
TRANSPARENCY OF MUNICIPAL COMPANIES IN THE LARGEST POLISH CITIES

*SŁAWOMIR PILIPIEC**, *MONIKA BARBARA SIDOR***

KEYWORDS

municipal company, transparency, public transport, city

ABSTRACT

The article discusses issues around municipal companies' transparency in dealing with public transport in the largest Polish cities (with over 300,000 inhabitants) – Warsaw, Kraków, Wrocław, Łódź, Poznań, Gdańsk, Szczecin, Lublin, and Bydgoszcz. The authors of the article based their research on the report “Transparency of municipal companies in the Visegrad countries. Pilot applications for Poland,” which was prepared by the Watchdog Citizens Network. The questions from the report were simplified and adapted by the authors of the article to address 10 research areas: access to public information, inspections, financial matters, company staff, EU and state funding, public procurement, anti-corruption activities, employee employment, sponsorship and grants, and use of property. The aim of the article is to research the transparency of municipal companies in the nine largest Polish cities. The research hypothesis – which was affirmed in part – was as follows: The more transparent a company is, the more additional functions it has than just that of a carrier.

* Assistant Professor, Faculty of Law and Administration, University of Maria Curie-Skłodowska in Lublin (UMCS), Poland; E-mail: slawomir.pilipiec@mail.umcs.pl

** Assistant Professor, Faculty of Political Science and Journalism, University of Maria Curie-Skłodowska in Lublin (UMCS), Poland; E-mail: monika.sidor@mail.umcs.pl

I. INTRODUCTION

When analysing the transparency of municipal companies, one should refer to the tasks performed by the basic unit of local government: the municipality. In Poland, the opinions assigned to municipalities are outlined in the Act on Municipal Self-Government. These tasks are public in nature and are directed toward meeting the needs of society, understood as a community. In a democratic society, it is not possible to completely separate the private sphere from the public sphere. An administrative society is created that is involved in public affairs, including the transparency of the administration's workings as they directly relate to the functioning of the community (Pilipiec, Szreniawski, 2013, p. 37). The scope of these local administrative tasks is wide, and includes municipal, social and administrative services. The area of municipal services includes municipal roads; streets; bridges; squares and road traffic organization; waterworks and water supply; disposal and treatment of municipal sewage; maintaining cleanliness and order and sanitary facilities; landfills and disposal of municipal waste; the supply of electricity, heat and gas; and local public transport, to name just a few (Article 7) (Ustawa o samorządzie gminnym, 2024).

This last service will be the subject of this article's analysis. According to the law currently in force in Poland, local government bodies may conduct business activities to fulfil their own objectives, including municipal services. The aim of municipal management is to uninterruptedly meet the collective needs of residents in public transportation (Ustawa o gospodarce komunalnej, 2021). Polish municipalities provide municipal services to their residents in various organizational and legal forms, including through municipal companies.

The literature on the subject emphasizes that the concept of a "municipal company" does not exist in the Polish legal system, but this term is nevertheless used by lawyers, political scientists and politicians, including representatives of local government authorities. The activities of municipal companies are based on the use of municipal property and are not aimed at profit, but at meeting the collective needs of the community. This is accomplished using property located in the municipality. Hence, although they are not covered by the provisions of the Public Finance Act, municipal companies are classified as being in the so-called public sector (Szczuka, Google 2024). Municipal companies are commercial-law companies established by the commune to perform public tasks; their operation is regulated by the Municipal Economy Act. This is the only type of company that a commune can establish and join (Srokosz, Raczek, 2022).

The authors will analyse the function of capital companies within the commune structure, looking for an answer to the question of whether a municipal company is an organizational part of the commune and its economic part, or whether it is an entity separate from the commune, connected to it only by the legal relationship that commercial law companies have with their shareholders.

The municipal council decides on creation, liquidation or merger of a company at the request of the mayor. The municipality does not always have to be the only shareholder in this type of entity. The most common method of running a business in this sector of the municipal economy is through a limited liability company. This organizational and legal form is used in small and medium-sized businesses, and is particularly popular in local governments. Of course, not all services within the commune are provided by municipal companies; they are often provided by state-owned companies. A commune may also outsource its own tasks to a private entity; this is especially common in smaller communes, which, for example, instead of establishing waste collection companies, outsource this task to an external company. It is for this reason that not every commune has a municipal company; they are much more common in cities (Batko-Tołuć, Google, 2021).

