

# PRACE NAUKOWE

Uniwersytetu Ekonomicznego we Wrocławiu

# RESEARCH PAPERS

of Wrocław University of Economics

Nr 394

## Local and Regional Economy in Theory and Practice

edited by  
Elżbieta Sobczak  
Beata Bal-Domańska  
Andrzej Raszkowski



Publishing House of Wrocław University of Economics  
Wrocław 2015

Copy-editing: Marcin Orszulak  
Layout: Barbara Łopusiewicz  
Proof-reading: Magdalena Kot  
Typesetting: Agata Wiszniowska  
Cover design: Beata Dębska

Information on submitting and reviewing papers is available on  
the Publishing House's website  
[www.pracnaukowe.ue.wroc.pl](http://www.pracnaukowe.ue.wroc.pl)  
[www.wydawnictwo.ue.wroc.pl](http://www.wydawnictwo.ue.wroc.pl)

The publication is distributed under the Creative Commons Attribution 3.0  
Attribution-NonCommercial-NoDerivs CC BY-NC-ND



© Copyright by Wrocław University of Economics  
Wrocław 2015

**ISSN 1899-3192**  
**e-ISSN 2392-0041**

**ISBN 978-83-7695-512-4**

The original version: printed

Publication may be ordered in Publishing House  
tel./fax 71 36-80-602; e-mail: [econbook@ue.wroc.pl](mailto:econbook@ue.wroc.pl)  
[www.ksiegarnia.ue.wroc.pl](http://www.ksiegarnia.ue.wroc.pl)

Printing: TOTEM

## Contents

<b>Preface</b> .....	9
<b>Dariusz Gluszczyk:</b> Regional e-Platform of Proinnovative Online Loans – A model approach.....	11
<b>Lech Jańczuk:</b> The perennial financial forecasting as a tool for predicting performance-based budgeting.....	18
<b>Małgorzata Karczewska:</b> The gross expenditures on R&D and the economic growth level in the EU countries.....	27
<b>Bożena Kuchmacz:</b> Man as a source of local social capital.....	36
<b>Alina Kulczyk-Dynowska:</b> The spatial and financial aspects of a protected area as exemplified by the Roztocze National Park.....	45
<b>Liliia Lavriv:</b> Strategic approaches to the management of regional development in Ukraine: Current state and conceptual areas of improvement.....	54
<b>Joanna Ligenzowska:</b> The impact of innovation on the development of the Małopolska Region.....	64
<b>Magdalena Łyszkiewicz:</b> The regional differentiation of financial autonomy of Polish communes.....	72
<b>Grygorii Monastyrskiy, Yaroslav Fedenchuk:</b> Modernization of regional policy of Ukraine in European integration conditions.....	81
<b>Artur Lipieta, Barbara Pawelek:</b> Comparative analysis of Polish NUTS 2 level regions in terms of their use of EU grants in 2007–2013.....	91
<b>Dariusz Perło:</b> Clusters and smart specializations.....	100
<b>Dorota Perło:</b> The soft model of the regional labor market situation of the youth.....	109
<b>Katarzyna Peter-Bombik, Agnieszka Szczudlińska-Kanoś:</b> Young people on the labor market as a challenge for social policy in selected Polish voivodeships.....	118
<b>Jan Polski:</b> Gordian knots of the regional development in Eastern Poland.....	127
<b>Andrzej Raszkowski:</b> The strategy of local development as a component of creative human capital development process.....	135
<b>Elżbieta Sobczak:</b> Specialization and competitiveness of workforce changes in the sectors grouped according to R&D activities intensity in European Union countries.....	144
<b>Jacek Sołtys:</b> Typology of low developed non-metropolitan sub-regions in the European Union.....	153
<b>Edward Stawasz:</b> Determinants of knowledge transfer processes in a region.....	166

<b>Andrzej Sztando:</b> Workshops as a method of social consultations in the process of local strategic planning.....	175
<b>Maciej Turała:</b> Equalization of territorial units' incomes – A case study of Poland .....	187
<b>Alla Vasina:</b> Development of infrastructure as an important factor of regions' economy structuring .....	196

