

Received: January 2023
Accepted: September 2023
DOI: 10.7862/rz.2023.hss.32

Mirosław SOŁTYSIAK¹
Dariusz ZAJĄC²

CHANGES IN THE FINANCIAL SITUATION OF MUNICIPALITIES WITHOUT POWIAT RIGHTS IN POLAND IN THE YEARS 2010-2021

The purpose of the paper is to identify and assess changes in the financial situation of municipalities without Polish towns in Poland against the background of the whole country in the years 2010–2021. The empirical material of the paper concerns both the whole country and all municipalities without poviats in Poland. The numerical data comes from the Warsaw Central Statistics Office Local Data Bank and cover the years 2010–2021. The collected and ordered empirical material was elaborated in descriptive, tabular, and graphical form, using the method of comparative analysis. Furthermore, a point evaluation of all diagnostic features was made that illustrates the financial situation of municipalities without cities in Poland against the background of the entire country for the years 2010–2021, which constitutes a new approach to the research problem undertaken in the article. The analysis of the statistical data confirmed the research hypothesis assuming that the presence of a city, especially a bigger one, is a significant factor positively and permanently influencing the financial situation of communes without cities with poviats in Poland.

Keywords: municipalities without cities with poviats in Poland, financial situation, changes in 2010–2021.

1. INTRODUCTION

The local government is a key institution responsible for the implementation of several tasks aimed at satisfying the needs of paramount importance to residents, as well as creating social and economic development in the regional and local system. The efficient implementation of tasks by local government units is largely dependent on effective financial management and their implementation is guaranteed by adequate economic potential. The quality of the system of local government finance, considered as a set of institutions, legal norms and tools defining the principles of local government financial management and serving to conduct it, is therefore of significant importance in this respect (Grzebyk, Sołtysiak, Stec, Zajac, 2020; Kata, Czudec, Zajac, Zawora, 2022).

¹ Mirosław Sołtysiak, Rzeszów University of Technology, Poland; e-mail: miroslaw@prz.edu.pl (corresponding author). ORCID: 0000-0003-3366-1537.

² Dariusz Zajac, University of Rzeszow, Poland; e-mail: dzajac@ur.edu.pl. ORCID: 0000-0001-7918-1366.

The financial management of local and regional authorities is a complex process, which is carried out in compliance with legislative requirements and which involves a variety of public tasks and financial operations relating to the various branches of public finance, as well as the use of different legal and financial methods and instruments. (Chojna-Duch 2003; Kosek-Wojnar, Surówka, 2007; Sołtyk, 2017, Sołtysiak, 2017; Sołtysiak, Suraj, 2018).

The financial management of the municipality involves the accumulation of income and revenue and the making of expenditures and outgoings in order to perform its own and commissioned tasks, whereby it determines its development and competitiveness and secures the fulfilment of the needs of its inhabitants. In the assessment of the income side of the municipal budget, it is important to examine changes in the volume of income, its dynamics and structure, as well as spatial variation. On the other hand, on the basis of an analysis of the expenditure side of the budget, it is possible to determine to what extent funds are allocated to solving current problems and to what extent to the promotion and development of the municipality and to improving and increasing its competitiveness (Podstawka, 2005; Hybel, 2010).

Investment expenditure in the financial management of municipalities, alongside their own income, is an important factor characterising their development possibilities. The wealth of municipalities clearly influences their investment opportunities. Units with a higher budget income per capita usually also have greater investment opportunities. In addition, a higher share of own income in total budget revenues allows municipalities to dispose of financial resources more freely and thus creates the possibility to allocate larger amounts to investments (Gołaszewska-Kaczan, 2005; Sobczyk, 2010; Błachut, Cierpień-Wolan, Czudec, Kata, 2018; Dziemianowicz, Kargol-Wasiluk, Bołtomiuk, 2018; Czudec, 2021; Szolno-Koguc, 2021).

The financial management of public sector units should be conducive to rational spending of public funds and making the right decisions in the management of these funds. A properly managed unit should, in the long term, develop the so-called “good indicators”, i.e. those that testify to its development. The notion of the financial situation (condition) of a local government unit deserves special attention, interpreted as the ability of the local government to balance recurring expenditure needs with recurring sources of income, while at the same time realising tasks arising from the law, which are intended to further multiply income and maximise public utility for its residents (Mrówczyńska-Kamińska, Kucharczyk, Średzińska, 2011; Adameczyk, Dawidowicz, 2016; Ociepa-Kicińska, Gorzałczyńska-Koczkodaj, Brzozowska, Pluskota, 2022).

