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Legal Nature of the National Programme for the Development of Social Economy

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ABSTRACT

The primary objective of this study is to examine the legal nature of the National Programme for the Development of Social Economy and to determine its status within the system of administrative law. The programme comprises plans and operational initiatives executed by central government authorities at the national level, alongside a comprehensive support structure for the social economy at the regional tier, while duly recognising the involvement of other governmental bodies, local government entities, and actors within the social economy sector. Under Article 15(1) of the Act of 6 December 2006 on the Principles of Development Policy, it qualifies as an operational and implementation instrument.

KEYWORDS

National Development Programme, strategy, social economy

1. Introduction

The primary objective of this study is to examine the legal nature of the National Programme for the Development of Social Economy and to determine its status within the system of administrative law. It will serve to demonstrate that the programme represents a fundamental mechanism for refining the policy instruments dedicated to the advancement of the social economy.

Under Article 15(1) of the Act of 6 December 2006 on the Principles of Development Policy,¹ the Council of Ministers adopted the National Programme for the Development of Social Economy until 2030. The Economy of Social Solidarity.² The Programme is designed as an operational and implementation instrument. It is intended to implement the national medium-term development policy, the Strategy for Responsible Development, enacted by Resolution No. 8 of the Council of Ministers on 14 February 2017,³ but also other complementary development strategies. The Programme comprises plans and operational initiatives executed by central government authorities at the national level, alongside a comprehensive support structure for the social economy at the regional tier, while duly recognising the involvement of other governmental bodies, local government entities, and actors within the social economy sector.

The principal reference framework for this study will be statutory regulations alongside scientific literature and monograph works. An analysis will be conducted of the National Programme for the Development of the Social Economy until 2030. The study employs the dogmatic-legal method alongside the analytical-synthetic approach.

2. Legal Nature of the National Programme for the Development of Social Economy

Pursuant to Article 28(1) of the Act on Social Economy, public authorities are vested with the obligation to support social economy. This obligation encompasses several duties. First, they are tasked with coordinating initiatives for the development of social economy by public administrative bodies. Second, they must offer support for the establishment of social economy entities and social enterprises. Third, they need to extend support to social economy entities and social enterprises, with particular emphasis on: (a) employment and the social and professional reintegration of individuals at risk of social exclusion; (b) strengthening the operational

¹Journal of Laws of 2025, item 198, hereinafter "APDP."

²Annex to Resolution No. 212 of the Council of Ministers amending the Resolution on the Adoption of the NATIONAL PROGRAMME FOR THE DEVELOPMENT OF SOCIAL ECONOMY UNTIL 2030. THE ECONOMY OF SOCIAL SOLIDARITY of 26 October 2022, NSNk 1/21. (Official Gazette of the Republic of Poland of 2022, item 1171), hereinafter "Programme"

³Official Gazette of the Republic of Poland of 2017, item 260.

capacity of social economy entities and social enterprises with regard to the provision of social services; (c) promoting economic activity, paid public benefit initiatives, and other remunerated operations, alongside enhancing competitiveness.

The execution of these tasks must not be fragmented or incidental but should instead follow a coordinated, strategic plan. Accordingly, under Article 28(2) of the Act on Social Economy, public authorities are mandated to formulate a development programme for social economy, as well as regional development programmes for social economy, and sectoral programmes dedicated to the same.

The development programme for social economy, as well as the corresponding regional development programmes, are drawn up in line with the APDP. As emphasised in scholarly commentary, the primary aim of the APDP is to provide a legal foundation for structuring the implementation of a socio-economic and spatial development policy.⁴

In accordance with Article 1(1) APDP, it lays down the principles of development policy, identifies entities entrusted with its execution, and stipulates procedures for their mutual cooperation. Article 2 APDP defines the concept of development policy. It provides that a development policy refers to a coordinated set of interrelated measures undertaken and executed with the aim of ensuring the country's sustainable and enduring growth, fostering socio-economic, regional, and spatial cohesion, enhancing the competitiveness of the economy, and generating new employment opportunities on national, regional, or local scales. As J. Jaśkiewicz notes,⁵ the definition serves a regulatory function, indicating that by setting it forth, the legislator endowed this institution with legal relevance, while retaining its political and economic roots, which refer to the functional and decision-making dimension (policy as a rational, planned, and structured course of action) alongside the functions and goals of this policy (sustainable development and the safeguarding of social, economic, and territorial cohesion). Accordingly, a development policy constitutes an overarching framework vis-à-vis sectoral, regional, and urban policies.⁶

