

Отримано: 09 вересня 2017 р.

Прорецензовано: 14 вересня 2017 р.

Прийнято до друку: 19 вересня 2017 р.

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DOI: 10.25264/2311-5149-2017-6(34)-27-34

Agata Bury, Mirosława Marzena Nowak. Local Government Investment Expenditure in Poland's Voivodships: 2007-2013. Financial Perspective / Agata Bury, Mirosława Marzena Nowak // Наукові записки Національного університету «Острозька академія». Серія «Економіка»: науковий журнал. – Острогор : Вид-во НУ«ОА», вересень 2017. – № 6(34). – С. 27–34.

УДК: 336.26

JEL-Classification: H72

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## LOCAL GOVERNMENT INVESTMENT EXPENDITURE IN POLAND'S VOIVODSHIPS: 2007-2013 FINANCIAL PERSPECTIVE

*Jednym z wskaźników świadczących o rozwoju gospodarczym są wydatki na inwestycje. Im więcej wydatków jednostka gospodarująca przeznaczająca na inwestycje, tym bardziej można mówić o jej rozwoju. Środki na finansowanie tych inwestycji mogą pochodzić z oszczędności, kredytów lub dotacji. Od 2004 r. dodatkowym źródłem pozyskiwania środków finansowych na cele inwestycyjne stały się fundusze Unii Europejskiej. Co prawda niektóre podmioty już w ciągu kilku wcześniejszych lat korzystały z tzw. funduszy przedakcesyjnych, ale na dużą skalę pieniądze unijne zaczęły być wykorzystywane od 2004 r.*

*Celem artykułu jest wykazanie, jak przystąpienie naszego kraju do Unii Europejskiej i związana z tym możliwość pozyskiwania dotacji zagranicznych wpłynęły na zakres podejmowanych inwestycji przez samorzady województw. Artykuł omawia wydatki inwestycyjne samorządów województw w okresie 2002-2014.*

*W wyniku analizy danych stwierdzono m.in., że we wszystkich województwach w 2009 r. nastąpił wyjątkowo wysoki wzrost wydatków ogółem oraz wydatków inwestycyjnych, co można wiązać z rozpoczęciem projektów dofinansowanych z UE w ramach perspektywy 2007-2013.*

*Przez cały badany okres utrzymywał się dość wysoki udział wydatków inwestycyjnych w ogólnej kwocie wydatków województw, średnio od około 30% do prawie 50%, a w poszczególnych jednostkach bywał jeszcze wyższy.*

*Największe kwoty w przeliczeniu na 1 mieszkańca przeznaczyły na inwestycje województwa z grupy najmniejszych (lubuskie, warmińsko-mazurskie, świętokrzyskie, opolskie).*

*Największym odsetkiem wydatków inwestycyjnych w ogólnej kwocie wydatków budżetowych może się wykazać województwo śląskie – średniorocznie ponad 43%.*

**Słowa kluczowe:** wydatki, samorząd, województwo, inwestycje.

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## LOCAL GOVERNMENT INVESTMENT EXPENDITURE IN POLAND'S VOIVODSHIPS: 2007-2013 FINANCIAL PERSPECTIVE

*One of the indicators confirming economic development is the investment spending i.e. the higher the expenditure that an economic entity earmarks for investment, the more vivid is the evidence of development. Sources of funds for financing these investments may be savings, loans or subsidies. An additional source of investments funding since 2004 has been the European Union (EU). It should be noted that a number of Poland's entities took advantage of pre-accession funding from the EU, but at the large scale funding to specific institutions was allocated only after 2004.*

*This article endeavors to present how Poland's entry into the EU – and corresponding foreign capital – influenced the range of investments undertaken by Poland's regional governments. The article describes investment expenditures carried out by the regional government entities in the period of 2002-2014.*

*The results of the analyzed data indicate that in all of Poland's voivodships, there was an exceptionally significant increase of general and investment spending in 2009, which can be tied into the initiation of EU subsidized projects within the program period of 2007-2013.*

