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Budget Process in Education at the Local Level in Poland

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Polish education is highly decentralized (Herbst 2012, Jakubowski 2019). The local governments are responsible for opening and closing of schools, for setting school employment levels and for financing schools. The process of decentralization of education started in Poland in 1993 with decentralization of primary schools and concluded in 1999 with decentralization of secondary schools and other local education institutions (preschools were transferred to newly established local governments already in 1991).

Law on Public Finance of August 27, 2009, together with Decree of Minister of Finance on Conducting of Financial Matters by Budget Units and by Communal Budget Enterprises of December 7, 2010, determine the overall principles and procedures of the budget process at both the national and local level. However, education budgeting has several specific features, which are regulated in other legal acts, mainly by Law on Education Legislation of December 14, 2016 and by Decree of Minister of National Education on Specific Organization of Public Schools and Public Preschools of February 28, 2019.

In several places we quote the results of research into the budget process conducted by Jan Filas (2012). This reference is somewhat old, but there were no newer analyses of the budgeting process in education.

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1. Context of local budgeting in education

Nearly all Polish schools are communal schools, that is are managed and financed by local self-governments as school founders:

- Preschools and mainstream primary schools – municipalities (*gmina*)
- Special primary schools, secondary schools – country (*powiat*)
- Selected vocational schools of regional importance – regions (*województwo*).

Polish primary schools cover the grades 1 to 8. There are two main types of secondary schools, namely general academic lyceums, lasting 4 years (grades 9 to 12), and vocational schools, lasting 4 or 5 years (grades 9 to 12 or 13).

Apart from communal schools there are also public schools managed by non-public legal persons (this includes many schools managed by catholic institutions and schools managed by non-governmental organizations), private schools, and few schools managed by the branches of national government (mainly agricultural professional schools and artistic schools, managed by the respective ministries). The present report focuses on communal schools.

Two main documents regulating the work and financing of the school are:

1. Organizational chart of the school (*arkusz organizacyjny*)
2. Financial plan of the school (*plan finansowy*).

Organizational chart of the school is defined for the school year (from September 1 to August 31), while the financial plan is defined for the budget year (January 1 to December 31).

Organizational chart describes how the school will function in the next school year. Its structure and level of detail evolved over time. During the initial years of the decentralization process (mid-nineteens), there was one format for organizational chart of the school, approved in a Decree of Minister of Education and used across the country. The charts were rather general, they included, in particular, the list of all staff of the school, including management positions (directors, their deputies, other managers), as well as overall number of educational activities conducted in the school (Decree of Minister of National Education of May 21, 2001). On the basis of the chart approved by the school founder, the school director designed detailed weekly plan of activities, both obligatory and voluntary. In line with decentralization, approximately in 2000 this requirement was relaxed, and the school founders were given the right to adopt the format and the required data items to be included in the chart. In consequence, there appeared many different formats used by different municipalities in Poland, some rather simple, other quite complex.

However, over time the offer of commercial IT products to facilitate work of the school founder and of the school director increased, and schools adopted these new tools. Presently, there are two

dominant suppliers of IT software for organizational chart, which are in fact part of larger packages (which include, among others, also accounting and statistical reporting modules). Moreover, the law begun to prescribe in more detail the contents of organizational charts (see below). Thus, the original diversity of formats of organizational charts gave way to uniformity (the two dominant packages are very similar anyway, because they have to conform to the same legal requirements).

Today, the legal requirements regarding organizational charts of schools (Decree of Minister of National Education of February 28, 2019) are much more extensive and include:

