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## **Settlement of subsidies for special education by non-public institutions**

### **Rozliczanie dotacji na kształcenie specjalne przez placówki niepubliczne**

**Abstract:** For many years, the education system has been observing a growing interest and openness towards special education among entities running non-public schools, kindergartens and other educational institutions. First and foremost, this phenomenon was made possible by a change in thinking and opening access to mainstream schools for special education.

Parents willingly take advantage of the offers of non-public entities, wanting to avoid the stigmatisation associated with special-needs schools. On the other hand, the authorities running private schools and kindergartens are sometimes concerned about the proper implementation of special education. This fear does not result from a lack of substantive preparation, but from the unclear and inconsistent manner in which the legal provisions are interpreted by local government units while settling the subsidy for special-needs education.

The student's well-being is not always reflected in rigid legal regulations, even though it is constantly emphasized that the good of the student is most important.

**Keywords:** special-needs education, subsidy, settlement of subsidies, local government, disabled students.

## Introduction

The implementation of special education in relation to students with disabilities who have received an official statement of their special educational needs issued by the evaluation teams operating in public psychological and pedagogical counselling centres after the educational reform of 1 September 2017 seems to raise no concerns. Specialist teachers (e.g.: educators, psychologists, special educators, speech therapists) using their craft, perform difficult work, sometimes even doing so regardless of the legal norms in place, for the main criterion of their action is always the well-being of the pupil. The primary normative act setting the legal basis for teachers' activities is the Act of 14 December 2016 Education Law<sup>1</sup> (hereinafter abbreviated as u.p.o. – from pl. Ustawa Prawo Oświatowe). Subsequently, in this text, in cases where the legal norms do not require a clear distinction, and thus, in the absence of any further specification, the term school should be understood as a kindergarten or other educational institution, and the term educational entity should be understood as any of the entities mentioned, and the term pupil should also be understood as a kindergarten pupil.

The other aspect of working with pupils with an official statement of their special educational needs concerns its legal and financial implementation, the rules for which were published in the Act on Financing Educational Tasks<sup>2</sup> (hereinafter abbreviated to u.f.z.o. – from pl. Ustawa o Finansowaniu Zadań Oświatowych). The legislation introduced, among other things, modifications in the manner of distribution of educational subsidy; the principles of granting subsidies from the budget of the local government for education.

The intention of this discussion is to present that the provision of special-needs education in schools, taking into account the broadly understood well-being of the pupil, is not always carried out correctly from the perspective of legal norms.

## Special education in the educational system

In the current Polish educational system, according to Article 127 para. 1 of u.p.o.<sup>3</sup>, special education is provided to children and young people who are disabled, socially maladjusted or at risk of social maladjustment as well

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<sup>1</sup> Act of 14.12.2016. Education Law (i.e. Journal of Laws 2023, item 900 as amended).

<sup>2</sup> Act of 27.10.2017 on Financing Educational Tasks (i.e. Journal of Laws 2023, item 1400 as amended).

<sup>3</sup> Act of 14.12.2016. Education Law (i.e. Journal of Laws 2023, item 900 as amended).

as those who are in need of special organisation of learning and methods of work.

A distinction of special education in the provisions of the Education Law did not appear until 1996. The Act of 1995 amending the Act on the Education System and several other acts<sup>4</sup> added the following to the then binding Act on the Education System – hereinafter referred to as u.o.s.o (from pl. *Ustawa o zmianie Ustawy Prawo Oświatowe*)<sup>5</sup> Article 71b, which reads: ‘Special education shall be provided to children and adolescents with disorders and developmental deviations who require the application of special organisation of learning and methods of work’.

This amendment was limited to delineating the subject, yet one could say that it did not regulate in any detail the implementation of special-needs education in schools or kindergartens. To a large extent, the institutions where special education was provided at that time were indeed kindergartens, schools and centres, but only those with a special status (e.g. special kindergartens, special primary schools, special vocational schools).

It was not until the 2001 amendment to the Education System Act that a regulation stating that ‘this kind of education may be provided in the form of education in mainstream schools, integration schools or divisions, special schools or divisions and centres...’<sup>6</sup> was introduced.