*Throughout the entire study period, investment spending remained relatively high when compared to general voivodship spending – on average 30% to almost 50% and in a number of cases, even higher.*

*The highest spending per capita earmarked for the investment by voivodships was from the smallest of the group – Lubusz, Warmia-Masuria, Holy Cross and Opole.*

*The highest investment spending percentage of general budgetary expenditures was found to be in the Silesia voivodship with a yearly average of over 43%.*

**Key words:** expenditure, regional government, voivodship, investments

**Introduction.** One of the indicators showing evidence of economic development is expenditure for investments. The more funds earmarked for investments by a local government authority, the more can be said for development. Funds for financing these investments may have a source in savings, borrowing or subsidy. Additional funding for the purposes of investments has been the permanent funding programs of the European Union (EU) since 2004. It is true that a number of entities took advantage of the so-called ‘pre-accession funds’ but large scale EU funding started to be available in 2004.

One of the groups taking advantage of the EU funding, as a measure to subsidize its investments, are Poland’s local governments; communes, districts, regional voivodships, took advantage of these funds when they became available which translated into a number of undertaken investments. The objective of this article is to demonstrate how Poland’s accession to the EU, and available foreign subsidies thereof, has influenced the range of undertaken investments by various local authorities by voivodships.

The article discusses local government investment spending for the period 2002–2014. In order to show the scale of spending for the period 2007–2013, there is no avoiding an examination of earlier years – before accession and to 2004–2006, and 2014 has to be included as numerous projects were still active. Data for 2015 was not yet available.

The spending analysis includes overall spending levels, investment spending levels, nominally and per capita, cumulative for all voivodships and individually.

**Voivodships Total Expenditures.** The total expenditures for the voivodships in 2002 were 4.3 milliard (mld) PLN, and in 2014, 18.2 mld PLN. This means that over the period of 12 years, the voivodships’ expenditures rose over four-fold (4.202). The increase was not linear or steady. The period 2004–2006 bears noting when there was a very high spending increase of 24–32% annually. The correlation to EU accession cannot be avoided nor the utilization of European funds in the final phase of that particular period of budget planning.

Table 1

**Overall Expenditure Dynamics for All Voivodships 2002–2014**

Voivodship	Total Expenditures in million (mln) PLN		Dynamic Index 2014/2002 Year 2002 = 1	Total Expenditures in mln PLN	Dynamic Index 2009/2008 Year 2008 = 1
	2002	2014		2009	
<b>Total</b>	<b>4,340.4</b>	<b>18,238.3</b>	<b>4.202</b>	<b>20,468.7</b>	<b>1.57</b>
Łódź	223.4	729.9	3.27	1 425.3	2.15
Masovia	494.3	2 506.8	5.07	3 244.3	1.05
Lesser Poland	365.2	1 216.1	3.33	1 498.5	1.62
Silesia	605.1	1 772.2	2.93	1 729.4	1.37
Lublin	244.4	1 485.2	6.08	954.3	1.37
Subcarpathia	242.0	1 258.7	5.20	1 150.1	1.78
Podlaskie	146.8	744.0	5.07	616.4	1.84
Holy Cross	162.1	622.8	3.84	754.3	2.02
Lubusz	172.1	525.2	3.05	777.4	2.29
Greater Poland	389.4	1 226.9	3.15	1 882.5	1.96
West Pomerania	200.7	870.7	4.34	1 091.4	2.04
Lower Silesia	320.1	1 954.3	6.11	1 590.3	1.58
Opole	112.7	472.0	4.19	692.2	1.86
Kuyavia-Pomerania	244.0	834.9	3.42	974.5	1.52
Pomerania	249.8	818.8	3.28	1 276.7	1.79
Warmia-Masuria	168.3	1 199.9	7.13	811.1	1.80

Source: Own on the basis of Local Data Banks – <https://bdl.stat.gov.pl>.

