
FINANCING OF THE EDUCATION IN THE COMMUNES IN POLAND

Paweł GALIŃSKI

Department of Finance and Financial Risk, Faculty of Management,
University of Gdańsk

Abstract

The paper aims at characterizing of financing of the education in the communes in Poland. This especially concerns the functioning of the primary and lower secondary school, which are managed by the local authorities there. First and foremost, the author presents various approaches in the field of financing of the education and some statistics of the OECD countries. Then, it is shown the creation of the actual system of the financing of the primary and lower secondary schools and the other activities. Therefore, some major financial ratios concerning the revenues and the expenditures are analysed. In the article, it is especially examined the conditions of an educational subsidy, which is the major source of financing of the education and upbringing in Poland. These state budget funds are calculated individually for each type of the commune. Nevertheless, some irregularities in this field are appeared, that are presented in the paper.

Key words: *education, finance, local government*

JEL Classification: H72, H75, I22

Introduction

In literature there is a notion that the education is necessary for the survival of the society (Taneja 2008). Simultaneously, it is a dynamic and continuous process, which is affected by the political, social or economic factors (Pathak 2007). Education is also understood as a system of institutions, in which the education and upbringing are carried in order to provide citizens with comprehensive development and successful existence (Kurzyńska-Chmiel 2013). However, for the proper functioning of the education sufficient funds should be ensured in the system. Therefore, public financing of the education ensures proper quality and fairness (Berryman 2000).

In the world there is no one model of financing the education. Lots of them introduced the system of decentralisation to strengthen the accountability and to produce some positive incentives of all parties in the education process. This decentralisation can be classified into three broad categories, i.e.: education deconcentration, education devolution and education delegation (Werner and Shah 2006). In education deconcentration the central ministry of education shifts some responsibility to its own regional or local offices, which are the part of the central administration. In turn, education devolution includes the transfer of accountability

from central government into independent and elected local or regional authorities. Education delegation, by contrast, means the transfer of certain decision-making powers to educational institution, mainly schools. However, the responsibility still belong to this tier of government, which initiated this process.

The public financing of the education may be accompanied by the private funding. The difference between these sectors refers to a distinction in governance of schools. While private schools are governed by private local autonomous school board (foundations, associations, trustees etc.), the public units are administrated by local as well as higher level authorities or any other appointed institution (Hofman and Hofman 2005). Nevertheless, the public financing of the education is commonly implemented. This is due to the concept of fiscal neutrality, which specifies that no connection should exist between the education of children and the property wealth or any other fiscal capacity (BenDavid-Hadar 2016). For example: in the United States, public primary and secondary school districts receive funding from local, state and federal sources (Herrington 2015).

In 2012, in OECD countries public expenditure on primary to tertiary education as a proportion of Gross Domestic Product was on average 4.8%. In most countries, more than two-thirds of total public expenditure on primary to tertiary education as a percent of total public expenditures was devoted to primary, secondary and post-secondary non-tertiary education. Moreover, public funding is more centralised at the tertiary than at lower levels of education. Hence, in 2012 in OECD countries almost 53% of public funds for education (without tertiary education) came (before transfers) from the state budget. Nevertheless, there were, as it was mentioned before, significant differences in these financial systems. On the one hand, in some countries the share of initial public funds from central government was less than 10%, i.e. in Canada – 3.6%, Switzerland – 3.6%, Poland – 4.8%, Denmark – 7.4%, Germany – 7.4% and in Norway – 9.3%. On the other hand, more than 90% of initial public funds from the central government were in Chile – 94.9%, the Netherland – 91.0%, Portugal – 90.6% and in Slovenia – 90.4%. Simultaneously, some changes in this proportions appears when transfers among tiers of government are taken into account. The difference after this more than 40 percentage points were, inter alia, in Slovak Republic (OECD 2015).

