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ADAM MATEUSZ SUCHECKI*

Spatial Diversification Of The Regional Expenses On Culture In Poland 2003-2012

Abstract

Following the completion of the process of decentralization of the public administration in Poland in 2003, a number of tasks implemented so far by the state authorities were transferred to the local level. One of the most significant changes in the methods of financing and management of the local authorities was the transfer of culture and national heritage-related tasks to a group of the own tasks implemented by local governments. As a result of the decentralization process, the local government units in Poland were given a significant autonomy in determining the purposes of their budgetary expenditure on culture. At the same time they were obliged to cover these expenses from their own revenue.

This paper focuses on the analysis of expenditure on culture covered by the provincial budgets, taking into consideration the structure of cultural institutions by their types in the years 2003, 2006, 2010 and 2012. To illustrate the diversity of the expenditure on culture by the type of the institutions in particular provinces, one applied the location quotient (LQ), which reflects a spatial distribution of expenditure on culture in relation to reference expenses incurred by the cultural institutions in Poland.

Keywords: *expenditure on culture, the provincial budgets, local finances, cultural institutions, location quotient (LQ)*

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1. Introduction

The main purpose of the system changes in the field of culture after the systemic transformation was the introduction of mechanisms supporting an efficient and fair management of public resources, introduction of changes in the public administration competences relating to the organisation of the culture financing process, and the introduction of new solutions in the scope of the financing, organisation and management of cultural institutions, such as decentralization of cultural institution management, increase of the autonomy of cultural institutions and development of legal frameworks for the patronage and sponsoring in this area (Wrona 2011, p 5).

Among the systemic changes in the Polish economy after 1989, the decentralization process was the most significant one in terms of the functioning of the cultural sector. This process can be divided into four stages (Kornaś 2005, p. 138).

The first stage was implemented in the years 1989-1991. It was an initial stage of the transformation, during which the book and the music markets were privatised and the process of decentralization of public tasks related to the dissemination of culture was initiated. During this period, most of the existing cultural institutions, including libraries, community centres, day-care rooms, clubs and some museums, were taken over by the communes. Transfer of the cultural institutions to the communes resulted not only from the implementation of the assumptions of a new, democratic state, but was also dictated by its poor economic condition (Przybylska 2007, p. 52-55).

The second stage implemented in the years 1991-1993 was an attempt to carry out a system reform of cultural institutions. A clear decentralization in the management of cultural institutions was reflected in their new division, corresponding to the three organizational levels of the country. The first level refers to cultural institutions of great significance to the national culture, which are under a direct care of the Ministry of Culture and Art, and which are financed by the mentioned Ministry. The second level refers to institutions which are under the care of the state. These institutions are supervised and financed by provincial governors, with a clear support of the central-level governmental institutions. The third level refers to institutions subordinated to local government units, which are supported by the provincial level authorities. In 1991 the Act pertaining to the organization and conduct of cultural activity (Dz. U. /Journal of Laws/ of 1991 no 114, item 493) was adopted, which, with several amendments, still remains in force.

The third stage of decentralization in the field of culture took place in the years 1993-1997. During this period no significant continuation of the process of decentralization in culture occurred. In this period of time one could see almost

a renaissance of the central model of control and management of cultural institutions. However, there were many gestures from the central government, the purpose of which was to emphasise the caring role of the state towards the cultural sphere.

The fourth stage of decentralization commenced in 1997 and lasted till 2001. In the above mentioned period the decentralization reform was completed. Self-government provinces, districts and communes appeared. The provincial government units became the organizers of the majority of the state cultural institutions (Przybylska 2007, p. 52-55).

The process of decentralization of public administration resulted in changes in the role of particular public bodies in the organisation and financing of cultural activities. Nevertheless, despite the changes described above, the role of the state bodies in this area is still significant. It results from the role assigned to the state bodies, serving as regulatory institutions in the scope of the organisation and financing of cultural activities and as direct organizers of cultural institutions (Ministry of Culture and National Heritage 2009, p.17-19).

2. Analysis of expenses incurred on culture by local government units in the years 2003-2012

After 2001 one approved the final concept of the organization and financing of cultural activities in the decentralized public administration, which meant a more effective functioning of the cultural institutions and financing them to a greater extent by local governments. This may be evidenced by an increase in the years 2003, 2006, 2010 in the expenses incurred by the local government budgets, mainly of the provinces, communes and cities with district rights, on culture and national heritage protection. And thus, in 2003 the expenditure amounted to PLN 2,629 million, in 2006 - to PLN 4,239 million, in 2010 – to PLN 7,006 million, and in 2012 decreased to PLN 6,847 million. Also the expenses per one inhabitant increased from PLN 68.84 in the first analysed year (2003) to PLN 183.47 in the year 2010 and PLN 177.96 in 2012.

