

## Elaboration of Public Budget – A Participatory Approach

Narcis Eduard Mitu<sup>1</sup>

<sup>1</sup> University of Craiova  
narcis.mitu@feaa.ucv.ro

**Abstract.** *In this article, we study a different way to manage public money, and to engage people in government. Participatory budgeting is a democratic process in which community members directly decide how to spend part of a public budget. It enables taxpayers to work with government to make the budget decisions that affect their lives.*

**Key-words:** transparency, participatory budgeting, public budget.

**JEL Classification:** H61, H72

### 1. Introduction

Transition to transparent and result-oriented budgeting is closely related to the essential changes which must be made in the budgetary process. One of these is to include citizens in the budgeting decision mechanism. Involving citizens in making public decisions is a fundamental democratic approach. Even if the process is a long one, involving citizens has the gift to consolidate the democratic system, as the essence of democracy consists in public participation. Public participation increases the transparency of decision-making mechanism and the efficiency of the governmental act. Any organisation, public institution, administrative territorial unit function better if the participants in the decision-making process (the citizens) feel to be involved, consider themselves useful and desired, if they have the feeling that they are respected and that their opinion matters. Technically speaking, individuals, groups of individuals who are preoccupied of a certain policy (or its absence) and want to express their opinion in relation to that policy are defined as stakeholders.

Participatory governance has come to be the global syntagm which synthesises the transformations of vision of public administrations. Especially, local public administrations become the operational centre of some extended networks which involve many social actors capable to mobilize complex resources, besides the institutional staff, by definition limited. However, not all the citizens are always part of the decision-making complex mechanism which sometimes exceeds the borders of a town hall or local council.

In practice, public administration prefers as partners, sometimes for convenience reasons, stakeholders already formally constituted: NGOs, trade unions, employers, and professional associations. But decision-making only by consulting the formally constituted stakeholders may cause asymmetries which relate to the systematic selection of some persons coming from the same social layer (persons with higher education, access to information and with a solid material basis). But it is necessary to extend the participatory basis in the decision-making process to the entire mass of citizens, as it must be provided the necessary space for the participation of all interests, from, let's say, the economic interests of the entrepreneurs in an area up to those of the people living from the minimum income support.

This new vision about the decision-making process at the level of public administration is increasingly related to the key concept of participatory democracy.

Unlike the participatory governance, participatory democracy is the framework which provides chances to all citizens to have access to public decision-making, including for those who do not have economic resources, technical expertise, formal education or formal affiliation to a group of interests.

According to Chircă, Kantor and Norbert (2014), participatory democracy has as purpose:

- the active participation of persons in deliberative decision-making and implementation processes to ensure a sustainable development;
- the stimulation of self-organization forms of local public administrations within contexts which can make transparent their mode of functioning;
- the deepening of the forms of democratic control.

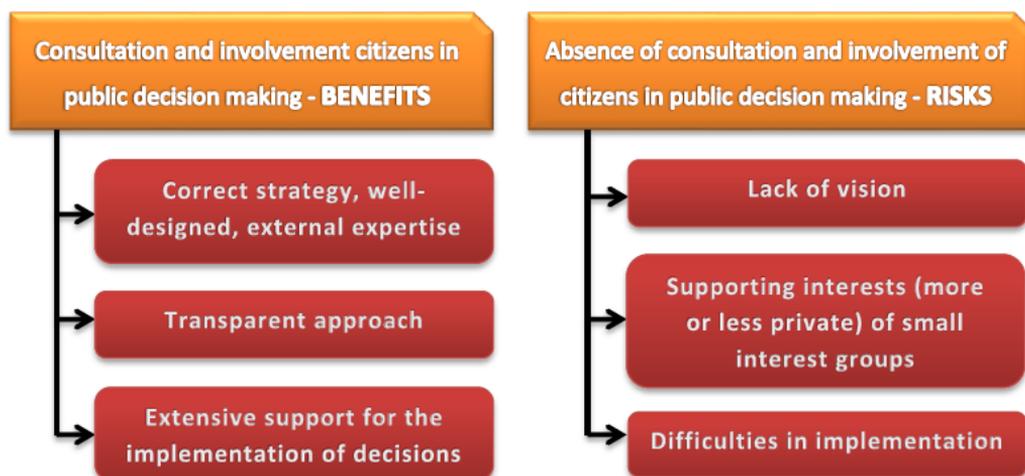
Also, participatory democracy emphasises the function and the role of deliberation and cooperation, involvement and multi-scalar coordination (Chircă, Kantor & Norbert, 2014). In the spirit of the European Union, participatory democracy is the modality through which it can be constituted the political community of equals by co-involvement of citizens in the governance process, by stimulation of self-organization.