## Streszczenia

<b>Dariusz Głuszczyk:</b> Regionalna e-Platforma Proinnowacyjnych Pożyczek Internetowych – ujęcie modelowe .....	11
<b>Lech Jańczuk:</b> Wieloletnie planowanie finansowe jako narzędzie predykcji budżetu zadaniowego.....	18
<b>Małgorzata Karczewska:</b> Nakłady na badania i rozwój a poziom rozwoju gospodarczego w Unii Europejskiej.....	27
<b>Bożena Kuchmacz:</b> Człowiek jako źródło lokalnego kapitału społecznego... ..	36
<b>Alina Kulczyk-Dynowska:</b> Przestrzenne i finansowe aspekty funkcjonowania obszaru chronionego na przykładzie Roztoczańskiego Parku Narodowego .....	45
<b>Liliia Lavriv:</b> Podejścia strategiczne w zarządzaniu rozwojem regionalnym na Ukrainie: Stan obecny i koncepcja doskonalenia .....	54
<b>Joanna Ligenzowska:</b> Wpływ innowacji na rozwój regionu Małopolski.....	64
<b>Magdalena Łyszkiewicz:</b> Regionalne zróżnicowanie samodzielności finansowej polskich gmin .....	72
<b>Grygorii Monastyrskiy, Yaroslav Fedenchuk:</b> Modernizacja polityki regionalnej Ukrainy w warunkach integracji europejskiej .....	81
<b>Artur Lipieta, Barbara Pawelek:</b> Analiza porównawcza polskich regionów szczebla NUTS 2 ze względu na wykorzystanie funduszy unijnych w latach 2007–2013.....	91
<b>Dariusz Perło:</b> Klastry a inteligentne specjalizacje .....	100
<b>Dorota Perło:</b> Model miękkiej sytuacji osób młodych na regionalnym rynku pracy .....	109
<b>Katarzyna Peter-Bombik, Agnieszka Szczudlińska-Kanoń:</b> Młodzi ludzie na rynku pracy jako wyzwanie dla polityki społecznej wybranych polskich województw .....	118
<b>Jan Polski:</b> Węzły gordyjskie rozwoju regionalnego w Polsce Wschodniej... ..	127
<b>Andrzej Raszkowski:</b> Strategia rozwoju lokalnego jako element procesu kształtowania kreatywnego kapitału ludzkiego .....	135
<b>Elżbieta Sobczak:</b> Specjalizacja i konkurencyjność zmian zatrudnienia w sektorach wyodrębnionych według intensywności nakładów na B+R w państwach Unii Europejskiej .....	144

---

<b>Jacek Soltys:</b> Typologia nisko rozwiniętych niemetropolitalnych podregionów Unii Europejskiej .....	153
<b>Edward Stawasz:</b> Determinanty procesów transferu wiedzy w regionie .....	166
<b>Andrzej Sztando:</b> Warsztaty jako metoda konsultacji społecznych w procesie lokalnego planowania strategicznego.....	175
<b>Maciej Turała:</b> Równoważenie dochodów jednostek terytorialnych – studium przypadku Polski .....	187
<b>Alla Vasina:</b> Rozwój infrastruktury jako ważny czynnik strukturyzacji gospodarek regionalnych.....	196

## **Lech Jańczuk**

John Paul II Catholic University of Lublin

e-mail: lech.janczuk@gmail.com

---

# **THE PERENNIAL FINANCIAL FORECASTING AS A TOOL FOR PREDICTING PERFORMANCE- -BASED BUDGETING**

---

## **WIELOLETNIE PLANOWANIE FINANSOWE JAKO NARZĘDZIE PREDYKCJI BUDŻETU ZADANIOWEGO**

---

DOI: 10.15611/pn.2015.394.02

**Summary:** Performance-based budgeting with perennial financial planning should complement the institutional reform in the process of the decentralization of the public finance system and increasing the autonomy of local government units, especially in financial terms. Meanwhile, in the context of the currently binding legislation in this area, we can speak at most of a functional reform, and even implemented in stages. The article addresses such issues as the budgetary procedure in local government units, long-term financial forecast, the role of regulatory authorities and executive bodies of local government units and the regional accounting chamber in budget planning.

