



## How to raise transparency level in the Municipal-owned Enterprises in V4 countries



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## 1. Introduction

The transparent spending of public money is essential to economic growth. International studies point out that transparent and accountable public management improves the efficiency and therefore raise the profitability of companies owned by central state or by municipalities. Municipality-owned enterprises (MOE) play a vital role in local public finance and their transparent and accountable operation may lead to higher-quality local services and to more efficient use of public resources at the local level.

Consequently, transparency and disclosure is necessary to make publicly owned enterprises, among them MOEs, more efficient and more accountable for their performance. Statutory requirements on disclosing company information and data are the first steps to enhance accountability, but in many cases regulatory obligations should be accompanied with effective monitoring and enforcement by the public owners and/ or by the broader public itself. National regulations usually provide clear information obligations for public authorities and publicly owned companies, including also MOE. Due to lack of regular monitoring or that of effective enforcement compliance with these rules is however often limited.

Our research aimed to deliver a new insight in this field by examining the public disclosure policy of a sample of municipality-owned enterprises in the Visegrad countries. We have screened 36 companies from the Visegrad region, representing EU regions with various levels of economic development. While mapping and analysing information disclosure practices of these local companies based on data available on their webpages and by running interviews with company representatives, we shed light on the drivers and barriers to more transparency and integrity at the local level.

The results of our V4 transparency ranking show that there is a considerable variance in the public disclosure practices among the MOEs in our sample and there is a great potential for more peer-learning and need for exchange of good practices.

**In general, municipality-owned enterprises do not seem to add explicit value to transparency and business integrity. That is the reason why we emphasise primarily the need for more awareness raising actions on the part of the public owners and also the need for more cooperation in monitoring and enforcing efforts between the public authorities and civil society organisations. For example, regular publication of such transparency rankings could be an effective tool to promote transparency and also to stimulate exchanges of good practices in a more effective way.**

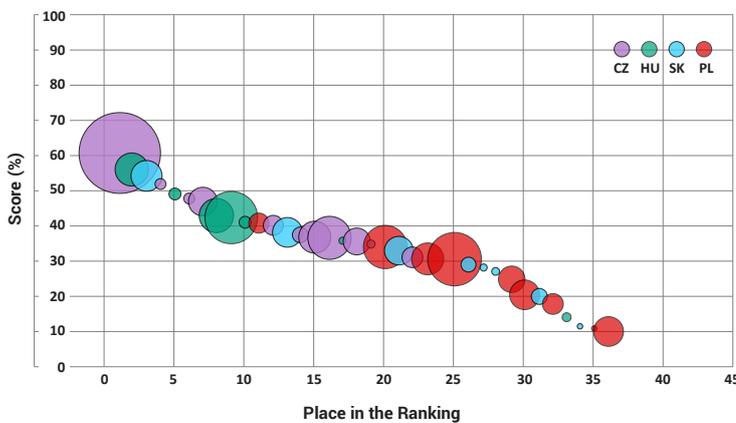
## 2. Background and key findings

One of the most reliable ways to compare transparency level in MOEs and to push for their more open approach at the same time are transparency rankings. Therefore, we elaborated a short one with simple criteria applied as the common evaluation framework in all V4 countries.

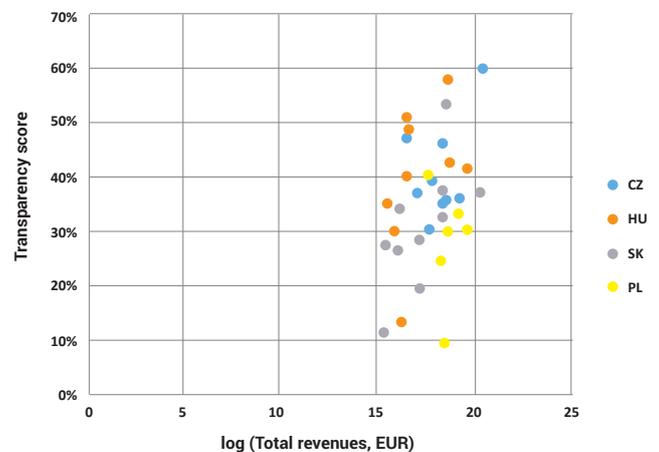
The assessment criteria were based on **World Bank Group, OECD, European Commission and relevant NGOs recommendations** and the scoring methodology on the TIS approach. We compared **36 local companies in 100% ownership of municipalities** (they are located in 15 various cities). Nine companies from each V4 country were chosen according the various criteria such as total revenues, region development level or sector of business.

