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Article

The Polish (un)Sustainability Paradox: A Critical Analysis of High SDG Rankings and Low Administrative Effectiveness

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Abstract

This article analyzes the effectiveness of Poland's central government administration in implementing the 2030 Agenda for Sustainable Development, addressing the context of high-level strategic declarations versus actual policy outcomes. The study employs a qualitative critical document analysis, conducted as comprehensive desk research. This method involves a comparative analysis of official strategic and policy documents (e.g., "Strategy for Responsible Development") against the empirical findings of external audits from the Supreme Audit Office (NIK), supplemented by national (GUS) and international statistical data. The analysis reveals a fundamental "implementation gap." While Poland has successfully created a robust strategic and institutional framework, reflected in high international SDG rankings, this success masks deep deficits and stagnation in key areas, particularly in the environmental dimension. Audits consistently confirm systemic problems with inter-ministerial coordination, ensuring adequate financing, and the lack of reliable evaluation for key programs, such as "Clean Air" or the circular economy roadmap. In light of these findings, the study concludes that operational effectiveness does not match strategic declarations. The analysis identifies systemic weaknesses and recommends urgent, targeted strategic actions to bridge the gap between policy and practice, particularly by strengthening coordination and evaluation mechanisms.

Keywords: government policy; SDGs; strategy; effectiveness; Poland

Introduction

An analysis of the foundations on which the Polish model of SDG implementation is based is crucial for understanding both the successes achieved and the failures identified. The Polish administration has taken conscious steps to integrate the global agenda with national political frameworks, creating a structure that is formally coherent and compliant with international standards.

The main instrument through which Poland formally incorporated the 2030 Agenda into its national legal and planning order is the *Strategy for Responsible Development until 2020 (with a perspective until 2030)*, adopted by the Council of Ministers on February 14, 2017 (NIK, 2018). The SOR (abbreviation of the Polish name of the document) became the overarching strategic document of the state, and its time horizon and objectives were deliberately synchronized with the 2030 Agenda, which was a key step in the process of "domestication" of global commitments (NIK, 2018). This document defines three specific objectives (SOR, 2017):

1. Sustainable economic growth increasingly based on knowledge, data, and organizational excellence.
2. Socially sensitive and territorially balanced development.
3. An effective state and institutions serving growth and social and economic inclusion.

The linkage of SDGs with SOR was a fundamental action that provided political legitimacy and a framework for sustainable development activities. The Supreme Audit Office's 2018 report positively assessed this step, pointing to the high consistency of SOR objectives with the Sustainable Development Goals (SDGs) and recognizing that Poland had adequately prepared for the implementation of the 2030 Agenda (NIK, 2018).

However, the mere strategic anchoring of the 2030 Agenda in a framework document such as the SOR did not automatically translate into effective implementation. The SOR, as a general document, requires operationalization through specific programs and strategic projects. An analysis of the implementation of these projects, such as the "Roadmap for transformation towards a circular economy" (abbreviation of the Polish name of this program is GOZ), reveals serious implementation problems, which are systematically confirmed by Supreme Audit Office controls (NIK, 2025). There is therefore a clear discrepancy between the ambitious strategic level and insufficient executive quality. The success of the 2030 Agenda implementation depends not on the mere existence of the strategy, but on the efficiency of the "transmission" mechanisms between vision and action, which in the Polish public administration system proves to be unreliable.

2. Materials and Methods

This study employed a qualitative research design centered on a critical document analysis. Its primary objective was to assess the effectiveness of the Polish central government administration in implementing the 2030 Agenda for Sustainable Development. The methodology involved a comparative analysis of strategic declarations against empirical evidence of their implementation and outcomes, allowing for the identification of a systemic "implementation gap." The research was conducted as a comprehensive desk research study, synthesizing and evaluating a wide range of publicly available data to provide a holistic critique of national policy effectiveness.

