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EFFECTIVENESS OF PERFORMANCE BUDGETING IN EDUCATION

Summary

Observing the operations of local government units (LGUs), we can notice that "management" has been evolving dynamically in recent years and is taking on a new meaning. Local government units largely direct their activities towards the petitioner, or, to put it business-wise, the client. The search for tools for effective and efficient planning of public finances, as well as for rationalization and optimization of education expenditure often leads to performance budgeting. This form of budgeting includes a strategic approach to planning and spending public funds by local government units. The performance-based budget enables obtaining information on the priorities and effects of activities related to the expenditure of public funds. The implementation of the performance budget in local government educational units is aimed at streamlining decision-making processes and developing a better allocation of public funds, which is associated with improving the quality of educational services and meeting the needs of their recipients, i.e. students. The implementation of the performance budget increases responsibility and discipline in the management of public funds, which translates into the quality of education. Constructing a budget in the form of a task-based budget may result in greater attention being paid to the purposefulness of spending public funds, as well as monitoring the degree of implementation of the priority tasks included therein.

Keywords: performance budget, public finance, education.

SKUTECZNOŚĆ BUDŻETOWANIA ZADANIOWEGO W OŚWIACIE

Streszczenie

Obserwując działalność w jednostkach samorządu terytorialnego (JST), możemy zauważyć, że „zarządzanie” w ostatnich latach dynamicznie ewaluje i nabiera nowego znaczenia. Jednostki samorządu terytorialnego swoje działania w dużym stopniu ukierunkowują w stronę petenta, czy też klienta mówiąc językiem biznesowym. Szukanie narzędzi skutecznego i efektywnego planowania finansów publicznych, jak również racjonalizacji i optymalizacji wydatków na oświatę często prowadzi do budżetowania zadaniowego. Taka forma budżetowania, zawiera strategiczne podejście w zakresie planowania i wydatkowania publicznych środków pieniężnych przez jednostki samorządu terytorialnego. Budżet w ujęciu zadaniowym umożliwia uzyskanie informacji o priorytetach i efektach działań związanych z wydatkowaniem środków publicznych. Realizacja budżetu zadaniowego w samorządowych jednostkach oświatowych ma na celu usprawnienie procesów decyzyjnych, doprowadzić do lepszej alokacji środków publicznych, co wiąże się z podnoszeniem jakości usług edukacyjnych oraz zaspokajaniem potrzeb ich odbiorców, czyli uczniów. Dzięki wdrożeniu budżetu zadaniowego zwiększa się odpowiedzialność i dyscyplina w zakresie dysponowania środkami publicznymi, która ma przełożenie na jakość

kształcenia. Konstrukcja budżetu w formie zadaniowej może spowodować większe zwrócenie uwagi na celowość wydatkowania środków publicznych, jak również monitorowanie stopnia realizacji priorytetowych zadań w nim zawartych.

Słowa kluczowe: budżet zadaniowy, finanse publiczne, oświata.

Introduction

For many years, local government units have been coming around to creating expenditure plans in the context of tasks being performed, even though the adoption of this form of preparing budgets is not obligatory. Performance budgeting is widely supported by experts dealing with public finance issues because it is related to the optimal allocation of funds (Postuła, Perczyński, 2009). The essence of creating a performance budget is a global trend of changes in public administration and it is perceived as a significant element of the New Public Management (NPM) Concept (Kozuch, 2004, p. 72). This concept has become significantly more prominent in the field of management of public entities, and its main principles are reflected in new forms of budget creation, where much attention is paid to:

- analysis of the effects of public actions, where the results of actions carried out by public entities are to be planned in advance and their performance measured and cost-defined;
- decentralization at lower levels of administration i.e. granting greater decision-making powers to the direct executors of tasks, school principals in the case of education, and thus making them managers of units.

New management involves replacing the traditional bureaucratic model of education management with a managerial model, i.e. applying the principles and management models known and used in the private sector in the public education sector.

