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Economic characteristic of non-profit sport clubs and their relations with municipalities and sport federations

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Abstract

There is a running discussion about the system of financing sport from public budgets and there are opinions that the sport is not sufficiently supported. We know surprisingly little about the situation of non-profit sport clubs and to find a better support system we have to gather information about the environment of sport clubs. What do we know about relations of sport clubs with public authorities and their own sport union/federation and why do we need to know?

The aim of this paper is to gather information about economic situation of sport clubs; to analyze relationships between non-profit sport clubs and municipalities/sport federations with special stress on the problem of transparency; and to discuss consequences of revealed situation

We gathered data from sport clubs and performed an analysis especially for three selected sport branches (athletics, basketball, karate) and we show results of questionnaire among sport club and present examples of practice of randomly selected municipalities.

We discovered a significant “failure” in the relationship between sport clubs and their own sport federations. We also showed strong dependency of sport clubs on the grants system respectively we pointed on interesting connection between grants and economic results of sport clubs. Finally we revealed not marginal problem with the transparency during grants allocation.

Key words: Public sector; public finance; grants; sport; NGO; allocation rules; municipality; transparency, vouchers

JEL classification: H76, L3, L83

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1. Introduction

Sport is a phenomenon which affects the majority of every society; even the EU recognized sport as an important part of its objectives of solidarity and prosperity (COMMISSION OF THE EUROPEAN UNION; 2007A). Sport clubs are basic units where both professional and amateur sportsmen are organized. Most sport clubs operate as non-profit organizations (NPOs), which is a result of tradition, tax incentives and public grants conditions (see e.g. NOVOTNÝ 2011, HODAŇ, HOBZA 2010).

Aside from the theory we know surprisingly little about the economic situation of Czech sport clubs especially at the field of analysis of relations with municipality and sport federation. Older research were done partially by NOVOTNY 2000, however these results are not comparable.

Increasing portion of public budgets is spent on the sport grants and it establishes necessity for research. The EU believes that “grassroots sport, equal opportunities and open access to sporting activities can only be guaranteed through strong public involvement” (COMMISSION OF THE EUROPEAN UNION; PP. 13, 2007A). Could we expect that without the transparency of the decision-making process any positive effect appears? Exploring the reality is crucial for future public resources allocation.

As we have traditionally accepted argument for support of sport clubs from public budget (i.e. externalities); we have on the other hand, also arguments against the support of sport activities/organizations from public budgets because no (or small) positive economic impacts were proved (e.g. MARTIN 2001, JONES 2002) and the process of grant allocation is more a political than a rational economic process (KANTOR 1995). Hence the theory gives us at least three possible perspectives to the problem of grants allocation for sport organizations: 1) Grants are useful and bring profit for the society; it is also a traditional part of the state activities. 2) Grants can be useful and bring profit for society under specific circumstances. 3) Grants have no real effect, it's a kind of a fiscal illusion; grants are results of political decisions without connections to an economic or noneconomic profit for society.

However if any of positive effects should appear; the transparency of the decision-making process is the necessary condition (STIRTON, LODGE 2001). Based on

generally perceived assumption that NGOs as providers of most of these activities are accepted as important actors of economic as well as political development (BROWN, D.,L., KALEGAONKAR, A. 2002) we address the municipality level in the case one of Czech Republic which is usually perceived as a partner of NGOs.

The aim of this paper is to gather information about economic situation of sport clubs; to analyze relationships between non-profit sport clubs and municipalities/sport federations with special stress on the problem of transparency; and to discuss consequences of revealed situation

We set the following research questions:

- How often do sport clubs receive support (financial grants or non-financial support) from the municipality and from their own sport union/federation? And how these supports affect their economic results?
- What are the differences between total results and selected sport branches? Are there any anomalies based on a given sport branch?
- What do we know about the transparency of the decision making process of municipality grants for sport?

We assumed that relations with sport federation/union could be better than relations with public municipalities; however, our results proved this assumption wrong.

