

Classification of Services Delivered by Local Government Units in Poland*

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Abstract

The quality and availability of public services are essential for the efficient functioning of modern states and local communities, and they significantly influence citizens' quality of life. The aim of this article is to develop an integrated catalogue of public services delivered by local government units in Poland. The study applies a critical literature review and an analysis of existing service classifications, including academic models and administrative solutions (e.g., ePUAP, the Public Services Monitoring System). In addition, the paper examines the definition of a public service and its relationship with the concept of a public task, highlighting the lack of a clear distinction between the two categories and demonstrating the practical implications of both perspectives for process organisation in local government management. The results of the research include a conceptual model that consolidates various classification approaches, covering administrative, technical, and social services, while taking into account their structure and scope of implementation. The conclusions point to the need for further clarification of the relationship between services and public tasks, as well as to the potential of applying a unified classification in local government management tools such as performance-based budgeting or service benchmarking.

Keywords: public service, public task, local government, service catalogue, public management

Introduction

One of the major current challenges faced by the public sector is the need to improve the efficiency and effectiveness of its activities in order to deliver high levels of public value to citizens, which in turn contributes to the long-term economic and social development of territories. Public services play a direct and crucial role in generating public value. In the case of local government units, service management takes on particular importance, as local authorities act as the public institutions closest to citizens, responsible for carrying out tasks that directly affect their daily lives and address key social needs. Despite the central role of public services in local governance, there is still a lack of a clear, systemic approach to their classification—one that could serve as a basis for comparison, standardisation, and cost rationalisation in service provision.

Previous attempts to categorise public services—both academic and administrative—reveal a significant gap: the absence of a unified model that would offer a coherent framework for services delivered by local governments. This article seeks to address that gap by integrating existing approaches and presenting a conceptual, comprehensive catalogue of services provided in Poland. The proposed solution is intended as a starting point for further analysis, enabling not only the organisation of terminology but also the creation of a solid foundation for implementing management tools such as performance-based budgeting and service benchmarking.

The topic is of practical significance, as conceptual inconsistencies and fragmented approaches hinder not only comparative research but also the effective management of services at the level of local government units. A unified, multi-level classification could become a tool for structuring administrative practice and, more broadly,

a prerequisite for developing a mature model of public value management. The article therefore responds to the growing need for systematisation and standardisation of services delivered by local governments, viewing them not only as administrative obligations but also as a key element of interaction between public institutions and local communities.

The Concept of Public Service Delivered by Local Government

When analysing the concept of service in the academic literature, one can find definitions referring to all activities directly or indirectly related to the satisfaction of human needs, but not involving the production of material goods (Lange, 1959). Later, services were defined as intangible goods that generate satisfaction either directly or through the purchase of other goods or services (Regan, 1963). Besson (1973) emphasises that a service is an activity offered for sale that generates benefits or satisfaction, also highlighting the fact that the client does not want or is unable to perform the activity independently. The necessity of generating user satisfaction in the delivery of a service is stressed by many scholars (Blois, 1974; Stanton, 1974; Lehtinen, 1983). One of the more comprehensive definitions is the one proposed by Grönroos (1990), who states that a service is an activity, or a series of activities, which may vary in their degree of intangibility. It is performed as a solution to the customer's problems. These activities usually occur through interaction between the customer and the service provider, who may be represented by a person or by the physical environment (a system). The above definitions show that the primary focus of service delivery is the creation of value that responds to consumer needs, and whose provision generates benefits and satisfaction.

In the context of public sector activities, services are defined primarily as responses to collective social needs, reflected in their fulfilment (Andersen et al., 2012; Shittu, 2020; Dziarski & Kłosowski, 2003; Papaj, 2002; Wojciechowski, 1997; Trojanowska, 2011). In the Polish literature, the term public service is often equated with public good, an approach represented for example by Barbara and Antoni Kożuch (2011), Miruć (2018), and Łajewski (2021). A public good is characterised primarily by non-excludability and non-rivalry, meaning that no user can be excluded from its consumption, and its use by additional users does not generate extra costs (Raczyńska & Krukowski, 2020). However, other authors argue that a public service is not itself a public good, but rather the form and process through which a public good is delivered (Dylewski & Filipiak, 2005; Kachniarz, 2018; Eprilianto et al., 2023).

