

SLOVAK COMPANIES OWNED BY PUBLIC SECTOR REMAIN NON- TRANSPARENT



Transparency of state, city and county owned-
companies in Slovakia -
the results of the second ranking

Pavel Nechala, Martina Kormanová, Jana Kubíková, Michal Piško

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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 non-governmental 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.

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INTRODUCTION

In April 2015¹ the headlines of all Slovak media reported the resignation of the Minister of Economy Pavol Pavlis (SMER). His political career was ruined not long ago his inauguration, after the scandalous lucrative contract for his brother-in-law's cleaning company with the state company MH Invest – the part of an economic sector.

It was an isolated instance of revealing non-transparent practices in a state or a city-owned commercial company. Activities of managers in companies owned by public sector are much mistier comparing with activities of clerks and state and municipal politicians and they don't usually draw attention of residents, journalists and civic activists.

Five of ten biggest employers in Slovakia are totally state-owned companies. 80 important companies owned by public sector administer 9, 5 billions €. This is the sum exceeding the half of the state budget expenses.

More thoroughgoing oversight of these companies is hindered by current legislation, because the most powerful tool of public

oversight – The Freedom of Information Act No. 211/2000 is limited there.

Companies owned by public sector are obligated to inform about administration of public resources and state, county or municipality assets. But in contrast to Ministries, offices or municipalities they are not obligated to make their business contracts public. The reason of this exception 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.

Several companies such as Nuclear and Decommissioning Company JAVYS or Slovak Gas Industry, previously having some private investors, but entirely state-owned at present, interpret the law as having nothing in common with them.

Others claim that money and possessions they

administrate are not public, because they are the results of their business activities. In spite of the fact that they are entirely state-owned companies, their management claims that public resources are the firsthand subsidies from the state budget or from EU funding.

Transparency International Slovakia (next Transparency) has been pointing out for a long time, that this kind of interpretation is illegal and our publication is going to support our opinion with some arguments. We completely respect the effort of the state to protect companies owned by public sector against drawback in an economic competition, but it mustn't paralyse an oversight of the public..

The current version of the Freedom of Information Act to some extent guarantees the protection of the company, because companies are allowed to hold back all information protected by the business, bank or tax secrecy.

Another amendment of the Freedom of Information Act (hereinafter referred as FOIA) would be needed. If the companies worried about harm caused by making information available in economic competition and if they were convinced that keeping their information in secret is more important than free access to information, they could apply to the court, which would decide if the information must be open to the public or not.

Unfortunately Ministry of Justice which prepared an elaborated amendment of FOIA and

submitted it in the consultation procedure didn't accept our proposal and recommended the current practice in the law.

From this point of view it is extremely important to point permanently at these imperfections in public oversight and to urge the companies to be more open. The best practice to meet the target is transparency ranking of the state, city and county- owned companies, which we have compiled after three years again.

We focused mainly on two basic conditions necessary for better public oversight – firstly on setting up the rules for the key decision-making processes and secondly on the quality of published information. These two topics, which pervade all six evaluated fields of our ranking, are the subjects of two separate chapters.

For better picture of the situation in Slovak companies owned by public sector we compared their results with the practices in companies with private capital and in foreign companies owned by public sector.

Detailed findings of Ranking of Transparency in companies owned by public sector 2015 and recommendations based on OECD, The World Bank and Transparency International methodology can be found on following pages of this publication and on the portal firmly.transparency.sk.

¹ Daily SME, [The Minister of Economy resigns](http://www.sme.sk/c/7764340/minister-hospodarstva-pavlis-odstupuje-z-funkcie.html) (<http://www.sme.sk/c/7764340/minister-hospodarstva-pavlis-odstupuje-z-funkcie.html>)

METHODOLOGY

In the Ranking of Transparency in companies owned by public sector 2015 TIS evaluated mainly the quality of rules and access to information in the companies entirely owned by state, cities or counties. The research ran in March and April 2015 and all presented results are valid within this term.

In this project we evaluated **81 Slovak companies owned by public sector**, **46** of which were **state-owned companies**, **31 city-owned companies** and **4** were **county-owned companies**. The companies were chosen mainly due to their profits and ranking was complemented with some minor city and county-owned companies from various regions of Slovakia.

Transparency compared the results of our companies owned by public sector with the practices in the companies with private capital and in the companies owned by public sector abroad. It involved five Slovak private and half private companies, five Czech companies owned by public sector and ten foreign companies owned by public sector from EU countries.

Transparency was evaluated in six

important areas: **I. Economic Indicators; II. Communication and Access to Information; III. Procurement and Property; IV. Human Resources Management; V. Ethics; VI. Grants and Charity.**

We asked 50 questions in each area and our questions concerning the quality of contracts, invoices and orders disclosure had 40 detailed sub questions. The companies could obtain 200 points, signifying 100% in overall evaluation. Collecting evaluation data was based on:

- Information from a company website
- Municipalities responses, requested by Transparency based on The Freedom of Information Act No.211/2000
- Municipalities responses, requested by Transparency co-workers based on The Freedom of Information Act No.211/2000
- Data about public procurement in portal tender.sme.sk
- Data from the website of the Office for Public Procurement

THE RANKING OF EACH EVALUATED AREA:

Table.1

POLICY	SCALE IN %
I. Economic Indicators	21
II. Communication and Access to Information	30
III. Procurement and Property	11
IV. Human Resources Management	20
V. Ethics	9
VI. Grants and Charity	9

According to Transparency, the higher is the position of the company in the ranking, the lesser space is for corruption and non-transparency. But we cannot consider a highly open company to be non-corrupted and vice versa. Good formal rules usually result in lower

level of corruption, but they don't guarantee its reduction entirely. Further details about methodology, the full version of questions and their judging is available on our project website Transparent Companies owned by public sector 2015 - firmy.transparency.sk.

KEY FINDINGS

The Ranking of Transparency in companies owned by public sector 2015 exposed that business companies owned by state, by cities and by counties have opened up to the public oversight only slightly in last three years. They weren't compelled to do it even by the national legislation, which has changed since the first ranking in 2012 only minimally.

In 2012 companies averaged a 43% score, but in 2015 it is only 38%. This situation should be considered as stagnancy rather than decrease, because in ranking 2015 we had a chance to evaluate significantly more companies and indicators and we focused on them in more detail.

The total average score 38% of companies owned by public sector implies, that only one fifth of 81 evaluated companies were able to gain one half of points at least. State-owned, city-owned and county-owned companies **remain minimally transparent and hardly inspected by public.** This approach of Slovak companies owned by public sector is in contrast to the openness of their foreign counterparts. Our companies obtained only one half of points as compared with the companies abroad.

Our companies differ significantly in their approach. While some companies responded

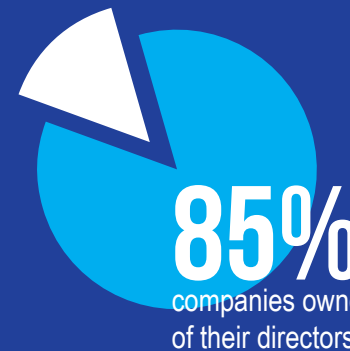
to information requests of Transparency and its co-workers straightforwardly and they regularly publish plenty of information on their websites, other companies didn't respond to information requests at all, so they broke the law. The websites of some companies do not purvey even the basic information.

Most of the Slovak companies owned by public sector have one thing in common – they publish information about their management and their decisions rarely. Preliminary information about economic indicators and annual reports of the company is missing. They don't retroactively publish information about their plans and their fulfilment. Most of the companies haven't accepted Code of Ethics and at the time of research they didn't set up the mechanism for whistleblower protection. This code should have been compulsory since July 1st 2015 according by law No.307/2014 Coll. on certain measures related to Reporting the Anti-social Activities Act, that's why we would like to get back to this issue subsequently.

An overwhelming majority of Slovak companies owned by public sector is open to an improvement and in the epilogue of this publication we offer some specific recommendations.

SOME FINDINGS IN NUMBERS:

36% of our companies owned by public sector haven't disclosed the names of managers on their websites.



Only one of seven companies which are owned by public sector permits to search distributors in their invoices.

One fourth of companies didn't respond to information requests of citizens.

1/4

More than one fourth of companies don't use a selection procedure to choose the new employees.

In last three years the number of companies publishing their Code of Ethics has doubled.



As many as **85%** of companies don't sell and rent their property by the electronic auction



Five of eight companies offer the sale and the rental of their property on their websites.

Only one of ten companies owned by public sector informs who the subjects of their promotional or donative support are.



ANALYSIS OF AREAS AND AN APPROACH ACCORDING TO THE TYPE OF COMPANIES

NUMERICAL ORDER OF THE COMPANIES IN THE RANKING

The most transparent company owned by public sector in 2015 according to Transparency International Slovakia Ranking is **Forests of the Slovak Republic**. This state-owned enterprise scored 67% in ranking and it was the only one that was marked B+. To be correct we must add that we evaluated only the headquarters – our research wasn't able to study conditions in its various branches.

In the contrary, the least transparent company owned by public sector is **Water Supply and Sewerage Komárno**, which scored only 14% in ranking and it was the only one that was marked E-.

THE MOST TRANSPARENT COMPANY OWNED BY PUBLIC SECTOR IN 2015 ACCORDING TO TRANSPARENCY INTERNATIONAL SLOVAKIA RANKING IS FORESTS OF THE SLOVAK REPUBLIC.

A detailed table with the results in specific areas is available in the epilogue of this publication or in the portal firmy.transparency.sk.

RESULTS IN SPECIFIC AREAS

The companies owned by public sector were evaluated in six areas of transparency ranking (Table 2). We were looking for some information on their websites, via information requests and from the portal of the Office for Public Procurement and tender.sme.sk.

The companies did best in the category **Procurement and Property**; they averaged a 53% score. Almost half of them use electronic auction market for procurements, competitive practices in their tenders and one fifth of them are able to lure minimally five candidates into their competitions. These indicators were used only for the evaluation of 48 bigger companies, which have organized minimally three public procurements since 2012. But all companies were investigated in the way how they operate with their property. A positive fact is that almost two thirds offer the sale and the rental of their property on their websites.

The sphere of **Economic Indicators** is also a stronger point and the average score of the companies in the ranking was 49%. Seven of ten companies publish their annual reports on their websites, so we could find out about their economy. Two thirds have also published the summary of their profits and losses in the last three years. The same amount of them don't publish any effectiveness plans for the actual year, so the public can hardly assess their efficiency.

An average score of 80 companies in the area **Communication and Access to Information** was only 37%. A lot of them still find difficult to comply with FOIA, one fourth of them don't respond to the information requests of citizens. The quality of contracts, invoices and orders disclosure is also insufficient. We evaluated the completeness of the contracts and focused on the fact whether the information about sums, date or adverse party is listed there and if it is possible to search for these documents and classify them. From this particular point of view the companies scored only 27%. The situation with the invoices and orders got even worse, because they often publish only the list of useless numbers.

Human Resources Management is also a weak point, because the state and municipal managers are unwilling to reveal information about them, so the companies scored only 31%. More than one third of them haven't published their names on their websites, more than one half cover up the truth about their salaries and bonuses and 85% of them haven't published their CVs. More than one fourth of the companies don't use a selection procedure to choose the new employees.

The results in the sphere **Ethics** are also unflattering and the companies scored only 29% in the ranking. Whistleblower protection and anti-corruption program are insufficient, the situation about Code of Ethics is slightly more positive. In last three years the number of companies publishing their Code of Ethics has doubled. But it still involves only one of eight companies.

The worst situation was in the sphere of **Grants and Charity**, where they averaged only a 19% score. Nine of ten companies don't inform who are the subjects of their support either promotional or donative. 80% don't have any written rules for allocation of subvention intended for external applicants.

Tab.2

	TOTAL	I. ECONOMIC INDICATORS	II. COMMUNICATION, ACCESS TO INFORMATION	III. PROCUREMENT AND PROPERTY	IV. HUMAN RESOURCES MANAGEMENT	V. ETHICS	VI. GRANTS, CHARITY
ALL COMPANIES	38%	49%	37%	53%	31%	29%	19%
STATE-OWNED COMPANIES	44%	53%	46%	59%	35%	33%	23%
CITY-OWNED COMPANIES	31%	47%	25%	44%	26%	24%	13%
COUNTY-OWNED COMPANIES	26%	32%	32%	42%	17%	10%	10%

RESULTS ACCORDING TO THE TYPE OF OWNERSHIP

If we compare companies according to the type of ownership the **better situation is with the state-owned companies**, which averaged a 44% score and they succeeded in all six areas.

They significantly differ from city-owned companies in the sphere of communication and access to information, which can be seen e.g. in the quality of contracts disclosure. It is not always to their credit, as their contracts are disclosed in a technically more convenient Central Register of Contracts.

The quality of FOIA implement also differs, a citizen could more easily get the information from state-owned companies. The state-owned companies have also better rules and the documents about the sale of property, about a remuneration of their managers and donations can be found there more often.

The better standard in state-owned companies is to some extent a normal thing, because they are typically bigger companies with a higher

number of employees and bigger earnings (Picture 2). In the first half of our ranking we can find only **seven city-owned companies**. In the highest position is Public Transport Company Bratislava, which came third in the ranking. It is the biggest city-owned enterprise there.

On the contrary, **Slovak Gas Industry**, which is the second biggest state-owned company regarding its earnings refused to respond to almost all questions and it wasn't placed among the first forty companies.

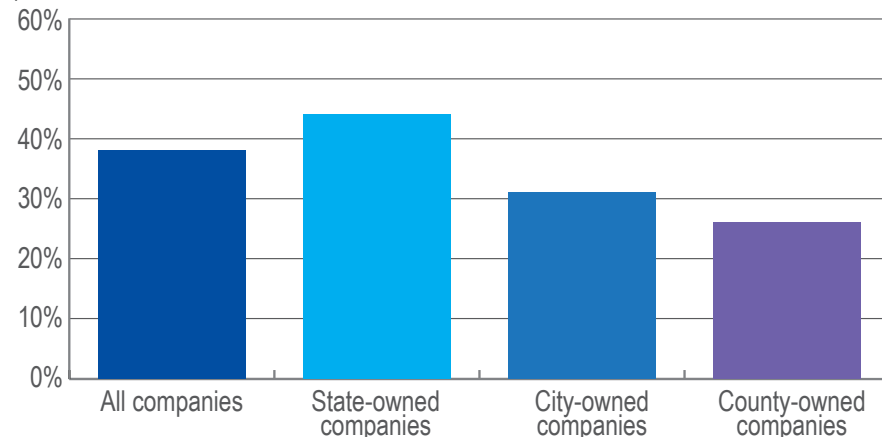
COMPARISON WITH THE PRIVATE SECTOR AND FOREIGN COMPANIES

For better orientation Transparency compared the results of our companies owned by public sector with the practices in their five private or half private company counterparts, in five Czech companies owned by public sector and ten foreign companies owned by public sector from EU countries.

