

Sources of financing educational tasks by local government units in Poland

Halina Rechul¹, Krzysztof Surówka²

¹University of Applied Sciences in Nowy Sącz,
Poland

²University of Economics in Krakow,
Poland

Abstract— The article considers the sources of financing educational tasks in local government units, as well as the adequacy of funds obtained for this purpose from the state budget. The aim of the article is to assess the degree of coverage of educational expenses in local government units by funds transferred from the state budget for the implementation of educational tasks. The numerical data used in the analysis concern local government units in Poland and come mainly from reports on the implementation of their budgets prepared by the Ministry of Finance. The time scope of the research covers the years 2016-2022. The research shows that in the analyzed period, the income of local governments from educational subsidies did not even cover current expenditure on education. Local government units were forced to increasingly engage their own revenues in financing educational tasks. "The publication presents the results of the Project no. 026/EFA/2023/POT financed from the subsidy granted to the Krakow University of Economics".

Keywords— education, educational subsidy, own income, targeted subsidies.

I. INTRODUCTION

Expenditures on financing education have a very large share in the structure of expenditures of local government units. In communes or cities with county rights, educational expenditures constitute the most important item in their budgets. The basic source of financing for this group of tasks is the educational part of the general subsidy, which is transferred from the state budget to local government units. Local governments also receive earmarked subsidies for the implementation of educational tasks. However, the own revenues of local government units are becoming increasingly important in financing educational tasks. In order to efficiently

implement all educational tasks, it is important to maintain the right proportions between the educational subsidy and funds from own revenues.

The main objective of the article is to present the structure of educational expenditure in local governments, as well as to analyze the degree to which these expenditures are covered by funds from transfers from the state budget and from the own revenues of local government units. The analysis uses numerical data contained in the reports on the implementation of the budgets of local government units, and the time scope of the research covers the years 2016-2022.

II. EDUCATION AS A SOCIAL GOOD

The categorization of goods is an extremely important economic issue. It has not only theoretical and organizational significance, but also carries important practical implications, relating, among others, to the method of their financing. Social goods are a special type of public goods, because they could be private goods, but for various reasons they are available to every citizen and financed from public funds. Social goods must be universally available, and individual individuals, due to their income, can provide themselves with a higher standard of them at a commercial level (Rechul et al., 2023).

Education is a special good in contemporary conditions, both from the point of view of a modern economy and a democratic system. Education and the nature of human capital are not only a matter of individual choice. According to J. Kleer, the state must have an influence on the nature of education, and education cannot be fully commercialized. A separate issue is the proportions in which the public sector participates in the



implementation of educational tasks, and in which the private sector (Kleer 2005).

Education in Poland is a common good of the entire society. The breakthrough of 1989 caused a completely new approach to the education system and the desire for the fastest possible reforms in this area.

In 1990, the first decisions were made regarding the takeover of schools by local governments (Rybacki 2006). Since 1995, all local governments have taken over primary education tasks as their own tasks, while since 1999, secondary schools have become the own tasks of counties. Currently, local governments are fully responsible, among others, for the maintenance and equipment of school buildings, for educational investments, the development of the school network, and for paying salaries to teachers and other school employees. Local governments are also responsible for the organization of pre-school care and many extracurricular educational tasks (Herbast et al. 2009). Financing these tasks is the basic expenditure of the budgets of counties and counties.

III. EXPENDITURE ON EDUCATIONAL TASKS OF LOCAL GOVERNMENT UNITS IN POLAND

Public education tasks are among the most important duties of the state specified in the Constitution of the Republic of Poland. It is emphasized there that public authorities are to

provide citizens with universal and equal access to education. The Polish education system is decentralized. The state has practically completely delegated the responsibility for running public schools and other educational institutions to local government units. Educational tasks belong to the group of local government units' own tasks, which are characterized by the following features:

- are local in nature;
- are financed by local government units;
- in implementing them, the local government unit acts in its own name and under its own responsibility;
- serve to meet the needs of the local government community.

Educational tasks financed from the budgets of local government units include two sections of the budget classification (Journal of Laws 2022, item 513):

- 1) division 801 - Education and upbringing, including kindergartens, primary schools, secondary schools;
- 2) section 854 - Educational care covering most of the extracurricular tasks, including after-school clubs, educational centers.

