



REPUBLIC OF SLOVENIA  
**COURT OF AUDIT**

30 <sup>1994</sup>/<sub>2024</sub> RS  
RS

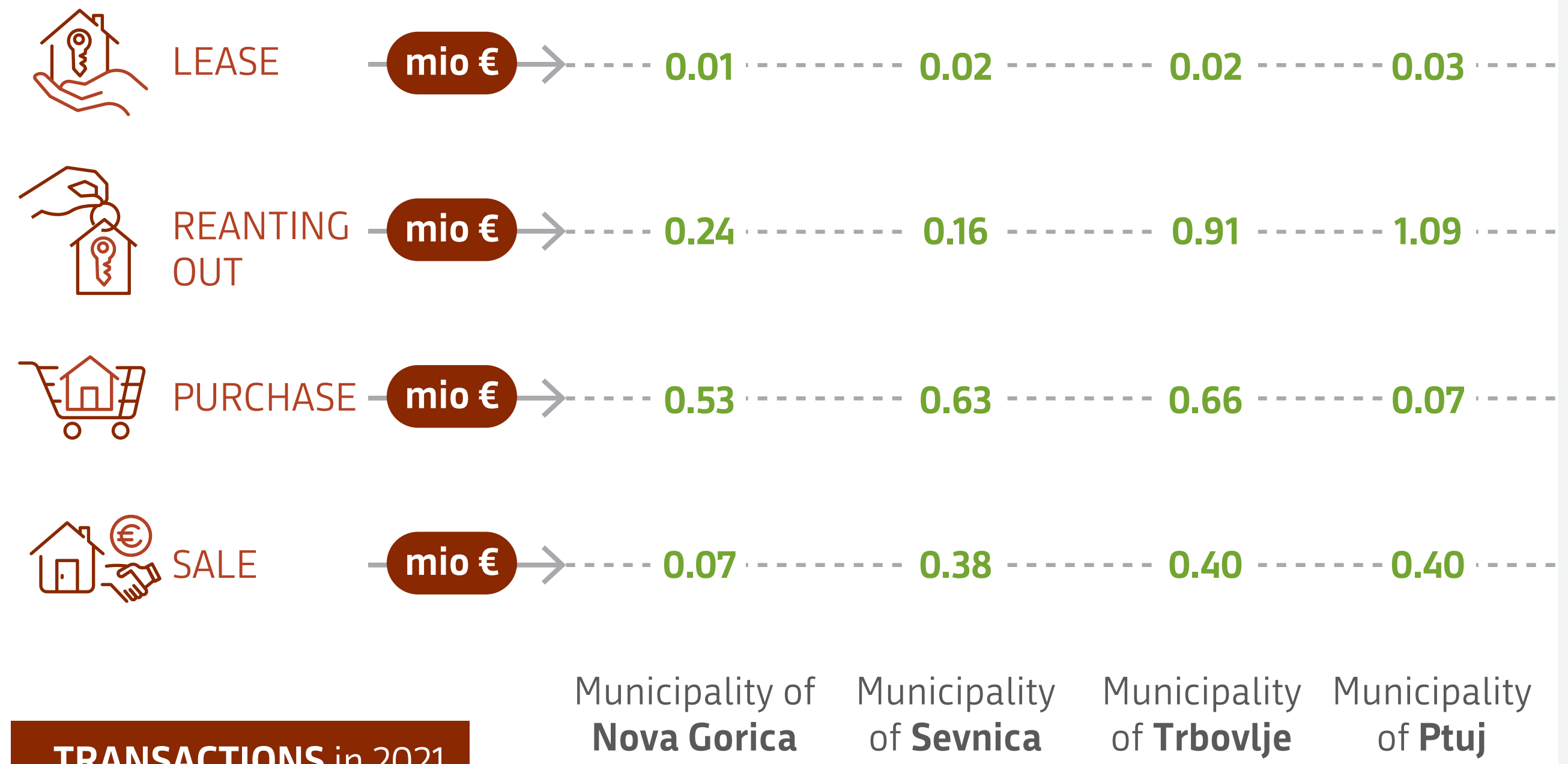
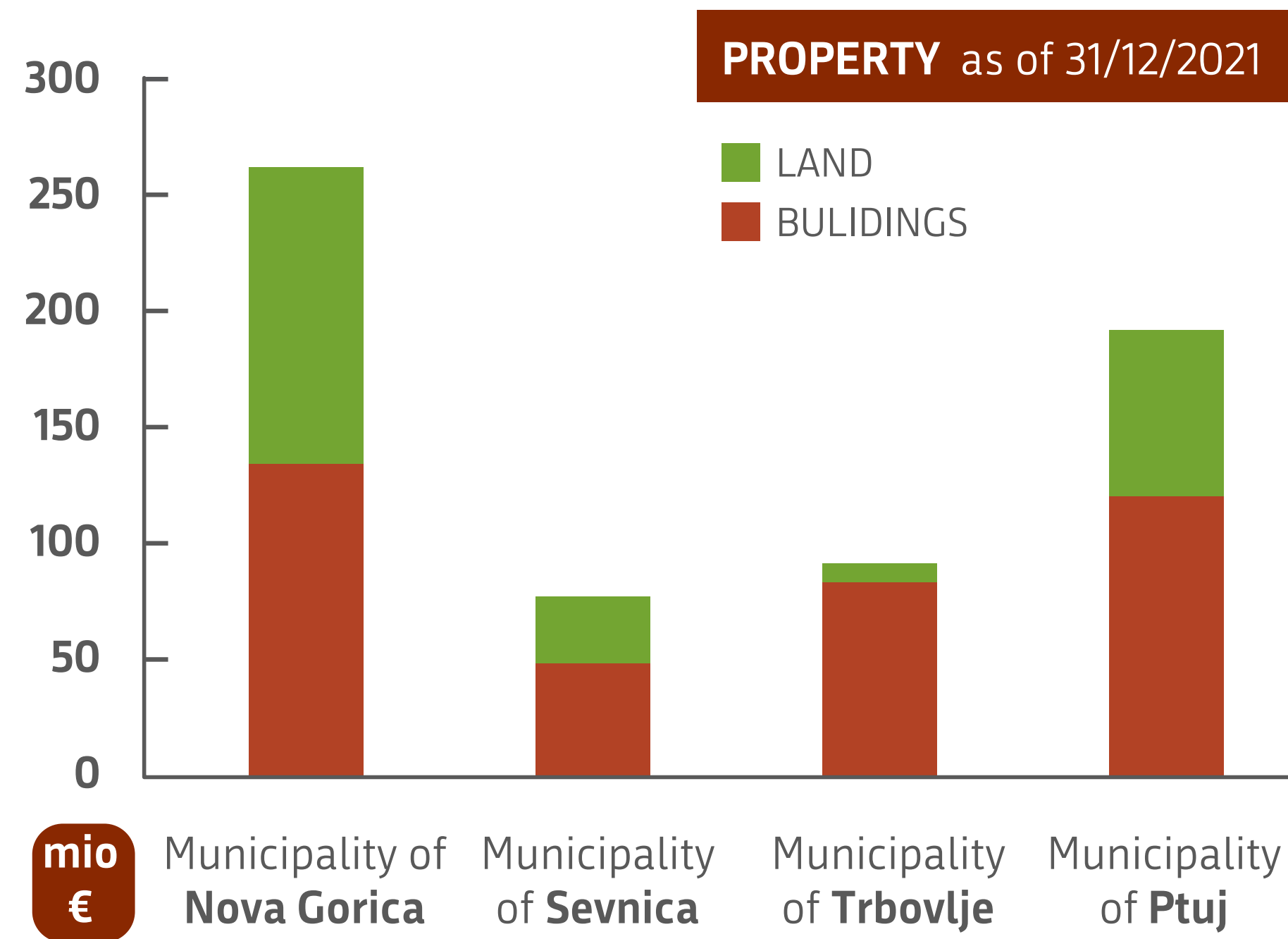
## AUDIT REPORTS