We chose mainly the big and successful companies because of a potential public interest in their activities and higher level of openness.

AN AVERAGE POINT SCORE OF THE COMPANIES ACCORDING TO THEIR OWNERSHIP

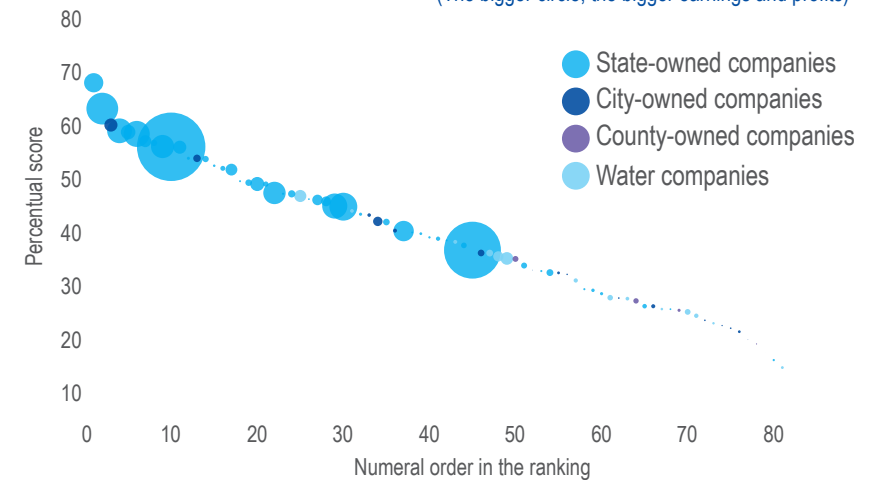
picture 1 - source: TIS



A RELATIONSHIP BETWEEN THE POSITION IN THE RANKING AND THE AMOUNT OF EARNINGS

picture 2 - source: TIS

(The bigger circle, the bigger earnings and profits)



But we were also interested in relatively smaller companies, such as Slovak private company Asecco CE with 396 employees in 2014.

One of the criteria for foreign companies was an accessibility of their fundamental information on their websites, available in English too, and it involved the companies mostly from Great Britain and Scandinavia.

The Slovak companies owned by public sector, the private companies and the foreign companies were compared by responding to the same, shortened range of questions and we searched for the answers only on their official websites. Slovak companies owned by public sector scored **only a half of points (35%) comparing with ten foreign companies** owned by public sector, which scored almost 71% in ranking.

A good example to illustrate the difference is the Code of Ethics, published on 9 of 10

foreign companies websites, but only on 10 of 81 Slovak companies owned by the public websites. The similar situation is with the management salaries, 7 of 10 foreign companies disclose them proactively, but it is not a common practice in our country. 43 of 81 Slovak companies owned by public sector didn't disclose them even after submitting an official request.

Further information about the results of the private and foreign companies and their comparison with our companies owned by public sector are available in the chapter Rules, in the part More detailed comparison with the foreign companies.

Complete table (Table 5) with the comparison results is available in the epilogue of this publication or on the project website firmy.transparency.sk.

ACCESS TO INFORMATION

In all six evaluated areas we specifically focused on the fact how companies owned by public sector publish important information about their activities. Open company is the best prevention of corruption and clientelism.

We focused on the fact to what extent companies owned by public sector disclose their economic indicators, annual reports, contracts, invoices, human resources, information about their property, the subjects and the amount of their subsidies and donations.

In the sphere **Economic Indicators** we found out that two thirds of companies don't publish any effectiveness plans for the actual year and the same amount of companies don't publish the fulfilment of these plans in previous years. The public is not able to monitor their efficiency thoroughly. We can't condemn the adequacy of managers' rewards without these strategies, as the effectiveness goals in companies owned by public sector don't have to be connected only with earnings, but also with public utilities and measurable goals, such as the number of passengers in a railway transport.

Several evaluated companies from Great Britain are a good example, because disclosing

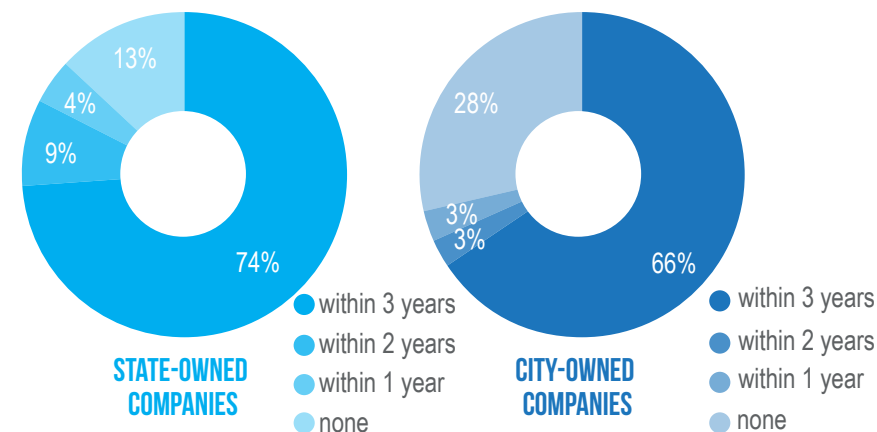
economic indicators and bonuses is a standard way for them and discussion about the adequacy of state managers' rewards is on a qualitative higher level. In 2015 British daily The Guardian published on the third page the article about disproportion between the annual bonus of the chief of the public-service television Channel 4 amounting to 855 000 pounds and the company results. The chief of television earned six times more than the British Prime Minister in spite of the fact that the number of watchers went down and advertising wasn't so profitable as planned.²

We found some Slovak companies owned by public sector which haven't published such a fundamental fact as the **ownership structure**. It involves specifically 10 of 81 companies, for example Aircraft Repair Company Trenčín or Agrotrade Tatras.

The key documents about economy of the company are often missing. 7 of 10 companies publish regularly their **annual report** on the website and only two thirds publish the summary of profits and losses. Publishing these key documents on the website of Export-import Bank of the Slovak Republic is exemplary, because it informs about its economic results in a half-year intervals.

PUBLISHING ANNUAL REPORTS

Picture 3 - source: TIS



State-owned companies scored a bit more in releasing their annual reports comparing with city-owned companies. The following diagram shows, that 74% state-owned companies and 66% city-owned companies have published their annual reports in the last 3 years.

ONLY THREE COMPANIES HAVE PUBLISHED THE BASIC DOCUMENTS, SUCH AS THE CORPORATION CHARTER, THE FOUNDATION CHARTER, THE STATUS OR THE SOCIAL CONTRACT ON THEIR WEBSITES.

In the sphere Communication and Access to Information we found out that only three companies of the whole sample publish the results of their General Assembly on their websites (Orava Water Company, Inc., Považská Water Company, Inc. and Slovak Electricity Transmission System Inc.).

Similarly only three companies have published fundamental documents, such as the corporation charter, the foundation charter, the status or the social contract on their websites (Radio and Television of Slovakia, Slovak Water Management Enterprise and Slovakrail). A discussion about employee selection in city-owned enterprises, which was organized by Mayor of Bratislava Ivo Nesrovnal in June with the presence of the Chief Whips of the City Council Group and the representatives of the third sector including Transparency showed, how important are these document in some situations. Some of the deputies pointed out, that the members of an advisory board have difficulty getting to the key information about activities of the city-owned companies, so their oversight is insufficient. The competences of particular authorities are guaranteed by the Statutes, but they are not available for public and sometimes unknown both for the deputies and the members of an advisory board.

Publishing contracts and information about invoices and orders is also the weak point in this sphere, and these imperfections are so

² The Guardian: [Channel 4 bosses receive maximum bonuses despite slide in audience share](http://www.theguardian.com/media/2015/jun/09/channel-4-bosses-bonuses-david-abraham-jay-hunt) (http://www.theguardian.com/media/2015/jun/09/channel-4-bosses-bonuses-david-abraham-jay-hunt)

serious, that we are going to deal with them in a special subchapter.

The most serious imperfections related to published information are in the areas **Human Resources Management, Ethics and Grants and Charity**. The key findings are as follows:

More than one third of companies haven't published the **names of their managers** on websites (e.g. The Regional Road Board Banská Bystrica, Obligation, Public Transport Company Prešov or Nuclear and Decommissioning Company).

MORE THAN ONE THIRD HAVEN'T PUBLISHED THE NAMES OF THEIR MANAGERS AND MORE THAN A HALF KEEP THEIR SALARIES AND BONUSES IN SECRET.

More than a half keep their salaries and bonuses in secret. 85% of them haven't published CVs of their top management. However, CVs can easily and clearly indicate the quality of people standing on particular positions in the company. A good example is Thermal Management Company Košice which

QUALITY OF CONTRACTS, INVOICES AND ORDERS DISCLOSURE

One of our priorities related to publishing information was the quality of contracts, invoices and orders disclosure, because it is the tool, which helps us to look behind the scenes of companies owned by public sector and look at their economy.

publishes both CVs and information about an educational background and work experiences of their managers, but also information about their language and other skills.

Slightly growing trend is in the area of Code of Ethics, the number of companies which inform about the Code has doubled compared with the situation three years ago. But it still applies to one of eight companies.

The worst situation was in the sphere Grants and Charity. Nine of ten companies don't disclose, who are the subjects of their promotional or donative support. Some companies, such as Thermal Management Company Košice, Urban Forests Banská Bystrica, Slovak Gas Industry (via its foundation website) have published some partial information and Waste Disposal Company informed the public by means of their annual report.

Open information is the best way to prevent corruption. If there is enough information available, the public can review the management of the companies. Companies that disclose all important information demonstrate how seriously they take the problem of corruption.

Not long ago, thanks to compulsory disclosed contracts, the public could read on the Transparency blog, how generous donors are the state-owned companies, such as National Lottery Company Tipos, Slovak Post, Transpetrol or SPP Hockey Club Slovan Bratislava, which is shielded by

various letterbox companies and by a powerful businessman and reputed patron of the political party SMER Juraj Široký.³

Unfortunately, published contracts of companies aren't often of a good quality, that's why we included the **evaluation of the quality** in our ranking.

We were able to evaluate the contracts only partially, because there is an exception in FOIA for companies owned by public sector compared to national institutions or municipalities, so they don't have to disclose contracts related directly to the subject of their business activities. The purpose of this exception is to prevent companies owned by public sector to be placed at a competitive disadvantage. Transparency ranking shows, that companies owned by public sector take a different stand to this situation and their **attitudes are as follows**:

The most extreme example is Export-import Bank of the Slovak Republic, which claim, that they are not an obliged person related to FOIA, because they don't operate with public sources and they are not obliged to disclose their contracts.

In the second group we can find such companies as Urban Forests Banská Bystrica and Waste Disposal Company. These two companies disclose only the facts about the existence of the contract, about the sum, the date and the adverse party. Waste Disposal Company also argue, that they don't dispose of sources classified as a common property, resp. public sources. From this reason they only disclose contracts worth more than 10 thousand

euros without tax. They interpret their illegal action as a gesture of good will and as a pro-transparent proceeding.

The companies of the third group disclose only a minimal per cent of signed-up contracts and the rest is concealed as a statutory exception, which means that they don't disclose contracts related directly to the subject of their business activities. They don't disclose in full version e.g. computers and cars purchase contracts, which are not related directly to the subject of their business activities, so they can't be seen as a statutory exception. Urban Forests Košice, Liptovská Water Company, Water Company Ružomberok, Water Supply and Sewerage Komárno, Podtatranská Water Company and some others represent this group of companies.

In the fourth group we can find companies which haven't published all contracts since 2011, when the Mandatory Publication of Contract Act came into force, but they started to disclose them later. E.g. Nitra Investment Company, Považská Water Company and The Regional Road Board Nitra have only published their contracts since 2014. Trenčín Water Management Company didn't publish their contracts in 2011 and 2012 and the company Obligations in 2012. The total number of companies which haven't published their contracts is 31.

The fifth group refers to the companies which publish vast majority of contracts. Some of the contracts dealing directly with the subject of their business activities publish only information about their signing up. These are e.g. BIONT, Poprad-Tatry Airport and Military Forests and Estates of the Slovak Republic.

³ Transparency.blog.sme.sk: [My sme SLOVAN a my sme na CYPRE doma!!!](http://transparency.blog.sme.sk/c/378647/my-sme-slovan-a-my-sme-na-cypre-doma.html)
(<http://transparency.blog.sme.sk/c/378647/my-sme-slovan-a-my-sme-na-cypre-doma.html>)

The last group embraces the companies publishing all of the contracts. We can mention The Organization of Exhibitions Agrokomplex Nitra, The Regional Road Board Banská Bystrica, Public Transport Company Žilina, Hydromeliorations, Forests of the Slovak Republic and Agrotrade Tatras.

Our contract evaluation criteria focused on some **aspects of their publishing**. We wanted to know, if the companies published the full texts of the contracts, including the annexes. We were interested in a possibility to search and copy in the contracts and we wanted to know if they were published on time, if the data suggest the core of the contract, if the name of the second counter party, the subject of the contract and the sum are also disclosed.

Our next criteria were the possibilities to search by the counter party, the subject of the contract, the sum and the date of signing indicators. These indicators were approached differently according to their relevancy. We evaluated three contracts of each company. We wanted this sample to be represented by minimally one contract of work and one contract for the purchase of goods and services. We also concentrated on evaluating the important contracts with high performance.

WHAT IS THE QUALITY OF DOCUMENTS?

According to our method of measurement the company Technical Restoration and Protection of Railroads, Inc. which scored 64%, is the best in publishing their contracts. The worst situation is in the companies Urban Forests Banská Bystrica, Ltd. and Regional Television Trnava, Ltd. with no points in our ranking. Companies owned by public sector averaged a 27% score.