Under Article 4(1) APDP, development policy instruments embrace development strategies, programmes and programme papers, and public policies. Nonetheless, as stipulated in Article 4(3) APDP, a development policy may also be pursued through legal and financial instruments provided for in separate laws. The APDP also names entities conducting

⁴Dorota Murzyn, Joanna Podgórska-Rykała, Marcin Kępa. "Ustawa o zasadach prowadzenia polityki rozwoju." In *Zasady prowadzenia polityki rozwoju*. Warszawa: Wydawnictwo C.H. Beck, 2022 (e-book).

⁵Jacek Jaśkiewicz. "Art. 2." In J. Jaśkiewicz. *Ustawa o zasadach prowadzenia polityki rozwoju*. Komentarz. LEX/el., 2014.

⁶Mateusz Kowalewski. "Strategia rozwoju gminy jako główne narzędzie służące do prowadzenia polityki rozwoju – analiza wybranych zagadnień." *Studia Prawa Publicznego*, no. 4 (2024), 164.

development policies: 1) Council of Ministers; 2) voivodeship (regional) self-government; 2a) metropolitan unions; 3) district and municipal self-governments and their unions.

It naturally follows that the Programme should be ranked in the category of “programmes.”

Under Article 15(1) APDP, programmes serve as operational and implementation documents intended to facilitate the execution of development strategies. They further define action to be taken in accordance with the designated implementation framework and financial plan, both of which are contained in the programme structure. Programmes are adopted by resolution or decision of the relevant administrative body.⁷ The legislator classified programmes into two distinct categories: operational programmes and development programmes. The Programme falls within the latter category.

Operational programmes are linked to the implementation of European Union funding projects and, as such, also serve as instruments for the execution of the partnership agreement.⁸ As provided in Article 37 of Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund, and the Cohesion Fund, and repealing Regulation (EC) No 1260/1999, operational programmes are intended to implement the objectives articulated in the national cohesion strategy, development strategies, and other strategic documents that stipulate the fundamental criteria, objectives, and directions of development for sectors, domains, regions, or spatial planning (Article 9(3) APDP). National operational programmes and regional operational programmes are naturally regarded as “operational programmes.”

In contrast, development programmes have no direct link to EU funds (although they may also be partially financed thereunder).⁹ Development programmes are documents intended to implement the objectives articulated in development strategies and other development papers that define the fundamental criteria, objectives, and directions of development for sectors, domains, regions, or spatial planning. They include: voivodeship development strategies as referred to in Article 11(1) of the Act of 5 June 1998 on Voivodeship Self-government (consolidated text: Journal of Laws of 2025, item 581); municipal development strategies as referred to in Article 10e(1) of the Act of 8 March 1990 on Municipal Self-government (Journal of Laws of 2024, item 1465, as amended); and supra-local develop-

⁷See: Jacek Jaśkiewicz, *Ustawa o zasadach prowadzenia polityki rozwoju. Komentarz*, Lex 2014, clause 3 and 3.1; Katarzyna Właźlak, *Nowy system dokumentów strategicznych i programowych w JST dotyczących polityki rozwoju. Komentarz praktyczny*. LEX, 2020.

⁸Dorota Murzyn, Joanna Podgórska-Rykała, Marcin Kępa. “Programy operacyjne i programy rozwoju.” In *Zasady prowadzenia polityki rozwoju*. Warszawa: Wydawnictwo C.H. Beck, 2022 (e-book).

