


Assistance to Refugees from Ukraine in Ensuring a Dignified Stay and Security in Poland by Local Government Units in Legal Regulations

Pomoc uchodźcom z Ukrainy w zapewnieniu godnego pobytu i bezpieczeństwa w Polsce przez jednostki samorządu terytorialnego w regulacjach prawnych

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Abstract: The article concerns legal regulations establishing the rules for providing assistance to refugees from Ukraine who have entered Poland in connection with Russia's attack on Ukraine on February 24, 2022. The most important provisions of the Act of March 12, 2022 on assistance to Ukrainian citizens in connection with the armed conflict on the territory of this country are discussed in the context of assistance provided to Ukrainian refugees by local government units. Changes in local government constitutional acts, basic rights of refugees, including the rules for obtaining a PESEL number, legal procedures for assistance activities undertaken by local government units also in relations with the voivode, and rules for providing financial support to entities helping refugees from Ukraine are shown. In addition, the Assistance Fund and the rules for using it, other social benefits such as a one-off cash benefit in the amount of PLN 300 per person are discussed. Attention was paid to psychological and educational assistance and to changes in the principles of financial management by local government units. In the end, the author draws attention to what tasks the Polish State must perform together with local government units and non-governmental organisations in order to take advantage of the presence of refugees from Ukraine and properly use their potential.

Keywords: assistance, Ukrainians, local governments, law

Streszczenie: Artykuł dotyczy regulacji prawnych ustanawiających zasady udzielania pomocy uchodźcom z Ukrainy, którzy napłynęli do Polski w związku z atakiem Rosji na Ukrainę 24 lutego 2022 r. Przedstawiono najważniejsze postanowienia ustawy z dnia 12 marca 2022 r. o pomocy obywatelom Ukrainy w związku z konfliktem zbrojnym na terytorium tego państwa w kontekście pomocy świadczonej na rzecz uchodźców z Ukrainy przez jednostki samorządu terytorialnego. Ukazano zmiany w samorządowych ustawach ustrojowych, podstawowe uprawnienia uchodźców, w tym zasady uzyskania numeru PESEL, procedury prawne działań pomocowych podejmowanych przez jednostki samorządu terytorialnego również w relacjach z wojewodą, zasady udzielania wsparcia finansowego

dla podmiotów pomagających uchodźcom z Ukrainy. Ponadto omówiono Fundusz Pomocy i reguły korzystania z niego, inne świadczenia socjalne typu jednorazowe świadczenie pieniężne w wysokości 300 zł na osobę. Zwrócono uwagę na pomoc psychologiczną i oświatowo-edukacyjną oraz na zmiany zasad prowadzenia gospodarki finansowej przez jednostki samorządu terytorialnego. W zakończeniu wskazano zadania, które musi wykonać państwo polskie wraz z jednostkami samorządu terytorialnego i organizacjami pozarządowymi, by skorzystać z obecności uchodźców z Ukrainy i właściwie spożytkować ich potencjał.

Słowa kluczowe: pomoc, Ukraińcy, samorzady, prawo

Russia's attack on Ukraine, referred to as a special operation, and the *de facto* start of the war against the country, took place on February 24, 2022, and directly influenced the need to provide assistance to – as it turned out over time – the multi-million refugees from Ukraine who were seeking a safe haven for themselves and their families in Poland. Immediate action was taken by ordinary citizens, who in a more or less organized way helped the Ukrainians arriving en masse, supplying them with food, clothing, shelter, providing transport, often to places far from the border, not only in Poland, but also in Europe. For those who decided to stay in Poland, Poles made their apartments and houses available.

The authorities of local government units, although at different times in individual municipalities, and state bodies also undertook assistance activities, adopting the necessary legal regulations and allocating financial resources to needy Ukrainians, Poles receiving them, and local government units. This article is written during the war, and the adopted systemic solutions have already put in order the rules of admission, the employment of citizens of Ukraine or providing them with food and housing. Today we are witnessing this war and the events seem to be happening before our eyes, but in a few years, the presented material will have a completely different value, when – hopefully – Ukraine will rebuild its destroyed state. Therefore, it is worth asking a research question: Did the adopted legal regulations allow and continue to allow local government units and other entities to meet the challenges related to assistance to refugees from Ukraine and the possibilities of organizing this assistance, which has been and continues to be provided throughout the country?

The basic research method used in this article is the analysis of sources, primarily adopted legal acts, regulating the issues of assistance to

refugees from Ukraine, primarily by local government units. The most important legal acts, as well as articles and materials published, mainly on internet portals, were used in the preparation of the article, since there is a lack of studies on this issue in journals *stricte* scientific. This article is an attempt to fill this gap.