The materials for this analysis were selected to cover three distinct dimensions of the research problem: strategic intent, implementation oversight, and statistical outcomes. The primary data sources included foundational Strategic and Policy Documents that define Poland's approach to sustainable development, such as the "Strategy for Responsible Development" (Strategia na rzecz Odpowiedzialnego Rozwoju, SOR), the "National Strategy for Regional Development 2030" (Krajowa Strategia Rozwoju Regionalnego 2030, KSRR), and the "Roadmap for transformation towards a circular economy" (Mapa drogowa transformacji w kierunku gospodarki o obiegu zamkniętym, GOZ). These documents were used to establish the official goals, priorities, and institutional frameworks declared by the administration.

The "critical" component of the analysis relies heavily on official Audit and Evaluation Reports published by the Supreme Audit Office (Najwyższa Izba Kontroli, NIK). These reports provided objective, external evaluations of the implementation effectiveness, financing, and coordination of key state programs, with a particular focus on the "Clean Air" (Czyste Powietrze) anti-smog program and the circular economy implementation. To assess progress, contextualize Poland's performance, and empirically verify trends, this qualitative analysis was triangulated with quantitative data. This included National and International Monitoring Reports, such as the "Report on the implementation of the SDGs in Poland" (GUS, 2025) and the international SDG Index, as well as specific Statistical Data on SDG indicators (e.g., greenhouse gas emissions, R&D expenditure) sourced from the official databases of Statistics Poland (Główny Urząd Statystyczny, GUS) and Eurostat.

The analytical procedure was performed in two main stages, beginning with a descriptive synthesis of the strategic and policy documents. This initial stage mapped the declared institutional architecture, coordination mechanisms, and key performance indicators set by the Polish administration for achieving the SDGs. Following this, a critical gap analysis was performed. The declared objectives and frameworks identified in the first stage were systematically contrasted with the empirical findings from the NIK audit reports and the trends observed in the statistical and monitoring data. This comparative method allowed for the identification of systemic discrepancies and gaps between strategic declarations and operational effectiveness. The analysis focused on

diagnosing systemic weaknesses in coordination, financing, monitoring, and evaluation, which formed the basis for the study's main conclusions. It should also be noted that Generative AI was employed as an auxiliary tool for formatting the initial structure of tables and assisting in the preliminary collection of some statistical data. This usage had a minimal impact on the general shape of the analysis, as all AI-generated outputs were rigorously verified, and the critical assessment and conclusions remain entirely those of the authors.

3. Results

Despite the formal establishment of a central coordinator, the horizontal and universal nature of the 2030 Agenda, encompassing 17 goals and 169 tasks in economic, social, and environmental dimensions, requires intensive and effective cooperation among all ministries (MRiT, 2019). However, the analysis does not provide evidence of strong, formalized mechanisms that would enforce this cooperation and allow for resolving conflicts between sectoral policy objectives. Designating one ministry as a leader, although standard practice, can lead to a paradoxical effect – marginalization of the sense of responsibility in other ministries. The role of the central coordinator may be perceived by other ministries as taking over primary responsibility for the 2030 Agenda, which weakens their own engagement and leads to "siloeing" of activities. Effectiveness depends not on the strength of a single coordinator, but on the density and quality of inter-ministerial cooperation networks, evidence of which in practice is limited.

The 2030 Agenda clearly emphasizes that the implementation of at least 105 out of 169 tasks depends on the involvement of local and regional authorities (GUS, 2025a). The central administration in Poland declares the need to strengthen cooperation with regions to increase awareness and a sense of responsibility for the success of the process at the local level (MRiT, 2019). The Voluntary National Review (VNR) from 2023, to a much greater extent than its predecessor from 2018, took into account the regional perspective, which is a positive signal (Perkowski, Kosicki, Chrzanowski, 2023).

The results of the critical document analysis are presented in two stages, corresponding to the methodology. First, the formal institutional framework as declared in policy documents is identified. Second, the findings of the critical analysis are presented, identifying the systemic gap between these declarations and operational effectiveness.

