

TYOLOGY OF MUNICIPALITIES DUE TO INCLUSIVE GROWTH OF BUDGET EXPENDITURES ON THE EXAMPLE OF THE LESSER POLAND VOIVODESHIP

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Purpose: The study is focused on the management of a basic unit of local government, such as a municipality, which aims to provide residents and stakeholders with access to quality infrastructure and public services. The management of a municipality is closely related to the management of its finances, including the implementation of planned expenditures. However, the implementation of investment tasks and public services does not always mean incurring so-called *inclusive budget expenditures* that benefit the entire local community. The undertaken research aims to develop a typology of municipalities in the Lesser Poland voivodeship in terms of the inclusive growth of implemented budget expenditures.

Design /methodology /approach: The research problem is to find out whether the increase in budget expenditures of municipalities, commonly referred to as *local homelands*, more than 30 years after the restitution of self-government in Poland, is of an inclusive nature and contribute to creating development opportunities for all groups of inhabitants and their stakeholders. In reference to the research problem, the research question was defined as follows: how do mayors and presidents of municipalities assess the increase in budget expenditures on implemented public tasks and services in the context of benefits for the entire local community. The author, seeking an answer to the research problem posed, used a quantitative research method (questionnaire survey), as well as the method of analysis and criticism of the literature.

Findings: As a result of the analysis, it was discovered that the diversity of the answers provided made it possible to identify three types of municipalities, the administrators of which assess the municipality's financial management differently regarding the increase in budget expenditure in the distinguished categories and groups. At the same time, it was discovered that there is no correlation between the number of inhabitants, the planned size of revenues and budget expenditures for a given year and the assessment of the inclusive growth of implemented budget expenditures.

Practical implications: The research results can support mayors in the public management process, considering the care of all their stakeholders, which is the basis for real local development. Social implications: The study's results will help raise awareness of the importance of contemporary municipal financial management in building social cohesion, understood as the capacity of a society to ensure long-term prosperity for all its inhabitants.

Originality /value: For several years, the concept of inclusive development has been emerging in the scientific discourse on public management at the level of the state budget, which, similarly to the concept of sustainable development, is close to the vision of *homo cooperativus* - a man capable of long-term cooperation, resulting from a sense of social responsibility,

both for the present - all social groups, as well as future generations. The research carried out by the author fills the cognitive gap in management at the lowest level of the territorial community, i.e. the municipality, from the point of view of building social cohesion in the context of real local development and, at the same time, counteracting the constantly deepening social inequalities.

Keywords: inclusive growth, inclusive spending, social cohesion.

Category of the paper: research paper.

JEL Classification: H41, H61.

1. Introduction

The idea of self-governance has been shaped as a desire to order (*provide order*) to the surrounding reality with which we have direct contact on a daily basis. It is important for any society to be able to organise itself in such a way and on such principles as to provide favourable conditions for creative, developmental and modern functioning (Łyszkiewicz, 2016, p. 12). Although the municipality is the territorially smallest community, it is to the municipality that the priority of self-determination, and thus of providing favourable conditions for economic and social development, has been attributed. Is this the case? After more than 30 years of the restoration of local self-government in Poland, is the increase in budgetary expenditure of municipalities, referred to as *local homelands*, inclusive and for the benefit of all groups of residents and stakeholders? To specify the research problem, the author posed the following research question: How does the mayor of a municipality (i.e. the executive body) assess the increase in budget expenditures on the implementation of individual tasks and public services in the context of the reported needs and expressed expectations of residents, as well as the benefits for the local community as a whole? The mayors' responses are intended to show their assessment of whether the increase in public spending applies to all or selected areas of the municipality's functioning. The author conducted the literature review and research in the area of inclusive growth at the municipal level, indicating a research gap. Although many valuable theoretical considerations, as well as research on the process of inclusive management, the characteristics it should have and the effects it should lead to, have been published, the author perceives a shortage of knowledge that requires further research focused on the smallest territorial community, which is the municipality. The municipality's financial management is the responsibility of the wójt/mayor/president, who is the municipality's executive body and who is subject to constant evaluation by the residents, mainly in terms of planned and realised investments and public services. In turn, residents may evaluate the increase in spending in individual categories: **positively** (*the resident accepts the activities of the local authority, as they are beneficial to him/her and meet his/her expectations*) or **negatively** (*the evaluation of the implementation of planned and/or executed tasks does not meet all or substantially all of the resident's expectations*). Any other assessment will be

