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Do changes in local government's income in Poland lead to the country's sustainable development?

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Abstract: *Purpose*. The main aim of this paper is to delve into the alterations in local government revenues in Poland and their subsequent impact on the nation's sustainable development. *Methodology*. Methods of literature analysis and statistical materials analysis are employed. The scope of the study encompasses the dynamics and structure of the state budget, local government budgets, and the city of Kalisz's budget from 2015 to 2022. *Results*. It is concluded that an increase in the role of subsidies in local government budgets may signify a rise in the state's influence on determining the directions of expenditures from local budgets. This could lead to a decrease in the degree of sustainable development in public finances and regional and city development. *Theoretical contribution*. This paper adds value to the field of public finance by providing a detailed analysis of the changes in local government revenues and their impact on sustainable development. It also offers insights into the relationship between state and local government budgets. *Practical implications*. The findings of this paper have practical implications for policymakers and local government officials. They underscore the need for a balanced approach to budgeting that considers both the needs of local governments and the goal of sustainable development.

Keywords: budget, sustainable development, own income, taxes and fees, general subsidies, targeted subsidies

1. Introduction

The discussion on the financial situation of local governments in Poland after 1999 covers the economic and financial sphere, taking the form of political disputes. It is, therefore, necessary to answer some fundamental questions.

Firstly, whether the revenues of local government budgets are growing faster than the state budget since we are talking about the need for decentralization. Decentralization of public finances involves a change in the way money is managed. It involves separating the functions of the center and regions. The center can focus on common issues, such as national defense, justice, foreign policy or social security. In turn, the regions take over the remaining matters in which they can pursue their

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own policies. Decentralization changes the way money is spent, which affects social life. If local governments decide on their own what areas they want to invest in first, regions can test various development strategies.

Secondly, how does the relationship between own income and external income, especially income from the state budget, change? Thirdly, who and to what extent decides on the allocation of funds constituting the revenues of the local government budget?

The empirical part of the analysis covered the period 2015-2022, using numerical material from 2015, 2019, and 2022 as the basis for inference. From a methodological point of view, it is necessary to determine what income should be classified as the local government's income. For this article, it was assumed that local government revenues consist of the following groups:

1. Own income (mainly local taxes, fees, and property income).
2. External income (share in personal and corporate income tax).
3. General subsidies from the state budget.
4. Targeted subsidies from the state budget.

The analysis was carried out in nominal terms because it is not absolute values, but trends and strength of changes as well as the percentage structure of income that allows answering the questions asked. The presented numerical material concerns the revenues of the state budget, local government units and the budget of the city of Kalisz, which was chosen as an example of one of the local governments at the lowest of the three local government levels in Poland.

2. Types of income in local government budgets

The year 1999, among many fundamental changes in essential areas of the state's functioning, also brought changes in the principles of operation of local government and the relations between the central government and local government. The delegation of tasks to local governments forced new solutions regarding the sources of financing for these tasks. However, it turned out that the basic principle, according to which the sources of financing for these tasks should be transferred along with the transfer of tasks from the central level to the local government level, was understood, interpreted and implemented in various ways.

The existing solutions for financing local government tasks mean local governments are not financially self-sufficient. Therefore, it is important to recognize and define the sources of financing as own, foreign, external or internal. This division has become particularly important in recent years. There are views about limiting the role of local government, the increasing centralization of the state and, consequently, the centralization of financial decisions. Representatives of local governments indicate that more and more material decisions are made at central levels, and therefore, targeted subsidies for financing specific tasks are becoming more and more important in local government budgets, which limits the independence of local governments in the creation of material plans, and consequently, in terms of ways of meeting the social needs of local communities. However, the principles of the functioning of the state indicate that local government units pursue goals defined as maximizing the degree of satisfaction with the needs of local communities and disposing of resources, enabling the achievement of these goals (Majchrzak, 2017).

The Constitution of the Republic of Poland of April 2, 1997, in Article 167, specifies that local government units are given a share in public revenues by their tasks. The same article indicates that the revenues of local government units are their own revenues, as well as general subsidies and targeted subsidies from the state budget. This means that the subsidy is not the local government's income in constitutional solutions. Regarding local government units' income sources, the Constitution of the Republic of Poland refers to the Act (The Constitution of the Republic of Poland, 1997).

