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Looking for resources for effective and efficient management of public finances in theory leads to activity-based budgeting. According to the conducted research, in Poland a small number of local government units use the activity-based method while constructing budgets. The main goal of the doctoral dissertation is to find an answer to the question: "Does task-based planning of the education budget ensure its effectiveness?". The dissertation is intended to be theoretical and empirical. The theoretical part of it required a thorough analysis of Polish and foreign literature in the field of public finance and budget planning. The empirical part was developed on the basis of surveys conducted on a sample of 74% of all administrative units in Lesser Poland Province. The dissertation is divided into five chapters. Chapter I is theoretical and introduces the issue of education as a public good. Analyzing the transformations of the educational system in Poland in the perspective of twenty years of systemic transformation, the evolution of educational needs was shown. Different methods of planning budget expenditures are presented, depending on the area in which financial planning is undertaken. In the second chapter of the dissertation, the methods that are the most popular in effective budget planning are introduced in detail. Chapter III presents the theoretical and legal basis for budgeting in local government units. The deliberations began with the genesis of the budget, from the historical outline budgeting, to the modern methods of its creation and the concept of activity-based budgeting in Poland. The methodology of creating an activity-based budget and the stages of its construction were presented. The effectiveness of budgeting educational tasks is the content of Chapter IV, in which the author presents the issue of creating a budget in relation to the planning of educational expenditure. The specificity of the difference between the financial year and the school year and the related budget planning is shown. The methods of creating a budget, i.e. "classification" and its differences in comparison to the activity-based budget are presented. An important issue raised in Chapter IV are educational measures, which are lacking in this area, and they are determinants of measuring the effectiveness of educational tasks carried out by local government units. Chapter V is devoted to assessing the impact of activity-based budgeting on the effectiveness and efficiency of education. In the last chapter, the author presents the concept of the matrix model of efficiency and effectiveness of budget planning as well as proposals for changes in the financing of educational tasks and planning of educational expenses. The dissertation closes with a summary, the aim of which is to try to indicate the challenges faced by local government units in the field of methods of creating financial plans, relating to educational.