Taking into consideration the institutional structure, one can notice that the highest expenses in particular provinces were incurred on the activity of community centres, day care rooms and clubs. In the analysed period, the local governments allocated over PLN 715 million in 2003, nearly PLN 1,107 million in 2006, PLN 2,225 million in 2010 and PLN 1,999 in 2012 for this purpose.

The largest expenditure on culture and national heritage protection in the analysed period was recorded in the Mazowieckie Province. They amounted to

PLN 44,779 million in 2003 and PLN 780, 899 million in 2006. In 2010 they were as high as PLN 1205208 million and in 2012 reached the level of 196262. On the other hand, the least expenditure on culture was recorded in the Świętokrzyskie Province, however, an upward trend in this area was noticed. In 2003 the total funds allocated for culture by the local government in this province amounted to PLN 60,744 million, in 2006 the sum increased to the amount of PLN 92,269 million, whereas in 2010 the expenditure amounted to PLN 209,347 million.

The observed trend probably results from the fact that the development of culture is increasingly more often perceived by the local government administration as an essential element in the formation of the regional identity and regional development.

To conclude, it needs to be emphasised that only the district level did not turn out to be a good culture organizer. The reasons for this situation may be considerably limited financial resources of the district authorities. Nowadays one considers the option of depriving the district level of the duties related to the organization and financing of cultural activities, and taking over the district cultural institutions by the cities.

The analysis of expenses incurred on culture by local government units covers the period from 2003 to 2010. One compared expenses of provinces in three selected years: 2003, 2006 and 2010.

Table 1 presents expenses incurred by local government units on culture and national heritage protection, according to selected sections of the budget classification in 2003, 2006, 2010 and 2012.

Provincial budget expenses on culture and national heritage protection were growing steadily in the analysed period. In 2003 they amounted to PLN 2629 million, in 2006 to PLN 4239 million and in 2010 to PLN 7006 million. The per-capita expenditure also grew from PLN 68.84 in the first analysed year to PLN 183.47 in the last year. The highest amounts in particular provinces were spent on the activities of community centers, day-care rooms and clubs. Over PLN 715 million was spent on that goal in 2003, nearly PLN 1,107 million in 2006 and PLN 2225 million in 2010. These amounts prove importance of these cultural institutions in the cultural policy pursued by local government units. In the analysed period the least money was spent on musical theatres, operas and operettas.

The highest expenses on culture and national heritage protection in the years 2003-2010 were incurred by the Mazowieckie province. In the analysed years they amounted to PLN 374,825million in 2003, PLN 780,899 million in 2006 and in PLN 1205,208 million in 2010 and PLN 936,498 in 2012. The least money on culture was spent by the Świętokrzyskie province, despite the

fact that the expenses of local government units in the analysed period were growing. The above-mentioned statistical data show that in 2003 the expenses amounted to PLN 60,744 million in 2003, grew to PLN 92,269 million in 2006, reached the amount of PLN 209,347 million in 2010 and decreased to PLN 172,196 in 2012.

Taking into account the per-capita expenditure on culture, one has to note that the difference in expenses incurred by the Mazowieckie and Świętokrzyskie provinces in the analysed years was changing. In 2003 it amounted to PLN 25.95, in 2006 it increased to the amount of PLN 79.22, in 2010 it decreased to the amount of PLN 65.27 and PLN 41.92 in 2012.

The Śląskie province came second in terms of the total expenditure on culture in the analysed period, whereas the Dolnośląskie province ranked second in terms of the per-capita expenditure.

When analyzing the expenses incurred by local government units on museums in the years 2003-2012, one can see a considerable increase. The Mazowieckie and Małopolskie provinces were the highest spenders till the year 2012 (Mazowieckie and Dolnośląskie). In 2003 the least money was spent by the Lubuskie (PLN 7,014 million), Opolskie (PLN 8,414 million) and Podlaskie (PLN 9,487 million) provinces, in 2006 - by the Świętokrzyskie (PLN 12,848 million), Lubuskie (PLN 13,099 million) and Opolskie (PLN 19,592 million) provinces. Similarly, in 2010 local governments in the Lubuskie (PLN 29,095 million), Warmińsko-Mazurskie (PLN 32.220 million) and Podlaskie (PLN 32,420 million) provinces spent the least money, despite an over threefold increase in these expenses compared to 2003. In 2012 the lowest level of those expenditures has been noticed in Świętokrzyskie (PLN 24,718 million), Podlaskie (PLN 25,078 million) and Opolskie (PLN 285,81 million) provinces.