It must be involvement in the decision-making process at local or central level not only that sooner or later the effect of policies thought by the government will reflect on us too, the citizens, but also because the involvement makes us become agents of changes, not just the objects over which are reflected the changes. Apart from the real benefits for the citizens brought by their participation to the process of elaboration of local budget, for example, it has to be realised that there are advantages also for the official decision-makers at the level of each local administration. The financial resources that the authorities of local public administration manage have their origin, in most of the cases, from taxes and duties paid by the inhabitants of the localities. Therefore, the services and the investments which the public administration carries out must be compliant with the expectations of those who contribute to the budget. If the citizens are involved, consulted, besides the fact that they have the occasion to make them heard, they also have the occasion to understand the huge constraints the public administration has, at least from the financial point of view.

It is known the fact that in most of situations group thinking is more relevant than the individual thinking. In case of decision, the group is better than the average member. When it comes to the production of ideas, the group is superior to the individual because each member has his own network of external communications, from where it can “feed” with different information. The group has a larger area of information than the individual. The best member improves the performance of the group through his qualities, but he is also helped by the group by increasing stimulation (the effect of social facilitation) (Radu, 2007). The group can carry out, in this sense, performances at the level of the best member. Although group decisions are slower, they have certain advantages, in the sense that they are easily accepted and are capable to cause less resistance upon their enforcement.

When decisions are made through an active consultation of stakeholders, there are fewer suspicions related to illegal and immoral decisions adopted under doubtful circumstances. Therefore, we can identify a series of benefits which the participatory approach brings to each decision-making process:

- contributes to the development of more efficient public policies;
- identifies all the affected parties and provides a more conclusive image of the possible impact which a certain decision may have;
- eliminates an important part of implementation difficulties;
- minimizes the risk of further contestations;
- identifies new options of intervention or implementation methods, etc.



**Figure no. 1 Benefits and risks of the involvement of citizens in the public decision-making process**

Dissemination of information necessary for the participation in the decision-making process must be both upwards and downwards. Upwards, from bottom to top, the citizens express their desire of involvement. Downwards, from top to bottom, the government authorities have the obligation to inform citizens regarding the conceived policies and their rights and responsibilities in this process (Holdar & Zakarchenko, 2002). Involving of citizens should not happen only in exceptional situations, but, ideally, should take place constantly. Public participation must not be treated as a seasonal event (possible during electoral campaigns), but as a continuous approach.

## 2. Process of participatory budgeting

Participatory budgeting is a transparent and democratic process of direct participation of citizens (who want to get involved) in the deliberation and decision-making concerning a public budget (or a part of it). It can be the part of public service (social service, sanitation service or public lighting service, etc.), or the budget for investments in a certain field or area, the budget for capital repairs or maintenance repairs in schools or hospitals, etc. Practically, the citizens say what the administration should do with an amount of money and, possibly, from where should/could come this money.

Therefore, participatory budgeting combines the forms of participatory democracy and representative which generates the possibility for the stakeholders to make real decisions about the way in which the public money is spent. This involves the adoption of decisions (and not only the consultation with a view to adopting them), it takes into consideration the needs of disadvantaged categories and manifests attention in balancing the economic and educational asymmetries of participants; presupposes self-organization, meaning that the participants help in formulating the rules which are at the basis of the process, including the criteria through which resources are allotted.