The justification for introducing a new approach to public sector management results from the growing expectations of citizens regarding the scope and quality of public services, including the quality of education, given the limited financial resources.

The basic principles of the new management include:

- results-oriented public education;
- continuous efforts to improve the quality of services provided, focusing on the needs of students and parents;
- measuring activities with the goal of producing results
- drawing attention to the process of utilizing existing material and human resources.

Activities aimed at proper and optimal management of public finances include strategic planning, monitoring and evaluation, multi-annual financial planning, internal audit, management control (risk management), cost accounting and performance budgeting, which is a key element of NPM. Observations demonstrate that the performance budget integrates all the aforementioned tools into one coherent public finance management system (Głowacka, 2011). The aim of implementing performance budgeting is not only to change the shape of the current budget and its structure, but above all to change the way of thinking about the functioning of public institutions, including local government schools, as well as to fundamentally reorganize the management of these units. The role of decision-makers is changing from administrators of public funds to managers.

Reaching the effects resulting from the introduction of performance budgeting as a new form of planning requires a lot of time. This time is needed to see the effects of actions and, above all, to change the culture of the organization, including moving away from the formalized work of public administration.

The task-oriented form of creating financial plans probably favours the decision-making processes undertaken and concerning the expenditure sphere of the budget policy of both the state and lower-level units. Its task is to support budget expenditure policy both in terms of allocation and redistribution of public funds. It is a tool enabling control over the expenditure of public funds and maintaining budget discipline¹. The above-mentioned financial management activities are supported by the components characteristic of the performance budget, i.e.: the hierarchical arrangement of expenditures consistently with their importance and their impact on the country's economic and social development, the analysis of expenditure efficiency and multi-year planning.

In connection with the numerous arguments for implementing the performance budget and its advantages, both indicated in the literature on the subject and by practitioners (local government officials), it seems that an appropriate motive, encouraging objective results, is to attempt to assess the effectiveness of implementing the performance budget at the local government level. The practice of implementing these solutions at the central level, as well as the huge diversity in the size of local government units and their financial potential, raises doubts as to whether activities related to the implementation of the performance budget always bring the expected benefits.

The practice of functioning of local government units allows us to state that a significant barrier to the implementation of the performance budget is the fact that for local government units it is a tool that raises many concerns as it is an unknown method of expenditure planning. Based on observations, it can be stated that only a small number of local government units in Poland use project methods (performance budgeting) in constructing their budgets. The performance budget usually functions in local government units only in relation to a specific group of budget expenditures, among which there are practically no expenditures on education. When deciding to engage in a discussion on the potential implementation of the performance budget tool, the local government authorities rather expect image benefits for the given unit by presenting themselves as managed in a modern way, and they do not necessarily see it as a method of rationalizing public spending. Hence, it is worth asking the following questions: Does the local government unit strive to be effective and efficient in implementing educational tasks, does it use tools for effective planning of the education budget, i.e. the performance budget, does planning expenditure on education in the form of a project bring the intended, positive effects?

The aim of this paper is to answer the main question: "Will performance-based budget planning ensure the effectiveness of activities in the area of education?".

¹ Processes related to the allocation of public funds are regulated by a number of legal norms that form the public finances discipline. Failure to comply with legal regulations is specified in the Act of 17 December 2004 on liability for violation of public finance discipline (Journal of Laws of 2024, item 104).

1. Performance budgeting as a tool for managing public funds

Efficient management of public funds is particularly important in the event of problems and threats in the field of public finances, including insufficient funds for educational tasks carried out by local government units. It seems important to properly recognize the real benefits resulting from the implementation of the performance budget in local government units and to determine the scope of application of this tool in relation to the efficiency and effectiveness achieved in the area of education.