Educational tasks are carried out by all local government units in Poland. Table 1 presents the ratios of total expenditure and education expenditure of local government units in 2016-2022 to GDP.

TABLE I. TOTAL EXPENDITURE AND EXPENDITURE ON EDUCATION BY LOCAL GOVERNMENT UNITS IN RELATION TO GDP IN 2016-2022

Specification	2016	2017	2018	2019	2020	2021	2022
Total expenditure of local government units (in million PLN)	206 035	230 166	259 386	280 209	299 241	315 967	353 853
Local government expenditure on education (section 801,854) total (in million PLN)	66 018	70 220	76 133	81 975	86 408	94 063	103 789
GDP (in million PLN)	1 853 205	1 982 794	2 126 506	2 288 492	2 337 672	2 631 302	3 067 495
Share of total local government expenditure in GDP (in %)	11.1	11.6	12.2	12.2	12.8	12.0	11.5
Share of local government expenditure for education in GDP (in %)	3.6	3.5	3.6	3.6	3.7	3.6	3,4

Source: own study based on data from the Ministry of Finance, Reports on the implementation of the state budget for 2016-2022, Information on the implementation of the budgets of local government units for 2016-2022.

Total educational expenditure in the analyzed period increased dynamically from PLN 66.0 billion in 2016 to PLN 103.7 billion in 2022. The presented data show that the share of total expenditure in GDP showed an upward trend in 2016-2020, however, since 2021 a decrease in the share of total expenditure in GDP can be observed. The importance of educational expenditure of local government units should also be emphasized. Educational expenditure in the analyzed period ranged between 3.4% and 3.7% of GDP.

Expenditures of local government units related to educational tasks can be divided into current expenditures and capital expenditures. Current expenditures include in particular: expenditures on salaries and contributions calculated on them and expenditures related to the implementation of statutory

activities, subsidies for current tasks, benefits for individuals. Capital expenditures include primarily expenditures on investments and investment purchases. The level of educational expenditures of local government units in terms of the basic types of these expenditures is presented in Table 2

Education expenditure in all categories of local government units showed a clear upward trend in the years 2016-2022. In the communes, total education expenditure in 2022 increased by 54% compared to 2016. A similar increase was observed in cities with county rights.

The largest part of educational expenditure is salaries. The share of expenditure on salaries and related expenses in total educational expenditure in 2016-2022 is presented in Table 3.

TABLE 2. BASIC TYPES OF LOCAL GOVERNMENT EXPENDITURE ON EDUCATION (SECTIONS 801 AND 854) IN 2016-2022

Municipal expenditure (in thousands PLN)							
Specification	2016	2017	2018	2019	2020	2021	2022
Total educational expenditure, including:	33 343 057	35 551 878	38 546 035	40 891 852	42 374 238	46 366 311	51 441 822
salaries and derivatives	23 087 742	23 602 460	25 430 380	27 728 042	29 287 634	31 570 559	33 672 315
capital expenditure	1 322 919	2 189 960	2 878 033	2 115 021	1 962 263	2 189 481	3 063 578
subsidies	2 285 376	2 609 567	2 967 549	3 372 533	3 797 244	4 273 310	4 937 053
Expenditures of counties (in thousands PLN)							
Specification	2016	2017	2018	2019	2020	2021	2022
Total educational expenditure, including:	8 762 503	9 244 045	9 990 795	10 803 763	11 839 098	12 887 346	14 200 600
salaries and derivatives	6 347 859	6 433 453	6 714 368	7 452 232	8 593 914	9 195 451	9 832 673
capital expenditure	256 523	454 860	767 605	496 280	416 190	542 902	770 872
subsidies	777 015	844 317	910 773	1 001 416	1 160 320	1 227 328	1 376 924
Expenditures of cities with county rights (in thousands PLN)							
Specification	2016	2017	2018	2019	2020	2021	2022
Total educational expenditure, including:	23 103 452	24 489 698	26 524 158	29 145 741	30 983 532	33 381 970	36 623 613
salaries and derivatives	15 570 434	16 007 720	17 170 127	18 837 934	20 660 649	22 098 459	23 525 319
capital expenditure	1 024 929	1 259 617	1 606 769	1 730 632	1 490 653	1 301 293	1 403 519
subsidies	3 033 084	3 393 192	3 834 349	4 376 825	5 004 348	5 566 817	6 591 437
Expenditures by voivodeships (in thousands PLN)							
Specification	2016	2017	2018	2019	2020	2021	2022
Total educational expenditure, including:	809 122	934 383	1 071 688	1 133 279	1 211 170	1 427 721	1 523 143
salaries and derivatives	601 334	610 717	647 904	705 311	763 877	813 206	899 700
capital expenditure	34 091	54 528	84 795	73 747	136 361	195 614	205 629
subsidies	24 751	82 693	124 161	119 066	74 551	12 426	19 207

