CONSIDERATIONS OF POTENTIAL PROPOSALS TO CHANGE THE MODEL OF FINANCING EDUCATIONAL TASKS IN LOCAL GOVERNMENTS

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Key words: finance, local government, education, considerations, change.

Abstract

The adopted system of financing educational tasks by local governments (LSGs), which allocates resources by reference to a funding formula ‘per pupil’, is no longer in tune with the changing socio-economic context of the development of Poland. The aim of this article is to identify the considerations which should be taken into account in the construction of a new model of funding school educational tasks by local governments. The study involved a desk based literature review and a ratio analysis of the financial condition of LSGs (indebtedness). The conducted analyses imply that the following issues need to be addressed: guaranteed financial independence of the local government as the governing body for educational institutions; transition from the ‘per pupil’ to ‘per class’ formula in allocating public resources; and guaranteed adequacy of public fund transfers for changes resulting from educational system reforms. If the above-mentioned conditions addressing financial, legal, demographic and political contexts are taken into consideration, the changes to the model of financing educational tasks will have a systemic character.

UWARUNKOWANIA ZMIANY MODELU FINANSOWANIA ZADAŃ OŚWIATOWYCH W JEDNOSTKACH SAMORZĄDU TERYTORIALNEGO

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Słowa kluczowe: finanse, samorząd, oświat, uwarunkowania, zmiana.
Introduction

The market mechanism does not meet collective needs. It either fails or is ineffective (see Musgrave, Musgrave 1989, p. 7). For this reason, an administrative mechanism for meeting collective needs is used, and public finance (Owsiak 2017, p. 99) is an essential component of this mechanism. Tasks carried out by local governments (LSGs) are prescribed to meet collective needs and funded within the framework of the public finance system. Education provision belongs to one of four principal categories of these tasks as classified in the literature on the subject (Niewiadomski 2001, p. 60). Local governments should be provided with stable funding for educational tasks, adequate to the extent of these tasks and the scale of responsibility for the development of local educational policies. In accordance to the European Charter on Local Government, the financial resources of local authorities shall be commensurate with the responsibilities provided for by the constitution and the law and should enable them to keep pace with the real evolution of the cost of carrying out their tasks (DzU z 1994 r., nr 124, poz. 607). The main source of financing these tasks in Poland is the school education component of the general subvention. The transfer of the subvention resources should take into account the scope of LSG responsibilities, including the standard and cost of their implementation, while at the same time the funding should stimulate the development of a rational network of schools and educational institutions. In fact, the school education subvention does not provide most of the LSGs with sufficient resources to cover the necessary fixed costs (such as labour or materials), not to mention funding for development and investment. Year-over-year expenditure on educational tasks incurred by urban and rural communes significantly exceeds the amount of subvention funding they receive. Only in 2016 did the expenses incurred by local governments on educational tasks exceed the amount of subvention funding by 26.9%. In the case of cities, the gap is even bigger, (e.g. 41.6% in cities with over 5,000 inhabitants and 37.8% in cities with a district status of over 100 thousand inhabitants). Local
governments oppose being held financially liable for underestimated transfers from the state budget, especially since their own tax revenue per capita varies significantly\(^1\). It is therefore necessary to change the rules of financing educational tasks carried out by local governments. The current system of financing the education provision by LSGs uses a funding formula (algorithm) based on a financial standard known as “standard A”. This is a ‘per pupil’ standard used to redistribute the school education component of the general subvention, and is increasingly incompatible with the changing social and economic context of the development of Poland. Failure to address this issue will result in an increased financial burden on local governments caused by underestimated school funding transferred from the state budget.

Addressing this issue seems to be important for at least two reasons. Firstly, by proposing alternative solutions in financing educational tasks we could attempt to reach an undervalued output of the scientific discipline of finance, which developed practical applications borrowed from other fields and disciplines of science. There are possibilities offered by financial mathematics (PODGÓRSKA, KLI MKOWSKA 2013, p. 10), legal sciences, sociology, psychology, other social sciences, and finally the technological sciences (SZAMBELAŃCZYK 2014, p. 112).