Education is a costly task and requires pursuit of savings, and at the same time it is a very important task, as a result of which it is necessary to look for the best way to implement it. The role of performance budgeting is of great importance at the stage of creating an expenditure plan in educational institutions. The current traditional method of constructing the budget in local government units is based on budget classification and is usually carried out through financial units. The structure of the performance budget, unlike the traditional one, requires significant involvement of substantive units included in the structure of local government units in its creation, and most importantly, it determines responsibility for the performance of the tasks included in the budget consistently with the assumed goals. The application of the performance budget in local government units assumes increased efficiency and transparency of expenditure and the effectiveness of the implementation of public tasks. The task-based approach to planning allows not only for drawing attention to the purposefulness of expenditure, but also for measuring the results achieved based on metrics that reflect the effectiveness of the activities of the Local Government Unit.

The public good of education has two criteria: social, in which we notice the lack of possibility of exclusion from consumption, and economic, where the final cost is zero. Public education is provided free of charge and financed from public funds. By analyzing the transformation of the educational system in Poland over the course of twenty years of systemic transformation, the evolution of educational needs was shown. The effectiveness of performance budgeting in education reveals the problems of creating a budget in relation to planning educational expenditure. What is noticeable in this area is the specificity of the difference between the budget year and the school year and the related budget planning.

The method of creating a budget in local government units, i.e. the "classification" method, as required by law, and the task-based form of budgeting recommended by practitioners around the world, indicate the positive and negative aspects of their construction and functioning. The distinguishing features of both budgeting methods are listed below. What is an advantage for one form of budgeting, becomes a weak point for another, and this is how the features listed below should be interpreted.

Traditional budget:

- difficulty with linking expenses to goals and tasks;
- lack of multi-year projection of tasks expenditures;
- no connection between expenditure and effectiveness and efficiency categories;
- budget classification requires specialist knowledge;
- planning tasks after approval of financial resources (executive system);
- focus on the discussion on individual expense items.

Performance budget:

- improves the timeliness of task completion;
- allows for better monitoring of progress;
- more careful cost planning;
- spending money more efficiently.

2. Matrix of the efficiency and effectiveness of the performance budget in local government units

When considering the issue of managing a modern public administration unit, whether central or local government, one should take into account its efficiency, which, in addition to effectiveness, may be a determinant of the quality of processes implemented by offices.

The measure of the effectiveness of processes is therefore the degree to which the quality objectives contained in them have been achieved. From the point of view of process measurement, it is important that the specified goal is measurable and its achievement means that the process is exemplary. We can try to determine efficiency according to the same standard. This means that a given process is effective when it demonstrates the desired level of input used in relation to the obtained outputs (Bugdol, 2011, pp. 36-38). Despite the transparency of the financial management of local government units under the "traditional" budget, only the correctness of the administration of public funds in the light of the law can be assessed. However, it is difficult to call it a tool for measuring the effectiveness of financial management, as it does not contain data on the expected and achieved effects of the incurred expenses.

	effective	ineffective
efficient	1	3
inefficient	2	4

1	high results from the set goals and high results from the incurred expenses
2	high results from the set goals and low (no) results from the incurred expenses
3	low (no) results from the set goals and high results from the incurred expenses
4	low (no) results from the set goals and low (no) results from the incurred expenses

Figure 1. Performance budget efficiency and effectiveness matrix.
 Source: own study.

Implementation effectiveness is measured by comparing actual implementation effects to planned effects, and efficiency by comparing actual implementation effects to incurred costs. Effectiveness is an action that to some extent leads to the effect intended as a goal. The only measure of effectiveness is how close we get to the goal. Cost is not a consideration here. Of the components of the useful result, only the anticipated effects are taken into account.