With regard to public transport, nine out of the ten carriers surveyed were organised in the form of limited liability companies. Only Kraków has established a joint-stock company. This organizational and legal form is more suitable for running a business on a large scale, and its establishment requires considerable financial outlays (Ministerstwo Skarbu Państwa, 2016). Supervision over municipal companies that are 100% owned by a municipality is exercised during meetings of the partners and/or shareholders. If the municipality holds all the shares, the executive body is a one-person meeting of shareholders (in the case of a city, it is the city president). It decides on the members of the supervisory board – the company’s controlling body – and appoints members of the company’s management board (Kodeks spółek handlowych, 2024).

Residents have no influence on the composition of these bodies, so their interest in them seems to be negligible unless there is information about irregularities, or concerning the appointment of local politicians to the supervisory board. These types of reports appear in the local press and/or online (Wiejak, Google, 2024). It seems that residents’ interest in the functioning of companies may relate to the quality and cost of the services provided, making information about the company’s financial situation salient.

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 most transparent information available is about tenders, project co-financing from the European Union and a separate subpage about public information. However, issues related to management staff, including their education and remuneration, are not presented transparently (Batko-Tołuć, Markiewicz, Google 2017, p. 2-4).

The right to information is a constitutional right in Poland. According to the provisions of Article 61 of the Constitution of the Republic of Poland of April 2, 1997, “A citizen has the right to obtain information on the activities of public authorities and persons performing public functions. This right also includes

obtaining information about the activities of economic and professional self-government bodies, as well as other persons and organizational units to the extent that they perform the tasks of public authority and manage municipal property or the property of the State Treasury” (Konstytucja RP, 1997). This right is detailed in the Act on Access to Public Information, which obliges public authorities, but also other entities performing public tasks, to provide information about their activities; this therefore indicates that companies belonging to the local government are obliged to provide information. The legislator determines what information should be published (Article 4), including information on the legal status or legal form of an organization; the subject of its activity; its competences; bodies and persons performing functions therein; the assets, income and losses of commercial law companies; its method of handling matters, and the order in which they are handled and resolved; the registers kept; records and archives (as well as the methods and principles of making this data available to the recruitment of candidates for employment for a vacant position); documentation; the course and effects of inspections; and the presentation of the position, applications, and other opinions preceding it (Article 6) (Ustawa o dostępie do informacji publicznej, 2021). In order to be credible and transparent, a municipal company should publish a lot of detailed information.

The aim of this article is to compare the transparency of municipal companies in the nine largest Polish cities. “Transparency” is defined as the possibility for citizens to obtain important and current information about the activities of public administration and private entities (Johnston, 2014). Transparency of municipal companies should be understood as informing residents through reports on current matters concerning the company – i.e., financial balance, audit reports, the composition of the management board and supervisory board and their powers, etc. (These ten areas are described below.) The message that authorities convey to the residents in a transparent local government concerns the transparency of their actions; they should have nothing to hide and are take full responsibility for the decisions they make. Moreover, social trust is associated with a positive assessment of the quality of the actions taken by the authorities (Trutkowski 2006, p. 14-15).

The legal aspects of transparency are also important. In the European Union legal system, Directive 2014/95/EU on disclosure of non-financial and diversity information requires certain large companies to disclose relevant non-financial information in order to provide investors and other stakeholders with a more complete picture of their development, including the performance, position and impact of their activity. The aim is to provide the government with a more accurate picture of companies’ efforts in terms of environmental and social issues, respect for human rights, anti-corruption, etc. Although this directive currently legally applies only to large companies and large groups, it seems that municipal companies could also gain a lot from its implementation (Google 2025).

Content analysis was conducted by the authors of the article on municipal company websites dealing with public transport. The indicators that were used in the report, “Transparency of municipal companies in the Visegrad Group countries,” were used to construct similar research method. The comparative method was also used in the study in relation to the study of the functioning of this type of companies in selected cities.

The article also aims to fill a knowledge gap, as there are not many studies on the transparency of municipal transport companies that take into account the largest Polish cities. Public transport is usually studied by economists in terms of the development of competitiveness on the public transport market (Krawczyk, 2018) or good management through compliance with ISO standards (Kroik, 2014). One interesting example is an analysis of 20 supra-local companies viewed through the prism of social responsibility of municipal enterprises, with a focus on their codes of best practices (Banasiewicz, 2008). This document is cited in many works.

