

SELF-GOVERNMENT BUDGETS AS A SOURCE OF FUNDING OF CULTURE AND CULTURAL HERITAGE IN POLAND: A REGIONAL PERSPECTIVE

Halina Powęska✉

Warsaw University of Life Sciences – SGGW

ABSTRACT

Territorial self-governments as structures operating on a regional and local basis are the main source for financing cultural expenditures in Poland. A total of around 70% of all cultural heritage expenses came from commune, county (powiat) and voivodship budgets. Consequently, a research question was asked whether and to what extent the financing of culture from the budgets of territorial self-governments is spatially diverse. The main purpose of this study is to determine the regional differentiation of spending on culture and cultural heritage from local government budgets. An attempt was also made to indicate the reasons for these differences. For statistical analyses the data of the Local Data Bank of the Statistics Poland (Główny Urząd Statystyczny) were used. Regional differentiation was demonstrated regarding the share of culture in the expenditure from local government budgets. The spatial distribution of the phenomenon is the result of the interaction of three factors: the level of socio-economic development, cultural potential, and cultural policy of the voivodship self-governments.

Key words: culture financing, self-government budget, types of local governments in Poland

JEL codes: R51, Z11, P34

INTRODUCTION

The problems of the use cultural heritage for the needs of socio-economic development are being considered in economic sciences within the sub-discipline referred to as cultural economics [Ilczuk 2014, Towse 2019]. From the point of view of local and regional development, the use of cultural assets depends on the ability to adapt them to perform new socio-economic functions [Powęska 2008, Rausch 2008, 2010, Tubadji et al. 2015]. Cultural heritage plays an important role in shaping the socio-economic landscape, which

is also important from the point of view of stimulating regional identity [Legutko-Kobus 2016]. Incorporating tangible and intangible heritage to carry out socio-economic tasks and functions is largely due to the financial autonomy of towns and communes [Madej and Madej 2015, Satola et al. 2019]. Culture financing is the responsibility of local governments, which receive means for this purpose by law in the form of tax subsidies [Siemiński 2012, Nocoń 2016]. Territorial self-government includes organizations of local (communes, county – powiat, cities with county rights) and regional (voivodship) society in which residents form

Halina Powęska <https://orcid.org/0000-0002-6122-9517>

✉halina_poweska@sggw.pl

© Copyright by Wydawnictwo SGGW



a community and decide on the implementation of tasks. Subsidies received by local governments from the central budget are not always sufficient for financing the necessary tasks and works aimed at adaptation of historical objects to current needs while preserving the historical nature of the objects. That is why the authorities of local governments allocate additional funds for cultural purposes, which, with a large diversity of local budgets, leads to regional differences in the funding levels of cultural heritage.

The main purpose of the study is to determine the level of regional diversification in funding culture and cultural heritage from the budgets of local governments and to attempt to show the reasons for the existing differences in this respect. Within the main objective, two specific objectives were adopted: (1) to study the share of culture and cultural heritage in total budget expenditure by treating all local governments together; and (2) to study differences in cultural expenses between administrative types of local governments (commune, county, voivodship self-governments, and cities with county rights) within individual voivodships in Poland.

MATERIAL AND METHODS

The analysis was carried out using the data of the Local Data Bank of the Statistics Poland (Główny Urząd Statystyczny) in the Public Finance and Population categories. In the Public Finance category (K27) data was obtained in the following groups: Total Budget Expenditure, Expenditure of municipal budgets and budget expenditure of cities with county rights (G425), Expenditure of county budgets (G197), and Expenditure of voivodship budgets (G201) in the sections 921 – Culture and Cultural Heritage Protection (P2639, P1538 and P1584, respectively). In the Population category, data from the Population Status group (G7) was used, with the subgroup Population by age and sex groups (P2137). The study was conducted on a regional basis for the period 2001–2018 at the voivodship level. To implement the first of the specific objectives indicated above, the statistical analysis was performed using the following indicators: increase in spending from budgets on cultural purposes (year on year), share of expenditure on culture in the budget

structure, and the value of cultural expenses per inhabitant. Depending on the level of the national average, four groups of voivodships were distinguished, and these levels were defined as: very high, high, at the national average level, below the national average. Based on the results obtained, regional trends were identified in terms of culture funding levels from local self-government budgets. When implementing the second specific objective, groups of voivodships were indicated with dominance of the particular types of self-governments in culture funding with special emphasis on rural areas.