⁹*Ibidem*.

ment strategies as referred to in Article 10g(1) of the Act of 8 March 1990 on Municipal Self-government and Article 12a(1) of the Act of 9 March 2017 on the Metropolitan Union in Silesian Voivodeship (consolidated text: Journal of Laws of 2025, item 186). Development programmes also cover multi-annual schemes referred to in the regulations on public finance.¹⁰

3. Where the Programme Belongs in the System of Administrative Law

Under Article 15 APDP, the Council of Ministers adopted the National Programme for the Development of Social Economy until 2030. The Economy of Social Solidarity. The initiative is intended to implement the national medium-term development policy, the Strategy for Responsible Development, enacted by Resolution No. 8 of the Council of Ministers on 14 February 2017, but also other complementary development strategies.

Programming is embedded within the broader context of the state's administrative policy.¹¹ This prompts an inquiry into the status of such documents within the hierarchy of legal sources. This inquiry ultimately defines whether programmes form part of this system and whether they may serve as a constraint upon the discretionary powers vested in public authorities.

In examining this matter under the Constitution of the Republic of Poland, it should be noted that the list of sources of law enumerated in Article 87(1) thereof is fundamentally exhaustive.¹² Still, the system of legal sources is rendered partially open by virtue of the provisions contained in Article 90(1) and Article 91(1) of the basic law. These provisions extend the system to include framework instruments of international organisations and ratified international treaties.¹³ The Programme was adopted by the resolution of the Council of Ministers as expressly provided in Article 15(1) APDP. The same provision also specifies that such resolutions are of an internal character and impose obligations exclusively on organisational units subordinate to the issuing authority. In defining internal acts, the Constitution employs a subjective criterion, linking them exclusively to two bodies: the Council of Ministers and the Prime Minister – the criterion of legal form, being a resolution or regulation, and the systemic criterion, which requires subordination to the authority issuing the internal act. The Programme could not be recognised as such an internal act in those spheres of internal administrative relations where statutory provisions impose restrictions on the interference of

¹⁰See Łukasz Strutyński. "Nowe regulacje prawne strategicznego planowania rozwoju lokalnego i ponadlokalnego." *Europa Regionum*, vol. XXXVIII (2022), 30.

¹¹See Jacek Jeżewski, "Polityka administracyjna. Zagadnienia podstawowe." In Adam Błaś, Jan Boć, Jan Jeżewski. *Administracja publiczna*. Poznań: Kolonia Limited, 2004, 308 ff.

¹²See Judgement of the Constitutional Tribunal of 28 June 2000, K 25/99.

¹³See Judgement of the Constitutional Tribunal of 21 July 2001, P 33/05.

higher-tier bodies in the exercise of duties by lower-tier authorities. Accordingly, under the Constitution of the Republic of Poland, the Programme may not legally underpin administrative actions, at least according to the legal doctrine and established practice of interpreting the notion of “legal basis.”¹⁴ In M. Wiącek’s view,¹⁵ the restriction applies where an internal normative act becomes – even partially – the legal basis for an act of application of the law addressed to an entity not subject to the organisational authority of the body issuing that law. This chiefly refers to circumstances in which a public authority – when subsuming in order to formulate an individual and specific “outward” rule – would be compelled to invoke not only the general and abstract norms of universally binding law but also the norms embedded in internal legal acts. Such practice is impermissible. Nonetheless, the provision contained in sentence 2 of Article 93(2) of the Constitution of the Republic of Poland does not prohibit the internal organisation or systemic framework of an authority issuing an act of application of the law, or the procedure for drafting such an act, from being determined or co-determined by an act of internal law (see the Judgement of the Constitutional Tribunal of 14 April 2014, U 8/13, OTK-A 2014, No. 4, item 39).

It should likewise be noted, keeping in mind the Judgement of the Supreme Administrative Court of 22 March 2017, II GSK 472/17 (Legalis), that the notion of law underlying the activities of public administration bodies and serving as the standard for their evaluation by administrative courts is not limited solely to the sources of law identified in the Constitution of the Republic of Poland. Administrative law attaches a specific and broader meaning to the concept of law. Sources of administrative law are defined as any normative act, i.e. an act (i) comprising at least one general and abstract legal norm, (ii) capable of serving as the legal basis for individual decisions, (iii) established by authorised state bodies through formal action, (iv) and lending a binding effect to the said norm (see the Judgement of the Supreme Administrative Court of 20 October 2010, file ref. II GSK 1110/10 and the Judgement of the Supreme Administrative Court of 16 December 2010, file ref. II GSK 1377/10).

