

04 August 2022

Budgets of local government units in Opolskie Voivodship in 2021

PLN 294.8 million

The result of budgets of local government units in 2021

In 2021, revenue of local government units in Opolskie Voivodship grew increased slower than expenditure. Budgets of these units collectively closed with a surplus. The surplus was determined by the positive result of budgets of gminas, powiats and voivodship local government, with a deficit recorded for the budget of city with a powiat status.

In 2021 revenue of local government units in Opolskie Voivodship amounted to PLN 7685.7 million and increased both compared to the previous year as well as to 2010 (by 4.9% and by 86.3%, respectively). Revenue per capita amounted to PLN 7897, i.e. by 5.7% higher than in 2020 and by 95.0% in relation to 2010. Over a half of the total revenue was achieved by gminas (62.1%), of which mostly urban-rural (38.4%).

Table 1. Revenue of budgets of local government units

Specification	2010	2020	2021			
	in million PLN			2010=100	2020=100	in percentage
Total	4125.0	7324.5	7685.7	186.3	104.9	100.0
Total gminas ^a	2364.9	4363.4	4769.5	201.7	109.3	62.1
urban	284.0	479.1	542.4	191.0	113.2	7.1
urban-rural	1396.7	2708.0	2950.9	211.3	109.0	38.4
rural	684.2	1176.4	1276.3	186.5	108.5	16.6
Powiats	726.3	1042.8	1073.2	147.8	102.9	14.0
City with powiat status – Opole	540.6	1286.6	1214.4	224.6	94.4	15.8
Voivodship	493.2	631.6	628.5	127.4	99.5	8.2

^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 2021 it amounted to PLN 3542.2 million (by 5.9% more than in the previous year). Grants were equal to PLN 2090.3 million and on a yearly basis decreased by 7.1%. In total grants, PLN 327.8 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 2020, decreased by 44.5%.

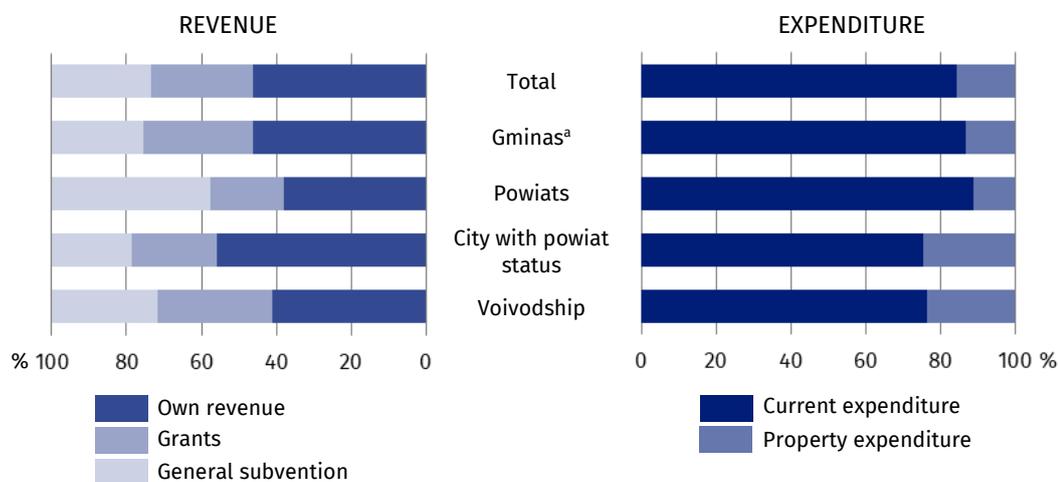
General subvention from the state budget compared to the previous year increased by 18.7% and amounted to PLN 2053.2 million.

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 (55.8%), budget of voivodship local government (30.8%) and in budgets of powiats (42.4%).

