

Original article

Model of performance-based budget planning in public sector entities

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ABSTRACT

A performance-based budget as a planned expenditure budget is drawn up in the system of functions, tasks and subtasks, together with the indication of subcontracted tasks and objectives that are to be achieved by the implementation of tasks/subtasks and measures, defining the degree of achievement of the objectives. It is an essential element of the public finance management system of the state as a tool for efficient management of public tasks, ensuring the achievement of specific objectives. It is even more effective in a more utilitarian model. The idea of budgeting appeared in the USA in the 40s of the twentieth century. It was associated with the lack of efficiency of public finances in the form of the traditional budgeting model. Over time, the idea spread to other countries, which are primarily the Member States of the European Union. A performance budget is one of the modern forms of public financial management. The data contained in the budget may provide information on the planned investments or a city's financial condition. The essence of the budget in the task system is to bind the revenue and expenditure with the relevant public tasks. The article is an attempt to construct a reference model of law-based budgetary planning in the sector of public finances. Development of model solutions shall serve subsequent verification within the selected branch of the economy in the future.

KEYWORDS

public finance, performance-based budget, budget planning model

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Introduction

An activity-based budget is an important and at the same time innovative element of the public financial management system of a state. This budget relies on clearly formulated objectives and tasks, while being more readable than a traditional budget. It is essential the task-based budget takes into account the desirability and legitimacy of the use of state budget funds. In addition, it enables specifying the most important tasks for a specific goal.

The definition of a budget split into tasks has been included in the Public Finance Act and states that this budget “is a consolidated expenditure plan for a financial year and two consecutive years of state budgetary units, state special purpose funds, executive agencies, budgetary institutions and state legal entities, prepared in the budgetary task framework, together with objectives and measures for the degree of achievement of objectives” [1].

The purpose of this article is an attempt to construct a budget planning model. The realization of the aim was made on the basis of the analysis of the literature on the subject and of the legal acts concerning budget-planning dates in public finance sector entities as well as participatory observation. Empirical considerations apply to Military Support Units (WOG).

1. The essence, objectives and structure of the task-based budget

The idea of an activity-based budget appeared in the United States in the 40s of the twentieth century. It was related to the lack of effectiveness of public finances according to the traditional budget model. Over time, this idea has spread to other countries, primarily the EU Member States [2].

A performance budget is one of the modern forms of managing public finances. The content of the budget can provide information on the planned investments or financial condition of a given economic entity (e.g. cities). The essence of the budget in the task system is the linking of budget revenues and expenditures with appropriate public tasks. The main objectives of the activity-based budget include increasing the efficiency of public tasks and effectiveness of usage of public funding as well as the transparency of public finances and at the same time providing legibility of information about actions taken. In the first place, it is important to determine which tasks need to be accomplished and what objectives to be achieved. After that, a decision must be taken on budgetary funds that are to be allocated for specific tasks as well as sources they can be raised from [3, p. 283].

The four basic principles of management are used within the task-based budgeting concept in public finance sector entities:

- a) transparency – clarity and legibility of public finance management and the legibility and comparability of financial statements,
- b) multi-year planning – the mandatory planning of objectives, tasks, expenditures and their effects on a multiannual basis,
- c) effectiveness and efficiency – the degree of implementation of the planned effects and the relationship between goods or services provided by a particular task and the resources used to produce it,
- d) public expenditure consolidation – synergy of activities carried out in the scope of tasks financed from the state budget [4, p. 48].

In an attempt to develop a utilitarian and at the same time application modal of budget planning, the authors based their theoretical considerations on Public Finance Sector Units (SFPs) such as the Military Support Branches (WOGs), which have “struggled”

for several years with the problem of linking/assigning the classical budget to the task-oriented one mainly in terms of compatibility of budgeting funds for particular goals and tasks.

2. Functions and classification of the performance-based budget

It is indispensable to lay down in detail the ways of spending public funds. This can be done, among other things, by designation of a person or a body responsible for making the expenditure and by indicating their economic nature. Another way of determining the purpose of expenditure is to specify their purpose or function, the so-called functional classification. The functional classification, which was introduced in Poland and established over the administrative boundaries of separate departments, includes 22 functions (Table 1). 21 functions have the substantive nature, and the last one defines common actions for tasks performed within the whole budget sector or a whole unit and activities [5, p. 35].