- Number of teachers, including teachers with managerial positions,
- List of all teachers, including name, surname, level of teacher professional advancement, qualifications, type of activities in the school and their weekly time,
- Number of teachers preparing to advance the level of teacher professional advancements, by level,
- Number of administrative and technical staff, with the managing positions, including full time equivalents,
- Number of classes in each grade,
- Number of students in each class,
- For each class:
 - Weekly teaching plan, including lessons conducted in groups,
 - Weekly number of lessons of religion, ethics, language of ethnic or national minority, lessons of history, culture and geography of the state, with which minority is identified,
 - Weekly number of sport lessons for specialized sport classes, if applicable,
 - Weekly number of revalidation classes for special needs students,
 - Number and purpose of lessons, which the school founder may allocate to the school for the given school year, including additional education activities or increased teaching time of obligatory subjects,
 - Specific information regarding professional preparation of students,
 - Weekly or quarterly number and purpose of lessons, allocated by school director from her/his pool of such lessons.
- Number of weekly hours financed by the school founder, including lessons, care of students, revalidation, psychological-pedagogical support and other activities supporting the educational process performed by pedagogues, psychologists, speech therapists and other teachers,
- Number of students covered by support after classes, number of weekly hours of such support and number of teachers providing this support,
- Number of hours of pedagogical work in the boarding house,
- Number of hours of work of school library.

Additional detailed information must be included in the organizational chart of primary schools, which also operate preschool groups.

We note in passing that such wide range of data items in the organizational charts of schools further justifies using electronic preparation, submission, review and adjustments of the charts. Available software packages also allow the school founder to review draft organizational chart in comparison to charts approved for previous years, and identify possible significant deviations. Such deviations, of course, require clarifications from the school director.

Moving to the second key document regulating work of the school, namely its financial plan, we note that Polish schools do not have budget autonomy, their finances are part of local government budget, adopted in the resolution of local council. All revenues generated by the school, such as from rent of facilities (use of school gyms over the weekends, positioning of billboards on school property, and similar) are legally revenues of the school founder, who may but is not required to allocate all or some of this revenue to the school. A typical procedure in such cases is to allocate a part, for example 50% or 60% of such revenues, to the school which generated them, and to allocate the remaining amounts to other schools, which for different reasons do not have the ability to raise such revenues (conditions of the gym, school location). Thus, schools do not have budgets, but only financial plans, which include only expenditure side (no revenues side). Regarding the salary expenditures, financial plans are prepared on the basis of already approved organizational charts of schools. For other parts of the financial plan, typically incremental method of budgeting is applied. This means that the amounts in financial plans of previous years are taken as the basis, and incremental changes from this basis due to inflation or to changes in expected school needs are proposed (with appropriate justification).

There is one exception when the financial plan of the school may have revenue side, although the corresponding revenues are very small. According to Law on Public Finance of August 27, 2009(art. 223), budget units conducting educational activities (schools and other units of the education system) may have revenues from inheritance and donations in monetary form, from insurance of compensation for assets lost or damaged used by the school, and in case of professional schools – from sale of services in professional education. The amounts of such funds and their planned used must be included in the budget resolution of the council (together with the list of schools which will receive such revenues).

Financial plans of schools, as of course complete local budgets, are defined for the budget year. However, due to changes in the school organization with the start of new school year in September, as defined in new organizational charts, financial plans of schools may be – and often are – adjusted for the last 4 months of the budget year.

The responsibility for overseeing the functioning of schools is shared by two institutions:

1. The school founder (*organ prowadzący*) manages and finances schools, ensures compliance with budget laws, with labor regulations, and with technical requirements on school facilities.
2. Regional curator (*wojewódzki kurator oświaty*) is responsible for pedagogical oversight, ensures compliance with curriculum norms, with pedagogical regulations, organizes external evaluation of schools. There are 17 regional curators in Poland, appointed directly by the Minister of National Education.

Correspondingly, both institutions have a legally defined role in the budget process in education, namely they both have to approve the organizational chart of the school (see next section). The assessment of the draft organizational chart by the school founder and by the regional curator is based on different criteria:

1. The school founder assesses the draft organizational chart primarily on the basis of its budgetary implications (salary costs). In particular, school founder will review and try to ensure:

- The efficiency of division of students into classes and of allocation of teachers to conduct lessons,
 - The necessity of all pedagogical staff not conducting lessons.
2. The regional curator assesses the draft organizational chart on the basis of its compliance with education legislation and with pedagogical norms. In particular, regional curator analyzes:
- Whether the obligatory curriculum is followed,
 - Whether all teachers conducting lessons have the minimum required qualifications,
 - Whether the norms of maximum class size are not violated,
 - Whether the minimum requirements for division of classes into groups are met.