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 2021



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

In 2021 **expenditure** of budgets of local government units amounted to PLN 7390.9 million and compared to the previous year increased by 6.5% and in relation to 2010 – by 62.9%. Expenditure per capita amounted to PLN 7594, i.e. by 7.3% more than in 2020 and by 70.5% in relation to 2010. Most of total expenditure was incurred by gminas (60.6%), of which mostly urban-rural (37.6%).

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

Table 2. Expenditure of budgets of local government units

Specification	2010	2020	2021			
	in million PLN			2010=100	2020=100	in percentage
Total	4537.0	6940.3	7390.9	162.9	106.5	100.0
Total gminas ^a	2665.3	4155.2	4477.1	168.0	107.7	60.6
urban	332.4	486.3	495.9	149.2	102.0	6.7
urban-rural	1543.9	2572.3	2781.8	180.2	108.1	37.6
rural	788.9	1096.7	1199.4	152.0	109.4	16.2
Powiats	748.0	986.3	1033.4	138.2	104.8	14.0
City with powiat status – Opole	568.8	1251.8	1339.0	235.4	107.0	18.1
Voivodship	555.0	547.0	541.3	97.5	99.0	7.3

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

The main burden of local government units is **current expenditure**. In 2021 it amounted to PLN 6234.5 million (of 6.1% more than in 2020), accounting for 84.4% of total expenditure. **Property expenditure** amounted to PLN 1156.4 million and in relation to 2020 increased by 8.6%. The largest share of property expenditure in total expenditure was recorded in the budget of city with a powiat status (24.5%). PLN 939.8 million was allocated for investments, i.e. by 7.7% less than in 2020.

In 2021 budgets of local government units of Opolskie Voivodship closed with a surplus of PLN 294.8 million in aggregate (compared to PLN 384.2 million in the previous year and deficit of PLN 412.1 million in 2010). Surplus was achieved by all types of local government units, with the exception of budget of city with powiat status. The largest surplus in relation to total revenue was recorded in budget of voivodship government (13.9%).

The largest surplus in relative terms was recorded in budget of voivodship government

Table 3. Budget results of local government units

Specification	Total	Gminas ^a	Powiats	City with powiat status	Voivodship
Surplus (+) or deficit (-) in million PLN					
2010	-412.1	-300.4	-21.7	-28.2	-61.8
2020	+384.2	+208.2	+56.5	+34.8	+84.6
2021	+294.8	+292.4	+39.8	-124.6	+87.2

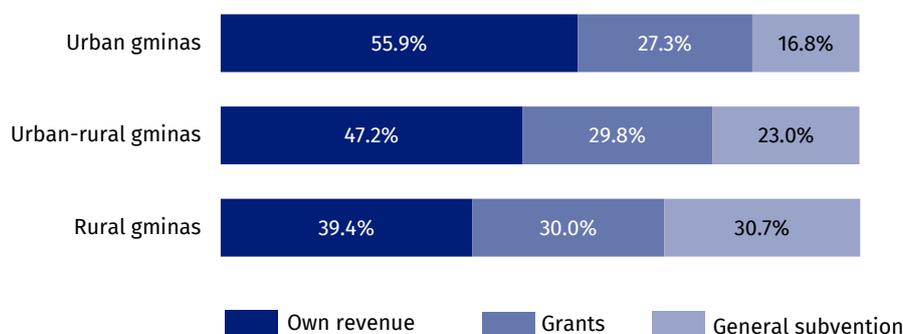
a Excluding result of gmina which is also city with powiat status

Budgets of gminas

In 2021 **revenue** of gminas' budgets amounted to PLN 4769.5 million and increased by 9.3% in relation to the previous year. Revenue of urban-rural gminas accounted for 61.9% of total revenue, rural – 26.8% and urban – 11.4%. Revenue of gminas' budgets per capita amounted to PLN 5639 and was by 10.2% higher than a year before. In urban gminas this rate amounted to PLN 5734, in urban-rural – PLN 5630 and in rural – 5622 PLN. The highest level of revenue per capita was recorded in gmina Gogolin (PLN 7516), and the lowest – in gmina Ozimek (PLN 4791).