When defining the financial situation (condition) of a local government unit, the following are most often emphasised: the ability to finance services on a continuous basis, the comprehensiveness of sound finances, the ability to repay liabilities, and the maintenance of the current level of services with resilience to the risks of changes over time. It seems that the most pertinent interpretation of the financial position (condition) of a local government unit refers to its ability to meet its financial obligations on time and to maintain services provided to the community (Filipiak, 2009; Dylewski, Filipiak, Gorzałczyńska-Koczkodaj; 2011, Filipiak, 2011; Wiśniewski, 2011; Kopyściański, Rólczyński 2014; Zawora, 2015; Adameczyk, Dawidowicz, 2016; Kotowska, 2016; Natrini, Taufiq Ritonga 2017, Ociepa-Kicińska, Gorzałczyńska-Koczkodaj, Brzozowska, Pluskota, 2022).

The financial position of a municipality is its financial state in a specific period of time, which is the result of its income and its structure, expenditure and its structure, the degree

of use of repayable funds, activity, and effectiveness in obtaining extra-budgetary funds, as well as efficiency in managing financial and material resources. Local authorities should care about the sound financial situation of a territorial unit, as it is a component of its competitiveness. In addition, it demonstrates, among other things, its ability to carry out its tasks, to achieve a balanced budget, as well as to increase its assets, and to realise and satisfy the needs of its inhabitants. Among the various determinants shaping the financial management of a local government unit, including its financial situation, the most general distinction is made between exogenous, endogenous, and mixed determinants. In addition, it is also possible to distinguish some common categories of them, which include social, economic, environmental, and spatial determinants, as well as institutional legal and political determinants. The catalogue of such factors is sometimes extended to include events whose effects cannot be predicted, but which may fundamentally alter the economic situation and operating conditions of local government units. This event in 2020 was the emergence of the COVID-19 pandemic. It should be added that an analysis of the financial situation of a local government unit provides information on its current and future asset and financial situation, and makes it possible to determine its opportunities and development prospects (Ossowska, Ziemińska, 2010; Zawora, 2015; Świrska, 2016; Bień, 2017; Standar, 2017; Stanny, Strzelczyk 2018; Wójtowicz 2018; Czudec 2021).

2. OBJECTIVE, EMPIRICAL, AND RESEARCH METHODS

The purpose of the article is to identify and assess changes in the financial situation of municipalities without county (powiat) cities in Poland against the background of the whole country in the years 2010–2021.

The article poses a research hypothesis, which assumes that the presence of a city, especially a larger one, is an important factor positively and permanently influencing the financial situation of municipalities without cities with county rights in Poland.

The empirical material of the article concerns both the whole country and all municipalities without powiat towns in Poland. The numerical data comes from the Warsaw Central Statistics Office Local Data Bank and cover the years 2010–2021. The collected and ordered empirical material was elaborated in descriptive, tabular, and graphical form, using the method of comparative analysis, with comparisons made in time and space.

In order to identify and assess the financial situation of municipalities without powiat cities in Poland, the following diagnostic characteristics illustrating it in the years 2010–2021 were analysed.

- total revenue of municipal budgets per capita (PLN);
- own revenue of municipal budgets per capita (PLN);
- share of own revenue in total revenue of communes' budgets (%);
- total expenditure of municipal budgets per capita (PLN);
- investment expenditures of municipal budgets per capita (PLN);
- share of investment expenditures in total expenditures of communes' budgets (%).

This paper evaluates the scores of all diagnostic characteristics that illustrate the financial situation of municipalities without cities with county rights in Poland against the entire country for the years 2010–2012, 2013–2015, 2016–2018, and 2019–2021. Individual diagnostic characteristics were compared with the average for the country, which was taken as 100 points, and their over or underweight in all municipalities without cities with county rights. Then all the points were summed up and the average was counted

(Figure 1). It should be emphasized that this represents a new approach to the research problem undertaken in the article.

3. RESEARCH RESULTS

A basic prerequisite for municipalities to carry out their statutory tasks effectively and efficiently is the provision of stable budget revenues, not only to finance current expenditure but also to enable new tasks of an investment nature to be undertaken (Czudec, 2021).