A related concept connected to services is the notion of task. The term task of local government units is commonly used both in academic and administrative discourse. Pszczołkowski (1978) defines a task as a future event that is described and assigned to a team or individual, and upon acceptance becomes an objective. Danuta Stawasz (2018) notes that in the public sector, tasks are closely linked to the provision of public goods and services, although the scope of this relationship is not further specified. Public tasks are also defined as goals that local government must achieve (Dolnicki, 2017). This concept is much more firmly established in academic literature and in the legal system. The catalogue of tasks carried out by local government units in Poland is defined in Article 7 of the Local Government Act (1990) and Article 4 of the County Government Act (1998). A summary of these tasks is presented in Table 1.

Table 1. Catalogue of statutory tasks performed by municipalities and counties

Public task	Implemented by the community	Implemented by the county
architectural and construction administration		X
housing development	X	
cemeteries management	X	
roads, streets, bridges, public squares and traffic management	X	X
telecommunications services	X	X
public education	X	X
geodesy, cartography and land register (cadastre)		X
real estate / property management	X	X
water management	X	X
physical culture and tourism	X	X
culture, heritage protection and preservation of historic monuments	X	X
local public transport	X	X
spatial planning and land-use management	X	

consumer protection		X
fire and flood protection, including maintenance of flood prevention facilities	X	X
environmental and nature protection	X	X
public health care	X	X
family policy	X	X
social welfare / social assistance	X	X
public order and citizen safety	X	X
promotion and marketing of the municipality / territorial promotion	X	X
unemployment prevention and local labour market activation		X
agriculture, forestry and inland fisheries		X
marketplaces and market halls	X	
maintenance of public utility facilities and administrative buildings	X	X
water supply, sewage and wastewater treatment, waste management, sanitation, and supply of electricity, heat and gas	X	
support for persons with disabilities		X
support and promotion of the self-government idea	X	
family support and foster care system	X	X
cooperation with NGOs and public benefit organisations, including volunteering	X	X
cooperation with local and regional communities of other countries	X	
urban greenery and tree management	X	

Source: Own elaboration based on: [Ustawa o samorządzie gminnym (Local Government Act), 1990; Ustawa o samorządzie powiatowym (County Government Act), 1998].

The analysis of the definitions cited above leads to the conclusion that the concepts of *service* and *task*—the latter understood as the operational implementation of activities on the administrative side—are not equivalent. Wojciechowski (2012) differentiates between them, indicating that public services delivered by local government units constitute a form of performing public tasks. On this basis, it may be inferred that the dominant objective of local government activity is the provision of services focused on the user (client) perspective, while a task has an indirect and administrative character. Its implementation is justified only in relation to the service and may consist of a single operational activity or a set of activities which, in the long term, enable the creation of value for the user. The relationship between these concepts is illustrated in Figure 1.

