

Principles of Financing the Education of Foreign Pupils in the Polish Educational System

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Abstract

This article deals with the issue of financing the education of foreign pupils in the Polish educational system. The aim of the study is to diagnose the principles and scale of the financing of non-Polish citizens' education. The study uses both institutional and legal approaches and is based on the following source: legal acts, public authorities' documentation, data from the Educational Information System, and journalistic sources, mainly from portals and the trade press. The analysis carried out allows one to conclude that after 1989 the principle of payment for education undertaken by foreigners in the Polish educational system was gradually abandoned at successive levels of education and for an increasing range of groups as defined in the Act on Foreigners. In addition to the possibility of receiving education free of charge, the possibility of organizing additional Polish language learning or remedial classes was introduced, which also involved the need for local self-government units to allocate additional financial resources. The possibility of employing the so-called intercultural assistants or creating preparatory divisions was also introduced. Summarizing the considerations contained in the study, it should be stated that the Polish model of financing education is based on the educational component of the general subvention, and the same principle applies to the education of non-Polish citizens, while funds for the organization of additional Polish language learning or remedial classes are increased through a system of the so-called weights, as specified in annual ordinances on the manner of distribution of the educational component of the general subvention for local government units for the following budget year. Unfortunately, a system constructed in this way does not take into account emergency situations, such as an influx of pupils during the financial year and compensation for the subsequent expenses incurred by local government units. Therefore, the influx of war refugee children from Ukraine required additional solutions. The Assistance Fund was established to finance school costs.

Keywords: public finances, education financing, educational component of the general subvention, foreigners in the Polish educational system, Polish language learning for foreigners at schools, ethno-cultural safety

DOI: 10.56583/br.2052

Introductory remarks

The legal regulations in force in the 1990s stipulated that the provisions applicable to Polish citizens were applicable to foreign nationals who permanently resided and undertook their education in Poland. Others could be admitted to public schools and institutions on a fee-paying basis.¹ Subsequent legal amendments extended this entitlement to further categories of foreigners, including those seeking international protection. A system was established in which a standard amount per foreign pupil was transferred within the educational component of the general subvention, analogous

1. See: Rozporządzenie Ministra Edukacji Narodowej z dnia 8 września 1993 r. w sprawie warunków i trybu przyjmowania do szkół i placówek publicznych osób nie będących obywatelami polskimi oraz zasad odpłatności tych osób za naukę i opiekę w szkołach i placówkach publicznych. DzU z 1993 r. nr 88 poz. 409.

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to the amount per each statistical pupil in the education system. Additional funds for integration and adaptation activities were calculated through a system of special weights, increasing funds from the subvention for Polish language learning and compensatory classes, and, from 2017, also for the organization of preparatory classes.

In response to the need for systemic solutions in financing integration activities aimed at foreign pupils, since 2010 these pupils have been included in weights P9 and P10, and the funds transferred within the educational component of the general subvention have been increased by 20% or 150% respectively in relation to the so-called financial standard A, per each statistical pupil. Financial standard A is the amount of the education component of the general subvention per pupil, calculated as the cost of their education. In the case of children and young people whose education requires increased expenditures, weights are applied, increasing the amount of the subvention for a given local authority by a certain percentage (Pogorzała 2012b, 2). The pupils must be included in the Educational Information System as of 30 September for the additional funds to be calculated in the following financial year. The system is not flexible and does not take into account the influx of pupils during the school year (Pogorzała 2012a). This is particularly challenging in the case of those seeking international protection or the influx of war refugees, as evidenced by the situation after February 24, 2022. Representatives of the local government have repeatedly stressed the need to provide additional funds for the education of children from Ukraine. The aim of this article is to analyze the principles of financing the education of foreign pupils in the Polish educational system retrospectively, also taking into account the challenges and demands related to the influx of war refugee children from Ukraine after February 24, 2022. According to data from the Central Statistical Office (as of June 24, 2022) 182,500 Ukrainian pupils enrolled in Polish schools, 78.6% of them in urban areas. The most numerous group was primary school pupils (64.1% of the total number of the refugee pupils) and children in pre-school education (27.4%). Secondary school pupils accounted for 8.3% of all Ukrainian pupils and post-secondary students for 0.3%. One in five of Ukrainian pupils attended a preparatory class due to their lack of knowledge of the Polish language or adaptation problems related to the change of environment. In terms of the regions, the largest number of Ukrainian refugee pupils attended schools in the Mazowieckie (18.4%), Śląskie (11.2%), and Dolnośląskie and Wielkopolskie voivodships (10.4% each) (Budzińska et al. 2022, 24). At the same time, these data do not include all school-age children, as online learning in the Ukrainian education system is considered as a fulfilment of compulsory education.

