

# PERFORMANCE-BASED BUDGET AS AN ELEMENT OF NEW PUBLIC MANAGEMENT IN THE PUBLIC FINANCE SYSTEM IN POLAND

Anna ŚWIRSKA\*

**Abstract.** *The public sector and, especially, the system of public finance in Poland needs constant reform and improvement. Although many improvements have already been introduced, the public system is still far from perfect. The New Public Management (NPM) concept, which concerns a market orientation and a higher level of effectiveness in public administration, suggests several changes which may lead to a better usage of public resources and a better quality of public services.*

*The aim of this article is to present the main aspects of performance-based budget in Poland as a tool of NPM. The performance-based budget is implemented as a facultative form of budgeting and concerns expenditures in particular. A higher effectiveness in spending public money and raising the quality of public services are its goals.*

*The period of time covering the implementation of a performance-based budget started in 2006 and is divided into two phases: 1 – (2006-2012) the introduction and implementation of performance budget planning, 2 – development of the role of effectiveness of the performance budget.*

**Keywords:** *New Public Management (NPM), public finance, budget planning, performance budget in Poland.*

## 1. Introduction

Nowadays, an observation of the public administration system leads to the conclusion that it is inefficient and that public resources are not issued rationally. Certainly there are many examples of such economic inefficiency in each country. Polish economy faces many symptoms of mismanagement in the public sector and unnecessary extravagance, therefore society expects a greater transparency, especially in the public financial sector.

The New Public Management (NPM) concept, which concerns a market orientation and a higher level of effectiveness in public

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\* Faculty of Economic and Legal Sciences, University of Natural Sciences and Humanities, Siedlce, Poland, [annaswirska@gmail.com](mailto:annaswirska@gmail.com)

administration, proposes several changes which may lead to a better usage of public resources and a better quality of public services.

Due to numerous concerns regarding the rational management of public money, the Ministry of Finance in Poland has been searching for an effective tool of budgetary expenditure management. Development challenges faced by the Polish administration are speeding up work on the implementation of performance budgeting at the state level.

The aim of the article is to present the main aspects of performance-based budget in Poland as a tool of NPM. The performance-based budget is implemented as a facultative form of budgeting and concerns expenditures in particular. A higher effectiveness in spending public money and raising the quality of public services are its goals.

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## **2. New Public Management<sup>1</sup> – basic assumptions**

Public administration today is totally different from that of several decades ago. It has changed along with the development of societies, economies and technology. Communities are more and more heterogeneous, connections and partnership between organizations are more complex, the relations between public and private sector have become more complicated, and allocation of public money more difficult.

One of the most influential factors that led to the emergence of New Public Management was the shift in state ideology. Since 1970, the change toward a neo-liberal state, which rejects the welfare state, opposes a large public sector, doubts government capacity, blames public bureaucracy, and denies in public sector superiority, caused an appearance of market competition in major Western countries (ex. US, Canada, Great Britain, New Zealand) [1].

New Public Management (NPM) is widely understood as a managerial approach to public administration. Pollitt [2] defines NPM as “a vision, an ideology, or a set of approaches and managerial techniques derived from private sector.” According to John Stewart and Kieron Walsh

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<sup>1</sup> This term was firstly used in 1991 by Ch. Hood in his article “A Public Management for all seasons?” in *Public Administration*, t. 69 (1).

[3], the main objective of NPM is to improve the economy, efficiency, and effectiveness of the public sector and increase the service quality.

In order to achieve these goals it is necessary to:

- 1) make the public organizations aware of results achieved,
- 2) use strategic planning and management,
- 3) separate the roles of the buyer from the service provider,
- 4) form market relations and organize competition in the process of providing services,
- 5) focus on customer-oriented activities,
- 6) create more flexible conditions of employment, work, salaries,
- 7) and separate public policy from operating management (so called de-political management).

Ch. Hood [4] listed seven main elements of the New Public Management:

- 1) the introduction of professional management in the public sector,
- 2) clearly defined standards and measures of activity,
- 3) a greater emphasis on performance control,
- 4) a focus on the disaggregation of public sector units (split into smaller organizational units, grouped by type of service),
- 5) the introduction of competition into the public sector,
- 6) emphasis on the use of public sector management methods and techniques used in the private sector,
- 7) emphasis on greater discipline and efficiency in the use of resources.