In Poland, to provide citizens with access to the education is one of the main tasks of the state (Constitution 1997), carried out largely by local governments, i.e. voivodships (regions), provinces and communes. In this system local governments manage the funds for the education, which mainly come from the state budget. Furthermore, the communes have the largest share in the spending on the education. Therefore, the aim of the paper is to analyse the financing of the education in these units.

Material and Methods

The article presents the essence of financing of the education in the communes in Poland. It is conducted a study of the literature and regulations as well as some reports concerning the audits of the use of educational subsidy and its calculation. The author analysis major ratios, which characterizes the significance of expenditures on education and main revenues in this field there. Some information from the Local Data Bank of the Central Statistical Office of Poland are used to study a conditions of the financing of the education at the local level in Poland. Moreover,

some expert opinions are also presented in order to outline the conditions of financial functioning of the primary and lower secondary schools in Poland.

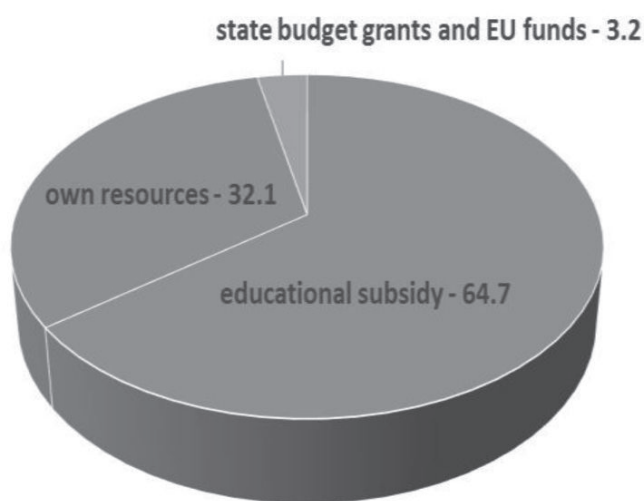
Results and Debate

Educational tasks of the local governments in Poland at the background of revenues and expenditures in this field

In 1990 in Poland, together with the reactivation of the functioning of communes there were implemented changes to the regulations (Teachers' Charter), which transferred to the units commitments of the state in the area of wages and other benefits for teachers. Whereas in 1991 the educational tasks of the communes were detailed. Their budgets have therefore become a fundamental instruments for the planning and financing of kindergartens, primary schools and a variety of extracurricular tasks in the educational system there. The communes began taking over schools, along with the variety of their commitments, such as: outstanding payments for energy supplies (Levitas and Herczyński 2012). Furthermore, the ratio of teachers' wages to the average wage has fallen between 1989 and 1994, that was typical in some Central and Eastern European countries, such as: Slovakia, Romania or Albania (Laporte and Ringold 1997). It resulted in some tensions in process of the restructuring of the educational system there. For instance: Slovakia witnesses massive reduction of kindergartens, abolishment of traditional school clubs and external activities (Mihálik and Klimovský 2014). Regardless of that all these countries tried to led to decentralization and liberalization in educational management by breaking down the state monopoly. The idea was to improve the quality of curricula and examinations as well as the in-service training of the teachers (Ivanenko 2014).

In Poland the real breakthrough came in 1999, along with the introduction of provinces (and cities with the province status) and voivodships, when the communes were obliged to modify their school system, as a result of a creation of lower secondary schools. In many cases, they had to make numerous investments (e.g. an adaptation of buildings, equipment and other infrastructure) but did not receive additional funds from the state budget for this activity. In the field of own task the communes were obliged to set up and manage kindergartens (including special ones and with integration classes and other forms of pre-school upbringing), primary and lower secondary schools, except of the special schools, art schools, schools in prisons, correctional and juvenile shelters. In turn, the newly created provinces have taken over most of the secondary schools and almost all special schools, as well as responsibility for the majority of non-school educational tasks, e.g.: the maintenance of youth hostels, cultural and sport centres or psycho-pedagogical centres. In contrast, the voivodships have taken responsibility for medical schools, teacher training colleges, regional methodical centres and educational libraries (Levitas and Herczyński 2012).

