



THE REAL PROPERTY.

2023
Annual Report





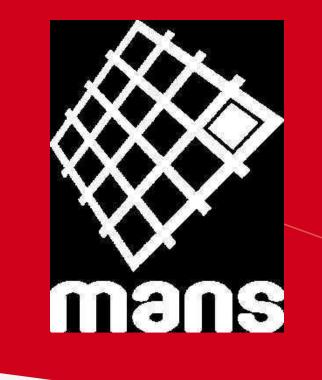
Our Vision

Montenegro as a fair, open and free society of active and free citizens with a government that serves the public interest.

Our Mission

MANS is non-governmental organization that fights against corruption and organized crime that affect Montenegro.



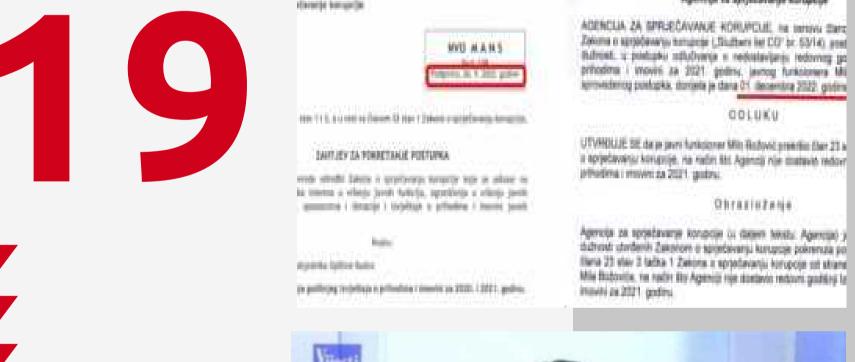




INMANS











That the Agency for Prevention of Corruption, as far as the administrative and technical conditions for work are concerned, has almost everything, and it can access data that even the Special State Prosecutor's Office cannot access, in an interview with "Vijesti" said the executive director of the NGO MANS. On that occasion, she pointed out that the key issue is the impartiality, accountability and courage of the leading people in that Agency.

The complete interview about this and other topics you can read at the link: https://www.mans.co.me/en/?p=9474. 09/01/2023

In the part of Budva where the square meter of residential space ranges from 1,500 to 2,500 euros, the Chairman of the Assembly of the Municipality of Budva, Nikola Jovanović, paid only 783 euros/m2. The documentation about this deal obtained by the MANS Investigative Centre shows that Jovanović paid around 85 thousand euros for the 109 m2-apartment and a parking space, while the appraisal of its market value commissioned by Jovanović himself shows that it is worth 143 thousand euros. You can read how the president of the Budva parliament bought an apartment and secured the rest of the income for this transaction, which was not reported to the Agency for the Prevention of Corruption, in a new investigative story by the NGO MANS, which is available at the link: https://www.mans.co.me/en/?p=9401.

18/01/2023

On the initiative that MANS submitted back in September of last year against the President of the Municipality of Budva, Milo Božović, who has been ignoring the legal obligation to submit a report on his income and assets for two years, the Agency for Prevention of Corruption has just announced the decision. On the other hand, for two years, until MANS filed the initiative, APC has been ignoring its obligation to apply the Law on Prevention of Corruption consistently and without delay. According to the data available on the Agency's website, the appointed public official did not submit regular income and assets statements he had during 2020 and 2021. He also failed to submit several extraordinary statements after leaving his old and entering new public positions during the mentioned two years.

As a guest in the morning programme of TV Vijesti - Boje jutra, the Executive Director of the NGO MANS spoke on all current topics concerning:

- the procedure for electing judges of the Constitutional Court,

- reforms of the police organization,

- reforms and results of the work of the Montenegrin Prosecutor's Office as well as

- presidential elections and possible candidates.

You can watch the entire guest appearance at the link below: https://www.youtube.com/watch?v=kMqcunow2js.

25/01/2023

The data obtained by the MANS Investigative Centre point to numerous suspicions about the legality of the purchase and use of official vehicle for the needs of Agency for the Prevention of Corruption.

Read the latest MANS investigative story which reveals:

how official vehicle for the needs of APC was acquired through a tender procedure that favoured the purchase of an expensive BMW;

how director of APC made an illegal decision by which she assigned new BMW to herself for 24-hour use, as well as

* how official license plates were replaced by civilian ones, thus, the BMW became less conspicuous in everyday use. 31/01/2023

January in photos



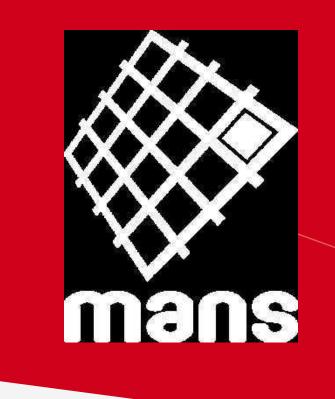


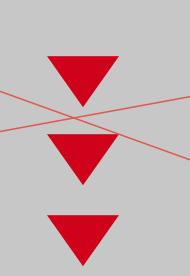


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February in MANS

4023



VREMENSKI PODACI

08:22 PANSPARENTNIM LAJČAK DANAS U PRIŠTINI I BEOGRADU SMIJE 7°C









NGO MANS submited a criminal complaint to the competent State Prosecutor's Office against the Director of the Agency for Prevention of Corruption (ASK), due to the suspicion that she abused her official position in order to obtain benefit for herself and others. Previously, MANS Investigative Centre discovered that the Director of APC made an illegal decision regarding the use of the motor pool of that institution by assigning to herself and her assistant two passenger vehicles owned by the Agency, for permanent use (24 hours).