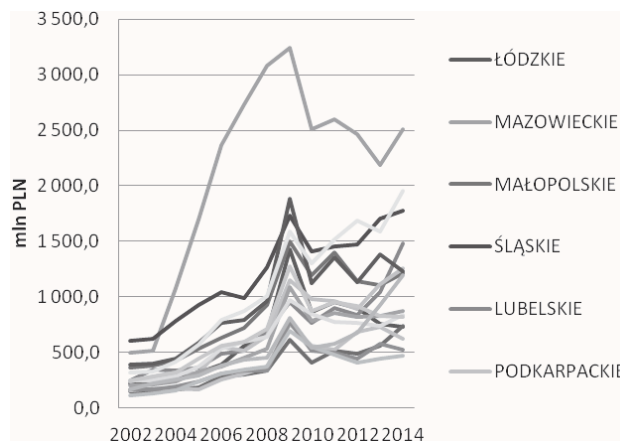
After 2006, increases in spending clearly declined. The period of 2007–2008, was for generating applications for financing, their assessment and qualification for funding, and signing contracts.

An exceptional year was 2009 where voivodship spending rose by 57%; these total expenditures were the highest in the study period i.e. 20.5 mld PLN. Such a high volume for all the voivodships resulted from the fact that all the individual voivodships (except Lublin and Mazovia) saw the highest growth in spending indexes i.e. between 1.37 to 2.29 (Lubusz).

The year 2009 was the third year of the new period for budget programming (2007–2013) in which (as the data indicates) funding from third outside sources was recorded; explaining the dramatic rise in spending. In the Mazovian voivodship the highest rise in spending (two-fold) occurred in 2004 and in the Lublin voivodship one year earlier with a rise of 43%.

After 2009 the spending increase index, for all the voivodships, ranged between 0.74 and 1.11; in 2010 all voivodships experienced spending cuts.

The correct record clearly shows these dynamics in Graph 1. The readability of the graph may be somewhat unclear because the 16 lines are all in grey-scale, but readability was not the author's intent as was the visual that all the lines had the same course, relatively speaking. Clearly there was a slow rise in expenditure to 2008 with a sudden climb in 2009 followed by a drop in the following year. The spending rose quicker in the Mazovian voivodship as seen by the earlier climb from the rest.



**Graph 1. All Voivodship Total Expenditures – 2002–2014**

From the top – Łódź, Mazovia, Lesser Poland, Silesia, Lublin, Subcarpathia voivodships.

Source: Own on the basis of Local Data Banks – <https://bdl.stat.gov.pl>.

Expenditures for all voivodships rose in the period 2002–2014 over four-fold. In eight voivodships, growth was higher than the average and in the other eight lower (Table 1). The lowest growth indexes were recorded in the Silesia and Lubusz voivodships, 2.93 and 3.05, respectively; the highest in the Warmia-Masuria, Lower Silesia and Lublin, 7.13, 6.11 and 6.08, respectively.

Population figures for the voivodships also vary – from 1.0 mln in the Opole and Lubusz voivodships to 4.6 mln in Silesia and 5.3 mln in Mazovia, based on 2014 figures (table 2). These two voivodships together possessed over 25% of Poland's population.

The analysis of spending volume per capita returns similar results to those above. All voivodship spending per capita increased during the study period from 114 PLN in 2002, to 474 PLN in 2014.

*Table 2*

**Total Expenditure Per Capita by Voivodship: 2002–2014**

Voivodship	Population in thousands	Total expenditure per capita, in PLN		
		2002	2009	2014
<b>Total</b>	<b>38,478.6</b>	<b>114</b>	<b>536</b>	<b>474</b>
Łódź	2,504.1	86	561	291
Masovia	5 334.5	96	621	470
Lesser Poland	3,368.3	113	454	361
Silesia	4,585.9	128	373	386
Lublin	2,147.7	111	442	692
Subcarpathia	2,129.2	115	547	591
Podlaskie	1,191.9	122	518	624
Holy Cross	1,263.2	125	594	493
Lubusz	1,020.3	171	770	515
Greater Poland	3,472.6	116	552	353
West Pomerania	1,715.4	118	645	508
Lower Silesia	2,908.5	110	553	672
Opole	1,000.9	106	671	472
Kuyavia-Pomerania	2,090.0	118	471	399
Pomerania	2,302.1	114	572	356
Warmia-Masuria	1,444.0	118	568	831

Source: Own on the basis of Local Data Banks – <https://bdl.stat.gov.pl>.