The most significant change was to allow special-needs education to be provided in ‘mainstream schools’. Pupils with disabilities were henceforth able to attend district public schools, which parents took advantage of in order to avoid the stigmatisation of their children with a special school.

Subsequent amendments to the legislation in this respect did not interfere with the place of special education provision, but were related to attempts at defining the concept of special-needs education.

In 2003, the specification that special education includes children and adolescents ‘with disorders and developmental deviations’<sup>7</sup> was removed

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<sup>4</sup> By the Act of 21.07.1995 amending the Education System Act and several other acts (Journal of Laws of 1995, No. 101, item 504.).

<sup>5</sup> Act of 7.09.1991 on the Education System (Journal of Laws of 1991, no. 95, item 425 as amended).

<sup>6</sup> Act of 23 August 2001 amending the Act on the Education System, the Act - Regulations Introducing a School System Reform, the Act - Teacher’s Charter and Certain Other Acts (Journal of Laws of 2001, No. 111, item 1194.).

<sup>7</sup> Act of 27.06.2003 amending the Act on the Education System and several other acts (Journal of Laws of 2003, No. 137, item 1304.).

from the Education System Act, while leaving the criterion of ‘the application of a special organisation of learning and methods of work’ in place.

Finally, in 2014, the legislator recognised that special education could also be provided in mainstream kindergartens, not just in special or integration kindergartens<sup>8</sup>.

The conditions for the organisation of education, upbringing and care for children and adolescents with an official statement of special educational needs are set out in the Regulation of 9 August 2017 (hereinafter referred to as the Regulation on Special Education). According to the Regulation, special education includes children and students who need the use of special organisation of learning and methods of work, therefore disabled: deaf, hard of hearing, blind, visually impaired, with motor disabilities, including aphasia, with intellectual disabilities of light, moderate or severe degree, with autism, including Asperger’s syndrome, and with multiple disabilities, hereinafter referred to as ‘students with disabilities’; socially maladjusted students; and students at risk of social maladjustment<sup>9</sup>.

### **Subsidy Provision**

Due to the specificity of working with pupils with a statement of special educational needs, entities carrying out these tasks receive an increased amount of educational subsidy. The principles of calculation and general rules of granting subsidies are regulated in the Act on Financing Educational Tasks<sup>10</sup>.

Pursuant to Article 17 of the u.f.z.o., entities running non-public kindergartens and, pursuant to Article 26 of the u.f.z.o., non-public schools in which compulsory education or compulsory schooling is performed – receive subsidies for each pupil from the budget of the local government unit, which is the registering body for that school, and in the case of a disabled

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<sup>8</sup> Act of 6.12.2013 amending the Act on the Education System and several other acts (Journal of Laws of 2014, item 7).

<sup>9</sup> Regulation of the Minister of National Education of 9.08.2017 on the Conditions of Organising Education, Upbringing and Care for Children and Adolescents with Disabilities, Social Maladjustment and at Risk of Social Maladjustment (i.e. Journal of Laws of 2020, item 1309 as amended).

<sup>10</sup> Act of 27.10.2017 on Financing Educational Tasks (i.e. Journal of Laws 2023, item 1400, as amended).

pupil, subsidies of not less than the amount foreseen for such a pupil in the educational part of the general subvention for the municipality.

In the situation of a non-public educational institution providing early development support – Early Childhood Development Support (ECDS) (Article 127 para. 5 in conjunction with Article 15 of the u.f.z.o.), such an entity receives subsidies for the implementation of this task regardless of the ‘primary’ subsidy.

The provision of Article 38 of the u.f.z.o. is a delegation for the governing bodies of local government units to determine, by way of a resolution, the procedure for providing and accounting for subsidies, as well as the procedure for inspections of their correct collection and use as well as the date and manner of accounting for the subsidy used.

### **Accounting for Subsidies**

The educational subsidy, including the subsidy for the implementation of ECDS or a pupil with a statement of special educational needs is intended for the implementation of the tasks of educational entities in the field of education, upbringing and care, including special education and social preventative measures. (Art. 35 para. 1 u.f.z.o.)