The transparency ranking of MOEs was divided into ten categories, which are crucial for the public oversight. The process of evaluation run equally in all four countries, the information was searched on the official company websites from October to December 2016. The majority of the categories contained several evaluation indicators, but each company could obtain maximally 10 percent of the total score per category.

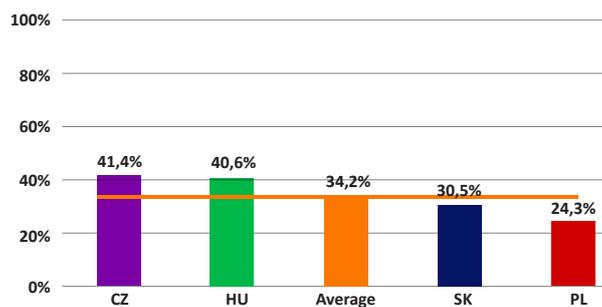
Relation between transparency score and revenues



Relation between transparency and total revenues



Average transparency score of MOEs in V4



Source: calculations based on transparency ranking of individual companies in the V4 countries

The overall average score for our V4 sample reached 34% out of the maximum 100%. In the regional comparison, the Czech companies with more than 41% performed on the top, closely followed by Hungarian MOEs with more than 40%. Slovakian MOEs reached an average score 30%, with Polish companies at the bottom in national average score (24%).

The company with the most open approach is the [Prague Public Transport Company](#) (60,42%), followed by the Waste Disposal Company [FKF Zrt.](#) from Budapest (59%). [The Public Transport Company Bratislava, Inc.](#) placed third (54,17%).

Our previous ranking experience revealed some connections between the size of the company and its readiness to disclose the key information. This hypothesis was also partially confirmed in the present ranking; the most open MOE is the Czech Prague Public Transport Company, which is the company with highest total revenues in the sample.

Nevertheless, in the international comparison the connection between the size of the company and its transparency is not as significant, because of other factors such as differences in laws, ownership control, or public engagement. For example, the fourth most transparent MOEs is the Miskolc City Transportation Company with 49 times lower revenues than the Prague Public Transport Company. The company with second highest revenues, the Municipal Water Supply and Sewerage Company in Warsaw, placed 25<sup>th</sup>.

Based on the ranking results, it can be supposed that the relation between the openness towards the public scrutiny and the development level of the region where a MOE operates is not a defining factor. For instance, Slovak companies from less developed regions (Prešov region, Kosice region) ranked better than companies from medium-developed Slovak regions (Žilina region, Nitra region). The similar situation is in Hungary, two companies from less developed region (Northern Hungary) ranked in the top ten.

The subject of core business does not appear to be a significant factor for company's openness. For example, the three Slovak waterwork companies in the sample ranked 13<sup>th</sup>, 21<sup>st</sup> and 31<sup>st</sup>.

The most significant factor for company's openness to public oversight seems to be the company managing board's and its founder's (mayor and local representatives) attitudes toward transparency.

Our assessment concludes that all the MOEs in the V4 sample need to develop their disclosure practices in general, but especially with regard to Selection procedures, Business integrity and anticorruption measures. In contrast, the screened companies seem to be more transparent in Ownership structure and external revenues, Economic indicators and Public procurement. Our analysis also suggests that in those assessment criteria, which are part of the disclosure obligations stipulated by the corresponding national and local regulations, companies do perform better (Access to information, Ownership structure, Economic indicators).