1. Amendments to constitutional laws and basic rights for refugees from Ukraine

The basic legal act regulating the status of citizens of Ukraine who came to the territory of the Republic of Poland (RP) directly from the territory of Ukraine in connection with hostilities conducted on the territory of that state and citizens of Ukraine holding a pole's Card who, together with their immediate family, came to Poland due to hostilities, is the act of March 12, 2022 on assistance to citizens of Ukraine in connection with the armed conflict on the territory of that state (Ustawa 2022/583). This act also covers the spouse of a citizen of Ukraine who does not have Ukrainian citizenship, if they arrived on the territory of the Republic of Poland directly from the territory of Ukraine in connection with hostilities conducted on the territory of that state (Ustawa 2022/583: art. 1 para. 2).

In addition to the adoption of the act on assistance to citizens of Ukraine, a number of amendments were also made to the constitutional laws of local government units, which, thanks to them, received the formal opportunity to provide assistance, including financial assistance, to local and regional communities of other states. The Act of March 8, 1990 on municipal government introduced the following provision: "Municipalities, inter-municipal associations and associations of local government units may provide assistance, including financial assistance, to local and regional communities in other countries. The basis for granting this assistance is a resolution of the constituent body of the municipality, the inter-municipal association or the competent statutory body of the Association of local government units" (Ustawa 1990/16/95: art. 10 para. 3).

Similar measures were introduced in the Act of June 5, 1998 on county government, by adding to art. 7a para. 2 – aid may be provided by Counties, unions and associations of Counties (Ustawa 1998/91/578) and in the Act of June 5, 1998 on the government of the Voivodeship (Ustawa 1998/91/576;

Pomoc obywatelom Ukrainy 2022), by adding to art. 8a para. 2 (aid may be provided by Voivodeships). The basis for providing this assistance is a resolution of the constituent body of the County, the association of counties or the competent statutory body of the association of counties, and in the case of a Voivodeship the Sejmik of the Voivodeship. These regulations allow for direct assistance from local government units (including financial), especially to so-called partner cities and municipalities. The condition for granting the aid is, in addition to the adoption of a resolution on the matter by the body constituting local government units, to include appropriate amounts in the planned budget expenditure (*Pomoc obywatelom Ukrainy 2022*).

The basic right allowing to use of various benefits established by the legislator is to give citizens of Ukraine whose stay in the territory of the Republic of Poland was recognized as legal on the basis of the provisions of the act on assistance to citizens of Ukraine, the PESEL number referred to in art. 15 of the Act of September 24, 2010 on population registration (*Ustawa 2010/217/1427*). An application in this case can be submitted to the seat of any executive body of the municipality. The Act also provides for the implementation of this task outside the seat of the municipal office.

According to the act, the submitted application must be accompanied by a photograph that meets the conditions contained in art. 29 of the Act of August 6, 2010 on identity cards (*Ustawa 2010/167/1131*), and on the basis of art. 5 para. 1 of the act on assistance to citizens of Ukraine, the executive body of the municipality may allow Ukrainian citizens who legally reside in the territory of the Republic of Poland to take the required photograph free of charge. The above task is a government-commissioned task. In addition, according to this act, the minister responsible for it may purchase the computer equipment and services for municipalities necessary to carry out the tasks related to the PESEL number. Purchased equipment can be given to municipalities free of Charge (*Ustawa 2022/583: art. 7*).

In accordance with the current act, this assistance may be provided both by the Voivode and other public administration bodies, units subordinate to or supervised by public administration bodies, units of the public finance sector and other public authorities, within the framework of their own funds, and it may relate to:

- a) accommodation;
- b) providing all-day group meals;

- c) provision of transportation to places of accommodation, and food, between these places or to centres run by the Head of the Office for Foreigners or to places where citizens of Ukraine are provided with medical care;
- d) financing of journeys by public transport and specialised transport for persons with disabilities to or between the abovementioned locations;
- e) the provision of personal hygiene products and other products (Ustawa 2022/583: art. 12 para. 1).

The act on assistance to citizens of Ukraine also provides for assistance to citizens of Ukraine, which can be provided by local government units and their unions or metropolitan unions - on their own initiative and within the scope of their funds. The scope of assistance is determined in a resolution by a body constituting a local government unit or association, and the forms and mode of providing assistance is determined by the competent executive body (Ustawa 2022/583: art. 12 para. 4 and 5).

2. Legal procedures for actions taken by local government units

The adoption of a resolution by the constituent body is not an obligation of that body, as is clearly indicated by the legislator, stating that the assistance is provided on its own initiative and within the limits of its means. The adoption of a resolution creates a new own task for the local government unit or association, since the same entities determine the scope of this task. Consequently, the task is financed from its own resources. At the same time, the adoption of the resolution allows local government units and their associations to accept donations from other entities intended for the implementation of assistance activities for citizens of Ukraine included in the resolution, which was in doubt before the entry into force of the act on assistance to citizens of Ukraine (Cyrankiewicz-Gortyński 2022; *Pomoc obywatelom Ukrainy* 2022).