Many years of market research conducted by various entities clearly indicates that implementing the impression of corporate social responsibility is an opportunity to develop and build a positive image of a specific organization, and municipal companies are no exception (Janowicz, Google 2014). Corporate social responsibility (CSR) is when enterprises voluntarily take into account social and environmental interests in their business activities and their relations with the entities in their environment. There is a positive association between CSR and firms’ competitiveness, especially from a long-term perspective. CSR’s positive influence can result in improved products and/or production processes; higher motivation and loyalty among employees; better publicity from winning prizes and/or improved word-of-mouth; or a better position in the labour market (Brzeczek-Nester, 2012).

It is also worth mentioning the social trust that builds through introducing transparency standards in municipal companies (Zieliński, 2017). Guidelines for state-owned companies are important with regard to specific standards, but these can also apply to companies of local government units developed by the OECD (Google, 2024). The literature shows a relationship between the elements of social responsibility within a company and its possibility of success (Banasiewicz, 2010).

II. METHODOLOGY

The inspiration for writing this article was earlier research conducted by the Watchdog Polska Citizens’ Network as part of the International Visegrad Fund in 2016 and 2017. Similar research was carried out in the Czech Republic, Slovakia and Hungary. The transparency of Polish companies was examined in ten areas:

access to public information; inspections; financial matters; company staff; EU and state funding; public procurement; anti-corruption activities; employee employment; sponsorship and grants; and use of property (Batko-Tołuć, Markiewicz, Google, 2017, p. 2-4). The sample in the Civic Network study was selected based on two criteria: the company had to be 100% owned by the local government, and it had to have at least EUR 4 million in revenue per year. Nine companies from four voivodeships were selected for the study, representing Masovia (Mazowsze), Lower Silesian (dolnośląskie), Silesian (Śląsk) and Greater Poland (Wielkopolska). Five companies were examined in the field of public transport: Szybka Kolej Miejska Spółka z o.o. (Speed Train from Warsaw), Tramwaje Warszawskie spółka z o.o. (Warsaw Tram) and Metro Warszawskie spółka z o.o. (Warsaw Metro), Municipal Company of public transport spółka z o.o. (from Wielkopolska voivodeship), and from Dolnośląskie voivodeship, the Municipal Company of public transport z o.o (limited liability company) (Batko-Tołuć, Markiewicz, Google, 2017, p. 6). The average transparency achieved by the nine surveyed companies was 24.31%. It was not stated which specific company won, but the most transparent company was rated at 40.55%, and the least received 9.67% for a total of 100%.

Generally, each of the 10 questions was worth 10 points. The question with the highest ratings was about access to public information. Overall, companies received 5.33% out of 10% for this question. The next most frequently exposed by companies were the financial and control reports, with an overall result of 3.7 out of 10%. Information regarding management and supervisory staff ranked very low (0.74%). Zero points concerned the issue of ethics and corruption prevention, with none of the companies meeting this requirement. In the Civic Network study, Polish companies were strongest in the area of access to information about tenders; the legal basis of their activities; financing from the European Union; and a separate place for public information. The advantage of these indicators results from legal regulations or obligations imposed in contracts concluded by companies. At the same time, some companies ignore the requirement to publish documentation from audits and inspections (Batko-Tołuć, Markiewicz, Google 2017, p. 7-12).

First of all, it should be noted that the research included in this article is not a repeat of the research from 2016-2017. The authors of this article changed some of the original questions because they seemed too detailed or difficult to define. The 10 main issues that were discussed in that study were therefore retained, with no specific questions added. One difficulty that emerged in analysing all the questions about transparency and their sub-points was that that municipal transit companies are not the only entities dealing with collective passenger transport in the city. The organiser, on behalf of the municipality, is responsible for the planning, organizing, management and development of transit, the objectives of which are determined by the mayor of the city (Article 7, 8) (Ustawa o publicznym

transporcie zbiorowym, 2010). In large cities, the organiser is usually a unit separate from the City Hall (including the legal and budgetary units). Among the cities surveyed, it was only in Wrocław that the Department of Transport, which is part of the City Hall, was the organiser for transit. In Łódź, Szczecin, and Bydgoszcz, transit units are not only responsible for organizing public transport in the city, but also have an extended catalogue of tasks related to public roads. The authors of the article thus decided to focus primarily not on transit organisers, but on carriers who directly provide transport services; however, both the organisers' and carriers' websites were analysed. The analysis of the websites took the authors of the article over two months. Table 1 below presents the names of the organisers and indicates the carriers to which they entrust public transport services.

