Abstract:

Purpose: This article aims to determine the "resilience" of solutions adopted in Poland in the scope of participatory budgeting regarding the crisis in the economy.

Design/Methodology/Approach: Multiple case studies as the research tool was used. It enabled a multi-faceted analysis of the functioning of participatory budgets (PB). Firstly - a review of the literature on the subject of PBS, secondly - an analysis of the legal sources regarding the PBs in Poland; thirdly - an analysis of information available on the websites and in the source, documents published by individual main regional 17 cities in Poland, associated with the implementation of PB procedures in 2019 -2020.

Findings: Data obtained from individual city offices concerning the distribution of the procedure over time and the decisions made regarding the shape of PB in 2020 indicate a relatively strong impact of the pandemic on the implementation of PB in the studied cities. Changes in the scope of schedules, reduction in the pool of funds, changes in the scope of consultation processes, or changes in the proper voting methods constitute apparent consequences of the pandemic's impact on the PB processes.

Practical Implications: The research shows that earlier implementation of remote voting and the strengthening of the inhabitants' belief in the importance of PB can undoubtedly have a significant impact on the strengthening of PB processes. Also, the ability of citizens and municipalities to use new technologies both in designing PBs and voting will be essential to strengthen the PB process in crisis times.

Originality/value: The analysis carried out indicates some of the problems in implementing (mandatory) PB processes under crisis conditions. It, therefore, provides an opportunity for discussion regarding the purposefulness and optimal scope of introducing legal regulations concerning PB while indicating the potential threats associated with this.

Keywords: Participatory budget, Covid-19, regional capitals, Poland.

JEL classification: H70, H72, I30.

Paper Type: Research case study.

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1. Introduction

Participatory budgeting (in Poland, it is called "the civic budget") is a specific form of social consultation, which has been applied in many countries around the world since Porto Alegre (Dias, 2014; 2018). There are many definitions of this tool in the literature, and they are often significantly different from each other. Differentiation of the definitions is caused by varied approaches to the form of this instrument, resulting from the differences in its structure in individual countries (Sintomer et al., 2010; Wampler, 2007). It is especially worth noting that only in a few countries is it legally regulated, and the scope of these regulations is very diversified (Dias et al., 2019; Vodusek and Biefont, 2011).

Participatory budgeting has been functioning in Polish cities since 2011-2012 (Kębłowski and Van Criekingen, 2014), while the legal regulations directly defining this form of public consultations were introduced in 2018 (Ostrowska, 2020). Before that time, the local governments that wanted to introduce participatory budgeting in their area could use the regulations allowing for public consultations in their area. Nevertheless, participatory budgeting has become a more frequently used social consultations tool in Polish cities (Bednarska-Olejniczak and Olejniczak, 2018).

By 2018, more than 300 cities introduced participatory budgeting, including all 18 provincial cities (there are "double" regional capitals in two Polish regions due to the division of competencies between the government administration and local government administration).

The primary problem occurring in this context in the scientific discussion, as well as in the comments of practitioners, consisted of the non-obligatory nature of such solutions, the lack of clear procedures for creating such budget, and the lack of requirement to include the results of consultations in the planned expenses of local governments. It is noteworthy that in Polish conditions, the participatory budgeting consists only of the funds separated in the budget of a local government unit for specific (selected by the residents) tasks and not an individual financial plan independent of the budget of a given local government unit.

Therefore, before the change in the regulations, the consent to these expenses, their scale, and implementation deadline to a large degree depended on the financial condition of the local government, as well as the political will of the authorities (Bednarska-Olejniczak and Olejniczak, 2017). This often caused situations in which the projects proposed and selected by the residents via voting were not consistently implemented, or their implementation was significantly different from the proposed one. Thus, it seems that the statutory regulation of the rules for the functioning of the participatory budgets (called civic budgets in the provisions of law) should positively affect their functioning. Nevertheless, the COVID-19 pandemic highlighted the weaknesses of introduced legal regulations.
2. Research Methodology

In 2020, the COVID-19 pandemic disturbed the financial economy of the global public finance sector in a significant manner (Grima et al., 2020; Khan et al., 2020). In the case of local Polish self-government, on the one hand, this was associated with a potential reduction in their income, and on the other hand, with an increase in the costs of providing certain public services. As a result, the local governments faced a dilemma associated with implementing expenses within the participatory budgets (PBs).

