

**AN ANALYSIS OF CHANGES IN THE OWN REVENUES LEVEL
OF LOCAL GOVERNMENT UNITS IN ZACHODNIOPOMORSKIE VOIVODESHIP
AGAINST OF BACKGROUND OF THE GENERAL SYSTEM CHANGES**

Summary

The 2003 was the last year where the old regulations existed concerning the system of financing public task in local government. Since 2004 there it has been functioning new regulations which defined the new framework of financial system in gminas, poviats and voivodeships. In the article there were presented the main changes in those law regulations. Taking under consideration financial data of budgets performed in 2002-2005 period there was presented analysis of an impact of changes in law regulations on financial situation local government units. Conclusions consider about a short discussion about positive and negative aspects of changes in the financial system in local government units.