Table 1. Functions of the performance-based budget

Function	Scope of activity
State administration	It concerns the area of the state responsible for ensuring the proper functioning of the legislative, executive and judicial bodies
Public order and internal security	It concerns the activities of state services to prevent and reduce crime and terrorist threats, and to prevent and mitigate the effects of natural and man-made disasters.
Care, education and upbringing	It deals with education, upbringing and care
State finance management	It concerns tasks related to public finance management
Protection of rights and interests of the State Treasury	It concerns issues related to the management of the property of the State Treasury and protection of the interests of the State Treasury
Economic policy of the country	It concerns the tasks the implementation of which ensures sustainable economic growth, socio-economic progress and the development of the national economy
Spatial and housing development, construction industry	It concerns the implementation of government housing policy programs that support new housing investments and other statutory commitments related to housing financing
Physical culture	Tasks and sub-tasks that are designed to promote and disseminate physical activity among the society, support extreme sports and the development of sports infrastructure
Culture and national heritage	It concerns cultural activity and issues related to development and care of the national heritage
Polish science	It concerns scientific, technical and innovation policy of the state
Inviolability of boundaries and external security	It deals with issues related to the defense, functioning and development of the National Armed Forces
Environment	It concerns environmental protection and energy security

Function	Scope of activity
Social security and supporting the family	It facilitates the service of the insured beneficiaries and their families
Labor market	It supports employment and counteracts unemployment
Foreign policy	It covers relations between Poland and other countries and with international organizations
Civic affairs	It concerns the area of the state activity related to the organization of public administration offices and administrative procedures
Shaping the regional development of the country	It relates to the area of strategic management of development policy in terms of the effective use of specific regional and other territorial development potentials for achieving the country's development goals
Justice	It applies to tasks and sub-tasks related to asserting the right to court
Transport infrastructure	Modernization, construction, maintenance and protection of transport infrastructure
Health	It facilitates the implementation of state health policy in terms of funding from the budget
Agricultural and fisheries policy	Job on agriculture, regulation of agricultural markets and rural development
Strategic planning and administrative and technical support	Created to simplify the planning and reporting of tasks

Source: [5, p. 36-7].

Functions of the activity-based budget are implemented, as the name indicates, through tasks. They form the second level of classification of tasks and group spending by purpose. They are assigned financial resources for the purpose of performing functions of the state within which the tasks are defined. A task is a set of actions that are implemented by one or more institutions, funded by the state budget or other public sources, the goal of which is to achieve a quantitative or qualitative effect. A task encompasses all activities performed or commissioned by units of the government sub-sector in a given field of activity, grouped into sub-tasks [6]. This problem will be subjected to a deeper analysis later in the study.

3. Pros and cons of task-based budget

As most of the solutions in the public sphere (and not only), the task-based budget as a tool has advantages and disadvantages. The most important advantages associated with the use of the budget in terms of tasks include:

- funds allocation fixed during annual budget drafting becomes more transparent and understandable by using clear objectives and tasks,
- possibility for the effectiveness of spending to be verified by analyzing the efficiency of consumption (use) of public funds,
- significant increase in the flexibility of spending money,

- extending the planning horizon – multi-annual planning with tasks assigned to individual years, with the possibility to follow the implementation of tasks for particular years,
- consistency between operational activities (public sector expenditure) and strategic planning (development priorities),
- better control of public expenditure structure,
- measurability of the effects of activities,
- verification of unnecessary areas and undertakings in the state activity,
- simplified control of efficiency and effectiveness of task execution [7, p. 31-2].

Presenting the advantages accompanying the implementation of the task-based budget in Poland, the disadvantages should be mentioned as well. Major disadvantages or barriers include:

- the need for radical and complex changes and adjustments that could lead to distortions in the financial system of the state,
- the risk of losing or eliminating areas of the state activity that are important from the citizens' point of view,
- the danger of returning to ineffective and unfavorable practices and methods of multi-annual planning [7, p. 33].