The assessment of draft chart by the school founder and by the regional curator are thus very different in nature. As an example, we discuss the problem of division of classes into groups for specific lessons. The school founder may want to ensure that only legally required division is planned, in other words that it will not need to pay for division which is not necessary, while the regional curator will verify whether all division into groups mandated in educational legislation for different subjects is implemented in the plan of work of the school.

It is in order to make both assessments possible that the organizational chart must include all the information listed above.

The organizational charts of schools, once approved, become the basis for the financial plans. They determine completely the dominant part of school finances, that is salaries. However, in this second stage the regional curator plays no role at all. The overview and control of the local budget is the responsibility of Regional Accounting Chambers (*regionalne izby obrachunkowe*). There are 17 accounting chambers across Poland. The chambers review the budget resolutions of local councils and analyze them regarding the procedure of adoption of the budget, budgets themselves and their adjustments during the budget year, financial obligations of local governments, subsidies from local budget, local fees and taxes. They also control the process of setting prices of communal services such as transportation or rubbish collection.

In some cases the regional chambers have been intervening heavily in the issues of education budgeting. One of repeated topics of review and control were subsidies from local budgets to non-public schools and preschools for provision of education (the issues of their calculation and payments). Another recurrent topic was related to conflicts arising from setting teacher salaries by school founders (the need to meet nationally prescribed minimum averages, see Herczyński, Barkalaja, Turonis 2021). The chambers were also active in the sphere of financing of preschools (setting of prices of preschool services above 5 free hours of care per day, subsidies from municipal budgets to neighboring municipalities for children attending their preschools).

2. Stages of the budgeting process

The budget process in education must take into account two overlapping planning periods, namely the school year, September 1 till August 31, and the budget year, January 1 till December 31. The organizational chart, describing the functioning of the school, is set for the school year, while the financial plan, describing the financial resources available to the school, is set for the budget year. The organizational chart serves as the basis for financial plan, therefore the process of adopting the

charts of all schools is the first stage of the budgeting process in education at the local level. The second stage is setting financial plans of schools.

Stage 1: Organizational charts

The following Table 1 lists the main steps of setting school organizational charts in the municipality and in the country (the regulation of charts of primary and secondary schools is the same).

Table 1. Setting school organizational charts

Responsible	Step	Deadline
School director	Preparation of draft organizational charts	
Trade unions	Opinion on draft chart	April 19
School director	Submission of draft chart to school founder	April 21
School founder	Submission of draft chart to regional curators	
Curator	Approval of draft chart (as regards pedagogical oversight)	May 20
School founder	Verification and approval of organizational charts	May 29
School	Update of school organization (annexes to charts)	September, October
School founder	Verification and approval of annexes to charts	September, October

We have discussed in section 1 the extensive nature of the organizational charts required by legal regulations. Prior to drafting the chart, local government may issues guidance to school directors regarding the charts. These guidance, for example, may include local standards of employment of support technical staff, such as pedagogues, psychologists or librarians, based on the number of students. However, after numerous court cases regarding this issue, including High Administrative Court, it is now accepted that the guidance are not obligatory to follow. In particular, the guidelines cannot include dates other than those stated in legislation, and cannot include requirement that personnel decisions (regarding employment in school) are consulted by the director with the school founder.

A review of a number of school founders (Filas 2012) analyzed the frequency of issues regulated in the guidelines. The results are presented in Table 2. Frequency represents share of school founder who regulate given issue in their guidelines.

Table 2. Frequency of issues regulated in guidelines for organizational charts

Issue regulated	Frequency
Class size	90%
Limits of positions or hours of support staff (librarian, pedagogue etc.)	71%
Limits of employment of administrative and technical staff	71%
Priorities in teacher employment	52%
Limits of positions or hours per class or per student	33%
Rules of allocation of support hours	29%

The economic motivation of the school founders when they formulate the guidelines is apparent. Clearly, the dominant concern of the school founders is to ensure that classes are not too small, to limit expenditures on the teaching process.