Also art. 98 of the act on assistance to citizens of Ukraine enables the provision of assistance, including financial one. This article stipulates that, from February 24, 2022, local government units, unions of local government units, associations of local government units and a metropolitan union may assist citizens of Ukraine and provide support to local and regional communities of other countries, including through the disbursement of

funds. This provision can be applied in a situation where, as mentioned, the constituent bodies adopt resolutions on the scope of assistance to citizens of Ukraine (Ustawa 2022/583: art. 12 para. 4), determining the scope of such assistance, while the form and mode of its provision are determined by the competent executive body of the individual or association (Ustawa 2022/583: art. 12 para. 5). In this case, the provisions of the act of September 11, 2019 shall not apply to public procurement necessary to provide assistance covered by a resolution of a body constituting a local government unit, a union of a local government unit or a metropolitan Union – Public procurement law (Ustawa 2019/2019). However, the contracting authority must comply with the information obligations indicated in the art. 12 para. 7 of the act on assistance to Citizens of Ukraine, on the basis of which all entities entitled to provide assistance are obliged, within three months from the end of the month in which the contract was awarded, to place information in the Public Procurement Bulletin on the award of the applicable contract.

In view of the above, the Voivode can also carry out distinguished tasks in the field of assistance to Ukrainians and therefore has the right to issue orders in force among others bodies of local government units, local government legal persons and local government organizational units without legal personality (Ustawa 2022/583: art. 12 para. 10). The orders of the Voivode are issued by administrative decision and are subject to immediate execution from the moment of their delivery or announcement and do not require justification. These orders may be repealed and amended if the public interest or the legitimate interest of the party so requires (Ustawa 2022/583: art. 12 para. 11 and 12). In relation to the local government unit, tasks carried out in execution of the orders of the Voivode have the status of tasks in the field of Government Administration (Ustawa 2022/583: art. 12 para. 16). On the one hand, regulations that address requirements for immediate execution upon delivery or announcement, in the absence of justification requirements, allow rapid action to be taken, but on the other hand, they create a lack of control tools over orders that do not fully correspond to actual needs or even illegal.

The tasks imposed on local government units in this area are carried out by them as tasks commissioned from the scope of government administration. Thus, if the tasks indicated (by order of the provincial governor) are so-called commissioned tasks, then – as is well known – the local authority should receive adequate funds from the central budget for this purpose.

However, it should be added that such central refinancing of local government expenses, in principle, applies only to situations in which the Voivode initiates tasks (issues orders). At the same time, however, the legislator made it possible for local authorities to independently (as so-called own tasks) carry out tasks to assist Ukrainian citizens (Ustawa 2022/583: art. 12 para. 4 and 5). A local government unit, a union of local government units or a metropolitan union may, on its own initiative and within the limits of its resources, provide assistance to the citizens of Ukraine, and the scope of such assistance shall be determined in a resolution by the body constituting the local government unit, the union of local government units or the metropolitan union. However, in the situation of carrying out their own tasks, without the order of the Voivode, the legislator did not provide for guarantees of the transfer of additional funds to local governments to refinance expenditures. A certain solution may be a provision stating that the state budget may be granted to the competent units of local government targeted subsidies to finance or co-finance tasks related to assistance to citizens of Ukraine in connection with the armed conflict on the territory of this state (Ustawa 2022/583: art. 113). In the case of co-financing of own current and investment tasks, the amount of the grant may be more than 80% of the cost of the task (Muzyczka 2022).

The legislator also allows the assignment of tasks to non-governmental organizations if the body constituting the local government units, the union of the local government unit or the metropolitan union adopts a resolution on the scope of assistance provided to the citizens of Ukraine. Assistance tasks may also be outsourced to non-governmental organisations and related entities on the basis of the provisions of the Act of April 24, 2003. on public benefit activity and volunteerism (Ustawa 2003/96/873). In art. 12 para. 8 of the act on assistance to citizens of Ukraine, the legislator abolished the obligation to announce an open tender in such a case, at the same time ordering the application of the provisions of the act of August 27, 2009 on public finance, art. 43,¹ 47,² 151³ and 221 para. 1-3⁴, respectively (Ustawa 2009/157/1240).

¹ Art. 43 gives the right to perform tasks financed from public funds to the general entities.

² Art. 47 requires that an entity requesting public funds for a given task must submit a bid to perform the task in accordance with the principles of fair competition, with guarantees that the task will be performed in an efficient, economical and timely manner.

³ Art. 151 allows the holder of the budget part of the order of a non-governmental organization to carry out its tasks on the basis of an agreement concluded with this organization, and allows to simultaneously grant a targeted grant for the implementation of these tasks.