For answering these questions we discuss the theory and specific conditions in the Czech Republic; we perform two separate analyses (grants providers and grants recipients); and finally we discuss general consequences of revealed results.

2. Methodology

The results are based on two separately performed analyses. The first analysis presents the results of our questionnaire research among sport clubs. The second analysis gathers examples of randomly selected municipalities and the availability of information about grants allocation rules in the case of the Czech Republic.

2.1 Questionnaire research among sport clubs

The author performed the questionnaire research among sport clubs in the Czech Republic in spring 2011. The list of 19 questions was sent to 1567 sport clubs and 430 completed forms were returned. Non-profit legal form was listed by 406 respondents¹. It is difficult to estimate the total number of sport organizations in the Czech Republic, hence we cannot evaluate if the answers are enough for the representative sample. Questionnaire was sent to approximately 60% of sport organizations enrolled in the Czech union of sport (ČSTV). ČSTV associates 72 sport federations and it is estimated that 70% of athletes are members of the ČSTV.

We estimated that respondents' answers (430) represent approximately 58.000 registered members of sport clubs. However there is an estimation of 2.5 mil. members of sport organizations. The percentage of respondents according to size category and the number of inhabitants in the municipality where the club is situated can be seen in Table 1.

Tab. 1: Characteristic of the respondents

Number of members	% of respondents	Inhabitants in the municipality (in thousands)	% of respondents
1-30	18,4	less than 5	11,6
31-70	27,9	5-10	10,7
71-150	23,5	10-50	32,3
151-300	19,5	50-150	19,3
301-500	5,1	150-400	7,2
501 and more	5,6	over 400	18,8

Source: Author

In this paper we analyze responses to seven questions: (1) "Did you receive support¹ from your municipality?"; (2) "Did you receive support from your sport union/federation/association?"; (3) "Was your last grant request successful?"; (4) "What was your last economic profit/loss?"; (5) How grants should be allocated? (6); "How are grants allocated in reality?"; and (7); "Did you notice the problem of corruption in relation with sport grants allocation?".

1 The „support“ means financial grants or/as well as non-financial support

In some cases were total results (430 respondents) filtered for three selected sport branches: (1) athletics – 74 respondents; (2) basketball – 29 respondents; and (3) karate – 26 respondents. These three sport branches were most frequent among total sport branches. All answers were anonymous.

Respondents (sport clubs) had the opportunity to answer a question about how grants should be allocated as a part of the questionnaire. They were allowed to choose more than one answer, and their contributions to the final percentage were calculated on the principle that one club has one suffrage; thereby in the case of selecting four possibilities it was calculated as one quarter for each category.

2.2. Analysis of availability of allocation rules for sport grants

We defined six size categories of municipalities and for the randomly selected municipalities we examined the presence of publicly displayed (through websites) information about the granting sport policy and documents containing definite criteria of the examination process of grant requests (allocation criteria). All websites were accessed in 28th of November 2011.

We sought information about how each grant request is examined and compared with other requests and how the results of the examination can affect the decision-making process. We were also interested in which criteria are more important for decision-makers and if these criteria are publicly displayed or not. All selected municipalities provide grants for sport organizations and details about all these municipalities (except the largest cities) were unknown to the author before research. The results of this part cannot be considered as a representative sample.

The results were displayed as a percentage of answers to the questions given. There are two questions: (1) “Is there a document with general principles of the granting sport policy available?” and (2) “Does a document containing definite criteria of the examination process of grant requests exist?” Both questions can achieve the following answers: 1 if document was available (i.e. “yes”); 0.5 if answer is “partly yes.” This category is used for the situations when incomplete information was displayed (i.e. “partly yes”); 0 if document is missing or not available (i.e. “no; none”).

Detailed results are shown in table no. 2 (information about the contribution of size categories to the total result) and the list of examined municipalities is a part of references.