Secondly, the changes proposed in 2017 by the Ministry of National Education are merely internal changes to the current component of school education in the general subvention\(^2\). As a result, they have only brought to light the diverse interests of local governments regarding the calculation of school grants. Consequently, the energy and time of many stakeholder groups interested in more systemic changes to the school funding model is being wasted.

### Materials and Research Method

The aim of this article is to review the considerations which should be taken into account in the discussion of systemic change to the educational tasks funding model. These considerations should include:

– financial and legal considerations, as they are related to the assessment of the financial condition of local governments, (being the governing bodies for most educational institutions in Poland), which constitute an important segment of the public finance system;

\(^1\) The ranking of communes (Ranking Gmin) 2017 based on tax per capita income (G ratio for 2015) shows that the income of the richest commune in Poland, Kleszczów (34,825.79 PLN), is more than 80 times higher than the income of the poorest local government – Radgoszcz (424.77 PLN).

\(^2\) The Ministry proposed that the relationship between the constituents determining the amount of the school education subvention was as follows: for communes – basic class weight (on average 69 thousand PLN), rural class weight (on average 17 thousand PLN) and new financial standard A per pupil (on average 2.35 thousand per pupil).
– demographic considerations, as the cost of publicly funded services strongly
depend on the number of beneficiaries;
– political considerations, as any change of government may involve a change
in the system of education. Due to the parliamentary election cycle, these changes
may not be lasting.

This study involves a review of the literature in the field of public finance
and economic education, as well as an analysis of the financial condition of local
governments (with a focus on their indebtedness). The analyzed period covers
the years 2000–2017 with a forecast through 2018. The analyzed period of time
is representative for the retrospective assessment as well as forecasts regarding
the proposals for changes in the school funding model.

Financial and Legal Considerations
for the Change to a School Education Funding Model

The new model of financing educational tasks should be integrated into the
system of guaranteed financial discretion within an LSG’s own jurisdiction. This system is most often identified with an LSG’s discretion regarding their
income and expenditure. To guarantee their discretion regarding income, local
government units should be entitled to:
– adequate, stable financial resources of their own and a certain degree of
authority to create their income;
– LSG owned property that will not only be a source of income, but can also
be used as collateral for future loans;
– legally guaranteed access to financial markets;
– power to act on the basis of a self-approved annual budget.

On the other hand, the discretion regarding expenses is determined by:
– the type of tasks carried out by the local authorities (the more mandatory
tasks, the more limited freedom to dispose of resources);
– legal regulations concerning the manner of performing public tasks within
the LSG jurisdiction;
– the scope of mandatory expenditures (earmarked for specific projects, ‘rigid’
expenditures), that must be financed from the budget of a local government;
– level of LSG income and income deriving from equalization procedures
enabling the financing of tasks (SURÓWKA 2013, p. 24, 26).

The local authorities’ discretion can be limited by the law, which sets
the framework for operations of local governments (KRAWCZYK 2016, p. 50).
The current system of financing educational tasks, with the dominant source
of funding being the state budget, transfers a high share of mandatory ‘rigid’
expenditure and constrains the financial discretion of an LSG. Moreover, not only
are educational grants underestimated, but also the possibility of acquiring the
missing capital by local authorities is limited by numerous legislative restrictions.
For example, the needed financial resources can be supplemented by the revenue of local authorities. The revenue comes from four sources: local taxes, property, the share in state taxes and resources other than grants earmarked for a specific goal or general subvention (Guziejewska 2008, p. 38). When it comes to public finance, the regime for resource management is constitutionally reserved in the law. Therefore, LSGs do not have the right to freely acquire financial resources in order to finance educational tasks. Local authorities only have the power to modify the existing instruments to the extent provided for by the law (e.g. grant relief, debt remission or set a lower rate) (Finanse samorządowe 2012, p. 252).

