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COMPARISON OF INCOMES FROM OWNERSHIP OF MUNICIPAL PROPERTY IN CONDITIONS OF LOCAL SELF-GOVERNMENT IN THE SLOVAK REPUBLIC AND IN THE CZECH REPUBLIC

Komparácia príjmov z vlastníctva obecného majetku v podmienkach miestnych samospráv v SR a v ČR

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Annotation

In 1990 there were significant changes at self-governing level not only in Slovak Republic but also in the Czech Republic. Although there are different models of public administration in both countries, the financial system of local self-governments are relatively compatible. The basic tool is the municipal budget, which municipalities create for one year with a prediction for another 2 years. Despite the fact that in both countries has taken place the fiscal decentralization which should bring the reduction about dependence for local self-government on the state budget, the most important incomes of local self-governments are the tax incomes from the state budget. The aim of the contribution is to analyze and to compare the individual types of current and capital incomes from the ownership of the municipal property in conditions of local self-government in the Slovak Republic and the Czech Republic in the period 2007-2016. The object of the paper were cumulative data of municipalities in Slovak republic (2 890 municipalities) and cumulative data of municipalities in Czech Republic (6 271 municipalities). Analysis and results were processed in MS Excel. From the evaluation of incomes from the ownership of municipal property through selected indicators we have found that even in the conditions of the Slovak municipalities and in the conditions of the Czech municipalities these incomes to make an important part not only of the current municipal budget but also of the capital incomes.

Key words

municipal property, ownership of municipal property, current incomes, capital incomes,

Anotácia

V roku 1990 došlo k výrazným zmenám na samosprávnej úrovni nielen na Slovensku, ale aj v Českej republike. Napriek tomu, že v oboch krajinách sú rôzne modely usporiadania verejnej správy, finančný systém miestnych samospráv je pomerne kompatibilný. Základným nástrojom je rozpočet obce, ktorý si obce vytvárajú na jeden rok s predikciou vývoja na ďalšie 2 roky. Napriek tomu, že došlo v podmienkach oboch krajín ku fiškálnej decentralizácii, ktorá mala znížiť závislosť miestnej samosprávy na štátnom rozpočte, najdôležitejšími príjmami miestnych samospráv sú práve daňové príjmy získavané zo štátneho rozpočtu. Cieľom príspevku je analýza a

komparácia jednotlivých druhov bežných a kapitálových príjmov z vlastníctva obecného majetku v podmienkach miestnych samospráv SR a ČR v období rokov 2007-2016. Podkladmi pre analýzu boli kumulatívne údaje za obce v Slovenskej republike (2 890 obcí) a kumulatívne údaje za obce v Českej republike (6 271 obcí), ktoré boli spracované v MS Excel. Z hodnotenia príjmov z vlastníctva obecného majetku prostredníctvom vybraných ukazovateľov sme zistili, že aj v podmienkach slovenských obcí aj v podmienkach českých obcí príjmy z vlastníctva majetku tvoria dôležitú súčasť nielen bežného rozpočtu obce, ale aj kapitálových príjmov.