In municipalities without cities with poviats rights in Poland, the average value of total income of municipalities' budgets per capita increased in the years 2010–2021, similarly to the country as a whole. However, despite this, in municipalities without cities with poviats rights, the average value of total income of municipalities' budgets per capita in 2010–2021 is lower than the national average. It should be added that the variation of this characteristic between individual communes is quite high, but it decreases in the surveyed years, that is, the group of communes without cities with poviats rights becomes more homogeneous in this respect (Table 1).

In Poland, among all municipalities without cities with poviats rights, rural municipalities are clearly the most numerous (61.5%). While urban-rural municipalities account for 26.3% of all municipalities without cities with poviats rights in the region, the proportion of urban municipalities is by far the smallest at 12.2%.

Table 1. Total revenue of municipalities without poviats cities in Poland per capita compared to the whole country in the years 2010–2021 (in PLN)

Description	Years		
	2010–2012	2013–2015	2016–2018
Poland			
Mean	3448.3	3944.1	4970.2
Municipalities without cities with poviats rights in total, including:			
Mean	3055.3	3375.7	4404.0
Volatility coefficient V (%)	42.0	35.2	26.6
urban municipalities			
Mean	2988.3	3300.9	4325.4
Volatility coefficient V (%)	56.4	34.6	24.3
urban-rural municipalities			
Mean	2971.7	3283.9	4306.3
Volatility coefficient V (%)	31.2	22.9	15.9
rural municipalities			
Mean	3097.5	3423.1	4455.3
Volatility coefficient V (%)	42.9	38.6	29.9

Source: Local Data Bank of the Central Statistical Office in Warsaw.

Both in urban and urban-rural and in rural municipalities, the average value of the total income of municipalities budgets per capita increased in the years 2010–2021. However, the average value of the total income of municipalities budgets per capita in Poland in the years 2010–2021 varies in separate groups of municipalities without poviats cities. It is

highest in the rural municipalities group, where it is slightly higher than the average for all municipalities without cities with poviats rights. However, it is slightly lower and similar urban-rural and urban municipalities. It should be added that in all separate groups of municipalities without cities with poviats rights, the diversity of this feature between particular municipalities is quite high, but it is the smallest in the group of urban-rural municipalities. Furthermore, it is decreasing in the years surveyed, so all separate groups of municipalities without cities with county rights are becoming more homogeneous in this regard, especially the group of urban-rural municipalities (Table 1).

In municipalities without cities with poviats rights in Poland, the average value of the own income of municipal budgets per capita increased in the years 2010–2021, similar to the country as a whole. However, municipalities without cities with poviats rights are characterised by a significantly lower average value of own income of municipal budgets per capita in 2010–2021, compared to the average for the whole country. In turn, the variation of this characteristic between individual municipalities is high, but is decreasing in the years under study, so that the group of municipalities without cities with county rights becomes more homogeneous in this regard (Table 2).

Table 2. Own income of budgets of municipalities without poviats cities in Poland per capita compared to the whole country in 2010–2021 (in PLN)

Description	Years		
	2010–2012	2013–2015	2016–2018
Poland			
Mean	1824.9	2179.1	2536.3
Municipalities without cities with poviats rights in total, including:			
Mean	1206.3	1464.0	1697.4
Volatility coefficient V (%)	102.5	82.2	72.4
urban municipalities			
Mean	1706.0	1968.6	2309.6
Volatility coefficient V (%)	75.5	48.4	38.4
urban-rural municipalities			
Mean	1292.2	1539.4	1789.2
Volatility coefficient V (%)	66.5	46.1	43.7
rural municipalities			
Mean	1097.1	1357.2	1567.3
Volatility coefficient V (%)	121.0	100.0	88.1

Source: Local Data Bank of the Central Statistical Office in Warsaw.

In addition, it should be noted that both in urban, urban-rural and rural municipalities, the average value of own budgets of municipalities per capita increased in 2010–2021. The average value of the own budgets of municipalities per capita in Poland in the years 2010–2021, however, varies in separate groups of municipalities without cities with poviats rights. It is clearly the highest in the group of urban municipalities, where it exceeds the average for all municipalities without cities with poviats rights in Poland. In the group of urban-rural municipalities, the average value of own budgetary income per capita in the analyzed years is lower and comparable to the average for all municipalities without cities

with powiat rights. However, it is the lowest in rural municipalities. It should be added that in all separated groups of municipalities without cities with powiat rights, the differentiation of this feature between individual municipalities is large, with the greatest variation in the group of rural municipalities. In addition, it decreases in the analyzed years, i.e. all separated groups of municipalities without cities with powiat rights become more homogeneous in this respect, and this applies in particular to the group of urban and urban-rural municipalities (Table 2).