Source: own study based on data from the Ministry of Finance, Reports on the implementation of the state budget for 2016-2022, Information on the implementation of the budgets of local government units for 2016-2022.

TABLE 3. PERCENTAGE SHARE OF EXPENDITURE ON SALARIES AND RELATED EXPENSES IN TOTAL EDUCATION EXPENDITURE IN LOCAL GOVERNMENT UNITS IN 2016-2022 (IN SECTIONS 801 AND 854)

LGU/Years	2016	2017	2018	2019	2020	2021	2022
Municipalities	69.2 4	66.3 9	65.9 7	67.8 1	69.1 2	68.0 9	65.4 6
counties	72.4 4	69.6 0	67.2 1	68.9 8	72.5 9	71.3 5	69.2 4
cities with county rights	67.3 9	65.3 7	64.7 3	64.6 3	66.6 8	66.2 0	64.2 4
voivodeships	74.3 2	65.3 6	60.4 6	62.2 4	63.0 7	56.9 6	59.0 7

Source: own study based on data from the Ministry of Finance, Reports on the implementation of the state budget for 2016-2022, Information on the implementation of the budgets of local government units for 2016-2022.

The data presented in Table 3 show that expenditure on salaries and related expenses, at each level of local government, constitutes more than half of total expenditure on education. In communes, expenditure on salaries constituted from 65% to over 69% of total educational expenditure. In counties, this share reached almost 73% of total educational expenditure. In cities with county rights, similarly to communes, salaries constituted 64% - 67% of total educational expenditure. The greatest variation in the share of expenditure on salaries in total

educational expenditure over the years 2016-2022 can be seen in voivodeships, where this share ranged from 59% to 74%.

IV. SOURCES OF FINANCING EDUCATIONAL ACTIVITIES IN LOCAL GOVERNMENT UNITS

The legal basis for establishing the principles of financing educational tasks is contained mainly in the Act of 27 October 2017 on the financing of educational tasks (Journal of Laws of 2023, item 140 0) . However, the financial aspects of performing educational tasks are also influenced by the following regulations:

- Act of 7 September 1991 on the education system,
- Act of 14 December 2016 – Education Law,
- Act of 26 January 1982 – Teacher's Charter.

In addition, horizontal regulations are of great importance in the field of financing educational tasks: the Act on Public Finances and the Act on the Income of Local Government Units (Pilch 2020).

In the budgets of local government units, the most important source of financing educational tasks is the educational part of the general subsidy. It is a transfer from the state budget, which

contributes to the total budget revenues of local governments. The method of calculating and transferring the subsidy is specified in the Act on the revenues of local government units and the regulation of the minister responsible for education and upbringing.

The most important instrument for financing Polish education is the algorithm for dividing the educational part of the general subsidy between local government units, which is established annually in the form of a specific mathematical formula and published in the regulation of the Minister for Education and Upbringing. As a result of complex evolution, the algorithm for dividing the educational subsidy is a rather complicated system of weights, applied in different ways to different groups of students and mutually influencing each other (Herbst 2009). The algorithm divides the educational subsidy into three parts (Journal of Laws of 2023, item 2755) :

- 1) base amount (SOA) – the basic component of the subsidy according to the financial standard A of the division of the educational part for the implementation of school tasks,
- 2) supplementary amount (SOB) – increasing the rates for students in terms of school tasks. The size of the increase is determined by the appropriate indicators in the algorithm, called weights. In terms of the SOB part, the weights from P1 to P63 correspond to the increase in the subsidy amounts per student (using the example of the regulation for 2024, because in other years these numbers were different);
- 3) amount for extracurricular tasks (SOC) – this concerns tasks carried out in facilities and some tasks in the field of preschool education. In the scope of the SOC part, the increase in the subsidy amounts per student is responsible – in the case of the regulation for 2024 – for weights from P64 to P96.