Kľúčové slová

obecný majetok, vlastníctvo obecného majetku, bežné príjmy, kapitálové príjmy

JEL classification: H71, R53, L32

1. Introduction

Municipalities can acquire the property by transferring the property of the Slovak Republic by law, by purchase, by exchange, by own investment activity and entrepreneurial activity, by gift, to expropriation in the interest of public purpose or by concession acquisition (Belajová, Balážová, 2004). The ownership right of municipalities in the conditions of Slovak Republic resumed after 1989 as part of the process of transformation of ownership relations, which had a long tradition in Slovak country, but was destroyed by the statutory regulation of the regional establishment in 1949. The property and property rights of the municipality are also regulated in Article 65 of the Fourth Chapter of the Constitution of Slovak Republic, which states that the municipality is a legal entity which, under the conditions established by law, independently manages its own property and its financial sources. The policy of the municipal property is monitored and incorporated into the basic and strategic documents of the municipality and is necessary for efficient and systematic decision-making of the municipality. The effectiveness of the using of municipal property has become more important in the context of decentralization of public administration. The decentralization of the public administration did not take place only in the conditions of the Slovak Republic but also in other countries. For example in the Brazil in 1988 Constitution of Brazil supported political decentralization with the direct transfer responsibility to a lower level, together with increased availability of funds generated through increased of own revenues and intergovernmental transfers. The new statute has expanded local political and administrative competences, supported bigger self-governments and in the particular to increase transfers from the Union and also from the state to the municipalities. The result of this process was higher municipal incomes. At the same time, the decentralization of services has given to the municipalities more responsibility for promoting of local economic development (Marenco, Strohschoen, Joner, 2017). It confirms also Guedes (2001) who say, that in Brazil the fiscal policy was the culmination of the planning process and a necessary condition for increasing municipal capacity and reducing dependence on federal and state transfers. Municipalities have the competence to set the tax of municipal property or sale them and also may set the tax of real estate or exemption from this tax for municipal buildings and land. The decentralization principle in Romanian public administration according to Catana, E.M., Catana, M.C. (2010) is specific for the state, and it implies the handling of local problems by authorities elected by local communities (local councils, city halls, county councils, presidents of county councils), who are not hierarchically subordinated to central authorities, but they operating independently in accordance with the law. Lind, Lindqvist (2005) take note, that in Sweden early in the 1990s the central government introduced a radical reform wherein the basic idea was, that each authority should decide about the using and economic responsibility for using space. However, but they were not allowed to own real estate, but they were to rent it from government-owned or private real estate companies. Most regional and municipal authorities have introduced internal markets, where various authorities rent their real estate which that should finance its activities from internal rents. In 1992 the central government in Sweden completely reorganised the structure of its real estate management. At this time government owned almost all real estate which used by government authorities and the Central Building Authority was responsible for building and maintaining for all government real estate. After reform of the system each authority have the freedom to rent whatever real estate by it wanted. They mention, that the local and regional governments in Sweden are free to manage their real estate by the way they want. In a study of local authorities, which realized in 2000, they mention, that almost of 90% local governments of average size had some system of internal property rents. Most of them introduced this system during the 1990s. Around 20% of these municipalities had a special company that were responsible for managing the real estate. Roughly 50% of the bigger municipalities had their real estate unit as a profit centre. Around 60% were using performance indicators and some system of benchmarking of property.

In general, the municipal property serves primarily for ensure the competences and tasks of the municipality. Municipalities thus to use their property primarily for the performance of self-government, for securing public tasks and for business activities. The municipalities use mostly long-term tangible property, which are available

for securing the original and transferred competencies and publicly-beneficial services and also for business activities (Brecik, Tej, Krasnodebski, 2005, Vavrek, Adamišin, Kotulič, 2017, Žitek, Klímová, 2016). The main purpose of using of these property is to secure income into the municipal budget or to perform social functions - for example to solve employment in the municipality. The problems of municipalities and not only in the conditions of Slovakia is their low entrepreneurial activity into relation to municipal property. Despite the fact, that business with the municipal property can create the part of the municipalities' incomes and also can create a competitive environment for other businesses. This idea is also confirmed by several authors (Biceková, Mihoková, Andrejovská, 2015, Hudáková, Vojtech, Vrbinčík, 2016, Hornyák Gregáňová, Országhová, Pietriková, 2017) who say that municipalities need the business activities with the municipal property for comprehensive provision of services for the inhabitants. Municipalities do not have to use their property directly, but they can to influence with the municipal property the business environment of the municipality. (Urbaníková, 2017, Beresecká, 2014, Petrách, Humlerová, Pártlová, 2012, Korenková 2015, Hudáková, Fil'a, Maroš, 2017).

Real estate management in the public sector includes the same acquisition, holding and disposition activities as in the private sector. But in addition to this, the literature often includes two other activities: allocation of public land for development and public participation for development of public land. In the context of public ownership of real estate, the terms "disposition" and "allocation to private users" may overlap, but generally have different meaning. "Disposition" usually implies that ownership of property is transferred from the public to the private sector. Sometimes this term also includes transfers of property for long-term leasehold. The term "allocation" is usually applied to situations where urban land, owned by a government entity to allocated for development without competitive procedures and without transferring ownership rights (Kaganova, Nayyar - Stone, 2000).

