Ministry of Finance
State Budget Department

STATE BUDGET EXPENDITURE

in thousand PLN

Specification	Budgetary act for 2026	Budget plan after changes	Execution			Indices		
			I	I - II	I - III	4:3	5:3	6:3
	in thousand PLN					%%		
1	2	3	4	5	6	7	8	9
TOTAL EXPENDITURE	**918 940 000**	**918 940 000**	**59 279 205**	**126 804 248**	**194 745 938**	**6,5%**	**13,8%**	**21,2%**
of which:								
1. SUBSIDIES AND SUBVENTIONS	**351 210 029**	**349 721 770**	**25 212 192**	**52 429 892**	**80 296 836**	**7,2%**	**15,0%**	**23,0%**
in which:								
1.1 General subsidies	52 736 586	53 844 986	6 801 821	13 603 642	17 573 982	12,6%	25,3%	32,6%
1.2 Transfers to appropriated funds	121 595 575	116 595 564	5 950 425	14 568 481	21 889 011	5,1%	12,5%	18,8%
in which:								
Social Insurance Fund	90 752 553	85 752 553	3 403 041	9 485 945	14 047 634	4,0%	11,1%	16,4%
Pension and Disability Fund	27 555 283	27 555 272	2 315 597	4 621 599	7 102 604	8,4%	16,8%	25,8%
1.3 Subsidies for local government units for carrying out central-government administration tasks and tasks commissioned by laws	25 242 486	32 526 367	2 816 152	5 634 566	8 394 779	8,7%	17,3%	25,8%
1.4 Subsidies for local government units for current own tasks	6 195 416	7 998 572	444 264	943 509	1 625 710	5,6%	11,8%	20,3%
1.5 Entity-defined subsidies for universities	34 984 890	35 007 323	2 832 844	5 795 395	8 661 640	8,1%	16,6%	24,7%
2. TRANSFERS TO HOUSEHOLDS	**162 486 885**	**167 189 777**	**10 772 337**	**21 474 638**	**36 874 290**	**6,4%**	**12,8%**	**22,1%**
3. CURRENT EXPENDITURE OF BUDGETARY UNITS	**185 554 371**	**179 772 300**	**9 732 609**	**25 496 267**	**40 054 370**	**5,4%**	**14,2%**	**22,3%**
in which:								
3.1 Wages and salaries and derivatives of wages and salaries	111 887 028	111 734 105	6 527 008	19 036 219	29 982 822	5,8%	17,0%	26,8%
3.2 Purchases of goods and services	39 783 800	41 688 001	1 674 803	3 558 281	5 974 615	4,0%	8,5%	14,3%
4. CAPITAL EXPENDITURE	**73 027 267**	**75 530 348**	**981 145**	**6 431 777**	**9 768 035**	**1,3%**	**8,5%**	**12,9%**
in which:								
4.1 Expenditure and investment purchases state budgetary units	41 443 770	44 988 342	656 900	2 549 399	4 818 215	1,5%	5,7%	10,7%
4.2 Subsidies for local government units for carrying out central-government administration investments and investment purchases and tasks commissioned by laws	1 185 120	1 607 743	222	1 070	5 678	0,0%	0,1%	0,4%
4.3 Subsidies for local government units for carrying out own investments and investment purchases	2 122 090	3 365 912	6 606	17 366	56 511	0,2%	0,5%	1,7%
5. EXPENDITURE FOR STATE'S TREASURY DEBT SERVICING	**90 000 000**	**90 000 000**	**8 163 526**	**11 528 047**	**15 273 276**	**9,1%**	**12,8%**	**17,0%**
6. CONTRIBUTION TO THE EU	**41 585 044**	**41 585 044**	**3 509 321**	**7 692 502**	**9 960 406**	**8,4%**	**18,5%**	**24,0%**
7. CO-FINANCING OF PROJECTS WITH THE PARTICIPATION OF THE EU FUNDS	**15 076 404**	**15 140 761**	**908 076**	**1 751 124**	**2 518 725**	**6,0%**	**11,6%**	**16,6%**

