

THE TASK-BASED BUDGETING AS AN EFFECTIVE INSTRUMENT OF MANAGEMENT IN THE LOCAL GOVERNMENT

Summary

The public management focuses on the problems of the effective use of resources and efficiency of management. The local government as a part of the public government implements many different instruments which can increase the efficiency of its activity. The budget is one of the fundamental instruments of the financial management. The budget is a fund which includes public expenses and revenues. Unfortunately budget can not be considered an effective instrument of management in its traditional meaning. There are more and more modified forms of budgeting in the practical activity of the local government. The task-based budgeting is one of the most popular forms used by the local government in Poland.