Category	SK	CZ	PL	HU	Average	Max.
Access to information	3,44%	5,33%	5,33%	6,56%	5,17%	10%
Economic indicators	5,74%	6,67%	3,33%	5,19%	5,23%	10%
Performance criteria	2,41%	6,11%	1,67%	2,78%	3,24%	10%
Management information	1,57%	2,50%	0,74%	5,37%	2,55%	10%
Ownership structure and external revenues	5,56%	7,22%	5,83%	8,61%	6,81%	10%
Public procurement	3,70%	5,74%	5,19%	6,30%	5,23%	10%
Ethic and anti-corruption strategy	1,94%	1,11%	0,00%	0,28%	0,83%	10%
Selection procedures	0,00%	0,00%	0,00%	0,56%	0,14%	10%
Grants and sponsorship	2,78%	4,44%	0,56%	2,78%	2,64%	10%
Property Sales and Lease	3,33%	2,22%	1,67%	2,22%	2,36%	10%

The colour scale is graded vertically according to the national results.

### 3. National context

#### » Czech Republic

The Czech MOEs scored the highest average transparency ranking in all Visegrad countries reaching 41.35%, which is still far below the maximum available score of 100%.

Individually, the most transparent MOE was Czech Prague Public Transport Company scoring the ranking's highest 60.42%. There were also two other Czech MOEs in the first ten most transparent companies – Kolektory Praha, a.s. placed sixth with 47.67% and Teplarny Brno, a.s. ended seventh with 46.83%. On the other hand the worst Czech MOE was Vodarna Plzen, a.s. scoring only 31% on the 22th place in the ranking.

Concerning the area of access to information Hungarian MOEs proved to be the best while Czech and Polish companies shared the second place. It is important to point out that Hungarian legislature has a different approach to public disclosure and a different concept of Freedom of Information Act than the Czech one. Along with another statute (Act CXXII of 2009 on the Economical Operation of Public Business Organisations) Hungarian legislature specifically states which information MOE is obliged to disclose.

Municipality-owned enterprises are, if established in public interest, considered to be a subject to obligations laid out in Act No. 106/1999 Coll., on Freedom of Information (InfoA). Despite rich case law concerning the extent of obligated subjects according to InfoA, there are still MOEs who do not consider themselves to be subjects of these statutory obligations. This was also proved in our transparency evaluation where almost more than a half of Czech MOEs failed or met the criteria only partially in respect to access to information.

Czech MOEs were, however, successful in other areas of the study: economical indicators disclosure in form of annual reports including financial statements and profit and loss statement on their official websites (annual reports disclosure including financial statements is obligatory under Czech law).

Furthermore, the Czech Republic was better in comparison to other V4 countries regarding performance criterion (revenues, profits, subject of business indicators), ownership structure, grants and sponsoring where all of this information was disclosed in annual reports of MOEs.

Concerning public procurement, Czech MOEs fulfilled their statutory obligations, however, not a single one of them discloses their annual public procurement plan – the most important document in respect to transparency and predictability. The obligation to publish annual public procurement plan is in Hungarian legislature. Unfortunately, there is no such statutory equivalent in rest of the V4 countries.

A critically low score was earned in the area of salary, bonuses and other benefits of MOE's functionaries. No Czech MOE has disclosed information on salary and bonuses of members of the directorate and only two companies including Prague Public Transport Company disclose information on remuneration of supervisory board members. Not a single one company publishes CVs of their management members (this criteria was not met by any of 36 evaluated companies). Czech MOEs also performed poorly in the area of selection procedures for company's vacancies and disclosure of their results where they scored 0% (same as in Poland and Slovakia, only Hungary scored 0.56%).

When it comes to anti-corruption policies, Prague Public Transport Company as the only Czech company discloses a document partially fulfilling requirements set out by NGO Eiris (Ethical Investment Research Services). A better situation was observed in Slovakia where this criteria was met wholly or partially by three companies.