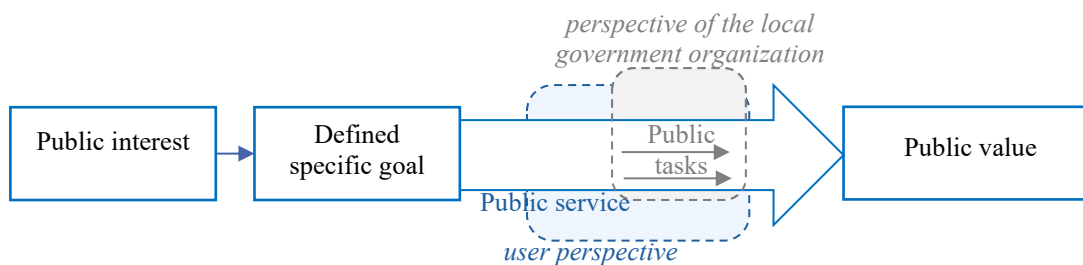


Figure 1. Public service and public task

Source: Own elaboration

A frequently observed contemporary approach places emphasis on the operational/organizational perspective. Although defining goals in this configuration may be simpler from a managerial standpoint, it entails the risk of overlooking the user perspective, which is fundamental to the very purpose of local self-government. Therefore, an approach that prioritizes public services—derived from the public interest and directly contributing to the creation of public value—is to be considered desirable.

Methodology

The article adopts the objective of developing a comprehensive catalogue of public services delivered by local governments in Poland. This issue is particularly significant due to both the possibility and the need to construct a unified system that could serve as a basis for performance-based budgeting or for calculating the costs of service delivery in a way that enables comparability across different entities in the sector—an approach that would allow for benchmarking analyses.

Based on the defined objective, the main research problem addressed in the article can be formulated as follows: How can public services delivered by local government units in Poland be classified?

The research has a conceptual character. Since this problem requires further specification, additional research questions were formulated, while no hypotheses were defined.

The specific research questions are as follows:

- What is a public service?
- What are the key existing conceptual approaches to classifying public services in local government in Poland?
- How can the existing classifications of public services delivered by local governments be integrated?

The defined research problem makes it possible to establish the basic assumptions of the research process. It is assumed that the study will be conceptual in nature. This means that the research will involve a review of approaches to service classification, followed by an attempt to develop a model that comprehensively encompasses all services that have so far been included in the most significant existing classifications.

To answer the research questions, it was necessary to verify previous initiatives in this area. The study involves developing a conceptual model through the method of a critical and in-depth literature review, which enables summarising the state of knowledge on a given topic in response to specific research questions (Rowley & Slack, 2004), as well as assessing the relevance and originality of the research topic (Gomez-Luna et al., 2012). The chosen research strategy is desk research, understood as a systematic process of collecting and synthesising previously conducted studies (Baumeister & Leary, 1997; Tranfield, Denyer & Smart, 2003), in which data may be obtained from various sources such as reports, academic publications, databases, statistics, or archival materials (Turoń & Kubik, 2021). As a method of secondary research, it does not require collecting new data but instead focuses on using existing materials to derive new conclusions (Lan, 2024). Synder (2019) emphasises that this research method has gained unprecedented significance in recent years—not due to a lack of knowledge, but due to the difficulty of locating and processing it, resulting from the abundance of available information and data. The same applies in this case. Therefore, the study will first gather and systematise current knowledge regarding existing solutions for classifying public services, and subsequently attempt to integrate different approaches to develop a holistic model that could be implemented as a unified system in the public sector.

A preliminary review of the English-language literature indicated that the issue of cataloguing public services in Poland has so far been only weakly represented in international scholarship. For this reason, the analysis focused primarily on Polish-language sources. To this end, Google Scholar was used as the main search tool, and ten pages of results related to the following keywords were examined: *public service*, *service classification*, *service catalogue*, *local government*. Based on this, items unrelated to the research topic were first excluded on the basis of their titles and abstracts. Then, within the open-access publications, a full review of the literature was conducted, from which works related to the classification of public services and those presenting innovative approaches were identified. These ultimately formed the basis for developing a consolidated catalogue of services.

Results

The issue of classifying public services delivered by local governments has been repeatedly addressed in the literature. Early classifications placed strong emphasis on divisions based on groups that determine the forms, methods of delivery, and financing of services. This led to the identification of three main categories of services: administrative, technical and social. The first group comprises services provided ex officio or upon request by the service recipient, and they are linked to the implementation of public authority objectives. Technical services concern the maintenance of infrastructure facilities and systems necessary to meet collective needs. Social services, in turn, shape and enrich the material and intellectual resources of individuals (Kachniarz, 2018).