Tab. 2: The number of selected municipalities

Size category – number of inhabitants	Percentage of sports clubs in questionnaire research	Number of selected municipalities	Percentage
less than 5,000	12	2	13,3
5,000-10,000	11	2	13,3
10,000-50,000	32	4	26,7
50,000-150,000	19	3	20,0
150,000-300,000	7	1	6,7
over 300,000	19	3	20,0
Total	100	15	100,0

Source: author

The number of selected municipalities was limited by the number of cities in the size category “more than 300,000 inhabitants,” therefore we used data gathered from 15 municipalities. The first question – if the principles of grant policy for sport are available – is answered in Table 3. No document was found only in municipalities in size category “less than 5,000 inhabitants,” while grants for sport NGOs were declared in their budgets.

3. The results

3.1 The system of support of sport organizations in the Czech Republic

There are many possibilities for Czech sport organizations to receive some kind of grant (see table 3); however, each decision about grant allocation should be based on the same principle: application of definite examination rules which respect the aims of the sport policy. The sport organizations are not only non-governmental but also or common profit organization. The following analysis is focused only on NGO sport organizations because of two reasons: (1) NGO legal form has strong majority (excluded some professional sports club). Particularly it is due to the tax preferences. (2) Non-profit legal form is usually condition for grants especially on the municipality level.

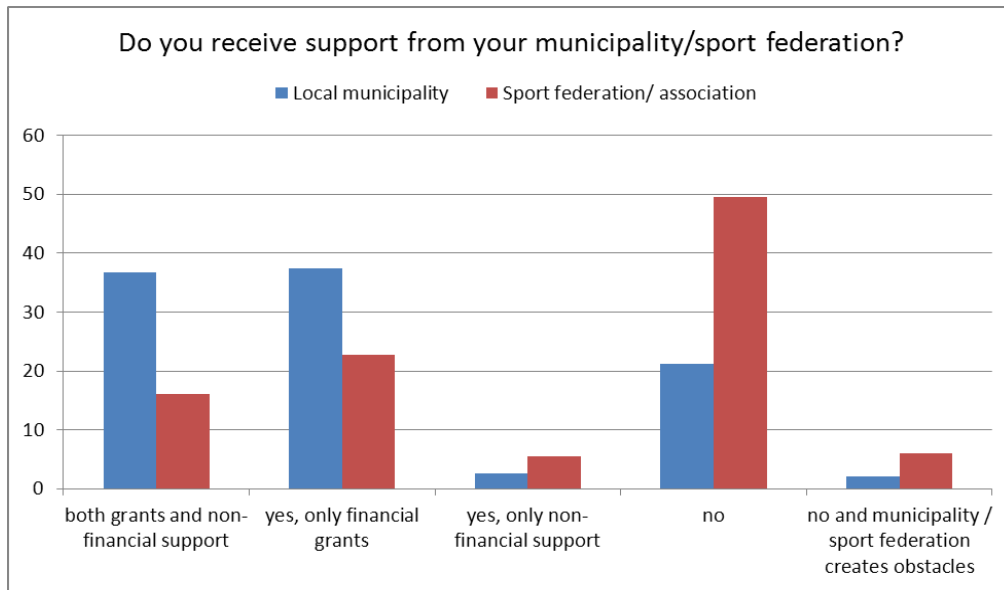
Tab. 3: Review of sport NGOs and their public sector partners

Type of sport NGO	Description	Subsidizer	Decision maker
General Sport Associations (GSA)	There are nine GSAs which encompass all sport branches unions/federations in the Czech Republic. These “nine” were stakeholders of the biggest lottery company in the Czech Republic. Their role consists in provision of financial and nonfinancial support for sport unions/federations. It seems that their role has been decreasing since 2011.	Ministry of Education, Youth and Sport Ministry of Defense Ministry of Interior EU funds/projects	Ministry committee
Sport branch federations / unions / associations	Members of one of the GSAs. Each sport union/federation incorporates sport clubs in the given sport branch. These unions/federations can be divided also into regional sub-unions/federations.	Regional municipalities Ministry of Education, Youth and Sport EU funds/projects <i>GSA</i>	Representative body <i>GSA</i>
Sport clubs	Basic unit. Most sport clubs are NGOs; however, some of them operate as ltds, joint stock companies or sole proprietors.	Regional and local municipalities <i>Sport branch federation/</i>	Representative body <i>Sport federation</i>