between an unambiguously positive and an unambiguously negative assessment. An opposite assessment of the growth of two different expenditures in the categories and groups distinguished by the Author will indicate a different degree of fulfilled needs or, more precisely, social expectations, which may weaken social cohesion in a given territory. At the same time, the Author interprets social cohesion as the ability of a society to ensure long-term well-being for all its members, including equal access to resources, respect for human dignity and diversity, personal and collective autonomy and responsible participation. The social acceptability of the expenditures implemented is a key element of the municipal management process, and each expenditure should be implemented in the context of the residents' reported needs and the accepted prioritisation of those needs. The Author distinguished and characterised three types of municipalities based on the assessment of the growth of municipal budget expenditures by their administrators regarding their inclusiveness. The summary contains conclusions from the conducted research.

2. Literature Review

The management process of the municipality, which is the smallest territorial community, affects many interdependent interest groups, each of which has specific functions and pursues its own objectives. These include businesses of various profiles and scales, and non-governmental organisations (NGOs). Still, most of all, the fundamental community of a municipality are its residents – single and multi-person households, highly diverse in income, life goals, knowledge and skills or wealth of assets. The high degree of local community diversification creates individual units' conflicting interests. Therefore, the municipal decision-making and executive bodies play an essential role in shaping the social, spatial, and economic order based on inclusiveness (Mączyńska, 2016). However, their role should not be limited to regulatory activities only. Still, it should include the direct shaping of the real sphere primarily through the development and maintenance of municipal infrastructure, which can be quantified through budget expenditures. In the Polish literature, there are many ongoing studies on the inclusive economy as a panacea for increasing social inequalities (Star, 2015, pp. 26-44; Wozniak, 2012, pp. 73-101). An example would be M. Czupich, A. Ignasiak-Szulc, M. Kola-Bezka and A. Potoczek's study about the application of the concept of inclusive development of municipalities in Poland, with a particular focus on the tasks implemented, the selection of which is preceded by various forms of social consultation (Czupich et al., 2016). It is also worth noting the research of R. Hausmann, who associates the concept of municipal development with inclusive spending, as in principle, the municipality should strive to ensure social cohesion, which is not about equalising income but equalising opportunities (Hausmann, 2014).

The concept of an inclusive economy attempts to counteract the social inequalities that are increasingly widening in the modern world (Ranieri, Almeida Ramos, 2013, p. 21; Piketty, 2015, pp. 20-34). According to the OECD definition, inclusive growth is economic growth that is distributed equitably and creates development opportunities for all (OECD, 2024). The World Bank indicates that the essence of inclusive growth is the reduction of poverty and the participation of all citizens in the benefits of economic growth (World Bank, 2024). On the other hand, many years of research conducted by Th. Howard shows that the effective unleashing of human economic potential nationally occurs through a network of key and innovative enterprises (Howard, 2019, p. 31). The network of enterprises should be strengthened through municipal entities and municipal companies. J. Milan, J. Uribe-Toril, J. Ruiz Real and J. De Pablo present ways to build local sustainability and the latest developments affecting local development (Milan et al., 2019). Public consultation has a decisive impact on the quality of public services. On the other hand, O. Shkurenko conducted a study in 2020 on the implementation of the concept of sustainability in a circular economy model (Shkurenko, 2021, pp. 152-165). The research demonstrates that applying the 3R principle (reduce, reuse, recycle) can contribute to social cohesion. Authors who have undertaken studies in recent years for the development of an inclusive economy are Chin Cheng K.F., Yuan K., Hua K., Xu Y., Cantore N. and Wang K. Their research confirms that a skilfully implemented inclusive growth concept can effectively counteract widening social inequalities (Chin, 2023, p.65). A report by a team of global economists also identifies the most significant long-term challenges for the worldwide economy today – climate change and the need to adapt to it in the first place and the still unresolved problem of widening social inequality in second place (Grand Continent, p.56). The events of recent years, such as the global crisis caused by the COVID-19 pandemic, exacerbated existing social inequalities and worsened the situation of the poorest. The OXFAM report shows that the invention of the COVID-19 vaccine, dubbed by the media as the common good, was a business venture to a large degree. The vaccines reached only 1% of the population in developing countries, and within 2 years of their emergence, the corporations producing the formulations made profits of as much as US\$1000 per second (OXFAM, 2022). Unfortunately, it is money that most effectively attracts human attention and activity, and the multidimensionality of human existence is reduced to the oversimplified human identity of *homo oeconomicus* or *homo consumens*. This is why building an inclusive socio-economic system becomes so important, starting at the local level.