H. Wollmann [5] states that the task of NPM is the abolition of a rigid Weberian approach to public administration and the implementation of management rules. This management is understood as:

- 1) managing administrative activities and monitoring and auditing them,
- 2) setting of targets and monitoring the effects of their execution (management by results),
- 3) increasing the innovation and flexibility of administrative activities by the transfer of responsibility for financial and human resources.

All in all, the authors' enumerated points as seen above show that NPM is a reorientation from public administration to a more flexible management, which concentrates on clearly defined standards and measures of public administration activity, customer orientation, strategic planning and management by results. Focus on results comes from the belief that public sector organizations do not pay attention to the quality of services. The assessment of their activities should refer to the results and

be made on the basis of clear and measurable standards and performance indicators.

Although the concept of New Public Management is widely recognized, the European Public Management concept is also distinguished in public administration science. D. Miller and W. Dunn [6] try to make comparisons and identify principles that represent both approaches. The following table summarizes these key points.

Operating principles of NPM and EPM

New Public Management	European Public Management
The government has a responsibility to 'steer' the delivery of public services in addressing public issues.	Reliability and predictability serve to eliminate arbitrariness in the delivery of public services.
The government ought to be 'community-owned' and there exists a role of empowering citizens and communities to exercise self-governance.	An organization's activity should be open and transparent, thus the organization can be open and ready for supervision and scrutiny.
The role of competition is indispensable, as through competition the best ideas and most efficient delivery of services can emerge.	Accountability should be defined as answerable for its actions to other administrative, legislative, or judicial authorities.
Governments should be driven by their missions and be judged on the results that they generate.	Output of public administration should be efficient and effective.
Citizens and consumers of public goods should be viewed as customers.	
Agencies – bureaucracies - 'earn' their allocation of resources by demonstrating the value in terms of the public good that will be generated by the 'investment' that elected officials would make in particular agency.	
An emphasis should be on preventing rather than curing public problems orientation.	
Participation of the broadest possible number of people and institutions in the decision-making process should be maximized.	
Market forces should be leveraged and market based strategies utilized in the delivery of public goods and services.	

Immediately noticeable is the far more general and broad European approach to public management, but also it passes over in silence the participatory and empowering principles of New Public Management.

Although not all of these clues for better management in the public sector can be introduced (some of them may lead to a loss from the perspective of society and its requirements because of the pursuit of tangible results in the undertaken activities), some are worth consideration.

### **3. Performance budgeting as an element of New Public Management**

New Public Management relates to market oriented public services. It recommends creating competitive conditions for the public sector and decentralizing leadership, as well as the transfer and dissemination of rationalization mechanisms and the techniques of the private sector. So far, the broadest and deepest reforms in this regard have been introduced in the United Kingdom, New Zealand, Australia, the United States, and France. The actions undertaken relate primarily to the introduction of the devolution and marketisation of public services [7]. Among these countries, New Zealand is the state with the most flexible and market-oriented public system, including the public finance system. As recommended by the European Union, the OECD [8], and the International Monetary Fund [9], a new budgeting system is also being implemented by Central European countries.

A key element of the NPM concept is to develop a new relationship between the public authority and the citizen that should focus on satisfying citizens' needs. As a result of this approach, public service takes on a new dimension: results-oriented. Together with changes in the state-citizen relationship, NPM also raises issues related to the administration of public funds. In Poland, reforms in this area include, first of all, rational restrictions on spending public money, both state and local, as well as a change in approach to the system of economic-financial measurement. For the financial management of the state, this means ensuring a conscious decision making process connected with state expenditure as well as taking into account the degree of effectiveness and efficiency of the intended goals [10]. Such a radical change in the public sector not only includes a transformation of philosophy at the central level, and at the national, but also at the level of local administration.

In context of the Polish public finance system, NPM assumes a gradual transition from the administration of funds (the traditional model)

to an active model with clearly defined objectives for state expenditure, beneficiaries and the measurable effects of potential projects.