The methods of accounting and control of the performance of the commissioned public task shall be determined by an order or resolution of the executive body of the local government unit, the union of the local government unit or the metropolitan union, which must take into account ensuring the transparency of the grant procedure and its settlement. In addition, it is worth noting that the act on assistance to citizens of Ukraine abolished the obligation to organize competitions of tenders in order to entrust the implementation of tasks in the field of public health (Ustawa 2022/583: art. 12 para. 9). This applies to a situation where a body constituting a local government unit, a union of local government units or a metropolitan union has adopted a resolution on the scope of assistance to citizens of Ukraine (*Pomoc obywatelom Ukrainy 2022*).

3. Financial support for helpers

Further benefits relate to the payment of funds to entities providing accommodation and food to citizens of Ukraine. The Act on Assistance to Citizens

The contract concluded with the NGO should include: a detailed description of the task, including the purpose of awarding the grant, the deadline for its implementation; the amount of the grant granted and the payment method; the deadline for using the grant, no longer than 31 December of the financial year in question; the procedure for monitoring the performance of the task; the deadline and the method of settlement of the grant granted; as well as the deadline for returning the unused part of the grant, no longer than 15 days from the date specified in the contract for the performance of the task, and in particular in the case of a task carried out abroad - 30 days from the date specified in the contract.

⁴ Art. 221 para. 1-3 provides that entities not included in the public finance sector and not operating for profit may receive from the budget of a local government unit targeted subsidies for public purposes related to the implementation of the tasks of this unit, as well as to co-finance investments related to the implementation of these tasks. A task is commissioned and a grant is awarded in accordance with the provisions of the Act of April 24, 2003 on public benefit activity and voluntary work, and if it concerns other tasks than those specified in this Act - on the basis of an agreement between the local government unit and the entity concerned. The contract should specify: a detailed description of the task, together with the purpose for which the grant was awarded, and the deadline for its implementation; the amount of the grant and the method of payment; the deadline for the use of the grant, no longer than 31 December of the financial year in question; the procedure for monitoring the performance of the task; the deadline and the manner of settlement of the grant; the deadline for the return of the unused part of the grant.

of Ukraine stipulates in art. 13 that any entity, especially a natural person running a household, which provides accommodation and food to a citizen of Ukraine, may be granted, upon request, a cash benefit for this reason for no longer than for a period of 120 days (Rozporządzenie 2022/1336),⁵ with the possibility of extending this period in particularly justified cases. The maximum amount of the benefit entitled under this title and the rules for granting the benefit and extending its payment were set by the Council of Ministers in the Regulation of March 15, 2022. The amount of this benefit is set at 40 PLN per person per day and it can be increased by the Voivode in the following cases:

- a) providing accommodation and food to citizens of Ukraine before the date of entry into force of the law;
- b) when the entity providing accommodation and food to citizens of Ukraine is an organizational unit, legal entity or entrepreneur.

The act clearly states that the provision of 40 PLN is entitled for granting shelter to a citizen of Ukraine, but with the following fortifications:

1. They must be citizens of Ukraine who came to Poland in connection with the war in Ukraine.
2. Pole's Card holders who, together with their immediate family, came to Poland in connection with the war.
3. Spouses of Ukrainian citizens who do not have Ukrainian citizenship, if they came to Poland in connection with hostilities (Klyta 2022).

It follows from the above provisions, *inter alia*, that it is not possible to pay a benefit to those persons who provide accommodation and food to Ukrainian citizens who came to Poland before the outbreak of war for economic purposes. Thus, it is not possible to receive benefits for citizens of Ukraine who fled the country before the war to their families, whose families have previously resided in Poland (Klyta 2022).

The provision of 40 PLN per day for accommodation and meals for war refugees can be granted for 120 days and extended in particularly justified cases. Consent to such an extension is issued by the governor, and it may concern individual cases or a group of entities providing food and accommodation to Ukrainians in the voivodeship. In individual cases, the period of payment of the benefit may be extended for a fixed period, at the carefully reasoned request of the entity providing food and

⁵ Until June 24, 2022, it was 60 days (see Rozporządzenie 2022/605). The current number of 120 days was established by Rozporządzenie (2022/1336).

accommodation to citizens of Ukraine. The application is considered by the Voivode, but it is submitted to the municipal office or the municipal seat to a legal person. In the case of a group of entities, the period of payment of benefits may be extended by the Voivode *ex officio*, and this consent is published on the website of the entity of the Voivode's Public Information Bulletin and contains the deadline for extending the payment of benefits, as well as the definition of the group of entities and the justification (Klyta 2022).