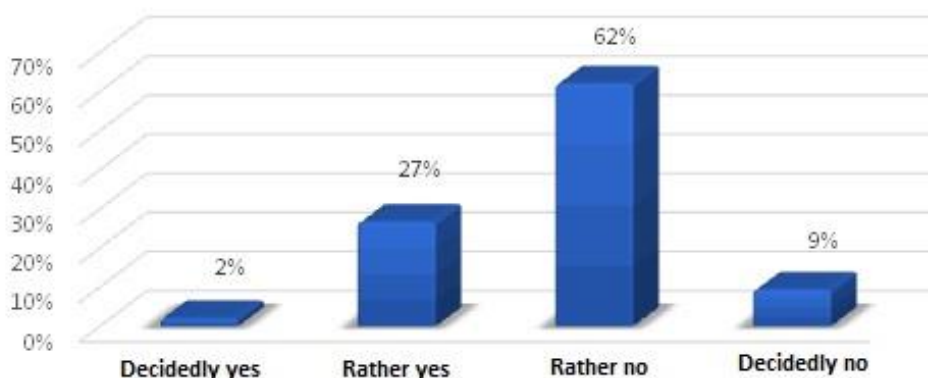
When assessing the implementation of objectives and tasks, the criteria of efficiency and effectiveness should be taken into account; when defining the objectives and tasks themselves, the units, organizational units or persons directly responsible for their implementation and the resources allocated for their implementation should be indicated. Moreover, modern management of public administration with the goal of achieving measurable, positive effects should be a strategic activity, combining all spheres of the organization's activity. Due to budget's service function towards society as non-profit organizations in the case of public administration units, the basic result of the effectiveness or efficiency of the budget functioning, could be defined as a quality management system, which would become a guarantee of striving for the best possible customer service. However, an inseparable element of striving for the best possible quality should also be the care for the efficiency of spending public funds, which would not result in a decrease in the quality of the services provided (Sasak, Krukowski, 2016, pp. 23-26).

3. Results of the conducted research

Scientific research on the functioning of the performance budget was conducted on a sample of 150 local government units (rural, urban-rural, urban and cities with county rights) from the Małopolska Province, which constitutes approx. 75% of all local government units in Małopolska.

The research was conducted mostly in the form of surveys, but also in the form of direct interviews. In the Małopolska Province, only 2.7% of the 150 surveyed local government units declare that they have implemented an appropriate performance budget. Approximately 2% of local government units utilize this tool only for certain tasks and in a very limited way, i.e. without using indicators or performance metrics. The remaining surveyed local government units do not create a “full” performance budget.

In most local government units in the Małopolska province where a performance budget is in place, it has no impact on the effectiveness of activities. The research results do not indicate the implementation of performance budgeting as a tool improving the effectiveness of local government units. The study results are presented in Graph 1.



Graph 1. Can a performance budget have a positive impact on the effectiveness of work in public administration?

Source: own study based on conducted research.

The management of educational services is treated as a priority among the tasks performed by local government units. This results both from the size of budget expenditure and the social importance we attach to education. The state transferring some of its powers to local governments has produced excellent material effects related to better management, greater mobility and creativity, as well as the thriftiness of local governments. The enormous expenditure on improving the teaching base has satisfied the basic needs of local communities in this regard, but we are moving on to the next stage of development of schools and institutions, a stage related to the expectations of consumers of educational services regarding improving the quality of these services. The above-mentioned activities should be linked to education quality standards combined with education financing standards.

Most of the surveyed local government units state that the performance budget increases the awareness of the objectives of the tasks carried out in local government units not only by decision-makers but also by employees, and also facilitates defining the objectives of the tasks carried out and, most importantly, the responsibility of substantive employees for the implementation of these tasks.



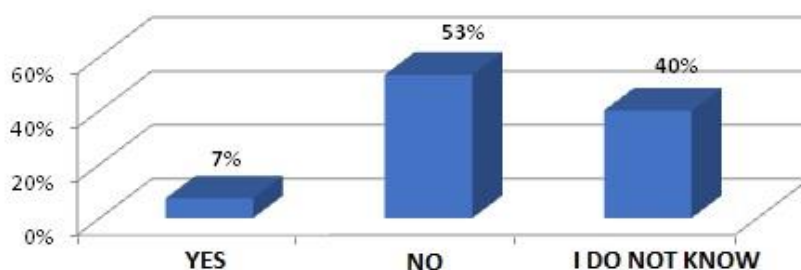
Graph 2. Increasing management effectiveness through performance budgeting.
Source: own study based on conducted research.