O1/02/2023

During her appearance in the RTCG morning program - "Good Morning Montenegro", the executive director of the NGO MANS spoke about corruption, crime, presidential elections, the selection of judges of the Constitutional Court, as well as other current topics.

You can watch the full appearance at the link below: https://www.youtube.com/watch?v=mohzri13-h0.

06/02/2023

Is the system being reformed for a stronger fight against corruption? - is the topic of the Reflektor show on TV Vijesti, in which one of the guests was the executive director of the NGO MANS.

- Is a unblocking of the judiciary system on the horizon and will the prosecution and the Constitutional Court function at full capacity?
- Is the selection of the Supreme State Prosecutor approaching?
- Which cases are pending in the drawers of the Constitutional Court judges, and what are the priorities?
- What is the fate of the Law on confiscation of criminal property? these are just some of the questions that were raised in the show.

 07/02/2023

NGO MANS appeals to MPs not to adopt the proposed Law on Confiscation of Property, which is contrary to international standards, as it would make it impossible to confiscate property hidden abroad. Ahead of the control hearing in the home parliamentary committee and the session of the Parliament, the European Commission also expressed concern, as its recommendations were ignored. The hearing was also attended by the director of the NGO MANS, and you can watch the discussion on the specific occasion at the link below: https://www.youtube.com/watch?v=C5FFmrWXhHg. 09/02/2023

The NGO MANS urges the Assembly to reject the proposed law drafted by personnel from the former regime, which amnesties enrichment from the 90s. Instead of lustration, those cadres are writing a law on the confiscation of the property of those who appointed them to those positions. The anti-mafia law should cover all property of public officials and persons associated with organized crime, regardless of when they acquired it. They need to prove the origin of property that deviates from official income, and not for the state to prove criminal acts. MANS points out that the anti-mafia law should establish a special court whose judges will undergo strict control of the origin of assets and connections to organized crime.

13/02/2023

The NGO MANS reminds that eight years ago, it uncovered a secret account belonging to *Marović* in Switzerland. That money was never confiscated, as the prosecution did not know from which crime the money was acquired. How many more secret accounts in Switzerland are waiting for Montenegro to finally have the political will to return that money to the state budget?! We note that according to the current government proposal for the Law on Confiscation of Assets, Marović will not have to explain where he got \$3.8 million in a secret Swiss account. If an official hides multimillion property and it is discovered, the state cannot confiscate it, unless it has evidence that a specific criminal offense has been committed.

25/02/2023

The research center of the NGO MANS has published a new investigative story about the unreported assets of public officials. Until 2011, an offshore company "Bluray Limited" registered in the Caribbean as owned by husband of Valentina Pavličić, who was a judge of the High Court, which never reported to the competent institutions. In May 2011, the company was sold for 50,000 euros, and instead of cash, Bemax transferred ownership of a 46-m2 apartment in the "Normal Company" building near the cathedral in Podgorica to the name of husband. You can read all the details of the new story at the link: https://www.mans.co.me/pavlicic-sakrila-offshore-kompaniju-i-posao-sa-bemax-om/.

February in photos

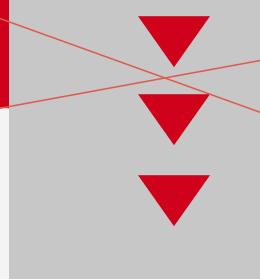














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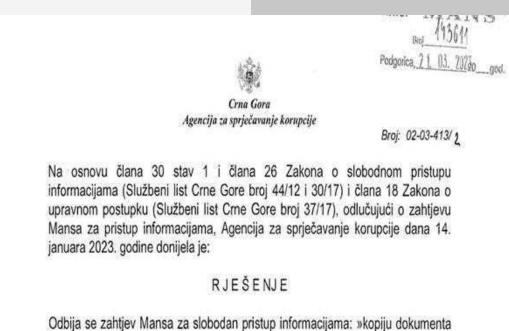












kojim su imenovani članovi radne grupe za utvrđivanje i sačinjavanje liste javnih

funkcija i obveznika Zakona o sprječavanju korupcije«, s obzirom da je isti objavljena odmah nakon donošenja javno dostupan na oglasnoj tabli Agencije

za sprječavanje korupcije, u ulici Kralja Nikole proj 27/5.

INMANS

With the support of the Embassy of Canada to Serbia, North Macedonia and Montenegro, NGO MANS continues to provide legal assistance in free access to information.