Expenses on library activities incurred by local government units in particular provinces were also growing and differed significantly in the analysed period. In the years 2003, 2006 and 2010 the Mazowieckie province (PLN 107,092 million in 2003, PLN 156,456 million in 2006, PLN 206,179 million in 2010 and PLN 196,262 million in 2014), the Śląskie province (PLN 98,176 in 2003, PLN 133,667 million in 2006, PLN 144,151 million in 2010 and PLN 152,544 million in 2012) and the Wielkopolskie province (PLN 64,279 million in 2003, PLN 74,585 million in 2006, PLN 100,994 million in 2010 and PLN 102,291 million in 2012) spent the most money on this goal. In 2003 the least money was spent by the Lubuskie (PLN 16,623 million), Opolskie (PLN 17,710 million) and Podlaskie (PLN 17,779 million) provinces, in 2006 - by the Lubuskie (PLN 21,326 million), Podlaskie (PLN 22,185 million) and Świętokrzyskie (PLN 22.414 million) provinces, in 2010 by the Podlaskie (PLN 31,583 million), Świętokrzyskie (PLN 31.743 million) and Lubuskie (PLN

33,113 million) provinces and in 2012 Lubuskie (PLN 31,262 million), Świętokrzyskie (PLN 34,090 million) and Podlaskie (PLN 34,343 million).

The presented analysis shows that in the entire analysed period, the local government units of the Lubuskie province responsible for the activities of libraries, spent, compared to other local government units (despite the increased expenses) the least money.

In 2003 the highest expenses on community centres and houses, day-care rooms and clubs were incurred by the Mazowieckie (PLN 8,930 million), Śląskie (PLN 85,435 million) and Małopolskie (PLN 75,208 million) provinces. In 2006 these were the Mazowieckie (PLN 134,896 million), Śląskie (PLN 115,709 million) and Dolnośląskie (PLN 106,751 million) provinces, and in 2010 and 2012 - the Mazowieckie (PLN 412,665 million in 2010 and PLN 225,561 million in 2012), Dolnośląskie (PLN 220,329 million in 2010 and PLN 195,144 million in 2012) and Wielkopolskie (PLN 100,994 million in 2010 and PLN 181,228 in 2012) provinces. The least expenses in the analysed period were incurred in 2003 by the Świętokrzyskie (PLN 16,698 million), Podlaskie (PLN 22,690 million) and Opolskie (PLN 25,715 million) provinces. In 2006 these were the Świętokrzyskie (PLN 32,307 million), Podlaskie PLN 37,108 million) and Warmińsko-Mazurskie (PLN 39,716 million) provinces, in 2010 - again the Świętokrzyskie (PLN 65,579 million), Warmińsko-Mazurskie (PLN 85,785) and Pomorskie (PLN 87,453 million) provinces, and in 2012 Świętokrzyskie (PLN 63,586 million), Opolskie (PLN 69,187 million) and Podlaskie (PLN 69,497 million) provinces.

Table 1. Expenses incurred by local government units on culture and national heritage protection, according to selected sections of the budget and province classification in the years 2003 – 2012

2003 Provinces	Total expenditure of local government units on culture in PLN thous.	Per-capita expenditure of local government units on culture in PLN	Expenditure on particular sections in PLN thous.					Number of inhabitants	Gross regional product in current prices in PLN thous.
			Museums and well as protection and care of historic monuments	Libraries	Community centres and houses, day care rooms and clubs	Theatre	Other		
Poland	2629085	68.84	379085	683579	715347	413278	437796	38190608	843156
Dolnośląskie	250383	86.39	37773	53395	61208	50968	47039	2898287	65552
Kujawsko-pomorskie	126379	61.11	17708	31674	31412	22734	22851	2068058	40916
Lubelskie	126189	57.59	19741	40387	40483	10566	15012	2191162	34198
Lubuskie	64178	63.62	7014	16623	27344	4114	9083	1008771	19254
Łódzkie	194483	74.88	32563	42088	42452	48050	29330	2597262	52977

Małopolskie	226661	69.68	31763	50042	75208	31613	38035	3252885	61531
Mazowieckie	374825	72.98	44779	107092	83930	91421	47603	5135996	176073
Opolskie	64993	61.57	8414	17710	25715	6134	7020	1055595	18532
Podkarpackie	124676	59.45	23637	33951	44768	4115	18205	2097157	32780
Podlaskie	71370	59.22	9487	17779	22690	8277	13137	1205167	20210
Pomorskie	163075	74.50	29199	34281	33788	25551	40256	2188926	47445
Śląskie	335255	71.10	43767	98176	85435	40253	67624	4715260	113454
Świętokrzyskie	60744	47.03	10051	18254	16698	3546	12195	1291601	22289
Warmińsko-mazurskie	85779	60.03	13100	25830	26778	6079	13992	1428936	24868
Wielkopolskie	247216	73.58	37719	64279	58083	44361	42774	3359826	77600
Zachodnio-pomorskie	112879	66.55	12370	32018	39355	15496	13640	1696153	35477