Concisely, according to Arnstein (1969), participatory budgeting can be defined as being *"the redistribution of power that enables the have-not citizens, presently excluded from the political and economic processes, to be deliberately included in the future"*.

In summary, it can be noticed that the participatory budgeting process rests on a set of principles (see Figure no. 2):



**Figure no. 2 Principles of participative budgeting process**

*Principle of active citizenship:* it presupposes to assume by the citizens of an active participatory role in defining and approaching the problems of the community they are part of. This can be carried out by connecting them to the entire decision-making process, including in defining the problems that need to be solved. Active participation in making the decision is a modality of making decisions by formulating recommendation to any citizen.

*Principle of social cohesion:* it envisages the capability of a society to ensure welfare to all its members by minimising the disparities between them, but also by avoiding any forms of marginalization.

*Principle of developing civic culture:* it refers to developing and forming citizens by inviting them to participate in the implementation and the improvement of the forms of democratic control of public institutions, to know the rights arising from the existing legislative framework, but especially by accountability to contribute to the development of communities they live in.

*Principle of administrative transparency:* it facilitates the inclusion of citizens in the entire decision-making process of the public administration, including that related to the budgetary drawing and execution. In the last sense, citizens are involved in the identification of stringent problems their community fights with, in establishing priorities of investments, but also in following the mode of budget execution (especially the local one). For this, citizens who want to involve must understand and agree in relation to what and how it has to be done.

*Principle of institutional openness and development:* it presupposes to assume by the local public administration of the internalization and sustaining of participatory budgeting process by administrative, institutional development and transfer of power measures.

Thus, citizens become partners with equal rights during the entire making-decision process, identify and propose projects for spending the public money and then select and prioritize by vote those projects, and the public authority engaged in

such process will implement those which generate the highest degree of satisfaction. The partnership is the form of participation in decision-making which allows citizens to negotiate with those holding the power.

If in theory it sounds good, in practice it is a little bit difficult because those with decision power must be willing to give a part of this to those who do not have power. Practically, the first must accept not to do only how and what they think it is better, but how and what they think is better for those who do not have the power. Power is ceded hardly, in general, and it is even harder to be ceded the power to allot resources. Arnstein (1969), in the paper „A Ladder of Citizen Participation,“ also notes the fact that sometimes the transfer of power is not achieved by itself, but after long confrontations.

### 2.1 Implementation phases and stages of the participatory budgeting process

Within the autochthonous budgetary system, local budgets have a special place as through them are carried out financial flows which have great relevance and coverage in the hierarchy of necessities and desires of citizens. Through the local budgets are financed works of infrastructure (construction and modernization of water and sewerage networks, natural gas supply, transport of goods and persons, etc.), actions with social and cultural character (education, health, etc.), support of public order a.s.o. Therefore, the financial resources and the need of local finance are suitable for a participatory budgeting process.

In order to implement a participatory budgeting process, from the perspective of local budget, the phases which must be followed are as follows:

Phase I: presupposes the consultation of population to identify projects of investments for the next budgeting year (year  $t_0$ ), at the level of an area (village, neighbourhood, district, etc.);

Phase II: piloting (monitoring and evaluation) of the participatory budgeting process during the year  $t_0$  in order to adjust those started and to formulate new projects of investments for the budgetary year  $t_0+1$ ;

Phase III: following the evaluation of the participatory budgeting process at the level of an area (village, neighbourhood, district, etc.) it can be decided the extension of the participatory budget process to the level of the entire aimed administrative-territorial unit (commune, town, municipality) during the year  $t_0+1$  and the formulation of new projects of investments for the budget in the year  $t_0+2$ . Sometimes, these phases may superpose from temporal point of view.

For a comprehensive approach, we can distinguish two types of processes that take place: the framework process and the participatory process.

*The framework process* includes all the preparatory activities for the first two phases, debates on the carrying out of the participatory process and on the work concepts, collection of primary information based on which is developed the participatory process, its monitoring and evaluation, the proposals of transformation for the next phases and the subsequent extension of the process in the third phase at the level of the entire administrative-territorial unit (commune, town, municipality), as well as the continuous adaptation of the process in each new year of implementation.