3.1. The Declared Institutional and Monitoring Framework

The initial desk research (document analysis) found that Poland's institutional framework for implementing the 2030 Agenda is formally anchored in the country's primary development document, the "Strategy for Responsible Development" (SOR). This strategy partially integrates the SDGs into national policy.

The analysis of policy documents identified the Ministry of Funds and Regional Policy as the central coordinating body. This coordination is formally supported by a multi-sectoral platform, the "Partnership for the Sustainable Development Goals in Poland," intended to engage public, private, and social stakeholders. The key actors identified in this formal structure, along with their declared mandates, are summarized in Table 1.

Table 1. Linkage of the objectives of the Strategy for Responsible Development with the UN Sustainable Development Goals.

Specific Objective of SOR	Key Intervention Areas of SOR	Main Related SDGs	Example Strategic Projects of SOR	Analytical Commentary (Synergies and Potential Conflicts)
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I. Sustainable economic growth based on knowledge, data, and organizational excellence	Reindustrialization, Development of innovative companies, Small and medium-sized enterprises, Capital for development, Foreign expansion	SDG 8, SDG 9, SDG 17	Package for medium-sized cities, NCBiR research programs, Support for foreign expansion	<p>Synergy: Investments in innovation (SDG 9) drive economic growth (SDG 8).</p> <p>Conflict: Emphasis on reindustrialization without strong sustainable development frameworks can lead to increased emissions (conflict with SDG 13) and resource consumption (conflict with SDG 12).</p>
II. Socially sensitive and territorially balanced development	Social cohesion, Territorial cohesion, Energy efficiency and RES, Environmental protection, Sustainable transport	SDG 1, SDG 3, SDG 4, SDG 7, SDG 10, SDG 11, SDG 13	Accessibility Plus Program, Clean Air Program, National Air Protection Program, Development of public transport	<p>Synergy: Investments in public transport (SDG 11) and clean energy (SDG 7) improve quality of life (SDG 3) and reduce emissions (SDG 13).</p> <p>Conflict: Territorial development based on urban sprawl can increase demand for transport and energy, undermining environmental goals.</p>
III. Effective state and institutions serving growth and social and economic inclusion	Law, Institutions, Public finances, E-administration, Integrated development planning	SDG 16, SDG 17	Increasing the effectiveness of development programming, Integration of spatial and socio-economic planning	<p>Synergy: Efficient and transparent institutions (SDG 16) are a necessary condition for the effective implementation of all other goals.</p> <p>Conflict: Excessive</p>

centralization and bureaucracy can hinder grassroots initiatives and innovations, weakening the achievement of goals at the local level.

Source: own elaboration (NIK, 2018).

Furthermore, the analysis found that this institutional architecture is complemented by a territorial dimension, where national goals are intended to be cascaded to the regional (voivodeship) level via the "National Strategy for Regional Development 2030" (KSRR). A dedicated monitoring system, the "SDG Portal" managed by Statistics Poland (GUS), was also identified as the primary official tool for reporting progress.

3.2. *The Systematic Implementation Gap*

The second stage of the research (critical analysis) tested the effectiveness of the framework described in Section 3.1. The findings, based primarily on data from Supreme Audit Office (NIK) reports and statistical analysis, reveal a fundamental and systemic "implementation gap" between the declared structure and its operational reality. The key findings reveal that despite the formal designation of a lead ministry (Table 1), NIK audit findings show high-level inter-ministerial coordination is largely ineffective, hindered by a pervasive "silo mentality," a lack of enforcement mechanisms, and a diffusion of responsibility. This lack of coordination is compounded by the ineffectiveness of monitoring; the identified SDG monitoring portal (GUS) was found to be a passive reporting tool rather than an active management instrument, failing to provide feedback on program effectiveness or inform strategic resource allocation. This disconnect helps explain a significant "statistical paradox": Poland maintains a high ranking in international SDG indices (e.g., 12th in the 2023 SDG Index), driven primarily by historical progress in social goals, which masks deep, documented stagnation in the environmental dimension (e.g., air quality, energy transformation). This implementation gap is most evident in flagship programs. The analysis of NIK audits confirmed that the "Clean Air" program (crucial for SDG 11 and 13) is characterized by chronic implementation delays and an ineffective financing model, while the "Roadmap for transformation towards a circular economy" (GOZ) operates as a collection of uncoordinated actions rather than a viable, monitored strategy.