FINDINGS OF THE STUDY

In 2018, expenses from local self-government budgets for cultural purposes in Poland amounted to around PLN 9.2 billion. Compared to 2001 – PLN 2.5 billion – it was a significant increase, which can also be seen by comparing the expenditure on culture per inhabitant: from around PLN 67 to nearly PLN 240. The nearly fourfold increase in nominal expenditure from local government budgets on cultural heritage was primarily due to the increase in the level of the revenues of local governments. Based on the nominal analysis of the value of culture expenses from local government budgets for each year, a significant relationship may be noted between the voivodship development level and the expenditure on culture (Fig. 1).

In 2018, the voivodship that definitely dominated in terms of absolute value of the expenditure on culture from local government budgets (over PLN 1.5 billion, which constituted nearly 17% of culture expenses on a national scale) was the Mazowieckie Voivodship as well as a group of voivodships (Śląskie, Małopolskie, Dolnośląskie, Wielkopolskie, Pomorskie and Łódzkie), in which the expenditure on culture ranged from PLN 0.6 to PLN 0.8 in each of them, ranging from 7 to 10% on a national scale. Those voivodships, like the Mazowieckie Voivodship, were characterized by a high level of socio-economic indicators. In the remaining voivodships, local government expenditure for cultural purposes ranged from around PLN 0.2 to nearly PLN 0.6 billion, which was definitely less important from the point of view of financing culture by the local governments on a national scale.

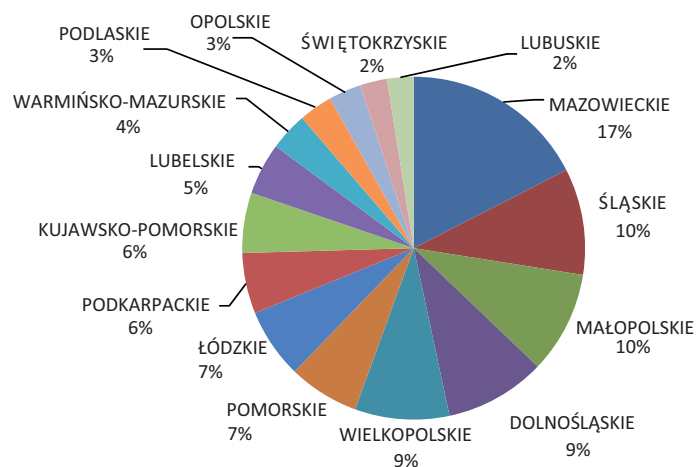


Fig. 1. The share of voivodships in the expenditure on culture and cultural heritage in Poland in 2018

Source: Author's own elaboration based on Statistics Poland data.

The share of expenditure on culture among total local government spending in the years 2001–2018, both on a national scale and in the particular voivodships, varied over time and ranged from 3 to 4% (Fig. 2), and the highest values of this indicator were recorded in the years 2010–2014. During the period under study, the highest values of the share of culture in local government expenditure were recorded in the Dolnośląskie and Opolskie Voivodships (Table 1).

Throughout the entire research period, in the first of these voivodships the share of expenditure on culture was higher than the national average, and in the years 2013–2015 it was particularly high. This should be combined with the fact that in 2016, Wrocław was

the European Capital of Culture. However, in the Opolskie Voivodship the highest growth dynamics of this phenomenon was recorded: from 2.92% in 2001 to 4.30% in 2018.

A relatively high share of expenditure on culture in local government budgets in the Opolskie Voivodship is the effect of attaching great importance to the issue of identity and cultural heritage by the inhabitants of this voivodship. In the group of voivodships with a high share of expenditure on culture there were: Łódzkie, Małopolskie and Kujawsko-Pomorskie Voivodships. It is worth mentioning that in these regions, tourist and service function has been developing successfully over the past decades. The next group includes voivodships

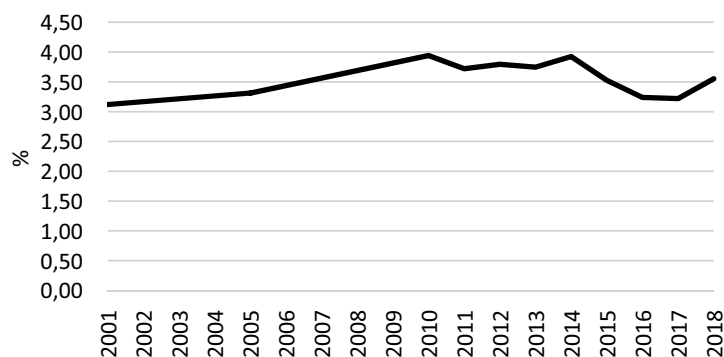


Fig. 2. Total share of the expenditure on culture in local government budgets in Poland in the period of 2001–2018

Source: Author's own elaboration based on Statistics Poland data.