The Act of June 30, 2005, on public finances, in Section IV, devoted to the budget of a local government unit, only divides local government revenues into current and property revenues. However, in Section III, entitled "State Budget" the expenses include general subsidies and subsidies for local government units (The Act on Public Finances, 2005). Exclusively, the Act of November 13, 2003, on the income of local government units, in article 3 point 1, divides the income of local government units into own income, general subsidies and targeted subsidies from the state budget. Within the meaning of the Act, own income of local government units also includes shares in revenues from personal income tax and corporate income tax. The legislator, therefore, determines that these are incomes classified only as one's own income without definitively determining their nature (Act on the Income of Local Government Units, 2003).

Therefore, the classification of local government budget revenues as their own and others raises certain doubts, expressed, among others, by the authors of publications on public finances. The scope of tax authority at the local government level is also a severe problem. In this situation, some authors propose that only taxes local governments can administer should be classified as local government revenues (Niemiec, 2005).

Some authors refrain from dividing local government revenues into their own and external. Ziółkowska (2002) classified the revenues of local government budgets into obligatory and optional. All tax revenues and revenues from subsidies and subsidies for government administration tasks assigned by law are treated as obligatory revenues. Then, however, she divided the revenues of local government budgets into the following 5 groups: own revenues, shares in taxes constituting mainly the income of the state budget (common taxes), general subsidies, targeted subsidies and other income (e.g. donations, inheritances, subsidies from earmarked funds and other sources off-budget).

Jędrzejewski (2004) also cited the division of local government revenues into obligatory and optional, but presenting further divisions, he classified, for example, a general subsidy as own income. He concluded his considerations on the division of income by stating that the concept of own income is not defined in the applicable regulations, emphasizing that this concept as ‘underdefined’ should not be used in the Constitution.

Borodo (1997) classified shares in central taxes as income of a public law nature and did not use the term ‘own income’, at the same time suggesting that the share in personal income tax may be assessed as the equivalent of "municipal income tax".

The literature also uses concepts such as internal and external power supply. According to this classification, the internal resources of local government units include local taxes and fees collected based on legal acts, as well as other income that is generated thanks to appropriate actions taken by local or regional authorities. In this case, shares in taxes constituting the state budget's income are treated as an element of external financing. The financing system of a local government unit is described as mixed, and shares in central taxes do not belong to own income in a narrower sense but are defined as an element of external financing, which, however, constitutes own income in a broader sense (Dylewski et al., 2007).

The literature also presents the view that shares in central taxes constitute own revenues, but when they are understood broadly. This statement is important not only from a formal point of view. It should be emphasized that this type of income determines the degree and scope of financial independence and is a measure of the level of this independence. For this reason, it does not matter what income is included in them. Including shares in state (central) taxes as their own income significantly increases the value of the measure of their financial independence (Kotlińska, 2011).

Owsiak clearly emphasized that the revenues of local government units include, among others, general subsidies and, in addition to them, own revenues and targeted subsidies from the state budget. This is one of the essential tools for redistributing the income of central authorities to local governments. The rules for granting general subsidies consider objective criteria for financial support. The rules for determining the subsidy amount and its internal division have changed, but its level is permanently set in the Budget Act for a given year (Owsiak, 2017).

Therefore, the concept of local government's revenues is not clearly defined. In this situation, to achieve the assumed research goal, the division of income into own income, consisting mainly of local taxes and fees and property income, and external income, which included shares in corporate income tax and personal income tax, was adopted. , general subsidies and targeted subsidies from the state budget. The essence of this division is the scope of local government authority in shaping income.

3. Changes in the size and structure of income and selected expenditure of the state budget in Poland

In the analyzed years, state budget revenues were systematically increasing, both in terms of total revenues and tax and non-tax revenues. They are presented in absolute values in Table 1.

Table 1: State budget revenues (in million PLN)

Type of income	2015	2019	2022	2019/2015 [%]	2022/2019 [%]	2022/2015 [%]
Total income, including:	289136.7	400535.3	504820.8	138.50	126.00	174.60
I Tax revenues	259673.5	367290.7	465456.1	141.44	126.73	179.25
1 Indirect taxes, of that	187266.6	255624.2	314049.7	136.50	122.86	167.70
- tax on goods and services	123120.8	180891.8	230390.5	146.92	127.36	187.13
- excise tax	62808.6	72395.9	79773.4	115.26	110.19	127.01
- gaming tax	1337.1	2336.6	3885.7	174.75	166.30	290.60
2 Corporate tax	25813.4	39984.7	70136.6	154.90	175.40	271.71
3 Income tax from individuals	45040.0	65444.9	68107.2	145.30	104.07	151.21
4 Other tax revenues	1553.5	6236.8	13162.6	401.47	211.05	847.29
II Non-tax income	27710.2	31379.0	36782.3	113.24	117.22	132.74
1Dividends and profit payments	6351.2	3510.7	2524.1	55.28	71.90	39.74
2 Duty	2929.1	4409.0	8271.6	150.52	187.61	282.39
3 Revenues of state budgetary units and other non-tax revenues	16534.6	20861.6	22536.8	126.17	108.03	136.30
4 Contributions from local government units	1895.3	2597.7	3450.9	137.06	132.84	182.08
III Funds from the EU and other sources are non-refundable	1753.0	1865.5	2582.3	106.42	138.43	147.31

Source: Reports of the Council of Ministers on the implementation of state budgets for the years: 2015, 2019, 2022.