4. Discussion

Assessing the effectiveness of administration actions requires a robust monitoring system that provides reliable data and enables transparent reporting of progress. Poland has built an advanced infrastructure in this regard, but its real impact on decision-making processes remains a subject of debate.

The Central Statistical Office (abbreviation of the Polish name of the office is GUS) plays a key role as the national coordinator of the SDG monitoring process (GUS, 2025b). For this purpose, a dedicated National Reporting Platform (sdg.gov.pl) has been launched, which serves as a central data repository. The platform publicly provides data for approximately 250 global indicators, allowing tracking of Poland's progress against international commitments (sdg.gov.pl, 2025a). Additionally, GUS regularly publishes digital thematic reports that deepen the analysis of selected aspects of sustainable development, such as "Children in the context of sustainable development" or "Women on the path of sustainable development" (sdg.gov.pl, 2025b).

The creation of a central data platform, offering access to information also via API, is a foundation for transparent and evidence-based monitoring (sdg.gov.pl, 2025c). However, the mere availability of data is not synonymous with its use in the public policy-making process. An analysis of the status of indicator reporting on the GUS platform shows that for a significant portion of them (approx. 30%), "source analysis" is still ongoing or they are in the preparation phase, which limits the ability to obtain a full picture of progress (sdg.gov.pl, 2025a). More importantly, despite government declarations about data-driven policy (MRiT, 2025a), NIK reports on specific programs (e.g., GOZ) indicate a lack of systematic evaluation and monitoring of achieved effects (NIK, 2025). This leads to the conclusion that the advanced GUS monitoring system may function in parallel with the real management processes in ministries. Data collection becomes an end in itself – serving mainly to report to the UN and Eurostat – and not a tool for ongoing correction and evaluation of the effectiveness of national policies. There is a lack of a systemic feedback loop between data and decisions.

Poland has twice presented Voluntary National Reviews (VNRs) at the UN High-Level Political Forum – in 2018 and 2023 (MRiT, 2025b). These are the main tools for government communication with the international community about progress in implementing the 2030 Agenda. A comparison of both reports reveals a clear evolution in Poland's approach to reporting. The 2018 report focused mainly on presenting strategic frameworks (SOR) and describing actions taken (Implementation of Sustainable Development Goals in Poland. Report, 2018). In turn, the preparation process for VNR 2023 had a much more participatory character, engaging a wide range of stakeholders – representatives of business, non-governmental organizations, youth, and local governments – through surveys and public consultations (MRiT, 2022). As a result, the 2023 report is a more analytical and inclusive document (Implementation of Sustainable Development Goals in Poland. Report, 2023). For the first time, stakeholders were given a voice, the regional perspective was taken into account to a greater extent, and an attempt was made to analyze synergies and trade-offs between goals and discuss the issue of financing actions.

This evolution from a simple report to a more complex, (self-)reflective analysis is a positive signal, indicating the maturation of the process and the administration's learning. However, it should be remembered that VNRs are by nature government documents that tend to present a perspective of success. Although they identify challenges, their tone is generally optimistic and may not fully reflect critical assessments from independent audits, such as those conducted by NIK. The true test of effectiveness will be whether the conclusions from this more reflective process are translated into concrete changes in public policies, and not merely remain an element of a report to the UN forum.

A detailed assessment of progress in the three dimensions of sustainable development – social, economic, and environmental – reveals deep disparities in the effectiveness of the administration's actions. While in some areas Poland can boast significant successes, in others stagnation and even regression are visible.