The situation concerning the disclosure of public property disposition (sale, rent, lien etc.) plans and procedures is also hardly satisfactory in the Czech Republic. Generally speaking, it can be contributed to insufficient statutory regulation. Czech MOEs still find themselves in a sort of statutory vacuum between public and private law.

## Related statutory regulations

- **Act No. 134/2016 Coll.**, on Public Procurement Procedure obliges procuring authorities to create and maintain a so called procuring authority profile. This profile is an electronic tool allowing unlimited remote access to information about public procurement activity including all documents related to public procurement such as procedural documentation, procuring authority's report containing chosen type of public procurement, amount of applicants, amount of disqualified applicants, final contract, final cost, etc. The public, therefore, has detailed information on realisation of the whole public procurement procedure.
- **Act No. 106/1999 Coll.**, on Free Access to Information defines the subjects of public disclosure obligations and lays out application procedure for citizens to obtain information. Obtaining information if being extensive can be charged a certain fee. Also members of municipal assemblies (municipal representatives) can apply for information concerning their own municipalities based on the **Act No. 128/2000 Coll.**, on Municipalities (resp. Act No. 129/2000 Coll., on Regional Government, **Act No. 131/2000 Coll.**, on Capital City of Prague) which means they can also obtain information on their municipality's MOEs.

This information must be disclosed to the applicant no later than 30 days after the application was filed. Unfortunately, in practise many municipalities do not abide by this provision.

• **Act No. 340/2015 Coll.**, on the Register of Public Contracts (in force since 1. 7. 2016) lays out the obligation for all public subjects including MOEs to publish all contracts they entered into in public register maintained by Ministry of the interior. On 1. 7. 2017 a provision of the above-mentioned act rendering all contracts to be voided if not published in the public register will come into force.

## » Slovakia

**The overall transparency average score of Slovak companies is quite poor (30,5%), however it is only slightly below the average score in V4 countries (34,1%). There are significant obstacles to openness to public oversight. For instance, the Slovak MOEs neither publicly evaluate the fulfilment of performance criteria concerning the subject of its business activity also retroactively, nor they publish the results of selection procedures on their websites. In addition, there is almost zero information available about salaries, bonuses and other benefits of MOEs' managers.**

In comparison to the MOEs from other V4 countries the Slovak ones lag in Access to Information Policy and Public Procurement. The practice to provide comprehensive lists of key documents and detailed information about the procedure regarding requests under the Freedom of Information Act is much more developed in the Czech or Hungarian companies. It is also more common for Hungari-an entities to publish an annual plan of public procurement on their websites.

In contrast, Slovak MOEs seem to be more open in Property Sales and Lease Policy and Ethics infra-structure, although the results of Slovak MOEs in these categories are poor as well. The obligation to publish details regarding all concluded contracts is another positive aspect of Slovak enterprises in comparison to their counterparts in Hungary and Poland.

**The Public Transport Company Bratislava, Inc.** is the most transparent company from the Slovak sample. At the same time, it is the largest Slovak MOE. The worst one is Nitra Municipal Services, Ltd. with the second lowest total revenues (more than four million EUR) from the whole sample. However, its score of 11,17% is significantly lower than the score of other comparable MOEs. For instance, The Technical Services of Prešov, Inc., with the total revenues 4,8 million euros, obtained 28% in the ranking.

## Related statutory regulations

• **The key legislative framework, which is necessary for public oversight in Slovak MOEs is based on several national laws: Municipal Government Act 369/1990, The Act about the Capital City of Slovak Republic Bratislava 377/1990, Municipal Asset Act 138/1991, Public Procurement Act 343/2015, Act on Execution of Work of Public Interest 552/2003, Freedom of Information Act 211/2000 and Act on Some Measures Related to Reporting on Anti-social Activities 307/2014.**

According to Freedom of Information Act companies owned by public sector are obligated to inform about administration of public resources and state, county or municipality assets. Lots of public business companies persistently take advantage of this exception (their management claims that public resources are only the firsthand subsidies from the state budget or from EU funding) and misuse it for some other data. In contrast to Ministries, offices or municipalities they are also obligated to publish full contracts only for transactions which are not connected to their core business.