In the individual voivodships there was a rise from 86-171 PLN to 291-831 PLN. The lowest per capita index through the whole study period was in the Łódź voivodship, and the highest – Mazovia.

Distortion of a uniform rise in spending was mentioned above regarding 2009 when the average expenditure per resident was 536 PLN: 11 voivodships recorded higher than average spending – Lubusz at 770 PLN, Opole at 671 PLN, West Pomerania at 645 PLN, and Mazovia at 621 PLN.

**Voivodship Investment Expenditures.** Investment spending is the factor influencing the differences in spending volume and the uneven rise in spending. Investments are characteristic expenditures that are single events i.e. usually in one budget (or more) during which there is generally a need to gain additional funds.

The total sum of investment expenditure for all the voivodships in 2002 was over 1.2 mld PLN, and 7.7 mld PLN for 2014 (table 3), meaning that over that 12 year period, investment spending rose more than six-fold (6.2) i.e. faster than total spending (4.2).

Similarly, as in total spending, exactly half of the voivodships showed higher investment spending averages, the other half lower averages, for the study period (200–14). The lowest indexes were in the Silesia (2.52), Lesser Poland (3.80), and Greater Poland (3.80) voivodships. The highest indexes occurred in the Warmia-Masuria (20.66), Lublin (18.11), and West Pomerania (13.35) voivodships.

Table 3

Voivodships' Investment Expenditure Index Dynamics: 2002–2014

Voivodship	Investment Spending in mln PLN		Dynamics Index 2014/2002 rok 2002 = 1	Investment Spending in mln PLN 2009	Dynamics Index 2009/2008 rok 2008 = 1
	2002	2014			
<b>Total</b>	<b>1 246.0</b>	<b>7 707.4</b>	<b>6.186</b>	<b>9 688.1</b>	<b>2.1406</b>
Łódź	43.0	210.7	4.90	826.2	3.60
Masovia	126.7	583.1	4.60	805.3	0.78
Lesser Poland	129.5	491.9	3.80	817.1	1.95
Silesia	289.2	729.9	2.52	769.3	1.47
Lublin	50.4	912.7	18.11	339.1	1.17
Subcarpathia	57.3	682.2	11.91	488.1	2.38
Podlaskie	36.9	429.6	11.63	339.0	3.26
Holy Cross	51.4	319.6	6.22	390.1	3.04
Lubusz	54.0	224.9	4.17	480.8	4.33
Greater Poland	125.1	475.4	3.80	1 190.6	4.12
West Pomerania	27.0	360.9	13.35	623.6	3.51
Lower Silesia	69.8	809.0	11.59	746.8	2.71
Opole	19.7	161.5	8.19	374.6	2.83
Kuyavia-Pomerania	59.7	244.9	4.10	442.4	2.12
Pomerania	68.5	290.5	4.24	706.1	2.57
Warmia-Masuria	37.8	780.7	20.66	348.8	2.78

Source: Own on the basis of Local Data Banks – <https://bdl.stat.gov.pl>.

The rise in investment expenditure did not occur evenly as was the case in total spending. The years 2005 and 2006 should draw attention as investment spending was very high – 41% and 49%, respectively. In 2009, the voivodships' investment spending rose over two-fold; the highest for the study period reaching a total of 9.7 mld PLN.

Such high index results from the fact that 12 voivodships (excluding Lublin, Mazovia, Silesia and Subcarpathia voivodships) recorded the highest investment expenditure spending index increase showing between 1.95 and 4.33 (Lubusz voivodship).