Table 1. The share of expenditure on culture in local government budgets in Poland by voivodship in the period of 2001–2018

Specification	2001	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
	%										
Poland	3.12	3.31	3.94	3.72	3.79	3.75	3.93	3.52	3.24	3.22	3.55
Dolnośląskie	4.23	4.09	4.62	4.17	4.77	5.18	6.08	5.84	4.12	3.90	4.19
Kujawsko-Pomorskie	3.07	3.03	3.79	3.57	3.33	3.11	3.28	3.14	3.04	3.19	3.74
Lubelskie	2.77	2.79	3.42	3.66	4.09	3.72	4.31	3.62	3.19	3.11	3.16
Lubuskie	3.01	2.82	5.03	4.41	4.00	3.43	3.78	3.42	3.15	3.11	3.31
Łódzkie	3.28	3.13	3.69	3.91	4.42	4.13	4.06	3.18	3.14	3.12	3.80
Małopolskie	3.23	3.78	4.22	3.62	3.72	4.01	4.36	3.42	3.35	3.39	3.85
Mazowieckie	2.78	3.48	4.16	3.48	3.16	3.10	3.17	3.36	3.19	3.30	3.60
Opolskie	2.92	3.50	4.78	4.05	3.98	3.79	3.81	3.41	3.37	3.32	4.30
Podkarpackie	2.72	2.91	3.15	3.06	3.27	3.27	3.10	2.95	2.86	2.70	3.56
Podlaskie	2.86	2.90	4.42	4.65	4.23	3.34	3.25	2.97	3.24	2.98	3.31
Pomorskie	3.14	3.26	3.88	4.16	4.19	4.11	4.40	3.74	3.48	3.29	3.47
Śląskie	3.22	3.58	3.77	3.70	4.10	4.08	4.30	3.63	3.18	3.25	3.20
Świętokrzyskie	2.32	2.51	3.34	3.25	2.88	2.93	3.02	2.57	2.53	2.53	2.81
Warmińsko-Mazurskie	2.70	2.77	3.58	3.33	3.22	2.81	2.89	2.60	2.69	2.81	3.30
Wielkopolskie	3.61	3.18	3.57	3.69	3.64	3.74	3.70	3.34	3.26	3.20	3.41
Zachodniopomorskie	2.82	3.15	4.03	3.68	4.07	4.33	3.98	3.57	3.22	3.16	3.46

Source: Author's own elaboration based on Statistics Poland data.

in which the share of expenditure on culture in local government budgets was close to the national average. These are: Mazowieckie, Pomorskie, Wielkopolskie, Zachodniopomorskie and Podkarpackie Voivodships. Noteworthy is the fact that they are mostly voivodships with highly developed agglomeration areas and with a diverse range of the functions performed. For this reason, the need to finance a wide range of activities reduces the share of culture expenditure. However, in absolute figures, culture in these voivodships is funded at a high level. In the case of the remaining voivodships, namely, Lubelskie, Lubuskie, Podlaskie, Śląskie, Warmińsko-Mazurskie and Świętokrzyskie, in most years spending on culture from local government budgets was lower than the national average. The reasons are more diverse here and they certainly need more in-depth research.

Spending on culture from local government budgets per inhabitant (Fig. 3) on a national scale was

steadily increasing during the period under consideration – from around PLN 67 in 2001 to nearly PLN 240 in 2018. The years 2001–2010 can be described as a period of slow growth, 2010–2016 as years of stagnation, and 2017–2018 as years of dynamic growth. The amounts spent from local government budgets on culture and cultural heritage per capita varied regionally (Table 2).