The level of state budget revenues shaped its structure, which is presented in Table 2.

Table 2: Structure of state budget revenues (in %)

Type of income	2015	2019	2022	2019/2015 [%]	2022/2019 [%]	2022/2015 [%]
Total income, including:	100.00	100.00	100.00			
I Tax revenues	89.81	91.70	92.20	102.10	100.54	102.66
1 Indirect taxes, of that	64.77	63.82	62.21	98.53	97.48	96.05
- tax on goods and services	42.58	45.16	45.64	106.06	101.06	107.19
- excise tax	21.72	18.08	15.80	83.24	87.39	72.74
- gaming tax	0.47	0.58	0.77	123.40	132.76	163.83
2 Corporate tax	8.93	9.98	13.89	111.76	139.18	155.54
3 Income tax from individuals	15.58	16.34	13.49	104.88	82.56	86.59
4 Other tax revenues	0.54	1.56	2.61	288.89	167.31	483.33
II Non-tax income	9.58	7.83	7.29	81.73	93.10	76.10
1Dividends and profit payments	2.20	0.88	0.50	40.00	56.82	22.73
2 Duty	1.01	1.10	1.64	108.91	149.09	162.38
3 Revenues of state budgetary units and other non-tax revenues	5.72	5.21	4.46	91.08	85.60	77.97
4 Contributions from local government units	0.65	0.64	0.69	98.46	107.81	106.15
III Funds from the EU and other sources are non-refundable	0.61	0.47	0.51	77.05	108.51	83.61

Source: Own calculations

Tax revenues play a dominant role in the state budget. This domination is increasing. Whether it is evidenced by the increasing share of tax revenues in total revenues. However, the claim is not confirmed. This phenomenon is mainly influenced by the increase in revenues from indirect taxes. Mainly from the goods and services tax. i.e. from VAT. The share of this type of tax in budget revenues is decreasing. Revenues from VAT alone are growing faster than total tax revenues. However, it is not a sudden increase. Nor particularly dynamic. nor “revolutionary.”

The further detailed analysis allows us to conclude that state budget expenditure on subsidies and subsidies grew slower than total expenditure, which resulted in the share of expenditure on subsidies and subsidies in total expenditure increasing in 2019 and then decreasing in 2022, amounting to 50.96% in 2015, 56.34% in 2019 and 49.51% in 2022.

4. Revenues of the budgets of local government units

In the analyzed years, the total income of local government units increased systematically. Their level in absolute values is presented in Table 3.

Table 3: Income of local government units (in million PLN)

Type of income	2015	2019	2022	2019/2015 [%]	2022/2019 [%]	2022/2015 [%]
Total income, including:	199018.9	278507.1	345672.9	139.94	124.12	173.69
I Own income, including:	56711.1	64307.0	92409.3	113.39	143.70	162.95
1 Property tax	20171.3	23299.3	28058.2	115.51	120.43	139.10
2 Tax on means of transport	1015.5	1169.8	1316.6	115.19	112.55	129.65
3 Tax on civil law transactions	1749.1	2926.6	4154.5	167.32	141.96	237.52
4 Stamp duty	408.7	502.4	611.9	122.93	121.80	149.72
5 Business activity in the form of a tax card	73.0	66.5	196.0	91.10	294.74	268.49
6 Trade fee	184.3	139.3	116.1	75.58	83.35	63.00
7 Other local charges						
8 Property income	7462.9	7492.9	10199.4	100.40	136.12	136.67
II Corporate tax	7076.1	10901.6	15153.8	154.06	139.01	214.15
III Income tax from individuals	38100.1	56140.3	67642.8	147.35	120.49	177.54
IV Total revenues from shares in central taxes	45176.2	67041.9	82796.6	148.40	123.50	183.27
V General subsidies	51343.3	61745.5	74917.1	120.26	121.33	145.91
VI Total grants, including:	45788.3	85412.7	95549.9	186.54	111.87	208.68
1 Targeted subsidies	30053.1	63992.1	79753.3	212.93	124.63	265.38
2 Other subsidies (paragraphs 200, 620, 205, 625)	15735.3	21420.7	15796.7	136.13	73.75	100.39

Source: The Central Statistical Office, Financial management of local government units, https://stat.gov.pl/.