2006 Provinces	Total expenditure of local government units on culture in PLN thous.	Per-capita expenditure of local government units on culture in PLN	Expenditure on particular sections in PLN thous.					Number of inhabitants	Gross regional product in current prices in PLN thous.
			Museums as well as protection and care of historic monuments	Libra- ries	Community centres and houses, day-care rooms and clubs	Theatres	Other		
Poland	4239141	111.17	792788	881607	1106784	614726	843237	38125500	1060031
Dolnośląskie	392970	136.25	82076	69231	106751	56756	78156	2884245	85774
Kujawsko-pomorskie	241458	116.85	42352	41410	51647	67137	38912	2066429	50217
Lubelskie	180756	83.10	36180	49401	58344	15094	21737	2175255	40849
Lubuskie	104258	103.39	13039	21326	44627	5578	19688	1008420	24942
Łódzkie	228450	88.84	46144	46797	57522	46141	31846	2571539	65628
Małopolskie	378994	115.98	84102	68003	95832	59303	71755	3267731	78789
Mazowieckie	780899	151.20	173979	156456	134896	164535	151031	5164614	229212
Opolskie	120230	115.12	19592	24032	42548	10654	23404	1044348	23338
Podkarpackie	184699	88.08	38571	41869	66228	5401	32630	2096972	39894
Podlaskie	120129	100.31	15764	22185	37108	9240	35832	1197611	24427
Pomorskie	260068	118.16	65364	39344	50786	28728	75846	2201066	60250
Śląskie	493897	105.60	72041	133667	115709	60506	111974	4676982	137959
Świętokrzyskie	92269	71.98	12846	22414	32307	4922	19779	1281791	27084
Warmińsko-mazurskie	138459	97.02	20441	31601	39716	10087	36614	1427092	29977
Wielkopolskie	325711	96.52	48029	74585	90456	49882	62758	3374648	98806
Zachodnio-pomorskie	195894	115.67	22266	39286	82306	20761	31275	1693530	42887

2010 Provinces	Total expenditure of local government units on culture in PLN thous.	Per-capita expenditure of local government units on culture in PLN	Expenditure on particular sections in PLN thous.					Number of inhabitants	Gross regional product in current prices in PLN thous.
			Museums as well as protection and care of historic monuments	Libraries	Community centres and houses, day-care rooms and clubs	Theatres	Other		
Poland	7006228	183.47	1216886	1145187	2224730	691804	1727621	38529900	1416585
Dolnośląskie	648662	225.46	108195	84013	220329	58970	177155	2877060	116367
Kujawsko-pomorskie	347588	167.95	88684	55522	102676	32778	67928	2069592	65029
Lubelskie	319356	148.20	42723	70585	113121	17584	75343	2154899	53820
Lubuskie	243035	240.46	29095	33113	95916	6655	78256	1010709	31985
Łódzkie	396122	156.05	54791	64624	100854	86728	89125	2538430	86257
Małopolskie	619790	187.57	170967	84344	152262	54125	158092	3304313	104842
Mazowieckie	1205208	230.33	220117	206179	412665	156682	209565	5232527	309729
Opolskie	216874	210.58	43737	32312	89257	10777	40791	1029889	31271
Podkarpackie	311265	148.03	58251	56232	123246	8272	65264	2102716	53400
Podlaskie	239453	201.36	32420	31583	76967	10616	87867	1189179	32559
Pomorskie	427837	191.38	68195	55611	87453	59784	156794	2235537	80329
Śląskie	713775	153.88	120907	144151	175403	62503	210811	4638517	184720
Świętokrzyskie	209347	165.06	34833	31743	65579	6791	70401	1268308	36609
Warmińsko-mazurskie	247691	173.50	32220	40961	85785	20283	68442	1427614	39063
Wielkopolskie	538386	157.69	71344	100994	176437	66509	123102	3414205	134187
Zachodnio-pomorskie	321839	190.04	40408	53219	146779	32747	48686	1693533	55197