Among voivodships with a very high level of this indicator were: Dolnośląskie, Mazowieckie and Opolskie Voivodships. In the case of the Dolnośląskie Voivodship, pro-cultural investments were decisive in Wrocław and in the whole Voivodship in connection with the above-mentioned function of Wrocław as the European Capital of Culture in 2016. As regards the Mazowieckie Voivodship, the issue of understanding the importance of culture for regional development is affected by a high level of socio-economic development. In the case of the Opolskie Voivodship,

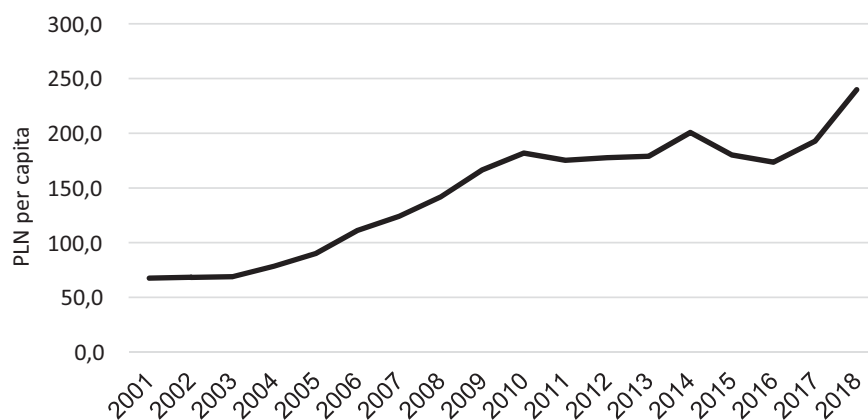


Fig. 3. Total expenditure from local government budgets in Poland in the period of 2001–2018 (nominal values)

Source: Author's own elaboration based on Statistics Poland data.

Table 2. The value of budget expenditure from local governments in the period of 2001–2018

Specification	2001	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018
	PLN per capita (nominal values)										
Poland	67.5	90.1	181.8	175.3	177.7	178.9	200.7	180.1	173.6	192.7	239.8
Dolnośląskie	99.0	114.9	222.4	210.1	240.3	260.5	335.8	308.5	226.7	236.5	288.7
Kujawsko-Pomorskie	64.1	78.2	165.6	160.0	151.9	144.0	163.5	156.9	157.4	182.8	241.1
Lubelskie	53.6	66.1	146.6	163.4	177.3	168.1	219.3	178.3	158.8	174.4	203.2
Lubuskie	66.9	79.9	237.5	197.7	168.6	155.0	180.1	163.3	160.7	181.9	217.1
Łódzkie	65.5	77.2	155.8	171.2	193.8	191.3	194.8	157.6	163.1	177.5	236.2
Małopolskie	64.8	96.7	185.7	163.0	162.3	175.7	205.1	165.1	175.7	196.6	249.4
Mazowieckie	72.8	119.2	228.8	193.4	176.6	171.7	190.7	200.1	204.2	233.6	284.7
Opolskie	58.7	89.4	213.2	174.1	165.5	163.6	173.5	153.2	168.0	181.7	271.3
Podkarpackie	53.9	71.9	146.3	141.3	143.6	150.7	151.3	143.7	139.7	156.1	236.3
Podlaskie	56.4	72.3	199.0	215.1	190.2	155.3	165.7	154.3	163.9	177.4	236.9
Pomorskie	70.3	92.2	188.0	211.5	218.4	207.2	230.1	195.9	196.2	209.3	251.8
Śląskie	67.4	92.7	154.0	154.6	174.9	185.6	213.0	176.7	158.7	176.7	194.9
Świętokrzyskie	46.4	62.0	163.2	154.1	135.2	138.0	147.6	127.4	126.6	141.8	182.0
Warmińsko-Mazurskie	57.3	76.9	170.4	158.1	153.8	140.9	156.9	142.7	141.8	167.7	221.7
Wielkopolskie	75.3	84.2	156.2	167.6	159.4	165.8	167.9	155.3	170.6	190.4	224.4
Zachodniopomorskie	64.2	86.8	186.7	178.8	201.1	215.2	208.9	189.8	173.5	191.4	236.8

Source: Author's own elaboration based on Statistics Poland data.

a high rate of expenditure on culture from territorial budgets per capita is accompanied by the highest share of rural communes in these expenses in Poland. It can therefore be concluded that in rural areas of this voivodship, very much importance is attached to the issue of preservation of cultural heritage. In the group of voivodships where the value of the indicator of spending on culture from the territorial self-government funds was determined as high, there were Pomorskie and Małopolskie Voivodships. In the case of those regions great potential – of both agglomeration areas (voivodship capitals) and rural areas – was of the utmost importance. At the level of the national average there were Kujawsko-Pomorskie, Łódzkie, Podkarpackie, Podlaskie and Zachodniopomorskie. The fourth group included Lubelskie, Lubuskie, Śląskie, Świętokrzyskie, Warmińsko-Mazurskie, and Wielkopolskie Voivodships.