One of the law firms, after analysing the provision of "particularly justified cases," explained that such a situation occurs when, e.g., a given entity provided accommodation for a family with eight children, and the children were sent to educational institutions in a particular village. In this case, the formalistic adherence to the 120-day period will make it necessary to change the place of residence and look for new schools and kindergartens for children. A similar situation concerns the possibility of increasing the amount of PLN 40 by the decision of the Voivode in two cases. The first is to provide accommodation and food for citizens of Ukraine before the entry into force of the act on assistance to citizens of Ukraine. Second, if the aid in question is granted by an organisational unit, a legal person or an entrepreneur (Klyta 2022). The law firm points out that the legislation introduced leaves the Voivode with a very broad scope of decisions. At the same time, the regulation on the number of benefits does not specify in which procedure it is necessary to apply to the Voivode for an increase in the amount, which should be clarified by amending the provisions of the indicated implementing act (Klyta 2022).

As mentioned, the benefit is granted on the basis of an application for the period of actual provision of accommodation and food to citizens of Ukraine, not more than for a period of 120 days and is paid in arrears. The application is considered within one month from the date of its submission to the municipal office. The municipality may make the granting or payment of a benefit conditional on the verification of the conditions of food and accommodation. Verification is carried out by authorized employees of the municipal office. It is worth noting that the benefit does not apply if the conditions of accommodation and food endanger the life or health of people or if the application contains false information (*Pomoc obywatelom Ukrainy* 2022).

The provision of the law stipulating that payments of financial resources are entitled to entities providing accommodation and food to citizens of

Ukraine gives the opportunity to reimburse the costs incurred in favour of citizens of Ukraine not only to individuals but also to other economic entities, e.g., hoteliers, owners of recreation centres, restaurants, bars, which provided such assistance.

4. Assistance Fund

In order to finance or co-finance the implementation of tasks for assistance to Ukraine, in particular to Ukrainian citizens affected by the armed conflict on the territory of their state, including tasks carried out within and outside the Republic of Poland, An Assistance Fund was established in the Bank Gospodarstwa Krajowego. Withdrawals from the Fund are made on the basis of the disbursement order submitted to the bank by the Prime Minister. Beneficiaries of the Fund may also be local government units which collect the Fund in a segregated revenue account and allocate it to expenditure under the financial plan of that account. The fund has a normative basis in the act on assistance to citizens of Ukraine, where it is decided that the Assistance Fund is created in the Bank Gospodarstwa Krajowego (Ustawa 2022/583: art. 14 para. 1). Sources, mainly domestic, which are listed by the legislator in art. 14 para. 5 of the act on assistance to citizens of Ukraine (Ustawa 2022/583). These include payments of funds of entities of the public finance sector referred to in art. 9 point 5-8 and 14 of the public finance Act of August 27, 2009 (Ustawa 2009/157/1240), excluding local government legal entities, except for funds from grants from the budget and funds referred to in art. 5 para. 1 point 2 and 3 of the public finance act and art. 5 para. 1 point 2 of the Act, from funds which, with the approval of the European Commission, may be allocated to support the performance of tasks, e.g., funds from payments from the state budget or funds from proceeds of treasury securities; from funds from bonds issued from other revenues, including donations; or from funds from non-reimbursable foreign sources referred to in art. 5 para. 1 point 3 of the Public Finance Act (Muzyczka 2022).

Resources of the Fund (Ustawa 2022/583: art. 14 para. 6) may be used for various purposes, including: financing or co-financing the implementation of tasks; redemption and payment of interest on bonds (Ustawa 2022/583: art. 16 para. 3), as well as covering the costs of their issuance; return to

the Bank Gospodarstwa Krajowego of funds, together with remuneration in the amount agreed with the minister responsible for public finance; reimbursement of expenses or costs incurred for the implementation of tasks; granting loans. State budget units and local government units collect resources from the Fund in a separate revenue account and allocate them for expenses, within the framework of the financial plan of this account. The Wójt (Burmistrz, President of the city), the County administration and the Voivodeship administration have the funds and develop a financial plan for the account (Muzyczka 2022).

Support from the Assistance Fund is revenue from the budget of the local government unit, and the financial plan of the segregated account does not constitute an element of the budget resolution. Initially, it can be assumed that the co-financing from the fund should concern those units of local government in which a resolution was adopted on the scope of assistance to citizens of Ukraine in accordance with art. 12 para. 4 of the act on assistance to citizens of Ukraine. After the end of the financial year, the executive bodies of the local government unit are obliged to submit to the body constituting the local government unit information on the implementation of the financial plan of the account (Ustawa 2022/583: art. 14 para. 19).

5. Other social benefits

The analysed act on assistance also provides for the possibility of obtaining by citizens of Ukraine who are legally residing in Poland and who have been entered into the PESEL register, a one-time cash benefit of 300 PLN per person. It can be used for maintenance, especially to cover expenses for food, clothing, footwear, personal hygiene products and housing fees. This benefit is paid by the municipality, and the body responsible for its implementation is the Wójt (mayor of rural municipality), Burmistrz (mayor of urban-rural municipality or smaller urban municipality) or President of the city competent for the place of residence of the person (with the possibility of authorizing other persons, e.g., an employee of the office or the head of a social assistance centre). An application for payment of a one-time cash benefit is submitted by an entitled person, their legal representative, temporary guardian or a person who has actual custody of the child. Granting by the Wójt, Burmistrz or President of the city of a single monetary

benefit does not require a decision. However, the decision is required for the refusal to grant such a benefit. The payment of a one-off cash benefit is a task contracted from the scope of government administration, performed by municipalities, therefore this cash benefit and the costs of its servicing are financed from the state budget. Service costs shall be 2% of the lump sum (*Pomoc obywatelom Ukrainy 2022*).