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

Chart 2. Structure of revenue of budgets of gminas^a by type in 2021



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

In 2021 **own revenue** amounted to PLN 2199.7 million and increased by 8.8% compared to the previous year. The largest share of own revenue in total revenue was recorded in gmina Gogolin (63.8%) and the smallest – in gmina Zębowice (23.5%).

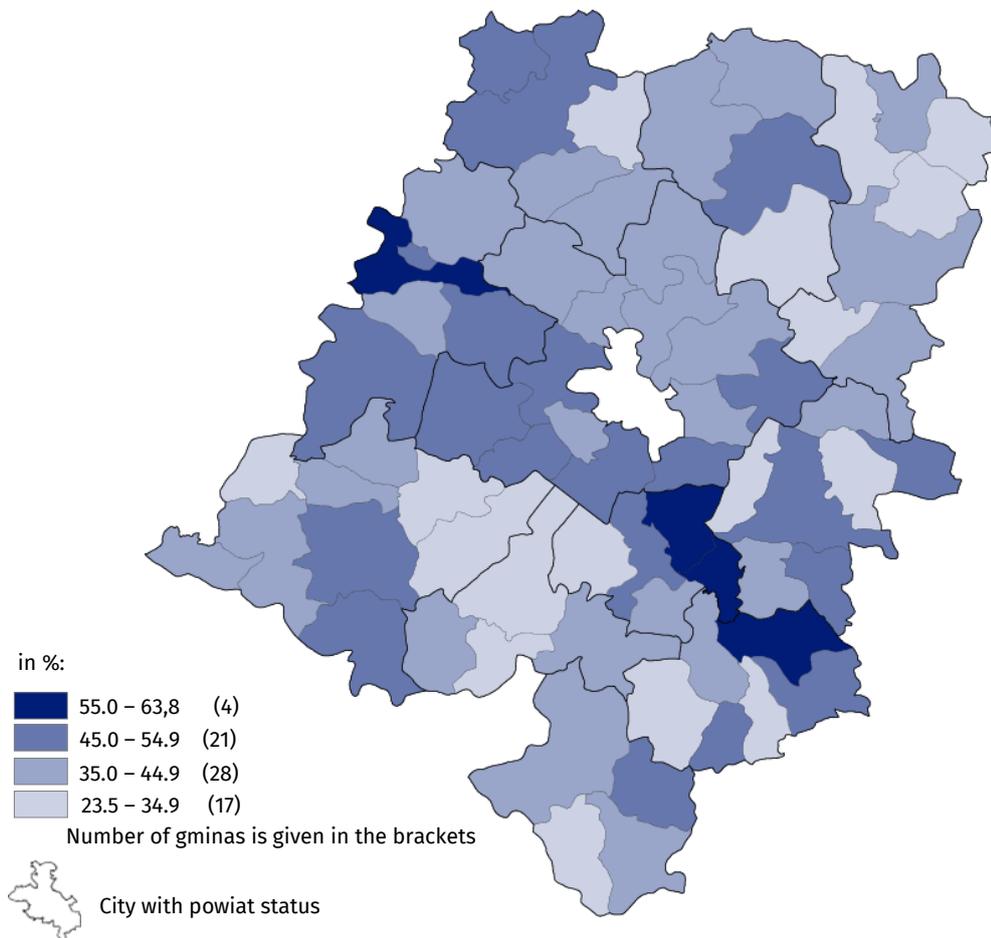
In own revenue group of gmina income tax had the highest value – PLN 762.8 million (34.7% of own revenue). Revenue from tax on real estate which amounted to PLN 584.3 million (26.6%) was also high. In relation to 2020, value of personal income tax was higher by 11.9% and tax on real estate – by 9.1%.

