

Annotation of the paper

1. Title

Budget management in the units of local government authorities on the example of Opole city in Opole Voivodeship in years 2012-2014.

2. Author's name, e-mail address

Kinga Zacha, kz92@onet.eu

3. Year of Study and Study Specialisation

first year of postgraduate studies, Managerial Economics

4. Consultant

Dr inż. Piotr Bębenek

5. Content (max. 25 lines)

The main aim of this paper is to analyze and to compare the incomes and their sources, and the distribution of an expenditure in the Opole city in years 2012 – 2014. The work is divided into three parts. The first part describes the role and functioning of the local government units, and also their three level division. The next part shows the concept and functions of local government budget. There will be presented the difference between the income and an expenditure of the unit. The third part describes the practical aspects, which concern budget management in local government units on the example of Opole city in the Opole voivodeship in recent years. The last part of this paper contains the analysis of the city budget of Opole, namely acquisition and analysis of the sources of storing the incomes and analysis of an expenditure allocated for implementation of the tasks of Opole. Comparative analysis summarizes the financial results of Opole city in recent years, in order to assess the current development of Opole and further possibilities for the development of the city.

6. Key words (3-5 words)

budget, management, local government