3. Methods

A statistical method was used to develop a typology of municipalities in Lesser Poland voivodeship concerning assessing the growth of inclusive expenditures. In the period between 1.07 – 31.12.2023, the Author conducted survey research involving the development and electronic distribution of an 182 survey questionnaire to all wójt/mayors/presidents of municipalities in Lesser Poland voivodeship. By 31 December 2023, 136 correct questionnaires were returned, representing 74.72% of all those sent out. The minimum research sample for the set of 182 municipalities in the Lesser Poland voivodeship, with a confidence level of 95% and a maximum error of 5%, is 123, so there are 13 more returned responses than the minimum research sample.

The questions asked in the survey questionnaire sent out and their purpose were as follows:

1. Please provide the number of inhabitants on 31.12.2023 in the municipality you manage (*check if there is a relation between the number of inhabitants of the municipality and the assessment of the increase in inclusive budget expenditure made by the municipality's governor*).
2. Please assess the growth in budget expenditure between 2020 and 2023 in specific categories and groups in your municipality (*check whether the assessments of budget expenditure growth in particular categories and groups coincide, which may indicate inclusiveness, or diverge, which may indicate that the executive is meeting the needs of a selected set of residents to a greater extent than the community as a whole, with the types of budget expenditure shown in Table 1*).
3. Please provide the planned total revenue for the municipality as of 31.12.2023 (*check if there is a relation between the planned amount of total revenue of the municipality and the Mayor's assessment of the increase in inclusive budget expenditure*).
4. Please provide the planned volume of the total expenditure of the municipality as of 31.12.2023 (*to check whether there is a relation between the planned volume of total expenditure of the municipality and the Mayor's assessment of the growth of inclusive budget expenditure*).
5. Please provide the number of inhabitants on 31.12.2023 in your municipality (*check if there is a relation between the number of inhabitants of the municipality and the assessment of the growth of inclusive budget expenditures made by the municipality's mayor*).
6. Please assess budget expenditure growth between 2020 and 2023 in specific categories and groups in your municipality (*check whether the assessments of the growth of budget expenditures in particular categories and groups coincide with each other, which may indicate their inclusive nature, or diverge, which may mean that the executive body is meeting the needs of a selected set of residents to a greater extent than the community as a whole, with the types of budget expenditures shown in Table 1*).

7. Please provide the planned total revenue for the municipality as of 31.12.2023 (*to see if there is a relation between the planned size of the municipality's total revenue and the Mayor's assessment of the growth of inclusive budget expenditure*).
8. Please provide the planned total expenditure for the municipality as of 31.12.2023 (*check whether there is a relation between the planned volume of total expenditure of the municipality and the Mayor's assessment of the growth of inclusive budget expenditure*).

Table 1.

Types of specified municipal budget expenditures divided into categories and groups