The catalogue of objectives for which the funds may be allocated is enumerated in the subsequent sections of Article 35 para 1 of the u.f.z.o. and, in general, they constitute expenditures to cover the current expenses of entities, including salaries of employees<sup>11</sup>; to cover expenditures for the purchase of fixed, intangible and legal assets including: books and other library resources, teaching aids serving the didactic and educational process carried out in kindergarten facilities, schools and institutions, recreational and sports equipment for children included in early childhood development support, pupils, wards and participants of revalidation and education classes, furniture, other fixed assets and intangible assets of a value not exceeding the amount determined in accordance with Art. 16f para. 3 of the Corporate Income Tax Act<sup>12</sup>, for which depreciation charges are recognised as tax

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<sup>11</sup> It should be noted that the provisions of the u.f.z.o. introduce annual limits on the amount of remuneration paid to persons employed in non-public institutions and this is 150% of 12 times the average salary of a certified teacher; the average salary of a certified teacher is 184% of the base amount determined for teachers annually in the Budget Act.

<sup>12</sup> Act of 15.02.1992 on Corporate Income Tax (i.e. Journal of Laws of 2023, item 2805, as amended)

deductible costs at 100% of their value at the time of handover for use (Art. 35 para. 1 item 2 of the u.f.z.o.)

The purpose [enabling the subsidy to be accounted for] is also the financing of expenditures related to the implementation of the tasks of the leading body, as mentioned in Article 10 para. 1 of the u.p.o.<sup>13</sup>, it must be emphasised upfront that this catalogue is an open catalogue, which is evidenced by the phrase ‘in particular’: ensuring conditions for the operation of a school or a facility, including safe and hygienic conditions of learning, upbringing and care; provision of conditions enabling the application of special organisation of learning and methods of work for children and young people under special education; carrying out renovations of school premises and investment tasks in this scope; providing administrative services, including legal services, financial services and organisational services of a school or a facility; equipping a school, a kindergarten or a facility with teaching aids and equipment necessary for the full implementation of teaching programmes, educational and preventative programmes, conducting examinations and performing other statutory tasks.

Pursuant to the content of Article 35 para. 1 and 4 in conjunction with Article 26 para. 1 of the u.f.z.o., the subsidy provided for a pupil with a statement of special educational needs ‘may solely be used to cover the expenses related to the implementation of tasks associated with the organisation of special education...’, implementing the provisions of Article 127 para. 1 et seq. of the u.p.o. Covering the aforementioned expenditures is understood as ‘the implementation of tasks resulting from the recommendations contained in the statements of special educational needs (...) and the provision of conditions for their implementation’ (art. 35 para. 5 pt. 2 of the u.f.z.o.), as well as ‘expenditures for the implementation of other tasks’ than those mentioned above, but ‘in the amount expressed by the formula.’ (Article 35 para. 5 item 4 u.f.z.o.).

No provision or interpretation allows for the derivation that the implementation of the tasks resulting from the statements should take place in the school or kindergarten (on the premises of the educational institution), and such suggestions have been made for a long time by the bodies of local government units accounting for the received subsidies. There is no justification for a grammatical derivation here, as the indicated legal norms contain only the phrases ‘implementation of tasks resulting from the recommendations’

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<sup>13</sup> Act of 14.12.2016. Education Law (i.e. Journal of Laws 2023, item 900 as amended).

and ‘provision of conditions for their implementation’, without any further specification of the place.

Subsequently, such an argumentation will not be upheld by applying a systemic interpretation, and thus it is untenable, for such an interpretation mandates reference to other legal norms, especially to a specific branch of law, in this case the Education Law, while also taking into account the hierarchy of legal acts. For instance, significant in this matter is the preamble to the Education Law Act, in which the legislator sets before the school, in the sense of being an institution and not a building, to provide ‘every pupil with the conditions necessary for his or her development...’, which in the case of disabled pupils is implemented within the framework of special-needs education, through widely understood adaptation of educational requirements as well as forms and methods of teaching, upbringing and therapeutic measures.