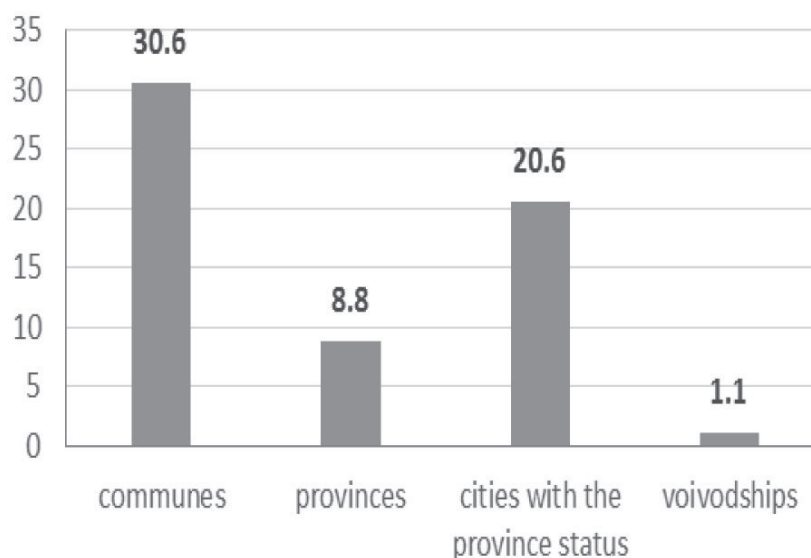
Figure 1. Sources of financing of the education in local governments in Poland in 2013 (%)



Source: (NIK 2015b)

In Poland in all local governments the above educational tasks are financed from the three main resources, i.e.: educational subsidy, own resources (mainly from the local taxes in the case of communes and shares in Personal Income Tax and Corporate Income Tax) as well as state budget grants and EU funds (figure 1). However, the educational subsidy is the major source of financing of the education there. In 2013 it amounted to 65% of 61 billion PLN revenues aimed at financing of the education in local governments.

Figure 2. The expenditures of the local governments for the education in Poland in 2013 (billion PLN)



Source: (NIK 2015b)

In 2013 in the system of education the majority of expenditures were executed by the 2 479 communes and then by 66 cities with the province status (realize tasks both communes and provinces) 314 provinces and 16 voivodships (figure 2). These expenditures consist of current expenditures (mainly wages and salary contributions) and capital expenditures (investment activity). Moreover, in 2013 in the local governments the share of spending on the education in total budget expenditures was 33.2%. It means that these expenditures crucially determine the financial conditions of local governments. It should be mentioned that in Poland expenditures on the education are included in two budgetary divisions, i.e.: division 801 - education and upbringing, and chapter 854 - educational care (Tomczak 2008). Expenditures in division 801 concern: kindergartens, primary and lower secondary schools as well as tasks in the field of transport of pupils to schools and teacher training. In turn, in chapter 854 most of expenditures for extracurricular activities are involved, such as: after-school clubs, financial assistance for pupils or supporting early childhood development (Smołkowska 2010).

Educational subsidy as the main source of financing of the education in the communes in Poland

Genesis and the essence of the educational subsidy in Poland

Since the beginning of the reactivation of local government the financing of primary and secondary schools come mainly from the state budget in the form of educational part of the general subsidy (educational subsidy). In the early 90s, it was measured by the education authorities, separately for each commune, which decided to take control over certain schools. These authorities calculated the total value of the financial plans of the schools located in the communes in order to determine, taking into account an inflation, the basis for measuring the educational subsidy. However, the final amount of this subsidy was negotiated between the central government and local governments. On the one side, the central government encouraged communes to take responsibility for educational institutions. On the other side, local government frequently questioned the calculations of the educational authorities. Between 1994 and 1995, the level of educational subsidy based on historical costs and still was negotiated with each commune separately. However, at the end of 2015 a new mechanism for the allocation of educational subsidy for local governments was introduced in Poland. It was determined that the total amount of this subsidy cannot be less than 6.6% of the state budget revenues and had to be divided between the units on the basis of common and transparent rules, i.e. according to an algorithm determined by the Ministry of National Education, in an agreement with the local governments. Until 1999 all versions of this system included issues related to: salaries of teachers, number of pupils and the historical costs of the functioning of the schools. In 2000 a new calculation of the educational subsidy was introduced, which based primarily on the number of pupils and their characteristics.