Download the application and access information held by state institutions.

Android: https://tinyurl.com/4vwety7f iOS: https://apps.apple.com/me/app/pitajte-institucije/id1594618199w

The lifestyle of officials and persons related to them, which cannot be justified by official income, hidden companies, assets, income, are the first alarms for \mathbf{v} possible corrupt behavior, trading in influence and abuse of official position.

NGO MANS, with the support of the Embassy of the Netherlands in Serbia and Montenegro, continues to investigate the hidden assets of Montenegrin public officials. You can share information with us at: https://mans.co.me/prijavi-korupciju/.

As the Democratic Front (DF) coalition hid all expenses of political marketing on Pink M and Adria TV in the campaign for local elections, MANS submitted reports to the Agency for Prevention of Corruption (APC). An analysis of official reports on campaign expenses, election lists of DF in Podgorica, Budva, Bar, Plievlja and Plav revealed that they did not report a single cent of advertising expenses on the mentioned TV channels. It was the selective interpretation of the law by the APC that made this kind of behavior possible and opened the door to illegal financing of election campaigns from abroad. 09/03/2023

The Institute Alternative and MANS urged that all intelligence and security data not be exempt from the application of the Law on Free Access to Information, as well as that the provisions according to which former public officials are not subject to exceptions to privacy protection and tax secret protection be reinstated. Draft Law on Free Access to Information established by the Government on March 7, 2023 contains important negative differences compared to the previous draft, which was withdrawn from the parliamentary procedure upon forming of the 43rd Government. The previous draft law to a greater extent respected the arguments of NGOs that took part in the previously held public debate. 10/03/2023

The Government's Commission for allocation of funds from the budget reserve before the elections paid out as much as 134 thousand euros for various types of social benefits, thus continuing the practice of all previous governments to allocate these types of funds without clearly defined and transparent criteria just before the election processes. For a long time, MANS and other NGOs have been asking for greater transparency and clear criteria for the payment of social benefits which is an appeal to which even the former opposition parties that now make up the executive power did not respond to. This is a practice that needs to be stopped, and until that happens, we cannot talk about fair election process and the release of institutions that should serve citizens, not political parties and their leaders. 15/03/2023

Bureau for Social Research - BIRODI conducted monitoring of media service providers' (PUM) reports in Serbia regarding the presidential elections in Montenegro held on March 19, 2023.

How the media from Serbia reported on the presidential candidates from Montenegro and who they favored, you can see in the analysis of our partners from BIRODI: https://mans.co.me/wp-content/uploads/2023/03/Premimirarni -izvestaj-o-izvestavanju-pruzalaca-medijskih-usluga-iz-Srbije-o-prvom-krugupredsedni%C4%8Dkih-izbora-u-Crnoj-Gori-1.pdf. 20/03/2023

The Agency for Prevention of Corruption (APC) refused, in accordance with the Law on Free Access to Information, to electronically send the decision on the appointment of 11 members of the Working Group, because the document was already available to the public on the notice board in the institution's premises. Although the purpose of the Law on Free Access to Information is to provide citizens and other interested parties with unimpeded and efficient access to information held by state institutions, the Agency with this example shows its intention to conceal or make access to information difficult, particularly to that

which needs to increase the transparency of the work 28/03/2023 of that institution.

March in photos

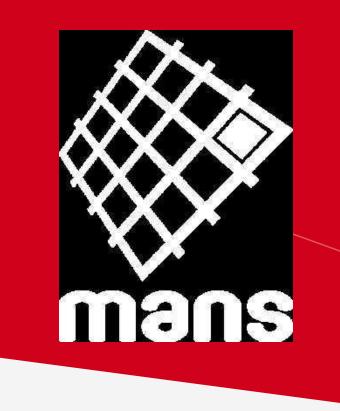


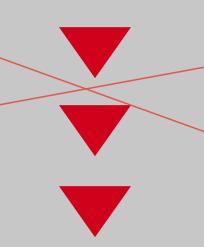


Kontrola stila života funkcionera da bude obaveza Agencije

PREPORUKE EKSPERATA SAVJETA EVROPE ZA UNAPREĐENJE ZAKONA ZA SPREČAVANJE KORUPCIJE

DEJAN MILOVAC, MANS filovac: Posebnu pažnju obratiti na definiciju poklona (ilustracija) - Foto: Shutterstock.com





IN MANS



The new attempt by the Prime Minister and Minister of Justice to push through the back door the so-called "anti-mafia law" is a continuation of their personal campaigns, and campaigns of political parties fighting for the census. MANS called on the members of Montenegrin Parliament not to participate in another trampling on the public interest and the indisputable need of citizens to get a law that will not work in favour of criminals and corrupt state officials after 30 years of injustice. We remind the MPs that citizens have been waiting for justice for decades and that by adopting selective laws, they would show that it is not 04/04/2023 attainable, but is the subject of rotten political compromises.



