

PAULINA BIEŚ-SROKOSZ

POWERS OF THE LEGISLATIVE BODY OF A LOCAL  
GOVERNMENT UNIT CONCERNING THE GRANT OF SUBSIDIES  
IN LIGHT OF THE NEW ACT ON THE FINANCING OF  
EDUCATIONAL TASKS

INTRODUCTION

On January 1, 2018, the provisions of the act on the financing of educational tasks came into force,<sup>1</sup> thus replacing the existing act on the Polish education system.<sup>2</sup> Based on the state of legislation prior to 2018, both jurisdiction and jurisprudence have addressed the issue of subsidies granted by bodies of local government units to,<sup>3</sup> among others, non-public institutions. Cases of interpretative abuse could be seen in relation to those provisions which regulated in particular: the award, settlement or verification of the acquisition and implementation of subsidies by eligible entities. Nevertheless, we may (and should) be slightly more concerned about the fact that these bodies, without grounding in any specific legal provision, impose another (additional) condition on their beneficiaries, who for example are required to declare their knowledge of legal provisions concerning liability for a breach of the discipline of public finances. This practice may unfortunately

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<sup>1</sup> Journal of Laws of 2017, item 2203 [henceforth referred to as AFET].

<sup>2</sup> Journal of Laws of 2017, items 2198, 2203, and 2361 [henceforth referred to as AES].

<sup>3</sup> Tasks related to education were assigned to local government units [hereinafter also abbreviated as LGUs], therefore their competent bodies have certain powers concerning the manner in which particular tasks are to be performed, including the acquisition of relevant subsidies. On the educational tasks of LGUs, see D. KURZYNA-CHMIEL, *Oświata jako zadanie publiczne* (Warszawa: Wolters Kluwer, 2013), 124, 129.

turn out to be still ongoing as local government bodies are still authorised to adopt resolutions on awarding, settling or controlling the subsidies awarded.

Considering the legal regulations in force since January 1, 2018 concerning subsidies awarded to pre-school education facilities, schools and educational facilities, including non-public ones, with the participation of LGU budgets, it should be pointed out that use of the notion of a school type was abandoned when computing the amount of support. According to the originators of this new law, one reason for this was due to the problematic interpretation of the notion “type of school,” which provided the basis for calculating the amount of subsidy for a specific school. Therefore, instead of making a school-type dependent assessment, a reference was introduced to the amount earmarked in the educational component of the general subsidy for units of local government.<sup>4</sup> Due to the new method of calculation in place, it became necessary to introduce a definition of the factor whereby the amount allocated for a pupil from the educational component of the general budget for LGUs is augmented accordingly, while taking into account all the expenses incurred by that unit in relation to a particular type of school.<sup>5</sup>

Currently, non-public institutions (schools, kindergartens or other forms of pre-school education) are subsidized under the procedure laid down in Article 22 AFET; in other words, a subsidy referred to in Article 17 para. 1, Article 19 para. 1 or Article 21 para. 1 is granted after a public call for tenders is announced by *wójt* (*burmistrz* or *prezydent*) [mayors of a rural commune, urban commune or a city, respectively—Translator’s note]. The provisions of Article 13 of the Act of 24 April 2003 on public benefit and

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<sup>4</sup> *Rządowy projekt ustawy o finansowaniu zadań oświaty*, Sejm Paper No. 1837, p. 3.

<sup>5</sup> *Ibid.*, 8. Article 25 paras. 1–4 and 25 paras. 1–2 AFET. In the case of public schools (those which realise the schooling obligation or the obligation of education and those where no such obligation exists), the subsidy will be determined for each student in the amount equal to the amount earmarked in the educational component of the general budget for local government units for such a student and multiplied additionally by a factor for schools of a given type. These rules will also apply to special schools. This solution will significantly simplify the processes of granting subsidies by local governments. In the case of non-public schools in which the schooling obligation or obligation of education is realised, the subsidy will be determined for each student in the amount equal to the amount earmarked for such a student in the educational component of the general subsidy budget. Some subsidies for schools where the schooling obligation or obligation of education is not realised will be contingent on students passing final exams (maturity exam or a vocational exam). Some subsidies will be disbursed as before, for a student, and some after an exam has been passed—in the amount equal to the amount provided for such a student in the educational component of the general subsidy budget, provided that the person managing the school furnishes a proof that the exam has been passed.