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STATE BUDGET EXPENDITURE

in thousand PLN

Specification	Budgetary act for 2026	Budget plan after changes	Execution			Indices		
			I - IV	I - V	I - VI	4:3	5:3	6:3
	in thousand PLN					%%		
1	2	3	4	5	6	7	8	9
TOTAL EXPENDITURE	**918 940 000**	**918 940 000**	**276 294 615**	**341 542 501**	**402 449 331**	**30,1%**	**37,2%**	**43,8%**
of which:								
1. SUBSIDIES AND SUBVENTIONS	**351 210 029**	**349 721 770**	**105 588 483**	**133 238 926**	**160 600 040**	**30,2%**	**38,1%**	**45,9%**
in which:								
1.1 General subsidies	52 736 586	53 844 986	22 845 982	26 817 334	30 901 128	42,4%	49,8%	57,4%
1.2 Transfers to appropriated funds	121 595 575	116 595 564	26 442 027	34 976 996	45 899 910	22,7%	30,0%	39,4%
in which:								
Social Insurance Fund	90 752 553	85 752 553	16 594 405	22 084 633	30 346 729	19,4%	25,8%	35,4%
Pension and Disability Fund	27 555 283	27 555 272	8 809 786	11 564 827	13 949 048	32,0%	42,0%	50,6%
1.3 Subsidies for local government units for carrying out central-government administration tasks and tasks commissioned by laws	25 242 486	32 526 367	12 297 880	14 766 822	17 515 270	37,8%	45,4%	53,8%
1.4 Subsidies for local government units for current own tasks	6 195 416	7 998 572	2 274 319	2 926 926	3 530 783	28,4%	36,6%	44,1%
1.5 Entity-defined subsidies for universities	34 984 890	35 007 323	11 663 008	14 850 623	17 904 714	33,3%	42,4%	51,1%
2. TRANSFERS TO HOUSEHOLDS	**162 486 885**	**167 189 777**	**63 723 339**	**73 796 608**	**84 576 235**	**38,1%**	**44,1%**	**50,6%**
3. CURRENT EXPENDITURE OF BUDGETARY UNITS	**185 554 371**	**179 772 300**	**53 128 889**	**65 368 928**	**77 810 290**	**29,6%**	**36,4%**	**43,3%**
in which:								
3.1 Wages and salaries and derivatives of wages and salaries	111 887 028	111 734 105	38 793 883	46 950 389	55 206 927	34,7%	42,0%	49,4%
3.2 Purchases of goods and services	39 783 800	41 688 001	8 494 238	10 654 406	13 433 571	20,4%	25,6%	32,2%
4. CAPITAL EXPENDITURE	**73 027 267**	**75 530 348**	**13 935 106**	**16 990 774**	**21 288 794**	**18,4%**	**22,5%**	**28,2%**
in which:								
4.1 Expenditure and investment purchases state budgetary units	41 443 770	44 988 342	6 525 831	7 736 307	11 136 050	14,5%	17,2%	24,8%
4.2 Subsidies for local government units for carrying out central-government administration investments and investment purchases and tasks commissioned by laws	1 185 120	1 607 743	95 889	205 259	301 042	6,0%	12,8%	18,7%
4.3 Subsidies for local government units for carrying out own investments and investment purchases	2 122 090	3 365 912	69 119	217 848	342 224	2,1%	6,5%	10,2%
5. EXPENDITURE FOR STATE'S TREASURY DEBT SERVICING	**90 000 000**	**90 000 000**	**23 505 899**	**31 629 148**	**33 690 561**	**26,1%**	**35,1%**	**37,4%**
6. CONTRIBUTION TO THE EU	**41 585 044**	**41 585 044**	**13 239 160**	**16 565 476**	**19 840 169**	**31,8%**	**39,8%**	**47,7%**
7. CO-FINANCING OF PROJECTS WITH THE PARTICIPATION OF THE EU FUNDS	**15 076 404**	**15 140 761**	**3 173 740**	**3 952 641**	**4 643 241**	**21,0%**	**26,1%**	**30,7%**