The quality of published contracts depends on a technical platform, which companies use.

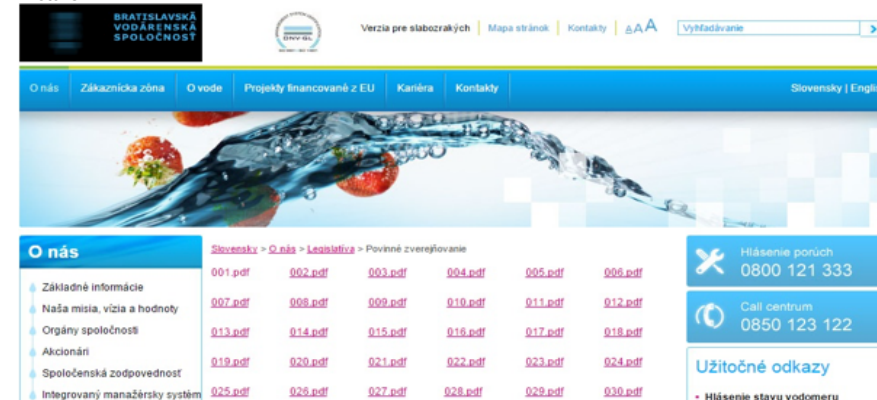
Those companies, which send their contracts to Central Register of Contracts, are on a higher quality level. The reason is a technical forwardness of this portal, which demands to fill in a descriptive name. The companies using Central Register of Contracts scored 40% in our analysis, while the others scored only 11%.

The quality of publishing contracts is not the same even in Central Register of Contracts. There are some contracts which do not disclose the sums - Obligation, Inc., the contracts without the possibility to search in them - The Organization of Exhibitions Agrokomplex Nitra and also the contracts without the annexes – Slovak Electricity Transmission System, Inc. The data in the contracts are frequently filled out negligently and searching in the contracts according to the selected criterion is significantly complicated. If the subject of the contract is stated as „a purchase contract“ instead of more detailed „cars purchase contract“, those who are looking for all cars purchase contracts are not able to find them. An applicant is then put to trouble with drawn-out searching in all negligently filled contracts.

The situation in the companies which do not publish their contacts in Central Register of Contracts is much worse and they are frequently published without the sums, in an inconvenient format without the possibility to search and sort them according to date or second party.

Bratislava Water Company publishing their contracts on the website in the form of sawdust numbered pdf documents is exemplary. It is impossible to sort out the contracts with certain sums or find the contracts with the specific contractor, so the public oversight is very difficult. Those, who would like to find the

Picture 4



contracts concluded with the telecom service provider or the contract with the sums over 10 000 euros, will have to search for hours. BWC have published over 1200 documents like this.

In the part Communication and Access to Information data regarding invoices and orders were on a very low level and there was no possibility to classify them and search according to second party, date and sums. Invoices and orders are frequently listed as sawdust files and numbers. Companies averaged only a 12% score. Almost one half of the companies scored 0%. We can mention the state-owned National Lottery Company Tipos, whose invoices and orders are published without the possibility to search and sort according to the selected criteria. Public oversight is quite a big problem, then.

According our method of measurement Bratislava Heat and Power Plant, Waste Disposal, Inc. and General Insurance Company are superior in publishing information about their invoices and orders and they gained three quarters of points. Their websites also offer the possibility to search and sort the documents.

According to the quality of publishing invoices and orders companies can be divided into three groups:

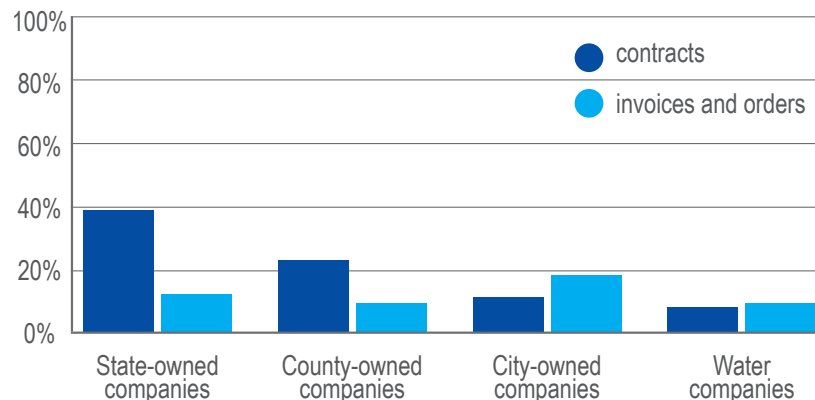
In the first group we can find the companies which do not publish information about their invoices and orders at all. This involves the companies Východoslovenská Water Company, Bratislava Water Company and Water Supply and Sewerage Komárno.

The second group is formed by the companies which publish information referring to their invoices and orders only, which means information about the second party, the sums and the subject. This group consists of more than two thirds of companies. They do it in accordance with the law.

The third group is formed by the groups, which publish their invoices and orders beyond the law – in full version. But it only refers to one third of companies, e.g. The Regional Road Board Banská Bystrica, BPM Rent and Sale of Real Estate Ltd., Forests of the Slovak Republic, The Airport Sliač) and MSHK Žilina (The Hockey Club).

WHAT IS THE QUALITY OF PUBLISHED CONTRACTS, INVOICES AND ORDERS IN COMPANIES OWNED BY PUBLIC SECTOR (%)

Picture 5 - source: TIS



As for the type of ownership the state-owned companies are superior in quality of published contracts (36%) compared to county-owned companies (22%) and city-owned companies (11%). The quality of published invoices and orders is the best with city-owned companies (18%). Water Companies show the lowest quality score in both categories, slightly over 8%. The results can be seen in the diagram above.

Some more advanced municipalities can be a great inspiration for companies owned by public sector as for their techniques of publishing contracts, invoices and orders. Contracts of the Local Government in Stará Turá or the Košice Town Council are linked with related invoices and orders and this way makes the public oversight much easier. The public can easily and without long searching verify, how the trading terms of contracts are observed.

In our discussions with the heads of companies owned by public sector the frequent arguments against the quality of published contracts,

invoices and orders were significant expenses and pointlessness of their publishing. We can understand their stand-point to some extent. Companies can see in their systems that only an insignificant minority of applicants have opened their contracts.

The positive fact is that the public is increasingly interested in oversight of effective operation with public funds by means of published contracts, invoices and orders. According to an exclusive public opinion research Transparency, February 2015 (Focus) as many as 8% citizens have searched for minimally one contract or invoice of any public organization this year. This is almost threefold increase of information requests over the same period formerly.

Last year the website of State Register of Contracts and its upgraded version otvorenezmluvy.sk, operated by Transparency and AFP, visited 650 000 people, one third increase than in 2012. It's obvious that active publishing of information is extremely important.⁴

RULES

Effective system of rules is the second important prerequisite to reduce corruption. Some society processes, such as the sale of property, hiring employees or bonuses of managers are more predictable and less arbitrary if there some binding rules exist.

However our analysis shows, that vast majority of evaluated companies owned by public sector are short of rules in some of the most important categories.

Hiring the new employees is the most arbitrary in companies owned by public sector. Almost one half of the companies don't specify their employment conditions. It means that they don't publish information regarding job vacancies, the way and the place of publishing, criteria or eligibility for hiring and the agenda of the selective procedure for particular positions.

WHAT ARE THE RULES OF COMPANIES OWNED BY PUBLIC SECTOR?

Picture 6 - source: TIS



⁴ Transparency International Slovensko: [Vstúpi Robert Fico do fanklubu infozakona?](http://www.transparency.sk/sk/english-vstupi-robot-fico-do-fanklubu-infozakona/) (<http://www.transparency.sk/sk/english-vstupi-robot-fico-do-fanklubu-infozakona/>)

The situation in self-governing companies is even worse, 57% of them don't have any rules for hiring new employees. Information regarding job vacancies and the way and place of their publishing, criteria for filling vacancies by new or old employees are not available for an ordinary citizen. Only 7 from 35 self-governing companies have their rules and made them public.

The rules for hiring new employees in state-owned companies are also insufficient. Only 9 from 46 companies disclosed their written rules and 40% of the companies don't have any rules.

38% of companies owned by public sector do not have written rules for their **management remuneration**. The absence of rules brings an inadequate remuneration especially when the company has no limits for a bonus payment. Foreign companies owned by public sector involved in our ranking could be a great inspiration for our companies, because they not only publish the rules for remuneration and regularly disclose the salaries of their managers, but they also inform the public about their economic plans and evaluate their fulfilment. On the basis of these easily measurable and comparable indicators the public can assess appropriateness of management remuneration in companies

owned by public sector. They would also prevent from golden parachute compensation practice, which has been a scandalous practice in some companies owned by public sector recently.

There is more space for flexible management remuneration in self-governing companies, because as many as 60% of these subjects do not have any written rules or limits on management remuneration. That applies only to 22% of state-owned companies and only 2 from 14 largest state-owned companies do not have any remuneration rules.

The company managers focused mainly on developing some written rules for **selling and renting the property**. More than one fourth of companies were able to submit the rules. Almost 35 of companies announced, that they do not have any rules for selling and renting their property. This was true mainly for city-owned and county-owned companies. 18 from 35 self-governed companies do not have any rules for selling or renting their property. It's at management discretion where and how will be information regarding offers published, what are the requirements of sale and renting, but there don't exist any transparent and predetermined criteria for the procedure.

SUBSIDIES

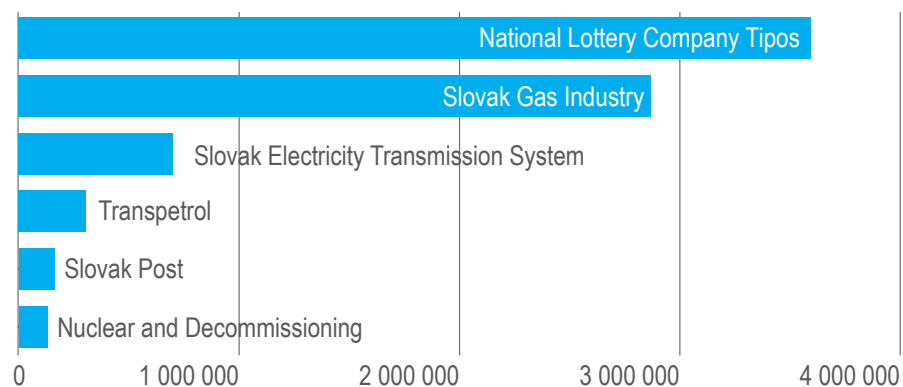
According to Transparency research the absence of formal rules is most evident in **donation, grants and charity policy**. In 2014 5 most generous companies owned by public sector donated more than 8 million euros this way. Only 5% of evaluated companies have rules for assigning subsidies and grants and 7% have rules for donations and sponsoring.

Only two companies, Urban Forests Banská Bystrica and Slovak Gas Industry systematically publish the list of financially-supported subjects on their websites. None of the companies published details about 2% of tax support mechanism on their websites. Mandatory Publication of Contracts is a partial and more strenuous possibility to oversight the management of companies owned by public sector and their decisions about the amount

and the recipients of financial support. Thanks to exploring the deeds of gift in Central Register of Contracts we could call attention to malpractices in the state-owned companies Transpetrol and Tipos, which in secret, through an inactive, non-profit organisation and noninvestment fund financially supported the private Slovak Archeological and Historical Institute, founded by a successful businessman Zoroslav Kolár. According to media information this man made his fortune from tenders and administratively - forcible takeovers and his property is estimated at 272 million euros. The head of non-profit organisation No Value of Life who was officially endowed with 30 000 euros by Transpetrol, was not able to remember this donation. The annual report of this organisation showed, that the money was transferred to Kollar's Institute.⁵

WHAT IS THE SHARE OF THE STATE-OWNED COMPANIES IN SUBSIDIES, DONATION AND SPONSORING IN EUROS (2014)

Picture 7 - source: TIS



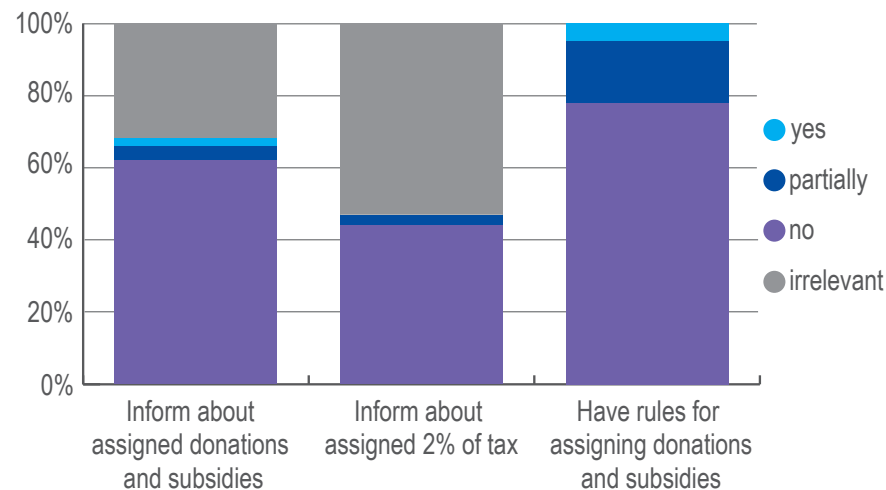
* Slovak Gas Industry (SPP) contributed by the Foundation SPP.

** Transpetrol didn't publish the sums, they were calculated from their contracts published in Central Register of Contracts.

⁵ Transparency.blog.sme.sk: [Prečo Transpetrol Stedro obdarúva veľkopodnikatela Zoroslava Kollára?](http://transparency.blog.sme.sk/c/371873/preco-transpetrol-stedro-obdaruva-velkopodnikatela-zoroslava-kollara.html) (<http://transparency.blog.sme.sk/c/371873/preco-transpetrol-stedro-obdaruva-velkopodnikatela-zoroslava-kollara.html>)
Transparency.blog.sme.sk: [Prečo Státne firmy dotujú zábavku jedného z najbohatších Slovákov?](http://transparency.blog.sme.sk/c/379909/preco-statne-firmy-dotuju-zabavku-jedneho-z-najbohatsich-slovakov.html) (<http://transparency.blog.sme.sk/c/379909/preco-statne-firmy-dotuju-zabavku-jedneho-z-najbohatsich-slovakov.html>)

HOW DO THE COMPANIES OWNED BY PUBLIC SECTOR ASSIGN DONATIONS AND SUBSIDIES?