The chart is formed in April on the basis of the planned number of students and classes in the next school year. Only the future first grade is unknown (students and classes in later grades may be easily

foreseen). For primary schools the information is available to the school founder (municipality) in the national registry of all Polish citizens PESEL, including the addresses of all school-age children registered in their territory. This registry is the basis for controlling universal enrollment in obligatory education. Every year primary schools receive from their founders the lists of all expected students of future first grade (that is, lists of children aged 7 registered in the schools' catchment areas). In addition, the relevant information is available from so called *zero grade* (the last year of preschool education), which is obligatory for all children. Children may attend grade zero either in preschools or in preschool groups in primary schools, so obtaining this information is not difficult, except for cases when they attend preschool in another jurisdiction.

For secondary schools instead of projections schools plan, how many classes with different profiles they plan to open. These profiles cover both different profiles of lyceums (such as mathematical, humanistic, or biological classes), and professional profiles in vocational schools (leading to different professional qualifications). The planned network of profiles of secondary schools as proposed in the organizational charts needs approval from the school founder (county).

Organizational chart of every school in the municipality or in the county is of course influenced by any decisions to restructure local school network. By law, the preliminary resolution of the council must be taken 6 months before actual closure of the school (that is, before the end of February). This means that when preparing draft organizational chart, school directors know already about planned school closures or mergers, and must take them into account. The final decision regarding school network is adopted through council resolution in August. If this final decision is different from the intention expressed in February (which happens quite often due to parental resistance), then an annex to the chart will be needed in September.

As discussed in section 1, the chart includes information about which teacher will conduct what classes in every class in every grade. This information is necessary to assess future costs of the salaries in the school. Indeed, approval of the chart by the school founder is a guarantee that the salaries of all school staff listed in the chart will be covered in local budget. Therefore one of first issues confronting school directors is to foresee changes to employment in their schools in the next school year. These changes may arise for different reasons:

- Declining number of classes due to demographic shifts of student population,
- Closures or partial closures of satellite schools and transfer of their students to the hub school,
- Retirement of some teachers, or planned transfer of teachers to another school,
- Teachers who will not be teaching (for example, due to maternity leave or to one-year-long paid leave "for improvement of health", a privilege of teachers who have worked continuously in one school for more than 7 years),
- Termination of contract with school director or deputy director (typically, school leaders receive from the school founder a reduction of standard teaching workload of 18 classes per week for the duration of nomination, this reduction disappears when they are no longer directors).

In situations of declining student population, when the number of classes also declines, the number of needed teachers of different subjects in the next school year will be of course lower than in the current year. In such cases, the preparation of organizational chart must include decisions which teachers will lose work and which teachers will stay. Polish education legislation, especially Teachers'

Charter of January 26, 1982, provides strong labor protection of teachers employed in schools. For this reason, while drafting the organizational chart, school director must reflect on planned changes of teacher workforce in his school and also on legal justification from discontinuing teacher employment.

Teachers employed in the school who will not be performing pedagogical tasks must be included in organizational chart, but with zero planned workload. Teachers whom the director plans to employ from September 1 cannot be included in the chart, in their place vacancy should be stated.

An interesting issue concerns lessons above curricular minimum and lessons above standard teacher workload (18 lessons per week) for fully employed teachers. In the draft chart, the director can allocate these lessons to individual teachers, or may leave them as vacancies. In the second case the director will enjoy more flexibility when adjusting the approved chart in September (see below).

The opinion of the trade unions (representatives of trade unions operating in the school, or local representatives of national trade unions of teachers) is obligatory but not binding on the school director. This means that even if they oppose the draft chart, the school director is not obliged to amend it. However, their negative opinion is attached to the draft, for the review by the regional curator and by the school founder. There is no requirement to seek the opinion of parental board (selected at informal meetings of parents every year) and of the pedagogical board of the school (comprising all employed teachers).

