

## THE IMPACT OF THE USE OF REVENUE AND EXPENDITURE INSTRUMENTS BY THE MUNICIPALITY ON THE DEVELOPMENT OF ENTREPRENEURSHIP

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**Purpose:** The purpose of the article is to assess the range of use of revenue and expenditure instruments to support entrepreneurship by the municipality and to assess their impact on the development of entrepreneurship.

**Design/methodology/approach:** For the purposes of achieving the aim set in the article, a survey has been conducted among representatives of the scientific community. The invitation to participate in the survey was sent to the e-mail addresses of 36 representatives of the scientific community.

**Findings:** Within the range of its activities, the municipality should be significantly involved in supporting entrepreneurship using budgetary instruments, i.e. revenue and expenditure instruments. Owing to the impact on the development of entrepreneurship, the municipality should primarily apply reliefs and exemptions in local taxes and charges (without statutory reliefs and exemptions) as part of revenue instruments. However, in terms of expenditure instruments, the municipality should mainly use expenditure on technical infrastructure.

**Research limitations/implications:** The selection of the research sample was purposeful. Thus, the obtained results and the formulated conclusions apply to the analysed group, however, according to the author, they have undoubted cognitive values, and as a consequence, they are of significant importance in the analysed issues. Owing to the changes that have taken place in the activities of the municipality government caused by the COVID-19 pandemic and the energy crisis, it is reasonable to repeat the survey among experts in order to verify the conclusions drawn.

**Practical implications:** First of all, owing to the municipality's pursuit of the rational acquisition and expenditure of funds, and owing as well to the importance of entrepreneurship, the results of the study are addressed to people managing the municipality's government.

**Social implications:** The use of appropriate revenue and expenditure instruments by the municipality may have an impact on the development of entrepreneurship, and thus may contribute to e.g. a decrease in unemployment.

**Originality/value:** The originality of the work consists in the conducting of the survey among representatives of the scientific community and the required assessment of the impact of the use of both revenue and expenditure instruments by the municipality on the development of entrepreneurship.

**Keywords:** budgetary instruments, revenue instruments, expenditure instruments, the supporting of entrepreneurship, municipality.

**Category of the paper:** Research paper.

## 1. Introduction

Entrepreneurship, whose institutional dimension is the creation and development of enterprises, plays a very important role and also performs many vital functions in the country's economy (Późniak, 2013; Żołądkiewicz, 2016). Glinka and Gudkova (2011) include among others the following functions performed by entrepreneurship in the economic sphere:

- impact on the shape and functioning of the labour market,
- creating opportunities for the optimal use of existing resources and impact on the efficiency of markets,
- striving for an appropriate combination of the factors of production,
- impact on the local environment, both social and economic,
- ensuring benefits for investors,
- enabling quick identification of new opportunities and skilful organization of resources in order to use them.

Taking into account the role of entrepreneurship in the country's economy, it becomes important to support it, which is understood as by the planned and organized operation of institutions (Gancarczyk, 2010), aimed at creating conditions enabling the entrepreneur (Chmieliński, 2006) to establish, run, and develop an enterprise, as well as preventing its bankruptcy.

Among the institutions that undertake to support entrepreneurship, particular attention should be paid to local government units, including, above all, municipalities (Walczak, Żołądkiewicz, 2015). For example, Bania and Dahlke (2014), Dębniwska and Skorwider (2007), Rapacz and Jaremen (2014), Richter-Kaźmierska (2010) and Żołądkiewicz-Kuzioła (2019) are of the opinion that the supporting of entrepreneurship should be one of the most important tasks of municipality authorities. The municipality is believed to be the closest institutional ally of entrepreneurship. As emphasized by Banasiak (2013), the municipality government performs e.g. the role of a service entrepreneur, owner of public property, investor, planner, employer, and legislator. Rolewicz (1999) also attributes to the municipality the title of the host who is best able to identify and meet the needs of the community in a given area. According to Lutrzykowski (2017), it is the municipality government that meets the most important and current needs of urban and rural residents by implementing the assigned tasks. For example, it strives to provide jobs for the local community, and thus provide revenues at a level that they feel is satisfactory. The municipality government also aims to create

appropriate conditions for financial existence and spiritual development, as well as to guarantee a sense of security (Wołowiec, Reško, 2012). It should also be noted that, to a large extent, the revenues of a municipality depend on the number and condition of taxpayers living and, above all, conducting business activities in its area (Sołtysiak, Zając, 2023). As emphasized by Wyszowska (2012), both the situation of the municipality and its inhabitants depends on, among others, the number, structure and economic condition of enterprises.