Picture 8 - source: TIS



The results of companies owned by public sector in our ranking regarding grants and charity policy proved the absence of formal rules and a reluctance to publish information about financially-supported subjects. 80 companies averaged in grant and charity policy only a 19% score.

80 COMPANIES AVERAGED IN GRANT AND CHARITY POLICY ONLY A 19% SCORE.

Although this category is relatively insignificant (only 9%), there is an opportunity for considerable progress with minimal effort – to write down the rules for financial support and publish the names of successful applicants on the website.

Slovak Post, Forests of the Slovak Republic and National Lottery Company Tipos represent

the small number of companies, which observe the rules and publish information about these issues and they scored 67% in this category.

However, these companies do not publish all data, e.g. they haven't disclosed the list of recipients of 2% of tax.

Added to this we found some companies which claimed that they haven't supported financially any subjects recently. In some cases they supported various subjects non-financially, providing them with fare-free bus transport or rent-free estates for cultural and sports events. We recommend to publish this information, too, eventually to inform potential applicants, that the company doesn't offer any donations, subsidies, sponsoring or barter.

INFORMATION POLICY

In our Ranking of Transparency in companies owned by public sector 2015 we focused not only on existence of rules and level of their publishing, but also on another pillar of company openness, namely on the **access to information policy** according to The Freedom of Information Act No. 211/2000.

Public has less possibilities to request information in accordance with law from companies owned by public sector than from state-owned offices or self-governments.

According to FOIA some business companies are exceptions to the rule and they must reply only to requests concerning public assets or public property.

Lots of public business companies persistently take advantage of this exception and misuse it for some other data.

To figure out what is the current attitude of companies to FOIA, we tried so called mystery shopping. Our co-worker sent the companies the information requests, but she didn't reveal her membership of famous non-governmental organisation. Each company received information requests regarding the total telephone bill in November 2014, the highest individual telephone bill of a given month and the list of business trips of the general manager with all travelling expenses over the last year.

Our analysis proved that one fourth of companies owned by public sector don't

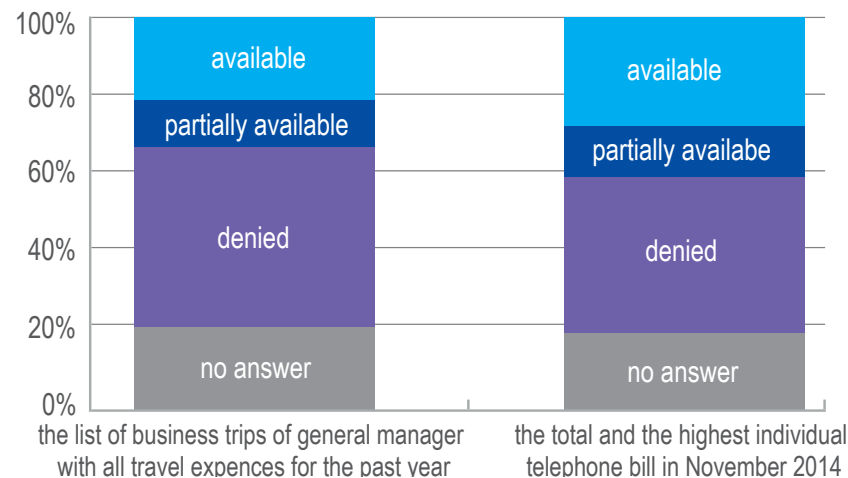
respect FOIA. 20 from 81 companies didn't respond to citizen request at all. Most of the companies which responded to the requests in accordance with the law refused to inform about their general manager's business trips and about telephone bills of their employees.

4 companies use their own rules for information requests and the student was required to fill in personal information which was beyond the law. The management of state-owned enterprise Ore Mines required documents of identity confirmation and trustworthy data about the research submitter and Motorcar Repair Shop of the Ministry of Interior also required similar data. The management of Slovakrail Cargo don't deal with students requests lawfully, but in accordance with their internal directive, so besides a confirmation of study and information about the nature of research they also require a declaration on oath binding the applicants to promise, that they won't reveal these information to the third party.

This approach to information is not in accordance with the law, because an applicant is obligated to state only his first name, surname and address and of course state, which data, from whom and in which form he needs. The lawyer of Slovak Consolidation replied, that student applications are not the subjects to FOIA, they only represent „ordinary application“ and it's an obliged person decision to answer the questions or not. Time limit for processing such an „ordinary request“ is reportedly 30 days.

HOW DID THE COMPANIES OWNED BY THE PUBLIC SECTOR REPLY TO INFORMATION REQUESTS OF A CITIZEN

Picture 9 - source: TIS



Not only Ore Mines, but also other state-owned companies are in trouble with FOIA. Forest-Agricultural Estate Ulič, National Stud Farm Topoľčianky and Technical Testing Institute Piešťany didn't respond to information request and another three companies refused to disclose information, appealing to The Freedom of Information Act, §3, section 2 which allows them to keep information from public, because they administer their own resources, acquired by their business activities.

As for state-owned companies, State Enterprises Act, 1990, No 111 quotes: „all resources, administered by an enterprise are the state property.“ Even though they were acquired by their own economic activity, they are still the state property. Warning by this The Organization of Exhibitions Agrokomplex opened up this information, The Air Traffic Services responded only partially and Military Forests and Estates didn't disclose the information.

Aforesaid cases show, that citizen submitted an information request must be elaborately familiarised not only with FOIA, but he must also have general knowledge of different forms of legislation, otherwise he could be discouraged by dismissal of his application.

Water Companies interpreted FOIA very peculiarly. Three of them didn't respond to information requests and remaining 11 refused to make them public, claiming that as an obliged person and in accordance with The Freedom of Information Act, §3, section 2 their duty to respond is limited. Water Supply and Sewerage Komárno subsequently changed their standpoint and they were the only companies which finally respond to the student's request.

Only one fourth of all companies disclosed complete information about business trips of their general manager. As much as a half of state-owned companies refused to disclose information about business trips. Self-governing companies were cagier about information. Only

5 city-owned and county-owned companies disclosed complete information, while 70% didn't disclose any of them.

Companies were more open to information regarding the telephone bills of their employees. But still 41% state-owned and 60% self-governing companies kept this information in secret.

Some companies referred the student to their websites and advised her to look for the information there. It involved the companies which publish their invoices and orders unclearly and applicants are unable to search by the subject and the name of invoices. Some even publish them in a generic format (FA8736200183) and an applicant has to open tediously one invoice after another.

Testing of companies owned by public sector responses to citizen information requests proved that there are some imperfections in practical implementation of Freedom of Information Act, because various companies expound it differently. They take a different approach to the question, who and under which conditions is an obliged person and which information is mandatory to publish. Current practice proves that FOIA is quite confusing and it needs to be refined.

Companies owned by public sector often argue that FOIA is frequently misused and their employees are overloaded by responses. We don't underestimate this argument, but we are convinced that this is the forfeit they must pay for an opportunity to be inspected effectively. The Ministry of Justice proposed in an amendatory act of FOIA some compensatory measures, such as the payment for more complicated operations and beyond the

expenses for printing, copying or recording of electronic documents.

An experience of the third largest Slovak town Prešov can serve as a positive inspiration. According to corporate authorities after they had been publishing responds to all information requests on the town website for some time, the number of new information requests significantly decreased.

According to our analysis some companies approach information requests from citizens and from famous non-profit organisation differently. Most of them responded more cooperatively to the requests of Transparency than to citizens' requests and disclosed required information to some extent.

However it doesn't apply to everybody. The head manager of Energo-Sk, Inc., the company, which was founded by Nitra self-governing region, instructed his employees not to respond to Transparency information requests. In his phone call he explained his decision as follows: „How far would we come if everybody published everything.“ He sent his responses later, but they were insufficient and after the legal time limit.

The situation of an ordinary citizen is even worse. When he asks for information, he must have not only general knowledge of legislation, but he must also count on the company and their interpretation of the law. Our research also proved that companies owned by public sector have trouble with obeying FOIA. In the following analysis of the attorney and Transparency co-worker Pavel Nechala we focus attention on reasons, why are their actions unlawful and also on the question what chances do citizens have to resist such practices.

LEGAL ANALYSIS – HOW TO OVERSIGHT COMPANIES OWNED BY PUBLIC SECTOR?

As soon as the Freedom of Information Act (hereinafter referred as FOIA)⁶ was passed, it became the key instrument of making public officials responsible for their service on various levels of public authority. Business companies, which operate with state or town property and which tend to meet the needs in general interests rather than make a profit are naturally subjects to public oversight. In regional self-government level it applies e.g. to special care of green areas, waste disposal, running sports facilities and providing social services.

In all the cases mentioned above there exists the legal form of existence of the subjects providing these services on one hand, and the contextual component, that means carrying out some tasks, assigned to municipalities on the other hand. In other words, limited liability companies (Ltd) and joint stock companies are still considered to be public institutions. Relating to the methods of creation, administration of property and subject of their activities, public institutions are supposed to be the subjects to public oversight and an obligated person in accordance with FOIA.

On the basis of experience gathered by Transparency International Slovakia, local activists, journalists and ordinary citizens it is very difficult to get relevant information from state-owned or city-owned companies. Let's look at the most frequent obstacles which applicants for information requests have to face.

COMPANIES AS AN OBLIGED PERSON

State-owned and city-owned companies can be in accordance with FOIA considered as an obliged person if they were founded by another obliged person with legal status. The crucial matter of investigation is the time of establishment of a business company.

An annual report of the company is the fundamental document providing this information. The standard part of annual reports is the history of the company. This information might look like this:

Water Management Company, Inc., headquartered in Trenčín, 1. mája 11, was founded by the Memorandum of Association on 16th December 1998 as a universal assignee of the defunct company Trenčín Water Management Company, Ltd.

We must explore the background of the company in this case, because the obliged person used to have a predecessor. Time of establishment and contribution of an obliged person to the establishment is the crucial moment.

Public Transport Company Bratislava, Inc., was founded on 12th December 1993 by a deed of foundation in the form of a notarial protocol No. 508/93, NP 499/93, recorded by JUDr. Helena Hrušová. The joint-stock company was founded without the call for share subscription. The only founder and shareholder is Bratislava, the capital of Slovakia.

The second case indicates that the public institution contributed to foundation of this company. Exploring corporate documents in both cases can answer our question clearly. It refers to Memorandum of Association or Deed of Incorporation in Limited Liability Companies (Ltd.) or Memorandum of Foundation and Statutes in joint-stock companies. These documents can be found in the Collection of Documents registered by authorized Registration Court⁷.

A competent Registration court can determine the way of the Collection of Documents inspection. It also sets a price on this document inspection.

The Collection of Documents, District Court Bratislava I. The file of Collection of Documents inspection 3, 00 €

Written and issued confirmation of absence of the record in Commercial register, or confirmation that the document isn't recorded in the Collection of Documents 3, 00 €

Sending confirmation of absence of the record in Commercial register, or confirmation that the document isn't electronically recorded in the Collection of Documents 0, 33 €

Confirmation that certain documents weren't recorded in Collection of Documents 3, 00 €

Confirmation of what sorts of information were recorded in the file of Collection of Documents 3, 00 €

Photocopy of the document recorded in the Collection of Documents, each page even started 0, 33 €, minimally 1, 50 €.

What is the prerequisite to information request? If the explored company is an obliged person founded by another obliged person in accordance with FOIA, it should respond to our information request lawfully.

We encounter three kinds of problems related to management of business companies. The first problem is ignorance of the law or obstructive behaviour aimed to avoid oversight and publishing of certain information about their activities. Inactivity of city-owned or state-owned company is also common reason for non-responding or refusing to publish information. Next two problems are an erroneous determination of law in interpretation of FOIA or institutionally non-conform interpretation of commitments.

⁶ The amendment of Freedom of Information Act No. 211/2000 (The Freedom of Information Act)

⁷ <http://www.or.sr.sk/StrankoveHodiny.asp>

INACTIVITY AND FICTITIOUS DECISION

A city-owned or a state-owned company is an obliged person in accordance with FOIA, but it doesn't have rights to make decisions in administrative procedures. In other words, company can make required information available, but if it doesn't do that, it acts in accordance with another statutory law. Duty to make decision is replaced with another kind of duty,⁸ the company must immediately, within three days initiate the person who found the company to issue a decision of refusal⁹. The founder of a city-owned or a state-owned company is the person authorised to give a decision of refusal regarding the information request.

Example: Ministry of Economy of the Slovak Republic which acts in the name of the Slovak Republic as the only shareholder of Slovak Gas Industry (SPP) was obliged to decide about an information request submitted to SPP.

Inactivity allows the applicant to contest the fictitious decision¹⁰ by a remedial measure (an appeal or a remonstrance) in a statutory time limit. Remedial measure is directed against the authority which rendered or should have rendered the decision. The petitioner will claim in the remedial measure that the fictive decision is inexplorable and therefore unlawful. The practices of a city-owned or a state-owned company in responding to information requests were in contrary to law.

According to an Administrative Code¹¹ a head

⁸ FOIA, § 17 or § 18, section 4

⁹ FOIA § 18, section 2

¹⁰ Fictive decision – if an obliged person didn't supply information, didn't render a decision or didn't make information available in a deadline for affirmatively dispose of the application, we work on an assumption that it dismissed to supply information.

¹¹ Act No 71/1967 on Administrative Proceeding (Administrative Code) as amended (next only „Administrative Code“)

manager of Central State Administration Body – a minister if it involves Ministry – decides about a remedial measure, even if it's fictitious. A Community or City Mayor decides about an appeal as far as the decision of a municipal authority is concerned.

If we submit remedial measures against a fictitious decision, we must keep in mind deadlines that relate to rendering a decision on one hand and to submitting a remedial measure on the other.

The first important time datum is a service of information request (e.g. 26.2.2015). An obliged person is allowed 8 days to respond in accordance to FOIA (10.3.2015). The day of service of the fictitious decision is the third day after deadline (13.3.2015). 15 day period to appeal starts to run since this date.

Inactivity of obliged person is not so rare practice. In other words, an applicant doesn't get any decision about fictitious decision despite a remedial measure.