In my opinion, there are no obstacles that would legitimise the implementation of activities for the benefit of a pupil or child in special education outside the premises of the school or kindergarten, and consequently the financing of these activities from the subsidy received. The issue of the implementation of services within the framework of the materialisation of recommendations from statements of special educational needs has been the subject of discussion and sometimes administrative and judicial disputes between the subsidising and the subsidised entities. I shall discuss these regulations more in detail in the following discussion.

The provisions of Article 127 para. 3 of the u.p.o. stipulate that a pupil in special education shall have his or her curriculum adapted to individual developmental and educational needs, taking into account psychophysical capabilities, on the basis of an individual educational and therapeutic programme developed for the pupil, called IPET.

The requirements and formulation of the IPET are regulated by the Regulation on Special Education<sup>14</sup>.

‘[This] programme is developed by a team consisting of teachers and specialists conducting classes with the pupil ...’ (§ 6 para. 3 of the Regulation on Special Education) together with the Parents (§ 6 para. 11 of the Regulation on Special Education), on the basis of a multidisciplinary assessment of

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<sup>14</sup> Regulation of the Minister of National Education of 9.08.2017 on the Conditions of Organising Education, Upbringing and Care for Children and Adolescents with Disabilities, Social Maladjustment and at Risk of Social Maladjustment (i.e. Journal of Laws of 2020, item 1309, as amended).

the student's level of functioning, taking into account the diagnosis and the conclusions and recommendations formulated in the statement of special educational needs (§ 6 para. 4 of the Regulation on Special Education).

It should be noted that in § 6 para. 1 item 4 of the Regulation on Special Education, the legislator imposes an obligation to determine supportive measures, including Parents, but also of the pupil with other institutions and entities acting for the benefit of the family, children and youth.

After all, it is the Team to which the legislator has given strong authority to define and develop therapeutic measures for the pupil, taking into account his or her psychophysical capabilities, and bearing in mind the competences of teachers and specialists, who are required to meet very high standards, including qualifications. It is through such qualification that a broad autonomy of action for the well-being of pupils has been attributed to teachers.

In the end, it is § 7 para. 8 of the Regulation on Special Education that gives the school principal the legitimacy, after taking into account the individual developmental and educational needs and the psychophysical capabilities of the pupils, to assign educational classes specified in the programme, carried out jointly with other teachers referred to in § 7 para. 1, para. 2 point 1 and para. 3 point 1 of the Regulation on Special Education (thus employed at the school), but also pursuant to § 7 para. 10 of the Regulation on Special Education to entrust the conduct of classes to teachers or specialists with qualifications appropriate to the type of disability of the pupil. In this case, the wording 'entrusts', as distinct from 'assignment', where it refers to teachers and specialists employed by the school, is not insignificant.

The semantics of the applied vocabulary indicates *expressis verbis* that 'to assign' is 'to indicate a person to whom a function, a position, a task will be entrusted' (Polish Language Dictionary, edited by W. Doroszewski), and 'to entrust' is 'to delegate someone (...) to perform a task/to give someone command over something' (Polish Language Dictionary PWN).

The evidence and validity of such an interpretation, i.e. the possibility to carry out specialist activities outside the school, is supported by the fact that some of the specialists working with people in special-needs education are qualified and competent to conduct activities (often highly specialised), but are not qualified to be employed at a school, which is regulated by the Regulation on Detailed Rules Regarding Recognition of Professional

Qualifications of Teachers<sup>15</sup>. The profession of a psychologist may serve as an example, as they undoubtedly have the competences and qualifications to provide psychological and therapeutic support, or a physical therapist, but rarely do they have the educational qualifications (educational training)<sup>16</sup>, which would qualify them to work at school.

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<sup>15</sup> Regulation of the Minister of National Education of 14.09.2023 on Regulation on Detailed Rules Regarding Recognition of Professional Qualifications of Teachers (Journal of Laws of 2023, item 2102.).