This article aims to determine the "resilience" of solutions adopted in Poland in the scope of participatory budgeting regarding the crisis in the economy. Among others, the above-mentioned "resilience" can be illustrated by the scale of changes in the primary areas of the entire PB process, as well as the scale of residents' involvement in its stages. It is noteworthy that the main difficulty in assessing the impact of the COVID-19 on the studied PBs is the coexistence of many factors, which may also affect the progress and effects of PB processes in individual cities, as well as the progress of the pandemic in individual regions of the country (among other, time, scale, counteraction).

The following research questions were put forward regarding the purpose mentioned above of this article:

Q1. Did the studied cities introduce changes to the PBS processes in 2020 (compared to 2019) associated with the pandemic?
Q2. Did any changes occur in 2020 in the scope of participation of the residents in individual stages of the PB process (compared to 2019) that could be associated with the occurrence of the pandemic?

While considering the above, we assumed the multiple case studies as the research tool, which will enable a multi-faceted analysis of the functioning of participatory budgets. This analysis was implemented based on the data from 17 Polish provincials (regional) capitals from 2019-2020 (available on official websites – see appendix). The choice to use provincial capitals resulted from the obligatory implementation of participatory budgets (among others) in these cities, determined by new regulations and the comparability of the functions, significance of these cities for the regions, and the availability of data. Only Warsaw as the country's capital was excluded from this group (e.g., due to the significantly different scale of the city size, administrative structure, and additional functions, which hinder the comparability of data). The data sources included information available on the websites of individual cities and the information included in the published regulations of local law.

The research procedure included, first – a short review of the literature on the subject of participatory budgets, second - an analysis of the legal sources regarding the participatory budgets in Poland, third - an analysis of information available on the
websites and in the source, documents published by individual cities, associated with the implementation of PB procedures in 2019 and 2020.

A comparative analysis of the 2019 and 2020 participatory budgeting processes in individual cities was implemented in the scope of the PB process. This constituted the basis for an attempt to determine those areas of the process that were subject to changes in 2020, as well as the discussion was carried out regarding the possible impact of the COVID-19 pandemic on the implementation of changes.

The above-mentioned comparative analysis was conducted based on the criteria relating to 1) changes in the rules of functioning of the PB in individual cities (detailed criteria: deadlines, the scale of funding, method of submitting applications, method of consultations, possible forms of voting), 2) participation of the residents in the whole process (detailed criteria: submission of applications, consultations, voting).

In certain parts, the study also used the materials gathered by the students of the 2nd year of Accounting and Controlling major at the Wrocław University of Economics and Business in January 2021.

Nowadays, the participatory budget has become an inseparable element of the discussions associated with increasing the role of citizens in shaping the public expenses or building civic society and strengthening the social capital. Its expansion has not stopped since the times of Porto Alegre (Dias, 2018), while the multitude mentioned above of adopted models makes it difficult to determine one universal definition of this process. While trying to express the idea of participatory budget in the most straightforward manner, one can quote the definition of Baiocchi and Ganuza (2014) "Participatory Budgeting is at its heart a relatively simple idea: citizens deciding over the priorities and projects that make up a public budget." Whereas Wampler (2007:2) indicates the following while defining the participatory budget: "participatory budgeting is a decision-making process through which citizens deliberate and negotiate over the distribution of public resources." Ganuza and Frances (2012) note that "besides the decision-making process, PB seeks to include civic diversity, that is, it legitimizes by including heterogeneous citizens in the deliberative process. PB differs from other processes of public deliberation in that citizens are not directly invited to take part in the public debate."

Therefore, to distinguish PB from other processes, it is necessary to indicate the features it should be characterized by. Based on experiences of Porto Alegre, de Souza Santos (1998) indicates that the "community participation" programs are based on three main principles:

- all citizens are entitled to participate, community organizations having no special status or prerogative in this regard;
participation is governed by a combination of direct and representative democracy rules and takes place through regularly functioning institutions whose internal rules are decided upon by the participants;

investment resources are allocated according to an objective method based on a combination of "general criteria" - substantial criteria established by the participatory institutions to define priorities - and "technical criteria" - criteria of technical or economic viability as defined by the executive and federal, state, or city legal norms - that are up to the executive to implement.