Based on the analysis of the third of the indicators adopted for the statistical study characterizing

the place of culture in territorial self-government expenditure, that is to say the dynamics of changes in expenses on cultural purposes from local government budgets over time, a less explicit character of the phenomenon should be noted. In the voivodships with a high level of culture expenditure from budgets in absolute figures, the increase in spending on culture is decisively lower than the national average. This can be explained by the fact that in those voivodships the importance and position of culture in socio-economic life, and, at the same time, the financial means, were at a high level since the beginning of the period under review. At the same time, there were large increases in culture expenditure from budgets in the voivodships with a relatively lower level of socio-economic development, which shows increased activities aimed at cultural heritage adaptation to new tasks and functions in the development of regions. The group of voivodships with the highest increase in 2018 compared to 2001 included Małopolskie,

Table 3. Dynamics of change in the expenditure on culture by voivodship in the period of 2002–2018 (year-on-year chain indicators)

Specification	2002	2005	2010	2011	2012	2013	2014	2015	2016	2017	2018	2018 (2001 = 100)
	%											
Poland	101.1	114.7	110.3	96.4	101.4	100.6	112.1	89.6	96.4	111.0	124.3	356.9
Dolnośląskie	91.3	118.7	109.2	94.5	114.3	108.3	128.8	91.7	73.5	104.3	122.0	290.9
Kujawsko-Pomorskie	97.1	112.5	129.9	96.6	94.8	94.7	113.4	95.7	100.3	116.1	131.6	377.8
Lubelskie	96.7	109.4	115.1	111.1	108.2	94.4	129.9	81.0	88.8	109.5	116.1	364.6
Lubuskie	97.4	100.1	106.9	83.2	85.3	91.8	116.1	90.4	98.4	113.1	119.1	326.0
Łódzkie	109.3	96.7	107.0	109.5	112.8	98.2	101.5	80.6	103.1	108.5	132.5	339.7
Małopolskie	101.1	120.3	94.6	88.0	99.8	108.5	117.0	80.6	106.7	112.2	127.2	404.6
Mazowieckie	102.5	122.1	101.1	84.8	91.6	97.5	111.4	105.2	102.3	114.8	122.3	412.5
Opolskie	100.0	123.7	133.0	81.4	94.7	98.3	105.7	87.9	109.3	107.8	148.8	427.3
Podkarpackie	103.2	107.7	119.8	96.7	101.7	104.8	100.4	94.9	97.2	111.9	151.3	443.8
Podlaskie	98.2	121.7	125.0	107.9	88.2	81.4	106.4	92.8	106.1	108.1	133.2	410.0
Pomorskie	107.6	114.8	109.6	112.9	103.5	95.1	111.4	85.4	100.5	107.1	120.7	383.8
Śląskie	108.8	117.2	102.1	100.2	112.9	105.8	114.4	82.7	89.6	111.0	109.9	276.5
Świętokrzyskie	105.4	116.7	126.5	94.1	87.4	101.7	106.5	85.9	99.0	111.6	127.7	374.8
Warmińsko-Mazurskie	102.1	113.7	136.8	92.7	97.2	91.4	111.1	90.7	99.2	118.1	131.7	387.1
Wielkopolskie	94.6	107.6	120.5	107.6	95.3	104.2	101.4	92.6	110.1	111.8	118.0	310.9
Zachodniopomorskie	101.7	116.2	117.7	95.7	112.4	106.8	96.9	90.6	91.3	110.2	123.4	369.4

Source: Author's own elaboration based on Statistics Poland data.

Mazowieckie, Opolskie, Podkarpackie, and Podlaskie Voivodships (Table 3). The second group comprised voivodships in which the increase in culture expenditure was determined as high. These are: Pomorskie, Warmińsko-Mazurskie and Kujawsko-Pomorskie Voivodships. At the national average level, an increase in culture expenditure was observed in the Lubelskie, Świętokrzyskie, Zachodniopomorskie and Łódzkie Voivodships, and increases below the national average were recorded in the Dolnośląskie, Lubuskie, Śląskie and Wielkopolskie Voivodships.