The approval of the regional curator of the draft organizational chart is required. The approval concerns only pedagogical issues, therefore the curator does not review administrative and technical positions. The approval hinges of compliance with legal legislation, and is therefore automatic if there are no violations of obligatory norms and rules. If, on the other hand, the curator finds that the draft chart does not comply with some regulations of the educational process, such as minimum number of lessons of some subject in some classes, then he or she issues a negative decision and the school director is obliged to correct the errors. The same must happen if the curator identifies situation when a class is not divided into groups for some lessons, when the regulations require it (for example, for lessons of IT if the class size is too large). On the other hand, some of software used by the schools includes partial internal verification of entered data.

All regional curators issue guidelines for school founder regarding submission and assessment of draft organizational charts. These guidelines include additional information required from school founders, for example the format and contents of the list of all pedagogical staff employed in the school.

The approval of the draft organizational chart by the school founder is the last step of the process (except for possible amendments of the approved chart in the form of annexes, see below). This approval is required, since it is a guarantee of inclusion of all salaries in the budget of the school founder. For this reason this is not automatic.

The following Table 3 presents the most common elements of the organizational chart of school verified by the school founder (based on Filas 2012). Frequency represents the share of school founder who conduct given verification.

Table 3. Frequency of items of organizational chart verified by school founders

Item verified	Frequency
Class size in the first grade	95%
Division of classes into groups	95%
Class size in upper grades	81%
Compliance of school curriculum with the obligatory national curriculum	76%
Total workload of teacher in the given school	76%
Compliance of tasks of teachers with school curriculum	71%
Teacher qualifications	52%
Total workload of teacher in the local government	52%

Clearly, the first step of the school founder is to compare the draft organizational chart for the next school year with past approved charts. This is quite easy to accomplish since the documents from previous school years are available in electronic form in the software used by the local government. Thus, school founder may analyze the changes in the level of school employment, proposed by the school director for the future, in the context of changing student numbers.

It is important to note that unlike the regional curator, the school founder cannot issue a negative decision regarding the draft chart, and in this way require the school director to prepare a new version. Instead, the director and the founder need to talk to each other and find a common solution. The school founder must have very good reasons for refusing to approve draft chart, like excessive increase of school staff, or moving teachers, who are no longer needed to conduct lessons, to other pedagogical tasks such as librarian or psychologist, if there is no clear need for this. Both sides must cooperate to achieve agreement, because without approved chart the school cannot operate after September 1. The law gives them limited time for these negotiations and finding an agreement, namely until the end of May (see Table 1).

Some legal experts say that school founder must approve the draft organizational chart of school, after its approval by the regional curator. This is because no changes to the chart may be introduced before approval. Indeed, such changes would require further opinion of the trade union and another approval by the regional curator. Such a procedure is not regulated by law, so is not allowed. Accordingly, it is stipulated that in case of disagreement school founder should sign the draft chart and should then expect proposal for a draft annex to the already approved chart, in line with its suggestions. This draft annex must be then reviewed by the trade unions and approved by the curator, and then approved by the school founder. However, this opinion is not shared by all legal experts, who say that school founder can refuse to approve draft chart and in this case discussions between the two sides are necessary. This is a complex legal issue, subject to many rather intricate court judgments, which cannot be discussed in greater detail here due to lack of space. It seems that in practice many school founders come to an informal, unwritten agreement with their school directors regarding the proposals which should appear in draft organizational charts.

After the beginning of the new year, in September or in October, when the new situation in the school is already known, the director typically needs to adjust the already approved organizational chart and to obtain approval of the founder. As mentioned in several places above, this need may arise when for example:

- The preliminary decision regarding school network is not adopted in August,

- There is a need for additional pedagogical activities, such as obligatory lessons of Polish language to foreign students attending the school,
- There are unexpected paid leaves for improvement of health, or unexpected teacher decisions to discontinue employment,
- Some teachers have advanced in their profession advancement, or have acquired new teaching skills,
- More or less classes are created newly enrolled students than expected, during the recruitment process.