As a result of this reform it was implemented the system of financing of educational tasks in communes in Poland in which the amount educational subsidy for all local governments is set in the state budget. Furthermore, the Ministry of the National Education divides this subsidy between the types of local governments (mentioned communes, provinces and voivodships), taking into account the extent of their educational tasks and some parameters, especially: types of schools and

institutions, the number of pupils and institutions and professional advancement degrees of teachers (LGRA 2003). The idea is to provide a relatively greater amount of the subsidy to the local governments, in which the shares of teachers with the highest levels of professional advancement are relatively larger (MEN 2015b).

In order to clarify the method of measuring the extent of educational tasks of the communes, and adjust to them the amount of the subsidy, the algorithm incorporates many weights (Ofiarski 2012). Higher weights are used especially for pupils in schools located in rural areas and in small towns or in the case of pupils with certain degrees of disabilities (MEN 2015a). The application of so-called "rural weights" fulfils some functions. First and foremost, they increase budgetary revenues in rural communes, in which there are smaller class units. Furthermore, they stimulates greater pedagogical effort there (Herczyński and Gorzelak-Siwińska 2010). Besides, the amount of this subsidy is affected by the number of pupils attending sport classes or belonging to national minorities (Świrski 2008). In 2015, there were 47 different weights. In practice, the schools have to feed data into the System of Educational Information, which characterizes their institutions. Simultaneously, it is the basis to calculate the level of the educational subsidy for the commune (Lachiewicz and Pawlikowska 2015).

Irregularities concerning the determination of educational subsidy at the local level

In the period of insufficient budgetary revenues in local governments the system of weights in the field of setting of educational subsidy may cause some irregularities. In many cases local authorities can classify some pupils to the inappropriate group that is characterized by a higher weight. In Poland according to the audits of Treasury Control Offices conducted between 2009 and 2012, the information provided by local governments under a System of Educational Information was often inaccurate. The auditors discovered mainly the incorrect classification of pupils to a particular category of disability and the classification of children into the group of early-assisted development without the required opinions that increased the educational subsidy (MEN 2014). A major problem was in fact taking into account the pupils to the group with a multiply disability (the presence of several disabilities), which until 2009 was not defined in the regulations. Hence, the schools diagnosed pupils into this group by their own. It resulted from the fact that the educational subsidy for pupils with multiple disability was ten times higher than in the group of healthy ones (Anannikova and Suchecka 2014). Consequently, this type of misinformation in the years 2008-2010 determined a significant growth of decisions of the Minister of Finance from 39 to 308 to reduce the size of educational subsidy in these communes. At the same time the number of decisions requiring the return of these funds grew (NIK 2011). Only in 2014, the Minister of Finance issued 261 decisions concerning the return of 90.29 million PLN in these cases (NIK 2015a). These types of irregularities may result also from the pupils. In order to classify them to groups of disabilities they are obliged to bring appropriate certificates every year until a certain date. So, any delays result that schools cannot calculate the higher educational subsidy or are forced to refund it. In turn, in the case of sport classes the minimum number of pupils is 20. Therefore, if the pupil resigns to attend that type of class during the year, and the number of students falls below 20, the school has to pay back the higher educational subsidy (Gmina 2016). These types of irregularities are often unveiled by the mentioned System of Educational Information. As a result of incorrect data in

this system only in 2010, 290 local governments had to returned to the state budget over 45 million PLN (Lex 2012).

Moreover, there were issues of illegal use of educational subsidy. The auditors unveiled the cases that it financed the budget deficit, which in Poland is forbidden by the provisions of the Public Finance Act (PFA 2009). For example, these funds received in December to finance the tasks in the next year covered the budget deficit of an actual year (NIK 2014).