Taking into consideration the results of the statistical analysis carried out in the study, a synthetic indicator of the share of culture in local government expenditure was developed (Table 4). Four levels of this indicator were distinguished:

1. **Very high level of the KwBST indicator.** This group includes voivodships in which at least two of the indicators were recorded at a very high level. These are: Mazowieckie, Dolnośląskie and Opol-

skie Voivodships. In these regions, caring for culture is a consequence of a high level of the national income indicator, and in the Opolskie Voivodship culture plays a crucial role when it comes to preserving ethnic separateness.

2. **High level of the KwBST indicator.** This group encompasses voivodships in which at least two indicators were noted at a high level. These are: Małopolskie, Pomorskie and Kujawsko-Pomorskie Voivodships. In those regions, which are also characterized by a high level of socio-economic development, as well as by high resources of cultural goods and the development of tourism function based on those resources, the situation of culture can be considered as good and suitable for development.

3. **KwBST indicator at the level of the national average.** This group includes voivodships in which at least two indicators were recorded at the level of the national average. These are: Podkarpac-

Table 4. The synthetic indicator of the share of culture in local government expenditure (KwBST) in Poland by voivodship

Level	Indicators			
	share of expenditure on culture in the budget structure	value of cultural expenses per capita	increase in spending from budgets on cultural purposes (year on year)	synthetic indicator (KwBST)
Very high	Dolnośląskie Opolskie	Dolnośląskie Mazowieckie Opolskie	Małopolskie Mazowieckie Opolskie Podkarpackie Podlaskie	Mazowieckie Dolnośląskie Opolskie
High	Małopolskie Łódzkie Kujawsko-Pomorskie	Małopolskie Pomorskie	Pomorskie Warmińsko-Mazurskie Kujawsko-Pomorskie	Małopolskie Pomorskie Kujawsko-Pomorskie
The national level	Mazowieckie Podkarpackie Pomorskie Wielkopolskie Zachodniopomorskie	Kujawsko-Pomorskie Łódzkie Podkarpackie Podlaskie Zachodniopomorskie	Lubelskie Świętokrzyskie Zachodniopomorskie Łódzkie	Podkarpackie Łódzkie Podlaskie Zachodniopomorskie
Below the national level	Lubelskie Lubuskie Podlaskie Śląskie Świętokrzyskie Warmińsko-Mazurskie	Lubelskie Lubuskie Śląskie Świętokrzyskie Warmińsko-Mazurskie Wielkopolskie	Dolnośląskie Lubuskie Śląskie Wielkopolskie	Warmińsko-Mazurskie Lubelskie Lubuskie Wielkopolskie Śląskie Świętokrzyskie

Source: Author's own study.

kie, Łódzkie, Podlaskie and Zchodniopomorskie Voivodships. It should be noted that culture expenditures from the local government budgets at the national average level permit an expansion of the scope of use of cultural heritage in socio-economic development of those regions.

4. KwBST indicator below the national average.

This group comprises voivodships in which at least two of the indicators were below the national average level. These are: Warmińsko-Mazurskie, Lubelskie, Lubuskie, Wielkopolskie, Śląskie and Świętokrzyskie Voivodships. In these regions, the level of the use of cultural heritage should be assessed as differentiated.

When analysing the structure of budget expenditure on culture in the voivodships, depending on the type of self-government (Fig. 4), it should be stated that commune self-governments and the self-governments of cities with county rights have the highest share, while a slightly lower level of spending from voivodship self-government budgets is observed; however, the share of county self-governments is almost negligible.

In terms of expenditure structure depending on the types of local governments, four groups of voivod-

ships were distinguished. In the first of the groups, cities with county rights have the highest share. This category includes Mazowieckie and Śląskie Voivodships. In Mazovia region the cities with county rights have the highest share of budget expenses for cultural purposes, which is undoubtedly influenced by the inclusion of the capital city of Warsaw in this category. Moreover, a noticeable level of expenditure was recorded in the case of an emerging agglomeration centre of the city of Płock. In the Śląskie Voivodship, cities with county rights dominate in budget expenses for cultural purposes. Just like in Mazovia region, this is conditioned by high cultural potential of this category of local government units.