From the point of view of the interests of a specific local government, it is important that the weights that are due to students of schools run by this local government and the base amount are as high as possible. It should be emphasized that on a national scale, the educational subsidy is divided, not calculated. The amount of the educational subsidy for a given year is first determined in the state budget, and only then, using an algorithm and data from the educational information system, the amount of the subsidy due to individual local governments is determined. However, the solutions adopted in the algorithm have no impact on the global amount of the subsidy. The amount of funds transferred from the state budget to the accounts of local government units under the educational part of the general subsidy is presented in Table 4. From a formal and legal point of view, the funds received by local governments from the state budget from the educational part of the general subsidy do not have to be used exclusively for covering educational expenses. Legal regulations do not impose an obligation to use it exclusively for educational purposes. The educational part of the general subsidy contributes to the total budget revenue of each local government and the general rules on the collection of revenue and the allocation of funds from local government budgets apply to it (Siwek 2021).

TABLE 4. AMOUNT OF FUNDS TRANSFERRED FROM THE STATE BUDGET TO THE ACCOUNTS OF LOCAL GOVERNMENT UNITS UNDER THE EDUCATIONAL PART OF THE GENERAL SUBSIDY (IN PLN THOUSAND)

In total, including:	2016	2017	2018	2019	2020	2021	2022
	41,49	41,90	43,07	46,90	50,15	52,22	55,94
	6,901	9,520	5,129	6,599	6,575	2,758	2,153
Municipalities	19.60 3.601	19.91 2.260	20.62 2.389	21.97 9.137	22.31 5.719	23.32 9.374	24.92 8.790
counties	7,822 ,795	7,642 ,637	7,640 ,717	8,564 ,474	9,918 ,595	10.16 6.281	10,75 5,670
cities on county rights	13,42 3,762	13,75 0,318	14.22 5.134	15,75 3,221	17,27 9,540	18.06 6.052	19,56 2,800
voivodeships	646.7 43	604.3 05	586,8 89	609.7 67	642.7 21	661.0 51	694,8 93

Source: own study based on data from the Ministry of Finance, Reports on the implementation of the state budget for 2016-2022.

From a formal and legal point of view, the funds received by local governments from the state budget from the educational part of the general subsidy do not have to be used exclusively for covering educational expenses. Legal regulations do not impose an obligation to use it exclusively for educational purposes. The educational part of the general subsidy contributes to the total budget revenue of each local government and the general rules on the collection of revenue and the allocation of funds from local government budgets apply to it (Siwek 2021).

A very important source of financing for education are earmarked subsidies. Article 127 of the Public Finance Act specifies that earmarked subsidies are funds intended for financing or co-financing (Journal of Laws of 2023, item 1270):

- tasks in the field of government administration and other tasks assigned to local government units by law,
- statutorily defined tasks, including tasks related to state patronage of culture, carried out by entities other than local government units,
- current tasks of local government units,
- tasks assigned to non-governmental organizations,
- costs of implementing the investment.

Local government units may receive subsidies from the state budget for educational investments. In addition to investment purposes, subsidies are also allocated for various types of current tasks carried out by local government units, including: subsidies for financial assistance for students, subsidies for preschool education, subsidies for textbooks or educational materials. In the reports of the Ministry of Finance on the implementation of the state budget and the budgets of local government units, subsidies for education and upbringing are presented primarily in the following items:

- 1) Targeted subsidies from the state budget for the implementation of government administration tasks and other tasks assigned by law.
- 2) Targeted subsidies from the state budget for financing or co-financing own tasks.
- 3) Targeted grants provided under programmes financed with European funds and other non-repayable foreign funds, as well as payments from the European funds budget.