It should be noted that a realistic assessment of the efficiency and effectiveness of the activity-based budget performance will take place in a few years. It is still too early to draw constructive conclusions, nonetheless preliminary analyzes from the first years of functioning can be carried out while treating the period considered as a phase of conceptualization and implementation.

4. Structure of the performance-based budget

The aforementioned task is the basic element of the budget in the activity-based system. This task is defined as a set of activities financed under the state budget or other public sources. Its purpose is to achieve a quantitative or qualitative effect. The basic functions that should be fulfilled include the definition of specific objectives being the realization of the state function, and the grouping of sub-tasks. Objectives and measures that determine the degree of their achievement, planned expenditures and their funding sources, priority assignments within a given task, as well as a units performing the task are identified for each task [8, p. 9]. The other elements of the task-based budget are shown in Figure 1.

Sub-tasks are another element of the structure. They prioritize activities for attaining objectives of a task. They may have the character of the operational actions attributed to activities.

Activities are the last level of classification. They should be respected as continuation of task-based budgeting at the lowest operating level [8, p. 9-10]. They will not be included in the budget, but funds administrator will determine them on their own.

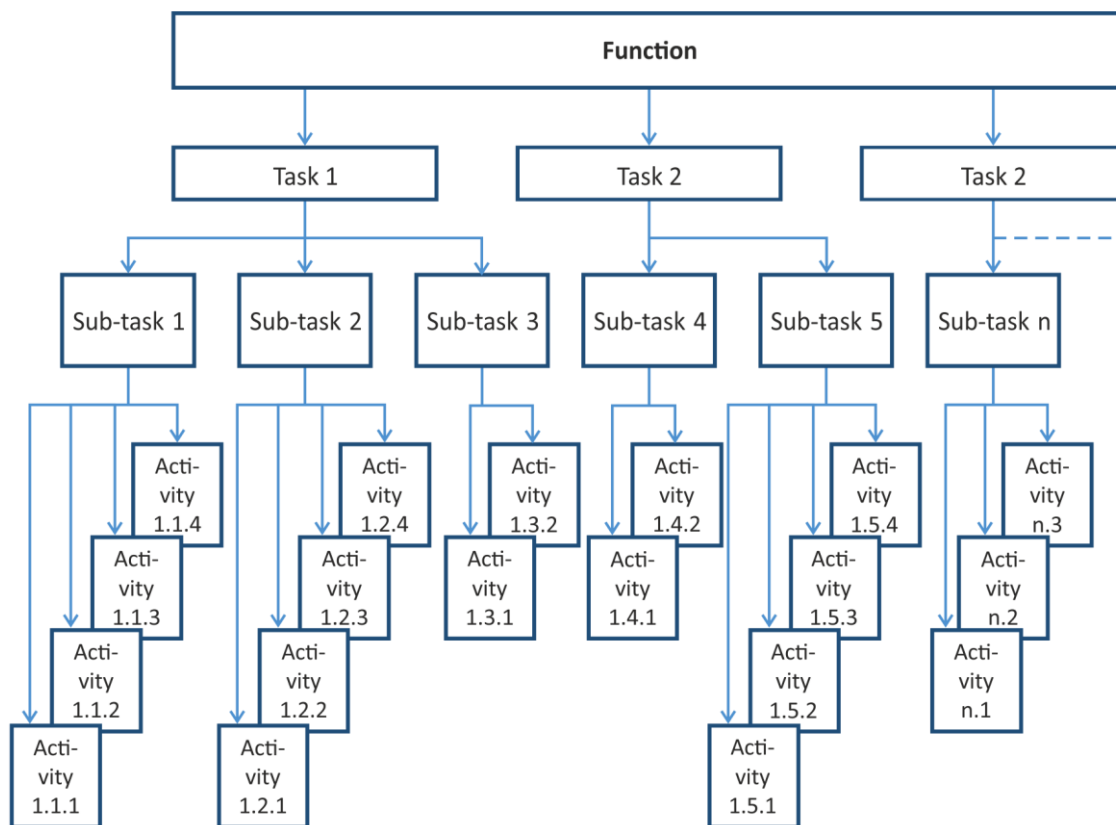


Fig. 1. Structure of the task-based budget

Source: [8, p. 8].