Municipality authorities have at their disposal numerous instruments to support entrepreneurship, although, as the literature on the subject indicates, in practice they rely mainly on budgetary instruments (Denek, Rolewicz, 1998; Krajewski, Śliwa, 2004; Słomińska, 2007; Kogut-Jaworska, 2008; Lisowska, 2010) which include revenue and expenditure instruments. Instruments which have financial effects on the side of municipality budget revenues in the form of a decrease in their value are revenue instruments (Kogut-Jaworska, 2008). As emphasized by Hajdys (2010), the municipality government, by making decisions on the use of revenue instruments, contributes to the reduction in the costs of running a business, i.e. it makes it possible to leave a larger pool of funds in the enterprise, which can be used, among other purposes, for its development. On the other hand, the instruments with the use of which financial effects are associated on the side of the municipality's budget expenditure in the form of an increase in their value are expenditure instruments (Kogut-Jaworska, 2007).

Both revenue and expenditure instruments for supporting entrepreneurship by the municipality are subject to further classification. Revenue instruments include activities in the field of fiscal sovereignty, property management, and municipal management, while expenditure instruments include incurring expenses for technical and social infrastructure, for information and promotion purposes, for institutions supporting entrepreneurship, for training facilitating running a business, and for training aimed at improving the qualifications of the local population.

The use of revenue and expenditure instruments by the municipality is related to its financial management. By law, a municipality independently manages its finances. Such management is based on a budget resolution consisting of the budget of a given unit and appendices (Ustawa z dnia 27 sierpnia 2009 r. o finansach publicznych). The municipality government, when conducting financial management, should strive primarily for rational acquisition and expenditure of funds. A proper financial situation enables the municipality to carry out the public tasks assigned to it at an appropriate level, and as a consequence may lead to the development of a given unit.

The specificity of revenue and expenditure instruments, as well as the municipality's pursuit of the rational acquisition and expenditure of funds means that the municipality government in the field of supporting entrepreneurship should focus its activities on those budgetary instruments that bring the greatest possible benefits. The use of appropriate revenue and expenditure instruments by the municipality may have an impact on the development of entrepreneurship, and thus may contribute to e.g. a decrease in unemployment, an increase in

revenues to the municipality's budget, to the development of new areas of the economy, and a decrease in outlays related to social assistance.

The issue of revenue and expenditure instruments for supporting entrepreneurship by the municipality was the subject of research carried out, among others, by Dziemianowicz, Mackiewicz, Malinowska, Misiąg and Tomalak (2000), Kogut-Jaworska (2008), Kamiński (2009), Skica (2008), and also Dropek (2014). The considerations undertaken in the indicated research are limited primarily to the analysis of the range of application of selected revenue and expenditure instruments by the municipality. For example, Dropek (2014), in a study conducted in 2010 as part of revenue instruments, only analysed only the use by municipalities of local tax rates lower than the maximum, as well as reliefs and exemptions in local taxes.

The purpose of this article is to assess the range of use of revenue and expenditure instruments to support entrepreneurship by the municipality and to assess their impact on the development of entrepreneurship. In addition, two research hypotheses have been formulated in this paper:

Hypothesis 1: Among the revenue instruments, reliefs and exemptions in local taxes and charges (without statutory reliefs and exemptions) have the greatest impact on the development of entrepreneurship.

Hypothesis 2: Among the expenditure instruments, expenditure on technical infrastructure has the greatest impact on the development of entrepreneurship.