The traditional model (often called the administrative model) is based on a traditional budget and is considered to be inefficient in terms of the use of resources and the achievement of desired objectives, whereas an active financial management model is based on efficient information, modern methods of budgetary procedure and a strategic approach. Of particular importance in this model are: funds management, management of other current assets, projects and investments, and liquidity management. This approach is characterized in Poland by innovative methods of planning and budget construction and is called performance-based budgeting [11].

Although the idea of combining performance and resources appeared in the early 20th century, there is no standard definition of performance budgeting. A variety of terms and definitions are incorporated under the label of performance budgeting: budgeting for results, performance-based budgeting and performance funding [12]. The OECD defines performance budgeting as a form of budgeting that relates funds allocated to measurable results (OECD, 2005a) [13]. This definition was a starting point in distinguishing three phases or semi types of performance budgeting [14]:

- presentational budgeting,
- performance-informed budgeting,
- direct/formula performance budgeting.

The first two categories are the most popular types of performance budgeting in the world.

Although a new method of budget planning exists at the state level, the administrative method still dominates in most Polish local governments. It is not stated when and in what way the performance budget will be introduced on a local administration level, but some of them have implemented performance budget voluntarily. The introduction of performance budgeting may initially cause an increase in work and administrative costs caused by double planning, but in the long run. It may bring benefits in expenditure reduction and in the functioning of the entire financial management of the local government.

Performance budgeting obtains a distinctive value for Polish government in a time of obtaining European funds and their rational usage. Its construction and methodological frame allows for an increase in the efficiency of spending public money as well as an improvement in the control of fund-flows.

### 3.1. Methodology of Polish performance-based budget

Performance budgeting (in some sources one can find the term “task budget” instead of “performance budget,” but both are correct) appeared in Poland as an answer to the defective traditional method of budget planning. The traditional approach still existing in local units of planning a budget is based on the apex and structure of a previous budget period’s planned expenses and on the realization of the previous year’s budget (with a corrected inflation rate). The corrections on the individual disposers are made intuitively or as a result of political pressures. More importantly, the necessity of making the connection between the apex of designated financial expenditures and the realization of definite tasks and accomplished effects is not taken into account. This ensures that the traditionally planned budget concentrates first of all on the assurance of control of financial flow, but does not give information about the expenses, nor about intentional results [15].

According to E. Malinowska-Misiąg [16] performance budgeting covers:

- a) financial planning concerning a particular set of public tasks;
- b) allocating funds and establishing the indices which measure the degree of achievement of a particular public goal;
- c) compliance of expenditure limits and the degree of achievement of a particular public goal.

S. Owsiak [17] identifies a performance-based budget as a financial plan of an economic entity, in which, despite the applicable budget classification, homogeneous tasks are specified. These tasks are determined by specific goals, costs, efficiency and measures of effectiveness. Also, a particular person is assigned to realize a task and this person is responsible for the task’s fulfillment and its result.

M. Postuła (who is responsible for the implementation of performance budget in Poland and works in the Ministry of Finance) and P. Perczyński [18] in their book “*Budget Task Force in Public Administration*” (*Budżet Zadaniowy w Administracji Publicznej*) write: ‘performance-based budget is a method of public finance management in shaping a consolidated plan for public expenditures. It is prepared for more than one year, in a system of state functions and tasks for realization. Indices measuring the degree of task realization are the integral part of performance-based budget.’

According to these definitions, several features or advantages of a performance-based budget can be enumerated. The essence of this method of budget planning is to increase the efficiency of public expenditures. In terms of public finance, such a budget [19]:

- eliminates overlapping goals of departments,
- does not give the opportunity to finance goals that have already been implemented and realized,
- increases the openness and transparency of the state budget,
- helps in the control of spending money and its achieved results,
- allows for the financing of tasks in the long term,
- gives the opportunity for choice among different public objectives and allows for a selection of those that best serve economic growth,
- requires new public authorities, selected in the next election, to continue a pro-development policy,
- ensures consistency between strategic planning and operational activities undertaken,
- allows a global approach to tasks and public finance,
- allows particular ministries to conduct their own strategy of management of public resources by developing operational plans which specify tasks for realization.