*The participatory process* is a mechanism which includes all those activities that allow the formulation by citizens of ideas, proposals of investments in deliberative sections and facilitate all the actions by which they are transformed by the public authorities together with the delegates of citizens, by the deliberative process, in objectives of investments. The participatory process must be carried out according to a well established schedule, with clear objectives and specific techniques, correctly specified, with correctly allotted resources. The purpose of the participatory process is the direct involvement of citizens in the decision-making process, to ensure an increased sustainability of decisions and thus the creation of a powerful and functional

local community. In this regard, the citizens who are affected by a decision have the right to be involved in the entire process of practical implementation of the decision. Active involvement of citizens of a community in all the stages of the decision-making process means the participation in the debate on the opportunity of an idea of project, passing then through different stages of implementation of the project and ending with the correct maintenance and exploitation of physical and symbolic goods resulted following the project.

At the end of each cycle of participatory budgeting there must be resumed the mechanism of internal and external evaluation in order to make it compatible with the way in which citizens and public authorities react to this exercise of mutual learning. Therefore, a series of adjustments will be necessary anytime, and this could change the calendar and the activities within the framework process and the participatory process.

Consequently, from the participatory perspective, the phases which have to be taken in a budgetary cycle must be at least the following (Mitu & Drăcea, 2009):

- I. To consult the citizens;
- II. To establish the needs of the community and the objectives which must be reached;
- III. To generate programs which lead to the achievement of proposed objectives;
- IV. Analysis, selection, approval of investment programs and allotment of financial resources necessary to perform them;
- V. Budgetary execution;
- VI. Monitoring, evaluation and permanent adjustment of future needs.

## *2.2 Consultation instruments and forms and participation of citizens*

Consultation is a phase of active participation. An administration which wants to be linked to the desires of citizens to a very large extent engages consultation procedures already before the elaboration phase of the budget draft, in the year prior to that to which refers the budget. As it is recorded in the literature (Sorescu, Preda & Soare, 2008), the consultation of citizens is indicated to be carried out through a different range of instruments and modalities.

### **A. Information instruments**

There cannot be any kind of consultation or participation of citizens in the absence of their information regarding the activity of local public administration. In order for the information to be efficient, it must be given around the moments when the citizens are to be consulted. A series of instruments which can be used for a more efficient information is set below.

#### ➤ *Display spaces in places where the citizens have access*

The oldest information instrument used by the administration, the display of notices and materials of public interest, is still a means of information pretty efficient. In order to display the informative materials, including those relating to local budget, an office/department within the institution must have the responsibility to do this thing. Even if the initiative to display a certain material can pertain, in principle, to any office within the institution, it is right, at the level of the institution, to be appointed certain persons to do this thing, and therefore that space can be organised in a judicious way. Where there is not the space necessary to display the materials with very large sizes, it can be displayed only the notice that it exists and the place from where they can be procured.

The means of type billboard or those allowing the display of dynamic texts are less efficient in case of information of citizens regarding the process for the establishment of the local budget, but they can be used to inform citizens about the important moments of this process and the fact that they are invited to participate with proposals, opinions, etc. The advantage is that billboards can be placed so that they can be seen every day by thousands of people. If they are made in an attractive way and by all the rules of publicity and marketing, they can draw the attention so that the citizens do not pass by them disinterested.

➤ *Own printed publications*

Own printed publications can be under the form either of newsletters, printed or electronic, distributed by certain target groups to those requesting them, or as newspapers or as pages hosted by local gazettes. Own publications have the advantage that there may be presented more detailed matters and can be sent in a targeted manner to certain categories of persons, organizations, institutions. Also, the collaboration with a local newspaper or with more mass-circulation newspapers for the inclusion of some pages edited by the town hall (for example) has the advantage that the information and the message can arrive at a larger number of citizens.