In the remaining voivodships, communes dominate in the structure of expenditure for cultural purposes, and we can talk about some differentiation; that is why three subcategories were distinguished within this group. In the first (Łódzkie, Małopolskie, Pomorskie, Kujawsko-Pomorskie and Podlaskie Voivodships), in the structure of expenditure for cultural purposes, with the dominance of the communes, cities with county rights have a significant share; one should also note a relatively high share of expenditure from the budgets of the voivodship self-

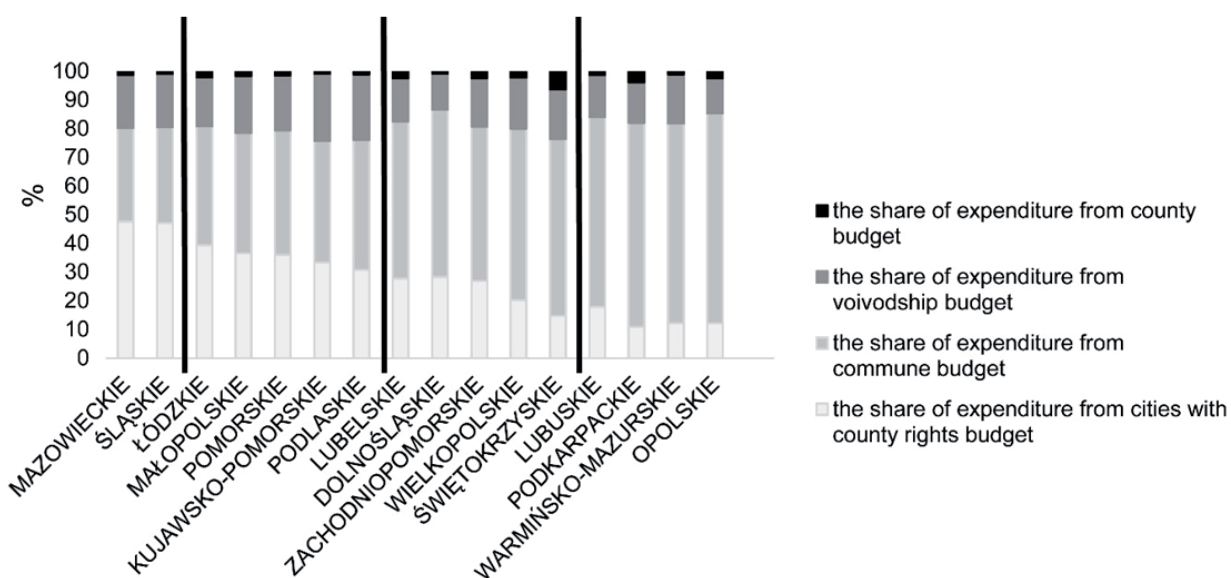


Fig. 4. The structure of budget expenditure on culture in the voivodships on the type of self-government in Poland in 2018

Source: Author’s own elaboration based on Statistics Poland data.

-governments. In the next group of voivodships, a further increase in the share of communes is observed, with a decreasing share of cities with county rights and a relatively high share of voivodships. These are: Lubelskie, Dolnośląskie, Zachodniopomorskie, Wielkopolskie and Świętokrzyskie Voivodships. The dominance of communes in these regions results from a great cultural potential of rural areas, while a clearly marked share of cities with county rights is a reflection of the importance of capital cities of these voivodships on the cultural map. Another subgroup (Lubuskie, Podkarpackie, Warmińsko-Mazurskie and Opolskie Voivodships) includes voivodships with a definite dominance of communes in the structure of budget expenditure, which is a reflection of the local government structure in these areas.

In addition, it should be noted that in the case of the Mazowieckie, Małopolskie, Śląskie, Wielkopolskie, Kujawsko-Pomorskie, Pomorskie, Dolnośląskie and Łódzkie Voivodships, the expenditure on culture and cultural heritage from the budgets of the voivodship self-governments is more visible than in the case of the Podkarpackie, Zachodniopomorskie, Lubelskie, Podlaskie, Warmińsko-Mazurskie, Świętokrzyskie, Opolskie and Lubuskie Voivodships. Based on this analysis, we can say that self-governments of central voivodships spend relatively more of their budgets than those in the voivodships located in eastern and north-eastern Poland.