4. Primary Goals, Objectives and Foundational Assumptions of the Programme

The Programme sets a strategic goal and a main goal. The strategic goal is framed as follows: to make social economy a key instrument of active social policy, fostering both social and local development.

¹⁴Cf.: Waldemar Hoff. *Prawny model regulacji sektorowej*. Warszawa: Difin, 2008, 141 ff.

¹⁵Marcin Wiącek. In Marek Safjan, Leszek Bosek, ed. *Konstytucja RP. Tom II. Komentarz do art. 87–243*. Warszawa: Wydawnictwo C.H. Beck, 2016, Nb 37 to Article 93.

The Programme serves as a policy instrument for achieving the goals and objectives related to the development of social economy, as outlined in the Strategy for Responsible Development and other integrated strategies. These include the Strategy for Innovation and Economic Efficiency; the Human Capital Development Strategy; the Transport Development Strategy; the Energy Security and Environmental Strategy; the Social Capital Development Strategy; the National Strategy for Regional Development – Regions, Cities, Rural Areas; the Strategy for Sustainable Development of Rural Areas, Agriculture, and Fisheries, and the Strategy for the Development of the National Security System of the Republic of Poland. The Programme represents an effort to structure public intervention priorities and activities shaping the potential for leveraging the social economy sector, including cooperatives, as a tool of active social policy and social as well as local development policy.

As highlighted in the Programme, unlocking the potential of the social economy sector necessitates specific, structured, and coordinated measures designed to strengthen the attributes of entities active in this sector that are especially relevant from a public policy perspective. Particular attention was paid to aspects such as the capacity to mobilise and reintegrate individuals at risk of social exclusion, the focus on addressing the needs of local communities, commitment to the common good through rendering social services and supporting local development, as well as fostering independence, self-help, and self-sufficiency. Therefore, the Programme's main goal is that, by 2030, social economy entities are to play a significant role in both mobilising and socially integrating persons exposed to social exclusion and in delivering social services.¹⁶

The Programme assumes that the achievement of the main goal will depend on the completion of specific objectives. Each of these specific objectives comes with an expected outcome (result) and a method for its measurement, thereby facilitating the assessment of the impact generated by Programme-driven interventions.

The first specific objective is: To foster sustainable partnerships between social economy entities and local governments in the delivery of social services. This objective should produce the following outcome: An increase in the share of local government budgets allocated for commissioning social services for social economy entities. In 2030 local government units (LGU) will allocate at least 2% of their budgets for this purpose.

The second specific objective is: To grow the availability of high-quality employment opportunities in social enterprises for persons at risk of social exclusion. This objective should produce the following outcome: Greater high-quality employment opportunities in social enterprises for persons at risk of social exclusion. By 2030, 29,000 new jobs will be created in social enterprises for such individuals.

¹⁶Programme, p. 17.

The third specific objective is: To strengthen the competitive position of social economy entities in the marketplace. This objective should produce the following outcome: More social economy entities conducting business or paid public benefit activities. By 2030, the number of social economy entities conducting business or paid public benefit activities will rise by at least 9,000.

The fourth specific objective is: To promote positive attitudes towards social economy. This objective should produce the following outcome: A greater number of young people under 18 in social economy entities. By 2030, the percentage of individuals under 18 years of age in the total number of members of associations, similar social organisations, foundations, and social religious organisations will increase by 5 percentage points.¹⁷

The Programme likewise sets out the outcome associated with the main goal along with a performance indicator: to expand the reach of social economy. By 2030, the proportion of persons securing employment following participation in reintegration units is projected to reach 40%. By 2030, the percentage of individuals under 18 years of age in the total number of members of associations, similar social organisations, foundations, and social religious organisations will increase by 5 percentage points and 29,000 new jobs will be created in social economy enterprises.¹⁸