Grants, in the amount of PLN 1407.9 million (29.5% of total revenue), increased on a yearly basis by 1.1%. Most revenue in form of grants were targeted grants (93.5%), of which grants from state budget for tasks in the field of government administration (76.8%) and for own

tasks (7.9%). 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 39.5% lower than in 2020 and amounted to PLN 91.5 million (6.5% of total grants).

In 2021 **general subvention** strengthened budgets of gminas with PLN 1161.9 million (of 22.5% more than in the previous year), accounting for 24.4% total revenue. The educational part had the largest share in the general subvention (63.6%).

Map 1. Own revenue of gminas^a budgets in % of total revenue in 2021



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

Expenditure of budgets of gminas in 2021 amounted to PLN 4477.1 million and were by 7.7% higher than in the previous year. In the expenditure structure, expenditure of urban-rural gminas had the largest share (62.1%). Expenditure of rural and urban gminas: 26.8% and 11.1% of total expenditure, respectively. Expenditure of gmina budgets per capita amounted to PLN 5294 and were by 8.6% higher than a year before. In urban gminas this rate amounted to PLN 5243, in urban-rural – PLN 5308 and in rural – PLN 5283. The highest expenditure per capita was recorded in gmina Walce (PLN 7362) and the lowest – in gmina Zdziechowice (PLN 4319).

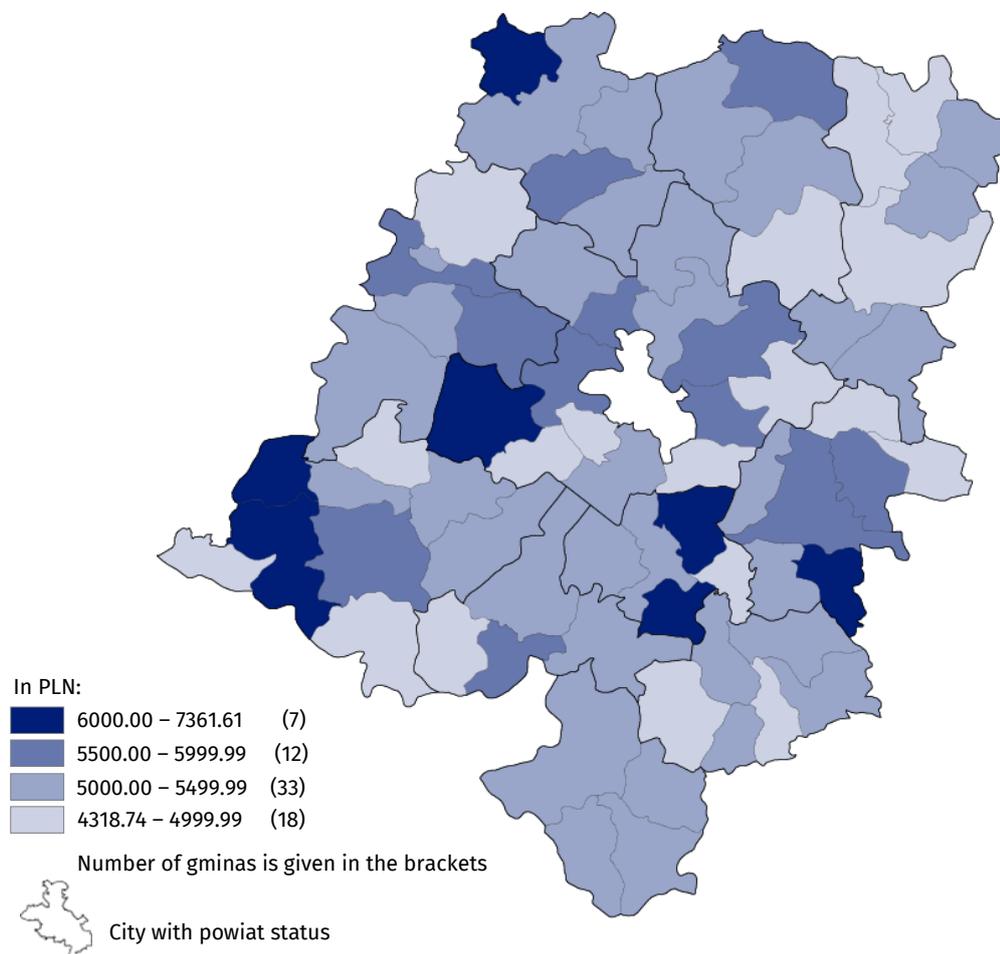
For **current expenditure**, gminas allocated PLN 3891.3 million (86.9% of total expenditure), i.e. by 6.2% more than in 2020. Wages and salaries (33.4%) as well as benefits for natural persons (27.9%) constituted a significant share in the structure of current expenses.

