

# Transparency of municipal companies in the largest Polish cities

*Sidor Monika*

*Maria Curie-Skłodowska University, Faculty of Political Science and Journalism, Lublin, Poland*

**Abstract:** Polish municipalities provide municipal services to their residents through various organizational and legal forms, including municipal companies. The municipal council decides on the creation, liquidation or joining of a company at the request of the mayor. The municipality does not always have to be the entire shareholder in this type of entities. However, in the case of single-member companies (100% of shares) of local government units, the function of the shareholders' meeting (general meeting) is performed by the executive bodies of these units. In the case of a municipality, it is the mayor who appoints the supervisory board - the control and supervisory body of the company. It seems that residents' interest in the functioning of companies may relate to the quality and prices of the services provided. Therefore, information about the company's financial situation is important.

According to the report "Transparency of municipal companies in the Visegrad countries. Pilot applications for Poland" prepared by the Citizens' Network Watchdog, municipal companies do not provide transparent information to the same extent. The strongest point of this message is information about tenders, project co-financing from the European Union and a separate subpage about public information. However, issues related to management staff, their education and remuneration are not presented transparently. The issue of the impact of city authorities' policy on the management staff of companies is also interesting.

The aim of the work is therefore to indicate the transparency of municipal companies in the ten largest Polish cities. Content analysis will be carried out on the basis of the websites of municipal companies in the ten largest cities in Poland. The indicators used in the report "Transparency of municipal companies in the Visegrad countries" will be used to construct a similar research tool. The work will also use a comparative method and a systemic method in relation to legal solutions used in municipal management.

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