The concept of performance-based budget applies mainly to the expenditure side of budgeting, which largely informs the efficiency of public funds spending. In this method, the planning of budget expenditures is arranged in reference to specific tasks, objectives and indicators. The essence of the performance-based budget is the introduction of the management of public resources through properly substantiated and hierarchical goals for achieving specific results which are measured by the established system of indices.

Selection of appropriate aims, as well as their proper formulation, is fundamental to an effective functioning of the performance budget. Properly chosen objectives allow for an unambiguous and transparent selection of the reasons for spending money on a given task and task-related socio-economic needs. It simplifies the assessment of the degree of implementation of a particular task. Thus, it evaluates the effectiveness and efficiency of public institutions such as local government units. During the defining of the objectives, one should have in mind [20]:

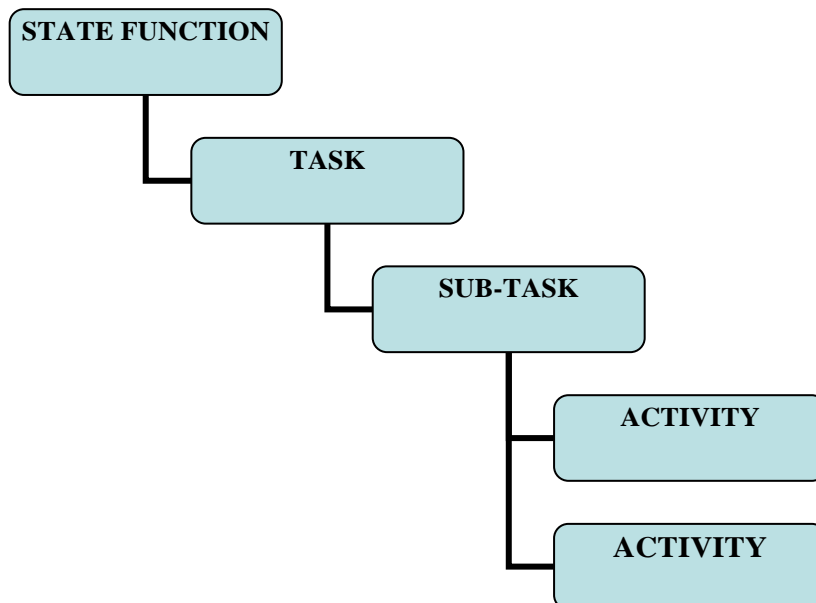
- the quality and quantity of performed tasks,
- the degree of implementation of tasks,
- the terms of feasibility,
- efficiency.



According to SMART [21], methodology and standards used in the European Union, objectives in the performance-based budget should be:

- specific – objectives should be precise and concrete enough not to be open to varying interpretations. They must be understood similarly by all.
- measurable – objectives should define a desired future state in measurable terms, so that it is possible to verify whether the objective has been achieved or not. Such objectives are either quantified or based on a combination of description and scoring scales.
- achievable – if objectives and target levels are to influence behavior, those who are responsible for them must be able to achieve them.
- realistic – objectives and target levels should be ambitious – setting an objective that only reflects the current level of achievement is not useful – but they should also be realistic so that those responsible see them as meaningful.
- time-dependent – objectives and target levels remain vague if they are not related to a fixed date or time period.

Polish performance-based budget construction is based on a four-level system and consists of the following elements (Scheme1):



**Scheme 1.** Elements of performance-based budget in Poland.

Each of the state functions (of which there are currently 21 in Poland) consist of a number of tasks which are divided into subtasks and are fulfilled by a particular activity.

A person (ministry) or a department that disposes a particular sum of public money for spending defines within the realized tasks:

- the objectives achieved as a result of the task,
- indices specifying the degree of achievement of the objectives,
- the planned expenditures for the financial year as well as the next two years,
- sources of planned expenditures for financing,
- subtasks within a given task,
- the individuals or the units performing the task.

A task within the performance-based budget can be understood as an activity to be performed which will result in the implementation of the strategic objectives of the state and will meet the needs of society. Obviously, the tasks placed in a performance-based budget should be consistent with system budget classification [22]. S. Heciak defines a task as the smallest, indivisible part of the budget, but general enough that the budget, which is the setting of all tasks, is readable and clear [23]. S. Owsiak [24] classifies tasks into three groups according to the following criteria:

- due to type,
- due to the recipient of the product / service,
- due to the time of realization.

