



## Terms used in official statistics



### Budget of local government

#### Definition:

It's annual plan of: revenues, expenditures, incomes and outgoings of the local entity. It is resolved on the financial year. Financial year is the calendar year. Budget Resolution is the basis for the financial management of local government units for the year. Budget Resolution is made up of: 1) the budget of local government unit; 2) annexes. The annexes to the budget resolution include: 1) a statement of the amounts of subsidies from the budget of local government unit; 2) The plan of revenues of the income account of entities referred to in article 223 item 1, and expenditures financed by them; 3) plans for local incomes and expenses of local government budgetary establishments.

#### Source:

- Act of 27 August 2009 on the Public Finance  
*Place of publication: (Dz. U. z 2024 r. poz. 1530, z późn. zm.)*

#### Low-level terms:

- [Expenditures of budgets of local government units](#)
- [The result of budgets of local government units](#)

Contact person on methodology:

GUS – Departament Studiów Makroekonomicznych i Finansów

e-mail: [Sekretariat-SM@stat.gov.pl](mailto:Sekretariat-SM@stat.gov.pl)