Implementation of the principles mentioned above is enabled by establishing and guaranteeing appropriate and permanent participation mechanisms in the scope of decision-making. On the other hand, Sintomer, Herzberg, Rocke, and Allegretti (Sintomer et al., 2008; 2010), based on a review of experiences of the countries in which such solutions were introduced, distinguished five features of participatory budgeting that have become the canon of recognizing a given tool as PB in the scientific literature. They indicate that firstly, "(t)he financial and budgetary dimension must be discussed," secondly, "(t)he city level has to be involved, or a (decentralized) district with an elected body and some power over the administration," thirdly, they highlight the repeatability (annual repeatability) of the process, fourthly, they note the need to include in the process "some form of public deliberation within the framework of specific meetings/forums," in which the residents will be able to participate actively, and fifthly, they emphasize that "some accountability on the output is required." It can be noted that these criteria are universal and general, while the degree of their fulfillment may vary in individual cases from very low to very high. The team mentioned above also indicated six identifiable "clean" PB models (Sintomer et al., 2008), adaptation of Porto Alegre, the proximity of participation, consultation on public finance, multi-stakeholder participation, community participatory budgeting, participation of organized interests.

The Polish solutions may be assessed as the resultant of the first three indicated models. However, due to the general legal regulations, there were three approaches to the functioning of the PB process indicated until 2018, based on the existence/method of dividing funds within one city (Popławski, 2018:172). The 2018 Local Government Act (Local Government Act Dz.U.1990.16.95, 1990) (LGA) constitutes an attempt to regulate and standardize the participatory budgeting process in Poland. Its primary provisions concern:

- introduction of a particular form of consultation, which is the civic budget (art. 5a, section 3 of the LGA),
- determination of the rules and procedure for implementing consultations via resolution of the commune council adopted by a simple majority of votes, in an open vote, with the quorum requirement,
- annual possibility for the residents to choose the allocation of part of the commune's expenses, in a direct vote (art. 5a, section 4 of the LGA),
the need to include the tasks selected within the civic budget in the commune budget resolution,

the lack of possibility to remove or significantly modify the tasks selected within the civic budget by the commune council, in the course of works on the draft of the budget resolution,

obligatory nature of the annual establishment of civic budgets in large cities (cities with county rights),

establishment for the cities mentioned above of the minimum amount to be spent within PB (art. 5a, section 5 of the LGA) - at least 0.5% of the commune's expenses included in the last submitted report on the budget implementation,

introduction of the principle of possibility to use only the areas of individual auxiliary units or their groups as the basis for the division into pools of funds within a given commune,

granting the commune council, the competencies for determination via resolution of other requirements that the project of the civic budget should meet,

reservations that the voting rules must ensure equality and the direct nature of voting.

It can be noticed that the local governments were provided with much freedom (relatively) in the scope of shaping PB, and this is especially applicable to formal requirements that the submitted projects should meet, the number of signatures supporting the project (no more than 0.1% of the residents of the area covered by the pool, regarding which the project is submitted), assessment rules for submitted projects, the procedure for appealing against a decision not to allow voting on a given project, rules and forms of voting, the number of votes that can be cast by one resident or method for determining the results.

3. Results

As a result of the regulations on the general principles of functioning of the PBs in Poland, which were introduced in 2018, the only reference point for PB procedure that can be adopted is the one from 2019 - the first year when the new rules were applicable. As mentioned earlier, the year of project submission and voting (usually) precedes the year of project implementation (including the selected expenses into the city budget). Due to this fact, the analysis was limited to the differences in the procedure between 2019 and 2020.

The basis for undertaking actions in the scope of the PB in a given city is a resolution of the decision-making body (commune council/city council). Such a resolution may be adopted every year or maybe applicable for several years. In the scope of analyzed cities, the adoption of the annual resolution applied to nine cities, while the long-term resolution concerned eight cities. It is noteworthy that the pandemic itself had a partial
impact on the original resolutions because they were adopted during the months preceding its outbreak in Poland only in some parts of the local governments. In others, these resolutions were adopted already during the intensification of the pandemic and the lockdowns. At the same time, some cities undertook measures later to adapt the PB procedure to the epidemiological situation. This mainly consisted of introducing solutions that:

- changed the implementation schedule,
- reduced direct contacts with the residents in favor of using remote solutions,
- changed the voting form to electronic voting,
- used mobile voting points, or reduced funds allocated to the PB.