The Subcarpathia voivodship recorded its highest investment spending index increase in 2006 at 3.34. For the Lublin and Mazovia voivodships, the highest increase in the investment spending index occurred in 2003 and 2005 both above 2.5.

In 2010, investment expenditure fell in all voivodships and in subsequent years the combined index for increased investment spending came in at about 0.59–1.21.

During 2013–2014, a number of voivodships noted renewed increases in expenditures e.g. Lublin voivodship noted 1.69 1.85, respectively, or Warmia-Masuria at 1.71 and 1.51, respectively, which may have been caused by late funding from the 2007–2013 funding period (the so called +2).

Four voivodships – Łódź, Lower Silesia, West Pomerania and Pomerania – were characterized with a steady increase in investment spending in the period of 2002-09 where the greatest increase occurred in 2009.

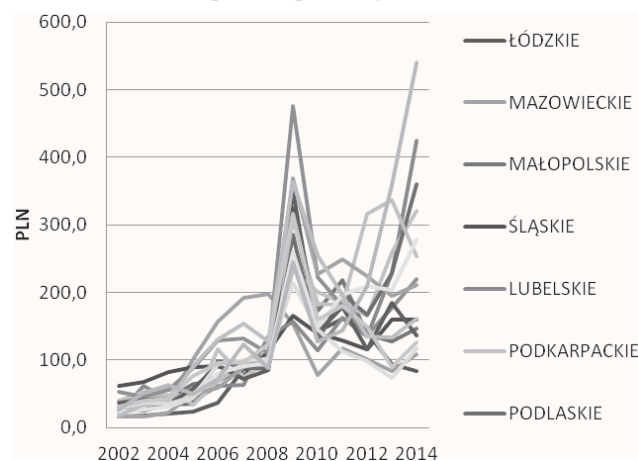
Table 4

**Voivodships Per Capita Investment Expenditure: 2002–2014**

Voivodship	Population in thousands	Expenditure per capita, in PLN		
		2002	2009	2014
<b>Total</b>	<b>38 478.6</b>	<b>33</b>	<b>254</b>	<b>200</b>
Łódź	2 504.1	16	325	84
Masovia	5 334.5	25	154	109
Lesser Poland	3 368.3	40	248	146
Silesia	4 585.9	61	166	159
Lublin	2 147.7	23	157	425
Subcarpathia	2 129.2	27	232	320
Podlaskie	1 191.9	31	285	360
Holy Cross	1 263.2	40	307	253
Lubusz	1 020.3	54	476	220
Greater Poland	3 472.6	37	349	137
West Pomerania	1 715.4	16	368	210
Lower Silesia	2 908.5	24	260	278
Opole	1 000.9	19	363	161
Kuyavia-Pomerania	2 090.0	29	214	117
Pomerania	2 302.1	31	317	126
Warmia-Masuria	1 444.0	26	244	541

Source: Own on the basis of Local Data Banks – <https://bdl.stat.gov.pl>

The per capita expenditure also rose during the study period on average from 33 PLN in 2002 to 200 PLN in 2014 (table 4). In the individual voivodships the spending rose from 16–61 PLN to 84–541 PLN.

**Graph 2. Voivodships' Investment Expenditure Per Capita: 2002–2014**

From the top – Łódź, Mazovia, Lesser Poland, Silesia, Lublin, Subcarpathia voivodships.

Source: Own on the basis of Local Data Banks – <https://bdl.stat.gov.pl>.

The highest investment spending per capita was noted for nine voivodships in 2009 i.e. among the others, 476 PLN in Lubusz, 368 PLN in West Pomerania, 363 in Opole, and only 214 in Kuyavia-Pomerania. In five voivodships, as shown in Graph 2, the highest spending increased in 2014 e.g. 541 PLN in Warmia-Masuria or 425 PLN in Lublin.

**Investment Expenditure vs. Total Expenditure (%).** Total investment expenditures for all voivodships in the individual study years were 28.7 to 47.3% of total expenditures (table 5).