volunteer work<sup>6</sup> apply accordingly to calls for tenders, which is a significant departure from the previous regulations in this area, as these entities were subsidised on the basis of a previously submitted application to the relevant LGU legislative bodies.<sup>7</sup> In my opinion, this step seems legitimate because the legislative body of an LGU is now obliged to run a competition in a public manner, making the terms and conditions of the offer known in advance. At the same time, the statutory legislator has obliged the local government body to publish the conditions of an open competition in the “Public Information Bulletin,” which seems to ensure the transparency of the body’s activities. Additionally, the rules of the open tender procedure and the criteria for selecting offers should be determined by the *gmina* council by way of a resolution.

Analysing the provisions of the act on the financing of educational tasks, recently put into force, we can notice their similarity to earlier regulations in this respect. Pursuant to Article 38 para. 1, the legislative body of a local government unit is to, by way of resolution, determine the procedure for awarding and settling subsidies and the procedure for conducting inspections of the correctness of their acquisition and implementation, including the scope of data to be included in both an application for a subsidy and the settlement report, the deadline for providing information on the number of children eligible for assistance in their early development, students, pupils or participants of rehabilitation and educational activities referred to in Article 34 para. 2, as well as the deadline and method for accounting for the use of subsidies. The law on the education system, no longer in force, in the same way enabled legislative bodies of LGUs to determine and further specify, by way of resolution, the conditions for awarding subsidies. Nonetheless, it very often happened that those bodies exceeded their statutory authorisations, causing Article 90 AES to be breached and as a result the quashing of a resolution which was inconsistent with this legal provision.

It is worth noting that a special role in the interpretation of normative provisions is played by judicial case law, since—in accordance with constituent

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<sup>6</sup> Journal of Laws No. 2016, items 1817 and 1817; Journal of Laws of 2017, items 60, 573 and 1909.

<sup>7</sup> The body constituting the appropriate unit of territorial self-government was obliged, on the basis of then binding legal regulations of the law on the education system, to include in the resolution defining the rules of subsidizing non-self-government schools and public institutions “the scope of data to be included in a application for a subsidy.” See Judgement of the Supreme Court of 3 January 2007, file ref. no. IV CSK 312/06, LEX no. 277299; see also M. PILICH, *Ustawa o systemie oświaty. Komentarz*, LEX 2015.

acts, that is Act of 8 March 1990 on gmina local government,<sup>8</sup> Act of 5 June 1998 on powiat local government,<sup>9</sup> and Act of 5 June 1990 on voivodeship local government<sup>10</sup>—the decision of the supervisory body is subject to appeal to the administrative court on grounds of illegality. A judicial interpretation based merely on the facts may often lead to an assessment of the legal situation which differs from that of the supervisory authority.<sup>11</sup> Therefore, my intention was to invoke mainly the decisions of administrative courts, which circumscribe the scope of our analysis of infringements of Article 90 para. 4 of the act on the education system.

#### 1. POWERS OF THE LEGISLATIVE BODY OF A LOCAL GOVERNMENT UNIT WITH RESPECT TO ASSESSMENT, GRANTING, SETTLEMENT, AND ABUSE OF SUBSIDIES

The legislative body of a unit of local government is to—by way of a resolution—determine the procedure for awarding and settling the subsidies referred to in Articles 15–21, Article 25, Article 26, Articles 28–30 and Article 32, and the verification to check the correctness of their acquisition and implementation, including the scope of data that should be included in both the application and the settlement, a deadline for providing information on the number of children covered by early development assistance or the number of students, pupils or participants in rehabilitation and educational activities referred to in Article 34 para. 2, as well as the deadline and method of settling subsidies (Article 38, section 1 AFET). The legal provision we have just alluded to corresponds to the provisions contained in Article 90 of the previous act on the education system, no longer in force. In this way, the legislator regulated the basis for operation of the legislative body of a local government unit in its determination of: the procedure of granting and settlement of subsidies, the procedure and scope of control with regard to the correctness of subsidy acquisition and implementation, especially the basis for calculating grants, the scope of data that should be included in the application and settlement, as well as the date and manner of subsidy

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<sup>8</sup> Journal of Laws of 2017, item 1875.

<sup>9</sup> Journal of Laws of 2017, item 1868.

<sup>10</sup> Journal of Laws of 2017, item 2096.