Apart from sub-tasks and activities, there are also priority sub-tasks. This is the most essential group of activities, which is significant from the point of view of socio-economic development of the country, and the implementation of such sub-tasks is of the utmost importance and affects the achievement of objectives of a task in a fundamental way [3, p. 284].

5. Differences in constructing the traditional and performance budgets

The main differences between the traditional and the performance budget concern the classification of expenditures and the resulting transparency of the allocation of public funds (Table 2).

The budget classification in Poland is composed of parts, sections and chapters, while the executive system of the budget is also developed in the form of paragraphs (and items) [5, p. 31].

The classification used in the budget in the task system is the so-called functional classification. In this classification, the expenditure is divided only using the objective criterion. Planning refers to the type, quantity and quality of public service being delivered [5, p. 32-3].

Table 2. Differences between a traditional budget and a performance-based budget

Traditional budget	Performance-based budget
Disbursement tool	Management tool
Hindered connection with government goals and tasks	Functioning of expenditure of tasks by linking expenditure with objectives and tasks
Spending not-integrated with categories of effectiveness and efficiency	Increasing effectiveness and efficiency through management of expenditure
Hindered hierarchy of expenditure	Hierarchy of expenditure and instruments according to the significance of the tasks for the government
Static approach – budget year	Long-term approach – annual budget stemming from multi-annual programming
No integration of expenditure	Consolidation of budget expenditures according to tasks
Departmental approach	It fosters cooperation in the government and other public institutions
No clear information on budget expenditures	Clear information on budget expenditures
Discussion in the Sejm directed at individual expenditure items	It enables a substantive discussion about the government's tasks
The authorizing officer administers the funds	The asset manager manages the funds

Source: [9, p. 30].

6. The process of preparing the performance budget in a budget unit – model approach (on the example of WOG)

The process of budget planning in the activity-based system in a budget unit is to secure the financial needs of all subordinate sub-units. Budget planning is made for the two-year period. In order to ensure the timely fulfillment of a task and the appropriate course of the process of planning needs, all activities should be conducted on the basis of the Local Budget Planning Program (SI LBPP) IT system.

In principle, the budget planning process in the task-based system starts with specifying intentions (Fig. 2), and then the statement of needs is drawn up (N1, ..., Nn). Needs are generated by supported units and institutions (SU1, ..., SU_n). It is important that tasks and goals (including the detailed ones) generate needs, not vice versa. As a result, when put on paper and systematized, needs make up factual plans, which in turn are reflected "in money" by creating a budget project and consequently a financial plan. The process is finalized by the draft budgetary bill followed by the budget law, which is the basis for running the financial economy from the 1st January of the fiscal year to the date of elaboration of the subsequent Financial Plan. Performance budgeting is based on the decisions of the Minister of National Defense and on the order of the Chief of the Inspectorate for the Armed Forces Support.¹

¹ Decyzja nr 218/MON Ministra Obrony Narodowej z dnia 6 czerwca 2014 r. w sprawie planowania i rozliczania działalności w resorcie Obrony Narodowej (Decision No 218/MON of the Minister of Na-