The amount of financial resources transferred to individual

local government units as targeted subsidies is presented in Table 5.

TABLE 5. AMOUNT OF FUNDS TRANSFERRED FROM THE STATE BUDGET TO LOCAL GOVERNMENT UNITS AS EARMARKED SUBSIDIES FOR EDUCATIONAL TASKS IN SECTIONS 801 AND 854 (IN PLN THOUSAND)

	2016	2017	2018	2019	2020	2021	2022
In total, including:	2 510 648	3 159 997	4 167 573	3 932 497	3 919 270	3 450 059	3 745 182
Municipalities	1 735 643	2 080 116	2 385 778	2 220 205	2 303 210	1 976 922	2 164 275
counties	123 235	374 798	608 172	591 246	456 802	383 317	471 775
cities with county rights	633 193	692 781	1 149 316	1 093 93	1 148 837	1 080 442	1 099 248
voivodeships	18 577	12 302	24 307	27 953	10 421	9 378	9 884

Source: own study based on data from the Ministry of Finance, Reports on the implementation of the state budget for 2016-2022, Information on the implementation of the budgets of local government units for 2016-2022.

Targeted subsidies for tasks carried out by local government units in the field of government administration as part of education financing were mainly allocated for the implementation of current tasks. These funds were used to provide students with the right to free access to textbooks, educational materials or exercise materials.

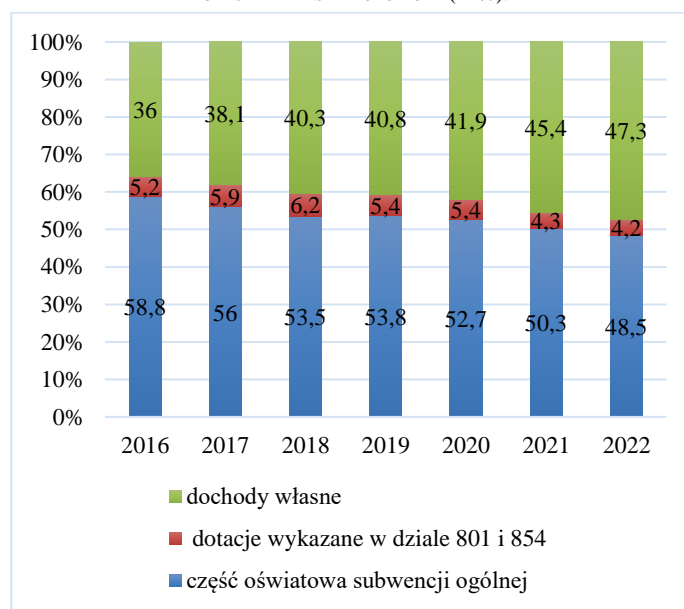
Targeted subsidies from the state budget for own tasks were also allocated mainly to the implementation of current tasks. These funds in the Education and Upbringing section were used to finance tasks related to the functioning of kindergartens and kindergarten departments in primary schools, other forms of preschool education and to finance primary schools, including school and kindergarten canteens. Subsidies transferred for current tasks in the Educational care section were allocated primarily to financial assistance for students of a social nature.

V. THE DEGREE TO WHICH EDUCATIONAL EXPENDITURE OF LOCAL GOVERNMENT UNITS IS COVERED BY FUNDS FROM THE STATE BUDGET

The implementation of educational tasks by local government units requires appropriate financial resources. However, the funds transferred to them as part of the educational subsidy and subsidies for educational purposes very often do not cover the expenditure on tasks planned in the budgets of local government units. Figure 1 presents the percentage distribution of sources of financing educational tasks in municipalities. The tasks of the commune within the framework of educational activities are primarily the establishment and management of public kindergartens and primary schools. The presented data show that the educational part of the general subsidy and subsidies for educational purposes cover an increasingly smaller part of expenditures on educational tasks in the communes. In 2016, the educational subsidy and subsidies covered 64% of the educational expenditures of the communes, and in 2022 only 53%. As a result, communes are forced to increasingly co-finance education from their own revenues. Figure 2 shows the percentage distribution of sources of financing educational