In the first four years of the study period, total investment spending by the voivodships compared to total spending of same did not exceed 33%. However, individually a number of voivodships easily exceeded this level e.g. in the Silesian voivodship, investment spending hovered between 45.0 to 50.8% of total spending and in Lesser Poland the levels were between 32.4 and 39.9%. The lowest percentage levels were seen in the West Pomerania and Łódź voivodships.

Total investment spending levels for 2006–2008 were, on average, 35% of total spending and 2009 reflected a level of 47.3%.



Table 5

**Voivodships' Investment Expenditures Compared to Total Expenditures: 2002-2014**

Voivodship	Investment Expenditure vs. Total Expenditure (%)			Investment Expenditure Average of Total Expenditure: 2002-2014 (%)
	2002	2009	2014	
<b>Total</b>	<b>28.7</b>	<b>47.3</b>	<b>42.3</b>	<b>36.03</b>
Łódź	19.2	58.0	28.9	32.24
Masovia	25.6	24.8	23.3	25.94
Lesser Poland	35.4	54.5	40.5	41.72
Silesia	47.8	44.5	41.2	43.28
Lublin	20.6	35.5	61.5	35.17
Subcarpathia	23.7	42.4	54.2	37.64
Podlaskie	25.2	55.0	57.7	37.33
Holy Cross	31.7	51.7	51.3	42.45
Lubusz	31.4	61.9	42.8	37.59
Greater Poland	32.1	63.2	38.8	38.51
West Pomerania	13.5	57.1	41.5	34.39
Lower Silesia	21.8	47.0	41.4	31.50
Opole	17.5	54.1	34.2	36.42
Kuyavia-Pomerania	24.5	45.4	29.3	30.64
Pomerania	27.4	55.3	35.5	36.57
Warmia-Masuria	22.5	43.0	65.1	37.60

Source: Own on the basis of Local Data Banks – <https://bdl.stat.gov.pl>.

In 2009, nine voivodships recorded the highest levels of investment spending in total spending; the levels in Greater Poland and Lubusz exceeded 60% – 63.2 and 61.9% respectively.

In almost all the voivodships (Silesia the exception), levels of investment spending started to drop in 2010 and the composite index for all the voivodships was in the range of 35.9–42.3%.

The voivodship which maintained high investment spending throughout this period was Silesia – on average 43.3%; Holy Cross was second with 42.2% on average; and third, Lesser Poland with an average of 41.7%. In the remaining voivodships, the average ranged between 25.9 to 38.5% (Mazovia).

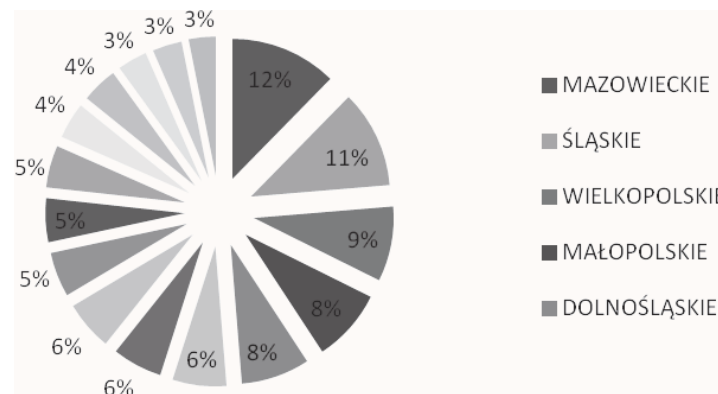
**Investment Expenditure Totals: 2002–2014.** For a better comparison of the investments undertaken by the individual voivodships, the amounts spent on investments have been totaled for the period of 2002–2014. Inflation was relatively low during said period – 0.0–4.3% yearly, but as a cumulative of 12 years, it then becomes 33.16%. Thus the total presented is at fixed prices of 2014 (table 6).