This division is particularly relevant from the perspective of service provision. In most cases, administrative services remain monopolised by public entities. Technical services may require relatively high levels of investment, which makes it possible to engage private sector actors through outsourcing or public-private partnerships. In the case of social services, non-profit organisations may also be involved in service delivery (Jańczuk, 2014). However, from the user's perspective, this distinction is not of primary importance. Over time, the operational approach to service delivery began to be replaced by a more holistic perspective, encompassing higher levels of detail. An overview of selected approaches to creating public service catalogues is presented in Table 2, Table 3 and Table 4.

Table 2. Service Classification Model: administrative services

Lp.	Service	Wojciechowski (1997)	Wankowicz (2004)	Dylewski, Filipiak (2005)	Kozuch, Kozuch (2011)	eUsługi (ePUAP) (2015)	SMUP (2022)
1	ADMINISTRATIVE SERVICES	X	X	X	X		
1.1	Issuing documents (data) upon client's request (excluding item 1.3)		X	X	X	X	
1.1.1	Identity card		X			X	
1.1.2	PESEL (Universal Electronic System for Registration of the Population)					X	
1.1.3	Driving licence		X			X	
1.1.4	Civil status records (birth, marriage, death certificates)		X			X	
1.1.5	Trusted Profile (electronic identification)					X	
1.1.6	Access to public information					X	
1.1.7	Change of first name / surname					X	
1.1.8	Geodetic and Cartographic Data					X	X
1.1.8.1	Maintaining and providing access to land and building records						X
1.1.8.2	Maintaining and providing access to the register of localities, streets, and addresses						X
1.1.8.3	Maintaining and providing access to the register of real estate prices						X
1.1.8.4	Maintaining and providing access to standard cartographic studies: cadastral maps and base maps					X	X
1.2	Entering data obtained directly from clients into databases		X		X		
1.2.1	Contact Data Register					X	
1.2.2	Registration of residence					X	
1.2.3	Elections					X	
1.2.4	Vehicle registration and deregistration		X			X	
1.2.5	Handling reported geodetic works						X
1.3	Issuing permits and concessions related to economic activities regulated by the state		X		X	X	
1.4	Issuing permits and administrative decisions in accordance with the Code of Administrative Procedure		X	X	X		
1.4.1	Investments and Construction						X
1.4.1.1	Preparation of the local spatial development plan					X	X
1.4.1.2	Issuing a decision on development conditions and the location of a public purpose investment					X	X
1.4.1.3	Issuing a building permit or registration of construction works					X	X
1.4.1.4	Issuing an occupancy permit or notice of completion of construction						X
1.4.1.5	Issuing a permit for the implementation of a road investment (ZRID)						X
1.4.2	Taxes and Local Fees						X

1.4.2.1	Assessment and collection of property tax					X	X
1.4.2.2	Assessment and collection of agricultural tax					X	X
1.4.2.3	Assessment and collection of forestry tax					X	X
1.4.2.4	Assessment and collection of vehicle tax						X
1.4.2.5	Assessment and collection of dog ownership fee					X	X
1.4.2.6	Assessment and collection of market fee						X
1.4.2.7	Assessment and collection of advertising fee						X
1.4.2.8	Assessment and collection of health resort fee						X
1.4.2.9	Assessment and collection of local fee						X
1.4.2.10	Debt recovery						X

Source: Own elaboration based on [Wojciechowski, 1997; Wańkowicz, 2004; Dylewski, Filipiak, 2005; Koźuch, Koźuch, 2011; Serwis Rzeczypospolitej Polskiej, 2025; Jak dobrze zarządzać w JST..., 2023].