The reason of these exceptions is to protect them against their competitors who could easily access to the delicate information. This reason is unquestionably legitimate, but plenty of companies owned by public sector in Slovakia interpret the exception so broadly, that they barely disclose anything about their administration. Therefore, there is a lively discussion about necessity to amend Freedom of Information Act in Slovakia.

## » Hungary

**According to our V4 transparency ranking, the Hungarian municipally owned enterprises perform on average better than the regional average (34.10%). The average score for Hungarian MOEs is 40,26% - the second best following the Czech MOEs (41.35%). It should be noted though that it is still far below the maximum available score of 100%.**

The most transparent company from the Hungarian sample is the **Waste Management Company of the City of Budapest (Fővárosi Közterület Fenntartó Nonprofit Zrt.)**, followed closely by the Public Transport Company from Miskolc (Miskolc Városi Közlekedési Zrt.). The worst performer is the Waste Management Company of Szeged (Szegedi Környezetgazdálkodási Nonprofit Kft.).

The Hungarian MOEs in our regional sample publish the most important information on their ownership structure, are more transparent than their regional peers in regards to public procurement, management information and share general information on public disclosure (usually by providing one specific PSI menu point on their website). All of them but one share their economic indicators (e.g. annual reports, balance sheets, and profit and loss statements to be downloaded from the websites).

In regional comparison they, however, lag behind in publishing information on planned and actual performance criteria (such as, revenue & profit goals, or other performance indicators). In general, there is no precedence for publishing business plans and/ or information on strategic business objectives. Finally, most of the Hungarian MOEs are reluctant to disclose information on their HR selection procedures, on outcomes of property transactions (sales or leases) and only few of them share information on recipients of their donations, sponsorship (with only one MOE with data broken down by specific grants and donations, see FKF Nonprofit Zrt.). Only one Hungarian MOE (Miskolci Vízmű Kft.) uploaded the company's code of ethics, and none of the companies provide information on business integrity policy and/ or on any other anti-corruption tool potentially in use, even if based on our personal inquiries some of them have some relevant initiatives in-house.

## Related statutory regulations

- **The Freedom of Information act (Act CXII of 2011 on Informational Self-determination and Freedom of Information, hereinafter referred to as FOI Act)** defines the set of public interest information and data, sets the general rules for disclosing and accessing public sector information in general. The Appendix 1 of the FOI Act is the so-called General Disclosure List that details all the company information and data subject to obligatory disclosure (i.e. basic company information, organisational and financial data, public procurement information). This can be used as a checklist by Hungarian MOEs while designing their disclosure.
- **Another specific act (Act CXXII of 2009 on the Economical Operation of Public Business Organisations)** regulates the disclosure of the salary of the MOE's management and that of the members of the supervisory boards of municipal enterprises.

- **The Public Procurement Act (especially, Article 31 of Act CVIII of 2011 on Public Procurement)** sets the statutory base for disclosure obligations on public procurement procedures and data in the public sector.
- In case of MOEs owned by the City of Budapest, **an additional local regulation (134/2015 (I.28.) Resolution of the City Council)** is in effect since March 2015, stipulating pro-active disclosure of information on selling real estates owned by municipal enterprises in Budapest.