In municipalities without cities with county rights in Poland, the share of the own income in the total income of municipal budgets remains at a similar level in 2010–2021, that is, the same as in the whole country, except that it was highest in 2013–2015. However, municipalities without cities with county rights are characterised by a lower share of own income in total income of municipal budgets compared to the whole country in the years under study. The variation in this characteristic between individual municipalities is, in turn, quite high but decreased between 2010 and 2021, indicating that the group of municipalities without cities with county rights is becoming more homogeneous in this respect (Table 3).

Table 3. Share of own income in total income of budgets of municipalities without powiat rights in Poland compared with the whole country in the years 2010–2021 (in %)

Description	Years		
	2010–2012	2013–2015	2016–2018
Poland			
Mean	52.9	55.3	51.0
Municipalities without cities with powiat rights in total, including:			
Mean	38.4	42.3	37.6
Volatility coefficient V (%)	39.2	33.6	34.6
urban municipalities			
Mean	56.3	59.0	52.7
Volatility coefficient V (%)	18.6	15.6	16.2
urban-rural municipalities			
Mean	42.7	46.3	40.9
Volatility coefficient V (%)	31.8	27.2	28.2
rural municipalities			
Mean	34.1	38.2	34.0
Volatility coefficient V (%)	40.1	34.4	35.6

Source: Local Data Bank of the Central Statistical Office in Warsaw.

It should be added that, both in the urban, urban-rural, and rural municipalities group, the share of own revenue in total revenues of municipal budgets remains at a similar level in 2010–2021, with the highest in 2013–2015. Separate groups of municipalities without cities with powiat rights in Poland are clearly differentiated in terms of the share of own revenue in total revenues of municipal budgets in 2010–2021. It is definitely the highest in the group of urban municipalities, where it exceeds the average for all municipalities without cities with powiat rights in Poland, as well as the average for the whole country. In the group of urban-rural municipalities, the share of own revenue in the total revenue of

municipalities budgets in the years in question is lower, although it is also higher than the average for all municipalities without poviats towns, while it is clearly the lowest in the group of rural municipalities (Table 3).

The differentiation of this feature between individual municipalities is by far the smallest in the group of urban municipalities, i.e., this group of municipalities is the most homogeneous in this respect. In turn, in the group of urban-rural and rural municipalities, the differentiation of this feature between individual municipalities is quite large and similar to that for the entire group of municipalities without cities with poviats rights in Poland. It should be added that in all separate groups of municipalities without cities with poviats rights, it decreased in the years 2010–2021, which means that they are becoming more homogeneous in this respect, especially in the group of urban municipalities (Table 3).

Table 4. Total budget expenditures of municipalities without cities with poviats rights in Poland per capita against the background of the entire country in 2010–2021 (in PLN)

Description	Years		
	2010–2012	2013–2015	2016–2018
Poland			
Mean	3652.3	3940.6	4986.5
Municipalities without cities with poviats rights in total, including:			
Mean	3208.0	3351.1	4437.6
Volatility coefficient V (%)	35.1	34.5	25.9
urban municipalities			
Mean	3108.3	3279.5	4347.8
Volatility coefficient V (%)	47.6	39.0	26.6
urban-rural municipalities			
Mean	3137.0	3278.6	4353.4
Volatility coefficient V (%)	31.7	29.4	16.7
rural municipalities			
Mean	3250.4	3391.5	4485.2
Volatility coefficient V (%)	34.1	35.4	28.5

Source: Local Data Bank of the Central Statistical Office in Warsaw.

In addition, in all separate groups of municipalities without cities with poviats rights, i.e., both in urban, urban-rural and rural municipalities, the average value of total expenditure per capita of municipalities budgets increased in 2010–2021, but after that is why she is different. The highest average value of total budget expenditure per capita in the years 2010–2021 is in the group of rural municipalities, where it is slightly higher than the average for all municipalities without cities with poviats rights in Poland. However, it is lower and similar in the group of urban-rural and urban municipalities. On the other hand, in all separated groups of municipalities without cities with poviats rights, the differentiation of this feature between individual municipalities is quite large, with the smallest difference in the group of urban-rural municipalities. Furthermore, it decreases in the analyzed years, so all the separated groups of municipalities without cities with poviats rights become more

homogeneous in this regard, especially in the group of urban-rural municipalities (Table 4).