**Keywords:** budgetary procedure, local government units, perennial financial planning.

**Streszczenie:** Budżetowanie zadaniowe wraz z wieloletnim planowaniem finansowym powinno być dopełnieniem reformy instytucjonalnej w procesie decentralizacji systemu finansów publicznych i zwiększania samodzielności jednostek samorządu terytorialnego, zwłaszcza w ujęciu finansowym. Tymczasem w ramach aktualnie obowiązującej legislatywy w tym zakresie można mówić co najwyżej o reformie funkcjonalnej, a i to wdrażanej etapowo. W artykule podjęto takie zagadnienia, jak: procedura budżetowa w jednostkach samorządu terytorialnego, wieloletnia prognoza finansowa, rola organów stanowiących i wykonawczych jednostek samorządu terytorialnego oraz regionalnej izby obrachunkowej w planowaniu budżetowym.

**Słowa kluczowe:** procedura budżetowa, jednostki samorządu terytorialnego, wieloletnie planowanie finansowe.

## 1. Introduction

“A transitional phase” of budget planning in local government units ended at the beginning of 2014. It pertains in particular to performance-based budgeting and the multiannual financial forecast. Budget planning, especially in a period longer than one year, is a necessary instrument for the rationalization of public spending. It facilitates more rational and development targeted management of scarce public resources and the increase of their transparency and stability. Performance-based budgeting with multiannual financial planning should complement the institutional reform in the process of the decentralization of the public finance system and increasing the autonomy of local government units, especially in financial terms. Meanwhile, in the context of the currently binding legislation in this area, we can speak at most of a functional reform, and even implemented in stages. The structure of changes in budgetary planning in local government units is not free from defects. The experience of local government units in this area from the 1990s has also not been utilized [Jańczuk 2013, also Jańczuk (ed.) 2014].

The main objective of this article is to analyze the relationship between the multiannual financial forecast and the performance-based budget in the process of planning and rationalization of public expenditures. The specific objectives of the article focus on the discrepancies between the idea of budgetary planning resulting at least from the justification of the Public Finance Act and the legislation in this area. The research hypothesis of the article was formulated in the following way: Too much flexibility in the creation and correction of the multiannual financial forecast causes the fact that it has a more formal than real dimension. The article addresses such issues as the budgetary procedure in local government units, long-term financial forecast, the role of regulatory authorities and executive bodies of local government units and the regional accounting chamber in budget planning.

## 2. The budgetary procedure in local government units

A classic budgetary procedure is a procedure in the creation and implementation of a budget. It is defined by legally delineated rules which are applied by public authorities while carrying out their tasks. The basic principles are defined for both units of the public sector (government) and local governments. The budgetary procedure comprises the following steps [Chojna-Duch 2007]:

- preparation of a draft budget (budget planning),
- adoption of a budget,
- implementation of a budget,
- accounting, reporting and control of a budget.

Legal regulations concerning the preparation and adoption of the budget of local government units are included in the Public Finance Act and are an expression of budgetary principles but are modified and adapted to the current socio-economic

conditions. The preparation of the resolution on the budget draft, as well as initiative on amendments to the resolution are the exclusive competences of the municipality governing body [The Act of 27 August 2009a]. When creating a draft, a governing body should be guided by the rules laid down by the law and the instructions of a municipal council. The limitation of the budget legislative initiative by provisions of law only to a governing body aims to reduce social pressure, articulated by councillors representing often conflicting interests, on the increase of expenditure at the stage of budget preparation [Dębska-Rup, Kucharz, Stańko-Górawska 2007]. An important regulation in the process of budget enactment is the fact that without the consent of a municipality governing body, the regulatory authority cannot introduce changes leading to a reduction in revenue or an increase in expenditure and at the same time the budget deficit of a municipality to the draft budget resolution of a local government unit. In accordance with the binding law, a budget resolution should specify at least [Dębska-Rup, Kucharz, Stańko-Górawska 2007]:

- forecast revenues by major sources,
- budgetary expenditure broken down into sections and kinds of budget classification with separate expenditures,
- identification of sources of deficit financing or allocation of municipality surplus,
- expenses included in multi-annual investment programs, with details of expenditure financed under specific programs,
- plan of revenues and expenditures of local government organizational units,
- the amount of subsidies for specific purposes,
- authorization for a municipality governing body to incur debt and repay liabilities,
- budget for tasks performed on the basis of orders or agreements with government agencies or other entities,
- subsidies.