## » Poland

**When it comes to the image of Polish companies in regard to transparency, accountability, and the prevention of abuse, it is very unfavourable compared with the remaining Visegrad Group countries. The average on the basis of the indicators that were chosen for the purposes of these monitoring activities totalled 34.1%, while Poland, with 24.3%, was in last place in the ranking.**

Polish companies turned out well in the group of indicators regarding access to public information and the ownership structure. This is due to the fact that access to this information, as well as the need to maintain **Public Information Bulletins [Biuletyn Informacji Publicznej] (BIP)** on the websites of municipal companies is required in Poland by law. In accordance with legal regulations, the BIP must contain information regarding a company's legal status or legal form, organisation, business activities and abilities, governing bodies and persons as well as their abilities, its ownership structure, assets, operating principles, manners of accepting and handling various matters, and registers, records, and archives, as well as the manner and rules regarding disclosing the information contained therein, as well as regarding any audits that were carried out. Although most data was available, consistently missing were the results of audits that took place, while in three cases, financial statements were also not available hindering the evaluation of the assets of those companies.

At the same time however, in the areas related to these requirements, as in the area of public procurement, all monitored countries had rather good results, which was certainly due to the fact that these matters are governed by law, and the most willingly disclosed data was informational in nature and in most cases did not affect the evaluation of the given company's productivity nor allow for the verification of the effectiveness of its management processes. For public procurements, company websites constitute one of the media channels allowing for access to a wide range of bidders.

Only in the area of access to information did Poland have a result that was higher than the average for the countries that were analysed. In the remaining areas, Poland was below average, and in five areas, in last place. It did not receive any points in the area of anti-corruption policies or in regard to the transparency of recruitment processes. Few points (and the main source of points in this area was the leader of the Polish monitoring activities, Warsaw's Fast City Rail [Szybka Kolej Miejska]) were also awarded in the area of providing information regarding management staff.

The best Polish municipal company, with a result of 40.50%, was significantly above average in regard to the monitoring activities, but ended up in just 11<sup>th</sup> place among 36 companies that were analysed. It is important to remember that we are comparing it to other transport companies in the Visegrad Group. Unfortunately, the lowest ranked ten companies include five companies from Poland, including two in the very last two places in the ranking (with respectively 10.67% and 9.67%).

- **As can be seen, Polish companies are unwilling to share information with citizens if this is not governed by law. The law only governs access to information in the Act dated 6 September 2001 regarding access to public information and access to information regarding tenders in the Act dated 29 January 2004 Public Procurement Law.**

## 4. Good practices in V4 countries

### » Czech republic

- **Comprehensive disclosure of information on public procurement activity – procuring authority's profile**

Procuring authority (including MOE) is obliged to create and maintain procuring authority's profile which is an electronic tool allowing unlimited remote access to information about public procurement activity including all documents related to public procurement. Thus, the public has access to detailed information on realisation of the whole public procurement procedure.

*Reference: Act No. 134/2016 Coll., on Public Procurement Procedure.*

- **Free access to public contracts**

Since July 2016 all public subjects including MOEs are obliged to publish all contracts they enter into (except for explicitly stated exceptions) in public register maintained by Ministry of the interior. On 1st of July 2017 all public contracts that are not in the register yet will become voided.

*Reference: Act No. 340/2015 Coll., on the Register of Public Contracts (in force since 1.7.2016).*

- **Anti-corruption policy**

Prague Public Transport Company is the only Czech MOE who has its own anti-corruption policy and rules regarding bribery, reporting on illegal conduct, etc. Even though this document still has its deficiencies (e.g. members of company's bodies are not obliged to follow it) it can be mentioned as an example of good practise.

### » Slovakia

- Since 2011 all SOEs and MOEs are legally obliged to **publish details about their contracts, orders and invoices on their websites**. If the contract details are not published, the contract is invalid. The obligation seems to be a very effective way to increase public oversight over them. Despite this, there are several exceptions to the rule regarding SOEs and MOEs. Because of their activity on the border between the public and the private sector, they are obliged to publish full contracts only for transactions which are not connected to their core business. In other cases, they are obliged to publish only details regarding contracts such as the name of contractor, matter of contract, sum, date or price. If the contract is not fully published, it is still possible to request it under The Freedom of Information Act.

- Some MOEs, such as the Public Transport Company Bratislava, perform above standard in this area and they **publish full contracts** for all their transactions.