The main goal, along with the specific objectives, will be pursued across four areas of public intervention: Solidarity-based Labour Market, Solidarity-driven Local Community, Competitive Social Entrepreneurship, and Solidarity-oriented Society. Each area is assigned distinct priorities, measures, and specific tasks scheduled for completion within the 2014-2030 timeframe.¹⁹

The measures envisaged under the Solidarity-based Labour Market area directly address the challenges identified in the Strategy for Responsible Development along the following lines of intervention: better access to social and healthcare services; support for groups at risk of poverty and social exclusion and ensuring the consistency of social integration initiatives; streamlined organisation of public service delivery at the local level; enhanced operational efficiency of state institutions, including the administrative apparatus. This area covers two priorities: development of social services and inclusion of social economy entities in local development.

Under Priority 1: Development of social services, the following measures are to be put in place: Measure I.1.1 – Designing solutions aimed at increasing the participation of social economy entities in the provision of social services, Measure I.1.2 – Fostering the development of public-social partnership, Measure I.1.3 – Fostering the development of social services for families, children and young people, people with disabilities and de-

¹⁷Ibidem, p. 18.

¹⁸Ibidem.

¹⁹Ibidem, p. 27.

pendent individuals, the elderly, individuals with mental disorders, and those affected by homelessness, Measure I.1.4 – increasing the participation of social economy entities in public procurement procedures.²⁰ The scope of Priority 2: Inclusion of social economy entities in local development covers Measure I.2.1 – Developing cooperation networks between Social Economy Support Centres and Local Action Groups and Measure I.2.2 – Fostering urban and rural regeneration and local development.²¹

The initiatives envisaged under the next intervention area – the Solidarity-driven Local Community – directly address the tasks outlined in the intervention priorities of the Strategy for Responsible Development: to support groups at risk of poverty and social exclusion while ensuring the consistency of social integration initiatives; and to build a labour market that effectively harnesses human capital for Poland's development. This area has three priorities: Facilitating the social and occupational reintegration of persons at risk of social exclusion through reintegration units; Enhancing the professional activation of persons with disabilities and the elderly within social economy entities; and Generating employment opportunities in social enterprises for individuals at risk of social exclusion.

Priority 1: Facilitating the social and occupational reintegration of persons at risk of social exclusion through reintegration units covers the following measures: Measure II.1.1 – Preparing participants of occupational therapy sessions for professional activation and Measure II.1.2 – Development of social employment opportunities.²² The scope of Priority 2: Professional activation of persons with disabilities and the elderly within social economy entities has three measures assigned: Measure II.2.1 – Supporting the employment of persons with disabilities on the sheltered and open labour market, Measure II.2.2 – Supporting the activation of young people with disabilities, in particular graduates of special vocational schools and special schools providing vocational preparation, Measure II.2.3 – Creating conditions for continuing professional activity of the elderly in social economy entities.²³ Under Priority 3: Creating employment opportunities in social enterprises for persons at risk of social exclusion, there are two measures: Measure II.3.1 – Social enterprise status and Measure II.3.2 – Support instruments for social enterprises.²⁴

The Competitive Social Entrepreneurship area introduces solutions designed to directly contribute to the implementation of tasks defined under the following intervention priorities of the Strategy for Responsible Development: innovative operational models, support for groups at risk of poverty and social exclusion and ensuring the consistency of social inte-

²⁰Ibidem, pp. 28-33.

²¹Ibidem, pp. 35-37.

²²Ibidem, pp. 38-39.

²³Ibidem, pp. 40-42.

²⁴Ibidem, pp. 42-45.

gration initiatives. The area addresses two priorities: Increasing the competitiveness of social economy entities and Fostering the professional development and cooperation among social economy entities and fostering collaboration across sectors.