As in the whole country, also in municipalities without cities with poviatic rights, the average value of investment expenditures of municipalities budgets per capita remained at a similar level in 2010–2018, while it increased quite clearly in 2019–2021. Municipalities without cities with poviatic rights in Poland are characterized by a lower average value of investment expenditure per capita of municipalities budgets in 2010–2021, compared to the national average. It should be added that the differentiation of this characteristic between individual municipalities is large, but clearly decreased in 2019–2021, that is, the group of municipalities without cities with poviatic rights became more homogeneous in this respect (Table 5).

Table 5. Investment expenditures in the budgets of municipalities without cities with poviatic rights in Poland per capita against the background of the entire country in 2010–2021 (in PLN)

Description	Years		
	2010–2012	2013–2015	2016–2018
Poland			
Mean	790.0	719.0	757.3
Municipalities without cities with poviatic rights in total, including:			
Mean	732.5	595.4	699.3
Volatility coefficient V (%)	76.8	90.4	69.4
urban municipalities			
Mean	696.8	535.0	684.1
Volatility coefficient V (%)	127.2	114.0	85.1
urban-rural municipalities			
Mean	702.6	561.5	678.3
Volatility coefficient V (%)	78.5	97.6	52.4
rural municipalities			
Mean	749.4	618.5	710.0
Volatility coefficient V (%)	66.6	84.2	72.3

Source: Local Data Bank of the Central Statistical Office in Warsaw.

In addition, also in all separate groups of municipalities without cities with poviatic rights in Poland, i.e. in urban, urban-rural and rural municipalities, the average value of investment expenditures of municipalities budgets per capita remained at a similar level in 2010–2018, while it increased quite clearly in 2019–2021. Separated groups of municipalities without cities with poviatic rights, however, are differentiated in terms of the average value of investment expenditures per capita of municipalities budgets in 2010–2021. Because it is the highest in the group of rural municipalities, where it slightly exceeds the average for all municipalities without cities with poviatic rights. However, it is lower and similar in the group of urban-rural and urban municipalities. The differentiation of this feature between individual municipalities is, in turn, high in all separated groups of municipalities without cities with poviatic rights. However, it clearly decreased in the urban-rural municipality group in 2016–2021, as well as in the group of urban and rural

municipalities in 2019–2021. Therefore, all separated groups of municipalities without cities with poviatic rights in Poland have become more homogeneous in this respect, and this applies, in particular, to urban-rural and urban municipalities (Table 5).

Analyzing the share of investment expenditure in the total expenditure of the budgets of municipalities without cities with poviatic rights in Poland, it must be stated that it decreased in 2010–2021 and is similar to the average for the entire country. The differentiation of this characteristic between individual municipalities without cities with poviatic rights is, in turn, quite large and remains at a similar level in the analyzed years (Table 6).

In addition, it should be noted that there are no major differences in this respect between the separated groups of municipalities without cities with poviatic rights in Poland. Because both in the urban, urban-rural and rural municipalities group, the share of investment expenditure in the total expenditure of municipal budgets decreased in the years 2010–2021 and is similar in all groups of municipalities, and the differentiation of this feature between individual municipalities is quite high in all groups of municipalities and remains at a similar level in the analyzed years (Table 6).

Table 6. The share of investment expenditures in the total expenditures of the budgets of communes without cities with poviatic rights in Poland against the background of the entire country in 2010–2021 (in %)

Description	Years		
	2010–2012	2013–2015	2016–2018
Poland			
Mean	21.6	18.2	15.2
Municipalities without cities with poviatic rights in total, including:			
Mean	21.7	16.8	15.2
Volatility coefficient V (%)	36.9	44.4	41.4
urban municipalities			
Mean	20.6	15.1	14.8
Volatility coefficient V (%)	37.7	46.8	39.6
urban-rural municipalities			
Mean	21.2	16.1	15.1
Volatility coefficient V (%)	36.7	44.4	40.8
rural municipalities			
Mean	22.1	17.3	15.3
Volatility coefficient V (%)	36.8	43.7	41.9

Source: Local Data Bank of the Central Statistical Office in Warsaw.

Figure 1 presents the results of the score assessment regarding the financial situation of municipalities without cities with poviatic rights in Poland against the background of the entire country for the years 2010–2021. It should be noted that there have been no major changes in this regard in the analyzed years. Namely, municipalities without cities with poviatic rights in Poland in the entire period covered by the research are characterized by an average worse financial situation, compared to the average for the entire country, especially in the years 2013–2015. Furthermore, there are no significant differences in terms of

financial situation between urban, urban-rural, and rural municipalities. Nevertheless, it should be added that the best financial situation in the analyzed years is characterized by urban municipalities, and the worst by rural municipalities, with the exception of the years 2019–2021, where their financial situation is on average very similar or even slightly better than in urban municipalities rural. Therefore, this confirms the research hypothesis presented in the article, which assumes that the presence of a city, especially a larger one, is an important factor positively and permanently affecting the financial situation of municipalities without cities with poviats rights in Poland.

