CONTROLLING AS A TOOL SUPPORTING THE PROCESS OF REALISATION OF MUNICIPAL SERVICE

Summary

This article presents tasks and service realised by a municipal government as well as legal and organisational forms in which districts can provide public service. The aim of the article is to point out the nature of controlling and the ability to use it as a tool supporting a service management system in a municipal as a dominant unit. This article also highlights the similarity between the instruments of controlling and the guidelines concerning management control in case of units of public finance sector.

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