Instead of never suspecting the closest associates who were arrested for organized crime, as well as towards those who suggested them to him, the Prime Minister accuses MANS of uncovering the biggest cases in this country, which is why we were subjected to brutal persecution by the previous regime. There is no pressure from any government that will make us give up the fight for justice and stop opposing the adoption of a selective law that would absolve all those who acquired enormous illicit wealth during the 90s. That is why we call on the MPs not to vote for the selective law proposed by the Government, despite the pressures of the outgoing Prime Minister, but to keep the years-long promises that all illegally acquired assets will be confiscated and returned to the state budget. 06/04/2023



In an interview with the independent weekly "Monitor", the executive director of MANS reminded that the criminal offense of money laundering was first introduced into our legal system in 2002, and only since 2010 has the creation of a criminal organization become a separate criminal offense. Therefore, among other things, she warned that many persons would not be covered by the proposed law, which foresees the existence of a criminal offense as a prerequisite for initiating proceedings. You can read the complete interview on the specific occasion at: https://www.mans.co.me/calovic-markovic-07/04/2023 antimafija-zakon-je-kukavicje-jaje-odlazece-vlade/.



- Why is the government's proposed law on confiscation of property a betrayal of the promises made by the opposition parties to citizens before the last parliamentary elections?

- The law on confiscation of property as part of political marketing or a pledge to realize someone's interests? - some of the issues were raised in the show "Direktno" broadcast on TV Vijesti.

The show, in which one of the guests is the executive director of the NGO MANS, who highlighted the shortcomings of the proposed changes, as well as the selectivity that will enable the abolition of most cases of illegal enrichment, can be viewed in its entirety on:



About the political scene and all current events, problems in key institutions that need to fight organized crime and corruption,

as well as the judicial reform that we have been waiting for too long, see the guest appearance of the executive director of the NGO MANS in the morning program of RTCG.

13/04/2023

10/04/2023

Why do we need changes to the Law on Prevention of Corruption? - is the topic of the morning program TV Vijesti. On that occasion, and in relation to the specific question from MANS, the

reasons for the necessity were highlighted once again:

https://www.youtube.com/watch?v=D5euWkShDg0.

- mandatory access to giro accounts of officials;

- greater control over the assets and income of relatives of public officials;

- lifestyle checks of public officials, as well as

- greater control of officials and officials who make decisions on budget spending (tender commissions).

The full guest appearance is available at:

https://www.youtube.com/watch?v=-Agu0qiMT4M.

28/04/2023

April in photos













in MANS 1 MANS 2 0 2 3





In Montenegro, there is a legal framework that allows public administration to be open, but there is a lack of political will to improve and implement laws, according to Milena Muk, a public policy researcher at the Alternative Institute, and Dejan Milovac, director of the Research Center of the Network for the Affirmation of the Non-Governmental Sector in an interview with the MINA agency. From MANS it was pointed out that society expected that the new government would be interested in showing citizens how certain privatizations took place, how the highway was financed and a whole series of affairs that existed only in media headlines and could not be further investigated.

O1/05/2023

Action for Human Rights (HRA), the Network for the Affirmation of the Non-Governmental Sector (MANS) and the Association of Lawyers of Montenegro (UPCG) appeal to the existing "dissolved" convocation of the Parliament of Montenegro to suspend the adoption of new laws, in order to preserve constitutionality and legal certainty, because since the passing of the decree on the dissolution of the Assembly, it has had no legitimacy for almost two months, except for the performance of "current and urgent tasks". Also appeal to the Government of Montenegro, which lost confidence more than eight months ago, to suspend legislative initiatives.

Analysis of data on donations received by candidates during the previous presidential campaign revealed numerous suspicions of violations of the Law on Financing Political Parties and Election Campaigns, as well as the continuation of the passive attitude that the Agency for the Prevention of Corruption (APC) has towards the supervision of the implementation of this law. See more details on how election campaigns were financed:

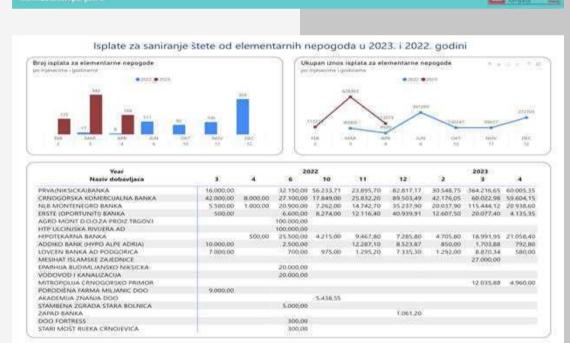
• The campaign of presidential candidate **Andrija Mandić** was supported by two NGOs with 40 thousand euros;

• One of the donors to the campaign of the elected president **Jakov Milatović** received jobs from the state in the previous period;

• Presidential campaign of the DPS' candidate, **Milo Đukanović**, was once again financed by natural persons who received social assistance in the previous period. 09/05/2023