Table 3. Service Classification Model: technical services

Lp.	Service	Wojciechowski (1997)	Wańkowicz (2004)	Dylewski, Filipiak (2005)	Koźuch, Koźuch (2011)	eUsługi (ePUAP) (2015)	SMUP (2022)
2	TECHNICAL (MUNICIPAL) SERVICES	X	X	X	X		
2.1	Property Management	X					X
2.1.1	Rental of residential premises by local government units (LGUs)						X
2.1.2	Management of LGU-owned real estate						X
2.2	Investments and Construction						X
2.2.1	Implementation of construction investments by LGUs						X
2.3	Roads and Transport		X	X	X		X
2.3.1	Road infrastructure management						
2.3.1.1	Providing access to the road network						X
2.3.1.2	Providing access to stations and bus stops	X					X
2.3.1.3	Parking services					X	
2.3.2	Transport	X					
2.3.2.1	Public collective transport						X
2.3.2.2	School and preschool transportation						X
2.3.2.3	Providing access to public bike systems						X
2.4	Environmental Protection					X	X
2.4.1	Water supply	X	X	X	X		X
2.4.2	Sewage disposal and treatment	X	X	X	X		X
2.4.3	Municipal waste management	X	X	X	X		X
2.4.4	Maintaining cleanliness and order in municipal areas	X	X	X	X		X
2.4.5	Nature conservation within the municipality's jurisdiction	X	X	X	X	X	X
2.4.6	District heating	X	X	X	X	X	
2.4.7	Cemetery management		X	X	X		

Source: Own elaboration based on [Wojciechowski, 1997; Wańkiewicz, 2004; Dylewski, Filipiak, 2005; Koźuch, Koźuch, 2011; Serwis Rzeczypospolitej Polskiej, 2025; Jak dobrze zarządzać w JST..., 2023].

Table 4. Service Classification Model: social services

Lp.	Service	Wojciechowski (1997)	Wańkiewicz (2004)	Dylewski, Filipiak (2005)	Koźuch, Koźuch (2011)	eUsługi (ePUAP) (2015)	SMUP (2022)
3	SOCIAL SERVICES	X	X	X	X		
3.1	Education	X	X	X	X	X	X
3.1.1	Education of children and youth in primary schools		X				X
3.1.2	Education of youth in first-cycle vocational schools		X				X
3.1.3	Education of youth in general secondary schools (high schools)		X				X
3.1.4	Education of youth in technical secondary schools		X				X
3.1.5	Preschool education		X			X	X
3.1.6	Special education						X
3.1.7	Adult education						X
3.1.8	Support provided by psychological and pedagogical counselling centres						X
3.2	Local Social Policy						X
3.2.1	Family support and foster care system						
3.2.1.1	Providing care for children under 3 years of age					X	X
3.2.1.2	Administration of child-raising benefits					X	X
3.2.1.3	Family benefits for families with children					X	X
3.2.1.4	Administration of care-related family benefits					X	X
3.2.1.5	Assistance to persons entitled to alimony					X	X
3.2.1.6	Support for families experiencing childcare difficulties						X
3.2.1.7	Provision of family foster care					X	X
3.2.1.8	Provision of institutional foster care						X
3.2.1.9	Support for persons becoming independent						X
3.2.2	Social Assistance	X	X	X	X	X	
3.2.2.1	Granting social assistance benefits					X	X
3.2.2.2	Non-cash benefit: Providing shelter for homeless persons						X
3.2.2.3	Assistance for foreigners					X	X
3.2.2.4	Non-cash benefit: Specialist counselling and crisis intervention					X	X
3.2.2.5	Social work						X
3.2.2.6	Provision of care services						X
3.2.2.7	Provision of care in social welfare homes						X
3.2.2.8	Supported housing		X	X	X		X
3.2.2.9	Housing allowances					X	
3.2.2.10	Provision of services in support centres, including centres for persons with mental disorders						X