## 2. Metodology

For the purposes of achieving the aim set in the article, a survey has been conducted among representatives of the scientific community. The survey using the CAWI technique was carried out in the period from March 9 to May 21, 2020. The invitation to participate in the survey, along with a link to the electronic questionnaire available in the LimeSurvey electronic survey system, was sent to the e-mail addresses of 36 representatives of the scientific community. Owing to the specific nature of the respondents, the selection of the research sample was of a purposeful nature. Thus, the results obtained and the conclusions drawn will apply only to the analysed group, which means that they cannot be generalized to the entire community. In the author's opinion, however, they have undoubted cognitive values, and as a consequence, they are of significant importance in the analysed issues.

The group of those invited to participate in the study included 36 representatives of the scientific community who were also experts in the field of finance of local government units and entrepreneurship. 31 experts responded positively to the invitation to participate in the study. Thus the return rate was 86.1%. Respondents who took part in the survey were representatives of, among others, leading academic units such as SGH Warsaw School of

Economics, Wrocław University of Economics and Business, Poznań University of Economics and Business, and Krakow University of Economics. Detailed characteristics of the respondents due to their connection with their academic unit are presented in Table 1.

**Table 1.**

*Characteristics of the respondents due to their connections with the academic unit*

<b>Name of the academic unit</b>	<b>Number of respondents</b>
The John Paul II Catholic University of Lublin	1
Lodz University of Technology	3
SGH Warsaw School of Economics	1
Krakow University of Economics	3
Poznań University of Economics and Business	1
Wrocław University of Economics and Business	4
University of Gdańsk	2
University of Maria Curie-Skłodowska	2
Nicolaus Copernicus University in Toruń	1
University of Rzeszów	1
University of Szczecin	6
University of Warmia and Mazury in Olsztyn	2
University of Zielona Góra	1
WSB Merito University in Poznań	2
WSEI University	1

Source: own study based on the research results.

As part of the revenue instruments, the following were analysed:

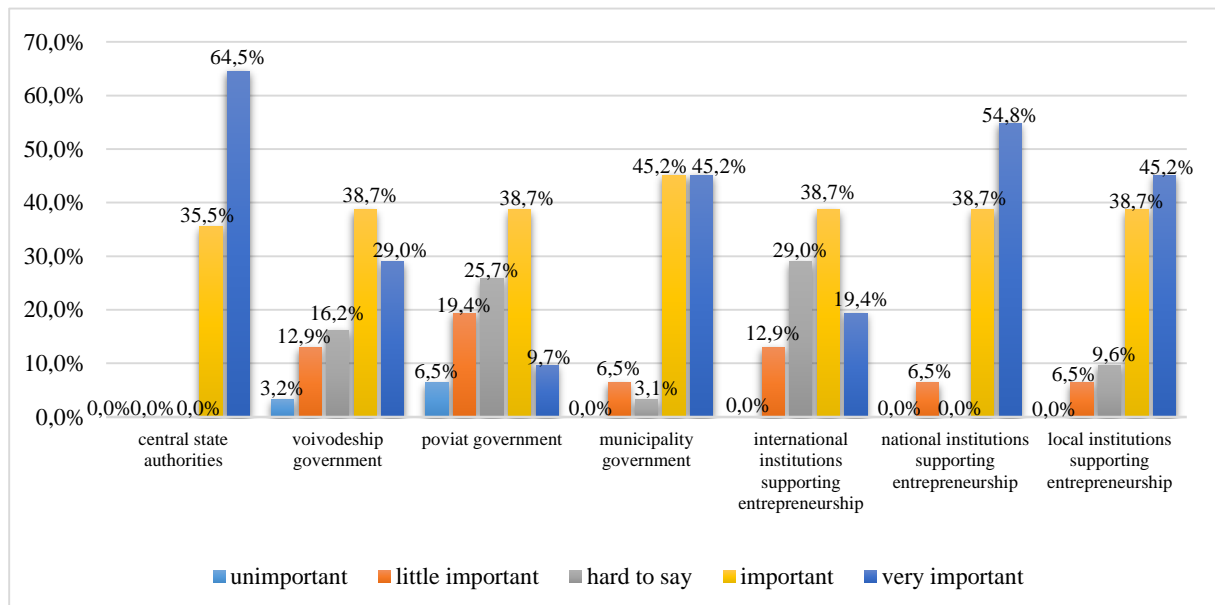
- rates of local taxes and charges lower than the maximum,
- reliefs and exemptions in local taxes and charges (without statutory reliefs and exemptions),
- redemption of arrears in local taxes and charges,
- payment in instalments, deferral of payment in local taxes and charges,
- price reductions for municipal services,
- reliefs in rent payments for municipal commercial premises.