The studied cities must allocate at least 0.5% of the expenses included in the last submitted budget implementation report for PB. In most local governments, the reference point is the 2019 report, and the provisions of the framework act on the PB in a given city usually do not define a specific amount but only indicate the above-mentioned minimum value.

**Figure 1. Share of PB volume in cities’ budgets in 2019 and 2020 (% of total)**

![Bar chart showing share of PB volume in cities' budgets in 2019 and 2020](chart)

Source: Own calculation.

In 2019, most of the studied cities allocated to PB a higher amount than the statutory minimum (for 2018 base, Figure 1). The expected negative consequences for the cities’ financial economy caused by the pandemic (risk of a decrease in income, higher operating costs) resulted in the fact that most local governments while following the "first things first" rule, reduced the pool of funds for subsequent PB to the required minimum. Even Łódź and Katowice – the leaders in terms of the relation mentioned above of PB to the base, significantly reduced the scale of funds reserved for 2020 PB.

Among others, the procedure of PB in Poland includes the project preparation and submission stage, as well as the voting stage. It is noteworthy that the first one is often associated with the need to ensure direct cooperation and contact between the applicants and the local government administration, training, or consultations. In the conditions of the first wave of the pandemic and a significant limitation in the
functioning of local government administration, the cities often strived to determine "safer" periods for the subsequent stages of this procedure. Some local governments (Wrocław, Gorzów) started the first stage before the pandemic, so no changes were necessary for 2019. Also, in the case of Szczecin, Olsztyn, Kraków, and Katowice, the deadlines were not subjected to significant modification because they (usually) were planned for the May-August period - when the first wave of the pandemic in Poland was beginning to recede. However, other local governments, which during previous years implemented this PB stage in the first half of the year, moved it to the holiday months. At the same time, the quantity and availability of consultation points or training for the project leaders were reduced in the existing forms and replaced with online training and consultations. It is noteworthy that one city (Zielona Góra) decided to postpone the entire procedure for the next year - so the principle of prior detailed planning of the budget expenses was abandoned.

**Voting stage:** From the viewpoint of this analysis, another significant stage of the PB procedure is the voting process itself. We are intentionally omitting the stage of informing residents about the PB projects proposed in a given year due to the significant differentiation of undertaken activities. Nevertheless, it is worth noting the limitation of previously used forms of promoting individual projects, e.g., picnics, festivals, meetings of residents with the project leaders, or debates within housing estate councils, in favor of communication using social media webinars and websites. In most cities, the project leaders (applicants) fulfill the leading role in promoting their projects, which translates into the use of the main available channel of communication with the residents, i.e., the Internet.

It is noteworthy that during the year preceding the pandemic, most of the studied cities used a hybrid voting system in the scope of PB projects (electronic-paper system; mobile or stationary electronic voting point instead of a paper form). In 2019, one city (Poznań) used only the remote voting platform. In other cities, the percentage of people using remote voting usually varied between 60-90% of the voters. As a result of epidemiological restrictions, certain cities (Bydgoszcz, Gorzów) decided to exclude the "paper" form of voting, and in some other cities, the percentage of remote voters significantly increased to over 95%.

Compared to 2019, the scale of changes in the voting schedules differed from the changes concerning the application submission stage. Most cities maintained similar deadlines as in 2019 – especially the September and October deadlines. However, in some cities (Poznań, Rzeszów, Bydgoszcz), voting was postponed to subsequent months, probably due to a too short interval between submission of applications and voting.

**Turnout:** Analysing the voter turnout in the scope of PB projects in the studied cities (as well as in others) is difficult due to the differentiated content of the information provided by individual cities. This results from the fact that some local governments indicate the number of voters, while the others the number of votes cast (and one
person often has the option to cast several votes). Nevertheless, while keeping in mind that some parts of the data are estimates, it can be indicated that compared to 2019, there was a decrease in the number of voters in most cities in 2020. The exceptions include Poznań (where voting was previously conducted only in the remote form) and Wrocław (where the remote form was also used almost exclusively by the residents during previous years). In other cities, the decrease ranged from 10% to 35%, while it is necessary to note an increase in the number of people voting remotely (Figure 2).