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STATE BUDGET EXPENDITURE

in thousand PLN

Specification	Budgetary act for 2026	Budget plan after changes	Execution			Indices		
			I - VII	I - VIII	I - IX	4:3	5:3	6:3
	in thousand PLN					%%		
1	2	3	4	5	6	7	8	9
TOTAL EXPENDITURE	**918 940 000**	**918 940 000**	**474 967 476**	**538 267 651**	**611 027 556**	**51,7%**	**58,6%**	**66,5%**
of which:								
1. SUBSIDIES AND SUBVENTIONS	**351 210 029**	**349 721 770**	**186 688 893**	**214 527 762**	**238 153 816**	**53,4%**	**61,3%**	**68,1%**
in which:								
1.1 General subsidies	52 736 586	53 844 986	35 233 741	39 205 320	43 349 275	65,4%	72,8%	80,5%
1.2 Transfers to appropriated funds	121 595 575	116 595 564	54 009 463	62 979 386	70 663 327	46,3%	54,0%	60,6%
in which:								
Social Insurance Fund	90 752 553	85 752 553	35 838 480	42 347 646	47 690 746	41,8%	49,4%	55,6%
Pension and Disability Fund	27 555 283	27 555 272	16 284 815	18 484 616	20 599 276	59,1%	67,1%	74,8%
1.3 Subsidies for local government units for carrying out central-government administration tasks and tasks commissioned by laws	25 242 486	32 526 367	20 166 558	22 718 808	25 368 593	62,0%	69,8%	78,0%
1.4 Subsidies for local government units for current own tasks	6 195 416	7 998 572	4 183 650	5 071 920	5 708 332	52,3%	63,4%	71,4%
1.5 Entity-defined subsidies for universities	34 984 890	35 007 323	20 675 215	23 316 735	25 997 487	59,1%	66,6%	74,3%
2. TRANSFERS TO HOUSEHOLDS	**162 486 885**	**167 189 777**	**97 057 602**	**108 811 154**	**130 123 554**	**58,1%**	**65,1%**	**77,8%**
3. CURRENT EXPENDITURE OF BUDGETARY UNITS	**185 554 371**	**179 772 300**	**90 561 647**	**102 881 816**	**115 603 490**	**50,4%**	**57,2%**	**64,3%**
in which:								
3.1 Wages and salaries and derivatives of wages and salaries	111 887 028	111 734 105	64 025 983	72 440 497	80 983 531	57,3%	64,8%	72,5%
3.2 Purchases of goods and services	39 783 800	41 688 001	16 241 030	19 075 920	22 129 762	39,0%	45,8%	53,1%
4. CAPITAL EXPENDITURE	**73 027 267**	**75 530 348**	**25 341 907**	**29 901 819**	**34 152 559**	**33,6%**	**39,6%**	**45,2%**
in which:								
4.1 Expenditure and investment purchases state budgetary units	41 443 770	44 988 342	13 856 814	17 033 034	19 970 133	30,8%	37,9%	44,4%
4.2 Subsidies for local government units for carrying out central-government administration investments and investment purchases and tasks commissioned by laws	1 185 120	1 607 743	415 572	474 175	540 638	25,8%	29,5%	33,6%
4.3 Subsidies for local government units for carrying out own investments and investment purchases	2 122 090	3 365 912	658 372	907 291	1 102 339	19,6%	27,0%	32,8%
5. EXPENDITURE FOR STATE'S TREASURY DEBT SERVICING	**90 000 000**	**90 000 000**	**46 599 767**	**49 423 918**	**55 233 285**	**51,8%**	**54,9%**	**61,4%**
6. CONTRIBUTION TO THE EU	**41 585 044**	**41 585 044**	**23 402 500**	**26 737 820**	**30 478 730**	**56,3%**	**64,3%**	**73,3%**
7. CO-FINANCING OF PROJECTS WITH THE PARTICIPATION OF THE EU FUNDS	**15 076 404**	**15 140 761**	**5 315 161**	**5 983 363**	**7 282 123**	**35,1%**	**39,5%**	**48,1%**