3.2.2.11	Social rehabilitation of persons with disabilities					X	X
3.2.2.12	Legal aid					X	
3.2.2.13	Funeral allowance					X	
3.2.3	Labour Market and Social Economy						
3.2.3.1	State protection in the event of unemployment					X	X
3.2.3.2	Provision of job placement and career counselling services					X	X
3.2.3.3	Support for job creation and entrepreneurship development					X	X
3.2.3.4	Support for mobility and work-life balance					X	X
3.2.3.5	Professional development and support for skills and qualifications					X	X
3.2.3.6	Support for selected social economy entities						X
3.2.3.7	Support for agriculture					X	
3.2.4	Health Protection	X	X	X	X	X	
3.2.4.1	Handling the disability assessment process within local disability adjudication teams					X	X
3.2.4.2	Preventive public health activities		X				X
3.2.4.3	Ensuring access to healthcare services within local government healthcare institutions		X				X
3.2.4.4	Regulation of the local alcohol sales market and addiction prevention					X	X
3.3	Public Safety	X	X	X	X	X	
3.4	Culture and Recreation						X
3.4.1	Culture	X	X	X	X		
3.4.1.1	Supporting the development of reading habits						X
3.4.1.2	Organizing cultural animation and education activities						X
3.4.1.3	Supporting artists, creators, and the creative sectors						X
3.4.1.4	Organizing cultural events						X
3.4.1.5	Protection of cultural heritage						X
3.4.1.6	Providing access to tangible cultural heritage						X
3.4.2	Recreation and Physical Culture	X	X	X	X		
3.4.2.1	Providing access to recreational and sports infrastructure						X
3.4.2.2	Supporting residents' recreational and sports activities						X

Source: Own elaboration based on [Wojciechowski, 1997; Wańkiewicz, 2004; Dylewski, Filipiak, 2005; Kożuch, Kożuch, 2011; Serwis Rzeczypospolitej Polskiej, 2025; Jak dobrze zarządzać w JST..., 2023].

The catalogues found in academic literature may be considered as more comprehensive, focusing primarily on broad groups of services (Wojciechowski, 1997; Wańkiewicz, 2004; Dylewski & Filipiak, 2005; Kożuch & Kożuch, 2011). A valuable contribution that added an additional component to the comprehensive classification of public services was the development of a service catalogue for the ePUAP platform, later integrated into the official portal of the Republic of Poland (Serwis Rzeczypospolitej Polskiej, 2025). However, this platform includes only services that can be accessed online, meaning that it does not provide a full classification of services. Another notable initiative was the attempt at systematisation introduced by the Public Services Monitoring System, designed to deliver high-quality data on service delivery. One of the data sources feeding the system was budgetary reporting, which is why the classification focused on the most cost-intensive services (Jak dobrze zarządzać w JST..., 2023), omitting smaller administrative services. In particular, integrating the approach developed by e-services with the Public Services Monitoring System creates an opportunity to build a holistic perspective on the value provided to users whose needs are met by local government units.

Conclusions

The analysis conducted indicates that despite many years of research on public services in Poland, there is still no fully standardised, systemically implemented classification of services delivered by local government units. The integrated model developed in this article represents a step toward structuring this field; however, it must be emphasised that it is conceptual in nature. This means that it does not definitively resolve which activities of local government units should be treated as *services* in the strict sense, and which should be regarded as supporting processes or administrative tasks. While these two dimensions are naturally interconnected, it is useful to consider them separately, so that the user perspective remains primary, and intermediary activities are adapted to the needs of the main dimension. This is also an important direction for further research.

Moreover, it would be valuable to consider an approach that integrates the systemic classification of services with public tasks (i.e., the operational dimension), and to examine whether, from a managerial standpoint, it would be desirable to introduce a higher level of granularity into such a classification—for example, by including specific cases or proceedings that constitute components of public tasks. Further research could also explore how the proposed service classification could be linked to the budgetary classification system. In the long term, such an integration could support the development of uniform standards for reporting, monitoring, and evaluating service performance.

From a practical perspective, it is recommended that local governments consider the gradual implementation of unified classifications in strategic and operational documents, particularly in areas where this could enhance transparency, comparability, and service management quality. In the future, such a solution could form the basis not only for benchmarking, but also for strengthening citizen participation in the co-creation of public services.

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