A superior of an obliged person didn't respond and didn't decide about applicant's remedial measure, so it holds true, that the superior of the obliged person 15 days after the service of remonstrance made a fictitious decision, dismissing the remedial measure and confirmed the contested decision in full extent. The second day after deadline for rendering decision is deemed to be the day of service of this decision. Time to make decision about

a remedial measure starts to run since its service to the authority which is supposed to make decision.

It is possible to take a legal action against these fictitious decisions within 2 months from the date of service of the fictitious decision in the second instance. FOIA allows a judicial review of decisions denying an access to information, if an applicant exhausted all legitimate and remedial measures. In accordance with provisions of Civil Procedure Code¹² the subject has to be represented by an attorney in judicial proceedings.

In connection with fictitious decisions we need to explore some arguments of obligated persons. The first example is a situation when the appellate body is not aware of the existence of the fictitious decision, because the appeal against this fictitious decision had not been delivered to the body deciding in the second instance (appellate body).

Example: Minister didn't know about the first instance fictitious decision

Ministry of Economy was obliged to submit a remonstrance of the applicant to the head of

¹² Civil Procedure Code § 250a

¹³ Administrative Code § 57 section 2. If an administrative authority, which rendered a contested decision doesn't decide about an appeal, it will be submitted along with the results of supplementary proceeding and with the files to the appellate authority no later than 30 days after the service of the appeal and a participant in proceedings must be notified.

¹⁴ It's disputable if in the matter of remonstrance against the decision of Central State Administration Body error coram nobis is an option. The decision about remonstrance can't be made by another body, but only by another subject (the head) of the same body (the same obliged person). In accordance with several decisions of Supreme Court of the Slovak Republic and considering the view of Supreme Administrative Court of Czech Republic error coram nobis is impossible and there is also no possibility to submit the remonstrance to the head of central body in 30 day time limit. (e.g. juridical resolution of Supreme Court of the Slovak Republic, file no. 1 Sž-o-NS 122/2004 from 19th April 2005 or the judgement of Supreme Administrative Court of the Czech Republic file no. 7A 76/2002 from 4th November 2003) in Wiffling P. Wiffling: The Freedom of Information Act. Commentary. Problems in the Practice of Law. Judicial judgements. VIA IURIS. 2012, page 180.

¹⁵ FOIA § 21a, section c)

Central State Administration Body, i. e. to the Minister of Economy, who was supposed to make a decision. If Ministry of Economy didn't do that, they breached their duty set out in Administrative Code § 57 section 2.¹³

On the other side Minister of Economy breached his duty set out in FOIA § 19, section 2 and 3, if he didn't react and didn't decide. Minister of Economy can't plead an inactivity of Ministry of Economy which is supposed to act in the first instance matter or assert that he is unfamiliar with the remonstrance, because according to judicial decision the remonstrance against the decision of Central State Administration Body isn't decided by another body, but only by another subject of the same body. That means that the Minister, who represented this body and who should have reacted in the second instance was familiar with running of judicial proceedings.¹⁴

Both state-owned company and Ministry of Economy as Central State Administration Body together with the Minister of Economy as the head of this body breached their duties assigned by Administrative Code and FOIA. Breaching duties ordained by FOIA is considered as an infraction.¹⁵

Similarly, fictitious decisions can't be considered as the standard way of an affirmative disposal of an information request. Referring to some judicial decisions this is always a violation of the law.

Supreme Court of the Slovak Republic in the judgement from 3rd May 2011, file no 3, SŽi 3/2011 stated, that „a participant in an administrative proceeding, ergo an applicant for information request is entitled to receive a decision from the administrative authority. If this authority didn't intend to grant his application, they are obligated to decide in accordance with the legal rule § 18, section 2 The Freedom of Information Act, containing the decision elements under § 47 of Administrative Code (...) **A fictitious decision is basically inexplorable** because of insufficiency of reasons under § 250j, letter d) of Civil Procedure Code.“

Even though this fictitious decision is inexplorable, it **can't be excluded from judicial review** of legal proceedings and decisions of public administrative bodies.

Supreme Court of the Slovak Republic confirmed aforesaid in the judgement from 13th June 2002, file no 7 SŽ 180/01: „Fictitious decision of a sued administrative body as an obliged person and fictitious decision of the minister as the head of the state administration body about submitted remonstrance are indeed the matter of supervisory jurisdiction of court, but in fact it is legal fiction, so the Court wasn't able to explore the reasons of listed decisions in both instances, ergo to judge their legality. Supreme Court of the Slovak Republic came to an inevitable conclusion, that **“the contested decisions are inexplorable because of**

abstruseness and insufficiency of reasons.“

Supreme Court also demonstrated an unlawfulness of a fictitious decision claiming: „The quality of fictitious decision confirms, that this decision is inexplorable, because it lacks requisites according to Administrative Code, § 47, section 3, referred by The Freedom of Information Act (The Freedom of Information Act, § 22, section 1), so **it is unlawful.**“

Next part deals with the indifference of city-owned and state-owned companies to respond to information requests and with the arguments they use.

REDUCTION OF LEGAL DUTY TO INFORM

In accordance with FOIA¹⁶ state-owned or city-owned companies can submit only information with regard to administration of public property, state assets, higher territorial unit assets or municipal property, to environmental problems and duties and services related to the environment and also with regard to the content, fulfilment and activities conducted as a consequence of the contract.

Aforesaid legal provision allows obliged persons to make their own interpretations, because particular conceptions are explained more freely.

There is no place for argumentation which de facto makes effective public oversight impossible and which can be considered controversial as for the goals of FOIA. The range of duty to inform for city-owned and state-owned companies is determined by established judicature of the Slovak Republic and the Czech Republic.

Supreme Court of the Slovak Republic in the judgement from 15th December 2011 file no.5 SŽi1/2011 judicated: „As the Slovak Republic proclaimed the principles of a democratic and legally consistent state, respectively it adopted the Charter of Rights and Freedoms and the Constitution of the Slovak Republic, our conception of discretion in public administration (state and municipal) transformed into the conception of publicity (ide est openness and transparency). On legal and philosophical basis dealing with the question what is the access of the public to information regarding public administration activities has changed to the intent that now in principle everybody is legally entitled to have an access to all information, except those which are taxative by the law and if there exist some inevitable reasons for exclusion.“

Supreme Court of the Slovak Republic in its deliberative activity also confirmed, that public institutions have a duty to inform entirely, because democratic societies are more interested in keeping these public institutions under control. The legislator in FOIA regulates in details the right to obtain information, which public authorities and other public institutions have at their disposal and which is the accomplishment of freedom of information. Citizens' awareness of public authorities is an essential feedback, a qualitative factor and also

prevention against malpractices.¹⁷

Supreme Court of the Slovak Republic stated, that „every obliged person on the basis of the Freedom of Information Act, § 2 section 1, 2, 3 has basically *ratione materiae* duty to inform entirely to the extent of its activities. (...) Duty to inform entirely all subjects in accordance with the Constitution, article 2ž, section 4 applies to the subject that operates with public finances, state or municipal properties or to the subject that was created legally or under the rules of the public law. Duty to inform the public entirely prevails over the effort of these companies to protect their rights and freedoms. Public interest in the question how the subject operates with public finances or state or municipal properties focuses on transparency of this subject and the possibility of public oversight, because it's the way how to strengthen trust of public in legal operations with public resources and property. The most important fact is that such subject wasn't created to pursue its own interests, but to realize public interests.¹⁸

It is beyond doubt that city and state-owned companies administer municipal or state assets. Consequently in accordance with aforesaid judgement of Constitutional Court they have **a duty to inform the public entirely.**

¹⁷ „Another incontestable intent of subjective, but compellable right to obtain information is its power to oversight public authorities functions. People's trust in democratic institutions and their readiness to participate in public life are positively influenced by adequately extensive, simple and fast access to information. They lack motivation if their efforts to obtain some supporting information are problematic, because they feel it's impossible to influence public authority matters. Freedom of information and freedom of speech are constitutional rights of each subject, guaranteed by the Constitution of the Slovak Republic (section 26), The Charter of Rights and Freedoms and Convention for the Protection of Human Rights and Fundamental Freedoms. Judicature of Constitutional Court also deals with an interpretation of freedom of information, e.g. judgements file no. I ÚS 236/06, 28th June 2007 etc. and the same does judicature of Supreme Court, e.g. file no. 6SŽi/5/2011, 25th April 2012 etc. (The judgement of Supreme Court file no.8SŽi/16/2013, 20th March 2014)

¹⁸ The judgement of Constitutional Court of the Slovak Republic, file no. I. ÚS 236/06: The only exception are juristic persons or natural persons with legal powers to decide about rights and duties of both natural and juristic

Supreme Administrative Court of the Czech Republic stated that „finances of Business Company which was founded by public authorities are de facto finances of public authority.¹⁹

In view of the fact that these practices are prevalent, Transparency International decided to initiate four legal cases and investigate the legitimacy of decisions supported by the arguments of obliged persons - city-owned companies mentioned in this subchapter.

In the last part we are going to remind of the basic argumentation for the right to obtain information. This civil right is guaranteed by the Constitution of the Slovak Republic, so the laws, administrative rules but also actions and decisions of public authorities must guarantee that freedom of information won't be breached.

CONSTITUTIONAL INTERPRETATION OF FOIA

Right to obtain information is the constitutional right guaranteed by Constitution of the Slovak Republic, article 26 section 4: „right to search and spread information can be legally restricted, if they involve measures of civil rights and freedoms protection, safety of the state, public order, public health and morality protection – measures inevitable in democracy.

In the context of aforesaid constitutional requirement FOIA is interpreted and applied

too formally and state and municipal authorities make use of this interpretation. Such mechanical interpretation doesn't take constitutional right to obtain information into the consideration and breaches this constitutional civil right.

Constitution of the Slovak Republic, article 152, section 4 states: „Interpretation and realisation of constitutional laws, other laws and other public statutes must correspond with the Constitution.” FOIA needs to be at all events interpreted in such a way, that the consequences of interpretation wouldn't contradict the constitutional law. Such approach to FOIA provisions, which permit a restriction of constitutional right to obtain information – inaccessibility of information, is inevitable.²⁰

Restriction of constitutional law to obtain information must at all events meet **both of these requirements:**

- a. restriction is supported by law,
- b. restriction in democracy is a prerequisite for civil rights and freedoms protection, safety of the state, public order, public health and morality protection.

Judicature of Supreme Court of the Slovak Republic states: „restriction (of right to obtain information, note) in accordance with

persons in public administration area in accordance with The Freedom of Information Act § 2, section, because the duty to inform for these subjects is *ratione materiae* restricted to their deliberative activities and doesn't apply to all activities.

¹⁹ The judgement of Supreme Administrative Court of the Czech Republic, 29th May 2008, file No. 8As/57/2006

²⁰ Constitutional Court of the Slovak Republic in Constitution of the Slovak Republic, article 152 section 4 permanently states: „Principles of constitutionally conforming interpretation require, that in the cases which contain various interpretations of related legal rules while applying standard methods, the interpretation, ensuring full-value or more full-value realisation of constitutionally guaranteed rights of natural or juristic persons, is preferred. All public authorities are obligated, if in doubt, to interpret legal rules in favour of fundamental rights and freedoms guaranteed by Constitution (and also by international contracts...” (e.g. II ÚS 148/06, II ÚS 348/06, IV, ÚS 209/07, likewise I. ÚS 252/07)

Constitution of the Slovak Republic article 26, section 4, is allowed, when a formal prerequisite was met – it means, that the restriction was approved by National Council in a legal regulation with statutory force and also two cumulative material requirements. The first requires that civil rights and freedoms protection, safety of the state, public order, public health and morality protection must be protected by the restriction. The second requisition is that an adoption of restriction is inevitable.²¹

Restriction of constitutional right to obtain information is eligible in situations which inadequately restrict or even deny individual rights and freedoms.²² It is true e.g. in the case of protection of personal data and privacy of natural persons.

HOW TO CARRY ON?

City and state-owned companies administer public assets and provide services. Citizens are entitled to demand transparency and honesty from the heads of these companies. Aforesaid analysis shows, that there are the ways how to obtain information. This process is time and money consuming, so citizens should demand transparency and honesty even from elected state and municipal officials. They are

competent enough to ensure open access to information in city and state-owned companies.

Preparation of FOIA amendment on the ground of Ministry of Justice headed by Minister Tomáš Borec was the good opportunity to solve reasonless polemic about the effect of FOIA 15 years after his enactment. Unfortunately officials of the third sector failed to distil clear definition of obliged persons into this amendment and add city and state-owned companies into this category. That's why Transparency will pressure political parties to deal with this problem under the terms of election program arrangements.

²¹ The judgement of Supreme Court of the Slovak Republic, file No.:8Sž/17/2013, 26th March 2015.

²² „Právo na informácie spolu so slobodou prejavu sú ústavnými právami každého subjektu garantovanými Ústavou Slovenskej republiky, Listinou základných práv a slobôd a Dohovorom o ochrane ľudských práv a základných slobôd. Právo vyhľadávať a šíriť informácie možno obmedziť len zákonom, ak ide o opatrenia v demokratickej spoločnosti nevyhnutné na ochranu práv a slobôd iných, bezpečnosti Štátu, verejného poriadku, ochranu verejného zdravia a mravnosti (čl. 26 ods. 4 Ústavy Slovenskej republiky). Výkladovým pravidlom pri obmedzovaní základných práv a slobôd je ustanovenie čl. 13 ods. 4 Ústavy Slovenskej republiky, podľa ktorého pri obmedzovaní základných práv a slobôd sa musí dbať na ich podstatu a zmysel. Takéto obmedzenia sa môžu použiť len na ustanovený cieľ. Rozsah obmedzení základných práv a slobôd je potrebné vykladať restriktívne. Všetky základné práva a slobody sa chránia len v takej miere a rozsahu, kým uplatnením jedného práva alebo slobody nedôjde k neprimeranému obmedzeniu či dokonca popretiu iného práva alebo slobody (IV. ÚS 362/09, PL. ÚS 7/96), resp. inej hodnoty ústavnoprávnej povahy.“ (Rozsudok Najvyššieho súdu Slovenskej republiky, sp. zn.: 8Sž/17/2013 zo dňa 26. marca 2015)

AN ACTIVE CITIZEN MANUAL FOR OVERSIGHT OF CITY AND STATE-OWNED COMPANIES

WHAT CAN A CITIZEN DO?