2. Objectives and methods

The aim of the paper is to analyse and to compare the individual types of current and capital incomes from the ownership of the municipal property in conditions of local self-government in the Slovak Republic and the Czech Republic in the period 2007-2016. The object of the paper were cumulative data of municipalities in Slovak republic (2 890 municipalities) and cumulative data of municipalities in Czech Republic (6 271 municipalities). Dušek (2016) say that in the European context, the Czech Republic belongs to a country with a high number of municipalities, which means highly fragmented settlement structure, which causes many problems in securing basic civic and technical facilities or other tasks especially in rural municipalities.

The data sources for the individual indicators were obtained from the Ministry of Finance of Slovak Republic and from the Czech Statistical Office. The conversion of CZK into € was made on the basis of the Czech National Bank's exchange rate in the appropriate year. Analysis and results were processed in MS Excel. We analyse following relationship:

$$CBI = \frac{\text{current income from business with municipal property}}{\text{total current income from business and from ownership of municipal property}} \quad (1)$$

$$COI = \frac{\text{current income from ownership of municipal property}}{\text{total current income from business and from ownership of municipal property}} \quad (2)$$

$$CIBO = \frac{\text{current income from business and from ownership of municipal property}}{\text{total non tax income}} \quad (3)$$

$$CP = \frac{\text{capital income from municipal property}}{\text{total capital income of municipalities}} \quad (4)$$

Legend: CBI – current business income, COI – current ownership income, CIBO – current income from business and ownership, CP- capital income from municipal property

Classification of incomes from municipal property is stated in Slovak Republic in Methodological Guidelines of the Ministry of Finance of the Slovak Republic into MF / 010175 / 2004-42 of 8 December 2004 and explanatory notes on the economic classification of the budget classification.

Classification of incomes from municipal property is stated in Czech Republic in Decree of the Ministry of Finance of the Czech Republic No. 323/2002 Coll. on Budgetary Structure.

Tab.1: Classification of income from municipal property in Slovak and in the Czech Republic

Slovak Republic		Czech Republic	
<p>210 – Current income from business and property</p> <p>This category includes income that arise from property ownership and business. They may take the form for example: dividends profits, payments for extracted minerals, rent from land and buildings. This category does not include income arising from the sale of property or repayment of the value of property or loan.</p>	<p>211 – Income from business 211003 Dividends 211004 Other income from business (contribution from profits)</p>	<p>213 - Current income from rent of property</p>	<p>2131 - Income from rent of land</p>
	<p>212 – Income from ownership 212001 Income from payments for extracted minerals 212002 Income from rent of land 212003 Income from rent of buildings, objects and space 212004 Income from rent of machinery, apparatus, equipment, technology and tools and also material 212008 Income from payments for the use of natural healing resources and natural resources of mineral waters 212009 Income from charges for handling ionizing radiation sources</p>		<p>2132 - Income from rent of other immovable property and its parts</p>
<p>230 - Capital income</p> <p>This category include income from the sale of movable and immovable property that meets the criteria of tangible and intangible assets. Also income from the sale of tangible and intangible fixed property that the organization has decided to charge as long-term tangible and intangible fixed property, which are procured from capital expenditures.</p>	<p>231- Income from the sale of capital property</p>	<p>211 Current income from own activities</p>	<p>2133 - Income from rent of movable property</p>
	<p>232 - Income from sales of material reserves and mobilization reserves even including emergency supplies.</p>		<p>2139 - Other income from rent of property</p>
	<p>233 - Income from sale of land and intangible property 233001 – Income from sale of land 233002 – Income from sale of intangible property (for example patents, copyrights, trademarks)</p>		<p>2111 - Income from the provision of services and products</p>
	<p>239 Other capital income (not included in items 231-233) 239001 – Income from combined investment funds 239002 – Income from returns 239200 - Other income</p>		<p>2112 - Income from the sale of goods (already purchased for sale – example rubbish bins, sale of forms, etc.)</p>
			<p>2113 - Income from tuition fees Payments for educations according to the Act No. 561/2004 Coll.</p>
	<p>2114 - Toll fee Includes income for the use of roads and income for entry to foreign land</p>	<p>2119 - Other income from own activities</p>	
	<p>3 – Capital Income</p>	<p>31 – Income from the sale of fixed property and other capital income 311 – Income from the sale of fixed property (income from the sale of land and from other immovable and property and its parts, from tangible and intangible property) 312 - Other capital income</p>	
		<p>32 – Income from the sale of property ownership interests 320 - Income from sale of long – term financial property</p>	

Source: own processing on the base of Methodological Guidelines of the Ministry of Finance of the Slovak Republic and Decree of the Ministry of Finance of the Czech Republic No. 323/2002 Coll. on Budgetary Structure.