In accordance with the Act on Local Governments, the governing body (the executive body) before the council is responsible for the proper financial management of a municipality [The Act of 8 March 1990]. After budget implementation it may turn out that a part of funds was not used, then this amount will be a surplus of revenue in the next year. In contrast, unused budget subsidies have to be returned to the state budget. Control, at various stages, over a correct implementation of the budget of local government units is exercised by a treasurer [Winiarska 2011]. On the other hand, the regulatory authority exercises control over overall budget execution. After one year, the governing body is obliged to prepare a summary report on the implementation of a budget. This report is sent to a regional accounting chamber and a relevant statistical office, and the part of the report on assigned tasks is in addition sent to a voivode.

### **3. The perennial financial forecast**

The Act of 27 August 2009 on Public Finances, which came into force on 1 January 2010, introduced the obligation to prepare a long-term financial forecast in local

government units. Multiannual planning in the form of the long-term financial forecast in local government units lies in the fact that plans for the period covering a financial year and at least three consecutive years are to be prepared and adopted by a resolution of a regulatory authority [The Act of 27 August 2009b]. The multiannual financial forecast is to include a forecast of the following budget parameters:

- budget revenues broken into current income and expenditures, including debt service, guarantees and sureties;
- capital revenue and capital expenditure;
- the result of a budget;
- revenues and expenditures of a budget, including debt incurred and planned to incur;
- planned projects;
- explanations.

The long-term financial forecast includes the forecast of the amount of debt, which was previously an attachment to a budget resolution, and also contains the authorization for the executive body of a local government unit to incur liabilities under agreements, the implementation of which in a financial year is essential to ensure continuity of operation of a unit and whose payments fall in subsequent years [Lubińska (ed.) 2007].

In the process of long-term financial planning there is also an obligation to take into account the projects the scope of which is relatively well defined. Under the new regulations the annex to the resolution on the long-term financial forecast should highlight each planned project. Projects are multi-annual programs, projects or tasks, including those related to [Filipiak, Dylewski 2010]:

- programs financed in part with funds from the budget of the European Union and non-returnable aid granted by Member States of the European Free Trade Association (EFTA) and other funds coming from foreign non-returnable sources,
- agreements on public-private partnership,
- agreements, the implementation of which in a financial year and subsequent years is necessary to ensure the continuity of the functioning of a unit and the payment of which exceeds a financial year,
- guarantees and sureties granted by local government units.

Enumerative indication of the types of tasks covered by multi-annual financial planning closes the catalogue of possibilities in this regard. These are the basic tasks performed thanks to co-financing with other entities, but closing their catalog in the perspective of the long-term financial planning seems to be unfounded. Especially that the co-financing of tasks of local government units or their organizational units is one of the most important safeguards of proper execution of their statutory activities.

The draft resolution on the long-term financial planning is the subject of public debate [The Act of 27 August 2009c]. Therefore, the explanation of adopted values included in the multiannual financial perspective should clearly explain, among others, what titles of income and expenditure are included in this document and how they are

forecasted [Local Government Finance Department..., document no. ST1 834-328/WWR/09/10/1908]. An important issue is the choice of the period for which a long-term financial plan is prepared. A forecast period should not be too short, because then there is no way to finance long-term development plans. On the other hand, a too long period of prediction undermines the credibility of obtained results. In practice, long-term financial plans are prepared for periods of 3 to 15 years [Misiąg 2005]. It seems, however, that the period of prediction of multiannual financial plans should cover a full financial programming period of the European Union, that is approximately two terms of office of local authorities.