1. Legal regulations

The basic regulations concerning the entry, residence and status of foreigners in Poland are contained in the Act on Foreigners of December 12, 2013⁽²⁾ and the Act on Granting Protection to Foreigners on the Territory of the Republic of Poland of June 13, 2003⁽³⁾. Educational legislation, on the other hand, uses the category of “persons who are not Polish citizens.” In the Act of December 14, 2016 (Education Law)⁽⁴⁾, detailed regulations on the education of persons arriving from abroad are contained in Chapter 7 and in the implementing regulation — i.e., the Regulation of the Minister of National Education of August 23, 2017 on the education of persons who are not Polish citizens and persons who are Polish citizens and who received education in schools operating in the educational systems of other countries.⁽⁵⁾ The article uses the term pupils-foreigners, and, with

2. See: Obwieszczenie Marszałka Sejmu Rzeczypospolitej Polskiej z dnia 17 listopada 2021 r. w sprawie ogłoszenia jednolitego tekstu ustawy o cudzoziemcach. DzU z 2021 r. poz. 2354.

3. See: Obwieszczenie Marszałka Sejmu Rzeczypospolitej Polskiej z dnia 13 maja 2022 r. w sprawie ogłoszenia jednolitego tekstu ustawy o udzielaniu cudzoziemcom ochrony na terytorium Rzeczypospolitej Polskiej. DzU z 2022 r. poz. 1264.

4. See: Obwieszczenie Marszałka Sejmu Rzeczypospolitej Polskiej z dnia 18 maja 2021 r. w sprawie ogłoszenia jednolitego tekstu ustawy – Prawo oświatowe. DzU z 2021 r. poz. 1082.

5. See: Obwieszczenie Ministra Edukacji Narodowej z dnia 1 lipca 2020 r. w sprawie ogłoszenia jednolitego tekstu rozporządzenia Ministra Edukacji Narodowej w sprawie kształcenia osób niebędących obywatelami polskimi oraz osób będących obywatelami polskimi, które pobierały naukę w szkołach funkcjonujących w systemach oświaty innych państw. DzU z 2020 r. poz. 1283.

reference to pupils arriving after February 24, 2022, pupils-refugees of war from Ukraine. With regard to this group, the regulations contained in the law on assistance to citizens of Ukraine in connection with the armed conflict on the territory of Ukraine⁶ and the regulation of the Minister of Education and Science on the organization of education, upbringing and care of children and young people who are citizens of Ukraine⁷ are essential.

Questions concerning the financing of education are contained in the law on income of local government units⁸ and the regulation on the distribution of funds for educational tasks, which is issued annually. The educational component of the general subvention for local self-government units is determined in the budget act for the following year and divided according to an algorithm specified in the regulation. It takes into account the number of weights that increase the standard amount per statistical pupil in the system for additional tasks related to the education of specific categories of pupils. In accordance with the regulation of the Minister of Education and Science of December 21, 2021 on the manner of the distribution of the education component of the general subvention for local self-government units in 2022, the distribution of this component is particularly related to the co-financing of education of pupils and students who are not Polish citizens. Two weights are taken into account in the subvention distribution algorithm: $P50 = 1,500$ for pupils or students benefiting from additional, free learning of the Polish language, as referred to in Article 165 §7 and §9 of the Act of December 14, 2016 (Education Law), and $P51 = 0.400$ for pupils in preparatory divisions.⁹

The law of March 12, 2022 on assistance to citizens of Ukraine in connection with the armed conflict on the territory of Ukraine¹⁰ contains rules for the establishment of the Assistance Fund to finance or subsidize the implementation of tasks to assist citizens of Ukraine and specific regulations for the education, upbringing and care of children and pupils who are citizens of Ukraine, including the support of local government units in the implementation of additional educational tasks in this regard. Pursuant to the act, in 2022, in order to support local self-government units in the implementation of additional educational tasks related to the education, upbringing and care of children and pupils who are citizens of Ukraine and whose stay in the territory of the Republic of Poland is recognized as legal, pursuant to Article 2 §1, 1) the reserve of the educational component of the general subvention may be increased by funds from the state budget; 2) local self-government units may receive funds from the Assistance Fund.¹¹ Thus, two additional mechanisms were established, namely increasing the reserve of the educational component of the general subvention and creating a separate Assistance Fund, so that additional funds could be transferred to local government units despite the fact that the pupils were not included in the distribution of the 2022 subvention.