Source: author

The role of municipalities in the process of subsidizing sport NGO is all the more important because we found out that sport NGOs receive grants and non-financial support of municipalities more frequently than they receive support from its own sport federation/association. See results in fig. 1. The result shows also important information about failing system of “internal” support inside the sport federation. It could be expected, that “internal” supporting system through sport federation and association should be more supportive and generous than municipality support. However sport federations can be also recipients of public grants; different is only the system of redistribution. NEMEC, MEDVED, ŠAGÁT (2000) showed that there is a risk of high dependence on public budgets for sport clubs in the case on the Slovak Republic.

Fig. 1: Comparison of received support from local municipalities and sport federations



Source: author

Seeing that only 23% of respondents did not receive any support from municipality and respecting that 18% of respondents did not ask for grants in the last two years (2009, 2010); we can conclude that relations between sport clubs and municipalities are surprisingly very good.

The real problem is that almost 50% of respondents did not receive any support from their own sport unions/federations. This result raises two important questions:

- Why is non-financial support from sport unions/federations so low? We can accept that the lack of financial resources is an obstacle to increasing financial support; we can, though, hardly accept that an organization created by (and for) sport clubs does not provide support or even occasionally creates obstacles for its own members (6% of respondents).
- Is this situation the same for all sport branches (system failure) or can we identify specific sport federations which are failing? To answer this question, we selected three sport branches with a higher number of respondents. Considering the findings, we can ask if the public grants allocated to these “wrong” sport federations are meaningful!

3.2 Economic characteristic of sport clubs and partial results for selected sport branches

We selected three sport branches to be analyzed in detail. Sport clubs in these three branches are different in average number of members as well as in the price of membership dues. These differences are caused by the character of the sport branches (see Tables 4 and 5).

Tab. 4: Number of members

in %	athletics (74)	basketball (29)	karate (26)
1-30	17,57	6,90	38,46
31-70	28,38	10,34	38,46
71-150	20,27	41,38	7,69
151-300	25,68	34,48	15,38
301-500	4,05	3,45	0,00
501 and more	4,05	3,45	0,00

Source: author

Tab. 5: Membership dues

in %	athletics (74)	basketball (29)	karate (26)
No membership dues	6,76	0,00	7,69
till 200 CZK/year	8,11	0,00	0,00
201-500 CZK/year	22,97	6,90	11,54
501-1.500 CZK/year	41,89	17,24	19,23
1.501-4.000 CZK/year	18,92	55,17	57,69
4.001-10.000 CZK/year	0,00	20,69	3,85
More than 10.000 CZK/year	1,35	0,00	0,00

Source: author

Differences can be found also in the clubs' approach to public grants. Significantly fewer of karate clubs ask for grants (tab. 6) and a higher portion of karate clubs did not succeed with their grant request. It seems that there can be a connection between the number of members and success of the grant request, as it is information that the municipalities always want to know when deciding about grants (Pavlik 2012).