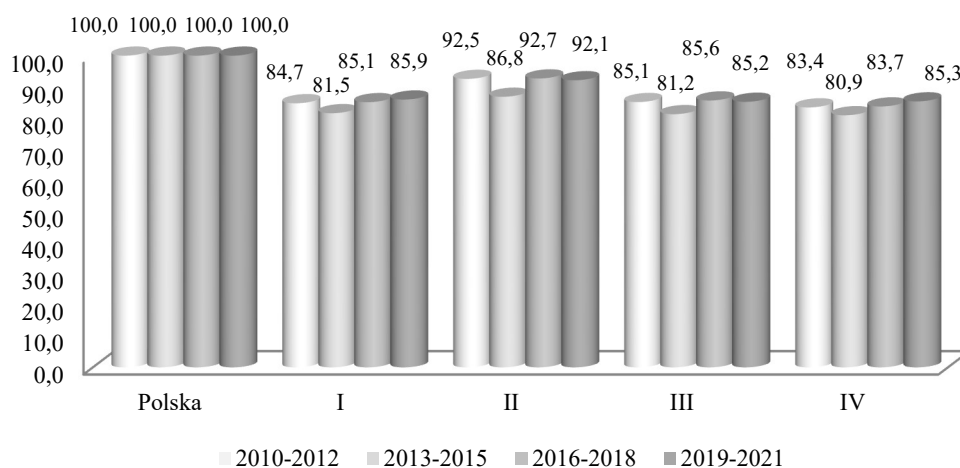


Figure 1. Assessment of the score of the financial situation of municipalities without cities with poviats rights in Poland in the background of the entire country for the years 2010–2021 (Poland = 100.0 points)

Explanations: I – communes without cities with poviats rights in total, II – urban communes, III – urban-rural communes, IV – rural communes.

Source: Local Data Bank of the Central Statistical Office in Warsaw.

4. CONCLUSIONS

Both in the entire country and in municipalities without cities with poviats rights, and in all their groups distinguished in the article, the average value of total income and expenditure of municipalities budgets per capita increased in the years 2010–2021. In municipalities without cities with poviats rights, the average value of total revenues and expenditures per capita of municipalities budgets in the analyzed years is, however, lower than the national average, and it is the highest in the group of rural municipalities. The differentiation of this feature between individual municipalities is quite large, but it decreases in the analyzed years, which proves that the group of municipalities without cities with poviats rights becomes more homogeneous in this respect, especially in urban-rural municipalities.

As in the whole country, also in municipalities without cities with poviats rights and in all their separate groups, the average value of own budgets of municipalities per capita increased in the years 2010–2021, but it is clearly lower in these municipalities compared to the entire country, especially in rural areas. The differentiation of this feature between

individual municipalities is, in turn, large, but it decreases in the analyzed years, so the group of municipalities without cities with poviats rights becomes more homogeneous in this respect, and this applies in particular to the group of urban and urban municipalities rural.

Both in the whole country and in municipalities without cities with poviats rights, and in all their separate groups, the share of own revenues in total municipalities budget revenues remains at a similar level in 2010–2021, with the highest in 2013–2015. In municipalities without cities with poviats rights, the share of own income in the total income of municipalities budgets in the analyzed years is lower than the national average, with the highest share in the group of urban municipalities, where it even exceeds the average for the entire country, and it is definitely the lowest in the group of rural municipalities. The differentiation of this feature between individual municipalities is quite large, but it decreased in the analyzed years, which proves that the group of communes without cities with poviats rights in Poland is becoming more homogeneous in this respect, especially in the group of urban municipalities.

As in the whole country, also in municipalities without cities with poviats rights and in all their separate groups, the average value of investment expenditures of municipalities budgets per capita remained at a similar level in 2010–2018, and increased quite markedly in 2019–2021. However, municipalities without cities with poviats rights in Poland are characterized by a lower average value of investment expenditure per capita of commune budgets in the analyzed years, compared to the average for the entire country, with the highest value in the group of rural municipalities, where it slightly exceeds the average for all municipalities without cities with poviats rights. The differentiation of this feature between individual municipalities is large, but it clearly decreased in 2019–2021, and in the group of urban-rural municipalities in 2016–2021, i.e. the group of municipalities without cities with poviats rights in Poland, became more homogeneous in this respect, especially in urban-rural and urban municipalities.