The benefits perceived by local government units related to the implementation of the performance budget include the possibility of better assessment of the effectiveness of the funds spent. Unlike traditional budget rules, where the goal of budget managers was to spend specific amounts of money in the course of a kind of "budget game" (not spending it, even due to saving money, was a penalty), in the case of a performance budget we are given a tool for analyzing the effectiveness of using public funds. If a goal appears, along with metrics for measuring its implementation, there also appears the opportunity for assessing the extent to which it has been achieved. The effects become calculable and comparable to costs, which provides a basis for making rational decisions on the further execution of tasks/subtasks and the functioning and financing of public institutions. Moreover, it is known exactly who is responsible for such an effect. The responsibility of public employees towards society therefore increases. The budget manager is placed in

the role of an institution that has entered into a specific contract with society to perform specific tasks, has agreed on goals, has received appropriate funds and can be held accountable for the results. It must be taken into account, however, that in practice it is very difficult to establish metrics (Postuła, Perczyński, 2010).

It should be noted, however, that studies conducted among local government units showing positive aspects of implementing the performance budget are usually of theoretical nature and do not result from their own experiences. It is worth noting that none of the surveyed local government units perceives the performance budget as a tool enabling the introduction of standards for the operation of educational institutions, which is assumed to be very important in planning expenditures on education.

The results of the research conducted among local government units in Małopolska are interesting when it comes to the real need for implementing performance budgeting in local governments. Despite the fact that performance budgeting is a well-known method of creating financial plans, more than half of the respondents (53%) claimed that they do not need a performance budget. This attitude raises the question that despite the many advantages of performance budgeting, public administration units do not see the need or purpose of implementing the performance budget.



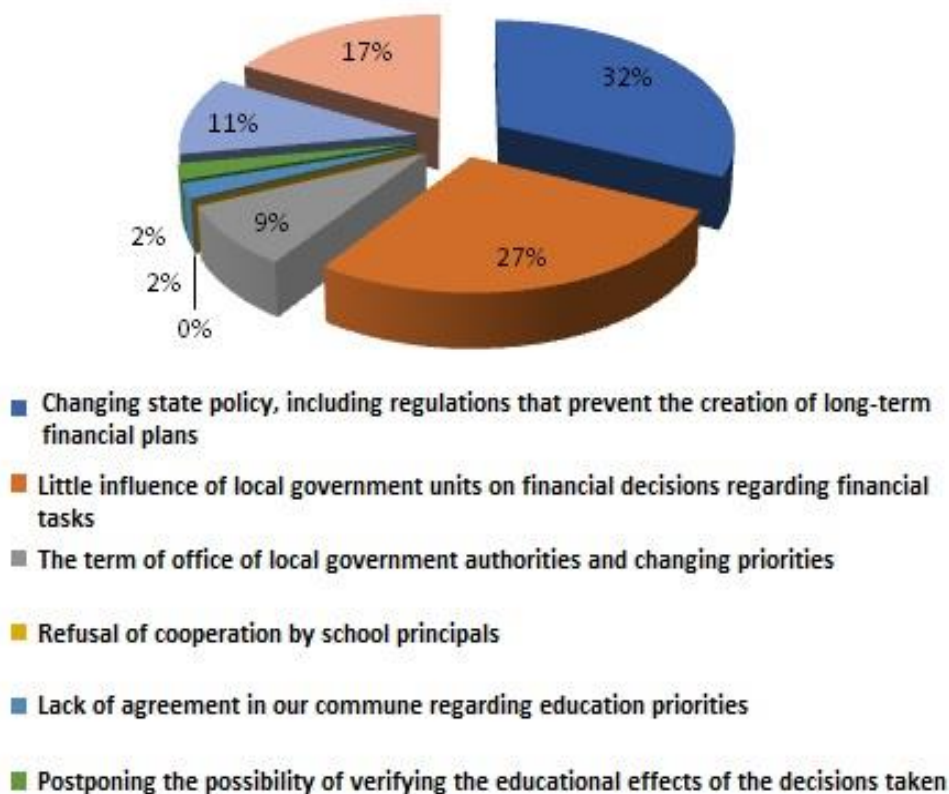
Graph 3. In your opinion, is the creation of a performance budget in local government units necessary?