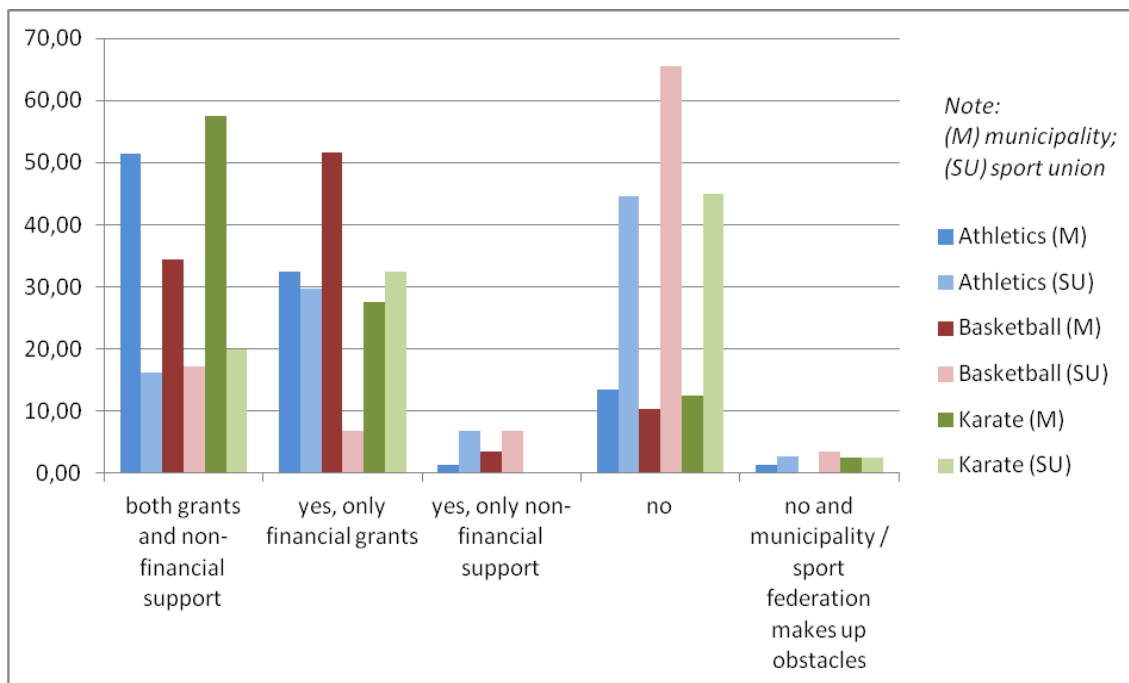
Tab. 6: Were you successful with the last municipality grant request?

in %	Athletics (74)	Basketball (29)	Karate (26)
Yes, we get what we asked for	28,38	31,03	7,69
Yes, but we get less than we asked	60,81	65,52	50,00
No	5,41	0,00	11,54
We didn't ask for the grant	5,41	3,45	30,77

Source: author

Relations with sport federation and municipality are shown in Figure 2. It provides a few interesting findings in comparison with the results in Figure 1. The basketball sport federation provides significantly less support than the average and also than unions or federations in the other two sport branches. Karate did not receive non-financial support from its sport federation; however, karate is in a different position to others – there is more than one karate union/federation in the Czech Republic.

Fig.2: Comparison of support received from local municipalities and sport unions/ federations in % for three selected sport branches



Source: author

3.2.1 Discussion

What are the economic consequences of a “failing” system of support from the sport’s own organization? We accept that both municipalities and sport federations have a financial limit for the grants. We assume that the role of municipalities is wider than just provision of non-financial support for NGOs. Why do sport federations provide such a low level of non-financial support? We can identify and discuss three answers:

- 1 . They do not want to do it – in this case, we would see the system failure. Why do those who are elected by sport clubs not want to be helpful to sport clubs?

- 2 . They cannot do it – in this case, we have to seek reasons for such obstacles – although we cannot ask (or expect) anyone else to do it than sports clubs.
- 3 . They are not asked for such support by sport clubs – in this case, the lack of support cannot be perceived as a problem.

The first obvious effect of this situation is that the sport clubs consider themselves not sufficiently supported and assume that it is because of a lack of resources. They may believe that limited financial resources lie at the root of the lack of support from their own sport federation.

Additional information about the situation of sport clubs is shown in Table 7, which illustrates the profit the sport clubs made in relation to the grants. The results (see Tab. 6) can be interpreted in three ways: (1) They serve as evidence of high dependence on public grants; (2) They show poor economic skills of sport clubs; (3) They can be affected by the effort of sport clubs to be seen as “poor” and “non-profit”, even if being non-profit does not mean that the club cannot have higher revenues than expenditures, as that is a necessary condition for long-term operation.