Both in the whole country and in municipalities without cities with poviats rights, and in all their separate groups, the share of investment expenditure in the total expenditure of municipalities budgets decreased in the years 2010–2021 and is similar. However, the differentiation of this feature between individual municipalities is quite large and remains at a similar level in the analyzed years, and this applies to the entire group of municipalities without cities with poviats rights and to the group of urban, urban-rural and rural municipalities.

The score assessment of the financial situation of municipalities without cities with poviats rights in Poland against the background of the entire country for the years 2010–2021 showed that it is slightly worse in these municipalities compared to the whole country, especially in rural municipalities. On the other hand, the presence of one city, especially a larger one, is an important factor positively and permanently influencing the financial situation of these municipalities, which confirms the research hypothesis presented in the article.

It should be added that the presented results of the statistical data analysis provide relevant and up-to-date knowledge that may be useful primarily to local government officials responsible for public local government finances and the possibilities and directions of local socio-economic development of municipalities without cities with poviats rights in Poland. At the same time, it justifies the need to continue similar research and analyses.

REFERENCES

- Adamczyk, A., Dawidowicz, D. (2016). *Wartość informacyjna wskaźników oceny kondycji finansowej jednostek samorządu terytorialnego*. „*Ekonomiczne Problemy Usług*”, 25. DOI: 10.18276/epu.2016.125-02
- Bień, W. (2017). *Ocena kondycji finansowej gmin województwa małopolskiego w latach 2007–2016*. „*ZN UE w Katowicach. Współczesne Finanse*”, 345.
- Błachut, B., Cierpiął-Wolan, M., Czudec, A., Kata, R. (2018). *Wydatki inwestycyjne jednostek samorządu terytorialnego a rozwój przedsiębiorczości w regionie Polski południowo-wschodniej*. Rzeszów: Urząd Statystyczny w Rzeszowie.
- Chojna-Duch, E. (2003). *Polskie prawo finansowe. Finanse publiczne*. Warszawa: Lexis Nexis.
- Czudec, A. (2021). *Finanse jednostek samorządu terytorialnego w okresie pandemii*. „*Finanse Komunalne*”, 5.
- Dylewski, M., Filipiak, B., Gorzałczyńska-Koczkodaj, M. (2011). *Analiza finansowa budżetów jednostek samorządu terytorialnego*. Municipium.
- Dziemianowicz, R., Kargol-Wasiluk, A., Bołtromiuk, A. (2018). *Samodzielność finansowa gmin w Polsce w kontekście koncepcji good governance*. „*Optimum. Economic Studies*”, 4(94). DOI: 10.15290/oes.2018.04.94.16.
- Filipiak, B., red. (2009). *Metodyka kompleksowej oceny gospodarki finansowej jednostki samorządu terytorialnego*. Warszawa: Difin.
- Filipiak, B. (2011). *Finanse samorządowe. Nowe wyzwania bieżące i perspektywiczne*. Warszawa: Difin.
- Gołaszewska-Kaczan, U. (2005). *Partnerstwo publiczno-prywatne a atrakcyjność regionu* [In:] A. Kopczyk, A., Proniewski, M., ed., *Atrakcyjność inwestycyjna regionu*. Białystok: Wyższa Szkoła Finansów i Zarządzania.
- Grzebyk, M., Sołtysiak, M., Stec, M., Zając, D. (2020). *Spoleczne, ekonomiczne i środowiskowe uwarunkowania gospodarki finansowej samorządu lokalnego (przykład województwa podkarpackiego)*. Poznań: Bogucki Wydawnictwo Naukowe.
- Hybel, J. (2010). *Regionalne zróżnicowanie sytuacji finansowej gmin w Polsce w latach 2005–2009*. „*Zeszyty Naukowe SGGW w Warszawie. Ekonomika i organizacja gospodarki żywnościowej*”, 86.
- Kata, R., Czudec, A., Zając, D., Zawora, J. (2022). *Gospodarka finansowa jednostek samorządu terytorialnego – wybrane zagadnienia*. Rzeszów: Wydawnictwo Uniwersytetu Rzeszowskiego.
- Kopyściański, T., Rólczyński, T. (2014). *Analiza wskaźników opisujących sytuację finansową powiatów w województwie dolnośląskim w latach 2006–2012*. „*Studia Ekonomiczne*”, 206.
- Kosek-Wojnar, M., Surówka, K. (2007). *Podstawy finansów samorządu terytorialnego*. Warszawa: PWN.
- Kotowska, E. (2016). *Przesłanki racjonalnej polityki budżetowej w jednostkach samorządu terytorialnego* [In:] Gołębiowska, A., Zientarski, P.B., eds., *Funkcjonowanie samorządu terytorialnego – uwarunkowania prawne i społeczne*. Warszawa: Kancelaria Senatu RP.
- Mrówczyńska-Kamińska, A., Kucharczyk, A., Średzińska, J. (2011). *Analiza finansowa w jednostkach samorządu terytorialnego na przykładzie miasta i gminy Środa Wlkp.* *Zeszyty Naukowe SGGW w Warszawie. „Ekonomika i Organizacja Gospodarki Żywnościowej*”, 89.