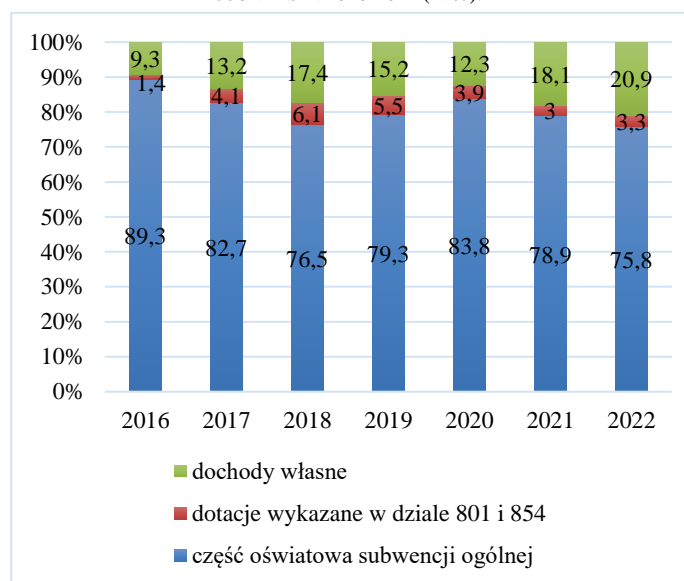
tasks in the counties.

FIGURE 1. SOURCES OF BUDGET REVENUES FOR FINANCING EDUCATION IN MUNICIPALITIES IN 2016-2022 (IN %).



Source: own study based on data from the Ministry of Finance, Reports on the implementation of the state budget for 2016-2022.

FIGURE 2. SOURCES OF BUDGET REVENUES FOR FINANCING EDUCATION IN COUNTIES IN 2016-2022 (IN %).

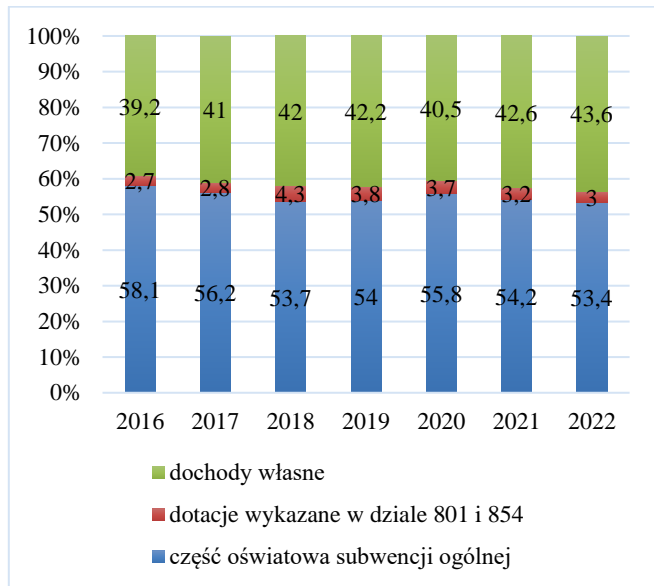


Source: own study based on data from the Ministry of Finance, Reports on the implementation of the state budget for 2016-2022.

The educational tasks of counties are mainly the establishment and management of secondary schools, sports schools, educational and upbringing facilities and psychological and pedagogical clinics. In counties, the vast majority of educational expenditure is covered from funds received from the state budget. The educational subsidy and subsidies for educational purposes in 2016 financed almost 91% of education expenditure. In subsequent years, this share decreased and in 2022, subsidies and subsidies covered 89% of educational expenditure of counties. Figure 3 presents the percentage distribution of sources of financing educational

tasks in cities with county rights.

FIGURE 3. SOURCES OF BUDGET REVENUES FOR FINANCING EDUCATION IN CITIES WITH DISTRICT RIGHTS IN 2016-2022 (IN %).