Institucija	Izdaci u martu 2022.	Izdaci u martu 2023.	Povećanje u martu 2023.	Izdaci u aprilu 2022:	Izdaci u aprilu 2023.	Povećanje u aprilu 2023.
Uprava za izvršenje krivičnih sankcija	45.735,59	81.875,89	36.140,38	0,00	119,474,11	119,474,11
Ministarstvo unutrašnjih poslova	47.768,68	115,310,24	67.541,56	115.583,01	189,242,79	73.659,78
Ministarstvo kulture i medija	0,00	120.975,59	120.975,59	0,00	73.060,49	73.060,49
Uprava za inspekcijske poslove	17.318,04	33.988,50	16.670,46	38.614,02	95.867,35	57.253.33
Fond za zdravstveno osiguranje	16.020,69	23.380,64	7.359,95	1.718,31	48.236,45	46.518,14
Uprava prihoda i carina	52,747,33	103.566.73	50.819,40	52.994,52	96,034,84	43,040,32
Ministarstvo rada i socijalnog staranja	0,00	45.053,36	45.053,36	0,00	21,107,78	21,107,72
Ministarstvo ekonomskog razvoja i turizma	47,103,64	57.804.55	10,700,91	41.446,75	62.264,47	20.817,72
Ministarstvo nauke i tehnološkog razvoja	0,00	8.963,20	8.963,20	0,00	19.302,87	19.302,87
Ministarstvo ljudskih i manjinskih prava	3.065,80	30.434,83	27.369,03	1,771,78	18,170,69	16.398,9
Ministarstvo odbrane	12.125.00	43.950,00	31.825.00	15,986,67	26,680,00	10.693,3
Ministarstvo javne uprave	7.582,51	28.565,01	20.982,50	6.163,30	15,902,74	9.739,4
Ministarstvo sporta i mladih	5.806,36	12.926.16	7.119,80	6.373.82	14.453,63	8.079,8
Uprava za bezbjednost hrane, veterinu i fitosaritarne poslove	2.288,96	0,00	-2.288,96	1.892,28	9.745,21	7.852,9
Ministarstvo vanjskih poslova	126.964,27	157,187,52	30.223.25	126.923,96	134,240,49	7.316,5
Ukupno	940.263,61	1.711.356,41	771,092,80	1.173.951,77	1,457,179,17	283.227,40



In March and April of this year alone, the Government of Montenegro declared as many as 160 individual transactions secret, thus continuing the practice of concealing data on the state budget spending during election campaigns and opening up space for abuses. During those two months, as many as 84 transactions of the National Security Agency and 51 transactions of the Ministry of Defence were hidden from the public. MANS reminds that the concealment of data on the spending of state money, especially in the pre-election period, is a huge incentive for corruption and is a practice that, first of all, the parties that make up the executive power, must abandon without delay ahead of the upcoming extraordinary parliamentary elections.

During the pre-election campaign, in March and April 2023, the Commission for assessing the damage caused by natural disasters of the Government of Montenegro paid out over 800,000 Euros from the budget on the basis of fees, which is eight times more than in the same period last year. The allocation of funds for natural disasters is decided by a commission headed by Zoran Miljanić, Minister without Portfolio, in charge of the fight against corruption. The increase in these payments occurred at the end of last year, after the amendment of Democratic Montenegro banned all other types of payments to natural persons from the budget reserve.

The so-called short-term employment has been recognized in the previous period as one of the mechanisms for illegal influence on the free electoral will of citizens, and one of the key levers for influencing the election result used by the authorities before 2020.

The data on increased payments based on temporary employment contracts in the eve of the extraordinary parliamentary elections show that the old practice has not been completely abandoned, and that the mechanisms that were once criticized by the opposition are now being used unrestrainedly from the position of the government.

22/05/2023

That in addition to the amount, the number of payments for temporary employment contracts also increased shows analysis of NGO MANS. During March and April this year, state institutions made as many as 5,600 individual payments based on temporary employment contracts, which is nearly 1,400 payments more compared to the same period last year when there were no elections. This data confirms suspicions that this is new employment and denies the claims of the Prime Minister that the increase in the amount of payments occurred only because individual amounts were increased.