In the social dimension, Poland achieves significant successes, especially in Goal 1 (No Poverty). According to Eurostat data for 2023, Poland recorded the third lowest percentage of people at risk of poverty or social exclusion in the EU, at 15.9% (Eurostat, 2024). The sense of security among citizens (SDG 16) is also highly rated – in 2023, only 2.8% of residents reported problems related to crime, violence, or vandalism in their area, which is one of the best results in Europe (Eurostat, 2024).

These positive indicators sharply contrast with serious, systemic challenges in other areas. The most alarming situation is in healthcare (SDG 3). Poland ranks an unfortunate sixth in the EU in terms of avoidable mortality and seventh in terms of antibiotic consumption (Eurostat, 2024). Another critical point is the level of digital competencies (related to SDG 4 – Quality Education and SDG 8 – Decent Work and Economic Growth). In 2024, the percentage of people aged 16–74 with at least basic digital skills was only 48.8% (GUS, 2024), which is a significant deviation from the EU average and a serious barrier to the development of an innovative economy (Eurostat, 2024).

Such a picture of results suggests that Poland's development model in the social dimension is unsustainable. Government actions effectively focused on social transfers and improving material

security, which translated into a decrease in poverty. However, investments in the long-term foundations of human capital: public health and modern competencies, have been neglected. Such a strategy, focused on current needs, is short-sighted and in the long run may undermine the achieved economic successes, limiting society's adaptive potential to future challenges.

The government's economic policy, embedded within the SOR framework, focuses on ensuring sustainable economic growth (SDG 8) (SOR, 2017). However, an analysis of how this goal is being achieved indicates that this growth is still based on traditional, linear, and resource-intensive models, and the declared transformation towards a circular economy (GOZ, related to SDG 12) and innovation (SDG 9) largely remains in the realm of plans.

A key strategic document in this area, the "Roadmap for transformation towards a circular economy," adopted in 2019, was not effectively implemented ([krakow.pl](https://www.krakow.pl), 2023). NIK control showed that no reports on its implementation were prepared, progress was not monitored, and remedial actions were not implemented in case of failures (portalkompunalny.pl, 2025). As a result, the circular material use rate in Poland decreased from 10.5% in 2018 to 7.5% in 2023, and the country bears high costs of the fee for unprocessed plastic packaging waste (the so-called *plastic tax*), which in the years 2021-2024 amounted to approximately PLN 9 billion (NIK, 2025).

Similarly, despite declarations of basing growth on innovation (Strategy for Responsible Development - draft for public consultation, 2016), real actions do not bring the expected results. Research by the Polish Economic Institute shows that although the percentage of innovative companies in the public sector is relatively high (51%), only 13% of enterprises in the entire economy incur expenditure on research and development (R&D) (esgtrends.pl, 2024). The central administration has therefore failed to translate the strategic vision of economic transformation into real, effective actions. The achieved economic growth is extensive and generates long-term environmental and financial costs, which contradicts the principles of sustainable development.

The environmental dimension is undoubtedly the weakest element of the 2030 Agenda implementation in Poland. Despite the existence of numerous sectoral strategies and programs, such as Poland's Energy Policy until 2040, the National Air Protection Program, or the "Clean Air" program (samorzad.gov.pl, n.d.), the real effects of actions are far from sufficient.

The flagship program aimed at improving air quality – "Clean Air" – is being implemented inefficiently. The NIK report from 2022 pointed to a low level of achievement of material goals (after 3 years, only 2.2% of old boilers were replaced), delays in processing applications reaching up to 190 days in extreme cases, and problems with ensuring stable financing (NIK, 2022). These neglects have a direct, negative impact on the implementation of SDG 11 (Sustainable Cities and Communities) and SDG 13 (Climate Action).