No.	Category	Expenditure groups
1.	Road infrastructure	1. for the construction/renovation of public roads, 2. for the construction/renovation of pavements, 3. for the construction and maintenance of bicycle paths, 4. for street lighting, 5. for lighting pedestrian crossings, 6. for vertical and horizontal road markings, 7. for the construction of car parks and parking spaces, 8. for the construction/maintenance of a transfer centre, 9. for the construction of bus bays.
2.	Communication	1. for the development of public transport.
3.	Buildings and recreational resources	1. for school/kindergarten infrastructure, 2. for infrastructure for Seniors, 3. for infrastructure for families with small children, 4. for infrastructure for people with disabilities, 5. for infrastructure for children and youth.
4.	Protection of monuments	1. for the protection and renovation of monuments.
5.	Environmental	1. for the reclamation of degraded areas, 2. for the establishment/maintenance of green and blue infrastructure, 3. for the establishment/maintenance of parks/squares/woodlots.
6.	Organisational and economic	1. for the support of entrepreneurship; for the support of non-governmental organisations (NGOs), 2. for the support of children and youth.
7.	Local development	1. for the functioning of the Commune Council, 2. for the functioning of the Seniors' Council, 3. for the functioning of the Youth Commune Council.
8.	Social	1. for the development of cultural integration, 2. for the development of social integration, 3. for the development of economic integration.
9.	Historical commemoration	1. for the development of places of remembrance, 2. for the commemoration of historical places.
10.	Local administration	1. for the development of public services, 2. for the development of e-administration, 3. for the development of public resources, 4. for the development of human resources in administration.

Source: own study based on a survey questionnaire.

The survey aimed to assess the increase in budget expenditure, structured into ten categories and 35 groups, and the questions were addressed to the mayor of Lesser Poland municipalities, i.e. the executive body authorised to make expenditures on behalf of and for the municipality's benefit. The following assumptions were made in the research:

1. wójt/mayor/president – as a one-person executive body of the municipality – pursues to effectively implement all tasks from the catalogue of public tasks reserved for the municipality and reported by the inhabitants as needed and justified, which results from the term of office and solicitation of votes of the electorate in general elections;
2. wójt/mayor/president – as a one-person executive body performs public tasks and services through budgeted expenditures, which are very diverse and relate to various groups of residents and users of infrastructure;
3. the comparison of public expenditure by type does not reflect the extent to which the needs and expectations of residents have been met, as each public task requires different costs – e.g. expanding a school involves higher expenditure than installing a speed bump in the road;
4. the assessment of the increase in public spending by the wójt/mayor/president, included in Table 1, reflects the adequacy of this increase in relation to the needs and expectations reported by residents;
5. assessment of the increase in public spending was classified on a six-point scale: definitely positive, rather positive, positive and definitely negative, rather negative, negative;
6. rating: positive / rather positive / strongly positive means that the increase in spending is adequate / rather adequate / strongly adequate to the reported needs and expectations of residents;
7. evaluation: negative / rather negative / strongly negative means that the increase in expenditure is not adequate / rather not adequate / strongly not adequate to the reported needs and expectations of the residents;
8. if there is no specific type of expenditure in the municipality, the answer ‘there is no expenditure’ should be ticked;
9. aiming to ensure social cohesion within the municipality is that the tangible benefits of financial management are experienced by each stakeholder to a similar degree, even though they relate to different public tasks in terms of expenditure (Table 1);
10. the same or similar assessment of the increase in public expenditures of the municipality in all groups indicates that the mayor, as a single-member executive body, takes care of all groups of residents in the performance of tasks and is guided by the desire to ensure social cohesion (inclusiveness of growth);
11. divergent assessment of the growth of public expenditure in particular groups indicates that the wójt/mayor/president prefers the growth of certain types of expenditure to others, which may lead to the weakening of the social cohesion of the municipality.

4. Results

The municipalities participating in the study were characterised by significant diversity in the number of inhabitants, planned revenues and expenditures at the end of 2023. The larger the population, the greater the planned revenues and expenditures at the end of 2023. This is unsurprising as the largest share of municipal budgets is constituted by own revenues, including taxes and fees from residents. The study omits a statistical analysis of the municipalities regarding the number of inhabitants, planned income volumes, and total expenditure at the end of 2023. It focuses primarily on the municipal authority's assessment of the increase in expenditure in each category and group in relation to these volumes. Table 2 shows the aggregate responses to the questions on assessing the increase in expenditures from the individual municipalities.

Table 2.