In turn, referring to expenditure instruments, the considerations covered:

- expenditure on technical infrastructure,
- expenditure on social infrastructure,
- expenditure on information and promotion purposes,
- expenditure on entrepreneurship support institutions,
- state aid expenditure,
- expenditure on training facilitating the running of a business,
- expenditure on training to improve the qualifications of the local population.

### 3. Research results

Before evaluating the range of application of revenue and expenditure instruments by the municipality and assessing their impact on the development of entrepreneurship, it is important to get to know expert opinions on the role of the municipality in supporting entrepreneurship. According to representatives of the scientific community, the municipality government, compared to the voivodeship and poviát governments, should be most involved in supporting entrepreneurship (figure 1). In the opinion of 45.2% of experts, the municipality government should play a very important role in this respect. It is worth adding that also according to 45.2% of the surveyed population, the role of the municipality government in supporting entrepreneurship should be important. In the context of supporting entrepreneurship, the municipality government was also rated better by experts than international institutions supporting entrepreneurship.



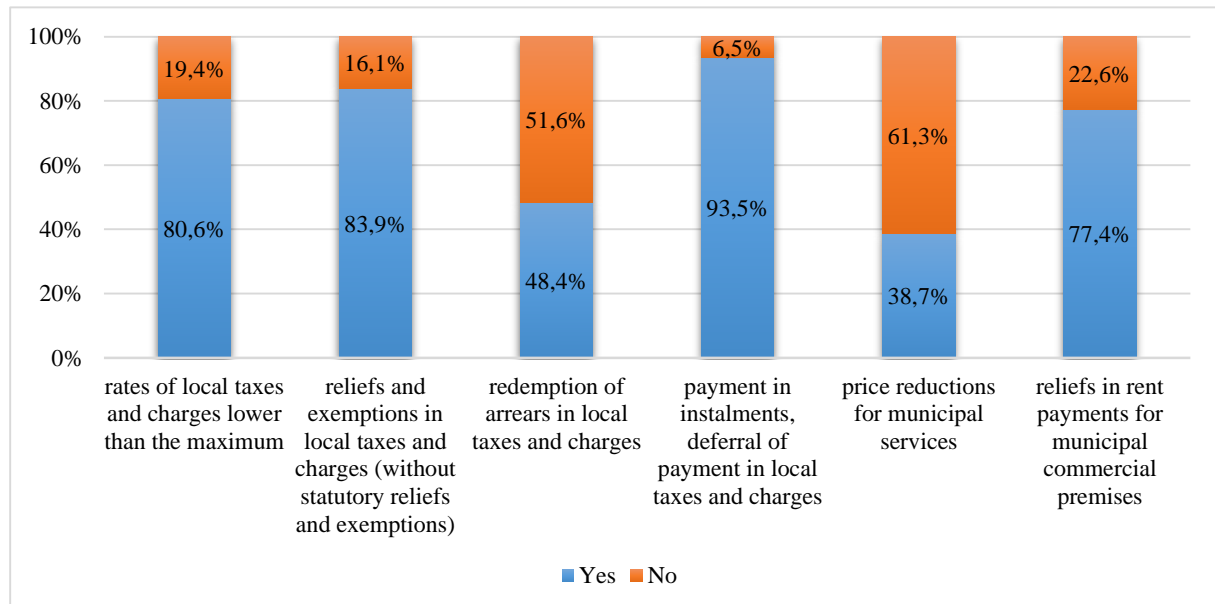
**Figure 1.** Distribution of answers to the question: "How important, in your opinion, should be the role of these entities in supporting entrepreneurship?" (in %).

Source: own study based on the research results.