In 2015, the following factors were of the most significant importance in the income of local government units: own income, general subsidies, and total subsidies. In the subsequent analyzed years, local government units achieved the most significant revenues from subsidies, and the general subsidy became the least efficient source of income. Particular attention should be paid to the increase in revenues from targeted subsidies, which may indicate an increased role of the state in shaping the directions of expenditure of local government budgets (Table 4).

Table 4: Selected elements of the income structure of local government units (in %)

Type of income	2015	2019	2022	2019/2015 [%]	2022/2019 [%]	2022/2015 [%]
Total income, including:	100.00	100.00	100.00			
I Own income, including:	28.50	23.09	26.73	81.02	115.76	93.79
1 Property tax	10.14	8.37	8.12	82.54	97.01	80.08
2 Tax on means of transport	0.51	0.42	0.38	82.35	90.48	74.1
3 Tax on civil law transactions	0.88	1.05	1.20	119.32	114.29	136.36
4 Stamp duty	3.56	3.91	4.38	109.8	112.02	123.03
5 Business activity in the form of a tax card	19.14	20.16	19.57	105.33	97.07	102.25
6 Trade fee	22.70	24.07	23.95	106.04	99.50	105.51
7 Other local charges	25.80	22.17	21.67	85.93	97.74	83.99
8 Property income	23.01	30.67	27.64	133.29	90.12	120.12
II Corporate tax	15.10	22.98	23.07	152.19	100.39	152.78
III Income tax from individuals	100.00	100.00	100.00			
IV Total revenues from shares in central taxes	28.50	23.09	26.73	81.02	115.76	93.79
V General subsidies	10.14	8.37	8.12	82.54	97.01	80.08
VI Total grants, including:	0.51	0.42	0.38	82.35	90.48	74.1
1 Targeted subsidies	0.88	1.05	1.20	119.32	114.29	136.36
2 Other subsidies (paragraph 200, 620, 205, 625)	3.56	3.91	4.38	109.8	112.02	123.03

Source: Own calculations.

The presented changes in sources of income of local government budgets significantly impacted the income structure. The changes in the structure were not unidirectional, but it can be said that, first of all, the share of own income in 2019 was higher than in 2015, but in 2022, it decreased and did not reach the level even in 2015. The importance of the general subsidy systematically decreased, while the share of total subsidies in 2022 was significantly higher than in 2015. The share of targeted subsidies in the total income of local government budgets increased even more. It can, therefore, be concluded that the decrease in the importance of own revenues and general subsidies for grants confirms the increasing importance of the state in deciding on the directions of expenditure from local government budgets.

5. Budget revenues of Kalisz - a city with county rights

In the analyzed period, the budget revenues of the city of Kalisz were characterized by a constant upward trend, just like in the case of the state budget and the budgets of local government units in general. They are presented in Table 5.

Table 5: Income of local government unit – city of Kalisz (in thousand PLN)

Type of income	2015	2019	2022	2019/2015 [%]	2022/2019 [%]	2022/2015 [%]
Total income, including:	469041.5	660892.7	814884.4	140.90	123.30	173.73
I Own income, including:	172323.2	184446.4	302739.5	107.04	164.13	175.68
1 Property tax	56678.7	62385.6	72767.9	110.07	116.64	128.39
2 Tax on means of transport	5758.0	7128.2	6924.2	123.80	97.14	120.25
3 Tax on civil law transactions	4006.0	6467.1	6863.2	161.44	106.12	171.32
4 Communication fees	2820.7	3155.4	2265.4	111.87	71.79	80.31
5 Stamp duty	1342.7	1358.4	1453.9	101.17	107.03	108.29
6 Business activity in the form of a tax card	172.6	176.8	601.6	102.43	340.27	348.57
7 Dividends	31.2	23.8	459.8	76.28	1931.93	1475.01
8 Trade fee	2658.3	2274.2	322.1	85.55	14.16	12.12
9 Other local fees	4690.4	5020.1	1484.0	107.03	29.56	31.64
10 General subsidies for tasks performed under contracts or agreements implementation	2507.5	2776.6	2988.8	110.73	107.64	119.20
II Corporate tax	8251.1	11080.8	15918.2	134.29	143.66	192.92
III Income tax from individuals	108127.7	179170.6	196278.1	165.70	109.55	181.52
II&III A Compensation for lost tax revenues	105.3	16.2	15.6	15.38	96.30	14.84
IV Total revenues from shares in central taxes	116484.1	190267.6	212211.9	163.34	111.53	182.18
V General subsidies	138026.5	155319.2	188768.2	112.53	121.54	136.76
VI Targeted subsidies	42207.7	130859.5	111164.8	310.04	84.95	263.38