Table 1: Public transport organisers and carriers in the largest cities in Poland

City	Public transport organiser (budget unit)	Carrier - service provider
Warsaw	Municipal Transport Authority	Local Traffic Undertaking (buses) (MZA) Sp. z o.o. (Limited liability company)
Kraków	Municipal Transport Authority	Local Traffic Undertaking S.A. (MPK) (joint-stock company)
Wrocław	Department of Transport of the City Hall in Wrocław	Local Traffic Undertaking Sp. z o.o. (MPK) (Limited liability company)
Łódź	Road and Municipal Transport Authority	Local Traffic Undertaking Sp. z o.o. (MPK) (Limited liability company)
Poznań	Municipal Transport Authority	Local Traffic Undertaking (buses) (MPK) Sp. z o.o. (Limited liability company)
Gdańsk	Municipal Transport Authority	Gdańskie Buses and Trams Sp. z o.o. (Limited liability company)
Szczecin	Road and Municipal Transport Authority	Szczecińskiego Tram Company Sp. z o.o. (Limited liability company) Szczecińskie Bus Company „Dąbie” Sp. z o.o. (Limited liability company)
Lublin	Road and Municipal Transport Authority	Local Traffic Undertaking (buses) (MZK) Sp. z o.o. (Limited liability company)
Bydgoszcz	Road and Municipal Transport Authority	Local Traffic Undertaking (buses) (MZK) Sp. z o.o. (Limited liability company)

Source: own study.

It should be added that the main carriers were selected for the study whose shares were held entirely by the city. The only exception was Kraków, which has a joint-stock company and with other shareholders apart from the city (no

information is available on them). In turn, Szczecin has three main carriers (two bus companies and one tram company). Two of them were analysed for transparency. The municipal companies selected for the study provide transport services in the nine largest Polish cities with over 300,000 inhabitants (Warsaw, Kraków, Wrocław, Łódź, Poznań, Gdańsk, Szczecin, Lublin, Bydgoszcz), including ten companies (two in Szczecin).

In response to the main question of whether municipal companies dealing with public transport in the largest Polish cities are transparent, a research hypothesis was constructed as follows: The more transparent the company is, the more roles it can play beyond simply being a carrier. In order to answer the research question and verify this hypothesis, this study examines the websites of the organisers and carriers, as well as official city websites.

III. RESULTS

As previously mentioned, the detailed questions regarding the transparency of municipal companies were based on ten questions taken from the report “Transparency of municipal companies in the Visegrad countries. Pilot applications for Poland” (Batko-Tołuć, Markiewicz, Google, 2017). The questions have been simplified. The results of the analysis will be presented in a descriptive form rather than in numerical calculations.

The first question was about the ease of finding links to the Public Information Bulletin (BIP). The Public Information Bulletin is the official ICT publication for the general dissemination of public information in the form of a unified system of pages in the ICT network (Article 8) on a company’s website (Ustawa o dostępie do informacji publicznej, 2021). The vast majority of companies have such links on their websites, and they are easy to find, and the answer to the question was positive for all the entities surveyed – i.e., out of 10, 10 had a positive answer.

The second question concerned whether the company publishes an annual report with a balance sheet, profit and loss account, and audit report. This question did not take into account the three-year perspective that was included in the study by the Watchdog Polish Citizens’ Network. There were only five companies that had this type of information published on their websites to varying degrees – Warsaw (partially), Kraków, Poznań, Gdańsk (partially), and Bydgoszcz. It can therefore be concluded that 5 out of 10 companies published this type of information, although to an inconsistent extent.

The third question related to assumptions regarding income, achievement indicators and public accountability for both. In this respect, only the companies in Poznań and Gdańsk were transparent. Thus, only 2 out of 10 companies had a positive answer to this question.