2012 Provinces	Total expenditure of local government units on culture in PLN thous.	Per-capita expenditure of local government units on culture in PLN	Expenditure on particular sections in PLN thous.					Number of inhabitants	Gross regional product in current prices in PLN thous.
			Museums as well as protection and care of historic monuments	Libraries	Community centres and houses, day-care rooms and clubs	Theatres	Other		
Poland	6847050	177.69	1099519	1181354	1999044	722771	1844362	38533300	1596378
Dolnośląskie	700342	240.23	100343	87553	195144	112393	204909	2914400	137180
Kujawsko-pomorskie	318382	151.77	76824	56665	95078	32915	56900	2096400	70913
Lubelskie	383909	177.03	74971	75670	139869	18908	74491	2165700	61180
Lubuskie	172544	168.65	34945	31262	76746	7098	22493	1023300	35018
Łódzkie	489330	193.52	67392	69719	104253	69966	178000	2524700	97146

Małopolskie	544234	162.44	88551	90767	150955	62904	151057	3354100	118170
Mazowieckie	936498	176.92	196262	191316	225561	135392	187967	5301760	361524
Opolskie	167184	165.15	28581	29855	69187	10015	29546	1010200	33217
Podkarpackie	305963	143.72	59963	61276	121053	7340	56331	2130000	59011
Podlaskie	227940	189.99	25078	34343	69497	12849	86173	1198690	35219
Pomorskie	500040	218.67	60463	64515	125533	58492	191037	2290100	91280
Śląskie	807301	174.72	132246	152544	177845	72691	271975	4615870	202679
Świętokrzyskie	172196	135.00	24718	34090	63856	6444	43088	1274000	38969
Warmińsko-mazurskie	223179	153.71	30830	42925	76499	25773	47152	1450700	43090
Wielkopolskie	551818	159.54	61582	102291	181228	57830	148887	3462200	150344
Zachodnio-pomorskie	346190	201.02	36770	56563	126740	31761	94356	1721405	60286

Source: own study on the basis of data from relevant statistical yearbooks of the Central Statistical Office.

In the analysed period one also saw increased expenses incurred by particular provinces on theatres. In 2003 the highest expenses for this purpose were incurred by the Mazowieckie (PLN 70,340 million), Dolnośląskie (PLN 24,845 million) and Wielkopolskie (PLN 23,360 million) provinces. In 2006 these were the Mazowieckie (PLN 164.535 million), Kujawsko-Pomorskie (PLN 67,137 million) and Śląskie (PLN 60,506 million) provinces, in 2010 the Mazowieckie (PLN 156,682 million), Wielkopolskie (PLN 66,509 million) and Łódzkie (PLN 86,728 million) and in 2012 Mazowieckie (PLN 135,392 million), Dolnośląskie (PLN 112,393 million) and Śląskie (PLN 72,691 million) provinces. The least expenses on theatres in the years 2003-2012 were incurred by the Świętokrzyskie, Lubuskie and Podkarpackie provinces.

3. Analysis of expenses on culture incurred by the provinces in spatial terms in the years 2006 and 2012

The general description of expenses incurred by particular provincial governments for cultural institutions shows that these expenses are characterized by spatial diversity. Taking this into account, it seems advisable to perform a comparative analysis of the average of these expenses in Poland.

One of the tools of the spatial quantitative analysis are the location quotients (LQ) calculated for the expenditure of provincial governments on particular cultural institutions.

In general, the location quotients (also known as concentration indices) (Suchecky 2010, pp. 135-139) are applied in the analysis of the spatial distribution of dependence relations between two variables, in this case between the total

expenditure on culture and the expenditure on the types of cultural institutions. To calculate the location quotient value, one uses concentration indices determined on the basis of the Lorenz concentration curve. The Lorenz curve is a useful tool because it illustrates a natural order of distributions from the most even one to the most concentrated one (Suhecki 2010, pp. 135-139).

While interpreting the LQ values, one should take into consideration the values above and below unity. The value of $LQ > 1$ indicates that in the analysed province the expenditure on a particular type of cultural institutions is higher than the average expenditure in Poland, while $LQ < 1$ indicates that the provincial government expenditure on a particular type of cultural institutions is lower than the average expenditure in the reference area.

Detailed results of this analysis for the year 2006 and 2012 are presented in table 2. Provinces with expenditure on cultural institutions above the average expenditure in Poland were marked in bold (the best ones), while provinces below the average national expenditure were marked in italics (the worst ones).

The information presented in the table shows that in the analysed years, the location quotient assumed positive values. However, the values were quite diversified, which may indicate an uneven distribution of the provincial government expenditure on particular types of cultural institutions.