In order to properly determine the degree of realization of the task and the execution of the budget, it is necessary to create appropriate measures (indices). The construction of measures adequate to the objectives is considered to be a key priority in improving the efficiency of financial management, but at the same time, it is also the most difficult. According to J. McDavid, L. Hawthorn [25], the indices used for an evaluation of the task or subtasks should measure:

- the significance of the task,
- effectiveness,
- efficiency,
- utilities,
- durability.

In copy, one can read of multiple typologies of measures applied to a performance-based budget. According to the methodology commonly used

in the European Union, the indices are divided into three groups, taking as criterion the desirability of their use [26]:

- measures of impact,
- outcome measures,
- measures of the product (result).

Indices measuring impact are considered to be the most difficult to construct. They relate to the long-term consequences of a particular task and measure change within the realization of the task. On one hand, they can measure the direct effects of the task, but these effects become apparent only after a long period of time.

Outcome measures are associated with the direct effects of the task. They measure the results achieved through the activities covered by the goal which is pursued by a relevant expenditure on the level of the tasks (ex. the ratio of the cost of implementing a system helping children and young people from underprivileged families to the number of children and young people covered by this aid).

Measures of product/result observe the specific projects within a particular task over a short period of time, or assess a service or a product manufactured by the public sector (ex. the cost of construction of 1 km of road) [27].

Regardless of the typology and classification, all measures used to assess the degree of the implementation of tasks [28]:

- should be relevant to the measures specified on other levels of the budget classification system of performance-based budget,
- should be defined in such a way to allow for the continuity of measurement in the long term,
- should measure only the scope of influence of the performer of the task/subtask,
- should be easy to monitor and verify, and should therefore have a reliable and readily available source of data.

### *3.2. Performance-based budget in Poland – implementation phases*

Implementation of performance budgeting, as shown by international experience, is an extremely complex, multi-step process. Its final shape is determined by a number of factors – including the national inimitabilities of public finance and the social and economic conditions of the country.

Considering all aspects of Polish economy, the first stage of the implementation of performance-based budget spanned the years 2006 to 2012. What is more, this tool of modern management of public finances takes the presentational budget form of OECD typology. In following years, the presentational budget's development will be directed by performance information, which allows for the acquisition of knowledge about its effectiveness [29].

Performance budget has two functions: informational and managerial. These features are very important and distinguish performance-based budget from traditional. According to the schedule of implementation in Poland, a performance budget at present is in most cases an informative document. However, prepared according to certain principles and methods, it may be used as a tool to improve the effectiveness and efficiency of management in departments and ministries. These complementary functions of performance budget are the most important profits of the project and distinguish it from the classic style of budgeting [30].

Taking the complexity of various important factors into consideration, key components in the successful implementation of performance budgeting in Poland may be as follows:

- the legal system,
- knowledge and experience of persons responsible for finance management in departments,
- standards for defining goals and measures for particular tasks.

The performance budget has been implemented in Poland since 2006 and is recognized as one of the key projects in the Convergence Programme and in the Document of Implementation National Reform Programme during 2005-2006. This type of budgeting was also intended to be a tool to facilitate control of the deficit and debt, as well as the implementation of the Lisbon Strategy.

In the first half of 2006, Polish government took the initiative to start work on the reform of public finances and introduced modern methods of budgeting. As an effect, the first document on modern methods of budgeting in the financial public sector was published. One of the most important issues was to add some notes about performance budget planning in basic Polish strategic documents: the National Reform Programme and the National Development Strategy. Next, an attempt to introduce performance budget was undertaken in two sections – Science and Higher Education.

In successive years, the concept of performance budgeting evolved and Polish government decided to create legal frames for it. According to a

new amendment to the Public Finance Act in December of 2006, all disposers of public money are obliged to prepare their departments' expenditures in performance budget form. Thus, since 2008, almost all departments' expenditure budgets have been prepared as performance budgets, being subdivided into tasks and subtasks.