The fourth question concerned information about the income and awards of the company's management board, directors and supervisory boards, and whether their CVs were made available. The answer to this question was negligible in municipal companies and the results were the worst. On the Poznań website, there was information listed about the CVs of management board members, as well as information on how the remuneration of people holding managerial positions is calculated. A resolution regarding persons holding managerial positions, based on the Act of June 9, 2016 on the principles of shaping the remuneration of persons managing certain companies, is published on the website of the Poznań company. For example, the remuneration for the president is to be no less than four times and no more than six times the base amount (Miejskie Przedsiębiorstwo Komunikacyjne w Poznaniu, Google, 2024). Therefore, only one company out of 10 had such information published (though it did not do so explicitly). It should be added that every company website surveyed contained the names and surnames of people on the management boards and in managerial positions, as well as the composition of supervisory boards; however, it is difficult to say what experience any of these have. The composition of supervisory boards arouses particular media interest because it may reveal the connections of board members with local politics – but it cannot be found on company websites.

The fifth question concerned information about ownership structure, decision-making principles, and aid received from the state or from the European Union. The answer to this question was very positive, as 10 out of 10 companies had such information published. The obligation to include information on project financing, especially from EU funds, results from the requirements of contracts concluded in this area.

The sixth question was related to companies' publication of information on public procurement. It should be emphasized that all surveyed companies publish such information, with 10 out of 10 giving a positive answer.

The seventh question concerned information about the company's activities related to preventing corruption and ensuring honesty. The examples given in the question are the code of ethics; regulations regarding whistleblowers; and contact information to report cases of law-breaking. Only 3 out of 10 of the surveyed companies published information about the solutions they had adopted in this regard.

The Warsaw Code of Ethics draws attention to corrupt behaviour and emphasizes that any gifts accepted should be symbolic (Kodeks etyki pracowników, Miejskich Zakładów Autobusowych, Google, 2024, p. 17). It is also indicated that the company's social responsibility is manifested, among other things, in awareness that business goals cannot exclude environmental protection, and should favour ecologically sound behaviour (control of energy consumption). Important values enumerated in the Warsaw Code are commitment, professionalism, openness and customer orientation, cooperation, and safety.

The dissemination of values and principles in accordance with the adopted Code of Ethics is supervised by an Ethics Officer, who may be a person with at least three years of experience in the company (Kodeks etyki pracowników, Miejskich Zakładów Autobusowych, Google, 2024). Carriers in Szczecin rely on the Order of the Director of the Road and Municipal Transport Authority in Szczecin regarding the Anti-corruption Policy, which emphasizes “zero tolerance for bribes and other forms of corruption” (Zarządzenie Dyrektora Zarządu Dróg i Transportu Miejskiego w Szczecinie, 2023). Gdańsk is the only city analysed that mentioned whistleblowers, though the information on its website only applies to reporting in the use of European Union funds under the Infrastructure and Environment Operational Program of 2014-2020 (Pismo Okólne Prezesa Zarządu Gdańskich Autobusów i Tramwajów, 2018). It should also be noted that work on the whistleblower act is still ongoing (there are no nationwide solutions yet). In the new term of the Polish Parliament, the government submitted the draft act on whistleblower protection to the Sejm on April 17, 2024: “A whistleblower is a natural person who reports or publicly discloses information about a violation of the law obtained in a work-related context (Article 4)” (Google, 2024).

The eighth question concerned information about employees, hiring procedures, and the publication of recruitment results. The answer to this question was elusive, as many of the surveyed companies are looking for employees – especially operators – and thus used promotional rather than informative language. The companies make their offers more attractive by promising free training and other extras, and the Gdańsk and Lublin companies even boast about their results in competitions for the best employer. The Gdańsk company particularly encouraged women to work in transport, and emphasized that *Forbes* magazine named it the best employer in Poland in the transport and logistics category in 2021 and 2022 (Gdańskie Autobusy i Tramwaje, Google, 2024). In 2015, the Lublin transport company also received the title of “best transport carrier” in the nationwide ranking of public transport companies (Sopoćko, Caban, Marczuk, Komsta, 2016, p. 1858-1861). The answer to the eighth question is thus not clear, because when analysing the websites of city carriers, it is clearly visible that they are looking for employees and publishing information meant to be attractive to them.