#### **4. The role of regulatory authorities and executive bodies of local government units in budget planning**

The regulatory authorities of local government units from 2011 adopt the long-term financial forecast not later than the budget resolution for 2011 [The Act of 27 August 2009d]. The provisions of the Public Finance Act concerning long-term financial forecasts are designed in such a way that you can confidently accept the thesis that the long-term financial forecast is a combination of planning documents already existing in local governments: a multi-annual investment plan, limits of spending on programs and projects implemented with the European Union funds, non-repayable aid from the EFTA states and debt amount forecast, which were prepared by local government units. In addition, the most important features of the long-term financial forecasts, conferred on it by the provisions of the Public Finance Act of 2009, must be mentioned, such as its realism with very specific requirements for its material scope, its rolling nature and continuity of validity – in principle an undisturbed being, necessary to ensure rational financial management of local government units [Czołpińska 2010].

The initiative to prepare a draft resolution on the long-term financial forecast and any corrections to it is the responsibility of the governing body of local government units. Executive bodies submit a draft resolution of the long-term financial forecast and possible corrections, including a proposed budget resolution to a regional accounting chamber for approval and to the regulatory authorities for the adoption of a relevant resolution. The powers of the executive bodies of local government units in preparing the long-term financial forecast are comparable to the powers of these organs in the design of a budget resolution and its possible corrections. This solution is justified from the point of view of the role of the executive bodies in the process of budget implementation and performing of the tasks included in the long-term financial forecast. It should be also noted that both the responsibilities and powers of local government units in the process of creating the long-term financial forecast have been mapped on the specific competencies in the process of the creation and adoption of a budget resolution. This solution is right because of the connection of the long-term financial forecast with realized budget tasks [Ruśkowski, Salachna (eds.) 2010].

We should also note the specificity in the sphere of the initiative of possible corrections of a resolution in relation to the long-term financial forecast. Only the initiative for the creation of the draft resolution on the long-term financial forecast and corrections to it is the sole responsibility of executive bodies [The Act of 27 August 2009d]. It does not apply, however, to corrections of the long-term financial forecast, made during a financial year. This results from the necessity to submit a project of correction of a long-term financial forecast including a proposal for a budget resolution to a regional accounting chamber for approval [The Act of 27 August 2009e]. It is possible to meet the conditions of the “rolling” forecast in two ways: either by adopting another resolution concerning the long-term financial forecast for the next period, or by changing the so far binding resolution within the financial year treating it as a “baseline” year. The Public Finance Act clearly indicates the possibility of the repeal of the existing resolution regarding the long-term financial forecast only in the case of the simultaneous adoption of a new resolution on this issue [Trykozko 2010].

## **5. The role of regional accounting chambers in budget planning of local government units**

A regional accounting chamber gives its opinion on a proposal for a resolution concerning the long-term financial forecast or its correction, and the project of a budget resolution. This opinion also refers to the compatibility of the two projects of resolutions to the provisions of the Public Finance Act with regard to the establishment and implementation of budgets in subsequent years, pertaining to incurred liabilities and the ones planned to incur. In addition, this opinion within seven days from its receipt must be published by a local government unit in accordance with the provisions of the law on access to public information [Act of 6 September 2001].

The scope of the opinion of a regional accounting chamber is analogous to the scope of issuing opinions about the forecast debt amount [Act of 30 June 2005a]. This means that regional accounting chambers, as in the period before the validity of the Public Finance Act of 2009, continue to provide an opinion on the correctness of budget establishment and implementation in subsequent periods, in terms of existing and potential financial liabilities. The number of these periods is consistent with the periods of the long-term financial forecast [The Act of 27 August 2009f]. And this, in turn, means that the subject of assessment by a regional accounting chamber is the compatibility of the draft of the long-term financial forecast with provisions of law, in particular with the Public Finance Act [The Act of 27 August 2009g]. In the literature it is emphasized that the prohibition formulated in Article 242 of the Public Finance Act prohibits the adoption of the budget in which planned current spending is higher than planned current revenues increased by the budget surplus from previous years and free resources, understood as the excess funds on the current account of a budget, resulting from the settlement of the issued securities, credits and loans from previous

years [Skica et al. 2011; Wołowiec, Soboń 2010; Wołowiec, Soboń, Malicki 2010]. The majority of the provisions of this act in the sphere of the regulation concerning the subject of the opinion of a regional accounting chamber contain the words “with particular emphasis on.” In other words, the catalog of the determinants affecting this opinion is not closed. This fact greatly increases the likelihood of an unfavorable opinion on a resolution concerning the long-term financial forecast. This conclusion can also be drawn from the provisions of the Act on Public Finances from 2009 [The Act of 27 August 2009a], which in this sphere does not specify competencies of the regulatory authorities and executive bodies in relation to the project of the long-term financial forecast in the case of a negative opinion of a regional accounting chamber. These competences appear only when a negative opinion addresses two resolutions: on a budget and on a long-term financial forecast.