TIME LIMIT



A DETERMINED CASE



WHO IS THE RECIPIENT



WHAT CAN A CITIZEN DO?	TIME LIMIT	A DETERMINED CASE	WHO IS THE RECIPIENT
Request for information	8 work days to handle, next 8 work days for serious reasons	since the day of submitting	city or state-owned company
Appeal (remonstrance)	15 calendar days	since the day of service	founder of a city or a state owned company
Appeal against fictitious decision	15 calendar days	third day after deadline for handling the request - 8 work days	head of Central State Administration Body. Minister in the case of Ministry. In case of municipality city or Community Mayor
Action to inspect legitimacy	2 months	since the day of service, in the case of fictitious decision the second day after deadline for rendering decision is deemed to be the day of service of this decision	Regional Court with territorial jurisdiction
Administrative infraction	3 months	since the preparation of the infraction	district authorities with territorial jurisdiction
Appeal against the verdict of infraction	15 days	since the day of returning a verdict	district authorities with territorial jurisdiction

MORE DETAILED COMPARISON WITH FOREIGN COMPANIES

For better assessment of Slovak companies owned by public sector and their current approach to transparency, we would like to draw some comparisons with several foreign and private companies. We have chosen mostly bigger companies, because we can put **higher requirements on their transparency**.

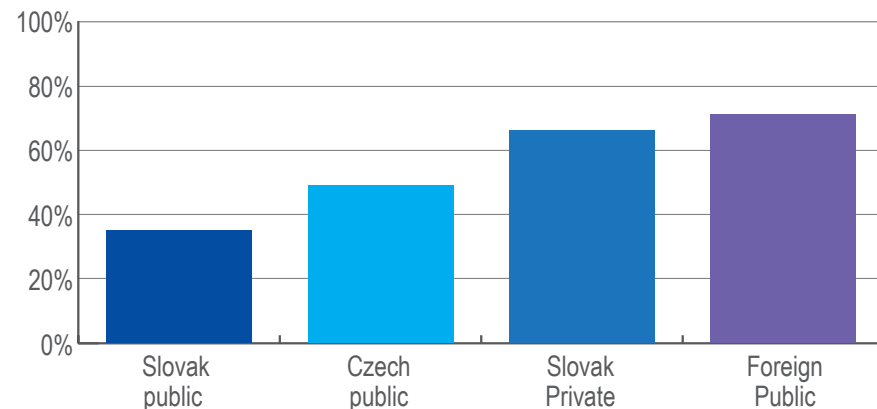
We compared five Slovak private or half private companies and 15 foreign companies owned by public sector, five of them from Czech Republic. These companies were chosen on the basis of their public assets and the subject of their enterprise and we made certain that their

business activities are similar to the activities of Slovak companies owned by public sector.

The results of Slovak companies slightly differ from the 2015 transparency ranking, because this time we asked only the questions, that could be assessed in both our and foreign companies. Almost all of them could be **proved on the companies' websites**. They related to publishing annual reports, economic indicators, curriculum vitae and bonuses of the management, offers to sell or rent property, allocation of donations and subsidies or publishing of Code of Ethics.

COMPARISON BETWEEN SLOVAK COMPANIES OWNED BY PUBLIC SECTOR AND FOREIGN AND PRIVATE COMPANIES

picture. 10 - source: TIS



As for the level of information published on the websites, foreign companies owned by public sector scored markedly higher than Slovak companies, which **scored only 35%**, while 10 foreign companies owned by public sector scored 71%.

Ordinary citizen can find out not only about **annual reports** of a superior quality, but even more about the management of these companies. 14 of 15 compared foreign companies published on their websites the **names of their managers**. In our country only 41 of 81 companies owned by public sector did the same. All five private company websites inform you readily about educational attainment and work experience of their head manager. 6 of 10 foreign European companies published **curriculum vitae** of their head manager.

Only 10 of 81 Slovak companies inform about their head manager. 85% of Slovak companies owned by public sector haven't published curriculum vitae of their head manager.

Only one of 31 city-owned companies (owned by one municipality or more) – Regional Television Trnava informs about previous work experiences of its director.

Situation in state-owned companies is slightly better. 9 companies of 46, mainly the large enterprises inform about their executive management. But searching more detailed information about the head manager on 8 of 10 websites would be a waste of time.

Foreign companies owned by public sector set a good example to Slovak companies owned by public sector in the way of publishing curriculum vitae and salaries of the management and a managing director. Slovak companies owned by public sector have difficulty publishing salaries of their management, even after submitting an official information request in accordance with FOIA.

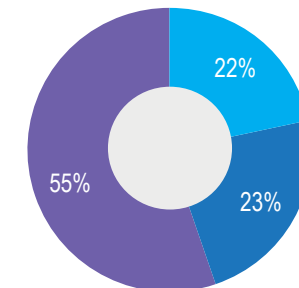
More than a half of companies refused to publish information about salaries and bonuses of their executive management. Only 22% of all companies made complete information available.

Seven of ten foreign European companies periodically inform about salaries and bonuses of management in their annual reports. Some of foreign companies inform about their total cost, which include business trips with a travel allowance and an accommodation. Annual

HOW MANY COMPANIES OWNED BY PUBLIC SECTOR PROVIDED INFORMATION ABOUT SALARIES AND BONUSES OF THEIR EXECUTIVE MANAGEMENT?

Picture 11 - source: TIS

- opened up
- opened up partially
- didn't open up



reports of British State Television BBC²³ or Swedish Electric Power Company Vattenfall publish this kind of detailed information. The Water Company NI Water from Northern Ireland published also information about salary of their head manager, but **none of Slovak Water Companies** informed about salaries and bonuses of their executive management.

Websites of foreign companies owned by public sector standardly inform about their **Code of Ethics**. 9 of 10 evaluated foreign companies have published the Code. Slovak private companies make no secret of their Code of Ethics – it is published on 4 websites of 5 companies. Only two of five Czech companies – Czechrail Cargo and ČEPS (Czech Electricity Transmission System Operator) published Code of Ethics on their websites, while in Slovakia only 10 of 81 companies have published it.

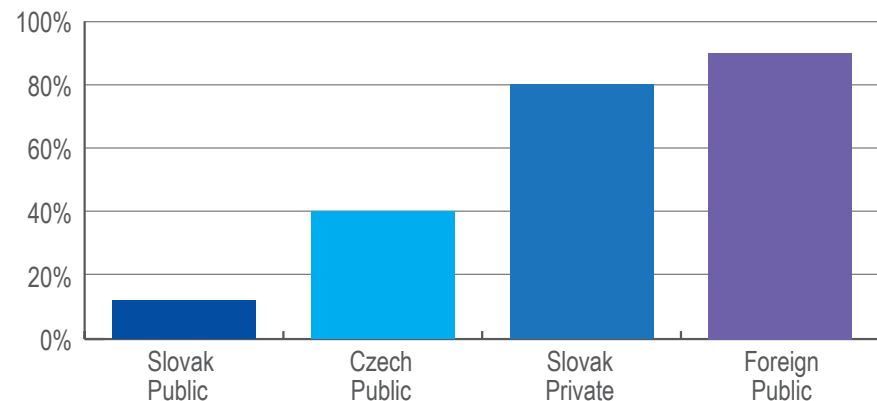
The reason is, that Slovak companies owned by public sector either don't have any Code of Ethics or they think it is their internal matter and they don't have to publish it.

Our analysis proved, that only one quarter of Slovak companies have their Code of Ethics or their ethic principles are distilled into another document. 15 of 25 companies haven't published this kind of document on their websites. 4 companies didn't respond to an official request of Transparency to open this document up, although there doesn't exist any cogent argument to keep it secret.

Foreign companies owned by public sector can serve as an example for Slovak companies owned by public sector as for the **contents of their Code of Ethics**, too. They also exceeded our companies in a quality of material. In most cases their codes embrace more extensive spectrum of topics and the documents deal with particular procedures more precisely. All foreign companies, which dispose of their codes, deal with the **conflict of interest**. 4 of 5 Slovak private companies specify conflict of interest in their codes. 16 of 21 Slovak companies which are owned by public sector deal with this topic in their codes.

HOW MANY COMPANIES HAVE PUBLISHED CODE OF ETHICS ON THEIR WEBSITE

Picture 12 - source: TIS



²³ http://www.bbc.co.uk/aboutthebbc/insidethebbc/managementstructure/biographies/tony_hall/

Only 15 companies concern with **acceptance of donations** and other benefits. It is a common practice for 9 foreign companies and for 4 of 5 Slovak private companies to specify procedures of donations and other benefits acceptance in their codes.

Seven foreign companies owned by public sector concern with a potential **breaking of the ethical standards**, but only eight of all evaluated Slovak companies do the same. Overall only **five Slovak companies owned by public sector** deal with a conflict of interest, an acceptance of donations and other benefits and procedures for breaking of the ethical standards in their codes. 60% of foreign companies have all these parameters included in their Codes of Ethics.

A common practice in Codes of Ethics of foreign companies is publishing the reward system and an allocation of donation and subsidies. The best quality codes include also an **anti-corruption program**, which is missing in most of codes of Slovak companies owned by public sector. Six foreign companies straightforwardly deal with the risks of corruption in their Code of Ethics. Only four of Slovak companies have compiled their anti-corruption program or deal with the risks of corruption and corruption prevention practices in their Codes of Ethics or other documents. Slovakrail (ŽSSK) is one of these companies and one article of their Code of Ethics focuses on an anticorruption program.

7 of 10 foreign companies owned by public sector deal on their websites with malpractices and the **policy of reporting and investigating** them and also with the mechanism for whistleblower protection. In our country

only 10 of 81 companies document this policy in a written form. This situation might change soon, because the legal duty to set up an internal mechanism for reporting and investigating malpractices is coming into effect at present.

There is a difference between Slovak and foreign companies in publishing some other key documents. As many as 19 of 20 foreign and Slovak private companies regularly publish **annual reports** on their websites, but only 7 of 10 Slovak companies owned by public sector do the same. Even bigger difference we can see in the publication of **economic results** – a balance sheet and a profit and loss statement. In last three years they were published by 19 of 20 foreign companies, but only by two thirds of Slovak companies owned by public sector.

Foreign companies owned by public sector except for Czech companies present a positive trend in the publication of economic results, because 60% publish them half-yearly. Only three Slovak companies do the same - Slovak Guarantee and Development Bank, Export-Import Bank of the Slovak Republic and Obligation, Inc.

British television BBC, publishing detailed rules which can help to qualify for different kinds of subventions and also the list of donees and details of using money, sets an example for our companies owned by public sector.²⁴

²⁴ <http://www.bbc.co.uk/charityappeals/about/grants>

RECOMMENDATION

On the basis of the results of the Ranking of Transparency in companies owned by public sector and recommendations of OECD, the World Bank and Transparency International we tried to compile a short list of recommendations, which can help the companies to be more transparent. These recommendations are typically very simple and cheap – all what the companies need to do is to publish information which they already have at their disposal. Our recommendations are presented in the compliance with evaluated areas in our ranking.

I. ECONOMIC INDICATORS

- It is necessary to publish precisely and accessibly basic actual information about the company, e.g. proprietors and their share, a subject of activity, a turnover and the fundamental documents, like annual reports, a profit and loss statement and a balance sheet.
- Establish an online registry of financial or non-financial indicators of the efficiency of the companies. The most important of the financial indicators would be: turnover, economic results, return on investment,

amount of state subsidies. Non-financial indicators would be: number of employees, volume of goods, range of services, or number of clients. One part of it would also concern the salaries and other remuneration of managers, board members, and the average salaries of the employees. The database should be updated quarterly.

- Require the companies to draw up annual action plans including particular indicators that should be reached by the end of the year. The companies would have to evaluate the fulfilment of the plan in their annual reports and explain why the criteria in the plan were/were not met.
- Prepare a document containing risk management strategies detailing what risks could the company face in its sector and the possible solutions.
- Regularly check procedures in the company through an internal and external audit, periodicity depending on the size and available funds of the company.

II. COMMUNICATION AND ACCESS TO INFORMATION

- To be open and prompt in the communication with the public and the journalists looking for information about the company because they have a right to be interested in administration of state, municipal or county property or a state investment property.
- Proactively give contact details on the website for submitting information requests, as well as a primary contact for communicating with the public, for example a form for wishes and complaints.
- All of the mandatorily published contracts should be available in tabular and clear form. It should be also easy to search among contracts and to search specific information within every contract. Applicants should be able to search and sort according to the second party, date and sums and the contract should have all attachments with the possibility to search in and copy the text.
- Disclose in full as many contracts that relate to the company's activities as stated in the companies' registry as possible.
- Information regarding invoices and orders disclose in such a manner, as to make it possible to search and sort it according to second party, date and sums.

III. PROCUREMENT AND PROPERTY

- Use competitive practices (especially open public contests) in the public procurement processes. When buying standardized goods, e-auctions should be used, if the subjects of purchase are convenient.

- Publish procurement details and documents on the website immediately after publishing the procurement call and for an unlimited period of time. Publish all information regarding offers in such a way, as to make possible to subsequently connect these with contracts, orders and invoices.
- Use e-auctions regularly when selling or renting the company's property.
- Publish on the website plans for the sale and rent of property, the offer itself, as well as minutes from the selection committee for the sale of property.
- Open the selection committees to the public when selling or renting more valuable property.

IV. HUMAN RESOURCES MANAGEMENT

- Publish on the website the names of executive management, as well as the members of statutory and supervisory bodies, including their curriculum vitae.
- Introduce mandatory selection of the company managers through the open public contest. The emphasis should be on the minimum professional and expert criteria that the candidates need to meet, and on the open public contest ideally managed by professional agencies.
- Mandatorily publish contracts with the managers and board members, including their salaries, other remuneration, and the schemes of severance pay.
- Introduce and publish the remuneration policy for the managers and board members. Publish a presence of board

members at the company's meetings.

- When hiring, use selection procedures as often as possible. Publish information regarding job vacancies on the website of the company and on external websites. Publish the results of the selection procedure on the website.