Table 6

**Voivodships Total Investment Expenditures: 2002–2014 at 2014 Fixed Prices**

Voivodship	Total Investment Expenditure: 2002–2014 at 2014 Fixed Prices		
	mln PLN	%	per capita, PLN
<b>Total</b>	<b>66 832.1</b>	<b>100.00</b>	<b>1,743.6</b>
Łódź	3,465.1	5.18	1,363.7
Masovia	8,244.3	12.34	1,578.7
Lesser Poland	5,625.7	8.42	1,697.3
Silesia	7,579.4	11.34	1,631.2
Lublin	3,864.5	5.78	1,786.2
Subcarpathia	4,165.5	6.23	1,967.7
Podlaskie	2,289.7	3.43	1,915.1
Holy Cross	2,804.7	4.20	2,200.7
Lubusz	2,293.1	3.43	2,259.6
Greater Poland	5,787.9	8.66	1,691.0
West Pomerania	3,395.5	5.08	1,986.8
Lower Silesia	5,325.9	7.97	1,836.8
Opole	2,102.4	3.15	2,049.5
Kuyavia-Pomerania	2,804.9	4.20	1,348.8
Pomerania	3,829.6	5.73	1,705.6
Warmia-Masuria	3,253.9	4.87	2,259.8

Source: Own on the basis of Local Data Banks – <https://bdl.stat.gov.pl>, and General Statistical Office of Poland as pertaining to yearly consumer goods and services price index – <http://stat.gov.pl>.

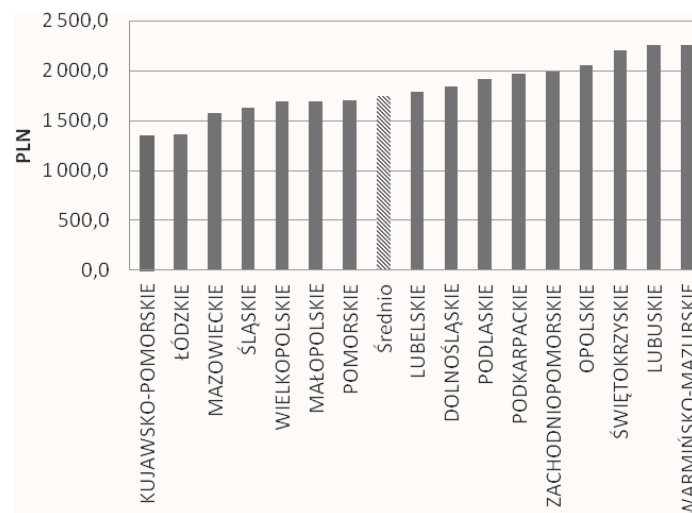


**Graph 3. Voivodship Participation in Total Investment Expenditures at Voivodship**

Level: 2002-2014 at 2014 Fixed Prices.

From the top: Mazovia, Silesia, Greater Poland, Lesser Poland, Lower Silesia voivodships.

Source: Own on the basis of Local Data Banks – <https://bdl.stat.gov.pl>, and General Statistical Office of Poland as pertaining to yearly consumer goods and services price index – <http://stat.gov.pl>.



**Graph 4. Voivodship Participation in Total Investment Expenditures Per Capita at Voivodship Level: 2002–2014 at 2014 Fixed Prices**

From left to right: Kuyavia-Pomerania, Łódź, Mazovia, Silesia, Greater Poland, Lesser Poland, Pomerania, average, Lublin, Lower Silesia, Polaskie, Subcarpathia, West Pomerania, Opole, Holy Cross, Lubusz, Warmia-Masuria.

Source: Own on the basis of Local Data Banks – <https://bdl.stat.gov.pl>, and General Statistical Office of Poland as pertaining to yearly consumer goods and services price index – <http://stat.gov.pl>.

The largest investment expenditures made by voivodships over the 13 year study period were recorded in Mazovia, over 12% of total investment expenditures and Silesia, over 11% (Graph 3). With regard to per capita figures, they were not especially high, 1,579 (14<sup>th</sup> rank) and 1,631 PLN (13<sup>th</sup> rank), respectively.

