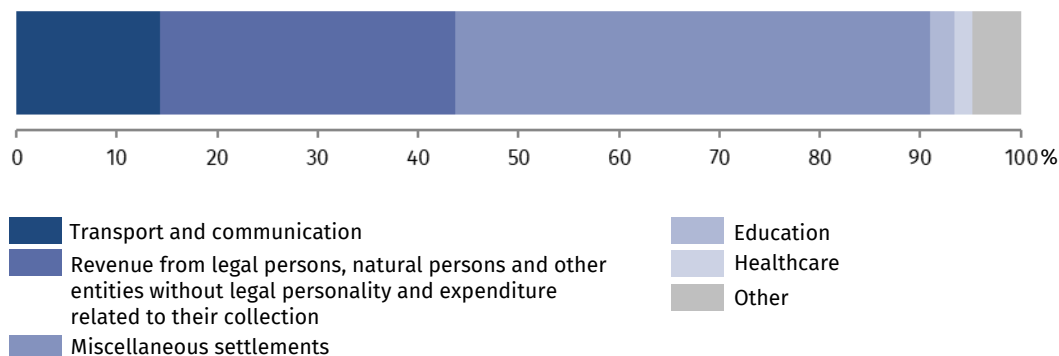
In 2023 **revenue** of budget of Opolskie Voivodship local government amounted to PLN 869.6 million and compared to the previous year increased by 28.8%. Total revenue per capita of PLN 926 was by 29.6% higher than in relation to 2022.

Own revenue of PLN 345.9 million (increase by 29.0% compared with 2022) accounted for 39.8% of revenue of budget of voivodship local government. The largest share in this revenue group was corporate income tax (64.1%). It amounted to PLN 221.9 million and in relations to 2022 increased by 47.7%.

As part of the **grants**, voivodship local government received PLN 256.8 million (29.5% of total revenue), i.e. by 21.6% more than in 2022. The largest percentage (62.6% of total grants, i.e. 160.6 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 (paragraphs 200 and 620, as well as 205 and 625), which in relation to 2022 decreased by 5.2%.

Revenue from **general subvention** of budget of voivodship local government in 2023 was at the level of PLN 266.9 million, i.e. by 36.4% higher than the year before, and their share in total revenue amounted to 30.7%. PLN 178.7 million was allocated to compensatory part, i.e. 67.0% of general subvention. PLN 23.7 million (8.9%) was spent on regional part and on educational part – PLN 16.0 million (6.0%).

Chart 5. Revenue of budget of voivodship local government by type in 2023



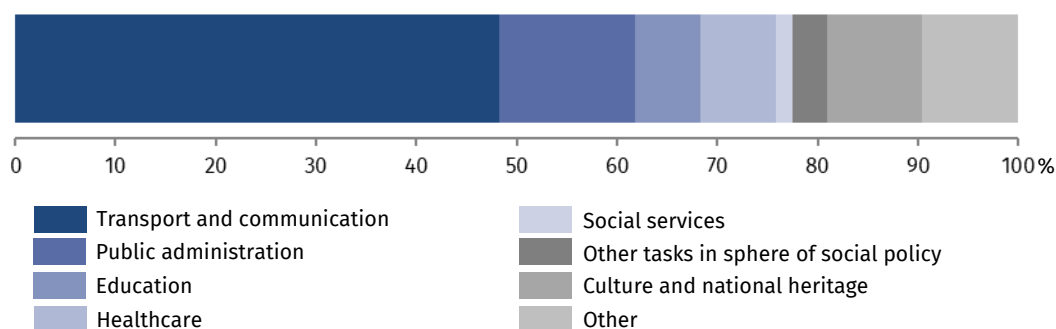
In the budget of the voivodship local government the fastest increase of revenue was observed on annual scale

Expenditure of budget of voivodship local government increased on a yearly basis by 21.6% to the level of PLN 827.4 million. It amounted to PLN 881 per capita and was by 22.4% higher than in 2022.

Current expenditure increased by 17.0% in relations to 2022 and was at the level of PLN 537.1 million (64.9% of total expenditure of voivodship local government). Out of current expenditure, 47.7% was spent on grants, 23.3% – on wages and salaries and 18.0% – on purchase of goods and services.

Property expenditure of budget of voivodship local government amounted to PLN 290.2 million (35.1% of total expenditure of voivodship local government) and compared with 2022 increased by 31.3%. Out of property expenditure 98.9% had investment purposes. PLN 287.1 million was spent on investment, i.e. by 45.1% more than in 2022.

Chart 6. Expenditure of budget of voivodship local government by type in 2023



In 2023, local government of Opolskie Voivodship closed the financial year with a negative result of 42.2 million accounting for 4.9% total revenue (in 2022: deficit of PLN 5.0 million and 0.7%, respectively).

In the budget of voivodship local government revenue were higher than expenditure

* * *

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:
Opolski Centre for Regional Surveys

Hanna Sterniuk-Mościcka
Phone: 514 901 001
e-mail: H.Sterniuk-Moscicka@stat.gov.pl

Media Management:
Monika Bartel
Phone: 77 423 09 75
e-mail: M.Bartel@stat.gov.pl

 www.opole.stat.gov.pl

 [@Opole_STAT](https://twitter.com/Opole_STAT)

 [@USOpole](https://www.facebook.com/USOpole)

Related information

[Budgets of local government units in Opolskie Voivodship in 2022](#)

[Statistical Yearbook of Opolskie Voivodship 2023](#)

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](#)