Property expenditure of budgets of gminas amounted to PLN 585.8 million and was higher by 19.4% compared to 2020. Investment expenditure increased by 2.1% to PLN 479.7 million (81.9% of total property expenditure).

In 2021 gminas of Opolskie Voivodship closed the budget year with a **surplus** of PLN 292.4 million (in 2020 PLN 208.2 million, respectively).

A positive result of budgets was recorded in 59 gminas, of which the largest, accounting for 15% of the total revenue, in gminas: Lubrza, Branice and Dobrodzień.

Map 2. Budget expenditure of gminas^a per capita in 2021



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

Budgets of powiats

In 2021 powiats of Opolskie Voivodship achieved **revenue** amounting to PLN 1073.2 million, i.e. by 2.9% higher compared to the previous year. Revenue of budgets of powiats per capita amounted to PLN 1269 and increased by 3.8% compared to 2020. The highest revenue per capita was recorded in Głubczycki Powiat (PLN 2011), while the lowest – in Opolski Powiat (PLN 841).

Own revenue of budgets of powiats amounted to PLN 407.7 million and was by 2,8% lower compared to 2020. The largest part in own revenue was revenue from personal income tax (50.2%).

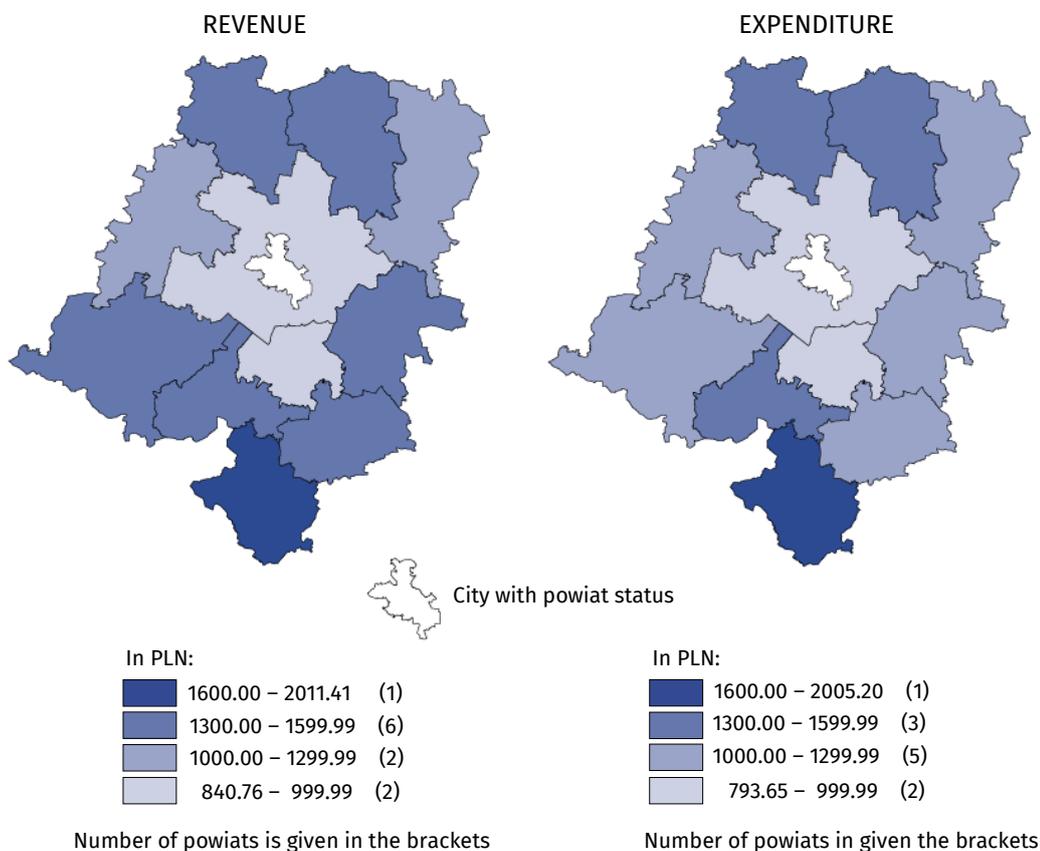
In 2021 powiats of Opolskie Voivodship, in regard to their tasks, were given **grants** of PLN 210.2 million. This revenue was by 4.5% lower compared to the previous year. The major part of grants were targeted grants from the state budget for tasks in the field of government administration (60.8%).