Figure 2. Relation between size of town (million inhabitants) and PB voter turnout (% of voting inhabitants)

Source: Own calculation.

Further studies of the voter turnout in individual cities indicate that compared to the time before the pandemic - when the correlation between the city size (number of residents) and the number of voters was not very visible - the turnout was significantly higher (over 14%) in the largest cities (except Krakow) during the pandemic. Also, much smaller Katowice belong to this group - however, in this city, the PB has always played a significant role, among others, due to the scale of involved funds.

The situation mentioned above can be caused by two factors - firstly, the residents are used to electronic voting (Poznań, Wrocław), and secondly, the significant role of PB in the cities (Łódź, Katowice).

Number of projects subjected to voting: The scale of the residents' activity in the scope of participation is additionally evidenced by the number of projects submitted for subsequent editions of PB and the number of projects subjected to voting. These two values usually differ (sometimes significantly), which results from the fact that these projects must complete several verification stages (formal, substantive, legal, or possibly must obtain an opinion of the housing estate council). Since only some cities offer detailed data concerning the number of projects submitted by the residents, only the projects subjected to voting were analysed (Figure 3). In most cities, the available pool of projects consisted of two main groups, cross-housing estate/city-wide projects and local projects (housing estate projects, district projects). Moreover, additional types of projects ("green" projects, "educational" projects, etc.) were often
distinguished. However, they had a relatively small share in the total number of projects in each city. In 2019, only housing estate projects functioned in Łódź, which translated into their large quantity (over 1000). The division into two categories mentioned above was adopted in the following year. Most of the cities surveyed saw a decrease in the number of projects submitted. In cities where increases were recorded, this was due to an increase in housing estate projects.

Figure 3. Total number of projects subjected to voting

Source: Own calculation.

4. Discussion

The pandemic outbreak and the uncertainty regarding its impact on public finances, including local government finances, resulted in a discussion in Poland concerning the possibility of reducing “unnecessary” expenses. Because in the case of Polish PB, its functioning is still perceived by a large part of the society and politicians as optional regarding the basic expenses, certain activities emerged that limit their scale to the minimum required by law. The research results indicate that while facing the risk of a financial crisis, the authorities tried to minimize the scale of PB.

In the PB evaluation reports for 2020, in some cities, the epidemic and uncertainty regarding the city budget revenues are directly indicated as the reasons for decreasing the value of PB to the statutory minimum. Representatives of the local, territorial governments also put forward postulates arguing that there is a need for the legislator to suspend the obligatory nature of PB for cities with county rights during the pandemic. As a consequence of maintaining the obligatory nature of PB, the statutory requirement to ensure the functioning of PB in the described cities forced the implementation of tasks, which are not necessarily the most important in these conditions.

Different annual deadlines for starting the PB process in individual cities resulted in significant differences in the scope of schedules adopted by them due to the pandemic and the possibilities of consulting the submitted applications. At the stage of creation, consultations with the officials, submission of applications, and their verification, the
problems were emerging about the low efficiency of communication between government offices and the project leaders.

These problems resulted from the inevitable limitation of direct contacts between the applicants and local government administration during the pandemic and their replacement with remote forms (initially based on e-mails and telephone contact). In these conditions, the need to use various kinds of solutions allowing for interactive online cooperation between the project leaders and the local government administration quickly became apparent, and this translated into the search for alternative solutions in certain cities. In the case of one city, the entire PB process (2020/2021) was postponed to the following year, which may result in the need to implement two PB procedures (overdue 2020/2021 and current one 2021/2022) for one year, as well as the need to implement projects in the voting year, or postponement of the 2021/2022 PB procedure for 2022.

In some cities, similar problems associated with the limitation of direct contacts between the project leaders and the residents became a positive impulse to increase social media activity and more effectively reach the specific groups of residents, who constitute the potential beneficiaries of submitted projects. However, this area was not the subject of our research. Moreover, it turned out during the voting stage that, due to the pandemic-forced digitization of most aspects of everyone's life, the use of online voting platforms and abandoning traditional voting forms do not constitute a significant problem for local government administration, as well as the residents. Nevertheless, it should be mentioned that in most cities, the voting systems still require elaboration or more transparent instructions for use by the residents.