- Natrini, N.D., Taufiq Ritonga, I. (2017). *Design and Analysis of Financial Condition Local Government Java and Bali (2013–2014)*. SHS Web of Conferences, 34: 03003 DOI: 10.1051/shsconf/20173403003
- Ociepa-Kicińska, E., Gorzałczyńska-Koczkodaj, M., Brzozowska, K., Pluskota, P. (2022). *Ocena kondycji finansowej jednostek samorządu terytorialnego w obliczu pandemii COVID-19 na przykładzie województw samorządowych w Polsce. „Rozwój Regionalny i Polityka Regionalna”*, 59.
- Ossowska, L., Ziemińska, A. (2010). *Kondycja finansowa gmin wiejskich i miejsko-wiejskich województwa pomorskiego. „Journal of Agribusiness and Rural Development”*, 4(18).
- Podstawka, M. (2005). *Podstawy finansów. Teoria i praktyka*. Warszawa: Wydawnictwo SGGW.
- Sobczyk, A. (2010). *Rozwój lokalny – wybrane problemy finansowania. „Zeszyty Naukowe SGGW w Warszawie, Ekonomika i Organizacja Gospodarki Żywnościowej”*, 81.
- Sołtyk, P. (2017). *Uwarunkowania efektywności systemu kontroli gospodarki finansowej jednostek samorządu terytorialnego. „Studia i Prace WNEiZ US”*, 47/3.
- Sołtysiak, M. (2017). *Budżet jednostki samorządu terytorialnego a wiedza i aktywność lokalnej społeczności. „Humanities and Social Sciences”*, Vol. XXII, 24 (4/2017).
- Sołtysiak, M., Suraj, M. (2018), Budget of local government unit versus state of art and engagement of young generation of Poles [In:] Majerova, I., ed., *Proceedings 16th International Scientific Conference “Economic Policy in the European Union Member Countries”*. Silesian University.
- Standar, A. (2017). *Ocena kondycji finansowej gmin oraz jej wybranych uwarunkowań na przykładzie województwa wielkopolskiego przy wykorzystaniu metody TOPSIS. „Więś i Rolnictwo”*, 2(175).
- Stanny, M., Strzelczyk, W. (2018). *Kondycja finansowa samorządów lokalnych a rozwój społeczno-gospodarczy obszarów wiejskich. Ujęcie przestrzenne*. Warszawa: Scholar.
- Szołno-Koguc, J. (2021). *Samodzielność dochodowa jednostek samorządu terytorialnego – aspekty teoretyczne. „Studia BAS”*, 1(65). DOI: 0.31268/StudiaBAS.2021.02.
- Świrska, A. (2016). *Czynniki determinujące efektywne zarządzanie finansami samorządowymi (na przykładzie gmin powiatu siedleckiego). „Polityki Europejskie. Finanse i Marketing”*, 16(65).
- Wiśniewski, M. (2011). *Wyznaczniki sytuacji finansowej gminy. Ocena istotności za pomocą analizy skupień. „Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu. Nauki o Finansach”*, 9(215).
- Wójtowicz, K. (2018). *Znaczenie wybranych czynników ekonomiczno-społecznych dla kształtowania stabilności fiskalnej gmin miejskich w Polsce. „Acta Universitatis Lodzianensis. Folia Oeconomica”*, 334(2).
- Zawora, J. (2015). *Analiza wskaźnikowa w procesie zarządzania finansami samorządowymi. „Zarządzanie Finansami i Rachunkowość”*, 4.