The educational subsidy at the background of the expenditures for the education in the communes

In Poland from the beginning of the functioning of the educational subsidy their amount rose significantly, i.e. from 1.3 billion PLN in 1995 to 18.3 billion PLN in 2014. Therefore, it has also become an important source of revenues of the communes. In 2014 its share in total revenues was 21.6% (table 1). On the other side, the spending on education (division 801) in these units increased from 3.1 billion PLN to 30.4 billion PLN. Therefore, the share of the educational subsidy in the expenditures for the education rose from 42.6% to 60.0% between 1995 and 2014. Simultaneously, between 2008 and 2014 expenditures of communes for educational care (division 854) increased from 0.9 billion PLN to 1.1 billion PLN. An increase of these two groups of expenditures appeared during the period of a decline of the number of pupils in Poland. Between 1998 and 2014 the number of pupils in primary schools decreased from 4.8 million to 2.3 million. In 2014, in the communes the revenues from the educational subsidy allowed to cover only 62.8% of current expenditures on the education and upbringing, in which 73.8% was for the spending on wages and salary contributions. The second highest group of these current expenditures was the purchase of materials and services, i.e. 13.3%. A decrease of a level of the coverage of current expenditure on education by educational subsidy was accompanied by a growth of the salaries of the teachers. Between 2000 and 2012 the average salary of the teacher increased by 125% there (Czechowicz 2014). It is indicated that growing subsidizing of educational tasks in the communes resulted from: increasing spending on teachers' salaries, constantly rising costs of transport of pupils to schools and additional extracurricular activities. Therefore, the communes had to finance the education in a greater extent from other own resources. However, between 2008 and 2014 in Poland in the communes the amount of educational subsidy per pupil of primary and lower secondary school rose (table 1). During this period it was also observed an increase of spending on education (divisions 801 and 854) from 23.5 billion PLN to 31.6 billion PLN, and their share in total budgetary expenditures was about 37% in 2014.

Between 2008 and 2013 in Poland the investment activity of communes in the field of the education (share of capital expenditure in the total expenditure in this division decreased from about 7% to about 4%) decreased. However, it was observed a growing amount of expenditure on educational tasks, both per one child attending primary school, lower secondary school and kindergarten, and per one public educational institution (table 1).

As far as the types of the communes are concerned it is seen the highest educational subsidy to educational current expenditures ratio in rural communes. Between 2008 and 2013 it was on average 71.8% in relation to 63.6% in urban-rural communes and only 56.4 in rural communes. In this period in rural communes a greater

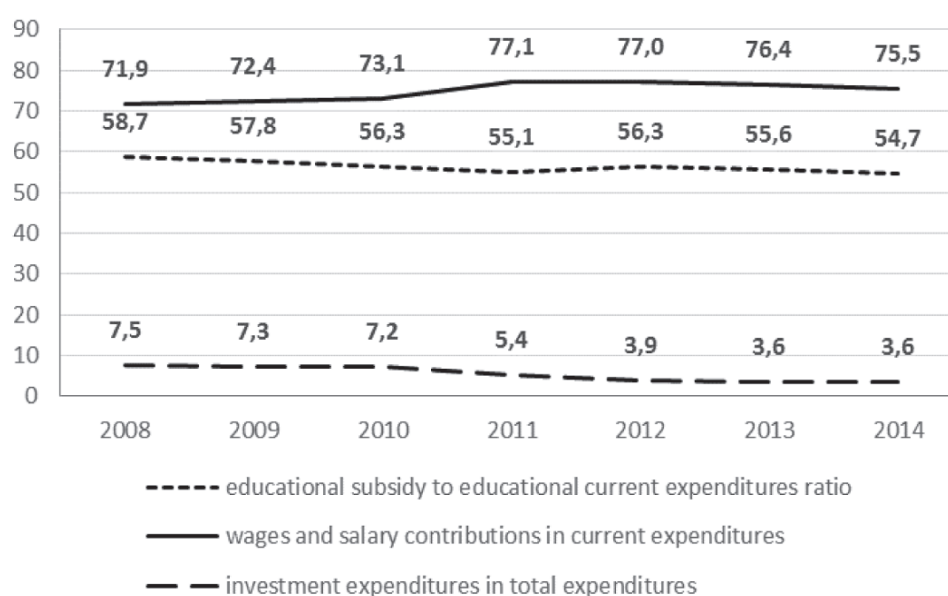
investment activity was also appeared. However, in the each type of the commune it was observed a similar share of wages and salary contributions in current expenditures on education (table 3, table 4 and table 5).