Notwithstanding the above benefit, the provisions of the act on assistance to citizens of Ukraine provide that a citizen of Ukraine legally residing in the territory of the Republic of Poland and entered in the PESEL register may be granted monetary and non-monetary benefits, on the basis of and in accordance with the act of March 12, 2004 on social assistance (Ustawa 2004/64/593: art. 33). A Ukrainian who would like to apply for social assistance benefits must submit a statement of personal, family, income and property situation. A family environmental interview shall not be conducted in benefit proceedings unless there is doubt as to the content of the statement. The provision of benefits takes place in the municipality of the residence of the person seeking these benefits (*Pomoc obywatelom Ukrainy 2022*).

In addition, with regard to social benefits, it is also worth noting that a citizen of Ukraine legally residing in Poland has the right to family benefits, as referred to in the act of November 28, 2003 on family benefits (Ustawa 2003/228/2255), on the principles and in the manner of these provisions, except for the condition of holding a residence card with the annotation "access to the labour market." The aforementioned regulation thus refers to the Act of November 28, 2003 on family benefits, which, inter alia, stipulates that family benefits and their servicing costs, pension and social insurance contributions and health insurance contributions are financed in the form of a targeted subsidy from the state budget (*Pomoc obywatelom Ukrainy 2022*).

6. Psychological and educational assistance

The act on assistance to citizens of Ukraine also contains regulations on subsidies to municipalities to cover expenses in the field of psychological assistance (Ustawa 2022/583: art. 32). In accordance with these regulations, a citizen of Ukraine legally residing in Poland can be provided with free psychological assistance. This assistance shall remain the responsibility of the Wójt, Burmistrz or President of the municipality in which the citizen

of Ukraine resides. The provision of psychological assistance is a task commissioned by the municipality from the scope of government administration, financed in the form of a targeted grant from the state budget (Muzyczka 2022).

Another assistance to the citizens of Ukraine concerns support from the state budget for additional educational tasks. The legislator stipulated that in 2022, local government units will receive support in the performance of additional educational tasks related to the education, upbringing and care of children and pupils who are Ukrainian citizens and who are on the territory of Poland legally and have arrived here in connection with the warfare in Ukraine. Therefore, it was assumed that the reserve of the educational part of the general subsidy could be increased by funds from the state budget. In addition, local authorities may receive funds from the Assistance Fund (Ustawa 2022/583: art. 50).

According to the current regulation, the legislator is trying to provide financial resources for increased expenditures of local governments related to the performance of educational tasks for children/students who are citizens of Ukraine. However, it is worth noting that the way the rules are formulated creates only an optional opportunity for the central government to support local governments. This is evidenced by the use of the phrases: "may be increased" and "may receive funds." Therefore, these rules do not guarantee additional funds to local governments, but only announce such a possibility (Muzyczka 2022).

Article 109 of the act on Assistance to Citizens of Ukraine (Ustawa 2022/583) regulates the accelerated transfer of instalments of the educational, equalising, balancing and regional parts – of the general subvention to local governments, which implies that in 2022 instalments of the educational, equalising, balancing and regional parts of the general subvention may be transferred to all local government units at earlier dates than those specified in art. 34 para. 1 of the act on income of local government units (Ustawa 2022/583). The (basic) terms of the current provision are as follows: the minister responsible for public finance transfers the educational part of the general subsidy to the competent local government units, in 12 monthly instalments, by the 25th day of the month preceding the month of payment of salaries, except that the instalment for March is $\frac{2}{13}$ of the total amount of the educational part of the general subsidy; the compensatory and development part of the general subsidy, in 12 monthly instalments – by the

15th day of each month; the balancing and regional part of the general subsidy, in 12 monthly instalments – by the 25th day of each month.

The above regulations, as well as art. 50 of the act on assistance to citizens of Ukraine (Ustawa 2022/583), do not impose an obligation on the central authority to advance the transfer to local governments of the said instalments of the educational part of the general subsidy. It depends on the decision, in this case of the minister responsible for public finance. In this situation, the coming months will show in practice to what extent this provision will enable real (faster) support for local governments (Muzyczka 2022).