<sup>16</sup> § 2 point 5 of the Regulation on Detailed Rules Regarding Recognition of Professional Qualifications of Teachers defines the term educational training, which means: (a) educational training referred to in the new educational standard, confirmed by a diploma of graduation with a supplement to the diploma or other document issued by the university, or a certificate of completion of postgraduate studies, or (b) educational training comprising knowledge and skills in psychology, education and detailed didactics, taught for not less than 270 hours in connection with the major (specialisation) of education and a positively assessed educational placement of not less than 150 hours, obtained as a result of the completion of studies or postgraduate studies conducted in accordance with the regulations in force before 3 August 2019, confirmed by a diploma of graduation or other document issued by the university, or by a certificate of completion of postgraduate studies, or c) educational training obtained as a result of graduation from a teacher training centre, confirmed by a diploma of completion of such a centre, or (d) educational training including knowledge and skills in the area of psychology, education and detailed didactics, taught for not less than 270 hours in connection with the major (specialisation) of education and positively assessed educational placement of not less than 150 hours, obtained as a result of the completion of a qualification course, confirmed by a certificate of completion of such a course, or e) educational training of teachers of practical vocational education comprising courses in the field of educational training of not less than 150 hours, obtained as a result of the completion of:

- studies or postgraduate studies conducted in accordance with the regulations in force before 3 August 2019, confirmed by a diploma of graduation or other document issued by the university, or a certificate of completion of postgraduate studies, or – a qualification course in educational training for teachers of practical vocational learning, confirmed by a certificate of completion of such a course;

A contentious issue arising from Article 9 para. 1 point 1 of the Teachers' Charter is the definition of the term 'appropriate educational training'. Critical opinions have been voiced in the case law that this regulation exceeds the authority of the Minister of Education and Upbringing, thus making it unconstitutional. The Supreme Administrative Court, in its ruling of 7.11.2007, I OSK 21/07, stated that 'no provision of statutory status explains how the term 'appropriate educational training' used in the Act is to be understood'. The legislator

Another example of an excessively rigid interpretation of the provision in the form of restriction of the implementation of activities on school premises would be an attempt to implement the recommendation of the statement to include the pupil in swimming pool activities, hippotherapy or dog therapy sessions. After all, not every school has the necessary infrastructure to organise such classes 'on site'. A rigid requirement for such classes to be held at school would lead to a situation where a school would have to build a swimming pool, or buy a horse or dog and keep it.

Another telling example of the absurdity would be to change the pupil's therapist, simply on the grounds that the school employs another therapist, and the existing one (employed outside the school), who has already developed methods and ways of working with the pupil, cannot implement them, because he or she is not employed by the school ('forcible' change of a therapist, which translates into the loss of the previous results of therapy and, consequently, a regression in functioning; persons with an Asperger's and autism diagnosis should experience as little change in their environment as possible).

The use of a restrictive interpretation deprives pupils of genuine help and prescribes such activities, the relevance of which will at a certain point turn out to be unfounded and not therapeutically effective, because the school or kindergarten will be limited to the activities as the available specialists will be able to provide.

The issue of delegating (entrusting) the implementation of classes to therapists should also refer to the situation in which the specialists are not

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delegated to the competent minister, by way of a regulation, to specify detailed rules regarding recognition of professional qualifications required of teachers, indicating in particular the level of education and its scope in relation to particular types of schools and educational facilities, the conditions for obtaining qualifications for teaching foreign languages, also through language proficiency examinations and a list of these examinations, and may specify schools, but 'did not indicate any guidelines to be followed by the minister in specifying detailed qualifications required of teachers. In the ruling of 20.04.2010, the Voivodeship Administrative Court in Gliwice, IV SA/gl 834/09 also indicated that the provisions of the Regulation on Detailed Rules Regarding Recognition of Professional Qualifications of Teachers 'to the extent that it defines the concept of 'educational training' as lacking statutory authorisation is incompatible with Article 92 para. 1 of the Constitution of the Republic of Poland and Article 9 para. 2 of the Act of 26 January 1982 Teachers' Charter (i.e. Journal of Laws of 2006, No. 97, item 674).'

employed by the school or kindergarten, but provide their services to pupils on school premises (contract with natural persons with sole proprietorship), because a restrictive interpretation of the provision of Article 35 para. 1 point 1a of the u.f.z.o. would make it impossible to cover expenses related to the implementation of services, simply because they are not based on an employment contract.