2. Scale of funding

We do not have precise data on the scale of funding for the education of foreign pupils in the Polish educational system. These data can be estimated on the basis of the total number of foreign pupils reported in the Educational Information System, multiplied by the so-called financial standard—i.e., the amount transferred for each statistical pupil. To the amount calculated in this way, funds calculated in particular years should be added, based on the number of pupils benefiting from additional Polish language learning, remedial classes, and preparatory courses.

Estimates based on the number of pupils reported in the Educational Information System between 2010 and 2014 indicate that in the 2013/2014 school year the overall cost of educating foreign

6. See: Ustawa z dnia 12 marca 2022 r. o pomocy obywatelom Ukrainy w związku z konfliktem zbrojnym na terytorium tego państwa. DzU z 2022 r. poz. 583.

7. See: Rozporządzenie Ministra Edukacji i Nauki z dnia 21 marca 2022 r. w sprawie organizacji kształcenia, wychowania i opieki dzieci i młodzieży będących obywatelami Ukrainy. DzU z 2021 r. poz. 645.

8. See: Obwieszczenie Marszałka Sejmu Rzeczypospolitej Polskiej z dnia 11 sierpnia 2021 r. w sprawie ogłoszenia jednolitego tekstu ustawy o dochodach jednostek samorządu terytorialnego. DzU z 2021 r. poz. 1672.

9. See §2 in: Rozporządzenie Ministra Edukacji i Nauki z dnia 21 grudnia 2021 r. w sprawie sposobu podziału części oświatowej subwencji ogólnej dla jednostek samorządu terytorialnego w roku 2022. DzU z 2021 r. poz. 2453.

10. See: Ustawa z dnia 12 marca 2022 r. o pomocy obywatelom Ukrainy..., op. cit.

11. See Article 50 in: Ustawa z dnia 12 marca 2022 r. o pomocy obywatelom Ukrainy..., op. cit.

pupils amounted to PLN 56.6 million, of which PLN 42.5 million was the standard cost of educating all foreign children and PLN 14.1 million was the supplementary cost, taking into account expenditure on Polish language lessons for children who needed them. Compared to the 2010/2011 school year, the total cost of educating foreign pupils had increased by 30 per cent, the increase being mainly due to an increase in the number of foreign pupils, and especially pupils benefiting from additional Polish language lessons, and, to a lesser extent, to an increase in the standard amount allocated for the education of one pupil (Fihel 2014). It is also possible to obtain data for individual local authorities on the amount of funds transferred within the educational component of the general subvention due to additional weights. However, in earlier years, students benefiting from additional Polish language learning were reported together with students from national and ethnic minorities (Pogorzała 2012b, 9–11, 25). In 2020, the Supreme Audit Office published a comprehensive report after its audit of the education system for children of foreigners, which also included a range of information on funding. Due to an increase in the number of foreign pupils in schools for children and young people from 9,944 persons in 2015 to 41,724 persons in 2019, there was an increase in funds for the organization of additional Polish language classes from PLN 19,935.2 thousand to PLN 133,839 thousand. However, in the case of the audited schools, it was found that the principals had maintained an unreliable educational information system databases with regard to the number of incoming foreign students attending additional Polish language classes, which resulted in under- or overestimation of the educational subsidy to the bodies running the audited schools.¹²