On the other hand, the possibility of acquiring the needed capital from external sources (by incurring financial liabilities) may create the illusion of an LSG's actual freedom in this regard. However, the debt limit of a local government is legally protected by the law on public finance (art. 243 ustawy o finansach publicznych z 27 sierpnia 2009 r., DzU z 2016 r., poz. 1870, 1948, 1984, 2260, z 2017 r., poz. 60, 191, 659). In accordance with article 243 (ustawy o finansach publicznych) the individual indebtedness ratio system makes the planned amount of liabilities (debt) dependent on the ability to repay those obligations. The credit worthiness is calculated with reference to the following formula:

$$\left( \frac{R + O}{D} \right)_n \leq \frac{1}{3} \left( \frac{Db_{n-1} + Sm_{n-1} - Wb_{n-1}}{D_{n-1}} + \frac{Db_{n-2} + Sm_{n-2} - Wb_{n-2}}{D_{n-2}} + \frac{Db_{n-3} + Sm_{n-3} - Wb_{n-3}}{D_{n-3}} \right)$$

Where the symbols stand for:

- $R$ – total amount of repayments of loans and the redemption of securities issued for the purposes stated in art. 89 ust. 1 pkt 2–4 and art. 90 ustawy o finansach publicznych planned for the financial year,
- $O$ – interest on loans and interest and discount on securities issued for the purposes of art. 89 ust. 1 i art. 90 ustawy o finansach publicznych, and the repayment of the amounts resulting from the granted sureties and guarantees planned for the financial year,
- $D$ – total budget income for the financial year,
- $Db$ – current income,
- $Sm$ – income from the sale of property,$^3$
- $Wb$ – current expenditure,
- $n$ – financial year for which the relationship is established,
- $n-1$ – year preceding the financial year for which the relationship is established,
- $n-2$ – year preceding the financial year by two years,
- $n-3$ – year preceding the financial year by three years.

$^3$ The proposed draft law on public finance proposes that when calculating the indebtedness ratio, the proceeds from the sale of property should not be taken into account as an element enhancing debt repayment capacity. At present, the formula includes the planned income from the sale of property. This may lead to overestimated credit worthiness, especially if the property is deliberately overvalued.
Establishment of the above limit was aimed at disciplining and reducing the incurrence of debt obligations by LSGs where the burden of payment of liabilities would be too large (*Uchwała Regionalnej Izby Obrachunkowej* 2011, 2014). This was to be a specific criterion to monitor the financial situation of local governments (*BARCZUK, ZIOŁA* 2014). However, the goal set by the legislature has not been achieved (see Tab. 1).

<table>
<thead>
<tr>
<th>Type of relationship</th>
<th>Year of forecast</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2015</td>
</tr>
<tr>
<td>Relationship was not met</td>
<td>41</td>
</tr>
<tr>
<td>Relationship was met at a level lower than 0.3 percentage points</td>
<td>268</td>
</tr>
<tr>
<td>Relationship was met at a level of 0.3–0.6 percentage points</td>
<td>125</td>
</tr>
<tr>
<td>Relationship was met at a level higher than 0.6 percentage points</td>
<td>2,365</td>
</tr>
<tr>
<td>Total (9 LGUs have not been included)</td>
<td>2,799</td>
</tr>
</tbody>
</table>

Source: based on *Niestandardowe instrumenty finansowania potrzeb budżetowych jednostek samorządu terytorialnego* (2016, p. 10).

Another attempt to maintain financial autonomy in the context of financing educational tasks may be the local authorities’ use of non-standard debt instruments. These are commitments in the form of loan or credit agreements, although they are not included in the debt titles catalog for public sovereign debt. Their application is permitted by the Regulation of the Minister of Finance as of December 28, 2011 (w sprawie szczegółowego sposobu klasyfikacji tytułów dłużnych zaliczanych do państwowego długu publicznego DzU z 2011 r., nr 298, poz. 1767). This category of financial instruments includes: equity financing, saleback, leaseback, installment payments (*Niestandardowe..., 2016, p. 31, 32), and/or subrogation (*KLUZA* 2015, p. 61). The calculations of the Regional Chambers of Audit (Regionalne Izby Obrachunkowe – RIO) presented in the 2016 report ‘Non-standard instruments for financing the budgetary needs of local government units’ show that total LSG liabilities amount to PLN 274.5 mln (including principal and derivative receivables connected with a given instrument, e.g. rental payments, interest, fees, lease payments, deposits on account of the repurchase, etc.). Regional Chambers of Audit identified a group of local governments, which were in danger of losing liquidity, or had lost liquidity. The analysis of data from the Multiannual Financial Perspective (WPF) aggregated from reports on meeting obligations – a statutory instrument of control.
Considerations of Potential Proposals to Change the Model of Financing...