Another important issue concerning the subject of the opinion emerged on 1 January 2014 and relates to the debt-to-income relation of local government units. On the basis of the Public Finance Act from 2005 [The Act of 30 June 2005b] till the end of 2013 there was a limit of the amount of debt of local government units in relation to their planned revenue. This limit amounted to 60% of planned income. Currently, regional accounting chambers have no legal grounds to challenge the legitimacy of the cumulative amount of debt of local government units. They can only give opinions on the relation of debt to planned income [The Act of 27 August 2009h]. In conclusion, the difference between the provisions of Art. 170 of Public Finance Act from 2005, which remained in force until the end of 2013 and Article 243 of the Public Finance Act from 2009, which is currently in force, is that “amount” debt to income relation was changed into the “relational” one. This is a significant difference. The comparison of a debt “amount” with income is not synonymous with the “relation” of debt to planned income. These differences may result, for example, from the construction of liability repayment schedules contained in the long-term financial forecast in relation to budget liabilities of a local government unit in individual annual periods of its validity. This conclusion should also be compared with Article 230 paragraph 5 of the currently binding Public Finance Act, which requires that in the case of the coincidence of the opinions of a regional accounting chamber in the field of the “amount” to “relation,” the local government units should introduce appropriate changes in the resolutions of both the budget and the long-term financial forecast. These changes must be correlated with an appropriate “relation” as defined in the currently binding law on public finance.

## 6. Conclusion

Proper financial planning is one of the most important instruments for improving the efficiency of public spending. The greater precision at the budget design stage, the greater the optimization of resource allocation at the stage of implementation, and the greater the possibility of using modern tools of financial planning. The research on “Financial Perspective 2007–2013,” like on various previous EU programs,

leads to the conclusion that such a budgetary planning horizon and regulation and determination of the principles of detailed provisions in the budget of the European Union are important stabilizing factors for the multiannual budget planning process, particularly in countries where net income from the EU budget (funds) is significant, as is the case in Poland [Owsiak 2013]. The prolonged time horizon of budget planning in the form of long-term financial planning facilitates the measurement of the projected efficiency of task implementation of in a comprehensive way. Thanks to this, there is the possibility of limiting the tasks in a temporal, material and financial way. However, the legislature regulating financial planning at the local government level is inconsistent and too flexible in terms of the construction and correction of financial planning. Multiannual financial planning is still secondary in relation to annual budget resolutions. Too much flexibility in creating and correcting the long-term financial forecast results in the fact that it has a more formal than real dimension, thereby losing its sense and essential assets. Yet, long-term financial planning should have a strategic and preferential character in the process of the efficiency of public funds management.