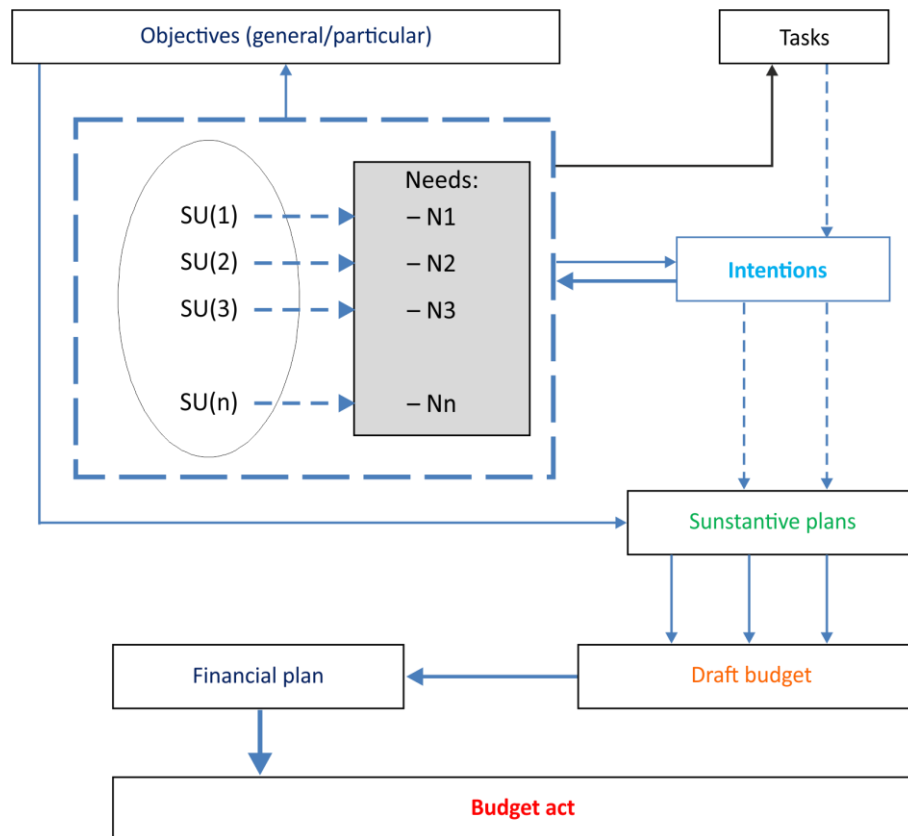


Fig. 2. Overall model of budget planning

Source: Own study based on information materials from 2nd WOG in Wrocław.

In detail, the budget planning process begins with the determination of intentions, i.e. objectives and tasks, for two consecutive years. Guidelines for planning activities in RON² are given on the basis of Decision No 218/MON, the Director of the Budget Department of the Ministry of National Defense. The Ministry of National Defense is the

tional Defense of 6 June 2014 on planning and accounting for the activities of the National Defense Department); Decyzja nr 63/MON Ministra Obrony Narodowej z dnia 4 marca 2014 r. w sprawie planowania i wykonywania budżetu Resortu Obrony Narodowej (Decision No. 63/MON of the Minister of National Defense of 4 March 2014 on the planning and implementation of the budget of the National Defense Museum); Decyzja nr 412/MON Ministra Obrony Narodowej z dnia 20 października 2014 r. w sprawie systemu planowania zasobów, usługi robot budowlanych w Resorcie Obrony Narodowej (Decision No 412/MON of the Minister of National Defense of 20 October 2014 on the system of resource planning, construction services in the National Defense Department); Decyzja nr 103/MON Ministra Obrony Narodowej z dnia 31 marca 2014 r. w sprawie zasad opracowania i realizacji centralnych planów rzeczowych (Decision No 103/MON of the Minister of National Defense of 31 March 2014 on the principles of elaboration and implementation of central property plans); Rozkaz nr 172 Szefa Inspektoratu Wsparcia SZ z dnia 14 lipca 2015 r. w sprawie wdrożenia do eksploatacji użytkowej SI Local Budget Planning Program – SI LBPP (Order No 172 of the Chief of the Inspectorate of the Armed Forces Support dated 14 July 2015 on the implementation of the Local Budget Planning Program IT system) and Wytuczne Szefa Inspektoratu Wsparcia SZ z dnia 31 sierpnia 2015 r. w sprawie planowania potrzeb na 2017 rok (The guidelines of the Chief of the Inspectorate for the Armed Forces Support of 31 August 2015 on planning needs for 2017).

² RON – Ministry of National Defense.