The ninth question was related to the publication on the websites of information about entities and amounts awarded in the form of grants, subsidies or sponsorships. This question is not entirely precise; it seems that these are grants that the company awards to other entities. Since the companies do not publish this type of information, the result should be negative. Only the Poznań company informs that as part of its public-relations strategy, it donated two buses to Lviv. The Krakow carrier also mentioned that it donated buses to Ukrainian cities (6 in total), pursuant to the decision of the Mayor of Krakow (Gancarczyk, 2022, p. 24; Miejskie Przedsiębiorstwo Komunikacyjne, 2022, Poznań, pp. 36-

37). Interestingly, MPK Wrocław refused to disclose the amounts awarded to other entities in response to the petition of November 10, 2022 regarding the publication of information on the transfer of money to foundations, sports clubs, associations (Miejskie Przedsiębiorstwo Komunikacyjne, Wrocław, Google, 2024). The answer to this question thus is 2 out of 10. The remaining companies surveyed did, however, publish information about their pro-social activities, which will be discussed in more detail in the next part of the article.

The tenth and last question concerned the publication of offers for sale or rental of owned property and information on the results of these offers. All 10 companies published this type of information, so the result was positive – 10 out of 10.

In general, the transparency of municipal transit companies is at an average level and is trending upward. The companies are forthcoming about 4 out of 10 areas, such as access to public information, EU and state funding, public procurement and information on the use of assets. However, there are also 4 out of the 10 areas – financial matters, inspections, management staff and anti-corruption activities – that are much less transparent. The remaining two areas – employment of employees, and sponsorship and grants – are difficult to assess. It seems that municipal companies are trying to attract employees and encourage them to work in transport. None of the carriers, other than Poznań, directly publish how much money they have allocated for grants and sponsorship; however, the companies have other pro-social activities that are very clearly visible.

When analysing companies' websites, it should be noted that there is no uniform model for them. The companies all publish on their websites similar information that is typical of a transit carrier: travel discounts, ticket prices, lost and found office, complaints, and information about rolling stock. As previously mentioned, some information can also be found on the transport organiser's website. However, there is no generally accepted, uniform scheme among the websites, apart from the basic legal and personnel information available in the Public Information Bulletin.

A leader emerges in analysing the overall transparency of the companies. It seems that the Poznań-based Local Traffic Undertaking Sp. z o.o.'s transparency can be placed at the top; out of 10 areas, it provides information from nine of them, only staying silent on anti-corruption activities. Poznań's information was also collected in a single report in 2022, making it more transparent for residents because there is no need to link to many pages to provide details on the company's operation. It should be mentioned that Warsaw also has a similar report, but it was published in 2019. Though the Warsaw company does not have information about the management staff (such as CVs), it does have a Code of Ethics.

IV. DISCUSSION

When discussing the verification of the research hypothesis, it should be emphasized that it has been partially positively proven. Municipal transit companies chiefly transport residents from one place to another throughout the city and neighbouring municipalities (the companies have signed contracts with neighbouring municipalities), but they also perform broader functions. These can be divided into:

- Service functions: MPK Łódź is distinguished by its auxiliary units such as a track and network plant and a technology plant. These are some of the best-equipped units in the country (Miejskie Przedsiębiorstwo Komunikacyjne, Łódź, Google, 2024). The Poznań company also runs a wide range of services, not only in the field of transport, but also in renovation and repair, technical inspections of vehicles, car washes, and advertising services (Miejskie Przedsiębiorstwo Komunikacyjne, Poznań, Google, 2024, p. 5).
- Educational functions: An educational campaign is being conducted in Krakow: “Be sensitive – give up your place”, developed through a collaboration between the MPK, the Krakow City Hall and the Council of Krakow Seniors. This type of action addresses the real and practical problems of passengers. As part of this campaign, young people in high schools and students of Krakow universities were made aware of the fact that there are passengers with limited mobility, such as seniors, pregnant women, and caregivers of small children. It should be noted that this was in addition to the Council of Krakow Seniors, The Krakow Youth Council was also involved in the promotional campaign (Miejskie Przedsiębiorstwo Komunikacyjne, Kraków, Google, 2024). Workshops were held by MPK with students of Krakow primary schools as part of a campaign called “I am embracing life” regarding health, safety and mutual relations in public transport (Gancarczyk, 2024, p. 27-28). The positive effects of using the carrier’s services on the environment were indicated.
 - o The City Traveler Academy in Łódź teaches good behaviour in public transport and basic road traffic rules (Miejskie Przedsiębiorstwo Komunikacyjne, Łódź, Google, 2024).
 - o The Poznań company cooperates with a team of driving schools in Poznań to provide a sponsored class (Miejskie Przedsiębiorstwo Komunikacyjne, Poznań, Google, 2024, p. 21). Gdańsk holds an art competition for children: “Trams yesterday and today” (Gdańskie Autobusy i Tramwaje, Gdańsk, Google, 2024).
 - o Lublin MPK is open to professional internships for pupils and students, diploma theses can be prepared, and they also offer internships (Miejskie