Referring to the first type of budgetary instruments to support entrepreneurship, i.e. revenue instruments, according to most experts, a municipality, in supporting entrepreneurship, should primarily use instalment payments, deferral of payment in local taxes and charges, reliefs and exemptions in local taxes and charges (without statutory reliefs and exemptions), rates of local taxes and charges lower than the maximum, as well as reliefs in rent payments in the field of municipal commercial premises (figure 2). Most experts, as much as 93.5%, were in favour of using instalment payments and deferring payment deadlines in local taxes and charges. The second in order in the context of application by the municipality are reliefs and exemptions

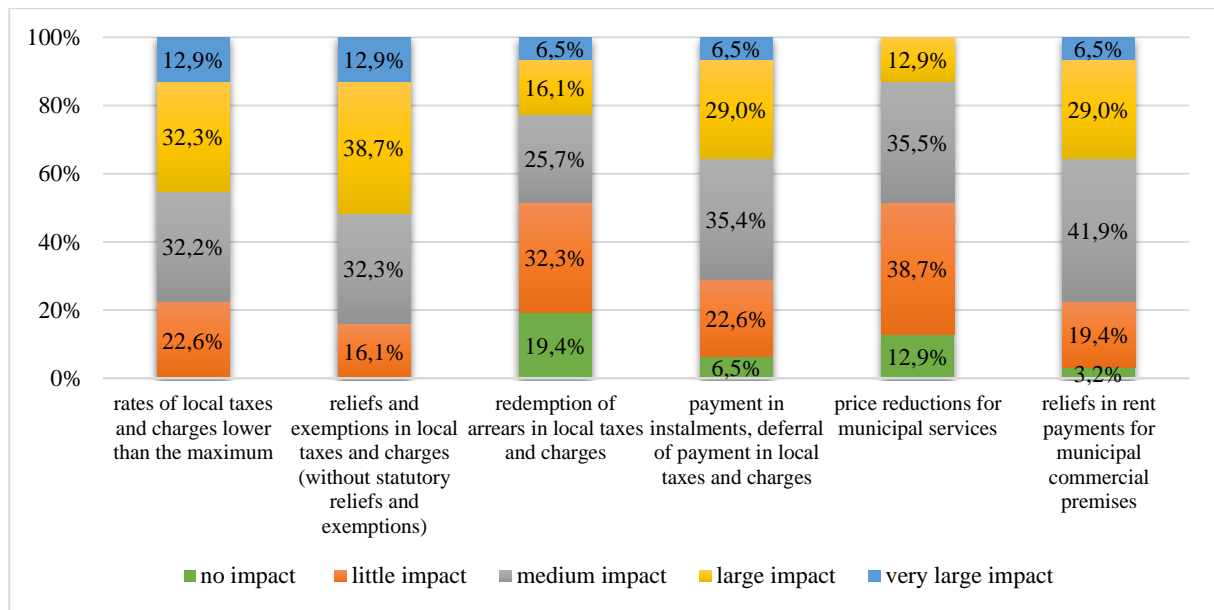
in local taxes and charges (without statutory reliefs and exemptions). According to 83.9% of experts, the given instruments should be used by the municipality to support entrepreneurship. In the opinion of 12.9% of respondents, reliefs and exemptions in local taxes and charges (without statutory reliefs and exemptions) are revenue instruments characterized by a very large impact on the development of entrepreneurship (figure 3). These are also the instruments which were the most indicated by the respondents (38.7%), who defined their impact on the development of entrepreneurship as large.

The survey shows that, in the opinion of 61.3% and 51.6% of respondents, respectively, the municipality in supporting entrepreneurship should not apply price reductions for municipal services and redemption arrears in local taxes and charges. According to 12.9% of experts, the use of price reductions for municipal services has no impact on the development of entrepreneurship. On the other hand, according to 19.4% of respondents, the use of redemption of arrears in local taxes and charges by the municipality has no impact on the development of entrepreneurship. In the opinion of experts, the use of price reductions for municipal services could lead to unequal treatment of enterprises in comparison with other entities. On the other hand, the use of redemption of arrears in local taxes and charges by the municipality in the field of supporting entrepreneurship, according to the respondents, e.g. may lead to discretion and corruption, and may also have an impact on reducing the motivation of entrepreneurs to settle their liabilities.



**Figure 2.** Distribution of answers to the question: "In your opinion, should the municipality use the following revenue instruments to support entrepreneurship?" (in %).