Over 84% of gminas closed the budget year with a surplus

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

General subvention increased budgets of powiats by PLN 455.3 million and was by 12.8% higher compared to 2020. The educational part constituted the largest share in the general subvention (69.2%).

Map 3. Revenue and expenditure of budgets of powiats per capita in 2021 r.



Expenditure of budgets of powiats in relation to 2020 increased by 4.8% and amounted to PLN 1033.4 million. Per capita, it amounted to PLN 1222, i.e. 5.7% higher than in the previous year. The most funds per capita were spent in Głubczycki Powiat (PLN 2005) and the least – in Opolski Powiat (PLN 794).

In the structure of expenditure of budgets of powiats, **current expenditure** accounted for 88.8%, while **property expenditure** – 11.2%. Compared to 2020, current expenditure increased by 6.4%, and capital expenditure decreased by 6.4%. Current expenditure of powiat budgets was allocated mainly to wages and salaries (57.0%) as well as the purchase of materials and services (17.0%), while property expenditure – for investment purposes (97.8%).

In 2021, **budget result** of powiats of Opolskie Voivodship was positive and amounted to PLN 39.8 million (in 2020, PLN 56.5 million, respectively). The surplus was recorded in 10 powiats, of which the largest in Krapkowicki Powiat (5.7% of total revenue) and Opolski Powiat (5.6%). In Namysłowski Powiat, the financial year closed with a deficit.

Budget of city with powiat status – Opole

In 2021 **revenue** of budget of city with powiat status achieved PLN 1214.4 million and compared to the previous year decreased by 5.6%. Total revenue per capita amounted to PLN 9520 and was by 5.3% lower than in 2020.

In the structure of revenue by type **own revenue** accounted for 55.8%, **grants** – 22.9% and **general subvention** – 21.3%. Own revenue amounted to PLN 677.7 million and was by 5.9% lower in relation to 2020. The largest share of own revenue was constituted by revenue from