- Przedsiębiorstwo Komunikacyjne, Lublin, Google, 2024). In turn, in 2007-2008, Lublin's "Green Communication" project was implemented. This campaign was intended to make residents aware of the benefits of public transport, as well as to show the negative effects of using passenger cars (noise, traffic jams, increased risk to life) (Miejskie Przedsiębiorstwo Komunikacyjne, Lublin, Google, 2024).
- In 2020, the Gdańsk company published a guide to good manners entitled "*Savoir-vivre* in public transport vehicles, i.e., good manners when traveling" (Zarząd Transportu Miejskiego, Gdańsk, Google, 2024).
 - Social functions: Free public transport is provided during all elections in Wrocław (Miejskie Przedsiębiorstwo Komunikacyjne, Wrocław, Google, 2024). Wrocław's MPK also stands out because it offers possibility of submitting a petition (which is different from a complaint). One example was a petition submitted to improve Braille signage (Miejskie Przedsiębiorstwo Komunikacyjne, Wrocław, Google, 2024).
 - A distinctive element for the Łódź carrier is its services for transporting disabled people, which have been operating since 1994. It seems that its level of commitment in this cooperation is far-reaching and, compared to other cities, groundbreaking for its time: "The success of the plant is not based only on specialized equipment, but on the commitment of its employees, who have become almost a second family for disabled passengers" (Miejskie Przedsiębiorstwo Komunikacyjne, Łódź, Google, 2024). This is also evidenced by numerous thanks given to the company from Łódź by disabled people (Miejskie Przedsiębiorstwo Komunikacyjne, Łódź, Google, 2024).
 - Cultural functions:
 - Łódź transport is distinguished by having its own company brass band, which has existed since 1921 and currently numbers 34 people (Miejskie Przedsiębiorstwo Komunikacyjne, Łódź, Google, 2024).
 - There is a public transport museum in Łódź and also in Poznań (Zarząd Transportu Miejskiego, Poznań Google, 2024).
 - The Poznań company, in cooperation with the local government of the Wielkopolskie Voivodeship, ran a so-called "insurgent tram" on the anniversary of the independence uprising (Miejskie Przedsiębiorstwo Komunikacyjne, Poznań, Google, 2024, p. 36-37).
 - 75 Gdańsk trams have their own patron, who is a figure of merit for the city (Gdańskie Autobusy i Tramwaje, Gdańsk, Google, 2024).
 - Information functions:

- The Poznań company provides information on how much its managerial personnel earn (Miejskie Przedsiębiorstwo Komunikacyjne, Poznań, Google, 2024).
- Extensive information on passenger rights has been posted on the website of the Szczecin bus company. The cataloguing of these rights is a result of Regulation (EU) No. 181/2011 of the European Parliament and of the Council of 16 February 2011 concerning the rights of passengers in bus and coach transport and amending Regulation (EC) No. 2006/2004 (Szczecińskie Przedsiębiorstwo Autobusowe, Szczecin, Google, 2024).
- Tourism functions:
 - The Maltanka railway from Poznań is a tourist attraction as one of the three park railways in Poland with a track version (Zarząd Transportu Miejskiego, Poznań, Google, 2024).
 - A water tram operating in Gdańsk has also been a tourist attraction since 2006, but its operation was suspended in 2021 due to COVID-19. It has since remained abandoned and this service is only in the commercial offer (Zarząd Transportu Miejskiego, Gdansk, 2021, p. 16).
- Integration functions:
 - In 2008 and 2015, Gdańsk used public transit to organize the meeting of the board committee of the Chamber of Commerce for Public Transport. The purpose was to discuss the Chamber.
 - More information about the Public Transport Chamber is available on the Szczecin Transport website. This institution describes more than 200 legal entities throughout the country. The purpose of this Chamber “is to represent and protect the interests of its Members in the scope of activities within the scope of government and local government administration, as well as to create conditions enabling the development of this activity” (Szczecińskie Przedsiębiorstwo Autobusowe, Szczecin, Google, 2024).