3. Results

Incomes from business and from ownership of municipal property are yearly repeatable incomes for municipalities, because of bigger part of these incomes are incomes from renting of municipal property. Capital incomes are rather random incomes, which may not be yearly component of current budget incomes. Table 2 shows that incomes from business and from ownership of municipal property had a different development in terms of Slovak and Czech municipalities in the years 2007-2016. In Slovakia, it is possible to record a drop of these incomes in 2008, 2009 and 2014. In other years we are seeing yearly increasing of these incomes. The increasing of incomes from business and from ownership of municipal property in 2016 compared to 2007 presented in Slovak municipalities 14.01%. Within the Czech municipalities, it is possible to see a slight decline of incomes from business and from ownership of municipal property only in 2013. In the remaining years, we are seeing yearly increasing of these incomes. The increasing of incomes from business and from ownership of municipal property in Czech municipalities in 2016 compared to 2007 was 32.79%. If we talk about incomes from business and from ownership of municipal property per capita, these incomes fluctuated within the range of 24.4 € - 31 € in Slovak municipalities and in the range of 53.6 € - 69 € in Czech municipalities.

Capital incomes from municipal property in both countries represents incomes from the sale of municipal property. Municipalities sell their property only if this property present an unnecessary (dubious) property that the municipalities can no longer use in any way for their needs. The bigger part of selling of the municipal property present the sale of the lands and lesser part present the selling of the buildings. The capital incomes the municipality using for their further investment activity, respectively for further capitalize of their property. The analysis showed that during the period 2007-2016, both countries had a fluctuating trend of capital incomes. When comparing these incomes in 2007 and 2016, we recorded a decreasing of these incomes in the both countries (Slovak Republic - 50.15%, Czech Republic - 36.04%). If we talk about capital incomes per municipality, the capital incomes per municipality in the Slovak municipalities was 0.015-0.085 mil. € and in the conditions of the Czech municipalities the capital incomes per municipality was 0.032-0.092 mil. € (Tab.2).

Tab.2: Selected indicators of income from municipal property in the Slovak Republic and in the Czech Republic in 2007-2016

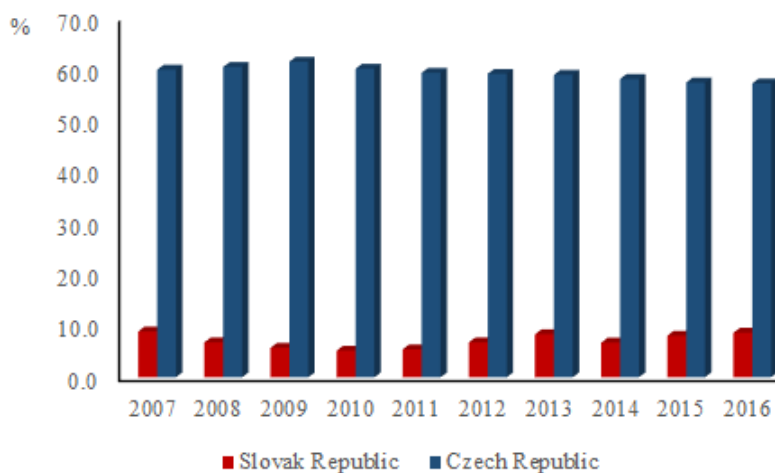
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Income from business and ownership – SK (mil. €)	147.7	137.9	132.4	141.2	144.3	151.7	159.5	159.1	167.2	168.4
Income from business and ownership – CZ (mil. €)	555.9	571.0	593.4	663.6	665.3	706.4	664.2	671.3	708.6	738.2
Income from business and ownership by inhabitant – SK (v €)	27.3	25.5	24.4	26.0	26.7	28.0	29.5	29.4	30.8	31.0
Income from business and ownership by inhabitant – CZ (v €)	53.6	54.6	56.5	63.0	63.3	67.2	63.2	63.7	67.1	69.8
Capital income from property – SK (mil. €)	164.9	245.3	97.8	108.9	70.9	66.6	72.9	91.5	44.3	82.2
Capital income from property – CZ (mil. €)	451.4	574.7	525.6	509.5	329.8	347.8	267.7	220.4	198.3	288.7
Capital income from property by municipality - SK (mil. €)	0.057	0.085	0.034	0.038	0.025	0.023	0.025	0.032	0.015	0.028
Capital income from property by municipality - CZ (mil. €)	0.072	0.092	0.084	0.081	0.053	0.055	0.043	0.035	0.032	0.046