V. ETHICS

- Introduce public Codes of Ethics that would include mechanisms of whistleblowers' protection (people who inform about malpractices).
- Draw up an anti-corruption policy, either as part of the Code of Ethics or in a separate document, in which the company identifies the risks of corruption and favoritism that its employees may encounter, and in which it describes mechanisms of preventing these.
- Record and publish the numbers of dismissed and disciplined employees, as well as cases of incompliance with the Code of Ethics and company culture.
- Annual reports should include the register of the conflicts of interests of the company managers, board of directors

and supervisory board members (their membership in the boards of other companies, membership in political parties, or holding other political positions).

VI. GRANTS AND CHARITY

- Mandatorily publish the recipients of sponsoring, grants and subsidies, including a partial income tax assignation.
- Inform about supported subject, donation/subsidy amount and its purpose. Non-financial support should also be published.
- Companies should also publish the rules which can help applicants to qualify for different kinds of subventions.
- Publish on the websites the file of allocated subsidies, donations and sponsoring, including the names of unsuccessful applicants. Publish also the blacklist of recipients who didn't observe the terms.
- If the company doesn't provide any donations, subsidies, sponsoring, barter or a partial income tax assignation, the public and potential applicants should be informed on the website.

Zdroj: Petová banka, OECD, TIS

EPILOGUE

The second Ranking of Transparency in Companies owned by public sector compiled in spring 2015 proved that Slovak state-owned, city-owned and county owned companies remain non-transparent. The crucial question is: What can we do about it? We offer some answers as follows:

Company founders, members of statutory bodies, managers:

In this publication and on the portal firmy.transparency.sk you can find the summary of the most frequent imperfections related to transparency of companies owned by public sector in accordance with OECD, World Bank and Transparency International principles and compared with the situation in foreign companies. In lots of cases publishing information which you already have at your disposal helps to improve your openness. We are ready to give you some advice in more serious cases either personally or in one of our workshops, which are going to take place in next few months. In a pilot project related to an audit transparency in one of our largest state-owned companies – Slovak Post our

experts tried to monitor a company policy from the inside. They prepared a 50 page report with detailed analysis of actual transparency related to selling and renting property, human resources management, media policy, donations and subsidies, public procurement, ethics and public information.²⁵ They also prepared a document with dozens of recommendations²⁶, which can improve transparency of this company and inspire other companies with public property. Your company can also make use of an audit. Your progress can be seen in next Ranking of Transparency in companies owned by public sector which is planned to be published in three years at the latest.

Political Parties and politicians:

FOIA is the prerequisite to increase transparency. You have the power to change it and ensure that the management of some companies won't misuse a departure from common practice and they won't refuse to publish most of information about financial management. Who will be the owner of companies, administrating billions of euros, depends largely on you. You are required

²⁵ TIS: [The Report from audit policies of Slovak Post, Inc.](http://www.transparency.sk/wp-content/uploads/2015/06/Audit-transparentnosti-SP_Auditova-sprava_final.pdf) (http://www.transparency.sk/wp-content/uploads/2015/06/Audit-transparentnosti-SP_Auditova-sprava_final.pdf)

²⁶ TIS: [The Report from audit policies of Slovak Post, Inc. II phase: Recommendations](http://www.transparency.sk/wp-content/uploads/2015/06/Audit-transparentnosti-SP_odporucania_final.pdf) (http://www.transparency.sk/wp-content/uploads/2015/06/Audit-transparentnosti-SP_odporucania_final.pdf)

to guarantee fair selection procedures and to fill the posts of managers with qualified professionals, not with the political pawns.

Activists, employees, journalists:

Aim occasionally your attention to companies owned by public sector. You can compare transparency of the company in your town or village with the companies in our ranking on the website firmy.transparency.sk and on the sub web „Evaluate your company²⁷. If you notice any suspicious activities in a company

owned by public sector, such as non-transparency, corruption or favoritism, report it to Transparency. You are also invited to our workshops, which deal with this problem all the year round.

Each of us:

Each of us is responsible for the quality and costs of services in companies owned by public sector. We will gladly accept any tips and you can find out about our activities related to various topics e.g. on our Facebook profile.

²⁷ <http://firmy.transparency.sk/transparency.php>

²⁸ <https://www.facebook.com/transparencysk>

THE RANKING OF TRANSPARENCY IN COMPANIES OWNED BY PUBLIC SECTOR 2015

THE RANKING OF TRANSPARENCY IN COMPANIES OWNED BY PUBLIC SECTOR 2015

RANK	THE NACE	OWNERSHIP	I. ECONOMIC INDICATORS	II. COMMUNICATION AND ACCESS TO INFORMATION	III. PUBLIC PROCUREMENT	IV. HUMAN RESOURCES	V. ETHICS	VI. GRANTS AND CHARITY	TOTAL	MARK
1.	Forests of the Slovak Republic	S	81 %	64 %	64 %	47 %	88 %	67 %	67%	B+
2.	Slovak Railways /ŽSR/	S	63 %	74 %	64 %	57 %	58 %	17 %	62%	B
3.	Public Transport Company Bratislava, Inc.	C	56 %	68 %	73 %	55 %	57 %	17 %	59%	B-
4.	Slovakrail /ŽSSR/	S	65 %	60 %	55 %	40 %	94 %	30 %	58%	B-
5.	Slovak Water Management Enterprise	S	67 %	80 %	50 %	35 %	43 %	0 %	58%	B-
6.	Slovak Rail Cargo, Inc.	S	67 %	45 %	73 %	60 %	90 %	13 %	57%	B-
7.	Heating Plant Kosice	S	56 %	40 %	95 %	70 %	38 %	50 %	56%	B-
8.	Slovak Guarantee and Development Bank	S	73 %	58 %	55 %	50 %	33 %	44 %	56%	B-
9.	Slovak Post, Inc.	S	67 %	45 %	68 %	44 %	60 %	67 %	55%	B-
10.	General Health Insurance Company, Inc.	S	79 %	63 %	55 %	28 %	69 %	13 %	55%	B-
11.	Radio and Television of Slovakia	S	69 %	60 %	59 %	50 %	49 %	7 %	55%	B-
12.	Breeding Services of the Slovak Republic	S	79 %	66 %	27 %	36 %	32 %	18 %	53%	C+
13.	Public Transport Company Kosice, Inc.	C	81 %	57 %	77 %	35 %	24 %	7 %	53%	C+
14.	Airport Bratislava, Inc.	S	79 %	45 %	86 %	23 %	72 %	20 %	53%	C+
15.	Service Management Diplomatic Corps, Inc.	S	58 %	59 %	77 %	26 %	42 %	44 %	52%	C+
16.	Slovak Consolidation, Inc.	S	55 %	55 %	64 %	38 %	44 %	50 %	51%	C+
17.	BAT Heating Plant Bratislava, Inc.	S	67 %	53 %	60 %	51 %	36 %	7 %	51%	C+
18.	Public Ports, Inc.	S	61 %	50 %	100 %	33 %	53 %	13 %	49%	C

19.	Kremnica Mint	S	63 %	52 %	68 %	37 %	18 %	18 %	48%	C
20.	Water Management Construction	S	57 %	57 %	82 %	24 %	33 %	13 %	48%	C
21.	Export-import Bank of the Slovak Republic	S	75 %	20 %	55 %	55 %	50 %	50 %	48%	C
22.	National Highway Company, Inc.	S	60 %	51 %	64 %	40 %	22 %	13 %	46%	C
23.	National Stud Farm Topolcianky	S	50 %	53 %	68 %	47 %	17 %	13 %	46%	C
24.	Heating Plant Zilina, Inc.	S	56 %	51 %	40 %	45 %	17 %	44 %	46%	C
25.	Bratislava Water Company, Inc.	C	58 %	16 %	77 %	43 %	71 %	61 %	46%	C
26.	Hydromeliorations	S	62 %	59 %	80 %	24 %	6 %	0 %	45%	C
27.	Air Traffic Services of the Slovak Republic	S	64 %	34 %	64 %	41 %	17 %	55 %	45%	C
28.	Transpetrol, Inc.	S	79 %	35 %	77 %	23 %	43 %	11 %	45%	C-
29.	National Lottery Company Tipos, Inc.	S	35 %	56 %	64 %	28 %	17 %	67 %	44%	C-
30.	Slovak Electricity Transmission System, Inc.	S	57 %	25 %	50 %	60 %	38 %	39 %	44%	C-
31.	Orava Water Company, Inc.	C	61 %	48 %	40 %	33 %	22 %	27 %	43%	C-
32.	The Organization of Exhibitions Agrokomplex Nitra	S	48 %	49 %	82 %	18 %	18 %	0 %	42%	C-
33.	Residential Business City of Kosice, Ltd.	C	69 %	30 %	68 %	36 %	22 %	22 %	42%	C-
34.	Thermal Management Company Kosice, Ltd	C	57 %	41 %	80 %	30 %	22 %	25 %	41%	C-
35.	Heating Plant Martin, Inc.	S	62 %	38 %	40 %	43 %	17 %	0 %	41%	C-
36.	Public Transport Company Zilina, Ltd.	C	63 %	42 %	40 %	22 %	39 %	11 %	39%	D+
37.	Nuclear and Decommissioning Company, Inc.	S	50 %	39 %	64 %	30 %	16 %	28 %	39%	D+
38.	Sliac Airport, Inc.	S	67 %	42 %	40 %	21 %	26 %	13 %	39%	D+
39.	Biont, Inc.	S	31 %	53 %	64 %	40 %	0 %	13 %	39%	D+
40.	Technical Restoration and Protection of Railways, Inc.	S	26 %	52 %	40 %	30 %	56 %	0 %	38%	D+
41.	Motocar Repair Shop of the Ministry of Interior, Inc.	S	29 %	43 %	82 %	38 %	8 %	0 %	38%	D+
42.	Technical Testing Institute Piestany	S	54 %	28 %	60 %	41 %	22 %	18 %	38%	D+
43.	Turcianska Water Company, Inc.	C	50 %	24 %	100 %	44 %	22 %	13 %	37%	D+
44.	Military Forests and Estates of the Slovak Republic	S	19 %	41 %	86 %	35 %	35 %	0 %	37%	D+
45.	Slovak Gas Industry, Inc.	S	50 %	42 %	18 %	34 %	22 %	22 %	36%	D+
46.	Waste Disposal Company, Inc.	C	57 %	32 %	0 %	45 %	6 %	19 %	35%	D+
47.	Water Supply and Sewerage Sevak, Inc.	C	58 %	17 %	55 %	40 %	22 %	22 %	35%	D+
48.	Západoslovenská Water Company, Inc.	C	56 %	16 %	82 %	31 %	12 %	0 %	35%	D
49.	Východoslovenská Water Company, Inc.	C	80 %	11 %	41 %	14 %	67 %	0 %	34%	D
50.	The Regional Road Board Banska Bystrica, Inc.	Co	68 %	19 %	36 %	33 %	17 %	18 %	34%	D
51.	Water Company Zvolen, Inc.	S	54 %	30 %	60 %	25 %	11 %	0 %	33%	D
52.	Trencin Parking Company, Inc.	C	48 %	41 %	40 %	16 %	6 %	18 %	32%	D

53.	Poprad - Tatry Airport	S	19 %	41 %	59 %	28 %	22 %	0 %	32%	D
54.	MH Invest, Ltd.	S	11 %	58 %	40 %	22 %	21 %	0 %	32%	D
55.	Urban Forests Kosice, Inc.	C	79 %	22 %	50 %	5 %	22 %	0 %	32%	D
56.	Urban Forests Banska Bystrica, Ltd.	C	43 %	18 %	45 %	38 %	17 %	33 %	31%	D
57.	Povazska Water Company, Inc.	C	50 %	27 %	41 %	21 %	26 %	0 %	30%	D
58.	Obligation, o.c.p., Inc.	S	54 %	30 %	0 %	15 %	17 %	18 %	28%	D-
59.	Aircraft Repair Company Trencin, Inc.	S	5 %	43 %	60 %	30 %	4 %	40 %	28%	D-
60.	Forest-agricultural Estate Ulic	S	31 %	18 %	55 %	15 %	32 %	50 %	28%	D-
61.	Stredoslovenská Water Company, Inc.	C	62 %	24 %	0 %	18 %	17 %	0 %	27%	D-
62.	MSHK Zilina (the Hockey Club), Inc.	C	5 %	31 %	60 %	36 %	28 %	17 %	27%	D-
63.	Podtatranska Water Company	C	60 %	8 %	59 %	18 %	11 %	0 %	27%	D-
64.	The Regional Road Board Nitra, Inc.	Co	10 %	38 %	59 %	18 %	6 %	22 %	26%	D-
65.	Heating Plant Trnava, Inc.	S	58 %	3 %	20 %	20 %	17 %	44 %	25%	D-
66.	Public Transport Company Presov, Inc.	C	10 %	30 %	59 %	20 %	22 %	17 %	25%	D-
67.	Water Company Ruzomberok, Inc.	C	67 %	14 %	0 %	18 %	17 %	0 %	25%	E+
68.	Ore Mines	S	0 %	42 %	80 %	24 %	0 %	18 %	25%	E+
69.	Energo - SK, Inc.	Co	38 %	33 %	32 %	8 %	17 %	0 %	25%	E+
70.	Water Company Trnava, Inc.	C	74 %	14 %	0 %	10 %	11 %	0 %	24%	E+
71.	Liptovska Water Company, Inc.	C	52 %	10 %	60 %	13 %	22 %	0 %	23%	E+
72.	Real Estate Managment Sluzbyt Nitra, Ltd.	C	14 %	10 %	20 %	28 %	78 %	18 %	23%	E+
73.	Water Supply and Sewage Trencin, Inc.	C	56 %	17 %	0 %	13 %	17 %	0 %	22%	E+
74.	KSP, Ltd. (Renta of Office and Warehouse Space)	C	0 %	32 %	50 %	24 %	22 %	18 %	22%	E+
75.	Rent and Sale of Real Estate BPM, Ltd.	C	21 %	29 %	40 %	16 %	0 %	13 %	21%	E+
76.	Technical Services of Presov, Inc.	C	21 %	8 %	45 %	23 %	22 %	22 %	21%	E+
77.	Regional Television Trnava, Inc.	C	11 %	14 %	0 %	39 %	17 %	17 %	19%	E
78.	SMS Trnava County Council, Ltd.	Co	11 %	36 %	40 %	8 %	0 %	0 %	18%	E
79.	Nitra Investment Company Ltd.	C	16 %	7 %	40 %	21 %	19 %	0 %	17%	E
80.	Agrotrade Tatras, Inc.	S	10 %	18 %	20 %	17 %	17 %	13 %	15%	E
81.	Water Supply and Sewage Komarno, Inc.	C	11 %	15 %	33 %	18 %	0 %	17 %	14%	E-