It was also found that the Minister of National Education, during the period under audit, had not monitored issues related to the education of incoming foreign students despite having such a management instrument as the Educational Information System, of which he is the administrator. This system is used to obtain data necessary, *inter alia*, to conduct the state's educational policy at the national level, including the support of education management, as well as to supervise and coordinate the pedagogical supervision in the country and to improve the quality of education. The lack of basic, systematic analysis and research did not allow the scale of the phenomenon and trends in relation to the education of pupils coming from abroad to be determined. This made it difficult to identify and possibly counteract potential problems related to the education of this group of pupils resulting from organizational and financial conditions at an early stage, as well as didactic or cultural conditions. Meanwhile, the number of foreign pupils in the Polish educational system, taking into account kindergartens and schools for children and young people, including art schools, increased from 12,491 persons in 2015 to 51,363 persons in 2019. Also, the number of pupils benefiting from free additional Polish language tuition increased from 4,628 students in 2015 to 17,708 pupils in 2019. This trend has resulted in a jump in expenditure on organizing free additional Polish language learning from PLN 19,935.2 thousand in 2015 to PLN 133,839 thousand in 2019 (until November 29).¹³

According to the Supreme Audit Office, the total expenditure related to additional support for the education of the children of Polish citizens returning to Poland and the children of foreigners amounted to PLN 340,000.2 thousand in 2015–2019 (until November 29). Out of this amount, PLN 338,113 thousand consisted of educational subsidy funds transferred to local government, which were distributed as follows:

- PLN 336,689 thousand for the organization of additional free Polish language classes (an increase from PLN 19,935 thousand in 2015 to PLN 133,839 thousand in 2019)
- PLN 1,424 thousand for the functioning of preparatory divisions in schools in 2017–2019

On the other hand, in 2015–2019 PLN 1,887.2 thousand were national funds (those from the budget of the Ministry of Education), allocated for the implementation of the public project called Supporting Educational Initiatives in the School Multicultural Environment.¹⁴

12. See: "Informacja o wynikach kontroli. Kształcenie dzieci rodziców powracających do kraju oraz dzieci cudzoziemców." KNO.430.014.2019, Nr ewid. 42/2020/P/19/028/KNO, Najwyższa Izba Kontroli, Warszawa 2020, pages 8–9. <https://www.nik.gov.pl/plik/id,22685,vp,25384.pdf>.

13. *Ibid.*, page 11.

14. *Ibid.*, page 24.

3. Challenges and demands in relation to the influx of war refugee children from Ukraine

The influx of war refugee children after February 24, 2022 has posed a great challenge to the system of financing the education of foreign children in Polish schools. In the initial period, when it was difficult to estimate the potential number of the pupils and their place of residence, Deputy Minister of Education and Science Dariusz Piątkowski declared at a session of the Sejm that financial assistance to schools would depend on the scale of the influx. If the scale was not too large, the plan was to use funds from the educational subsidy reserve.¹⁵

In turn, Marek Wójcik, Secretary of the local government part of the Joint Commission of the State and Local Government pointed to a number of problems and demands resulting from the experience of local government units, including those related to financial aspects. He called for an increase in subsidies for adaptation and Polish language classes, as well as for levelling out curricular differences in other subjects. An issue that needs special attention is the employment of so-called multicultural assistants in schools. The regulations do not specify the form of the employment of these persons. The number of their working hours and the scope of their duties are not specified, either. In the opinion of the representatives of the local government, it is necessary to clarify these issues and expand the currently applicable provisions of the Education Law. This is because the funds allocated for the employment of cultural assistants come from the local government budget. The increased educational subsidy for the education of foreign pupils does not provide for additional funds.¹⁶ On March 12, 2022, the Law on Assistance to Citizens of Ukraine in Connection with the Armed Conflict on the Territory of Ukraine was enacted.¹⁷ Pursuant to Article 14 §11 of the act, units of the public finance sector, including units of local self-government, may be granted financing or co-financing or reimbursement of expenses or costs for the implementation of tasks to assist Ukraine, and, in particular, the citizens of Ukraine affected by the armed conflict on the territory of Ukraine. Pursuant to these provisions, on April 15, 2022, the Minister of Finance, authorized by the Prime Minister to dispose of funds from the Assistance Fund in respect of funds for additional educational tasks in aid of Ukrainian children, transferred funds to local government units for these tasks according to the calculation made by the Ministry of Education and Science. This was the first transfer of funds for educational assistance for the period from February 24 to the end of March 2022. Further transfers of funds were to be made in the following months.¹⁸