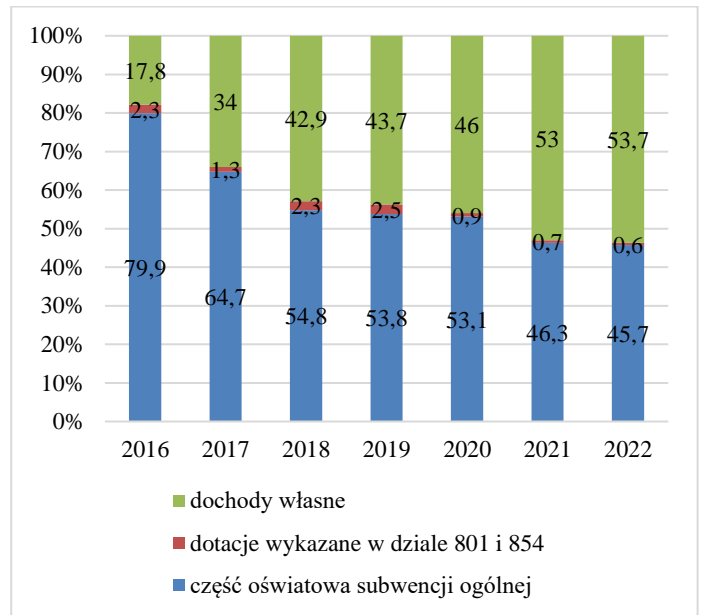


Source: own study based on data from the Ministry of Finance, Reports on the implementation of the state budget for 2016-2022.

Cities with county rights perform both municipal and county tasks in the field of education. The percentage structure of education financing sources in cities with county rights is similar to that in communes. Funds from the state budget financed almost 61% of educational expenditures of cities with county rights in 2016, and almost 57% of all educational expenditures in 2022. Figure 4 presents the percentage distribution of financing sources for educational tasks in the voivodeships. The tasks of the provincial government include establishing and running public teacher training institutions, pedagogical libraries, and schools and institutions of regional or supra-regional importance. In the provinces, funds from the educational subsidy and educational grants also do not cover all expenditures for education purposes. Since 2016, the degree to which these expenditures are covered by funds from the state budget has gradually decreased. In 2022, the educational subsidy and grants covered slightly over 46% of all expenditures for education purposes.

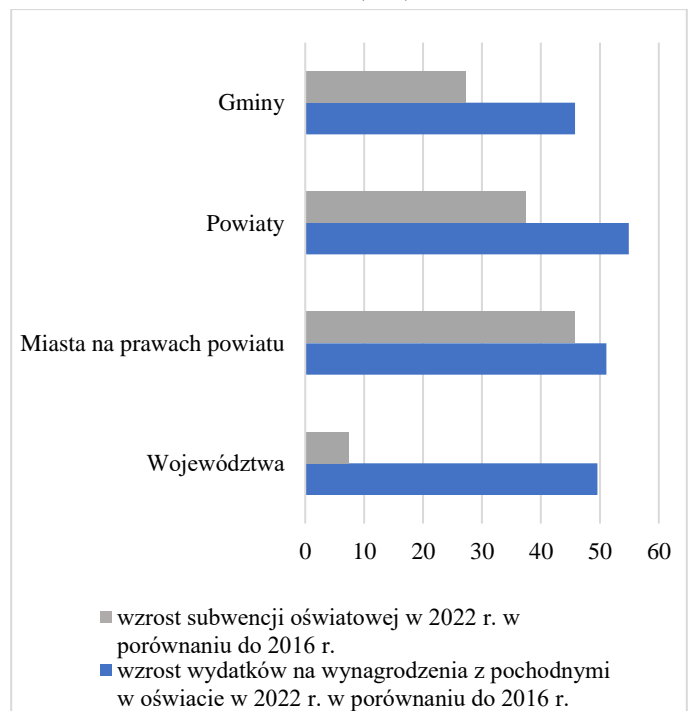
The comparison of the rate of change in revenues from the educational part of the general subsidy and the expenditure of local government units on the implementation of educational tasks is also noteworthy. The percentage increase in expenditure on salaries in education and the increase in the educational subsidy are presented in Figure 5. Data analysis allows us to observe significant discrepancies between the growth rate of current expenditure on salaries in education and the dynamics of revenues from the educational subsidy. The growth rate of current expenditure made in the sphere of education is much higher than the growth rate of the basic source of income allocated for educational tasks. The deepening difference between these values may in the future lead to a collapse of educational expenditure of local government units.