1st-level administrator of budgetary funds. Subsequently, the Commander-in-Chief, the Operational Commander, the Chief Commander of the Military Police, the Commander of the Warsaw Garrison, and the Ministry management personnel issue guiding documents assigning tasks. The General Director publishes the intention to plan the activities of the Minister's office. At the operational level, the Chief of the Inspectorate for the Armed Forces Support and the Information Systems Inspectorate announces their objectives and tasks. Finally, Commanders of the tactical formation, including the Regional Support Bases (RBLOG) and the Logistic Brigades (Blog) and the Units Commanders, including the Military Support Units, inform about their intentions.

Following the announcement of the guidelines and intentions of the commander, the individual services shall register their intentions and undertakings with the IT system in accordance with the competences set out in Annex 5 to the Guidelines of the Chief of the Inspectorate for the Armed Forces Support of 13 June 2016 on planning resources, services and works using the LBPP system (Fig. 3). They plan resources, services and construction works in accordance with Decision No 412/MON.

Załącznik Nr 5
do Wytocznych Szeffa Inspektoratu Wsparcia Sił Zbrojnych z dnia 13.06.2016 r. w sprawie
planowania zasobów, usług i robót budowlanych z wykorzystaniem systemu informatycznego LBPP

Podział kompetencji
w zakresie planowania i pozyskiwania zasobów, usług i robót budowlanych
Słownik grup asortymentowych do SI LBPP

ID	Kod grupy	Status grupy	Rok obowiązywania	Kod dnia zaopatrzenia	Nazwa grupy asortymentu	Uprawnienia do pozyskania przez Dysponenta III st.	Uprawnienia do pozyskania przez RBLog/RZI	Rozdział	Paragraf	Pozycja	Jednostka pozyskująca	Specyficzność planowania	Wstępna akceptacja przez Dysponenta II st.	KWO	Działanie	Aktywna
560	III	W	2017	0800	Akcesoria samochodowe	tak	nie	75220	4210	08		GrA	nie	6240,6230,5945,5940,5935,5930,5925,5920,5905,5910		tak
1 680	III	W	2018	0800	Akcesoria samochodowe	tak	nie	75220	4210	08		GrA	nie	6240,6230,5945,5940,5935,5930,5925,5920,5905,5910		tak
442	III	C	2017	0700	Aktualizacja oprogramowania informatycznego w kompetencji COI	tak	nie	75220	4300	18		GrA	nie			tak
1 571	III	C	2018	0700	Aktualizacja oprogramowania informatycznego w kompetencji COI	tak	nie	75220	4300	18		GrA	nie			tak
520	III	C	2017	0800	Aktualizacja oprogramowania informatycznego w kompetencji COI	tak	nie	75220	4300	18		GrA	nie			tak
1 815	III	C	2018	0800	Aktualizacja oprogramowania informatycznego w kompetencji COI	nie	tak	75220	4300	18		GrA	nie			tak

Fig. 3. The division of competencies within planning and acquiring resources, services and construction works

Source: Annex 5 to the Guidelines of the Chief of the Inspectorate for the Armed Forces Support.

Further needs are generated and verified by 3rd-level administrators, i.e. the Military Support Units. Then 2nd-level planning units, i.e. the Inspectorate for the Armed Forces Support subordinated to the Ministry of Defense presents the statement of the needs in terms of material tasks recognized in the central material plans (CPR) and aggregated needs statements in the financial system for the assortment not included in the central material plans in the form of financial statements (Fig. 4) together with a detailed justification for the reported needs.

In order to assess the feasibility of implementing the MON guidelines to the activity in the planning year, a decision-making game is carried out. On the basis of the summaries obtained, the Director of the Budget Department shall pre-balance them with the financial capacity of the RON. In the case when it is not possible to fully meet the

needs of the Guidelines, correction of intentions can be made at each level of management and command. Preliminary material plans are prepared after decision-making games based on Decision 103/MON by the competent planning bodies on the basis of the statement of needs that have been balanced with financial capacity. CPR projects³ are created using the LBPP IT system in accordance with the Order No. 172 of the Chief of the Inspectorate for the Armed Forces Support. After that, administrators include supplementary data to the Terms of Reference (Specification of SIWZ), which is necessary for carrying out procurement procedures, including the possibility of concluding long-term contracts, such as repairs.