<sup>11</sup> A. TALIK and R. MAZUR, “Udzielanie dotacji przez jednostki samorządu terytorialnego na zadania z zakresu ochrony i opieki nad zabytkami w świetle orzecznictwa regionalnych izb obrachunkowych i sądów administracyjnych,” *Finanse Komunalne* 12 (2014): 55.

settlement.<sup>12</sup> The actions enumerated above and conducted by the legislative body should be implemented in the form of a resolution. This act is an act of local law and should therefore have its own specific attributes. First of all, it must contain reference to general and abstract norms and should be addressed to natural or legal persons who are third parties in relation to the structure of local government. Additionally, as it transpires from Article 88 of the Polish Constitution,<sup>13</sup> the condition for the entry into force of, among others, acts of local law is their promulgation, and the rules for promulgation of normative acts are laid down by statute.<sup>14</sup>

## 2. JURISDICTION OF ADMINISTRATIVE COURTS

Referring to the position of the Provincial Administrative Court in Wrocław on the adoption of acts of local law, it should be emphasized that in law-making the authorities of LGUs are bound by the framework imposed by statute. These acts are those of a basic nature, therefore, they are made on the basis of statutory authorization and may not go beyond any statutory norms; neither can they allow exceptions to generally accepted statutory solutions or replicate issues already regulated by normative acts which are hierarchically higher.<sup>15</sup> The prevailing opinion in jurisprudence is that local law has an executive nature in relation to laws. As a result, the decentralisation of the process of creating executive regulations for laws, taking the shape of local enactments, assumes diversity of their content, but the scope of this diversity is limited by law.<sup>16</sup>

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<sup>12</sup> In this case we are dealing with an entity-specific grant [*dotacja podmiotowa*—Translator's note]. Entity-specific grants are expenditures on the financing of the current operations of entities, if so provided for by separate acts. These grants include funds for an entity identified in a separate law or international agreement, awarded exclusively to finance the current operations within the scope specified in a separate law or international agreement (Art. 131 of the Public Finance Act). This provision does not fully apply to LGUs, as pursuant to Article 218 of the Act, they may award entity-specific grants if so provided by separate acts. For more on this, see W. GONET, "Dotacje w systemie finansów publicznych—wybrane zagadnienia," *Finanse Komunalne* 6 (2013): 13ff.

<sup>13</sup> Journal of Laws of 1997, No. 78, item 483, as amended.

<sup>14</sup> In accordance with Article 13 para. 2 of Act of 20 July 2000 on the promulgation of normative acts and some other legal acts (Journal of Laws of 2017, item 1523), acts of local law adopted by decision-making bodies of local government units are published in the provincial (voivodeship) official gazette.

<sup>15</sup> Judgement of the Provincial Administrative Court in Wrocław of 5 October 2016, file ref. no. II SA/Wr 508/16.

<sup>16</sup> D. DĄBEK, *Prawo miejscowe* (Warszawa: Wolters Kluwer, 2007), 259.

One should fully agree with the view expressed by the Supreme Administrative Court in Warsaw in its judgement dated November 17, 2016 on the meaning and scope of the regulation contained in Article 90 paras. 3 and 4 of the act on the education system<sup>17</sup>—thus juxtaposing it to the current Article 38 para. 1 AFET, saying that “the intention of the legislator was for the decision-making body of the appropriate unit of local government to determine, by way of a resolution (being an act of local law), the principles related to the process of granting educational subsidies and the procedure for verifying the correctness of the use of allocated funds.” Therefore, the legislator granted educational institutions the right to receive financial aid from the budgets of LGUs in the form of subsidies, provided that all formal requirements have been met. Importantly, it is a body authorised to award subsidies, which is in charge of not only awarding subsidies but also evaluation of the expenditure and settlement for such subsidies.