Source: own study based on the research results.



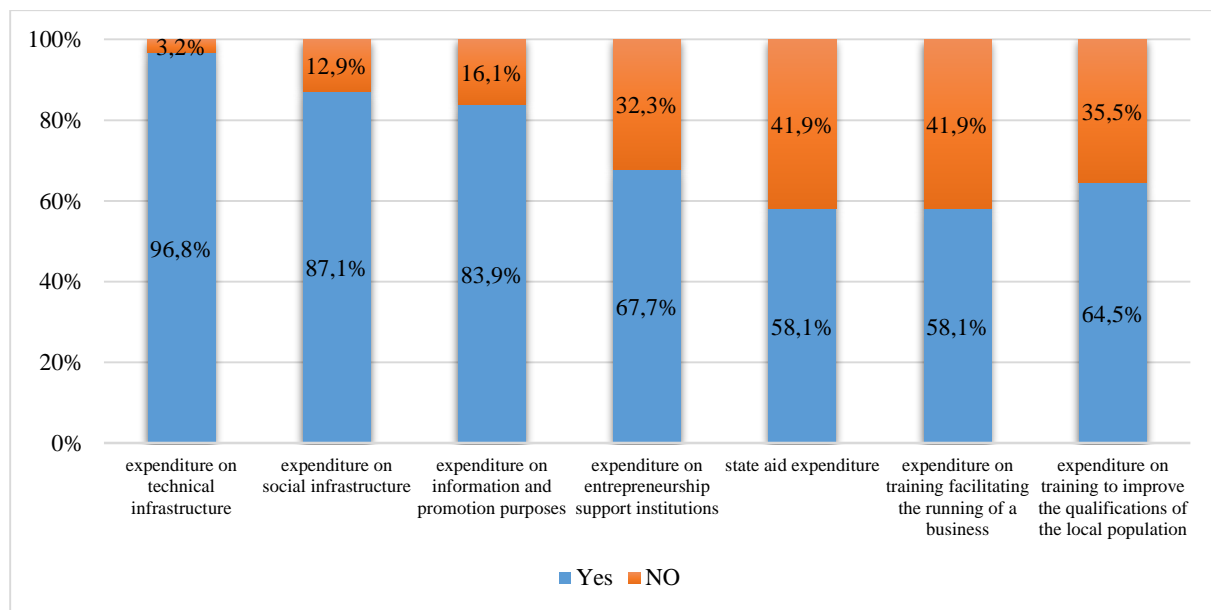
**Figure 3.** Distribution of answers to the question: "To what extent, in your opinion, can these revenue instruments supporting entrepreneurship affect the development of entrepreneurship in the municipality?" (in %).

Source: own study based on the research results.

Referring to the expenditure instruments, the majority of respondents were in favour of their use by the municipality in supporting entrepreneurship (figure 4). Most affirmative answers were given by the respondents in relation to expenditure on technical infrastructure (96.8%) and social infrastructure (87.1%) as well as expenditure on information and promotion purposes (83.9%). According to the largest percentage of representatives of the scientific community, expenditure on technical infrastructure is an instrument with both a very large and a large impact on the development of entrepreneurship (figure 5). This opinion was expressed by a total of 87.1% of the respondents. The second most important instrument indicated by a total of 58.1% of respondents is expenditure on social infrastructure.