For the 2022/2023 school year, analogous arrangements were made, including the support of local self-government units in the implementation of additional educational tasks related to education, upbringing, and care of children and pupils who were citizens of Ukraine. Funds for the implementation of these additional tasks come from the Assistance Fund and are transferred to local government units in monthly instalments. As of the beginning of September 2022, funds for the period from February 24 to the end of July 31, 2022 had been transferred to local governments, with a total amount of PLN 836.7 million. Subsequent instalments were also to be transferred on a monthly basis. Included in the funds for the month of June was an increased amount of support for municipalities, calculated for all children in pre-school education (regardless of their age), amounting to PLN 10,000 on an annual basis per child. Also in June, the relevant compensation for these children for the period from February 24 to May 31, 2022 was transferred to the local

15. See: "Będzie pomoc dla szkół w związku z ewentualnym napływem dzieci z Ukrainy." PAP/AKC, Last Modified 2022-02-25, accessed 2022-12-28. <https://www.portalsamorzadowy.pl/edukacja/bedzie-pomoc-dla-szkol-w-zwiazku-z-ewentualnym-naplywem-dzieci-z-ukrainy,355100.html>.

16. See: "Sekretarz strony samorządowej KWRiST pisze do Premiera w sprawie kształcenia uczniów cudzoziemskich." Związek Miast Polskich, Warszawa, 24 lutego 2022 r. Last Modified 2022-02-24, accessed 2022-12-28. <https://www.miasta.pl/aktualnosci/sekretarz-strony-samorzadowej-kwrist-pisze-do-premiera-w-sprawie-ksztalcenia-uczniow-cudzoziemskich>.

17. See: Ustawa z dnia 12 marca 2022 r. o pomocy obywatelom Ukrainy..., op. cit.

18. See: "Wyjaśnienia dotyczące środków z Funduszu Pomocy dla jednostek samorządu terytorialnego na dodatkowe zadania oświatowe." Ministerstwo Edukacji i Nauki, 2022-04-27. <https://www.gov.pl/web/edukacja-i-nauka/wyjasnienia-dotyczace-srodkow-z-funduszu-pomocy-dla-jednostek-samorzadu-terytorialnego-na-dodatkowe-zadania-oswiatowe>.

government units. This compensation amounted to approximately PLN 51.2 million. The funds transferred to local governments to support them in the organization of education, care, and upbringing of pupils from Ukraine are calculated in accordance with the algorithm which is an annex to the Regulation of the Minister of Education and Science of December 21, 2021 on the manner of distribution of the educational component of the general subvention for local government units in 2022 on the basis of data shown in the Educational Information System. These funds, however, are transferred through a separate assistance fund. Support from the assistance fund for tasks hitherto not subsidized from the educational subvention is included as well. This is a subsidy for the organization of pre-school education for children aged 2.5–5 and school transport.¹⁹

In September 2022, the Minister of Education and Science, Przemysław Czarnek, said that since March that year, PLN 980 million had been transferred to local government units to cover the cost of educating Ukrainian children in Poland. In his opinion, the system of covering the cost of Ukrainian children's stay in Polish schools is transparent and takes place on a monthly basis. Additionally, more than 50 million zlotys were to be allocated for Ukrainian textbooks (Sobczak 2022). The same rules had to be maintained for four months of the next school year 2022/2023—i.e., until the end of the 2022 financial year, before the calculation of the subsidy for the following year. The education of war refugee pupils from Ukraine is not financed from the education subvention but from the Aid Fund (Cyrankiewicz-Gortyński 2022). According to local government representatives, the amount of money provided by the subvention is not sufficient anyway. For example, according to the estimates of the Warsaw local authorities, funds from the state budget cover less than 50% of the costs of running schools and kindergartens. The same is true of the costs of educating Ukrainian pupils. According to the estimates of Renata Kaznowska, Deputy Mayor of Warsaw, the expenditure on the organization of education for pupils from Ukraine in the next financial year will amount to PLN 150 million. Hence the appeals of the local governments to the state government for help in organizing education for refugees, including financial compensation for their education, launching a programme of educational investments for places with the highest number of Ukrainians, and maintaining subsidies for pre-school care, which is the municipalities' own responsibility, at the level of PLN 833 per month, as in the first half of 2022 (Wiewióra 2022c).