Source: own study based on conducted research.

When carefully analyzing performance budgeting as a "perfect" planning and management tool, one should also focus on the obstacles that make it difficult to implement this tool in local government units. One of the main reasons that hinder the change of approach to the new design of financial plans for education are the legal and organizational obstacles of the state. According to the local government units participating in the study, the most important obstacles include:

- changing state policy in the field of education, which prevents the creation of long-term financial plans. 32% of respondents indicated this type of difficulty in creating a performance budget;
- 28% of the surveyed local government units in Małopolska also indicated a low influence of the governing bodies on shaping the financial policy of educational tasks.

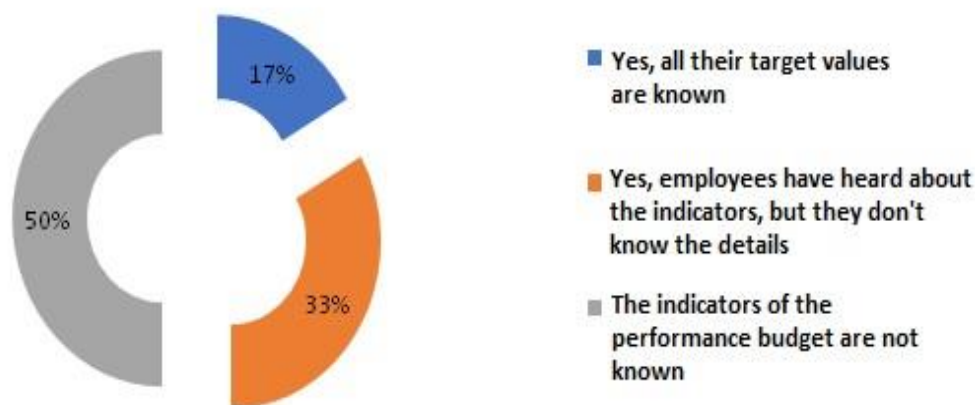
The top-down regulations related to the effective Teacher's Charter, as well as salary regulations, have an absolute influence on this situation. The main barriers and difficulties in creating/functioning of the performance budget in the area of education in local governments are presented in Graph 4.



Graph 4. Main obstacles and difficulties in creating/functioning of a performance budget in the area of education in the municipality.

Source: own study based on conducted research.

When characterizing the performance budget, we can point out many positive aspects of its use. However, the high level of work required to create a detailed performance budget translates into greater employee involvement than when creating a budget using the classification method and determines its implementation. In addition, the applicable legal provisions do not exempt local government units from creating a budget using the "classification" method even in the case when the budget was created using the task-based method. Hence, when local government units decide to create a budget in the form of performance-based budgeting, they are forced to plan the same expenses twice in two different ways. An additional problem that often appears in most local government units that have decided to implement a performance budget in parallel with a classification budget is the issue of selecting metrics of the performance of tasks included in the budget. Some local governments have introduced cost metrics, but in isolation from the metrics of material performance of tasks, the cost metrics do not exhaust the issues related to measuring the results of task implementation. Local governments that confirm the implementation of the performance budget in their units usually do not define any performance metrics or adopt them to a very limited extent.