Tab. 6: Economic profit

in %	athletics (74)	basketball (29)	karate (26)	Total results (430)
Expenditures exceeded revenues (grants received)	14,86	27,59	11,54	20,93
Expenditures exceeded revenues (no grants)	8,11	6,90	38,46	17,67
Revenues equal to expenses (grants received)	68,92	48,28	34,62	50,23
Revenues equal to expenses (no grants)	1,35	0,00	0,00	1,16
Revenues exceeded expenditures (grants received but without effect on profit)	0,00	0,00	7,69	3,26
Revenues exceeded expenditures (grants received and having a positive effect on profit)	6,76	17,24	7,69	5,12
Revenues exceeded expenditures (no grants)	0,00	0,00	0,00	1,63

Source: author

A discussion of economic consequences for sport clubs is connected with the question “what happens if sport clubs do not receive the grant?” In other words, does it mean that absence of the grant can cause a deficit situation or do clubs simply decrease their expenditures? Grants usage is dependent on rules given by the municipality; but receiving a grant enables reallocation of newly free resources to other expenditure opportunities. Without detailed accounting data, we cannot give a strong answer. It is

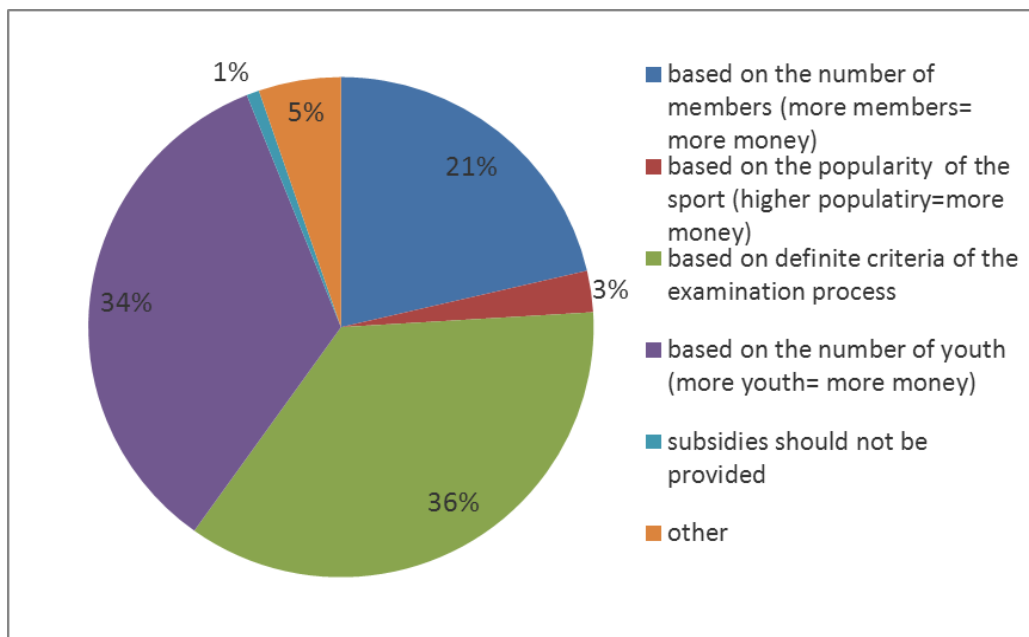
usually argued that without grants most clubs cannot survive. The results of this research are partly supportive of that assumption. But there is a probability that clubs have insufficient financial skills or it could be a result of strategic behavior.

3.3 The problem of transparency allocation

Based on questionnaire we revealed that 76% of sport clubs apply for grants on the regularly basis. All answers shows that respondents are expecting the transparency, i.e. clear criteria which are crucial for grants allocation. The option of “free” answer was never used for expressing the preference of any kind of clientelism or corruption activities.

Majority of sport organizations are expecting the existence of definite criteria for grants allocation (see. Fig.3). Together with other answers we also see typical conflict of criteria. What is more important – number of youth; number of members; popularity or something else?