CONCLUSIONS

The analysis conducted in the study allowed us to formulate the following conclusions:

- Regional differentiation has been demonstrated in respect to the share of culture in the expenditure from local government budgets. Spatial distribution of the phenomenon shows that the situation of culture in the budget is the result of three factors: the level of socio-economic development, cultural potential and cultural policy of the voivodships. In the case of one of the voivodships (Dolnośląskie Voivodship), the fact that the voivodship capital performed a cultural function also played a great role.
- In culture funding from local government budgets, among all types of territorial self-governments (communes, cities with county rights, county and voivodship towns), communes had the largest share, and the voivodship with the largest share of rural areas was the Opolskie Voivodship.
- The increase in the expenditure on culture in the voivodships with a relatively lower level of socio-economic development demonstrates the growing role of culture in those voivodships.

REFERENCES

- Ilczuk, D. (2014). *Ekonomika kultury*. Wydawnictwo Naukowe PWN, Warszawa.
- Legutko-Kobus, P. (2016). Dziedzictwo kulturowe jako czynnik rozwoju i specjalizacji regionów. *Studia KPZK*, 170, 140–157.
- Madej, S., Madej, M. (2015). Finansowanie dziedzictwa kulturowego z funduszy UE. *Ekonomia. Wrocław Economic Review*, 21 (4), 43–59.
- Nocoń, A. (2016). Źródła finansowania jednostek kultury, *Studia Ekonomiczne. Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach*, 256, 7–19.
- Powęska, H. (2008). Sposoby wykorzystania dóbr kultury dla potrzeb rozwoju funkcji turystycznej na Mazowszu przy wsparciu z Funduszy strukturalnych. Wydawnictwo SGGW, Warszawa.
- Rausch, A. (2008). Japanese Rural Revitalization: The reality and potential of cultural commodities as local brands. *Japanstudien*, 20 (1), 223–245.
- Rausch, A. (2010). Cultural commodities in Japanese rural revitalization. *Tsugaru Nuri Lacquerware and Tsugaru Shamisen. Social Sciences in Asia*, 28. Brill, Leiden.
- Satoła, Ł., Standar, A., Kozera, A. (2019). Financial Autonomy of Local Government Units: Evidence from Polish Rural Municipalities. *Lex Localis. Journal of Local Self-Government*, 2, 319–336.
- Siemiński, W. (2012). Czynniki kultury jako przedmiot lokalnego zagospodarowania i planowania przestrzennego. *Człowiek i Środowisko*, 36 (1–2), 111–126.
- Towse, R. (2019). *Textbook of Cultural Economics*. Cambridge University Press, Cambridge, <https://doi.org/10.1017/CBO9780511992131>
- Tubadji, A., Osoba, B.J., Nijkamp, P. (2015). Culture-based development in the USA: culture as a factor for economic welfare and social well-being at a county level. *Journal of Cultural Economics*, 39 (3), 277–303.

BUDŻETY SAMORZĄDÓW TERYTORIALNYCH JAKO ŹRÓDŁO FINANSOWANIA KULTURY I DZIEDZICTWA KULTUROWEGO W POLSCE: PERSPEKTYWA REGIONALNA

STRESZCZENIE

Samorządy terytorialne jako struktury działające w regionalnym i lokalnym wymiarze są w Polsce głównym źródłem finansowania kultury. Łącznie z budżetów gminnych, powiatowych i wojewódzkich pochodziło około 70% wszelkich wydatków na cele powiązane z dziedzictwem kulturowym. Wobec powyższego postawiono pytanie badawcze, czy i na ile finansowanie kultury z budżetów samorządów terytorialnych jest zróżnicowane przestrzenie. Celem głównym badań jest więc określenie regionalnego zróżnicowania wydatków na kulturę i dziedzictwo kulturowe z budżetów samorządowych. Podjęto także próbę wskazania przyczyn tych różnic. Do analiz statystycznych wykorzystano dane Banku Danych Lokalnych GUS. Wykazano, że istnieje zróżnicowanie regionalne w zakresie udziału kultury w wydatkach z budżetów samorządów terytorialnych. Rozkład przestrzenny zjawiska jest wypadkową oddziaływania trzech czynników: poziomu rozwoju społeczno-ekonomicznego, potencjału kulturowego oraz polityki kulturowej samorządów województw.

Słowa kluczowe: finansowanie kultury, budżety samorządów terytorialnych, typy samorządów lokalnych w Polsce