Changes to the chart are performed by preparing an annex, although it is good practice to prepare complete new chart (in software packages used by the schools, this is an easy option, because all changes in the organization of school work must be entered into the software anyway). The reasons for all the proposed changes should be explained in accompanying documentation. If the annex is prepared in September, then an opinion of trade unions and the approval by the regional curator are required. No such opinions and approvals are needed for annexes adopted after September 30.

In practice, most school directors need to adjust their approved organizational charts in September, therefore annexing the charts is a standard procedure. The only typical exceptions are quite small schools.

Stage 2: Financial plans

As noted above, the second stage of the budgeting process in education follows approval of all organizational charts of all schools of the given school founder, municipality or county, and consists of defining local budget, together with financial plans of schools. The following Table 4 lists the steps involved in setting financial plans of schools (dates based on Filas 2012).

Table 4. Setting school financial plans

Responsible	Step	Deadline
School founder	Preparation of guidelines to budget users, typically beginning of September	
School director	Formulation of preliminary financial plan of school, typically September	
School founder	Adoption of draft local budget	November 15
School founder	Submission of draft local budget to Regional Accounting Chamber	November 15
School founder	Sending to school information required to prepare financial plan	November 22
School director	Preparation of school financial plan	December 22
School Board	Opinion on school financial plan	
Pedagogical Council	Opinion on school financial plan	
Parents' Council	Opinion on school financial plan	
School founder	Verification of school financial plan, making final changes to financial plans	December 27
Accounting chamber	Opinion on draft budget of the local government	
School founder	Adoption of local budget, preferably before December 31	January 31
School founder	Sending to school directors information about amounts in the adopted budget	21 days after adoption of the budget
School director	Adoption of financial plan based on local budget	14 days after receiving information

Separate roles in the budget process are assigned by legislation to:

- Executive of the local government (*zarząd*), including its head (elected in the case of municipality, chosen by the council in the case of county and region),
- Local council (*organ stanowiący*), consisting of elected councilors.

The executive prepares draft resolutions (including draft budget and budget), while local councils adopts these resolutions. This difference is suppressed in Table 4 above, when we say “school founder” we refer to both of them.

According to the Law on Public Finance of August 27, 2009, each local government must adopt a resolution defining the procedure to adopt the resolution of draft local budget. This “organizational” resolution should define the detail of the budget resolution (legislation prescribes a certain level of detail, but local governments may adopt more detailed budgets), specific dates of the budget process (other than those specified in the legislation), and requirements regarding the justification of draft budget and information, which should be supplied to the local council by the local executive.

The first step in the budget process is adoption of budget guidelines (*założenia budżetowe*) by the school founder. The guidelines are not obligatory, they may include some indications of expected financial indicators, such as foreseen increase of teacher salaries. On their basis schools in some local governments may start preparing preliminary financial plans.

The real start of the budget process is when the local council adopts draft budget prepared by the local executive. The draft budget may be based on preliminary financial plans (if they are ready). Draft budget is submitted to the Regional Accounting Chamber for verification. The Chamber evaluates the draft budget from different points of view:

- Compliance with budget legislation,
- The level of debt of the local government and the planned effort to repay debt,
- Calculation of fees charged by budget users (in education this is mainly charges of public preschools).

The Chamber may approve the draft budget, may approve it with a list of issues to be corrected, and may reject it. The latter happens only rarely, it requires the local government to restart the process.

On the basis of adopted draft budget, the founder sends to school directors information required for preparation of financial plans. This information may include:

1. Sequence of planning of different expenditures (priorities),
2. Budget indicators,
3. Methods of setting level of expenditures.

The budget indicators may include, for example, allowed increases (in terms of percent) of different spending items, as well as budget limits.

In principle, and by the logic of current legislation, financial plans should be constructed on the basis of organizational charts of schools. In reality, however, this happens only a minority of local governments in Poland. The following Table 5 shows that in more than half school founder historical budgeting, based on previous year's financial plan, dominates (Filas 2012).