and monitoring debt (in force from 2014) – showed that in the years 2015–2018 hundreds of local government units will be unfit to incur new debt obligations in the form of loans, credits and securities. When formulating such opinions, Regional Chambers of Audit take into account the methodology of the Multi-annual Financial Perspective developed by the Ministry of Finance according to which the essence of the assumptions made in the development of this document should be based on how much money a local government has, and not how much they need (SOŁTYK, DĘBOWSKA-SOŁTYK 2016, p. 95). In the opinion of the Regional Chambers of Audit, it is necessary to extend the catalogue of debt titles by including unnamed contracts which generate effects equivalent to a loan or credit agreement.

In the search for missing capital to finance educational tasks, LSGs incur financial obligations in non-bank financial institutions i.e. shadow banks, thus exercising often poorly understood financial discretion. This happens despite the fact that the Minister of Finance stated clearly (ST8.4761.2.2016 z 22 kwietnia 2016 r.) that Polish law provides regulations that significantly limit the incurring of liabilities in shadow banks⁴.

Failure to address these particular issues in the area of public finance law will prevent the development of a new model for the financing of educational tasks, which should reinforce the systemic nature of the connections between school education funding, local government finance and public finance.

Demographic Considerations in Changing the School Education Funding Model

Demographic considerations seem to be an obvious criterion to be taken into account when determining the amount of public funding transfers to school education. In the traditional approach, costs are calculated with reference to the number of service recipients. However, in the case of the provision and funding of educational tasks, at least two factors subvert this traditional approach to the demographically based cost calculation:

1. In the algorithm of the redistribution of the school education component of the general subvention, the costs are calculated ‘per pupil’. The starting point is the so-called ‘financial standard A’, which is the amount of funding that the local

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⁴ The regulations referred to include:

a) the principle of effective management of public funds expressed in art. 44 of the Public Finance Act (art. 44 ustawy o finansach publicznych). Therefore, taking out debt obligations and disbursing funds to service debts incurred in shadow banks should respect the abovementioned principle.

b) the obligation of the local government to obtain the opinion of a Regional Chamber of Audit (Regionalna Izba Obrachunkowa) regarding the possibility of repaying a loan in a shadow bank referred to in art. 91 of the Public Finance Act (art. 91 ustawy o finansach publicznych).
government receives for each pupil. It is modified by a weight system whereby
the amount per pupil increases depending on the type of school or pupil’s special
educational needs (SEN) e.g. needs related to their disabilities. Therefore, it is the
pupil who attracts funding while the actual cost is generated by a school class.
Consequently, in the situation of demographic decline, all funding calculated
‘per pupil’ translates into lower income received by local governments, while
the amount of expenses on the provision of education remains unchanged. The
decline in the number of students, for example, does not automatically translate
into the reduction in teacher jobs which generate payroll costs.

2. Local governments as the governing bodies of schools providing educational
services under compulsory education cannot directly influence the number of
recipients of their services. The demographic data from the Central Statistical
Office shows that for a quarter of a century Poland has suffered a birth decline – a low birth rate that does not guarantee simple generational replacement.
In January 2015 the total fertility rate (TFR) was 1.29, which means that there
were 129 births per 100 women in childbearing age (15–49 years), (in cities – 124, in the countryside – 135). Since the 1990s, the total fertility rate has been
below 2, while the total fertility rate which ensures to sustain population levels
is 2.12; 2.15, (i.e. when in a given year 100 women aged 15–49 have an average
of 210 to 215 live births).