## References

- Chojna-Duch E., 2007, *Polskie prawo finansowe. Finanse publiczne*, edition 5, Wydawnictwo LexisNexis, Warszawa, p. 186.
- Czołpińska E., 2010, *Wieloletnia prognoza finansowa w jednostkach samorządu terytorialnego*, *Finanse Komunalne*, nr 5, p. 34.
- Dębska-Rup A., Kucharz J., Stańko-Górawska H., 2007, *Budżetowanie i kontrola budżetowania w przedsiębiorstwach i jednostkach samorządu terytorialnego*, *Zamykacze*, p. 118.
- Filipiak B., Dylewski M., 2010, *Kontrowersje związane ze sporządzeniem wieloletniej prognozy finansowej JST w związku z wdrożeniem budżetu zadaniowego*, *Finanse Komunalne*, nr 12, p. 10.
- Jańczuk L., 2013, *Instytucjonalny aspekt rozwoju lokalnego w Polsce*, [in:] Kołomycew A., Kotarba B. (eds.), *Praktyczny wymiar demokracji lokalnej. Podmioty, instrumenty i wdrażanie polityk publicznych*, Wydawnictwo Uniwersytetu Rzeszowskiego, Rzeszów.
- Jańczuk L., 2014, *Bezpieczeństwo finansowe społeczności lokalnych i regionalnych*, [in:] Jańczuk L. (ed.), *Rola jednostek samorządu terytorialnego w utrzymaniu bezpieczeństwa i porządku publicznego*, Wydawnictwo KUL, Lublin.
- Jańczuk L. (ed.), 2014, *Rola jednostek samorządu terytorialnego w utrzymaniu bezpieczeństwa i porządku publicznego*, Wydawnictwo KUL, Lublin.
- Local Government Finance Department of the Ministry of Finance, document no. ST1 834-328/WWR/09/10/1908.
- Lubińska T. (ed.), 2007, *Budżet zadaniowy w Polsce*, Difin, Warszawa, p. 31.
- Misiąg W., 2005, *Planowanie budżetowe w samorządach*, Municipium, Warszawa, p. 49.
- Owsiak S., 2013, *Wieloletnie planowanie finansowe a funkcjonowanie budżetu*, *Studia BAS*, nr 1, p. 39.
- Ruśkowski E., Salachna J. (eds.), 2010, *Finanse publiczne – komentarz praktyczny*, ODDK, Gdańsk, p. 93.
- Skica T., Kiebała A., Rodzinka J., Reško D., Wołowicz T., 2011, *Podstawy gospodarki finansowej gminy (wybrane zagadnienia)*, Wyższa Szkoła Biznesu – National-Louis University & Instytut Badań i Analiz Finansowych Wyższej Szkoły Informatyki i Zarządzania z siedzibą w Rzeszowie, Rzeszów.

- The Act of 8 March 1990 on Local Government, Art. 62, par. 1.
- The Act of 6 September 2001 on Access to Public Information.
- The Act of 30 June 2005a on Public Finances in the art. 172 paragraph 1, point. 2.
- The Act of 30 June 2005b on Public Finances Art. 170.
- The Act of 27 August 2009a on Public Finances, Art. 230.
- The Act of 27 August 2009b on Public Finances, Art. 227.
- The Act of 27 August 2009c on Public Finances, Art. 34, paragraph 1, item. 4.
- The Act of 27 August 2009d Regulations implementing the Act on Public Finances, Art. 122.
- The Act of 27 August 2009e on Public Finances, Art. 230, paragraph 1.
- The Act of 27 August 2009f on Public Finances, Art. 227, paragraph 2.
- The Act of 27 August 2009g on Public Finances, Art. 242 and 243.
- The Act of 27 August 2009h on Public Finances, Art. 243.
- Trykozko R., 2010, *Ustawa o finansach publicznych. Komentarz dla jednostek samorządu terytorialnego*, Taxpress, Warszawa, pp. 377–378.
- Winiarska K., 2011, *Rachunkowość budżetowa*, Oficyna a Wolters Kluwer business, Warszawa, pp. 52–53.
- Wołowicz T., Soboń J., 2010, *Decentralizacja, rozwój lokalny i gospodarka finansowa jednostek samorządu terytorialnego*, Wyższa Szkoła Biznesu – National-Louis University, Nowy Sącz.
- Wołowicz T., Soboń J., Malicki M., 2010, *Wpływ kryzysu finansowego na gospodarkę polską – kierunki reform i perspektywy wzrostu*, [in:] Libanowska E., Michałkow I., Novikov W., Siroic Z., Stiepanov A. (eds.), *Spoleczno-ekonomiczne problemy transformacji w Europie Środkowej i Wschodniej*, Stowarzyszenie Współpracy Polska-Wschód, Społeczne Towarzystwo Polska-Ukraina, Uczelnia Warszawska im. Marii Skłodowskiej-Curie, Instytut Demografii i Badań Społecznych Narodowej Akademii Nauk Ukrainy, Rosyjski Uniwersytet Kooperacji, Warszawa-Kijów-Moskwa.