Priority 1: Increasing the competitiveness of social economy entities comprises Measure III.1.1 – Greater access to repayable capital for social economy entities, Measure III.1.2 – Development of tax instruments for social economy entities.²⁵ Priority 2: Fostering the professional development and cooperation among social economy entities and fostering collaboration across sectors includes four measures: Measure III.2.1 – Development of social economy support services and the inclusion of social economy entities in the support system for micro, small and medium-sized enterprises, Measure III.2.2 – Development of industry networks, cooperations, consortia – including cooperatives, and social franchising, Measure III.2.3 – Training and strengthening human resources for the social economy sector, in particular managerial staff, Measure III.2.4 – Certification of social economy entities, their products and services.²⁶

The measures foreseen in the last intervention area, Solidarity-oriented Society, respond to the challenges defined in the following intervention priorities of the Strategy for Responsible Development: better responsiveness of education and learning to the demands of the contemporary economy; the development of social capital. This area rests on two priorities: Shaping positive attitudes towards social economy among the youth and Building a social economy brand.

The following measures are embedded in Priority 1: Shaping positive attitudes towards social economy among the youth: Measure IV.1.1 – Fostering social and entrepreneurial competence of the youth within and for social economy, Measure IV.1.2 – Fostering social and entrepreneurial competence of the youth within formal education, Measure IV.1.3 – Training staff to engage with the youth in the development of social and entrepreneurial competence.²⁷ The measures envisaged for Priority 2: Building a social economy brand cover: Measure IV.2.1 – Promotion of social economy among the general public, Measure IV.2.2 – Promotion of social economy among the representatives of public administration bodies.²⁸

The implementation of the Programme calls for a variety of measures – institutional, organisational, legal, financial, and educational – to be undertaken by a wide array of stakeholders representing both public administration and the social economy sector, including its broader ecosystem.

²⁵Ibidem, pp. 49-51.

²⁶Ibidem, pp. 52-57.

²⁷Ibidem, pp. 57-59.

²⁸Ibidem, pp. 59-60.

The alignment of national action with initiatives pursued in the regions is key.

Under Article 31(1)(6a) of the Act of 4 September 1997 on Government Administration Departments,²⁹ and owing to the wide-ranging and cross-cutting nature of competences and responsibilities, the minister in charge of social security acts as the coordinating authority for public policies furthering the development of the social economy sector.

The coordination effort assumed by the minister comprises (i) the development of a social economy programme, i.e. a programme document as set out in the APDP, (ii) the provision of support services at the national level, (iii) awarding accreditations, (iv) gathering and analysing data on social economy, (v) and promotion of social economy. In practice, this competence set is divided into two fundamental groups of tasks. The first one involves the establishing of strategic directions for advancing the social economy at the national level. The other group covers more targeted functions connected with the system of support for social economy entities.

In accordance with the Programme, the minister in charge of social security is to be assisted by the National Committee for the Development of the Social Economy, an advisory and consultative body in matters of social economy. The committee forum provides a platform to enable the participatory formulation of proposed solutions, reflecting the experience and viewpoints of diverse stakeholders influencing both the operating environment of social economy entities and the entities themselves. The committee's activities help ensure the social and environmental legitimacy of implemented measures and promote the consistency and effectiveness of public sector interventions in the sphere of social economy. The composition of this Committee is determined by the minister in charge of social security, who likewise establishes its operating rules. The committee members are, in particular, representatives of: central government bodies and their subordinate or supervised entities, local government units, social economy entities, cooperatives, trade unions and employers' associations, university establishments and research centres, and the Bank of National Economy (BGK). As set out in the Programme, the committee's responsibility will primarily be to issue opinions on strategic, programme (including documents related to the partnership agreement referred to in the APDP), and legal documents addressing social economy, but also to design and recommend innovative measures to advance its development.³⁰

Another entity supporting the development of social economy is the voivodeship (regional) self-government. Its tasks include: (i) preparing a regional development programme for social economy in line with the social policy component of the voivodeship development strategy; (ii) identifying, in consultation with social economy entities, the degree of

²⁹Journal of Laws of 2021, item 1893, as amended.