In connection with the implementation of these additional educational tasks, the act also provides for the possibility of creating other places of conducting didactic, educational and caring activities that are subordinate to schools or kindergartens, and which can be created in accordance with the provisions of art. 51 of the act on assistance to citizens of Ukraine (Ustawa 2022/583). In addition, the current act allows for the organization of free transport for children and pupils from Ukraine to a place where they are provided with education, upbringing and care (Ustawa 2022/583: art. 52). When organising transport, the local government unit is obliged to provide care during transport for children who benefit from pre-school education and for pupils who are provided with education, upbringing and care in primary school (*Pomoc obywatelom Ukrainy* 2022).

On April 11, 2022, The Ministry of Education and Science (MEiN) published a revised Regulation of the Minister of Education and Science on the organisation of education, upbringing and care for children and young people who are citizens of Ukraine (Rozporządzenie 2022/645). It contains regulations facilitating the process of education of children and adolescents from Ukraine. The regulation covers issues such as the classification of pupils attending preparatory divisions, the obligation to divide into groups of a given division in a school depending on the number of pupils or the possibility of creating preparatory divisions in sports schools and sports championship schools. The amended regulations also include the organization of additional lessons in the Polish language, safety rules for other places where didactic, educational and care classes will be conducted, the possibility of operating a preschool department with an increased number of children until the completion of preschool education and the extension of the possibility of operating a branch of grades I–III of primary schools with an increased number of students throughout the educational stage.

It is worth paying attention to the provisions that create the possibility of employing a person who is not a teacher, who has a training recognized by the director of the institution as suitable for the performance of certain tasks in public educational institutions and public institutions providing care and education to students during the study period outside the place of permanent residence in order to carry out classes for children and young people.

According to the MEiN communication, local government units were to receive support in the implementation of additional tasks related to education, upbringing and care of children and pupils from Ukraine in the form of funds from the reserve of the educational part of the general subsidy, transferred in monthly instalments. This additional financial support can also be used to carry out tasks that have not been financed by the education grant so far, such as the transport of pupils and the preschool education of children aged 2,5–5 years (*Ułatwienia w procesie edukacji dzieci i młodzieży z Ukrainy 2022*).

According to the Ministry of Finance in a April 15, 2022 communication, local government units received additional funds totalling 63.15 million PLN. This appropriation is intended to cover the costs of supporting the implementation of additional educational tasks for children and pupils who are citizens of Ukraine (*Samorzędy dostały dodatkowe pieniądze na pomoc Ukraińcom 2022*).

7. Change in the rules of financial management by local government units

In order to optimize the performance of tasks related to assistance to the citizens of Ukraine in connection with the armed conflict on the territory of this state, the legislator adopted new regulations with regard to the provisions on the financial economy of the local government unit. Changes in the financial management of local government units concern:

1. The abolition of the 50% cap on operating costs for the amount of grants granted from the budget to budgetary institutions that carry out the above tasks.
2. Amendments to the determination of the relationship set out in art. 242 of the public finance act (Ustawa 2009/157/1240). Article 110 para. 1 and

- 2 of the act on assistance (Ustawa 2022/583) establishes a new relation on the basis of which the planned current expenditure is reduced by the planned current expenditure incurred to perform tasks related to assistance to citizens of Ukraine in connection with the armed conflict on the territory of that country in the part in which they are not financed with public funds received by the entity for this purpose. The assessment of compliance with the principle set out in art. 242 of the public finance act is made by taking into account the realised current expenditures reduced by the realised current expenditures incurred for the implementation of tasks related to assistance to citizens of Ukraine in connection with the armed conflict on the territory of this country in the part in which they were not financed with public funds received by the entity for this purpose.
3. Amendments to the determination of the relationship referred to in art. 243 of the public finance act (Ustawa 2009/157/1240). Indeed, when determining the repayment ratio for 2023 and subsequent years, the current expenditure of the budget of the local government unit shall be reduced by the current expenditure incurred for the implementation of tasks related to the assistance of citizens of Ukraine in connection with the armed conflict on the territory of that state in the part in which they are not financed with public funds received by the unit for this purpose (Ustawa 2022/583: art. 110 para. 3).
 4. New powers for the executive bodies of the local government unit. In order to perform tasks related to assistance to citizens of Ukraine, the body constituting the local government units may authorize the Wójt (Burmistrz, President of the city), the County administration or the Voivodeship administration to: make changes to the plan of revenues and expenditures of the budget of the local government unit, including the transfer of expenditures between budget classification departments; perform actions referred to in art. 258 para. 1 point 2 and 3⁶ of the public finance act. In addition, the authority constituting local

⁶ Art. 258 para. 1 point 2 and 3 of the public finance act (Ustawa 2009/157/1240) concerns the possibility of: making other changes to the expenditure plan, in addition to the transfer of expenditure between departments; transferring certain powers to transfer planned expenditure by other organisational units of local government units and transferring powers to other organisational units of a local government unit to incur obligations under contracts the following shall be necessary to ensure the continuity of the business of the unit and the payments resulting therefrom shall extend beyond the financial year.