It was noticeable that the voter turnout in the scope of PB projects ranged from 4% to over 15% of people entitled to vote, depending on the city. Most cities noted a decrease in the number of voters, however in the case of two cities - Poznań and Wrocław – an increase occurred. This was undoubtedly significantly impacted by the previous widespread use of remote voting in some cities and convincing the residents of the importance of PB and the ability to use new technologies by the residents and the city authorities. An open question remains to what extent the limitation of the traditional voting possibility translated into a decrease in the voter turnout in those cities in which the traditional voting form prevailed in the past.

The last issue to be discussed is the scale of active involvement of the residents, reflected by the number of submitted projects or projects subjected to voting. The analysis of presented data indicates that the number of projects submitted to voting decreased in most cities in the year of the pandemic. Moreover, an exciting and worth further research is the fact that in most cities (11 out of 16), the share of local projects (housing estate projects) in the total number of projects was relatively stable (fluctuations from 0 to 2.5 percentage points), while only in 4 cities the change in structure exceeded ten percentage points - which in the case of Łódź resulted from the lack of city-wide projects in 2019.
The indicated fluctuations in the scope of quantity and share of individual types of projects between 2019 and 2020 are difficult to interpret in the context of the impact of the pandemic on their size. Based on the partial data concerning the quantity of submitted and negatively verified projects (due to legal reasons), it can be undoubtedly stated that there is an increase in the percentage of incorrectly prepared applications.

However, this cannot be the basis for generalizations. It should be noted that, e.g., partial limitation of the possibility for the residents to participate in the annual "application writing marathons," limitation of cities' activities in the scope of substantive support for applicants, or limitatittraininings, could have had an impact on the scale of the resident's interest in the possibility of application submission. On the other hand, the situation and attitudes of potential applicants may have changed due to the pandemic (change of the life situation, illness, job loss, etc.).

5. Conclusions

While trying to obtain answers to the research questions, we analyzed the activities undertaken by the cities, as well as the activities of their residents. Data obtained from individual city offices concerning the distribution of the procedure over time and the decisions made regarding the shape of PB in 2020 (Q.1.) indicate a relatively strong impact of the pandemic on the implementation of PB in studied cities. Previously indicated changes in the procedures occurring about 2019 can primarily be associated (based on the observation of coincidence in time and information directly provided by the cities) with the occurrence of the pandemic. Changes in the scope of schedules, reduction in the pool of funds, changes in the scope of consultation processes, or changes in the proper voting methods constitute apparent consequences of the pandemic's impact on the PB processes.

On the other hand, the pandemic's impact on the scale of residents' involvement in the PB processes (Q.2.) seems challenging to determine. Decreases in the activity of residents, occurring in most cities, measured by the number of applications submitted for voting, and the voter turnout, recorded in 2020 compared to 2019, suggest the existence of a negative impact. Nevertheless, in our opinion, it should be very cautiously concluded (as opposed to Q.1.) that there is a strong impact of the pandemic on the residents' involvement. It seems that implemented research should be extended in this scope by qualitative research in the form of individual in-depth interviews (IDI), identifying actual reasons for the lack of participation in the PB processes, as well as in-depth research concerning, among others: changes in the number of submitted projects, participants of consultations or project leaders.

While using the above conclusions to assess the "resistance" of solutions adopted in Poland in the scope of PB processes to the crisis (purpose of this article), it can be stated that it is at least problematic. Most of the studied cities managed to implement the entire PB processes in 2020. However, they were implemented due to their obligatory nature, which local governments and some residents criticized.
Moreover, it is necessary to highlight that most cities limited the planned PB expenses to the statutory minimum, and there were also postulates emerging to abolish this limit or even suspend the obligatory nature of PB.

The implemented analysis indicates the need to continue research in the scope of the impact of widely understood crises on the implementation of PB processes required by law due to the possible occurrence of negative consequences associated with the obligatory PB implementation by the local governments. We hope that this article will constitute a voice in the discussion regarding the purposefulness and optimal scope of introducing legal regulations concerning PB while indicating the potential threats.

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