³⁰Ibidem.

social economy-oriented interventions within programmes and related documents, particularly with the intent to implement the partnership agreement under the APDP; (iii) fostering the creation of joint ventures among social economy entities to strengthen their capacities and enable the joint delivery of social services; (iv) and promoting knowledge of social economy at the regional level.³¹

A particularly important work of the local self-government will be to prepare, implement, and monitor the Regional Programme for the Development of Social Economy. The document should, above all, encompass a logically coherent structure of objectives and anticipated outcomes, along with corresponding product and outcome indicators; the financial means necessary to attain the objectives and outcomes, both national resources (local government budgets, earmarked funds, and the state budget) and European funds, as well as a detailed description of the system of management and monitoring of outcomes, including in the form of an annual report on the status of social economy at the regional level. Maintaining the coherence of regional programmes with the National Programme for the Development of Social Economy, as well as with other programme and strategic documents governing regional development and social policy, especially the voivodeship strategy on social policy, is likewise of key importance.³²

According to the Programme, an important aspect of the development pathways for social economy is participation in activities related to development schemes consistent with the enhancement of social services and employment, sustainable development policy, and regional as well as local development objectives. The development pathways for social enterprises will be facilitated through access criteria, strategic criteria, and other preferential measures defined by the relevant regional and local authorities, reflecting the specific needs of the given community and the priorities set forth in strategic papers identifying areas of particular relevance for the respective local government. These areas include: promoting sustainable development initiatives, supporting the development of local community, identity and cultural education, encouraging intergenerational solidarity, and enhancing active integration services.³³

The estimated financial plan is the final element that merits consideration in the context of the Programme implementation. It is embedded in Article 17(1)(6) APDP. The plan is a forecast of expenditure for the implementation of the Programme framework over the years 2021-2030. It is important to note that the volume and intended use of the financial resources set forth in the plan may vary over time. The financial plan relies on three sources: the state budget, earmarked funds, and the European

³¹Ibidem.

³²Ibidem.

³³Ibidem, p. 67.

Union. The achievement of the Programme's assumed objectives will be supported by financial resources drawn from the following sources: the State Fund for the Rehabilitation of the Disabled, the Labour Fund, ESF+ funds allocated to financing social economy projects under the new 2021-2027 financial perspective, funds from the National Recovery Plan (KPO) and schemes intended for, but not only, social economy entities financed from the state budget, e.g. ministerial and government programmes (Active+ Multi-annual Programme for Seniors, NOWEFIO Programme, Overcoming Homelessness. An Aid Programme for the Homeless, National Mental Health Programme, From Dependence to Independence. From Exclusion to Activation. An Aid Program for the Socially and Professionally Excluded, Civic Organisation Development Programme).³⁴

5. Conclusion

Social economy represents a domain of social and economic life sitting on the border between the entrepreneurial sector and the NGO sector, the latter operating on a not-for-maximum-profit basis. The solidarity aspect of social economy (also known as the economy of solidarity) is embodied by social economy entities, especially social economy enterprises, whose activity focuses, but not only, on creating employment opportunities to enable professional and social activation, and reintegration of persons at risk of social exclusion, alongside delivering social services.³⁵ Therefore, the state has an obligation to take action to further its development. Yet, such action must be deliberate and harmonised with other strategic initiatives. It must be ensured that all strategies and programmes be coherent with one another and, most importantly, aligned with the national medium-term development strategy. An outward requirement to be observed is that their period of validity must not go beyond the timeframe established therein, i.e. *de lege lata* until 2030. The Strategy for Responsible Development highlights the need to draw up and implement a strategic project of the Economy of Social Solidarity. The National Programme for the Development of Social Economy is an outcome of this, also corresponding with the policy orientation adopted by the European Union in the area of counteracting social exclusion. Social economy plays a key role, especially in relation to the principles of supporting active employment, the integration of persons with disabilities, and access to elementary services.

The National Programme for the Development of Social Economy is a developmental initiative within Article 15(4)(2) of the Act on the Principles of Development Policy. Within the meaning of the Constitution of the Republic of Poland, it should be ranked among the internal legal acts as provided in Article 93 therein, as it was adopted by a resolution of the

³⁴*Ibidem*, p. 68.

³⁵*Ibidem*, p. 4.

Council of Ministers. It is instrumental in strengthening the policy toolkit designed to foster the development of social economy.

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