➤ *Electronic publications*

Electronic publications are newsletters, but they are published on the Internet address of the institution and sent by e-mail to a certain target group and to those who subscribe to the respective publication. Unlike those printed, the electronic publications have a series of advantages: they cost less, they can arrive to a larger number of receptors and can be issued with an increased frequency, thus having the capability to inform the population in due time about the projects of the town hall, in this case about the elaboration process of the local budget. The only disadvantage is related to the fact that an electronic publication can reach only to those who have access to a computer linked to Internet, therefore this addresses only to a group with a certain financial power and with a higher degree of education.

➤ *The web page of the institution*

It is intended the publication and the promotion of some information related to the local budget on the site of town halls. The site provides practically unlimited possibilities to provide information in large quantities. It can be built so that anyone could easily reach the information and at the level of detail which they want.

➤ *Information centres for citizens (CIC)*

Information centres or information spots for citizens represent an excellent instrument to inform citizens about the local budget, the personnel working within such structure being capable to provide details and explanations to any citizen who wants to learn more things about the local budget. The existence of an information centre or information spot within a town hall as well as in any other public institution is claimed not only by the necessity to inform citizens about the elaboration of the local budget, but also by the necessity to have an efficient relationship with them in respect of all that means the activity of the respective institution.

➤ *Live transmission of meetings through mass-media*

The television, the radio or the Internet represent very good means to facilitate to watch, by an important number of citizens, the meetings of local councils, including those where is discussed the budget. Thus, from the fact that the meetings of a local council or county council is public could benefit not only those who can go to the place where the meeting takes place, by anyone who at that time is in front of a TV set, radio or computer linked to Internet.

Unlike most of all the other information ways, mass media represents a great advantage: the information transmitted through media can reach a great number of people. The disadvantage consists in the fact that it represents the least controllable instrument. The information which the administration wants to be sent may not be

taken by the media or can be taken in a totally different light than that desired by the one who sends it.

### ***B. Consultation instruments***

In participatory budgeting, the use of consultation instruments has two objectives: the first is to identify the priority needs of the community; the second is to identify delegates-volunteers to subsequently transform the problems identified in projects financed from the funds of the local community.

#### ***➤ Written materials sent by citizens***

Both in the situations where the town hall wants the consultation of citizens in the process of the budget draft, and when the citizens want to express their points of view in respect of this subject, a letter accompanied by a pertinent documentation may be a very efficient instrument. The written materials may be a good means accessible to citizens to promote their suggestions and proposals. Written materials may take the form of a request for funding from the local budget of some projects which are to be set in motion next year, which supposes, in case the administration agrees with those projects, the inclusion of the amounts necessary for the respective projects in the budget draft.

#### ***➤ The web page of public institutions***

The web page of public institutions and the e-mail address can be used as instruments of presentation, by the citizens, of their proposals. For those who have access to Internet, this instrument is more rapid and efficient than the variant previously presented (written materials in a classic manner). The citizen does not have to print the materials, to go to the premises of the institution to submit them. In addition, it can receive the answer to the proposals he/she submits still through the respective web page or by e-mail. Such an instrument (web page) may have the advantage that allows the display of all the proposals made for a certain subject, in this case the subject being the local budget, so that any citizen who wants to get involved to be able to see which is the position of other citizens. There can be organized forums of discussion through which the citizens can interact with one another.

#### ***➤ Workshops, seminars, conferences***

These are forms of debate on concrete subjects which can be used successfully in case of budgets, too. They allow a direct contact between the administration and the representatives of different groups of interest (stakeholders), giving the opportunity to each of them to know the opinions on a certain theme and to discover the common points and the discrepancies.

#### ***➤ Citizen advisory committee for budget problems***

Advisory committees comprise the representatives of the community which voluntarily offer to act in such a structure, but who are also agreed by the administration, having the main role to enrich the information based on which a public decision is made. Advisory committee can constitute a permanent forum of consultation of citizens on the budget theme. The role of this body is to make recommendations and suggestions, to provide knowledge and experience, to sensitive to the desires and interests of the community which they represent, to interconnect the participants with the budgetary elaboration process (politicians, public officials and other stakeholders).