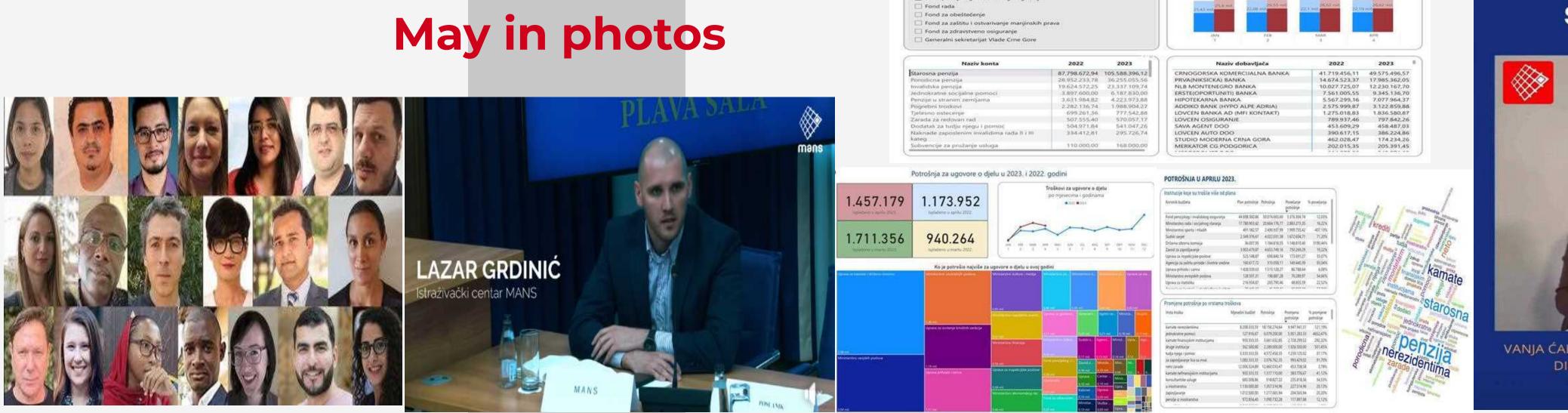
You can find detailed data on the interactive graph at the following link: https://www.mans.co.me/reagovanje-abazovic-pokusao-da-obmane-javnost-osim-iznosa-povecan-je-i-broj-isplata-po-ugovorima-o-djelu/. 25/05/2023

The Bureau of Social Research - BIRODI conducted monitoring of media service providers' reports in Serbia about the presidential elections in Montenegro, which were held on March 19, 2023 (first round) and April 2 (second round). Complete the monitoring of reporting by media service providers under the jurisdiction of the Regulatory Body for Electronic Media from Serbia during the presidential election campaign in Montenegro as well as analysis of covert advertising of electoral candidates you can see at the link below: https://www.mans.co.me/izvestaj-o-izvestavanju-pruzalavaca-medijskih-usluga-pmu-unadleznnosti-regulatornog-tela-za-elektronske-medije-rem-iz-srbije-tokom-kampanje-za-predsednicke-izbore-u-crnoj-gori-2023-godine/.

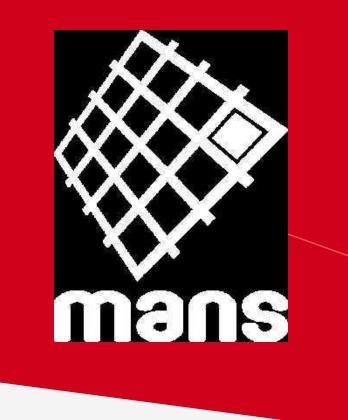
What did the analysis of budget spending in the pre-election campaign show? About the misuse of state resources during the election campaign and the results in the fight against corruption and organized crime - see the guest appearance of the executive director of MANS in the morning program RTCG - Good morning Montenegro, which is available in its entirety at: https://www.youtube.com/watch?v=lp3AV3cN-8Q. 31/05/2023











in MANS 2025

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Potrošnja za ugovore o djelu u 2023. i 2022. godini

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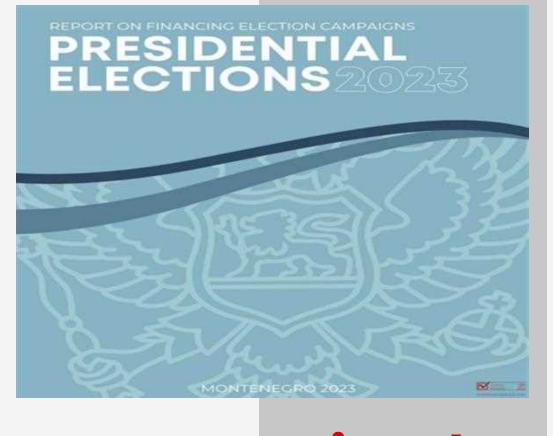


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Opis Jedonicke Kolicina Moderna Nationalista Incoment Inc

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Montenegrin Electric Enterprise (ECPG), Airports of Montenegro, Pljevlja Coal Mine, and Public Enterprise for Coastal Zone Management are just some of the companies that have been refusing for more than a year to make their employment data during the election campaign public. In the coming period, MANS will continue to insist that all state institutions, as well as state companies, fully meet their obligations when it comes to the transparency of their work, especially when it comes to spending of citizens' money and using of state resources. Detailed information on employment in state companies, including documentation, is available on the interactive graphic at the link: https://www.cistakampanja.me/zaposljavanje/.

According to data submitted by state institutions to the Agency for Prevention of Corruption (APC) during the campaign for this year's presidential and parliamentary elections, nearly 6,300 people have been employed in the state administration, and the total number of contracts concluded by June 1 exceeded 12,000. Official data on employment during the election campaigns analysed by MANS show that more than half of the contracts were concluded for a fixed period of time, close to 30% refer to temporary employment contracts, 8% to contracts on supplementary work, while the rest are other types of work contracts. Complete data on employment in the state administration during the campaign for presidential and parliamentary elections is available at: https://www.cistakampanja.me/predizborno-zaposljavanje-podaci-ask-a/.