Table 2. Values of the location quotient (LQ) for provincial expenditure on particular types of cultural institution in the years 2006 and 2012

	2006	Museums LQ1	Libraries LQ2	Community Center and Clubs LQ3	Theaters LQ4	Others LQ5
Dolnośląskie	1	1,12	0,85	1,04	1,00	1,00
Kujawsko-pomorskie	2	0,88	0,78	0,77	1,81	0,76
Lubelskie	3	1,11	1,37	1,29	0,60	<i>0,63</i>
Lubuskie	4	0,73	1,07	1,78	0,40	1,03
Łódzkie	5	1,05	0,96	0,94	1,36	0,68
Małopolskie	6	1,18	0,85	0,96	1,07	0,94
Mazowieckie	7	1,14	0,92	0,63	1,39	0,93
Opolskie	8	0,91	1,01	1,42	0,64	1,02
Podkarpackie	9	1,20	1,17	1,47	<i>0,22</i>	0,95
Podlaskie	10	0,73	0,92	1,23	0,55	1,56
Pomorskie	11	1,33	<i>0,72</i>	<i>0,74</i>	0,75	1,45
Śląskie	12	0,79	1,31	0,90	0,85	1,15
Świętokrzyskie	13	0,79	1,24	1,43	0,39	1,15
Warmińsko-mazurskie	14	0,82	1,14	1,14	0,52	1,38

Wielkopolskie	15	0,79	1,11	1,07	1,06	0,97
Zachodniopomorskie	16	0,64	1,02	1,71	0,78	0,85
	2012					
Dolnośląskie	1	0,86	0,70	0,92	1,47	1,05
Kujawsko-pomorskie	2	1,44	0,99	0,98	0,94	0,64
Lubelskie	3	1,27	1,19	1,30	0,49	0,75
Lubuskie	4	1,34	1,12	1,62	0,41	0,51
Łódzkie	5	0,84	0,81	0,71	1,32	1,32
Małopolskie	6	1,00	0,96	0,94	1,08	1,02
Mazowieckie	7	1,20	1,09	0,76	1,26	0,69
Opolskie	8	1,12	1,09	1,50	0,60	0,69
Podkarpackie	9	1,31	1,25	1,46	0,24	0,74
Podlaskie	10	0,75	0,96	1,15	0,59	1,55
Pomorskie	11	0,77	0,77	0,88	1,13	1,45
Śląskie	12	1,03	1,10	0,76	0,86	1,26
Świętokrzyskie	13	0,97	1,25	1,38	0,39	1,01
Warmińsko-mazurskie	14	0,86	1,11	1,17	1,09	0,78
Wielkopolskie	15	0,71	1,10	1,15	1,02	1,02
Zachodniopomorskie	16	0,70	1,00	1,32	0,92	1,07

Source: own study on the basis of data from table 2.

To provide a more detailed description of the diversification of the expenditure on cultural institutions in particular provinces, one calculated the location quotient growth rates. The relevant values are presented in table 3.

In the case of expenditure on museums, the highest location quotient growth rates in the analysed years were recorded in Lubuskie and Kujawsko-Pomorskie provinces. It means that expenses incurred by these provinces for this purpose were growing in the analysed period faster than the average corresponding expenses for Poland. The lowest growth rates were recorded in Łódzkie, Dolnośląskie and Pomorskie provinces.

In the analysed period, the highest increase in expenditure on libraries, compared to the average national expenditure, was recorded in Mazowieckie, Opolskie, Podkarpackie and Świętokrzyskie provinces. A decrease in these expenses was recorded in Dolnośląskie, Łódzkie and Zachodniopomorskie provinces.

Table 3. Values of the location quotient growth rates for provincial expenditure on particular types of cultural institution in the years 2006 and 2012

$DLQ_i = (LQ_{2012} - LQ_{2006}) / LQ_{2006}$	Museums DLQ1	Libraries DLQ2	Community Center and Clubs DLQ3	Theaters DLQ4	Others DLQ5
Dolnośląskie	-0.23	-0.17	-0.11	0.47	0.05
Kujawsko-pomorskie	0.64	0.28	0.27	-0.48	-0.16
Lubelskie	0.14	-0.13	0.01	-0.19	0.19
Lubuskie	0.85	0.05	-0.09	0.03	-0.50
Łódzkie	-0.21	-0.16	-0.24	-0.03	0.93
Małopolskie	-0.15	0.12	-0.02	0.01	0.08
Mazowieckie	0.06	0.19	0.20	-0.09	-0.26
Opolskie	0.23	0.09	0.05	-0.06	-0.32
Podkarpackie	0.10	0.07	-0.01	0.13	-0.23
Podlaskie	0.03	0.04	-0.07	0.06	-0.01
Pomorskie	-0.42	0.06	0.19	0.50	0.00
Śląskie	0.31	-0.16	-0.16	0.01	0.10
Świętokrzyskie	0.23	0.00	-0.03	-0.01	-0.12
Warmińsko-mazurskie	0.04	-0.03	0.02	1.09	-0.43
Wielkopolskie	-0.10	-0.01	0.08	-0.04	0.05
Zachodniopomorskie	0.08	-0.02	-0.23	0.18	0.25

Source: own study on the basis of data from relevant statistical yearbooks of the Central Statistical Office.