Table 1. The significance of the educational subsidy and expenditures on education in communes in Poland between 2008 and 2014

Details	2008	2009	2010	2011	2012	2013	2014
Educational subsidy:							
billion PLN	14.5	15.5	16.2	17.0	18.1	18.1	18.3
in relation to total revenues (%)	23.2	23.9	22.5	22.4	23.1	22.6	21.6
in relation to expenditures on the education and upbringing (%)	61.6	61.2	59.1	59.0	60.1	59.2	57.9
in relation to current expenditures on the education and upbringing (%)	69.0	68.4	66.4	64.7	65.0	64.0	62.8
per pupil in primary and lower second. schools (without the special ones) (thou. PLN)	4.2	4.7	5.0	5.3	5.9	6.0	5.8
Expenditures on education and upbringing:							
billion PLN	23.5	25.3	27.5	28.7	30.1	30.6	31.6
in relation to total expenditures (%)	37.4	36.2	34.5	36.1	38.4	38.5	37.1
per child in prim., lower sec. schools and kindergart. (without the s. ones) (thou. PLN)	5.8	6.3	7.0	7.4	7.9	8.1	8.2
per one prim., lower sec. school and kindergart. (without the s. ones) (mln PLN)	1.0	1.0	1.1	1.2	1.3	1.3	1.4
current expenditures on the education and upbringing in total edu. exp. (%)	92.9	92.5	92.2	94.4	95.6	96.0	95.5

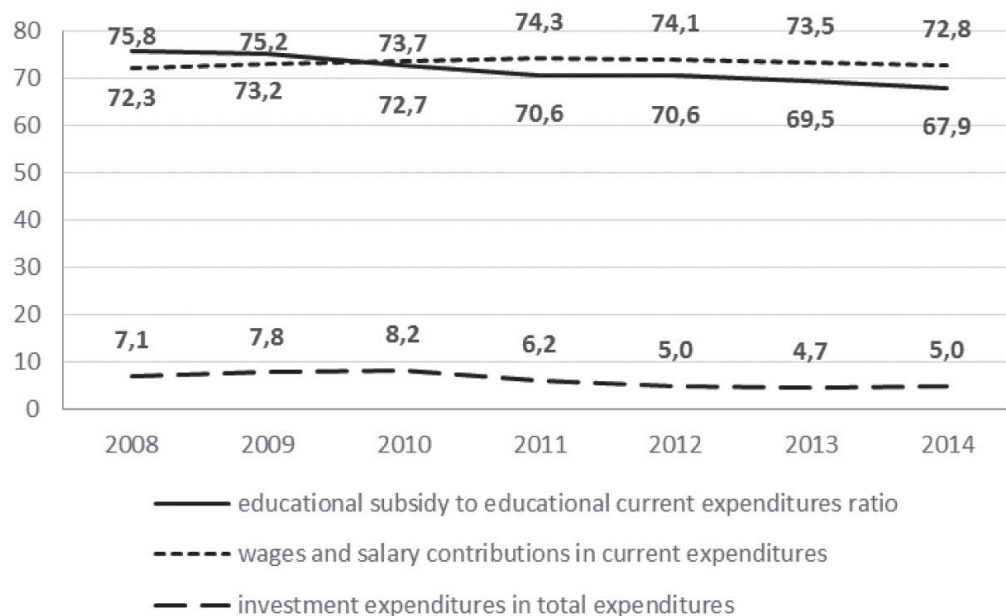
Source: Own study based on (Local Data Bank 2016)