However, with regard to the question of determining the procedure for awarding and settling subsidies and the procedure and scope for verifying whether they are used correctly, the term “settlement” used in Article 38 para. 1 AFET has only a formal impact.<sup>18</sup> As argued by the Provincial Administrative Court in Łódź,<sup>19</sup> the term “settlement”<sup>20</sup> should be interpreted as a deadline for the submission of accounting documents against which a competent authority of the gmina or powiat may assess whether the subsidy has been used properly. As the Court points out, this term refers to accounting activities, that is to say activities of a material and technical nature. On the other hand, the legislative body of a local government unit—when determining the manner of awarding and settling subsidies and the procedure and scope of verifying the correctness of their use—is obliged to take into account in particular the basis for calculating the amount of grants. However, this is not to mean that the body has a statutory authorisation to determine, by way of a resolution, the basis for the calculation of a subsidy. The basis for subsidy assessment has to be considered by the said body when it establishes the procedure for awarding and settling subsidies and the procedure and scope for verifying the correctness of their use. The statutory

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<sup>17</sup> Judgement of the Supreme Administrative Court in Warszawa of 17 November 2016, file ref. no. II GSK 1023/15.

<sup>18</sup> M. PILICH, *Ustawa o systemie oświaty*.

<sup>19</sup> Judgement of the Provincial Administrative Court in Łódź of 4 July 2017, file ref. no. I SA/Łd 265/17.

<sup>20</sup> See also P. CISZEWSKI et al., *Dotacje oświatowe* (Warszawa: Wydawnictwo C.H. Beck, 2015), 213.

delegation, provided for in Article 38 para. 1 AFET concerns only these issues, namely determination of the procedure for granting and settling subsidies and the procedure and scope of verification of the correctness of their use. As far as the term “settlement” is concerned, it has only a technical (formal) significance. It concerns deadlines for submitting settlement documents, on the basis of which the competent authority of the *gmina* or *powiat* may assess whether the subsidy has been used properly.<sup>21</sup>

When we examine the wording of Article 38 para. 1 AFET, we will see that the scope of activities mentioned above may be undertaken only by the decision-making body of a local government unit, namely *rada gminy*, *rada powiatu*, or *sejmik województwa* [equivalent to commune council, district/county council, and provincial assembly, respectively—Translator’s note]. Therefore, referring to the practice of administrative courts in cases concerning the Article 90 para. 4 AES, previously in force but still consistent with the current regulations, it is worth recalling the position of the Supreme Administrative Court in its judgement of September 9, 2014<sup>22</sup> at it was argued that the contested resolution adopted by the legislative body of the LGU breached the provisions regulating the scope within which this competent body undertakes actions specified in that provision. According to the Court, the appealed resolution contained a provision from which it follows that the subsidy rates for each pupil of a school, kindergarten or school for a given financial year are set by the city mayor. Therefore, the court of the first instance legitimately assumed that this provision infringes the resolutions saying that the subsidising body is the legislative body of a local government unit, since it implies that the rates of a subsidy are not determined by the legislative body but the executive authority. Consequently, in this particular case, the authority is vested in the city council rather than the city mayor.

The subsidising LGU bodies frequently violated the law by adopting resolutions which regulated the grounds for withholding the payment of subsidies.

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<sup>21</sup> As regards the settlement of subsidies, see Judgement of the Provincial Administrative Court in Kraków of 19 February 2009, file ref. no. I SA/Kr 1106/08; Judgement of the Provincial Administrative Court in Szczecin of 15 December 2005, file ref. no. II SA/Sz 655/05; Judgement of the Provincial Administrative Court in Opole of 19 July 2007, file ref. no. I SA/Op 219/07; Judgement of the Provincial Administrative Court in Kraków of 8 October 2008, file ref. no. I SA/Kr 1046/08; Judgement of the Provincial Administrative Court in Gliwice of 29 January 2008, file ref. no. I SA/Po 1561/07.

<sup>22</sup> Judgement of the Supreme Administrative Court in Warszawa of 9 September 2014, file ref. no. II GSK 388/14.

Currently, wójt (or burmistrz/prezydent), by way of an administrative decision, may cancel a subsidy if a non-public kindergarten, a primary school with a preschool section, or another preschool facility has breached the conditions—which should be deemed as a positive regulatory change. The cancellation of a subsidy occurs *ex officio* or at the request of the superintendent of schools, after the wójt (burmistrz/prezydent) has summoned the authority running a non-public kindergarten, primary school with a preschool section, or another preschool facility to cease the infringement of the conditions within a period of 3 months.