# **Managing immovable property by the municipalities of Nova Gorica, Sevnica, Trbovlje and Ptuj**

### **Performance audit**

Audit period: 1 January 2021 to 31 December 2021

# Review of property and transactions by municipalities



In the case of 4 municipalities it was examined, whether planning, implementing, and reporting on managing immovable property was efficient.

## Opinion of the Court of Audit

- Municipality of **Sevnica**
- Municipality of **Trbovlje**
- Municipality of **Ptuj**

● **partially efficient** in managing immovable property

Municipality of **Nova Gorica**

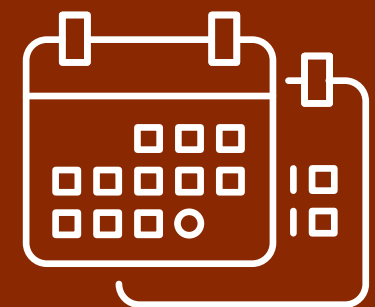
— **inefficient** in managing immovable property

# Measures for remedying identified irregularities in municipalities refer to:



**Keeping municipal records** of immovable property in a way to improve their completeness, currency and connectivity, as well as to enable comparability with other public records of immovable property

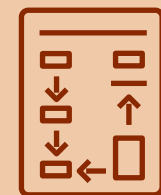
**Arrangements regarding** municipal property ownership registration in the land register



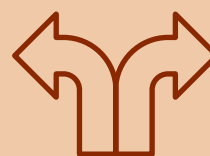
**Arranging planning and reporting** in a way to:



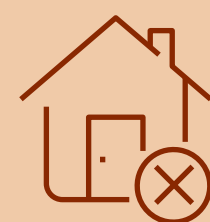
draw up **a long-term planning document** encompassing the entire field of managing immovable property



**ensure comparability and traceability of changes** in annual immovable property management plans by providing explanations



**explain** the reasons for **differences between planning and realisation** in the report on the implementation of an annual immovable property management plan



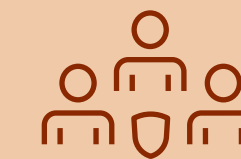
ensure that **annual planning** includes also a plan of lease and renting out, maintenance plan and a plan of use or a plan of managing **unused immovable property**



**Arranging implementation** in a way to:



carry out and document **activities to ensure the best price** in the cases of higher-value purchase, lease and renting out of properties



ensure that procedures are carried out by **a municipal commission**



**adjust the rent** according to the price increase in case of a long-term rental of immovable property












ensure that **for immovable property managed by public institutes** municipalities:

- control **managing**
- set **price lists** for continued use of premises
- decide on lease **contracts**
- arrange **income** from user and lease fees to be received **in the municipal budget**

# Comparison of findings by municipalities

## DEFINING TASKS AND RESPONSIBILITIES FOR MANAGING IMMOVABLE PROPERTY

	Municipality of Nova Gorica	Municipality of Sevnica	Municipality of Trbovlje	Municipality of Ptuj
 <b>Clearly defined tasks and responsibilities in municipal acts</b>				
 <b>Appointed trustee of a legal transaction</b> (renting out, transfer into management)				

## RECORDS OF IMMOVABLE PROPERTY

	<b>A record according to Physical Assets of the State and Local Government Act (ZSPDSLS-1)</b>	Existence				
		ID mark	 only for land plots			 only for land plots
	<b>Ancillary records</b> (purchase, sale, lease, renting out, transfer into management, unused, maintenance)	Existence				
		ID mark				

### Examples of inefficiencies

**Municipality of Nova Gorica** kept a record according to ZSPDSLS-1 which, to a significant extent, **was not harmonised with the land register** in the part pertaining to **buildings or their parts**.

**Municipality of Trbovlje** failed to **examine** the reasons for **differences** between the list of immovable property entered **in the municipal record** and **in the land register**.

**Municipality of Ptuj** used a **register of fixed assets** as a record according to ZSPDSLS-1 which, to a significant extent, **was not harmonised with the land register**.