A summary of responses to questions regarding the assessment of the increase in expenditure from individual municipalities

Rating	Equal assessment (strong relationship ensuring social cohesion)	Similar assessment (relationship strengthening social cohesion)	Mixed assessment (noticeable lack of social cohesion)
only <i>positive</i> or only <i>negative</i>	12		
only <i>rather positive</i> or only <i>rather negative</i>	3		
only <i>strongly positive</i> or only <i>strongly negative</i>	9		
only <i>positive</i> or <i>rather positive</i> or only <i>negative</i> or <i>rather negative</i>	5		
only <i>rather positive</i> or <i>strongly positive</i> or only <i>rather negative</i> or <i>strongly negative</i>		16	
only <i>positive</i> or <i>rather positive</i> or <i>strongly positive</i> or <i>negative</i> or <i>rather negative</i> or <i>strongly negative</i>		46	
<i>positive</i> and <i>negative</i>			0
<i>rather positive</i> and <i>rather negative</i>			3
<i>strongly positive</i> and <i>strongly negative</i>			2
<i>positive</i> or <i>rather positive</i> and <i>negative</i> or <i>rather negative</i>			5
<i>rather positive</i> or <i>strongly positive</i> and <i>rather negative</i> or <i>strongly negative</i>			6
<i>positive</i> or <i>rather positive</i> or <i>strongly positive</i> and <i>negative</i> or <i>rather negative</i> or <i>strongly negative</i>			29

Source: own study based on collected survey questionnaires.

The answers obtained were used to identify municipalities belonging to the following groups: equal assessment, similar assessment, and diverse assessment. Table 3 presents municipalities rated equally in relation to the distinguished ranges: number of inhabitants (1. below 10,000 inhabitants, 2. between 10,000 and 20,000 inhabitants and 3. above 20,000 inhabitants) and planned revenues and expenditures at the end of 2023 (1. when planned revenues or expenditures do not exceed PLN 50 million, 2. when planned revenues and

expenditures are between PLN 50 million and PLN 100 million, 3. when planned revenues or expenditures exceed PLN 100 million).

Table 3.

Characteristics of the municipality in relation to the distinguished ranges in terms of the number of inhabitants and the planned amount of income and expenditure at the end of 2023

Characteristics of the municipality at the end of 2023	The number of municipalities	Municipalities [%]
number of inhabitants below 10 thousand	45	33,08
number of inhabitants between 10 thousand and 20 thousand	62	45,58
number of inhabitants over 20 thousand	29	21,34
planned income or expenses do not exceed PLN 50 million	45	33,08
planned revenues and expenses are between PLN 50 million and PLN 100 million	61	44,85
planned income or expenses exceed PLN 100 million	30	22,07

Source: own study based on collected survey questionnaires.

5. Discussion and Conclusions

The responses given regarding the assessment of the increase in the incidence of expenditure between 2020 and 2023 by separate categories and groups allowed the degree of inclusiveness of expenditure to be determined, classifying municipalities into three categories:

- TYPE 1 – municipalities in which the implementation of budget expenditures ensures social cohesion** – strong correlation (*identical answers for all types of expenditures that occur in the municipality*). Type 1 municipalities include 29 of the 136 municipalities surveyed, representing 21.32% of the total. These are municipalities in which the executive body – the wójt/mayor/president of the municipality – uniformly assesses the increase in expenditures in all separate categories and groups, except for expenditure groups that do not occur in a given municipality. The equal evaluation of the increase of all expenditures by type indicates that each stakeholder experiences the tangible benefits of financial management to a similar degree. Municipalities in this group are primarily those with a population of more than 20,000 and an annual budget of planned revenues and expenditures of more than PLN 100 million. In the case of 23 municipalities, the uniform assessment of the increase in expenditures was classified as definitely positive, rather positive or positive, and the uniform evaluation of the increase in expenditures in 6 municipalities was classified as *negative, rather negative and definitely negative*. An example of a Type I municipality may be the municipality of Tarnów (*population - 25,844, planned amount of total revenue at the end of 2023 - PLN - 130,919,156.58, planned amount of total expenditure at the end of 2023 - PLN - 149,013,004.91*), in which the assessment of expenditure growth in all categories and groups of expenditure was assessed positively.