This means that the relationship of fixed costs connected with carrying out
educational tasks to the calculation of funding based on the ‘per pupil’ formula
is increasingly unfavorable for local governments. Therefore, the analysis of
demographic considerations with regards to the school education funding model
should inspire the transition from a ‘per pupil’ to a ‘per class’ calculation. This
would require social consent to determine the number of pupils in a class de-
dpending on the type of educational institution in order to determine the amount
of financial resources.

Political Considerations
in Changing the School Education Funding Model

The new model of funding educational tasks should also take into account
the political context as it involves the governing elites expressing their will and
other groups of stakeholders – e.g. local governments – being responsible for
implementing this. This is especially important when political decisions involve,
for example, changes in the system of education. If the reform of the school
system involves phasing out a certain type of school, an indispensable part of
such a political decision should be to ensure that the school governing bodies
are provided with sufficient financial support to cover severance payments for
teachers released from phased-out schools. Such financial security has not been
provided in the case of the new law on education introduced in Poland in December
2016 – Prawo oświatowe (DzU z 2017 r., poz. 59) and Przepisy wprowadzające ustawę Prawo oświatowe (DzU z 2017 r., poz. 60). The introduced changes include, among others, the phasing out of lower secondary schools (gimnazjum). This type of school will disappear from the Polish system of education starting from 1 September 2019. Local authorities had every right to expect that the formula for redistributing the school education component of the general subvention, which is a transfer of funding from the state budget to local budgets, will provide resources to cover the cost of teacher redundancies resulting from the reform of the school system. However, the Ministry of National Education has denied the fact that the reform will lead to teacher job losses. Hence, the schools funding formula (algorithm) does not include any element responsible for calculating funds for this purpose. The scale of the local authorities’ financial responsibility in this area can be illustrated with the employment figures in lower secondary schools. In the school year 2016/2017, all lower secondary schools employed circa 100 thousand teachers. It should be noted that the new Education Act provides that lower secondary school teachers, (employed by appointment or with an unlimited contract of employment), will be granted an ‘inactive status’ if their further employment in the school year 2017/2018 is not possible due to organizational changes resulting from the school system reform. Teachers who have been granted the ‘inactive status’ will receive a salary. Teachers’ remuneration falls in four categories:

– remaining within the competence of the minister responsible for education;
– directly deriving from Karta Nauczyciela (Teachers’ Charter) or other general regulations;
– remaining within the competence of local governments;
– social welfare payments and benefits (KŁAWENEK 2012, p. 21).

Moreover, the school governing bodies have little influence on teacher salaries because:

– minimum base pay rates are within the competence of the minister responsible for education;
– other components of pay result from the provisions of the Karta Nauczyciela and other regulations and are mandatory for local government units. Failure to pay them may lead to court proceedings in the labor court. They include: I: supplements for difficult working conditions, seniority, night work and special supplements, II. Additional annual salary, III. Severance pay: retirement/disability pension and exit pay, IV. Jubilee award, V. Settlement benefit, VI. Remuneration for work on a public holiday, VII. One-time monetary gratification for obtaining the title of honorary professor of education;
– payment of benefits and social allowances increase the cost of teacher employment, (they include: housing, rural, holiday allowance and benefits from the social fund). Although these payments are not a component of a teacher’s salary according to the Karta Nauczyciela (Finansowanie oświaty 2012, p. 59, 60), local authorities are obliged to pay them as provided by the law.
The LSG regulations only cover the remuneration components related to the payment of the following supplements: functional, incentive, work conditions, overtime and awards from a special prize fund.

The above-mentioned teachers who have been granted an ‘inactive status’ are entitled to a salary paid by the local government for 6 months (Lisowski 2012, p. 184). This is a hidden cost of reform for local authorities, because communes [gminas], acting as the governing bodies for lower secondary schools, will have to pay these salaries to teachers despite the fact that no resources from the state budget have been secured for this purpose. The cost of meeting this obligation calculated on the basis of the main component of teacher salaries – the base pay, is shown in Table 2.