Following, with 8–9% of total investment expenditures, were the Greater Poland, Lesser Poland, and Lower Silesia voivodships.

The lowest investment spending occurred in the smallest voivodships – Opole, Lubusz, and Podlaskie; however, they had quite high per capita spending – second, fourth, and seventh, respectively.

Table 7 presents 4 indicators pertaining to investment expenditures made by the voivodships.

Two voivodships deserve particular attention – *Warmia-Masuria and Lubusz* – where highest per capita spending occurred over the entire study period – almost 70% more than in last place of this index, Kuyavia-Pomerania. Both Warmia-Masuria and Lubusz had in addition similar investment expenditure to total expenditure indexing at 37.5%.

Table 7

**Voivodships' Investment Expenditure Indicators: 2002–2014**

Voivodship	Total Investment Expenditure Per Capita for 2002-2014 Based on 2014 Fixed Prices PLN	Average Investment Expenditure in Total Expenditure for 2002-2014 %	Investment Expenditure Dynamics Index 2014/2002 2002=1	Total Investment Expenditure for 2002-2014 Based on 2014 Fixed Prices mln PLN
<b>Total</b>	<b>1,743.6</b>	<b>36.03</b>	<b>6.186</b>	<b>66,832.1</b>
Warmia-Masuria	2,259.8	37.60	20.66	3,253.9
Lubusz	2,259.6	37.59	4.17	2,293.1
Holy Cross	2,200.7	42.45	6.22	2,804.7
Opole	2,049.5	36.42	8.19	2,102.4
West Pomerania	1,986.8	34.39	13.35	3,395.5
Subcarpathia	1,967.7	37.64	11.91	4,165.5
Podlaskie	1,915.1	37.33	11.63	2,289.7
Lower Silesia	1,836.8	31.50	11.59	5,325.9
Lublin	1,786.2	35.17	18.11	3,864.5
Pomerania	1,705.6	36.57	4.24	3,829.6
Lesser Poland	1,697.3	41.72	3.80	5,625.7
Greater Poland	1,691.0	38.51	3.80	5,787.9
Silesia	1,631.2	43.28	2.52	7,579.4
Mazovia	1,578.7	25.94	4.60	8,244.3
Łódź	1,363.7	32.24	4.90	3,465.1
Kuyavia-Pomerania	1,348.8	30.64	4.10	2,804.9

Source: Own on the basis of Local Data Banks – <https://bd1.stat.gov.pl>, and General Statistical Office of Poland as pertaining to yearly consumer goods and services price index – <http://stat.gov.pl>.

The Warmia-Mazuria voivodship also had the highest investment expenditure dynamic index over the 12 year study period – it rose 20 fold. In as much as in the Lubusz voivodship the spending fell after 2009 and growth was much lower than previously, Warmia-Mazuria continued to note increases in investment spending.

**Summation.** Summing up, it should be noted that in all of the voivodships there were exceptionally high increases of total spending and investment spending in 2009 which can be tied to the start of additional financing from the EU under the 2007–2013 perspective framework. Subsequent increases in spending, not in all voivodships, were evident in 2014.

Throughout the study period, the share of investment spending in total spending remained relatively high in all voivodships, on average from  $\pm 30$  to almost 50%, and in a number of cases even higher.

The highest percentage of investment expenditure in total budget expenditure was found in the Silesia voivodship with a yearly average of 43%.

The highest investment expenditures were spent by the voivodships with the highest population – Masovia and Silesia.

The highest investment spending per capita was to found in the smaller voivodships – Lubusz, Warmia-Masuria, Holy Cross, and Opole.

The highest index for investment expenditure increases is awarded to Warmia-Masuria voivodship with a 20-fold increase over the 12 year period.

**Literature:**

1. Local Data Banks – <https://bd1.stat.gov.pl>.
2. General Statistical Office of Poland as pertaining to yearly consumer goods and services price index – <http://stat.gov.pl>.