Graph 5. Are your local government employees aware of the performance budget metrics for their area of responsibility?

Source: own study based on conducted research.

The presented results of the conducted study clearly indicate the lack of knowledge of the performance budget metrics for a given area of activity by the employees. According to the survey, 33% of respondents said that employees had heard about the metrics but did not know the details. Only 17% of respondents indicated that employees were familiar with the metrics and their target values within their scope of activities. Half of the surveyed local government units confirmed a complete lack of knowledge regarding performance budget metrics in their area of responsibility. The study's conclusion is the negative fact that the lack of measurement of tasks and, consequently, activities does not force local government employees to be responsible for their implementation. The pillar of the performance budget consists in properly defined objectives and metrics informing about the degree of their achievement. The performance budget begins to function in practice only when "tasks are correctly assigned to specific goals, these goals become the actual basis for the distribution of funds, and the functioning of public institutions actually begins to be assessed with the help of metrics" (Orłowski, 2010, p. 84). Objectives and metrics serve to reliably measure and objectively assess the effectiveness or efficiency of implementing plans in a task-based system. After conducting the study, it can be clearly determined that local governments lack competent people who can usefully define the objectives and measures of tasks. When we write about a useful method, we mean a method that would enable us to assess the effectiveness or efficiency of a task included in the budget plan.

Another obstacle faced by local governments operating a performance budget is the system of monitoring and reporting tasks in material and financial terms, which is closely connected to the measurement of the degree of achieving goals/performing tasks (Korczański, 2013). Currently there are no guidelines in Poland regarding the methods or even principles of analyzing the implementation of the performance budget.

In practice, it also turns out that numerous restrictions imposed on local government units by way of laws and other legal acts will significantly affect the possibility of applying the performance budget, and even constitute an obstacle to its implementation.

The Teacher's Charter problem is one of numerous elements limiting the flexibility of Polish local governments in educational expenditure. The responsibility for creating curricula, formulating educational standards and conducting external examinations, which are the responsibility of the Ministry of National Education, as well as the supervision and evaluation of the effectiveness of schools and teachers, which are the responsibility of education boards, lies beyond the jurisdiction of local governments. This means that local governments are obliged to finance educational tasks without the possibility of creating personnel or optimization policies. Political will is important to introduce changes at the local government level. Research has shown that the lack of flexibility in teachers' work makes it difficult to define goals and measures. Almost a half of local governments have doubts as to whether it is possible to define and measure the effects of education at all.

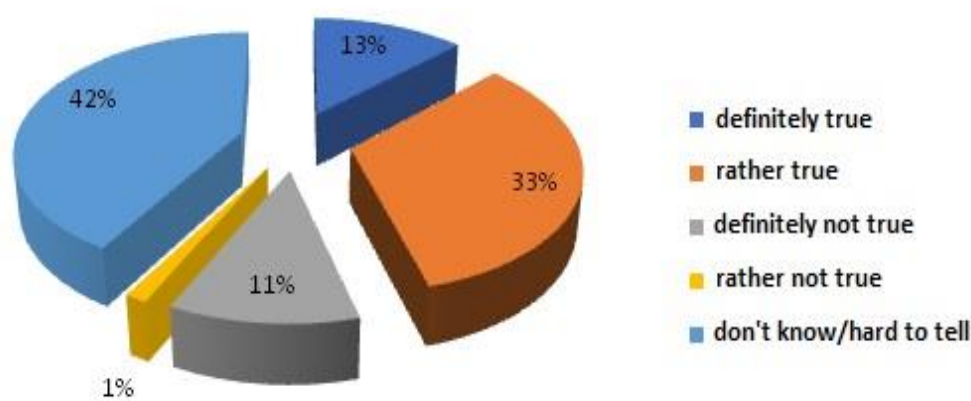


Figure 6. Due to the specific nature of education, it is not possible to introduce metrics of the effects of most educational tasks.