Source: own processing on the base Ministry of Finance of Slovak Republic and from the Czech Statistical Office

The development of the CBI indicator (Fig.1), which shows the share of income from business with municipal property on total incomes from business and ownership of municipal property shows, that in terms of Slovak municipalities these incomes was from 5.2% (in 2010) to 8, 9% (in 2007). This relatively low proportion of these incomes denote low entrepreneurial activity of municipalities. Only a small percentage of municipalities use property for their own business, rather they give their property for rent to other physical and legal entities. In the Czech municipalities, incomes from business fluctuated from 57.2% (in 2016) to 61.5% (in 2009) on the total incomes from business and ownership from municipal property. Czech Republic don't have commonly available information about the structure and value of municipal property of Czech municipalities. So we can only suppose, what is the reason of the difference between incomes from business with municipal property in Czech and Slovak municipalities. An increased share of these incomes in the conditions of Czech municipalities can be caused either by higher entrepreneurial activity of municipalities or by increasing the volume of property that municipalities use for entrepreneurial activity. From current research analyses of an ongoing project VEGA aimed at the assessment

of municipal firms have shown, that lower incomes from business with property in the conditions of Slovak municipalities compared to Czech municipalities is due to the fact, that lot of Slovak municipal firms to achieve a low profit margin or even a loss.

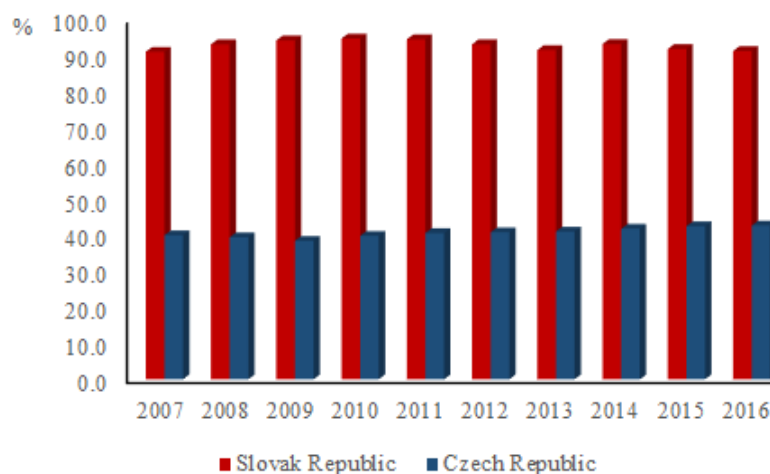
Fig.1: Development of the CBI indicator in Slovak republic and Czech Republic in 2007-2016



Source: own processing on the base Ministry of Finance of Slovak Republic and from the Czech Statistical Office

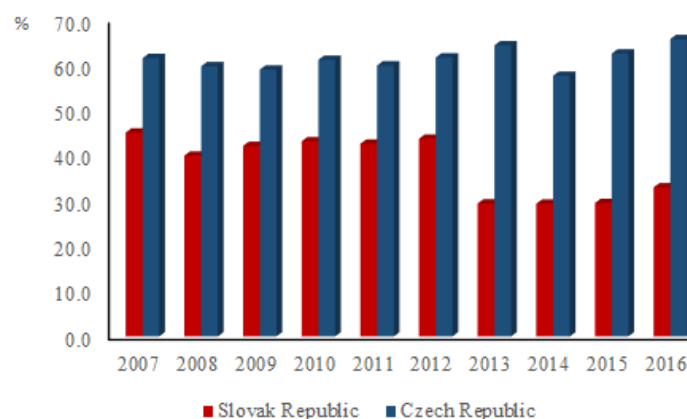
We see a diametrically different development within the COI indicator (Fig.2), which reflects the share of incomes from ownership of municipal property on total incomes from business and ownership of municipal property. Under conditions of Slovak municipalities, this incomes accounted for more than 90% of the total incomes from the business and the ownership of the municipal property, while in the conditions of the Czech municipalities it was 40%. This marked difference is mainly due to the fact, that the vast majority of municipal property in Slovak municipalities is used for rent and these incomes present the most part of the incomes from ownership of municipal property.