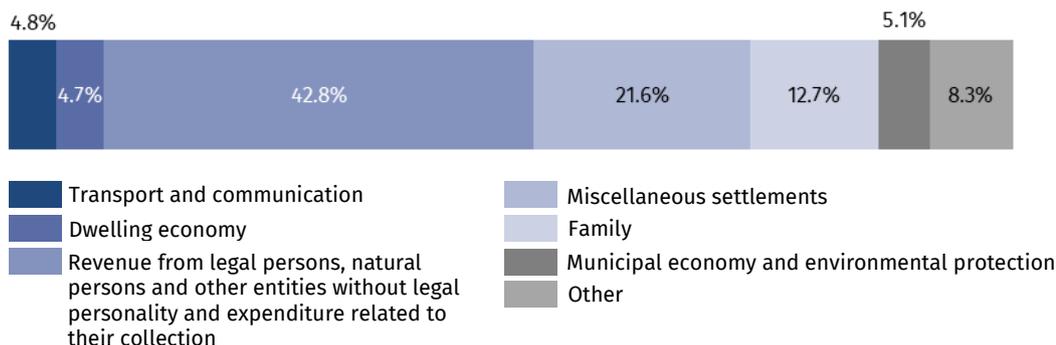
In the budget of the city with powiat status – Opole was recorded the highest total revenue per capita

personal income tax (37.8%) and tax on real estate (25.2%). The revenue for the city budget with powiat status on this account was at the level of PLN 256.0 million and PLN 170.9 million, respectively.

Grants amounted to PLN 278.6 million and was by 17.9% lower compared to the previous year. In total grants, the highest share were targeted grants from state budget for tasks realised in the field of government administration (66.4%). General subvention increased city's budget by PLN 258.2 million (increase of 13.8% in relation to 2020).

On educational tasks, city with powiat status received PLN 213.5 million, i.e. 82.7% of general subvention.

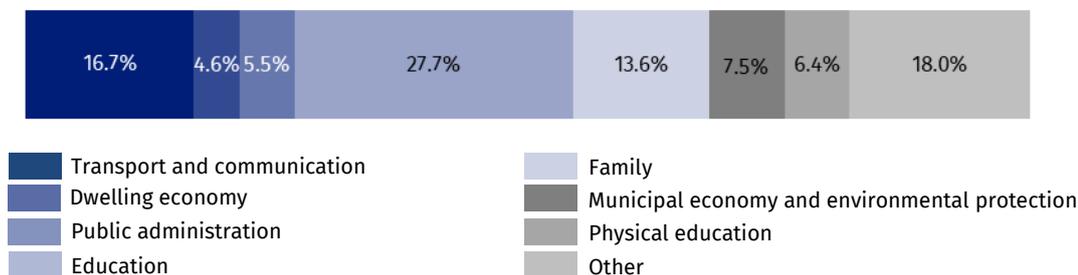
Chart 3. Structure of revenue of budget of city with powiat status by type in 2021



In 2021, expenditure of budget of city with powiat status amounted to PLN 1339.0 million and increased by 7.0% compared to the previous year. Total expenditure per capita amounted to PLN 10497 and was by 7.3% higher than in 2020.

In the structure of budget of city with powiat status, **current expenditure** accounted for 75.5%, and **property expenditure** – 24.5%. Current expenditure amounted to PLN 1011.2 million, i.e. by 5.0% more than a year before. Out of current expenditure, the most resources were spent on wages and salaries (37.0%) and as well as on the purchase of materials and services (26.1%). Property expenditure amounted to PLN 327.8 million and was by 13.4% higher than in 2020. In property expenditure, predominant was investment expenditure (68.9%).

Chart 4. Structure of expenditure of budget of city with powiat status by type in 2021



In 2021 city with powiat status closed the financial year with a **deficit** with the amount of PLN 124.6 million, accounting for 10.3% of total revenue (in 2020 surplus PLN 34.8 million and 2.7%, respectively).

The city with powiat status – Opole closed the financial year with a deficit

Budget of voivodship local government

In 2021, **revenue** of budget of Opolskie Voivodship local government amounted to PLN 628.5 million and compared to the previous year decreased by 0.5%. Total revenue per capita of PLN 646 was by 0.3% higher compared to 2020.