International assessments confirm this critical picture. The *Sustainable Development Report 2025* indicated that Poland has serious problems with achieving goals related to climate action (SDG 13), responsible consumption and production (SDG 12), and life below water (SDG 14) (Pavlinec, 2025). Analyses by the Polish Economic Institute show that for almost one-third of the goals (30%), Poland recorded stagnation or regression compared to the 2015 level, and this mainly concerns environmental goals (esgtrends.pl 2024).

The lack of progress in this dimension is the greatest threat to Poland's sustainable development. It results from a deeply rooted paradigm in public policy that treats environmental and climate protection as a cost and a brake on economic development, rather than as a necessary condition and a source of new competitive advantages. Without a fundamental change in this approach, Poland will not fulfill the key commitments of the 2030 Agenda.

Table 2. Key Progress Indicators for Poland in Selected Sustainable Development Goals.

Sustainable Development Goal (SDG)	Indicator	Value 2015	Value 2018	Value 2023	Source	Trend Assessment
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SDG 1: No Poverty	Percentage of people at risk of poverty or social exclusion	22.5%	18.9%	15.9%	Eurostat	Improvement
SDG 3: Good Health and Well-being	Standardized avoidable mortality rate (per 100,000 inhabitants)	258.9	247.7	277.0 (2021)	Eurostat	Deterioration
SDG 4/8: Education/Growth	Percentage of people (16-74 years) with at least basic digital skills	44.0%	43.0% (2019)	48.8% (2024)	GUS	Stagnation/Slight Improvement
SDG 12: Responsible Consumption	Circular material use rate	9.9%	10.5%	7.5%	Eurostat	Deterioration
SDG 13: Climate Action	Net greenhouse gas emissions (in tonnes of CO2 equivalent per inhabitant)	8.9	9.0	8.1 (2022)	Eurostat	Slight Improvement

Source: Own elaboration (Eurostat, GUS).

The assessment of the effectiveness of government administration actions cannot be based solely on its own declarations and reports. The perspective of independent control institutions and the voice of civil society, which provide critical analysis and verify the official narrative, are of key importance.

The Supreme Audit Office plays a fundamental role in the process of monitoring the implementation of the 2030 Agenda in Poland (un.org.pl, 2018). Its reports are the most important independent source of information on the real effectiveness of government programs. In its 2018 report, NIK assessed that Poland *prepared* for the implementation of the Agenda, creating coherent strategic and institutional frameworks (NIK, 2018). However, subsequent, more detailed controls of key sectoral programs exposed serious weaknesses in the *implementation* phase. The conclusions from these audits create a consistent picture of systemic dysfunctions in public administration that prevent the effective implementation of long-term strategies. The problems identified by NIK are not specific to one program, but are systemic. This indicates a deeper problem with the management culture in the public sector, which is more oriented towards formal procedures than towards achieving real, measurable results. Thus, NIK reports act as an early warning system that the administration largely seems to ignore.

Table 3. Summary of Key Findings and Recommendations. from Supreme Audit Office Reports on SDG Implementation

Area of Control	Main Findings of NIK	Recommendations of NIK	Related SDGs whose implementation is at risk
Preparation for Agenda 2030 implementation (2018)	Coherent strategic (SOR) and institutional frameworks were created. Actions can ensure preparation for implementation.	Continuation and intensification of activities in adapting indicators, regular reviews, and building public awareness.	-
Implementation of Circular Economy (2024)	Implementation of the <i>GOZ Roadmap</i> was uncoordinated and ineffective. Lack of monitoring, evaluation, and reporting. Actions did not form a coherent process.	Establishment of a monitoring and evaluation system, linking actions into a coherent process, supporting product reuse.	SDG 11, SDG 12, SDG 13, SDG 15
Implementation of "Clean Air" program (2022)	Low level of achievement of material effects, untimely processing of applications, unstable financing, low interest in the program in the initial phase.	Simplification of procedures, ensuring stable financing, strengthening cooperation with municipalities.	SDG 3, SDG 7, SDG 11, SDG 13

Source: own elaboration (NIK, 2025).