In the case of community centres, the location quotient growth rates assumed the highest positive values in Kujawsko-Pomorskie, Mazowieckie and Pomorskie provinces. The lowest values were recorded in Dolnośląskie, Łódzkie and Śląskie provinces. It means that in these provinces an increase in expenditure on community centres was lower than the average increase in the reference area.

In the category of theatres, the dynamics of the LQ values for expenses incurred by provinces is strongly polarized. The highest location quotient growths were recorded for expenses incurred by Warmińsko-Mazurskie, Pomorskie and Dolnośląskie provinces, whereas the lowest ones in the Kujawsko-Pomorskie Province. In the remaining provinces, the increases and decreases in expenses incurred for this purpose were similar to the ones recorded in the reference area.

Analysis of the values and dynamics of the location quotient in a given period enables to classify particular expenses incurred by provinces on specified cultural institutions into one of the four groups presented in figure 1.

The 1st category refers to provinces in which the expenses incurred for particular cultural institutions showed a high value of the location quotient ($LQ > 1$) and a positive dynamics of its changes ($DQL > 0$). Provinces in which the value of the location quotient of expenses incurred for culture was low ($LQ < 1$), but the dynamics of the changes ($DQL > 0$) was positive, were assigned to the 2nd category. In the case of provinces classified into the 3rd category, a high value of the location quotient of expenses ($LQ > 1$) was recorded at the beginning of the analysed period, however, the significance of these expenses has declined ($DQL < 0$). The 4th category includes provinces characterized by a low value of the location quotient of expenses incurred for particular cultural institutions ($LQ < 1$) and a negative dynamics of changes of

the location quotient ($DQL < 0$).

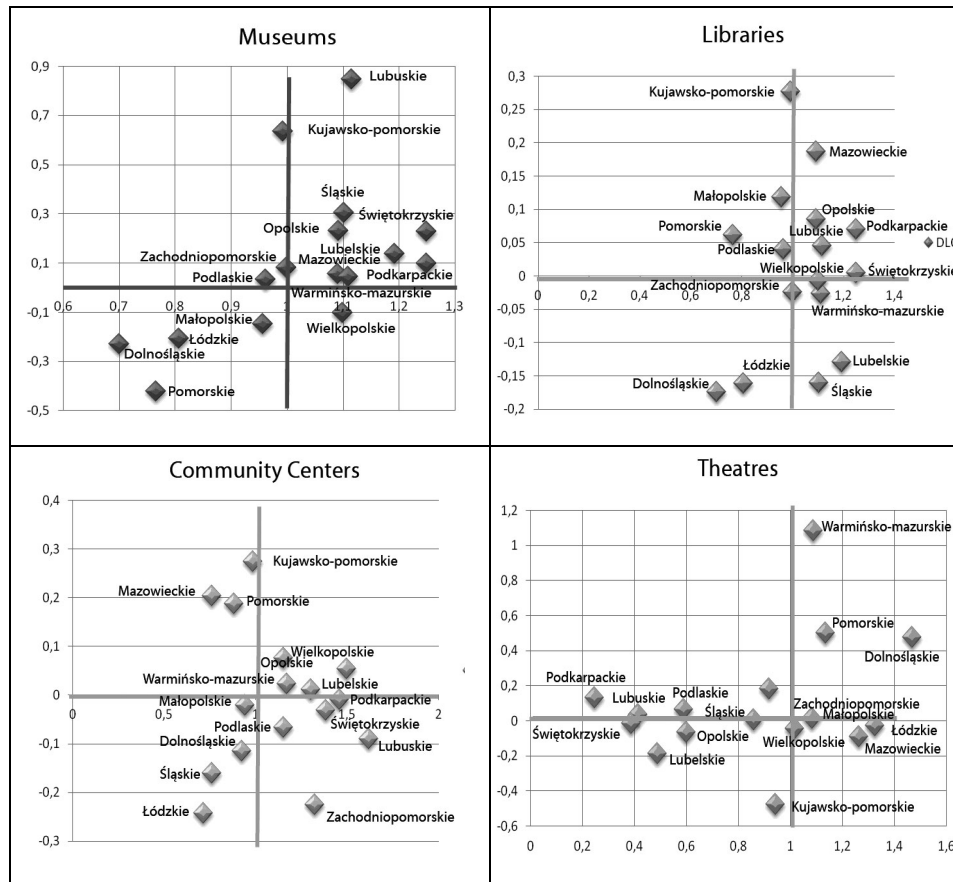
In accordance with the applied procedure, one can assume that, as far as museums are concerned, in the analysed period only the Małopolskie Province was characterized by a high value of the location quotient and a positive dynamics of its changes. Expenses incurred by the majority of provinces for museums were characterized by a low value of the location quotient in the analysed years, however the dynamics of changes of these expenses was positive. The 4th category includes Wielkopolskie and Warmińsko-Mazurskie Provinces, where the expenses incurred for museums were characterized by a low value of the location quotient and a negative dynamics of its change.