Source: own study based on conducted research.

As a result of the conducted research, it should be stated that in practice the scope of performance budgeting in the Małopolska local government units is presented only partially. This means that performance budgets refer only to selected areas of activity, e.g. current expenditure, investment expenditure, without the area of education. Also the feedback received in the direct interviews leads to the conclusion that the implemented performance budget does not have any task metrics, and the determined task costs are not total (no administrative costs). There is also a noticeable lack of indication of the persons responsible for carrying out the task. It can be stated that the task-based method has not found a wider-scale acceptance in the Polish budgeting practice of local governments (Chojna-Duch, 2014). One of the main premises behind creating a performance budget by the surveyed local government units is to create a tool for managing financial resources. Being aware that creating a traditional budget most often on the basis of historical data rewritten each year with minor corrections, often leads to a waste of money in local governments. Spending the money does not yield the expected results. Decision-makers are aware of this and want to allocate financial resources for local government tasks in a thoughtful and rational manner. Another important reason for using a performance budget is the ability to inform the public about the priorities and activities of local

government. One of the reasons for implementing performance budgeting in local government units, and thus changing the expenditure planning policy, is the fact that the performance budget is a useful aid in applying for European Union funds.

4. Conclusions

The results of the conducted research lead to several important conclusions:

- firstly, the performance budget, operating in its current formula in Poland at the local government level, is of a presentational nature only;
- despite continuous work on its improvement, performance budget still does not play its main role, i.e. a tool for rational spending of public funds;
- it is only a supplement to the traditional budget;
- despite many difficulties with its implementation, it provides citizens with clear information regarding the allocation of public funds;
- it can also be used as a tool supporting effective management

The practice of local government operations allows us to state that a significant barrier to the implementation of the performance budget is the fact that for local government units it is a tool that raises many concerns as an unknown method of expenditure planning. Only a small number of local government units in Poland use performance budgeting when constructing their budgets, while in the case of education, performance budgeting in this area is implemented as an expanded form of the descriptive part of traditional budgeting. The performance budget usually functions in local government units only in relation to a specific group of budget expenditures, among which there are practically no expenditures on education. When deciding to start a discussion on the potential implementation of performance budgeting, local government authorities rather expect image benefits due to a given unit being perceived as one managed in a modern way, and they do not necessarily see performance budgeting as a method of rationalizing public spending.

5. Proposed directions of change

The above content suggests the following directions for change:

- less interference of state policy in education work in local governments (impact on the level of remuneration, personnel policy);
- a complete departure from the classification method;
- changing the existing methods and means of reporting;
- change in social mentality;
- extension of terms of office in local government units.

The fact that in the current legal state the performance budget can be at most a parallel budget to the traditional budget is the main reason for the lack of progress in implementing performance budgeting in local governments. It is also worth emphasizing that key decisions are made politically. It can be stated that the implementation of performance budgeting in Poland does not provide full effectiveness in managing public finances, because it is largely influenced by politics. The independence of management decisions of municipalities and counties is decreasing in such areas as opening and closing schools, approval of the organizational sheet, and evaluation of the school

principal's work. It should be noted, however, that legislative changes, although they have a significant impact on the shape and functioning of the education system, have not resulted in any significant change in the method of financing education system.

Summary

The analysis of the concept and structure of the performance budget and the guidelines and postulates regarding its efficiency allowed for its positive assessment in theoretical terms, as a tool for measuring the effectiveness of local government units. In practice, measuring effectiveness through using a performance-based budget requires local government units to develop and adopt solutions that comprehensively implement this concept, at all stages of the budget procedure. The research conducted has shown that the performance budget model adopted by local governments is implemented selectively, e.g. in terms of the performance layout of selected expenditures, selected tasks or by publishing only selected elements of performance budgeting. This limits or prevents the measurement of effectiveness, which leads to a negative assessment of the performance budget in the empirical terms.

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