Our analysis of the body of rulings of administrative courts permits the conclusion that the resolutions issued by the legislative bodies of local government units, with respect to the previously binding Article 90 para. 4 of the act on the education system, contained, to a large extent, provisions limiting or imposing additional conditions on the other party. This view is reflected, for example, in the judgement of the Supreme Administrative Court dated September 9, 2014 on the admissibility of the content of a resolution adopted pursuant to Article 90 para. 4 AES and the ban on introducing additional conditions for the acquisition of subsidies under Article 90 para. 3 AES. Based on the judicial practice in this respect, we may fear that the subsidising authority – currently acting under Article 38 para. 1 AFET—will make use of the powers provided for in invoked provision. It is true that the procedure for granting subsidies has been made contingent upon the actual number of school students, but the powers of LGU bodies were retained with respect to the determination—by way of a resolution—of the procedure for the award or settlement of a subsidy, or verification of its implementation.

## CONCLUSIONS

The current law on financing educational tasks introduced several changes to the existing practice of granting educational subsidies. One such significant modification is the way in which the amount of a subsidy is determined, which is made by making reference to the educational component of the general subsidy allocated for units of local government. The justification provided for the draft act on the financing of educational tasks suggests that this change was intended to simplify subsidising, as the dependence on the so-called type of school was abandoned. Also, the scope of powers and obligations of subsidizing authorities (i.e. LGU legislative bodies) was modified. In my opinion, we should mention at this point the necessity to publish the



base amounts of subsidies, current figures related to the number of school children and pupils attending subsidized schools and institutions, and to update this information twice a year (Article 46 paragraph 1 AFET). Another significant change is the fact that the grant of a subsidy is an act of public administration, referred to in the law on proceedings before administrative courts.<sup>23</sup> This law gives administrative courts the right to adjudicate on complaints against the above-mentioned acts in the field of public administration law, and such are now subsidies (Article 47 AFET).

Analysing selected judicial practice of administrative courts, it can be seen that the subsidizing authorities, acting on the basis of provisions of the law on the education system, exceeded their powers. Unfortunately, such tendencies in the practice of LGU organs are still likely to occur. This is because, in accordance with Article 38 para. 1 AFET these bodies still have the same powers as before. Consequently, a number of conclusions can be drawn. Firstly, the legislative bodies of local government units may still be going beyond statutory dispositions (in particular those contained in Article 38 para. 1 AFET). Secondly, the resolutions adopted by those legislative bodies may be treated as legal acts having greater legal force than normative acts, trying to impose additional obligations on beneficiaries. And yet, a resolution adopted by the legislative authority of an LGU should be consistent with statutory regulations because if it exceeded statutory authorisations, it would be contrary to Article 94 of the Constitution of the Republic of Poland, whereby the enactment of local law is based on and within the limits of statutory authorisations. Thirdly, Article 38 para. 1 of the law on the financing of educational tasks authorises the legislative body to determine, merely technically, the scope of the data to be included in an application for a subsidy, and not to determine the principles and conditions which, within the whole legal system, have the same impact as necessary conditions.<sup>24</sup>

In my opinion, the powers of an LGU legislative body, pursuant to Article 38 para. 1 AFET, can still exemplify the abuse committed by this body, which unfortunately is inevitable. This is so because the legislator has not deprived the legislative body of its right to determine, by way of a resolution, the procedure for awarding, settlement or verification of subsidies.

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<sup>23</sup> Journal of Laws of 2017, items 1369, 1370, and 2451.

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CONCERNING THE GRANT OF SUBSIDIES IN LIGHT OF THE NEW ACT  
ON THE FINANCING OF EDUCATIONAL TASKS

## Summary

As of January 1, 2018, the provisions of the new Act on the financing of education tasks came into force, whereby the statutory legislator authorised the legislative bodies of local government units to, among others, determine the procedure for the granting and settlement of subsidies, as envisaged by Article 38 para. 1 of the act on the financing of educational tasks. These powers (convergent with the powers granted by the provisions of the subordinate act on the education system) give this body the possibility of technically regulating the scope of data which an application for subsidy must contain, but not to determine the principles and conditions as necessary conditions. The article presents selected judgements of administrative courts (based on previous regulations), which emphasize the abuse of power by the legislative bodies of local government units.

**Key words:** education system; powers; legislative body of local government unit; local law; financing of educational tasks; subsidies

*Translated by Tomasz Pałkowski*



The preparation of the English version of *Roczniki Nauk Prawnych (Annals of Juridical Sciences)* and its publication in electronic databases was financed under contract no. 836/P-DUN/2018 from the resources of the Minister of Science and Higher Education for the popularization of science.