Table 5. Frequency of methods to construct financial plan of schools

Basis for constructing financial plan	Frequency
Organizational chart of school	37%
Financial plan of the previous year	57%
Some form of school voucher	2%
Other	4%

Draft school financial plan must be presented to the School Board (if it exists), to Pedagogical Council (which includes all teachers employed in the school) and to Parents' Council (representatives of parents of school students, typically selected for every school year during meetings of parents in September). The opinions are not binding for the school director.

The financial plans prepared by the school directors are verified by the school founder. The main point of verification is compliance with budget limits. Although the draft local budget does not include budget limits for individual schools, such limits are in the guidelines which school directors receive after adoption of draft local budget, and they must be obeyed. If the financial plan exceeds the budget limit, school founder has the right to correct it downwards. School director should then be informed about this change.

The verification of financial plans of schools is often a contentious process. Sometimes, budget limits for schools are deliberately set unrealistically low, because school founder from experience expects that school directors will try to propose financial plans above those limits.

The financial plans of schools (as well as of all budget users in the local government) are then included in the final local budget, approved in a resolution of local council. Following the adoption of the budget, school directors receive final budget limits and must prepare final financial plans of schools consistent with those limits.

3. Conclusions

The budgeting process in education at the local level in Poland is embedded in the structure and functioning of local governments and thus reflects the measure of education decentralization in the country. The process has some specific features:

- Vast majority of Polish schools are communal schools, whose founders are local governments, namely municipalities, counties and regions. Polish local governments are responsible for local school networks, for opening, closing, and merging of schools, for appointing school directors, for adopting local regulations of teacher remuneration within the legal limitations, and for financing schools. At the same time, some participation in all these decisions is reserved for regional curators of education.
- Despite high degree of autonomy of Polish local governments (municipalities and counties), the budgeting process is closely monitored by regional representatives of the national government. Regarding organizational charts of schools, this oversight is performed by the regional curators. Regarding the financial plans of schools, this oversight is performed by Regional Accounting Chambers.
- The budgeting process reserves very important role for the school director regarding the planning of the functioning of the school. The organizational chart of the school is the sole responsibility of the director, even though it requires approval by both the regional curator and by the school founder. The same applies for any annexes to the chart. However, the role of the school director is much more limited during the preparation and adoption of the financial chart. This is in line with basic division of responsibilities in education at the local level, where the school director has primarily educational tasks, and the responsibility for the budget rests with the school founder.
- Within the sphere of pedagogical work of the school, the autonomy of the school director in respect to the school founder is strengthened by the influence of the regional curator. It is not possible for the school founder to demand limitations and reductions of legally required school positions or school activities, because in such a case the curator will not approve the draft chart.
- For many very important issues, the regulation do not allocate full responsibility to any single actor or stakeholder, but instead the responsibility is shared by two actors. In this manner legislation promotes cooperation and mutual understanding, to be achieved through negotiations. This is however a risky design, leading to multiple court cases.

There are some limitations of the budgeting process in education at the local level in Poland:

- There are no obligatory provisions for review of the relative needs of schools or of the budget requests in which all directors will participate. Thus, each school director faces school founder on her/his own, in designing organizational chart of school and in setting school's financial plan. In practice, may Polish local governments include in the budgeting process

such group consultations with directors of several schools, but this is their own will and initiative, and can be discontinued at any moment.

- There are no requirements for public access to organizational charts of schools or to financial plans of schools. Indeed, in their present form, both these documents are too complex and include too many details to be easily understood by laymen. However, it should be possible to require that some simplified information in appropriate, clear format is available to teachers, parents, and the local population. Polish regulations do not foresee such requirements for transparency. Some local governments in Poland share such information with their electorate, and so do many individual schools, but this is not a standard practice.
- In particular, there is no comparable, publicly available information regarding different schools managed by the same school founder. For teachers and parents alike, just treatment of all primary schools by the municipality is an important issue. This is especially important for small, remote rural schools, as well as for satellite schools in the villages.

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