Figure 3. The chosen financial ratios in the field of the education in urban communes in Poland between 2008 and 2014 (%)



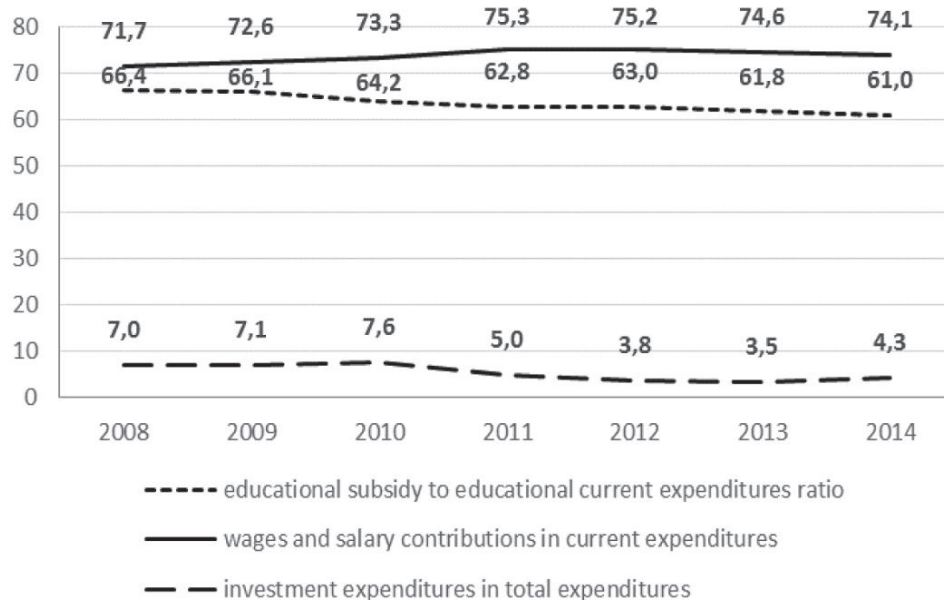
Source: Own study based on (Local Data Bank 2016)

Figure 4. The chosen financial ratios in the field of the education in urban-rural communes in Poland between 2008 and 2014 (%)



Source: Own study based on (Local Data Bank 2016)

Figure 5. The chosen financial ratios in the field of the education in rural communes in Poland between 2008 and 2014 (%)



Source: Own study based on (Local Data Bank 2016)

Conclusion

Educational subsidy is an important source of financing of educational tasks in communes in Poland and ensures the fiscal neutrality of this sector. From the beginning of the reactivation of the activity of local government in Poland,

conditions of the educational subsidy were numerous modified. Nowadays, the system of its calculation plays a crucial role, especially weights for specific groups of pupils, which determine its value. In the period of limited resources from this subsidy to cover the increasing educational expenditures some irregularities may appear, mainly inappropriate classification of pupils in order to increase amount of this source of revenue. Moreover, its value is not sufficient to cover current expenditures on the education, in which dominate wages and salary contributions. Therefore, in the communes the significant portion of the educational tasks is funded by other budgetary revenues.

In Poland it is also observed the differences of the level of the coverage of the current expenditures by the educational subsidy among the types of communes. The highest ratio is in rural ones, which results inter alia from mentioned higher rural weights. In addition, in Poland in the communes growing expenditures per pupils and a school appeared in examined period. It is determined by the decreasing number of pupils and increasing costs of the functioning of educational institutions. In such circumstances, it is reasonable to take measures to adjust the amount of these expenditures to the current situation in education. However, such modifications should not decrease a quality of the education and upbringing as well as an access to the primary and secondary schools.

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Correspondence address

Paweł Galiński, Ph.D., Department of Finance and Financial Risk, Faculty of Management, University of Gdańsk, Armii Krajowej 101, 81-824 Sopot, Poland, e-mail: p.galinski@wp.pl