Figure 1. Diagram of classification of expenses incurred by provinces on cultural institutions, taking into account the value and dynamics of the location quotient

		LQ value	
		<i>low</i>	<i>high</i>
DLQ Dynamics	<i>positive</i>	II	I
	<i>negative</i>	IV	III

Source: own study.

Figure 2. Value of the location quotient and its dynamics for expenses incurred by provinces on particular types of cultural institutions in the years 2006 and 2012



Source: own study on the basis of data from relevant statistical yearbooks of the Central Statistical Office.

Expenses incurred for libraries characterized by a high value of the location quotient and a positive dynamics of its changes in the years 2006 and 2012 were recorded in the following provinces: Podkarpackie, Lubelskie, Świętokrzyskie and Opolskie. Expenses for libraries incurred by Kujawsko-Pomorskie, Pomorskie, Małopolskie and Podlaskie provinces, despite the low value of the location quotient, were characterized by a positive dynamics of the changes. A low value of the location quotient and a negative dynamics of its changes were recorded for expenses incurred by Zachodniopomorskie, Dolnośląskie and Łódzkie provinces. The Lubelskieskie, Warmińsko-Mazurskie,

Śląskie, Wielkopolskie and Świętokrzyskie Provinces incurred in the analysed period expenses for libraries that were characterized by a high value of the location quotient. However, the significance of these expenses has declined.

While analysing the classification of the location quotient for expenses incurred by provinces for community centres in the years 2006 and 2012, one can notice a clear declining trend in the significance of these expenses. The majority of expenses incurred by the provinces, excluding those of the Opolskie (1st category), Mazowieckie and Kujawsko-Pomorskie (2nd class) Provinces, were classified into the 3rd and 4th categories. A particularly large number of expenses was classified into the 3rd category, which may indicate a tendency to limit expenditure on institutions responsible for cultural dissemination shown by the local government units.

In the area of theatre activities one can see a division of the provincial expenses into two extreme groups. The expenses of provinces for the above purpose, due to the values of the location quotient and the dynamics of its changes, were mainly classified into the 2nd and 4th categories. A low value of the location quotient and a positive dynamics of changes in the analysed period were recorded for expenses incurred by the following provinces: Pomorskie, Warmińsko-Mazurskie, Zachodniopomorskie and Podkarpackie. The worst values of the location quotient and its dynamics in the years 2006 and 2012 in relation to expenses incurred for theatres were recorded in Podlaskie, Świętokrzyskie, Lubuskie, Śląskie, Lubelskie and Dolnośląskie Provinces.

4. Conclusion

Results of the performed analyses into the development of local government expenses have clearly highlighted a spatial diversification of these expenses. It can be proven by the values of the location quotients and dynamics of their changes. The values of the above mentioned measures also enable one to group the provinces into four different categories according to the type of the cultural institutions. The obtained results allow one to conduct more advanced analyses to explore the economical factors determining the situation described above. They also show the necessity to introduce changes in the developed cultural policy in Poland.

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Streszczenie

PRZESTRZENNE ZRÓŻNICOWANIE WYDATKÓW WOJEWÓDZTW NA KULTURĘ W POLSCE W LATACH 2003-2012

W Polsce, po zakończeniu w 2003 roku procesu decentralizacji administracji publicznej szereg zadań realizowanych dotychczas przez państwo zostało przekazanych na szczebel lokalny. Jednymi z takich zadań były zadania z zakresu kultury, które zostały określone jako zadania własne samorządów. Oznacza to, że jednostki samorządu terytorialnego w Polsce posiadają znaczną autonomię w zakresie określania celów swych wydatków budżetowych na kulturę, jednakże są one zobowiązane do pokrywania tych wydatków z użyciem dochodów własnych. W artykule została przeprowadzona analiza wydatków budżetów województw na kulturę z podziałem na rodzaje instytucji kultury w latach 2006 i 2012 w ujęciu przestrzennym.

Słowa kluczowe: wydatki na kulturę, budżety województw, finanse lokalne, instytucje kultury, wskaźnik lokalizacji (LQ)