In January 2008, the Ministry of Finance prepared a schedule of implementation for a performance budget for the years 2008-2015. Below, the results of performance-based budget implementation are presented.

2008	<ul style="list-style-type: none"> <li>– the implementing of this programme resulted in a new methodology with a functional and task-based budget; it was presented in the Regulation of the Minister of Finance, May 9, 2008, in a detailed manner, with procedure and time limits for the development of materials for a draft of the Budget Act for 2009,</li> <li>– detailed analysis of legal acts were conducted,</li> <li>– projects which allow for application for EU funds to implement the new method of budgeting was prepared,</li> <li>– for the first time, long-term programs in task-oriented form were presented in the Budget Act.</li> </ul>
2009	<ul style="list-style-type: none"> <li>– new Public Finance Act with legal frames for long-term planning was introduced,</li> <li>– 22 functions of the Polish state were created (instead of the previous parts in performance budget). This formed the basis for standards of defining the tasks and formulating objectives in performance budgeting,</li> <li>– the procedure for coordinating work on the budget was prepared and implemented,</li> <li>– for the first time, financial plans of selected public sector units were drawn up and presented in support of the Budget Act for 2010.</li> <li>– guidelines for designing the informatics system supporting performance budget were developed.</li> </ul>
2010	<ul style="list-style-type: none"> <li>– 1<sup>st</sup> stage of work on performance budgeting enabling monitoring of public spending concluded,</li> <li>– for the first time aims and measures of the state budget (a three year perspective in the system of functions, tasks and subtasks) were prepared and presented,</li> <li>– the concept of monitoring implementation of the performance budget in the new functional layout was developed.</li> </ul>
2011	<ul style="list-style-type: none"> <li>– indices and measures basis for all functions of the state was created,</li> <li>– the first monitoring and reporting of performance budgeting were performed.</li> </ul>
2012	<ul style="list-style-type: none"> <li>– first draft of the performance-based budget was drawn up, paralleled by the classical state budget for 2013,</li> <li>– methodology of effective public finance management was implemented at the central level, and long-term planning and a comprehensive database of measurement were implemented</li> </ul>

2013*	– for the year 2013, a plan to prepare guidelines for a system of evaluating performance budgeting and implementing an information system that supports performance-based budget
2014*	– for the year 2014, a plan to prepare a report on the implementation of the state budget in the form of performance-based budget for the year 2013, placed for the first time in the Budget Act. – equally important is the development of an evaluation document, which will serve as a support tool in the development of the state budget for 2014.
2015*	– preparing an evaluation report to determine how the performance-based budget influences the public finance system.

\* planned

**Source:** <http://budzet-zadaniowy.info/artykuly/arykul/budzet-zadaniowy-w-polsce-stan-prac>, and M.Postuła, P. Perczyński, *Budget Task Force in Public Administration (Budżet zadaniowy w administracji publicznej)*, Warszawa 2010, p. 177

The timetable for implementing performance-based budget presented above indicates that creating a Polish system of performance budgeting is a complex, tedious, and rather difficult work. The timeframe for the implementation of a performance-based budget is divided into the introduction and implementation phase (till 2013), and the development of an effective performance budget (from 2014).

The majority of the enumerated activities presented above in the implementation programme base concern the legal aspects of the public financial system. Thus, it may be assumed that the legal framework for introducing performance-based budget is extremely important to its effective implementation. Each document and report on implementing performance-based budget is available to society. In this aspect, even in the introduction phase, a performance-based budget realizes the NPM requirement for transparency and availability to citizens.

## 4. Conclusions

Performance-based budget is an essential tool for modern public finance management. Its advantages are emphasized in publications and reports of such institutions as the World Bank and the Organization for Economic Cooperation and Development (OECD).

As an element of New Public Management, performance budgeting allows for:

- increased efficiency and effectiveness in the public finance sector,

- increased transparency of public expenditures,
- measured effects of performed tasks and objectives,
- consequences drawn for persons who are responsible for the implementation of the objectives and tasks.

For the Polish economy, especially in time of crisis of public administration and in a loss of confidence in government, performance-based budget seems to be a necessary tool for better public management.

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