- **TYPE 2 – municipalities in which the implementation of budget expenditures strengthens social cohesion** – perceptible correlation (*similar responses to all types of expenditures that occur in the municipality*). Type 2 included 62 municipalities out of 136 surveyed, which is 45.58% of the total number of municipalities. This group includes municipalities in which the wójt/mayor/president uniformly assessed the increase in the occurrence of expenditures in 70-95% of the types of expenditures, and the inconsistency in the assessment concerned primarily expenditures on cycle paths (32 municipalities), infrastructure for the disabled (27 municipalities), street lighting (23 municipalities), development of public resources (21 municipalities), development of e-government (19 municipalities) and construction of bus bays (11 municipalities). Municipalities in this group are mainly those with fewer than 10,000 inhabitants and an annual budget of planned revenues and expenditures between PLN 50 million and PLN 100 million. Sucha Beskidzka is an example of a Type 2 municipality (*population - 8,998, total planned revenue at the end of 2023 -57,217,379.35 PLN, total planned expenditure at the end of 2023 -61,031,371.11 PLN*).
- **TYPE 3 – municipalities in which the implementation of budget expenditures weakens social cohesion** – weak correlation (*indicating opposite responses to expenditures that occur in a given municipality*). Type 3 includes 45 municipalities out of 136 surveyed, which is 33.08% of the total number of municipalities. These are municipalities in which the executive body – the mayor/mayor/president – assessed differently the increase in the occurrence of expenditures in more than 50% of the specified expenditures. Above all, municipalities belonging to this group have a population of less than 5000 inhabitants and an annual budget of planned revenues and expenditures of up to PLN 50 million. An example of a Type 2 municipality is the municipality of Raclawice (*population - 2,450, planned total revenue at the end of 2023 -17,242,642.00 PLN, planned total expenditure at the end of 2023 -23,124,425.00 PLN*). The increase in expenditure in this municipality on the development of public transport, infrastructure for families with young children, the rehabilitation of degraded land and the support of entrepreneurship was assessed positively. On the other hand, the increase in expenditure on constructing car parks/parking spaces, vertical and horizontal signage, bus bays, infrastructure for senior citizens, infrastructure for families with young children and the protection and restoration of historical monuments was assessed *positively*. At the same time, the increase in expenditure on the construction/maintenance of the interchange centre, on the establishment/maintenance of green-blue infrastructure was assessed negatively. In contrast, the increase in expenditure on the construction/repair of pavements, on the illumination of pedestrian crossings, on the establishment/maintenance of parks/squares/planting, on the functioning of the Senior Citizens' Council and the Youth Council of the municipality was assessed negatively.

The research carried out indicates that the assessment of the inclusive growth of budget expenditure in 2020-2023 in the municipalities of Lesser Poland voivodeship varies quite widely, with a regularity that can be observed, namely: the smaller the municipality in terms of population and planned income and expenditure, the more the assessment of the growth of budget expenditure varies from one group to another.

The demand for inclusive growth has been breaking through as a new paradigm in global economics in recent years. However, the concept of inclusive growth should already be applied at the level of the smallest territorial community, the municipality. The restitution of self-government in Poland, introduced by the Act of 27 May 1990, assigned an important role to municipalities in shaping the social order. The municipality's management and development have changed over the 34 years of the market economy. The effectiveness of the tasks set for municipalities largely depends on conducting effective financial management, consisting of collecting and distributing public funds for specific purposes and tasks. Undoubtedly, there is no optimal and, at the same time, universal model of municipal management in the financial dimension. However, each of them should strive to achieve the highest possible effectiveness and efficiency of public tasks implementation, understood as the relation of the outlay of public funds to the benefits obtained from them for the local community. Modern municipal management, in particular – care for its development, must be based on inclusiveness, i.e., releasing the inhabitants' activity and potential and *counteracting social exclusion* in all possible areas within its competence. However, do contemporary municipalities place sufficient emphasis on building social cohesion through financial management, primarily public expenditure implemented? The research results show that the increase in budget expenditures of municipalities in the Lesser Poland Voivodeship has an inclusive character in not every municipality. After more than 30 years of the restitution of local self-government and catching up on the construction and expansion of municipal infrastructure, more effective measures should be taken to include as many residents as possible in the benefits of public tasks. The research results show that only in 29 out of 136 municipalities surveyed (Table 2) the assessment of the increase in budget expenditure is inclusive, i.e. it ensures social cohesion.

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