As you can see above, municipal companies perform a number of different functions. This partially confirms the research hypothesis that the more transparent a company is, the more additional functions it has. It seems that among the companies surveyed, the Poznań company is the most transparent and therefore, it should have the most additional functions – and it does. A large range of different functions is also performed by the Łódź company. It is the only company surveyed to have a brass band, extensive cooperation with disabled people and a wide range of mechanical services. Interestingly, this company had only an average result in the transparency survey (five areas out of 10).

V. CONCLUSIONS

To sum up, it should be concluded that the municipal companies dealing with public transport meet basic legal requirements related to the right to public information. At the same time, it should be emphasized that except in the case of Wrocław, the superior entities in the field of transport organization are separate budgetary units, and it is they who publish some of the most detailed information. Lublin even publishes a trade paper, “LTM News. Magazine of the Municipal Transport Authority in Lublin” (Zarząd Transportu Miejskiego, Lublin, Google, 2024).

It seems that the best and most orderly form of communication is the publication of a comprehensive report, providing significant convenience for residents. Periodicals have proven to be interesting form of communication. Krakow’s MPK publishes *Przewoźnik Krakowski*, which serves not only to communicate with the local community, but also to provide a resource on employee issues. This is reflected in the information in the trade paper about, for example, regarding the retirement of a given employee, including his biography, his tenure in the company, and some acknowledgments. The publication also includes information about employee deaths. This shows how much importance the company attaches to the companies’ human resources (Miejskie Przedsiębiorstwo Komunikacyjne, Kraków, 2024, p. 31-44). The Lublin newspaper is much poorer in content in this respect.

Another observation related to the transparency of companies is their lack of regularity in updating of their information. Even the comprehensive report from Poznań is from 2022, and the report from Warsaw is from 2019. This may be justified by the generally difficult situation of public transport in recent years. The companies’ operations were influenced by the Covid-19 pandemic causing many policies in public transport to change, including automatic door opening, vehicle airing, and limits on the number of seats in accordance with government administration guidelines. Counting of passengers at selected stops has also been introduced (Zarząd Transportu Miejskiego, Gdańsk, Google, 2024).

Transit has also been affected by the war in Ukraine, the energy crisis, inflation, the government’s socio-economic policies, and the transport policy of the cities and the Municipal Transport Authority. There is also a visible shortage of employees. The Poznań company emphasizes its staff shortage and recruits employees from the Employment Agency, and employs foreigners despite increasing administrative barriers (Miejskie Przedsiębiorstwo Komunikacyjne, Poznań, 2022, p. 21). One of the most important challenges for municipal companies is, and will be, the problem of employment. It is also possible, , to limit the number of routes, as Lublin has, but resident mays begin to notice that this need is not being met sufficiently. Moreover, infrequent transport means more frequent use of passenger cars.

Municipal companies also indicate that ecological issues are one of their priorities. By 2019, the Warsaw carrier, MZA, was already emphasizing that in its development, it focuses first on environmental protection and then on the implementation of innovative solutions to ensure the comfort and health of residents (Miejskie Zakłady Autobusowe, 2019, Warszawa, p. 2-3). In this regard, another challenge for public transport appears: investing in zero-emission rolling stock (electric and hydrogen). Given these challenges, transparency of municipal companies related to transport is currently a key issue.

It should be added that while it is possible to indicate certain differences between transport companies, it is difficult to clearly articulate the reasons for these differences. The question arises whether this depends on the specific characteristics of individual cities or even regions, but conclusions from this would be very simplified. For example, Poznań might dominate in this respect, because Wielkopolska is known for its entrepreneurship, which is a historical result of the Prussian partition, when Poles there paid homage to grassroots work and economic competition with the occupier, rather than the active struggle. Speculations like this would be oversimplifications. However, Grzegorz Krawczyk provides an explanation to some extent when he writes: “The dispersion of the public transport market makes a comprehensive analysis difficult, because it is difficult to indicate one coherent national system; individual local and regional markets differ in many respects, in terms of size measured by the level of operational work performed, the adopted organizational model, the scope of integration with the environment, especially in agglomeration systems, and the intensity of the public sector’s impact” (Krawczyk, 2018, p. 77).

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