Zatwierdzam

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Zestawienie potrzeb finansowych na rok

Organ planujący:.....

Funkcja	Zadanie	Podzadanie	Par.	Poz.	Bieżące funkcjonowanie jedn. wojsk.	Dodatkowe zadania wynikające z decyzji lub wytycznych osób zajmujących kierownicze stanowiska w MON*	Ogółem potrzeby* (kol. 6+7)
1	2	3	4	5	6	7	8
							0
							0
							0
							0
							0
							0
							0
							0
							0
x	x	x	x	x		0	0

Fig. 4. Summary of financial needs for a given financial year
Source: [10].

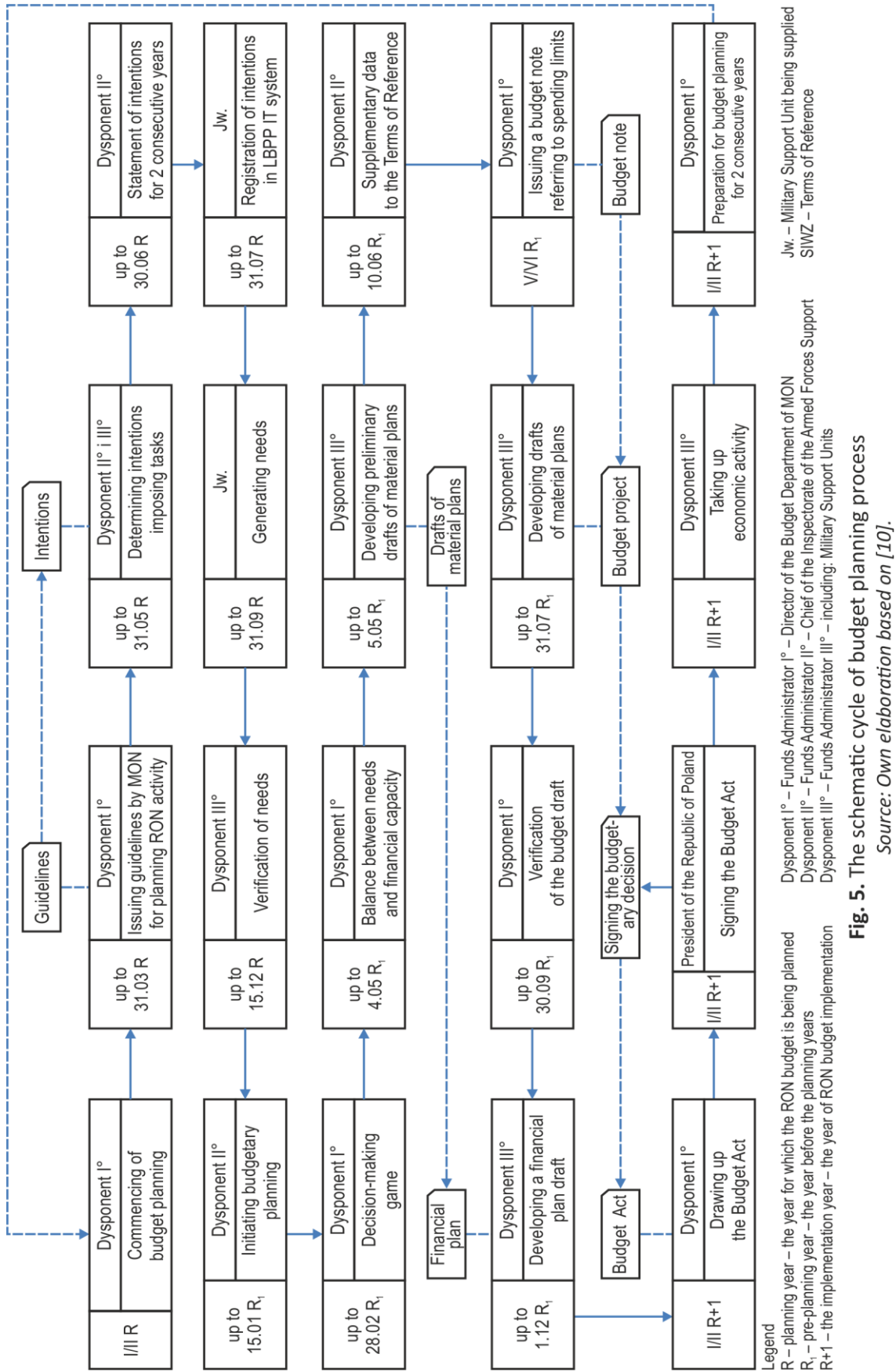
Ultimately, a draft budget is prepared, which is subject to verification by the Director of the Budget Department of MON. The verified and approved project is the basis for initiating procurement procedures. The draft Financial Plan is then developed. At the turn of January and February of a fiscal year a budget law is created, which must be signed by the President of the Republic of Poland [10].