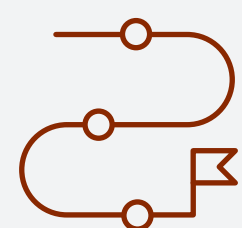
## PLANNING, MONITORING AND REPORTING ON MANAGING

Municipality of Nova Gorica

Municipality of Sevnica

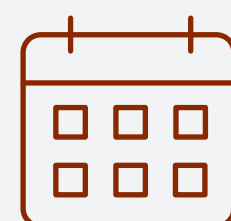
Municipality of Trbovlje

Municipality of Ptuj



Long-term strategy  
with objectives and  
indicators

Existence



Annual plan

Existence



Explanation of  
changes to the plan



Realisation  
report

Existence



Explanation of  
differences according  
to the planned



### Examples of inefficiencies

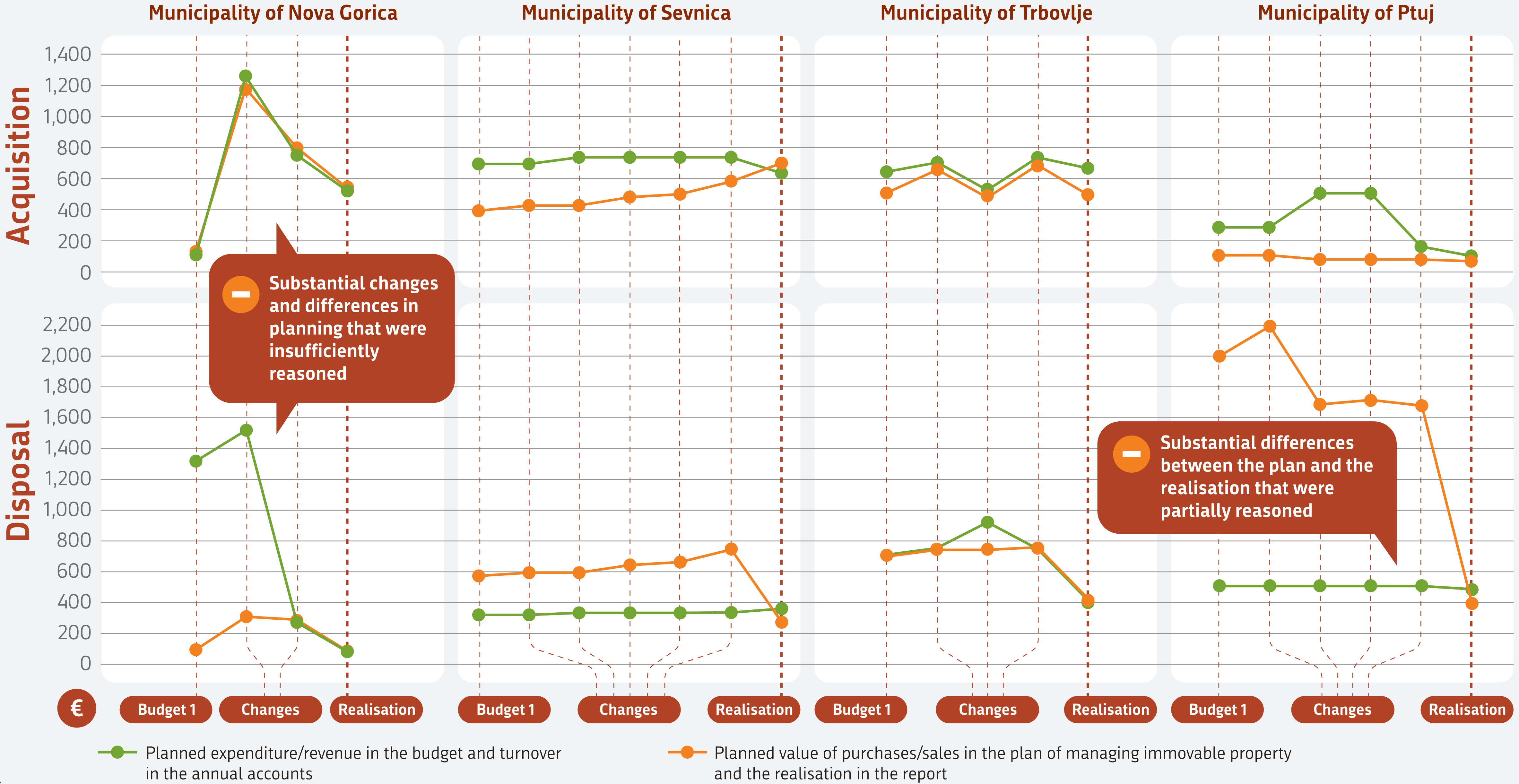
**Municipality of Nova Gorica**, when making multiple and extensive interim **changes to a plan of managing immovable property** (e.g. increasing the amount of purchases for 6 times the planned value), **failed to explain the changes in the acquisition plan.**

It also changed the amount of budget resources without stating sufficient reasons and **failed to explain the differences between the management plan and the budget** (e.g. the difference of 1.500% between the planned values of sales in the budget and in the management plan).

**Municipality of Trbovlje** failed to set out the realised transactions **in the annual plan** of managing immovable property, it **only set out the total value of transactions.**



PLANNED AND REALISED VALUE IN 2021



## IMMOVABLE PROPERTY ACTIVITIES

Municipality of Nova Gorica

Municipality of Sevnica

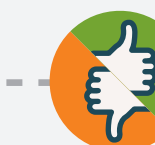
Municipality of Trbovlje

Municipality of Ptuj



### Purchases

Included in the acquisition plan



Purchases of higher value

Municipal commission leads activities for ensuring the best price and the entire procedure



### Sale

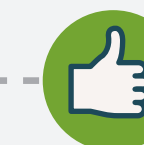
Included in the acquisition plan



Adequacy of procedure



too long payment deadline – 4 cases



### Leases

Activities for ensuring the best price



### Examples of inefficiencies

**Municipality of Nova Gorica** failed to substantiate the adequacy of a purchase price prior to concluding the contract for the purchase of premises for the GO! 2025 public institution in the value higher than determined by appraisal; in the case of a multi-annual lease of premises for the mobility centre, it failed to establish that appraisal for the concerned premises was carried out or that it obtained reference prices of other comparable premises.

**Municipality of Sevnica** failed to set out activities for ensuring the best price in the case of a multi-annual lease of premises for the preschool institution.

**Municipality of Ptuj** failed to include the purchase of a land for a cycling track in the annual acquisition plan.