#### ***➤ Focus-group***

Focus-group is an information technique materialized in a discussion facilitated by a moderator, with a group of (possible) stakeholders in relation to a certain subject. As regards the elaboration of local budget, focus-groups represent a very good modality to get information about the opinion of citizens on certain details of the budget. As the way of organization and development supposes the interview of the

group, by using a set of questions about the budgetary subject in discussion, focus-group can represent, as a last resort, an efficient technique of analysis of the reaction of certain segments of population vis-à-vis a budgetary initiative or other of the administration, but also the collection of useful information from the citizens, information meant to complete and improve the initiative. It must be paid maximum attention to the selection of those who are to participate in discussions, so as to be present all the main categories of population, either social, ethnic and/or professional, age, education, etc. most of the time it is necessary to be organized a series several focus-groups. It is recommended that the respective groups be formed so that each of them is homogenous and represent a certain category of those taken into consideration as within heterogeneous groups it can occur the inhibition of some of the participants in expressing their opinions in the most sincere way because of some complexes determined by the differences of education, training, social position or even differences of interests.

➤ *Deliberative forums*

Deliberative forums are instruments through which it can be found the opinion of the population about a problem by using a random group which formulates opinions about the options which exist in order to solve that problem. Unlike other consultation instruments, characteristic to deliberative forums is the fact that the participants receive, before presenting at such a forum, a presentation of the problem in discussion and three or four solutions, with the appropriate documentation, debates being about the respective solutions. Deliberative forums can be found both for learning and modelling the public opinion. There are many situations where the initial perception of participants about a certain public policy substantially modifies following the ideas, options and arguments discusses in such forums. As for the consultation in relation to the local budget, deliberative forums can be used to determine certain priorities or to identify possible sources of financing for the budget of the locality. For example, ensuring the funds for the carrying out of an investment for natural gas supply of a locality can be done by concession, for a longer period of time, of the gas supply service to a certain company which is to take over and bear all the costs of the investment, can also be carried out by issuing, by the administration of the locality, of treasury bills or it can be done by introducing new duties or by increasing the amount of already existing taxes or duties. Each of these solutions, accompanied by the impact which might produce, by the advantages or disadvantages which present, could be subject of some discussions in a deliberative forum.

➤ *Individual public hearings*

The hearing (which must not be confused with the audience) is the activity by which a citizen or a retrained group of citizens who addressed a proposal or have to express an opinion regarding the activity of the administration, including to the budget, can do this within a meeting with the representatives of the administration, either upon the invitation of the latter, or based on a request that he himself addresses to the administration.

At least from the point of view of the citizen, the hearing at the office of the authority/institution is a better way than the letter or the message sent by e-mail, to present in detail the proposals which he wants to address to the administration, as well as the arguments which support the respective proposals. Also, the administration has the possibility to find out the opinions and the proposals of the citizens in a more efficient manner, meaning that during the hearings they may ask to insist on certain aspects or to clear a series of matters into questions. It has to be noticed that the hearing is not a debate. The representatives of the administration have just to listen to the heard person and ask for clearing questions, but not to comment or react in any way in respect of the expressed opinions or proposals.

➤ *Group public hearings*

As compared to those described above, a group public hearing is an event where are heard several citizens who have to express opinions or proposals in relation to a certain subject. Another major difference is that, unlike the individual hearings or those with restrained groups of persons representing organizations, companies, etc., a public hearing is open for anyone who wants to participate. Group public hearings are recommended for the stage in which the town hall has to draw up the final budget draft which will be submitted for debate and adoption to the local council group. In this stage, the town hall can present to the public hearing a budget draft drawing requesting to the participants to express their opinions related to this. The administration has to announce in due time that such an event will take place, to invite the interest citizens to participate and strive to ensure that the stakeholders find out about the event and participate in it. A public hearing provides the administration the opportunity to listen to a big number of citizens in relatively short period of time. As this is a public event, it can be a good opportunity for media coverage and popularization of the subject based on which is organized the hearing.