However, the content of Article 10a of the u.k.n.<sup>17</sup> indicates that in non-public schools, kindergartens and institutions teachers are to be employed on the basis of an employment contract, in accordance with the Act of 26 June 1974 – Labour Code, it is in para. 2 of this legal provision that the legislator has allowed to entrust the teaching of classes directly with a pupil or a ward on a basis other than employment contract [hiring], if the volume of such classes does not exceed 4 hours per week. It is possible to find a potential lead in Article 35 para. 1 point 1 letter aa) of the u.f.z.o., however, this regulation is quite questionable.

This indicator is undoubtedly achievable by specialist teachers conducting exceptional therapeutic classes.

It is worth noting that the deprivation of teachers and specialists, who form a team working with students receiving special education, of a choice of methods and forms of work, interferes with their autonomy and also leads to a violation of the principle of equality referred to in Article 32 of the Polish Constitution. Since a teacher (subject teacher) enjoys the freedom to ‘apply such methods of teaching and education as he or she considers most appropriate....’ (Article 12 para. 2 u.k.n.<sup>18</sup>) and, within the framework of the chosen methods, he or she can conduct educational activities outside the classroom and school desks system (e.g. excursions, swimming pool, ice rink) and there are no obstacles to the school’s participation in co-financing such activities (the subsidy can be accounted for without any problems), it is incomprehensible to limit this freedom, when choosing therapeutic methods for pupils with disabilities, proposed by specialist teachers and co-financing them within the framework of the subsidy for special education.

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<sup>17</sup> Act of 26.01.1982. Teachers’ Charter (i.e. Journal of Laws of 2023, item 984, as amended).

<sup>18</sup> Act of 26.01.1982. Teachers’ Charter (i.e. Journal of Laws of 2023, item 984, as amended).

### **The succour of the case law**

In the analysis of the present topic, it is necessary to note the already established case law of administrative courts examining cases with regard to the assessment of misuse of a subsidy which arose in a dispute with local government units.

Incidentally, it should be emphasised that in the absence of a legal definition of the term ‘misuse of a subsidy’, the judicature has formulated a definition recognising that a subsidy misused is a subsidy spent ‘(...) on purposes other than those for which it was granted or it did not cover the expenditure for which it was to be used’<sup>19</sup>, since ‘the role of an education subsidy is not to provide financial means for all the activities carried out by the school (kindergarten) or the unit which manages the school (kindergarten) or to cover all its expenses’<sup>20</sup>.

The school, kindergarten and their managing authority accounting for the received subsidy ‘(...) is entitled to apply forms of support for the student’ even to the extent of using third-party services. It is essential that, by using these services, the goal of achieving the best possible results in terms of organisation of education, upbringing, improvement of distorted functions, and revalidation is pursued<sup>21</sup>.

From the perspective of the provision of Article 10 para. 1 of the u.p.o., if the expenses of a school or kindergarten serve the physical, emotional and intellectual development of pupils or children; expanding their knowledge of the world in an age-appropriate manner, i.e. their ability to concentrate, absorb and understand information; developing the need for contact with science, culture, art, sport, nature and animals, and from a broader perspective, the ability to function in social life; stimulating the imagination and interests of pupils and children; learning about their predispositions and talents, they may be financed and covered by the granted subsidy<sup>22</sup>.

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<sup>19</sup> Ruling of the Voivodeship Administrative Court (WSA) in Lublin of 10.05.2023, I SA/Lu 32/23, Lex 3576589; cf. ruling of the WSA in Gdańsk of 25.05.2022, I SA/Gd 1744/21, Lex 3348788.