A detailed diagram of the budget planning process is shown in Figure 5.

Conclusion

The task-based budget is a two-year consolidated plan for the expenditures of state budget entities, state special purpose funds and state legal entities as referred to in Article 4(1) of the Act of 30 June 2005 on public finances [12] drawn up in the system of functions, tasks and sub-tasks. It is adopted in the form of a budget law. The budget content structure is determined by a set of budget rules. The principles of unity, openness, antecedence, balance and detail are of the utmost important. In order to ensure clarity and transparency, uniform budgets schemes are introduced. As for the development and implementation, the performance budget requires more discipline than the classical budget.

³ CPR – Central Material Plans.



The implementation of the activity-based budget in the Military Support Units leads to the better allocation of public funds, which better addresses satisfying the needs of their sub-units. It is prepared using the LBPP IT system.

The paper analyzes classical (existing) and task (innovative) approaches to the problem of the budget planning process. General and detailed model solutions that constitute the essence of the systematic budget planning process have been presented as a result of studies and observations (including participating observation) of the functioning of budget planning processes in the 2nd Military Support Unit in Wroclaw. The authors hope that the proposal of solutions structured to a model form will serve as a means of utilitarian assistance to all who are willing to spend public money efficiently.

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Conflict of interests

The authors declared no conflict of interests.


Author contributions

All authors contributed to the interpretation of results and writing of the paper. All authors read and approved the final manuscript.

Ethical statement

The research complies with all national and international ethical requirements.

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Biographical notes

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Model planowania budżetowego w układzie zadaniowym dla jednostek sektora finansów publicznych

STRESZCZENIE

Realizacja budżetu będącego planowanymi wydatkami jest sporządzana w systemie funkcji, zadań i podzadań, wraz ze wskazaniem zadań i zadań podrzędnych, które planuje się osiągnąć przez implementację zadań przy jednoczesnym określeniu stopnia osiągnięcia celów. Budżetowanie jako narzędzie do efektywnego zarządzania zadaniami publicznymi umożliwia osiągnięcie określonych celów i jest istotnym elementem systemu zarządzania finansami publicznymi państwa. Jest jeszcze bardziej skuteczne w bardziej utylitarnym modelu. Idea budżetowania pojawiła się w USA w latach 40. XX wieku. Tradycyjny model budżetu wiązał się z brakiem efektywności finansów publicznych. Z czasem pomysł rozprzestrzenił się na inne kraje, przede wszystkim na państwa członkowskie Unii Europejskiej. Budżetowanie jest jedną z nowoczesnych form zarządzania finansami publicznymi. Informacje zawarte w budżecie mogą dostarczyć informacji na temat finansów, planowanych inwestycji lub kondycji finansowej miasta. Istotą budżetu w zadaniu systemowym jest powiązanie przychodów i wydatków oraz odpowiednich zadań publicznych. Artykuł jest próbą skonstruowania referencyjnego modelu planowania budżetowego opartego na przepisach w sektorze finansów publicznych. Opracowanie modelowych rozwiązań będzie służyć późniejszej weryfikacji w wybranej gałęzi gospodarki w przyszłości.

SŁOWA KLUCZOWE finanse publiczne, budżet zadań, model planowania budżetu

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