Source: Public Information Bulletin of the city of Kalisz, Order of the Mayor of Kalisz on the presentation of a report on budget implementation for the years 2015, 2019, 2022

In the budget of the city of Kalisz, the revenues in individual groups are different than the total revenues of local governments. The largest source of income is own income, the growth of which in 2022 compared to 2015 is faster than total income. The same phenomenon occurred in terms of revenues from shares of central taxes. Revenues from the general subsidy are growing but slower than in the case of total income and own income. Total receipts from subsidies increased in 2022 compared to 2015, and to a much higher extent than in the case of total income and own income (Table 6).

Changes in the size and financial importance of individual sources of income in the budget of the city of Kalisz resulted in adjustments to the structure of these incomes. The transformation in the importance of own income was not unidirectional, but it should be stated that in 2022, the share of own income in total income increased. This phenomenon requires significant emphasis since the share of own revenues in total local government budgets has significantly decreased. Revenues from shares in central taxes are essential in the Kalisz budget, similar to the share of this income group in the total local government budgets.

Table 6: Selected elements of the income structure of local government unit – city of Kalisz (in %)

Type of income	2015	2019	2022	2019/2015 [%]	2022/2019 [%]	2022/2015 [%]
Total income, including:	100.00	100.00	100.00			
I Own income, including:	36.74	27.91	37.15	75.97	133.11	101.12
1 Property tax	12.08	9.44	8.93	78.15	94.60	73.92
2 Tax on means of transport	1.23	1.08	0.85	87.80	78.70	69.11
3 Tax on civil law transactions	0.85	0.98	0.84	115.29	85.71	98.82
II Corporate tax	1.76	1.68	1.95	95.45	116.07	110.80
III Income tax from individuals	23.05	27.11	24.09	117.61	88.86	104.51
IV Total revenues from shares in central taxes	24.83	28.79	26.04	115.83	90.45	104.87
V General subsidies	29.43	23.50	23.17	79.85	98.60	78.73
VI Targeted subsidies	9.00	19.80	13.64	220.00	68.89	151.56

Source: Own calculations

The importance of subsidies in Kalisz's income has decreased, and its weight and pace of changes are similar to the importance of subsidies in the total income of local government units. However, there is a significant difference in the share of subsidies in the Kalisz budget. In 2015, this share was small; in 2019, it was more than twice as high, and in 2022, it decreased, but to a level significantly exceeding the share from 2015. The same direction of changes occurs in the budgets of local government units in general, with the reservation that in each of the years analyzed, the share of subsidies in the budgets of local governments is significantly higher than in the budget of Kalisz.

6. Conclusions

Changes in the overall size of budgets turned out to be significant, but the growth rate of total revenues of the state budget, total budgets of local government units, and Kalisz's budget turned out to be very similar. In 2022, compared to 2015, the state budget increased by 74.60%, the budget of local government units in total by 73.69%, and the budget of Kalisz by 73.73%. Even the growth rate of these budgets is very similar in 2019 compared to 2015 and 2022 compared to 2019.

Tax revenues dominate the state budget, but the thesis about a significant increase in budget revenues due to the tightening of VAT, the elimination of tax crimes and the reduction of the VAT gap has not been confirmed. The share of VAT revenues in state budget revenues increased, but only to a minimal extent.

In the budgets of local governments and Kalisz's budget, there is a noticeable change in the importance of subsidies from the state budget in the structure of local government revenues. This applies especially to 2019 compared to 2015. In 2022, the share of subsidies decreased slightly but was still significantly higher compared to 2015. At the same time, the share of general subsidies decreased both in local government units' and Kalisz's budgets. The share of revenues from central taxes was around twenty percent in all years analyzed. The increase in revenues from this title was almost identical to the total budgets of local governments and the budget of Kalisz and amounted to 183.27% and 182.18% in 2022 compared to 2015, respectively.

Increasing the role of subsidies in local government budgets occurs in the context of a reduction in the share of subsidies and subsidies in the overall expenditure of the state budget. This probably means that the state transfers proportionally less and less funds to local governments in the form of general subsidies and more and more in the form of subsidies. This may lead to an increased role of the state in deciding on the direction of spending of funds that create the size of local government budgets and reduce the degree of sustainable development in the field of public finances and the development of regions and cities.

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