- Since January 2015 Act on Certain Aspects of **Whistleblowing** is effective. According to the Act, it is mandatory for all public bodies, including SOEs and MOEs, to elaborate an internal directive that shall determine the specifics of the submission of the Motions and their settlement. Unfortunately, only 2 in 9 Slovak MOEs in the sample publish the directive on their website.
- Since February 2015 the state, municipalities, regional units and organizations which are founded or funded by them, such as the MOEs, must **purchase goods, services or construction work through the e-market** (there are various limits). This instrument eliminates the possibility of influencing the outcome of tenders.

### » Hungary

- **Introduce regulatory incentives:** fixing and determining (obligatory and discretionary disclosure lists) at national /local level in relevant regulations. Certainly, this is not a sufficient tool but necessary in the sense that these serve as good and handy checklists for companies.

*Reference:* Appendix 2 of the FOI Act, [net.jogtar.hu/jr/gen/hjegy\\_doc.cgi?docid=A1100112.TV](http://net.jogtar.hu/jr/gen/hjegy_doc.cgi?docid=A1100112.TV)

- **Apply positive financial incentives:** in case of municipal enterprises better transparency / compliance with the statutory disclosure obligations shall be part of the remuneration framework of the MOEs' management (part of calculation of the management premium).

*Reference:* local regulation in the City of Budapest, reductions from premium are in place in case of non-compliance with obligatory disclosure rules.

- **PSI contact point at the firm level:** communicate clearly on company-level PSI contact (person, mail, telephone info) and on the procedures of data requests (incl. also fees charged in case of data requests)

*Reference:* Miskolci Vízművek Zrt. (<http://www.miviz.hu/kozerdeku-adatok-0>) contained several evaluation indicators, but each company could obtain maximally 10 percent of the total score per category.

### » Poland

Although Poland cannot boast of a significant level of transparency in municipal companies, it is worth noting the changes that have taken place thanks to citizens' involvement in improving transparency.

- Although not required by Polish law, as a result of the influence of local watchdogs, an increasing number of municipalities (and thus, also municipal companies) **publish registers of agreements that have been concluded on BIP websites**. Unfortunately, these registers are often incomplete (lack the names of natural persons that conclude agreements with the municipalities, don't specify the subject of the agreement, and do not provide their provisions).

- Also as a result of pressure from residents, **the websites of municipalities and municipal companies are starting to include registers of requests for public information** and the answers thereto.
- **Social media campaigns organised by pro-transparency organisations**, by raising awareness, motivate and support residents in analysing the transparency of local government authorities. Expanding social control forces government authorities to publish information from more and more areas in the Public Information Bulletin.

## 5. Recommendations

**Because MOEs control significant portion of public property, it is important to focus on raising their transparency level in order to prevent corruption and clientelism. Higher transparency level of MOEs can be achieved by well informed concerned parties – municipalities owning a MOE, their municipal representatives, members of MOE's bodies and also the public.**

**We propose following recommendations in order to raise transparency level:**

- In practise it is very common that the owner of MOE – municipality itself is insufficiently informed about management of the company. Being informed is, however, starting point of any efficient oversight and control. According to OECD recommendations the directing bodies of MOE should make both regular and incidental reports on MOE's conduct for the owner. In respect to specifics of MOE its articles of incorporation should also give more power to supervisory board as well as general meeting represented by the municipal council.
- The cornerstone of any good management is qualified composition of company's bodies. Especially, the board of directors should consist of experts and professionals. The municipality should clearly state personal requirements for future members in advance. Also it should lay out nomination procedure rules based on which possible candidates would be chosen in several selection rounds. Furthermore, it is also agreeable to state maximum remuneration of MOE's functionaries as well as regulate their concurrence of functions. These provisions could prevent cronyism – a situation when a person holds office in multiple MOEs and there is reasonable doubt about his capability to perform his duties with due diligence.
- MOE should have its own anti-corruption policy covering areas of legality, conflict of interests, bribery, grants and sponsorships and other issues (contracts disclosure, prohibition of entering into unconscionable contracts). Inspiration can be taken from statutory protection of whistle-blowers in Slovakia. Employers with at least 50 employees are required to create an internal system for handling employee reports of anti-social activities. Where the employee reports anti-social activities under an internal reporting system, any legal acts against them by the employer may be suspended by the Labour Inspectorate if there are relevant reasons to believe that the legal acts related to the employee's motion.