FIGURE 4. SOURCES OF BUDGET REVENUES FOR FINANCING EDUCATION IN VOIVODESHIPS IN 2016-2022 (IN %).



Source: own study based on data from the Ministry of Finance, Reports on the implementation of the state budget for 2016-2022.

FIGURE 5. INCREASE IN EXPENDITURE ON SALARIES AND RELATED WAGES IN EDUCATION AND INCREASE IN THE EDUCATION SUBSIDY IN 2022 COMPARED TO 2016 (IN %)



Source: own study based on data from the Ministry of Finance, Reports on the implementation of the state budget for 2016-2022, Information on the implementation of the budgets of local government units for 2016-2022.

VI. CONCLUSION

In conclusion, it should be emphasized that in the Polish decentralized education system, the responsibility for the functioning of schools and facilities rests with local government units. The state, on the other hand, is obliged to provide

financing for these tasks. Therefore, local government units receive an educational subsidy from the state budget and earmarked subsidies for the implementation of educational tasks.

Based on the analysis conducted, it can be clearly stated that the funds received as part of the educational subsidy and earmarked subsidies do not cover the expenses of local government units on tasks in the field of education. Therefore, units must finance education from their own funds or seek additional sources of financing. Such a situation may also force local government units to look for savings when implementing educational tasks.

Expenditures on financing educational tasks show a growing tendency to increasingly involve local governments' own revenues. This situation is caused by the deepening difference between the educational part of the general subsidy, transferred from the state budget to local government units, and the actual expenditures incurred by these units on educational tasks.

The most favourable situation is in the county governments, where the educational subsidy and earmarked subsidies for education covered between 76% and 90% of total expenditure on education in the years 2016-2022. In the remaining categories of local government units, the situation is less favourable. Income from the educational subsidy and educational subsidies most often does not even cover expenditure on salaries in education.

VII. BIBLIOGRAPHY

Herbst M., Herczyński J., Levitas A.(2009) ., Financing education in Poland – diagnosis, dilemmas, possibilities, Wydawnictwo Naukowe SCHOLAR, Warsaw

Kleer J.(2005), Identification of the type of goods produced by the public sector, (in:) J. Kleer (ed.) The public sector in Poland and in the world. Between decline and prosperity, CeDeWu , Warsaw.

Constitution of the Republic of Poland of 2 April 1997 (Journal of Laws of 1997, No. 78, item 483, as amended), Article 70.

Pilich M. (2020), Financing educational tasks. Commentary, Wolters Kluwer, Warsaw 2020.

Regulation of the Minister of Education and Science of 8 December 2023 on the method of dividing the educational part of the general subsidy for local government units in 2024 (Journal of Laws of 2023, item 2755).

Regulation of the Minister of Finance of 2 March 2010 on the detailed classification of income, expenses, revenues and expenditures and funds from foreign sources (Journal of Laws of 2022, item 513)

Siwek K.(2021), Financial gap in education as a source of financing educational tasks. Targeted analysis no. 3/2021, Foundation for the Development of Local Democracy named after Jerzy Rogulski. Retrieved from: https://frdl.org.pl/static/upload/store/frdl/ANALIZY_CELOWE/analiza-3-2021-v2.pdf

Council of Ministers. (2017-2023). Reports on the implementation of the state budget for the years 2016-2022, Information on the implementation of the budgets of local government units for the years 2016-2022. Retrieved from: <https://www.gov.pl/web/finanse/sprawozdania-roczny>.

Rechul H., Surówka K., Peter-Bombik K.(2023), Public finance in theory and practice, Academy of Applied Sciences in Nowy Sącz, Nowy Sącz.

Rybacki R. (2006), Economic and financial aspects of education, DUET Publishing House, Toruń/

Act of 17 October 2017 on the financing of educational tasks (Journal of Laws of 2023, item 1400, as amended)

Act of 7 September 1991 on the education system (Journal of Laws of 2022, item 2230)

Act of 14 December 2016 – Education Law (Journal of Laws of 2023, item 900, as amended)

Act of 26 January 1982 – Teachers' Charter (Journal of Laws of 2023, item 984, as amended)

Act of 27 August 2009 on public finances (Journal of Laws of 2023, item 1270, as amended)