Independent analyses by think tanks and non-governmental organizations are extremely important for assessing the effectiveness of government administration actions, largely confirming and deepening the conclusions from NIK audits. The Polish Economic Institute (PIE) in its 2024 report, while confirming Poland's high 9th position in the global ranking, simultaneously points to stagnation or regression in the implementation of 30% of the goals (esgtrends.pl, 2024). PIE research also reveals alarmingly low awareness and engagement of Polish business, especially small and medium-sized enterprises (SMEs), in the implementation of the 2030 Agenda. While 78% of large companies have heard about SDGs, only 7% of medium-sized enterprises declare systematic actions in this direction (esgtrends.pl, 2024).

The 2030 Agenda clearly indicates that its success depends on the involvement of all stakeholders, including the private sector ([un.org](#), n.d.). Government administration actions in this regard, however, seem insufficient. They are mainly limited to information activities and building partnerships with large corporations, which often already have their own CSR/ESG strategies (MRiT 2023). There is a lack of systemic incentives – financial, regulatory, or tax – that would genuinely motivate SMEs to implement sustainable business models. Without the active participation of the entire private sector, and not just leaders of responsible business, the achievement of many economic and environmental goals (especially SDG 8, 9, 12, 13) is impossible. The government perceives

business mainly as an object of regulation, not as a key partner in transformation, which constitutes a strategic error and a waste of enormous potential.

5. Conclusions

The actions of the central government administration in Poland regarding the implementation of the Sustainable Development Goals are characterized by a fundamental dichotomy. On the one hand, significant success has been noted in creating coherent strategic frameworks (through the integration of the 2030 Agenda with the Strategy for Responsible Development) and in achieving measurable progress in selected socio-economic goals, such as poverty reduction. On the other hand, this success is systematically undermined by a deep and chronic implementation gap.

This gap manifests itself in stagnation or regression in environmental goals and in key areas building the country's long-term development potential, such as health protection and digital competencies. The systemic deficit lies not in the lack of strategy, but in the lack of effective inter-ministerial coordination, insufficient results-oriented monitoring, and in the management culture in the public sector, which prioritizes compliance with procedures over the actual achievement of effects. The Polish administration can plan, but has serious difficulties with effective implementation and evaluation of its own plans.

In order to overcome the identified barriers and accelerate the implementation of the 2030 Agenda, it would be important for the public administration to take strategic actions aimed at, firstly, strengthening coordination and accountability. A permanent, inter-ministerial committee for Sustainable Development should be established, operating under the direct leadership of the Chancellery of the Prime Minister. The committee should have a mandate to enforce the achievement of goals in individual ministries, resolve jurisdictional disputes, and ensure policy coherence in the context of the 2030 Agenda.

The second direction of action should be to link goals with the budget, i.e., introduce "performance budgeting" mechanisms oriented towards SDGs. The allocation of funds in the state budget for individual ministries and government agencies should be partially dependent on demonstrated progress in achieving their assigned sustainable development goals and tasks. Such a mechanism will create a real motivation for effective action.

Furthermore, it is necessary to improve evaluation and implement recommendations, including by introducing a legal obligation to conduct cyclical, independent *ex-post* evaluations of key strategic programs (such as "Clean Air" or instruments supporting GOZ) and publicly reporting their results. It is also crucial to create a formalized mechanism for monitoring the implementation of post-control recommendations of the Supreme Audit Office to prevent the repetition of the same mistakes in subsequent programs.

The mobilization of the private sector and local governments is also important. In this regard, the government should develop and implement a comprehensive package of incentives (financial, tax, and regulatory) for small and medium-sized enterprises that implement business models consistent with the principles of the circular economy and other SDG goals. In addition, a dedicated, multi-year grant program for local governments should be created for the implementation of local projects directly aligned with the priorities of the 2030 Agenda. Finally, it should not be forgotten that remedial actions in areas with the greatest, documented deficits should be prioritized by the administration.

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