Fig. 3: How should grants be allocated?

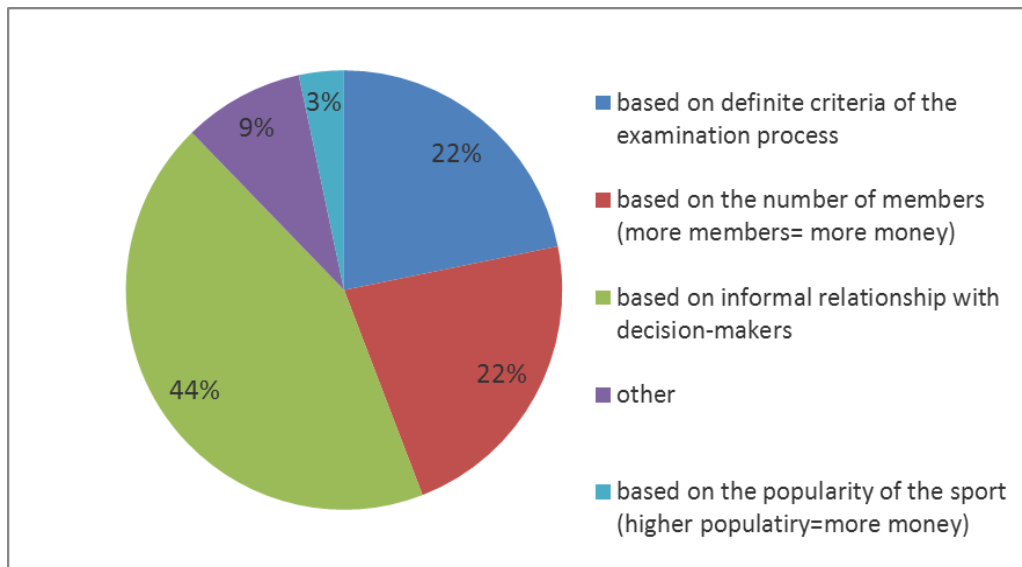


Source: author

The question of how grants are allocated in reality was asked to all sport clubs and not only sport clubs requesting grants in the previous two years (see Fig. 4). There are two reasons for this:

- The sport club could have its own experience older than two years
- The sport club could be informed by other sport clubs. If we calculate results only for sport clubs which asked for grants in the previous two years, we receive no significant changes.

Fig. 4: How are grants allocated in reality?



Source: author

Sport organizations have to provide a lot of information about themselves and about the purpose of the request but in most cases they have no information about the examination criteria and preferred allocation alternatives. Such situation inevitably leads to the point when the majority of potential recipients begin to perceive it as nontransparent and potentially corrupt.

The process of decision making usually involves three steps: (1) A hearing with the committee of sport (or education) which is an adviser for the municipality body. The committee usually concludes the hearing with some recommendations for the council and the representative body of the municipality. This hearing takes place with the exclusion of the public. (2) The proposal submitted by the committee is discussed by the council of the municipality and it is concluded with recommendations for the representative body. This process does not allow the public to be present either. (3) The representative body makes a decision, usually in accordance with the recommendations

of the council and the committee. Then the results of the decision-making process are announced.

Although respondents perceive the system as a non-transparent, direct corruption experience shared only 13,3% of them. Together with symbolic corruption we can estimate that at least 30% of respondents had to face a non-transparent environment (see table 8). An absence of corruption doesn't mean that the system can be considered as transparent.

Tab. 8: Have you noticed a problem with corruption in relation to sport grants?

Answer	Number	%
yes	57	13.3
yes, but symbolic rather than effective corruption	75	17.4
no	298	69.3
Total	430	100.0

Source: author

Addition information to the transparency problem brings analysis of municipalities. What is really surprising is the number of 27% of municipalities where only partial information was found (tab. 9). This means that only application forms for grants were available or only data related to deadlines for grant requests and allocation were published. This problem was noticed not only in small municipalities.