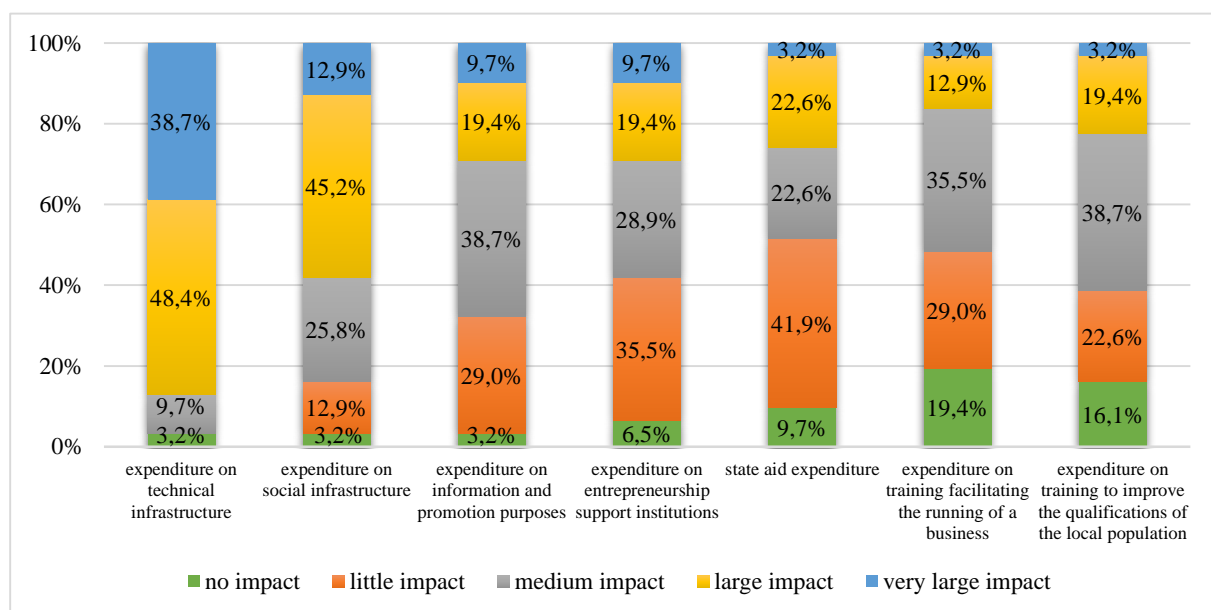
Expenditure instruments which, in the opinion of 41.9% of respondents, should not be used by municipalities as expenditure instruments to support entrepreneurship are expenditure on training aimed at facilitating the running of a business and expenditure in the field of state aid. In the opinion of 41.9% of experts, public aid expenditure has little impact on the development of entrepreneurship, while in the opinion of 19.4% of the surveyed population, expenditure on training aimed at facilitating the running of a business has no impact on the development of entrepreneurship.





**Figure 4.** Distribution of answers to the question: "In your opinion, should the municipality use the following expenditure instruments to support entrepreneurship?" (in %).

Source: own study based on the research results.



**Figure 5.** Distribution of answers to the question: "To what extent, in your opinion, can these expenditure instruments supporting entrepreneurship affect the development of entrepreneurship in the municipality?" (in %).

Source: own study based on the research results.

## 4. Conclusion

On the basis of the research carried out among representatives of the academic centre, it can be concluded that within the range of its activities, the municipality government should be significantly involved in supporting entrepreneurship using budgetary instruments, i.e. revenue and expenditure instruments. Although the use of these instruments is initially associated with a decrease in revenues and an increase in expenditure in the municipality budget, they play a special role in supporting entrepreneurship.

Owing to the specificity of revenue and expenditure instruments, as well as the municipality's pursuit of rational acquisition and expenditure of funds, in the field of supporting entrepreneurship the municipality government should focus its activities on budgetary instruments that bring the greatest possible benefits.

Taking into account the impact of the budgetary instruments used for the development of entrepreneurship, the municipality, should primarily apply reliefs and exemptions in local taxes and charges (without statutory reliefs and exemptions) as part of revenue instruments. However, in terms of expenditure instruments, the municipality should mainly use expenditure on technical infrastructure.

The presented results of the survey conducted among representatives of the scientific community make it possible to confirm the two research hypotheses put forward in the paper:

Hypothesis 1: Among the revenue instruments, reliefs and exemptions in local taxes and charges (without statutory reliefs and exemptions) have the greatest impact on the development of entrepreneurship.

Hypothesis 2: Among the expenditure instruments, expenditure on technical infrastructure has the greatest impact on the development of entrepreneurship.

The considerations presented in this article, primarily owing to the small sample in the experts' survey, do not fully exhaust the subject of budgetary instruments to support entrepreneurship by the municipality. In addition, owing to the changes that have taken place in the activities of the municipality government caused by, among others, the COVID-19 pandemic (Bąk, Dawidowicz, 2023) and the energy crisis, it is reasonable to repeat the survey among experts in order to verify the conclusions drawn.

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