NOTE: S - STATE-OWNED, C - CITY-OWNED, CO - COUNTY-OWNED

SOURCE: FIRCY.TRANSPARENCY.SK

THE RANKING OF TRANSPARENCY IN COMPANIES OWNED BY PUBLIC SECTOR 2015 – COMPARISON WITH FOREIGN AND PRIVATE COMPANIES

RANK	NAME	OWNERSHIP	I. ECONOMIC INDICATORS	II. OCCUPATION AND ACCESS TO INFORMATION	III. PUBLIC PROGRESS	IV. HUMAN RESOURCES	V. ETHICS	VI. GRANTS AND CHARITY	TOTAL	MARK
1.	Postnord	F	100 %	55 %	100 %	76 %	93 %	0 %	83%	A+
2.	Vattenfall	F	100 %	64 %	0 %	76 %	100 %	40 %	83%	A+
3.	Itella Corporation	F	100 %	82 %	0 %	72 %	93 %	20 %	82%	A+
4.	Refinery Slovnaft, Inc.	P	80 %	89 %	100 %	61 %	100 %	57 %	77%	A
5.	Transport of London	F	75 %	82 %	100 %	76 %	80 %	62 %	76%	A
6.	Luossavaara-Kiirunavaara AB (LKAB)	F	100 %	45 %	0 %	52 %	93 %	20 %	74%	A-
7.	Slovak Telekom, Inc.	P	56 %	78 %	100 %	57 %	100 %	93 %	71%	A-
8.	BBC	F	64 %	89 %	0 %	84 %	53 %	89 %	69%	B+
9.	Port of Rotterdam	F	90 %	45 %	100 %	26 %	90 %	0 %	68%	B+
10.	NI Water	F	77 %	73 %	100 %	74 %	40 %	0 %	68%	B+
11.	Forests of the Slovak Republic	S	81 %	56 %	100 %	35 %	85 %	57 %	67%	B+
12.	Slovak Power Plants , Inc.	P	55 %	67 %	100 %	43 %	93 %	79 %	64%	B
13.	Slovak Rail Cargo, Inc.	S	67 %	64 %	100 %	66 %	95 %	0 %	63%	B
14.	Export-import Bank of the Slovak Republic	S	75 %	100 %	0 %	56 %	40 %	50 %	62%	B
15.	U. S. Steel Kosice, Ltd.	P	55 %	56 %	100 %	47 %	63 %	86 %	61%	B
16.	Radio and Television of Slovakia	S	69 %	100 %	100 %	58 %	58 %	0 %	61%	B
17.	Slovakrail /ŽSSR/	S	65 %	82 %	100 %	24 %	100 %	25 %	59%	B-
18.	Slovak Railways /ŽSR/	S	63 %	78 %	100 %	65 %	50 %	0 %	58%	B-
19.	Asseco Central Europe, Inc.	P	74 %	56 %	0 %	67 %	33 %	0 %	57%	B-
20.	Czech Electricity Transmission System Operator, Inc.	CZ	69 %	45 %	0 %	55 %	53 %	33 %	56%	B-
21.	Correos	F	69 %	64 %	100 %	26 %	53 %	0 %	55%	B-
22.	Heating Plant Kosice, Inc.	S	56 %	45 %	100 %	76 %	25 %	36 %	55%	B-
23.	Breeding Services of the Slovak Republic	S	79 %	67 %	50 %	29 %	38 %	0 %	54%	C+
24.	Slovak Electricity Transmission System, Inc.	S	57 %	64 %	100 %	66 %	25 %	29 %	54%	C+
25.	Bratislava Water Company, Inc.	M	58 %	45 %	100 %	31 %	68 %	64 %	54%	C+
26.	Consp	F	55 %	64 %	100 %	17 %	100 %	0 %	53%	C+

Slovak companies owned by public sector remain non-transparent

Transparency of state, city and county owned-companies in Slovakia - the results of the second ranking

27.	Slovak Post, Inc.	S	67 %	45 %	100 %	22 %	58 %	57 %	52 %	C+
28.	Czechrail Cargo	CZ	55 %	45 %	100 %	52 %	57 %	0 %	52 %	C+
29.	General Health Insurance Company, Inc.	S	79 %	64 %	100 %	17 %	67 %	0 %	52 %	C+
30.	Slovak Guarantee and Development Bank	S	73 %	45 %	100 %	41 %	20 %	29 %	51 %	C+
31.	Airport Bratislava, Inc.	S	79 %	64 %	100 %	7 %	73 %	8 %	51 %	C+
32.	Public Transport Company Bratislava, Inc.	C	56 %	64 %	100 %	38 %	68 %	0 %	50 %	C+
33.	Czech Railways, Inc.	CZ	73 %	55 %	100 %	39 %	7 %	0 %	50 %	C+
34.	Heating Plant Bratislava, Inc.	S	67 %	45 %	100 %	47 %	43 %	0 %	50 %	C+
35.	Slovak Consolidation, Inc.	S	55 %	64 %	100 %	38 %	33 %	50 %	50 %	C
36.	Vychodoslovenska Water Company, Inc.	C	80 %	45 %	0 %	14 %	60 %	0 %	46 %	C
37.	Slovak Water Management Enterprise	S	67 %	100 %	0 %	22 %	32 %	0 %	46 %	C
38.	Hydro melioeations	S	62 %	89 %	100 %	30 %	7 %	0 %	46 %	C
39.	Public Transport Company Kosice, Inc.	M	81 %	45 %	100 %	24 %	12 %	0 %	45 %	C
40.	Heating Plant Brno, Inc.	CZ	67 %	45 %	100 %	30 %	7 %	0 %	45 %	C
41.	Transpetrol, Inc.	S	79 %	45 %	100 %	14 %	32 %	0 %	44 %	C-
42.	Kremnica Mint	S	63 %	56 %	100 %	24 %	20 %	0 %	43 %	C-
43.	Heating Plant Zilina, Inc.	S	56 %	45 %	100 %	45 %	0 %	29 %	43 %	C-
44.	National Highway Company, Inc.	S	60 %	64 %	100 %	41 %	7 %	0 %	43 %	C-
45.	The Capital City of Prague Transport Company, Inc.	CZ	57 %	64 %	100 %	31 %	7 %	0 %	42 %	C-
46.	Service Management Diplomatic Corps, Inc.	S	58 %	45 %	100 %	15 %	30 %	29 %	41 %	C-
47.	Air Traffic Services of the Slovak Republic	S	64 %	56 %	50 %	13 %	0 %	44 %	40 %	C-
48.	Public Transport Company Zilina, Inc.	C	63 %	45 %	100 %	16 %	27 %	0 %	39 %	D+
49.	Technical Testing Institute Piestany	S	54 %	56 %	100 %	30 %	7 %	0 %	39 %	D+
50.	Slovak Gass Industry, Inc.	S	50 %	45 %	0 %	47 %	7 %	29 %	39 %	D+
51.	Orava Water Company, Inc.	C	61 %	64 %	0 %	28 %	7 %	15 %	39 %	D+
52.	Public Ports, Inc.	S	61 %	9 %	100 %	21 %	43 %	0 %	38 %	D+
53.	Residential Business City of Kosice, Inc.	C	69 %	45 %	100 %	13 %	7 %	0 %	38 %	D+
54.	Sliač Airport, Inc.	S	67 %	45 %	100 %	12 %	12 %	0 %	37 %	D+
55.	Západoslovenská Water Company, Inc.	C	56 %	45 %	100 %	16 %	13 %	0 %	37 %	D+
56.	The Organization of Exhibitions Agrocomplex Nitra	S	48 %	78 %	100 %	18 %	5 %	0 %	37 %	D+
57.	Waste Disposal Company, Inc.	C	57 %	45 %	0 %	38 %	7 %	4 %	36 %	D+
58.	Nuclear and Decommissioning Company, Inc.	S	50 %	45 %	100 %	14 %	18 %	29 %	35 %	D+
59.	Heating Plant Zvolen, Inc.	S	54 %	45 %	100 %	24 %	0 %	0 %	35 %	D+

60.	Heating Plant Martin, Inc.	S	62 %	45 %	0 %	24 %	0 %	0 %	35 %	D
61.	Water Company Trnava, Inc.	C	74 %	45 %	0 %	14 %	0 %	0 %	35 %	D
62.	Water Company Ruzomberok, Inc.	C	67 %	45 %	0 %	24 %	0 %	0 %	35 %	D
63.	National Stud Farm Topolcianky	S	50 %	56 %	100 %	26 %	0 %	0 %	34 %	D
64.	Water Managment Construction	S	57 %	33 %	100 %	9 %	20 %	0 %	34 %	D
65.	Urban Forests Kosice, Inc.	C	79 %	45 %	0 %	0 %	7 %	0 %	34 %	D
66.	Water Supply and Sewage Seyak, Inc.	C	58 %	45 %	0 %	28 %	7 %	0 %	34 %	D
67.	Thermal Management Company Kosice, Inc.	C	57 %	45 %	100 %	13 %	7 %	4 %	34 %	D
68.	National Lottery Company Tipos, Inc.	S	35 %	45 %	100 %	14 %	20 %	57 %	33 %	D
69.	Stredoslovenska Water Company, Inc.	C	62 %	45 %	0 %	24 %	0 %	0 %	33 %	D
70.	The Regional Road Board Banska Bystrica, Inc.	Ž	68 %	9 %	0 %	21 %	0 %	0 %	32 %	D
71.	Heating Plant Trnava, Inc.	S	58 %	9 %	0 %	24 %	0 %	29 %	32 %	D
72.	Podtatranska Water Company, Inc.	C	60 %	9 %	0 %	20 %	13 %	0 %	30 %	D
73.	Trencin Parking Company, Inc.	C	48 %	45 %	0 %	22 %	7 %	0 %	30 %	D
74.	Turcianska Water Company, Inc.	C	50 %	9 %	100 %	22 %	7 %	0 %	29 %	D-
75.	Povazska Water Company, Inc.	C	50 %	64 %	0 %	12 %	12 %	0 %	29 %	D-
76.	Liptovska Water Company, Inc.	C	52 %	9 %	100 %	14 %	7 %	0 %	29 %	D-
77.	Technical Restoration and Protection of Railways, Inc.	S	26 %	0 %	100 %	31 %	47 %	0 %	28 %	D-
78.	Urban Forests Banska Bystrica, Inc.	C	43 %	18 %	0 %	35 %	0 %	14 %	28 %	D-
79.	BIONT, Inc.	S	31 %	45 %	100 %	31 %	0 %	0 %	27 %	D-
80.	Obligation, o.c.p., Inc.	S	54 %	45 %	0 %	7 %	0 %	0 %	27 %	D-
81.	Water Supply and Sewage Trencin, Inc.	C	56 %	9 %	0 %	17 %	0 %	0 %	26 %	D-
82.	Motorcar Repair Shop of the Ministry of Interior, Inc.	S	29 %	45 %	100 %	14 %	10 %	0 %	24 %	E+
83.	Military Forests and Estates of the Slovak Republic	S	19 %	44 %	100 %	26 %	25 %	0 %	24 %	E+
84.	Poprad - Tatry Airport	S	19 %	36 %	100 %	28 %	7 %	0 %	23 %	E+
85.	Forest-agricultural Estate Ulic	S	31 %	0 %	0 %	13 %	18 %	50 %	23 %	E+
86.	Real Estate management Sluzbyt Nitra, Ltd.	C	14 %	0 %	50 %	15 %	80 %	0 %	22 %	E+
87.	Energo-sk, Inc.	Co	38 %	45 %	0 %	10 %	0 %	0 %	21 %	E+
88.	Regional Television Trnava, Ltd.	C	11 %	0 %	n/a	52 %	0 %	0 %	18 %	E
89.	Technical Services of Presov, Inc.	C	21 %	0 %	50 %	31 %	7 %	0 %	18 %	E
90.	Rent and sale of real estate BPM, Ltd.	C	21 %	9 %	100 %	22 %	0 %	0 %	18 %	E
91.	MH Invest, Ltd.	S	11 %	33 %	100 %	24 %	5 %	0 %	18 %	E
92.	MsHK Zilina, Inc. /Hockey Club/	C	5 %	0 %	100 %	32 %	13 %	0 %	16 %	E

93.	Nitra Investment Company, Ltd.	C	16 %	0 %	50 %	28 %	3 %	0 %	16%	E
94.	Public Transport Company Presov, Inc.	C	10 %	36 %	100 %	10 %	7 %	0 %	14%	E-
95.	Aircraft Repair Company Trencin, Inc.	S	5 %	0 %	100 %	17 %	5 %	31 %	14%	E-
96.	The Regional Road Board Nitra, Inc.	Co	10 %	36 %	50 %	15 %	7 %	0 %	13%	E-
97.	SMS Trnava County Council, Ltd.	Co	11 %	0 %	100 %	11 %	0 %	0 %	11%	E-
98.	KSP, Ltd. (Rental of Office and Warehouse Space)	C	0 %	0 %	100 %	15 %	7 %	0 %	9%	F
99.	Water Supply and Sewage Komarno, Inc.	C	11 %	0 %	n/a	14 %	0 %	0 %	8%	F
100.	Agrotrade Tatras, Inc.	S	10 %	0 %	0 %	16 %	0 %	0 %	7%	F
101.	Ore Mines	S	0 %	0 %	100 %	13 %	0 %	0 %	7%	F

NOTE: S - STATE-OWNED, C - CITY-OWNED, CO - COUNTY-OWNED, F - FOREIGN, CZ - CZECH, P - PRIVATE/HALF-PRIVATE

SOURCE: FIRMY.TRANSPARENCY.SK

ABOUT THE PROJECT AND ITS AUTHORS

The **Ranking of Transparency in companies owned by public sector 2015** is the part of the project Making State-owned enterprises more transparent, which is financed by Open Society Institute in Budapest and also the part of project Freedom of Information Act Preservation Campaign, which was supported by Funds for non-governmental organisations financed by Financial mechanism EHP 2009-2014. A fund administrator is The Ekopolis Foundation.

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