In anticipation of the parliamentary elections, several institutions exceeded the defined monthly spending limit by the Law, as well as the number of payments based on the work contract compared to the comparative period last year when we did not have elections. The data presented by MANS show that during this election process as well, the trend of violations of the Law on the Financing of Political Entities and Election Campaigns continues, especially in the part related to restrictions on the use of funds from state funds. Detailed data on budget spending in May 2023 and institutions that spent more than planned are available at: https://www.cistakampanja.me/povecanje-potrosnje-u-maju-2023-godine/, and on payments based on the concluded work contracts is available at: https://www.cistakampanja.me/potrosnja-za-ugovore-o-djelu-u-2023-i-2022-godini-2/.

Employees of the Montenegrin Electric Enterprise (EPCG) will be paid the so-called thirteenth salary in June, in the amount of the average salary at the company level. The management of EPCG denied that the decision had anything to do with the elections, but they refused to reveal to the MANS Investigative Centre how much money will be paid to employees. In the document of the Decision obtained by MANS, it is stated that the initiative came from the Trade Union Organization of EPCG employees, and that the right to this bonus have all employees who established an employment relationship by the end of 2021, and to those who did so during the last year – an amount proportional to the number of days spent in employment during 2022 will be paid.

The MANS research center is among the winners of prestigious awards European Press Prize 2023. The Russian Asset Tracker project was awarded the prestigious Innovation Award as a joint effort of our partners from the Organized Crime and Corruption Reporting Project and several research centers. The complex project involved a global investigation of the assets of Russian tycoons in the context of international sanctions due to Russia's invasion of Ukraine. For more information on where Russian tycoons' assets were hidden, read at: https://www.europeanpressprize.com/article/russian-asset-tracker/. 16/06/2023

According to official reports submitted to the APC, a month after the elections, the four presidential candidates owe their suppliers around one million euros in unpaid invoices for the expenses of their election campaign. Some of the data previously analysed by MANS, which refer to the parliamentary elections in 2020, showed that some political entities never paid significant expenses of the election campaign, and that none of the competent institutions supervised it. In this way, the suppliers became donors to election campaigns, and the unpaid amounts were actually concealed donations, significantly higher than the prescribed legal limit.

22/06/2023

The data analysed by MANS show that during the past presidential and last year's local elections, several political entities made unauthorized copies of voter lists, which is why there is a suspicion that the Law on Personal Data Protection was violated. The voter lists were copied by the Democratic Party of Socialists (DPS), the Europe Now Movement, Civic Movement URA and the electoral list I choose Bar, which is why MANS sent initiatives to the competent Agency for Personal Data Protection and Free Access to Information (APDP) with a call to react urgently. The fine for the unauthorized use of personal data is up to 20,000 euros.

27/06/2023

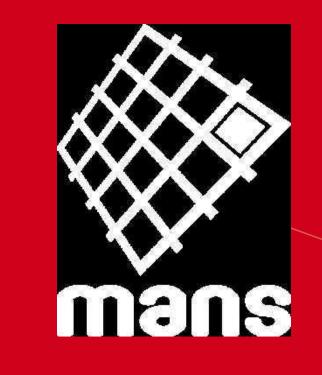
All information and analysis on the finances of the presidential candidates are now available in one place. MANS presented the Report on the Financing of Election Campaigns for the 2023 Presidential Election, which was done as part of a project supported by the National Endowment for Democracy (NED). The report is available for download at: https://www.mans.co.me/en/wp-content/uploads/2023/07/Report-on-the-financing-of-the-campaign-for-the-President-of-Montenegro-2023.pdf. Also, on a separate page of our portal #cistakampanja, you can also view financial profiles with detailed information on sources of income, types of expenses, as well as key suppliers, of all presidential candidates individually: https://www.cistakampanja.me/predsjednicki-izbori-2023-finansijski-profili-kandidata/. 30/06/23

June in photos









July/August in MANS





nstitucije koje su trošile više i	od plana			7	11/18/	1-3		-	
Koranik budarta	Plan potrolinje	Potrolinja	Povecanje potrošnje	% povecanja	11/1/11		Section 2	neto	
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What Will Happen to the Sky ECC Messages? This is the central topic of the show Reflektor on TV Vijesti, where guests, including the executive director of the NGO MANS, tried to answer the following questions:

- What is the fate of the Sky ECC correspondence between the arrested and fugitive police official and the head of the Kavac clan, in which, among other things, the financing of the **DPS party** and its former leader **Milo Đukanović** is mentioned?
- Since when have these transcripts been in Montenegro, and who has access to them?
- Will the troubling claims about ties between the state and organized crime lead to action by the authorities or just end up as a stack of papers collecting dust?

Responding to MANS's initiative to investigate whether the Agency for the Prevention of Corruption (APC) violated the Law on Financing Political Entities and Election Campaigns, the Agency issued a decision declaring itself an independent institution with legal entity status — but not a state authority bound by that particular law. While APC claims that the part of the law requiring the publication of travel orders and fuel expenses for official vehicles doesn't apply to them, MANS argues that the agency's management is using this legal interpretation as a way to freely misuse institutional resources. 07/07/2023

Access to accurate and verified information is one of the necessary prerequisites for responsible journalism, dedicated to the common good and public interest. For many years, MANS has maintained a support service for citizens, media and other social actors interested in gaining access to information that is held by some state institutions. We continue providing that service for journalists as part of the #SustainMedia programme implemented by the German Agency for International Cooperation GIZ, DW Akademie and Internews, with the financial support of the European Union and the German Federal Ministry for Economic Cooperation and Development.