<sup>20</sup> Ruling of the Voivodeship Administrative Court (WSA) in Lublin of 10.05.2023, I SA/Lu 32/23, Lex 3576589.

<sup>21</sup> Ruling of the Voivodeship Administrative Court (WSA) in Lublin of 10.05.2023, I SA/Lu 32/23, Lex 3576589.

<sup>22</sup> Ruling of the Voivodeship Administrative Court (WSA) in Lublin of 17.02.2023, I SA/Lu 633/22, Lex 3550594.

Examples of this type of expenditure include the costs of organised trips for pupils, visits to the theatre, cinema and amusement park, as pointed out by the Warsaw Voivodeship Administrative Court in its ruling of 20 March 2020.<sup>23</sup>

### **Summary and conclusion**

The availability of special-needs education in non-public schools, kindergartens and facilities has become a fairly common phenomenon. Parents quite often choose non-public establishments as a place for the education, upbringing and care of their children, primarily on the basis of small class sizes as well as the variety of additional and specialised activities on offer. This does not mean that public schools and kindergartens do not have diversity in their portfolio, but rather that attention is drawn to large class and group sizes, although all those involved in education, psychology and upbringing are aware of this disadvantage.

The initial changes made to the method of accounting for subsidies received for special education in the Act on Financing Educational Tasks gave rise to concerns about the universality of special education in non-public entities.

All the more so because the first years of the Act were marked by great uncertainty regarding the recognition of subsidies by the controlling bodies.

The legislation in force, its interpretation and especially the jurisprudence have shaped certain principles, which allows for further expansion with the offer of non-public establishments in the field of special-needs education and without the fear of financing them from own funds as a result of the failure to recognise the spending as intended for the subsidy.

### **Legal Acts:**

Act of 14.12.2016. Education Law (i.e. Journal of Laws 2023, item 900 as amended)

Act of 27.10.2017 on Financing Educational Tasks (i.e. Journal of Laws 2023, item 1400 as amended)

Act of 21.07.1995 amending the Education System Act and several other acts (Journal of Laws of 1995, No. 101, item 504.)

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<sup>23</sup> Ruling of the Voivodeship Administrative Court (WSA) in Warsaw of 20.03.2020, VIII SA/Wa 65/20, Lex 3034267.

Act of 7.09.1991 on the Education System (Journal of Laws of 1991, no. 95, item 425 as amended)

Act of 23.08.2001 on Amendments to the Act on the Educational System, the Act - Introduction of the School System Reform, the Act - Teacher's Charter and Certain Other Acts (Journal of Laws of 2001, No. 111, item 1194.).

Act of 27.06.2003 amending the Act on the Education System and several other acts (Journal of Laws of 2003, No. 137, item 1304.)

Act of 6.12.2013 amending the Act on the Education System and several other acts (Journal of Laws of 2014, item 7)

Regulation of the Minister of National Education of 9.08.2017 on the Conditions of Organising Education, Upbringing and Care for Children and Adolescents with Disabilities, Social Maladjustment and at Risk of Social Maladjustment (i.e. Journal of Laws of 2020, item 1309 as amended)

Act of 15.02.1992 on Corporate Income Tax (i.e. Journal of Laws of 2023, item 2805, as amended)

Regulation of the Minister of National Education of 14.09.2023 on Regulation on Detailed Rules Regarding Recognition of Professional Qualifications of Teachers (Journal of Laws of 2023, item 2102.)

Act of 26.01.1982. Teachers' Charter (i.e. Journal of Laws of 2023, item 984, as amended)

#### **Case Law:**

Ruling of the Voivodeship Administrative Court (WSA) in Lublin of 10.05.2023, I SA/Lu 32/23, Lex 3576589.

Ruling of the WSA in Gdańsk of 25.05.2022, I SA/Gd 1744/21, Lex 3348788.

Ruling of the Voivodeship Administrative Court (WSA) in Lublin of 17.02.2023, I SA/Lu 633/22, Lex 3550594.

Ruling of the Voivodeship Administrative Court (WSA) in Warsaw of 20.03.2020, VIII SA/Wa 65/20, Lex 3034267.