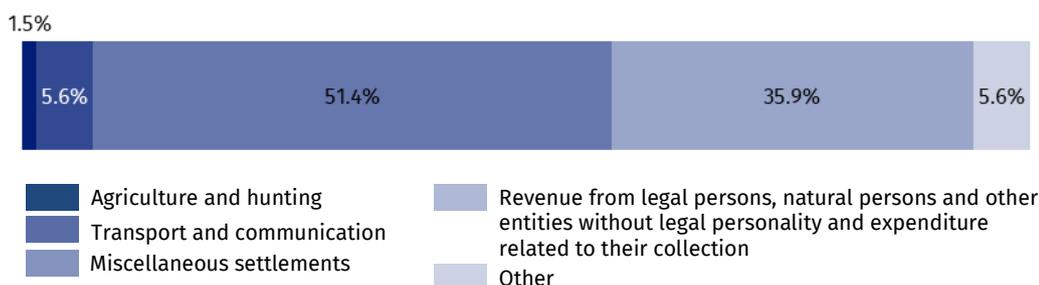
Own revenue of PLN 257.1 million (increase of 40.4% compared to 2020) accounted for 40.9% of revenue of budget of voivodship local government. The largest share in this revenue group was corporate income tax (71.8%) and personal income tax (15.7%). Revenue from corporate income tax amounted to PLN 184.5 million (increase in relation to 2020 of 59.3%) and from personal income tax – PLN 40.4 million (of 11.6%).

As part of the **grants**, voivodship local government received PLN 193.6 million (30.8% of total revenue), i.e. by 34.9% less than in 2020. The largest percentage (82.3% of total grants, i.e. PLN 159.3 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 2021 amounted to PLN 177.8 million, i.e. 17,6% higher than in the previous year and its share in total revenue was 28.3%. PLN 105.9 million was allocated to compensatory part, i.e. 59.6% of general subvention. PLN 20.4 million (11.5%) was spent on regional part, PLN 13.2 million (7.4%) – on educational part.

In the budget of voivodship local government, a significant increase in own revenue was observed

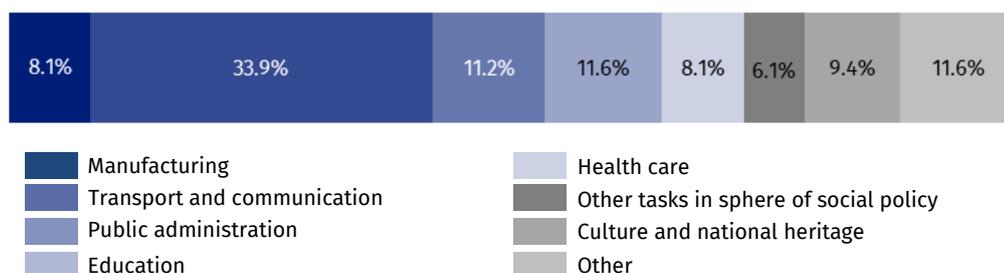
Chart 5. Structure of revenue of budget of voivodship local government by type in 2021



Expenditure of budget of voivodship local government decreased on a yearly basis by 1.0% to PLN 541.3 million. It amounted to PLN 556 per capita and was by 0.3% lower compared to 2020.

Current expenditure increased by 7.5% in relation to 2020 and amounted to PLN 414.6 million (76.6% of total expenditure of voivodship local government). Out of current expenditure, 43.6% was spent on grants, 25.6% - on purchase of materials and services and 22.3% - on wages and salaries.

Chart 6. Structure of expenditure of budget of voivodship local government by type in 2021



Property expenditure of budget of voivodship local government amounted to PLN 126.7 million and compared to 2020 decreased by 21.4%. Over 95% of property expenditure was of an investment nature.

In 2021 local government of Opolskie Voivodship closed the financial year with a **positive result** of PLN 87.2 million, accounting for 13.9% of total revenue (in 2020, PLN 84.6 million and 13.4%, respectively).

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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](#)