Table 2
The amount of 6-month severance payment paid to teachers with ‘inactive status’ – based solely on the base pay schedule according to professional promotion grades [PLN]

<table>
<thead>
<tr>
<th>Qualifications</th>
<th>Teachers’ professional promotion grades</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>trainee teacher</td>
</tr>
<tr>
<td>Master’s degree with pedagogical training</td>
<td>13,764</td>
</tr>
<tr>
<td>Master’s degree without pedagogical training, Bachelor’s degree (Bachelor of</td>
<td>12,114</td>
</tr>
<tr>
<td>Engineering) with pedagogical training</td>
<td></td>
</tr>
<tr>
<td>Bachelor’s degree (Bachelor of Engineering) without pedagogical training,</td>
<td>10,692</td>
</tr>
<tr>
<td>graduates of teacher training colleges and foreign language teacher training</td>
<td></td>
</tr>
<tr>
<td>colleges</td>
<td></td>
</tr>
<tr>
<td>Other qualifications</td>
<td>9,198</td>
</tr>
</tbody>
</table>

Source: minimum teacher base pay schedule effective from 1 January 2017.

It should be emphasized that the political context of the school system transformation also has financial implications in the area of the labor market, i.e. the potential threat of rising unemployment. Teachers from phased out schools who will not get a job as teachers in other schools or in other sectors of the economy, will expect cash transfers eligible to the unemployed. Another potential group of unemployed teachers include those teachers who are currently employed on fixed term contracts (mostly young teachers) who are not eligible for the ‘inactive status’.

Lack of financial coverage for these types of liabilities can produce high social costs for the centrally planned school system reform, especially at the local level responsible for implementing these changes. This may lead to an increase in the antagonism between the central administration and local authorities, especially as the costs of the school system reform are also generated by other provisions of the new law, (e.g. to provide education in accordance with the new curriculum the newly established 8-year primary schools will need science laboratories).
Political changes in every area of a citizen’s life, including the field of education, generate implementation costs. However, when there are no effective financial procedures to equalize local government revenues and when state budget transfers account for a major share of the local authorities’ revenue, the central authorities should allocate sufficient resources (in the form of reserves or subsidies) for the increased local government expenditure in the discussed area. Information about these guarantees should be provided to local authorities prior to the date of school reform implementation.

Conclusions

The systemic transformation of the school education funding model should address the following issues:

- guaranteed financial independence of the local government as the governing body for educational institutions;
- transition from the ‘per pupil’ to ‘per class’ formula in calculating public resources;
- adequacy of public fund transfers to changes resulting from educational system reforms.

The conclusions mentioned above derive from the analysis of three dimensions: finance and law, demography and politics. The inclusion of all of these dimensions emphasizes the fact that the system of financing educational tasks should be analyzed as a sub-component of the public finance system. The details of the systemic solutions taking into account the abovementioned considerations should be worked out by representatives of the following groups of stakeholders:

- government administration (e.g. change of regulations in order to prevent local governments from using funds from subsidies to make deposits);
- local government administration (e.g. change in the amount of subvention to secure funding for 100% of teacher salaries resulting from the implementation of centrally-set curricula);
- citizens (civic projects initiated by legal acts);
- scientific community (e.g. proposals of school funding solutions including the allocation, redistribution and motivation functions fitting within the framework of a knowledge-based economy – see KOWALSKA 2010).

A chance to implement the abovementioned recommendations with regards to changes to the model of financing educational tasks may be provided by new legislation in this area, i.e. ustawy z 27 października 2017 r. o finansowaniu zadań oświatowych (DzU z 2017 r., poz. 2203).
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Uchwała Regionalnej Izby Obrachunkowej w Warszawie z 1 marca 2011 r., nr. 65/K/11, LEX

Uchwała Regionalnej Izby Obrachunkowej w Krakowie z 22 października 2014 r., nr. KI-412/294/14, LEX


Ustawa z 14 grudnia 2016 r. Prawo oświatowe, DzU z 2017 r., poz. 59.

Ustawa z 14 grudnia 2016 r. Przepisy wprowadzające ustawę Prawo oświatowe, DzU z 2017 r., poz. 60.

Ustawa z 27 października 2017 r. o finansowaniu zadań oświatowych, DzU z 2017 r., poz. 2203.