- government units may authorise the executive body to make changes to the multi-annual financial forecast and to the expenditure plan of the local government unit's budget related to the introduction of new investments or investment purchases by the unit, if this change does not worsen the result of the budget of this unit (Ustawa 2022/583: art. 111).
5. Repeal - with regard to granting grants from the state budget to a local government unit to co-finance its own current and investment tasks related to assistance to Ukraine, in particular to Ukrainian citizens affected by the armed conflict on the territory of Ukraine (Ustawa 2003/203/1966: art. 42 para. 3; Ustawa 2009/157/1240: art. 128 para. 2). The current regulations limit the amount of subsidies received by local government units (Ustawa 2022/583: art. 20 point 6; *Pomoc obywatelom Ukrainy* 2022).

It should be noted that support from the central budget for local governments, primarily municipalities, should ensure the actual implementation of tasks for Ukrainian citizens in need. It is important for local authorities that, in fact, on a regular basis, these funds are transferred to local authorities as quickly and in the largest possible amounts. It is worth remembering that the burden of assistance lies primarily on local (municipal) governments, with the necessary support from local government communities (Muzyczka 2022).

Conclusion

Answering the research question whether the adopted legal regulations allowed and continue to allow local government units and other entities to provide assistance to refugees from Ukraine and the possibility of organizing it, it can be concluded that the approximate regulations in this publication created a legal basis for providing assistance to citizens of Ukraine who legally arrived in Poland from February 24, 2022 in connection with the armed conflict that broke out in their country, and who were registered as holders of a PESEL number. The adopted act on assistance to citizens of Ukraine and amendments to other analysed acts allow local government units in Poland to spend funds in the field of housing, educational and social needs for citizens of Ukraine. Thanks to the adopted legal regulations, refugees from Ukraine can count on both institutional support and financial

and subsistence assistance from local government units. The framework of this article does not allow us to look at what this assistance and its organization looked like in practice (initially provided mainly by citizens and NGOs for refugees from Ukraine) implemented by local government units, as showing the scope of this assistance, even on a small scale, would multiply the volume and size of this publication.

Many individuals and other entities, including local government units, have been and continue to be involved in helping refugees from war-torn areas of Ukraine. In most cases, they have met with greater or less success the sudden challenge of providing Ukrainians with decent living conditions and a sense of security in a country foreign to most of them.

At this point, it is worth enticing a general reflection. It must be remembered that help given to those in need out of a reflex of the heart, out of ordinary human compassion, empathy or Christian mercy is not only necessary but also brings tangible benefits. Several million educated people have come to us, with professional experience, in whom education no longer needs to be invested, who willingly take up work, not waiting only for help from our state. If one wants to take advantage of their arrival, one should help them learn Polish, provide decent living conditions, and create a sense of security in every dimension. This sense of security is invaluable to them. It is worth noting here – it would seem – the small gestures of local governments when they refused to turn on the alarm sirens on the days when they traditionally sounded in many places, e.g., on the anniversary of the Warsaw Uprising, so as not to cause trauma to Ukrainian refugees, especially among children, and not to create a sense of threat from a potential anti-aircraft or missile alarm.

Information published on June 28, 2022 by the Ministry of Family and Social Policy shows that more than 260,000 refugees from Ukraine have taken up work in Poland (*Ilu uchodźców z Ukrainy pracuje w Polsce?* 2022). They are looking for apartments that they are willing to pay for. Ukrainian refugees have a mentality similar to ours, because most of us, when we find ourselves abroad for economic purposes, want to work and earn money, just like the majority of Ukrainian refugees who come to us. Probably, many of them will return to their homeland, but some will stay, and we will get a chance to feed our labour market with educated employees with professional experience and together create good conditions for development for us and for them. It is worth fighting for this together with local government units and filling the gap regarding, e.g., teaching the Polish language to adults. While

local governments were provided with statutory solutions and financial resources for the education of Ukrainian children in Polish schools and kindergartens, little attention was paid to the language education of adults, who often, due to a lack of knowledge of the Polish language, perform work well below their qualifications. In the field of organizing Polish language courses for Ukrainians, you can see primarily the activity of non-governmental organizations, but there is also an area for activity of, among others, local government units. Many local governments see such needs and implement them, which will probably bring real benefits to all of us.

It is worth mentioning and taking an example from the experience of other countries, such as Canada, which was built by immigrants and is still inhabited by foreigners from different parts of the world, and look at the immigration policy of this country and the legal solutions there. Immigrants who come to Canada usually receive housing for the first six months (depending on the province), state-paid housing (or province-paid), livelihood and the opportunity to learn English or French (depending on which province they settle in), and the opportunity to get a profession if they have not graduated from any school (Rycerska 2018). We no longer need to invest in the education of refugees from Ukraine, but it is worth helping them learn Polish and arrange them in decent and safe conditions, and the benefits will be mutual.

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