In July 2022, the Association of Polish Cities asked the government to allocate additional funds from the state budget to organize education and other activities also for refugee children from Ukraine who benefit from online learning. According to the union, currently, “the organization of distance learning places or integration classes for foreign children outside the Polish education system rests on the shoulders of local governments and the social sector.” Funds were expected to be provided for the “creation of distance learning centers, organization of learning places, provision of broadband internet, subsidizing the purchase of computer equipment, and remuneration of foreign teachers taking part in online learning.” According to the Association of Polish Cities, it is also necessary to allocate an earmarked grant to local government units for the organization of integration, language, sports and art classes for Ukrainian children who will continue their education within the Ukrainian education system. According to the association's estimates, out of the 800,000 school-age children who have found refuge in Poland 200,000 attend Polish schools, while the remaining children continue their education as distance learners in the Ukrainian system.²⁰

For more than a decade, the problems of public funding for refugee pupils' education in their home countries language and ensuring teaching in minority languages have remained unresolved as well (Pogorzała 2020). Especially since the influx of refugee pupils from Ukraine, many entities have called for introducing funding for Ukrainian language learning or even organizing some form of Ukrainian education system in Poland. For example, in July 2022 the Association of Polish

19. See: “List Ministra Edukacji i Nauki w sprawie edukacji uczniów z Ukrainy.” Warszawa, 02 września 2022 r. DWM-WOPG.473.453.2022.AR. <https://www.gov.pl/web/edukacja-i-nauka/list-ministra-edukacji-i-nauki-w-sprawie-edukacji-uczniow-z-ukrainy>.

20. See: “ZMP: potrzebne dodatkowe środki na edukację dzieci uchodźców, które uczą się w ukraińskim systemie szkolnym.” Serwis Samorządowy PAP, Last Modified 2022-07-25, accessed 2022-12-28. <https://samorzad.pap.pl/kategoria/aktualnosci/zmp-potrzebne-dodatkowe-srodki-na-edukacje-dzieci-uchodzcow-ktore-ucza-sie-w>.

Cities appealed to the government to finance from the subsidy the learning of the mother tongue of Ukrainian children attending Polish schools.²¹

On the other hand, there is no prohibition on organizing Ukrainian language courses or courses in Ukrainian language by, for instance, social entities. One example of such an initiative is the Warsaw SzkoUA Ukrainian School. However, the problem of financing these institutions still remains. According to calculations, the monthly expenses of running an extracurricular, medium-sized institution (approximately 300 students) may amount to PLN 260–375 thousand, which corresponds to PLN 0.9–1.3 thousand per student.²²

Concluding remarks

Representatives of local self-government units have repeatedly emphasized the problem of insufficient financing of the costs of education of foreign pupils in the Polish educational system. Additional funds within the educational component of the general subvention have been calculated for additional Polish language lessons, remedial classes, and preparatory courses. However, there has been no compensation for local self-governments for employing so-called intercultural assistants and no possibility to finance the foreign pupils' learning of their native languages.

In the context of the influx of war refugee pupils from Ukraine, the problem of additional funding for education has taken on special importance. The existing system is not flexible and does not provide for the possibility to accrue and transfer funds during the financial year. Therefore, an additional aid fund has been created to supplement the funds transferred from the educational component of the general subvention. The problem of financing the teaching of foreign pupils' native languages remains unresolved, even if the applicable legislation allows the organization and financing of the teaching of these languages as national minority languages. This is the case with the Ukrainian language. Unfortunately, pupils who do not have Polish citizenship cannot participate in these classes. The Polish educational authorities unequivocally speak out against organizing any kind of Ukrainian education, apart from recognizing the use of online learning in Ukrainian schools as a form of fulfillment of compulsory schooling in Poland (Wiewióra 2022a). The Senate's proposal to establish international classes in Polish schools has been rejected as well (Sewastianowicz 2022; Wiewióra 2022b).

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21. See: "ZMP: potrzebne dodatkowe środki na edukację dzieci uchodźców...", op. cit.

22. See: "Guidebook: Providing extramural education to Ukrainian children on-site in Poland. Instruction based on gathered best practices." June 2022. Związek Miast Polskich. Last Modified 2022-06-20, accessed 2022-12-28. <https://www.miasta.pl/edukacja/aktualnosci/edukacja-ukrainska-w-polsce-przewodnik-dla-ngo-sow>.

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