- MOE should possess an ownership strategy defining the company's projected economical and performance goals. MOE should also have internal and external audits performed regularly.
- In regard to disposition of public property MOE should be under scrutiny of non-governmental organisations, investigative journalists and the public. It is important that MOE will disclose as much information as possible regarding the subject of its business, public procurement, selection procedures for vacancies, offers for sale or rent of MOE's property, etc. on its official websites. An inspiration can be taken from Hungarian legislature that specifies clearly the company information and data obligatory to public disclosure in form of so-called General Disclosure List. This is practically a useful checklist that helps the MOE managements in shaping their disclosure practices. Also Czech Act No. 340/2015 Coll., on the Register of Public Contract in force since 1. 7. 2016 is a way forward in raising MOE's transparency.
- To conclude with all V4 countries in case of their respective legislating procedure could appropriately reflect the specifics of MOE in new legislation.

## 5. References



[Citizens Network Watchdog Poland](#) has been working for transparency in the public realm, good government and the accountability of power in Poland since 2003. It defends the right to information, regarding it not only as the condition of a good state but above all, as an inviolable human right which safeguards human dignity, allows freedom of expression and ensures protection from the abuse of power. It empowers citizens to feel that they have the right to find out how government and state institutions function as well as influence decision-making and the management of public assets (such as taxpayers money). It provides legal advice as well as teach how to act effectively in situations where state institutions do not respect citizens' rights. situations where state institutions do not respect citizens' rights.

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[Civic association Oživení](#) is a non-profit non-governmental organization which was founded in 1997. we have been striving to reduce the occurrence of corruption, conflict of interest, clientelism and other forms of abuse of public power for private gain. We provide victims of corruption with a comprehensive range of services including legal counselling. We also reveal and publicise individual cases of corruption, cooperate with criminal investigation authorities, carry out studies, analyses and anti-corruption audits, and propose and lobby for systemic anti-corruption measures. We endeavour to increase the transparency of decision-making processes and financial management at public institutions in the Czech Republic, as well as the personal liability of public officials, and thereby to boost the active participation of citizens. Our main areas of interest include the right to information, public procurement and management of public property. Last but not least, we are involved in spreading anti-corruption know-how and educating and networking anti-corruption and civic activists.

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**Transparency International Slovakia** (next Transparency) is a nonprofit, non-party political, non-governmental organisation located in Bratislava. It is the national branch of worldwide nongovernmental organisation Transparency International and it has been working in Slovakia since 1998. Transparency deals mainly with corruption problems in the public area of Slovakia on both levels – the central and the decentralized governance. The organisation aims mainly to uphold such values in Slovak public sphere as transparency, responsibility, confidence and integrity – the values which significantly reduce corruption. Actual information available on [www.transparency.sk](http://www.transparency.sk).



**The Budapest Institute (BI)** is a non-partisan think tank founded in 2008. The Institute aims to contribute to public policy making grounded in research evidence that would benefit both Hungary and Europe and to promote the evidence-based approach in public discourse and policy debate. The BI produces independent research and analysis to support policymaking, -tracking and -evaluation both in Hungary and in Europe. The research profile focuses on various public policy issues (employment policy, social policy, education policy, SME development), with a common emphasis on government efficiency and transparency across all the policy areas. The institute provides policy advice to decision makers, conducts independent policy research and participates in regional and European research projects. For more information on our professional performance, past and ongoing research projects, see [www.budapestinstitute.eu](http://www.budapestinstitute.eu).

## Related literature:

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