Fig.2: Development of the COI indicator in Slovak republic and Czech Republic in 2007-2016



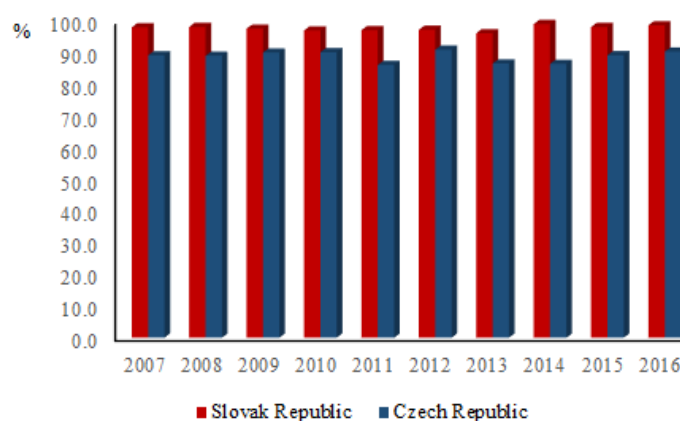
Source: own processing on the base Ministry of Finance of Slovak Republic and from the Czech Statistical Office

Incomes from business and property ownership is part of the non-tax incomes of the municipal current budget in the both countries. These incomes are used by municipalities for the general operation of municipalities. The analysis of the CIBO indicator (Fig.3) shows that these incomes are an important part of the non-tax incomes of the municipalities. These incomes presented shared 29.3% in 2014 and even 45.1% in 2007 on the total non-tax incomes in the Slovak municipalities and in the Czech municipalities this share is even more pronounced 59% in the year 2009 and even 65.8% in 2016.

Fig.3: Development of the CIBO indicator in Slovak Republic and Czech Republic in 2007-2016

Source: own processing on the base Ministry of Finance of Slovak Republic and from the Czech Statistical Office

If the municipality decides to sell its property (legislation allows it only in exceptional cases and once the specified conditions are met), the incomes from sell obtained become the income of the capital budget. The development of the CP indicator (Fig.4) points to the fact that capital incomes from the sale of property are an important part of the total capital income of municipalities. In conditions of Slovak municipalities and in the conditions of Czech municipalities, capital incomes from sales account for more than 90% of the total capital income of the municipality.

Fig.4: Development of the CP indicator in Slovak republic and Czech Republic in 2007-2016

Source: own processing on the base Ministry of Finance of Slovak Republic and from the Czech Statistical Office

Conclusion

The aim of fiscal decentralization, which took place in the conditions of many self-government in the different countries, was to reduce the dependence of local budgets on the state budget. One of the options available to municipalities to reduce this dependency is also the use of municipal property for business purposes. However, the analysis showed that in the conditions of Slovak municipalities we can talk about lower budget effects from business activity compared to Czech municipalities. The reasons for low business activity may be a various, from lack of municipal property for business activities to inefficient use of municipal property. One of the reasons may be also a system of control of municipal management. In the Czech Republic, unlike Slovakia, the Regional management also to control municipal budgets, which could also be one of the reasons for more efficient management of the municipal property. On the other hand, the analysis also revealed the fact, that incomes from business and property ownership of municipal property is an important part of the current incomes, which municipalities subsequently use to keep the daily running of the municipality. Despite the fact that municipalities have multiple options to use their property for economic, social and territorial development, there are still many problems in practice which hinder the more efficient use of municipal property. This is mainly the instability of incomes of municipal budget, changing accounting, and sometimes also the unqualified of electoral or executive bodies of the municipality.

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