➤ *Scenario workshops*

A scenario workshop is a local deliberative meeting which focuses on the dialogue between four categories of actors: public administration, business sector, experts and interested citizens. The meetings will take place by deliberative sections, complying with the principles and characteristics of deliberation, by bringing to the fore the argumentation, but also the equally distributed information among those involved. The participants evaluate the different options and scenarios depending on the effects on short, medium and long term these options will produce. The most appropriate subjects for this type of event are those based on a strategic vision. From this perspective, the local budget is very appropriate because the way in which is built determines the development of the respective locality.

Before the workshop a set of scenarios is carried out (visions about the development of the community depending on different budgeting options). During the workshop, the scenarios are used as a source of inspiration for the participants who analyse, debate and comment them, then they develop plans of action. The key of this method is the dialogue between the participants with different visions and experiences and the making some punctual decisions, which aims the option for the development strategy of the community, depending on the vision about the future. Thus, following these deliberative meetings, the private interests can modify in the direction of a general interest which reflects democratic participation. In order to respect the principle of equality in deliberation, the choice of the places will take into account the identification of neutral spaces (for example: schools, sports halls, etc.).

➤ *Local referendum*

(Local) referendum is a legal procedure which allows to a community to pronounce by vote in relation to different matters of interest. It can be seen as an instrument of participation as direct as possible of citizens in the decision-making process regarding the way in which resources from the budget are allotted. It is worth noting that only the administration can convoke the local referendum for consultation in respect of budget (the citizens having the possibility to do this only in case of referendum to remove from duty the mayor).

### **3. Conclusions**

The implementation in practice of a participatory budgeting process is not at all an easy approach. This presupposes, at least at the beginning, a very high consumption of resources, especially human and time. The transfer of administrative power from the potent and elitist circles of power to the big mass of citizen is also a heavy approach. The limited financial resources restrain the area of impact of

budgetary programs and projects. In fact, however, the financial resources are not comprehensive and they have the capability to satisfy the needs of an important number of citizens and not only of a restraint group, which holds the decision-making power.

Therefore, the most difficult part is the decision-making itself to adopt the budgetary system of participatory type. During periods of austerity, it is very important that the town halls prioritize the investments depending on real needs, and the reality cannot be identified but by consulting a high and significant part of citizens as much as possible.

## References

- Arnstein, S.R. (1969) - "A Ladder Of Citizen Participation". Journal of the American Institute of Planners 35 (4): 216.
- Chambers, R. (1994) - "The Origins and Practice of Participatory Rural Appraisal", World Development, 22(7): 953-969
- Chircă, A., Kantor, I. &, Petrovici N. (2014) – "Cluj-Napoca - un loc al democrației participative. Strategia municipiului Cluj-Napoca în domeniul democratizării 2014-2020", 5, <http://cmpg.ro/wp-content/uploads/2014/01/Strategie-Cluj-Napoca.-Democratie-Participativa.pdf>
- Holdar G.G., Zakarchenko, O. (2002) – "Citizen Participation Handbook, People's Voice Project", International Center for Policy Studies, iMedia Ltd., Kiev, 8.
- Kerzner, H. (2006) – "Project management: a systems approach to planning, scheduling and controlling", 9th ed., John Wiley&Sons, Inc., Hoboken, New Jersey.
- Mitu, N.E., Drăcea, R. (2009) – "Finanțele instituțiilor publice", Editura Universitaria, Craiova, 2009, 36-37
- Radu, M. (2007) – "Comunicarea în grupurile organizaționale", Revista Economia, Seria Management, anul X, nr.2, București, 2007, 89.
- Sorescu, A., Preda, O., Soare, C. (2008) – "Bugetele locale planificate participativ. Ghid de bune practici", Asociația pro democrația, Centrul de resurse pentru participare publică, București, 2008, 36-45  
[http://arhiva.apd.ro/files/publicatii/GBP\\_bugetele%20locale.pdf](http://arhiva.apd.ro/files/publicatii/GBP_bugetele%20locale.pdf)