Tab. 9: Results of municipality analysis

Results in percentage	yes	partly yes	no
Availability of principles of the granting sport policy	13,33	26,67	60,00
Publicly displayed document containing clear criteria of the examination process of grant requests	33,33	46,67	20,00

Source: author

No significant differences among cities in given size categories were found. Most municipalities declared that some criteria are important; however, they never specified their value for decision makers. Hence sport clubs with more youth never know if they are in a better situation than sport clubs with more medal winners. Only 20% of municipalities declared such criteria which could be used more transparently and which were sufficiently specified for definite and transparent decision making. We have to concede that the existence of "definite criteria" is not a guarantee for a transparent decision-making process; but their existence creates the "chance" at least.

3.3.1 Discussion

The relatively low trust in the transparency of the process of grant allocation correlates with the low level of availability of information about the decision-making process. The explanation for 22% of respondents having the opinion that grants are allocated according to the number of members can be based on the fact that this information is gathered in most application forms.

Although no explicit relation between the number of members and allocation rules can be found, respondents assume there is one. The finding that 22% of respondents suppose that grants are allocated according to published criteria/rules is in line with almost the same percentage of definite criteria being present which resulted from the analysis of municipalities. Apart from a relatively small random group of municipalities, the results show similar findings.

Although the presented results cannot be considered as the representative sample, they certainly showed trends and problems in the process of grants allocation correctly. About 80% of sport organizations are cooperating with local municipalities (they receive financial or/as well as non-financial support) but only minority of these organization operate in transparent and clear environment.

Despite the result of 60% for documents with general principles of grant policy for sport being available, potential recipients know too little about real examination and decision-making process.

We proved the existence of the problem of an absence of transparent and publicly displayed definite criteria of examination of sport grants and pointed out that most sport clubs perceive the system of grant allocation as “unfair,” mostly due to informal relationships rather than to the selection of better projects.

4 Conclusions

We found that there is a significant problem with the system of financial and non-financial support hidden inside the sport federations. Although it is generally accepted that self-organization could be more effective in the non-profit sector, our findings showed a failure.

The results also showed that the strategy of most municipalities is to accept more grant requests but allocate smaller sums of money than requested. In the short term, such behavior can be seen as a good solution, because more clubs receive support. However, in the long-term view, there is a risk of “inflation,” because clubs adapt to the usual municipality strategy “to cut” and they will be asking for more money. The pressure on public resources as well as the illusion of a lack of resources will probably arise in the long term.

We also examined the problem of the transparency of the decision-making process in the case of municipality sport grants in the Czech Republic. Without transparency we can hardly expect, that any positive effects for society induced by grants for sport organizations appear. We found a critical absence of the transparency in the decision-making process in the Czech Republic and conclude that an inspiration could be found in alternative theories and comparison of the best practices among European countries.

The evidence of publicly displayed criteria of the decision-making process was set as one of key conditions for the shift towards a transparent environment. Performed analysis showed serious problem with the transparency of the decision-making process. The fact that committees, councils, or representative bodies don't want to accept and publish definite criteria for the examination process, can be explained by two arguments: 1) councilors want some freedom in their decision making; 2) the representative body has no policy aims and therefore is unable to have definite criteria. Both possibilities prohibit the chance for achieving or increasing positive effects for society through sport grants. In other words we still missed the ball. However we revealed that some information about general grants principles is available at least; which is encouraging.

Although the examined sample didn't involve majority of the sport organizations and municipalities; we could estimate the transparency problem would appear. Considering increasing portion of public resources spent on sport; we pointed out the necessity of research. We are convinced that finding roots of this situation is necessary for changes.

One of challenges for the development practice is to suggest an administratively simple but transparent system of the decision making concerning grants. The challenge for the

public sector is the implementation of this system. Considering the fact that any implementation of such system is strictly voluntary (at least in the case of Czech Republic), we have to rely on the hope that most municipalities really want to maximize the positive effects of grant allocation.

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