The trend of violations of the Law on the Financing of Political Entities and Election Campaigns, partly caused by an inadequate institutional response and insufficiently developed misdemeanor practice, by state institutions continued during June, when early parliamentary elections were held. This data, analyzed by MANS, shows that some institutions spent more than planned during the election campaign i.e. exceeded the monthly spending limit defined by the Law, especially in the part concerning the possible misuse of state funds. A complete analysis of other budget users is available at this link: https://www.cistakampanja.me/povecanje-potrosnje-u-junu/. 20/07/2023

The guest in the first interview with influential figures, organized by the Medical Union of Montenegro as part of the project Dijalozi.me – A Citizen-Oriented Service, was the executive director of the NGO MANS. In the interview, she talked about how she got started, the kinds of pressure she and her colleagues at MANS have faced, and the price they've paid in their fight to build a better and fairer society. She also touched on issues like organized crime schemes and their ties to those in power — both past and present governments — political changes in Montenegro, and plans for the future. You can watch the full interview at the link below: https://www.youtube.com/watch?v=2yp6wkloKcl. 29/07/2023





Lustracija je jedini način da se CG pravosuđe očisti od korumpiranih i nestručnih kadrova.

Veting ili lustracija sudija i tužilaca u Albaniji podrazumijeva provjeru porijekla njihove imovine, veza sa organizovanim kriminalom i profesionalnih kompetencija.

Onima koji ne... Show more

10:01 AM · Aug 15, 2023



The Network for Affirmation of the NGO Sector (MANS) has called on the new Government to propose a vetting law, with the aim of preventing future instances of justice being administered in the manner seen in the case of a woman from Kolašin, who was fined for exceeding the limits of necessary self-defense after being attacked by a Turkish national. Further supporting the need for such legislation is a ruling by the President of the Misdemeanor Court in Bijelo Polje, a former candidate for the Constitutional Court who had previously received the highest evaluations both as a judge and as court president, who found both individuals involved in the incident guilty of violating the Law on Public Order.

NGO MANS points out that the issue of *lustration or vetting*, the only effective way to cleanse the Montenegrin judiciary of corrupt and unqualified personnel, has not been addressed in the three years since the fall of the previous government. The experience of Albania, which includes verifying the origin of judges' and prosecutors' assets, their potential ties to organized crime, and their professional qualifications, has been confirmed as consistent with international standards by the European Court of Human Rights. The full judgment on this matter is available at the link below: https://hudoc.echr.coe.int/fre#{%22tabview%22:%22document%22],%22itemid%22: [%22001-208053%22]}

MANS reminds the members of the newly elected Parliament of their obligation to uphold the Constitution of Montenegro and the Law on the Prevention of Corruption. Given that the legal deadline is approaching for members of Parliament to either resign from their executive positions or return their mandates, MANS will file initiatives with the competent Agency for the Prevention of Corruption against those officials who choose to hold both positions simultaneously.

28/08/2023

July/August in photos

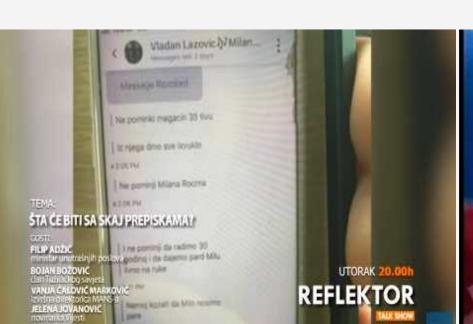










Plate menadžmenta EPCG su tajna jer se tako štiti njihovo pravo na privatnost kažu iz te državne kompanije koja krije i podatke o zaradama funkcionera prethodnog režima.

Ti podaci su bili javni za vrijeme DPS-a.

EPCG je odgovorila na naš SPI zahtjev nakon godinu i 8

Zakona o upravnom postupku ("S.list CG" br. 56/14, 20/15, 40/16 i 37/17), člana 9 Zakona o zaštititi podataka o ličnosti ("St.List CG br.79/2008, br. 70/2009, br. 44/2012 i br. 22/17"), člana 90 Statuta Elektroprivrede Crne Gore AD Nikšić, a shodno Vodiču za pristup informacija u posjedu Elektroprivrede Crne Gore AD Nikšić, postupajući po Riješenju Agencije za zaštitu ličnih podataka i slobodan pristup informacijama br. UP II 07-30-128-2/22 od 16,06.2023.g. a u vezi sa Zahtjevom za slobodan pristup informacijama podnijet od strane NVO Mreža za afirmaciju nevladinog sektora-Mans br.135983 od 15.10.2021. godine, d o n o s i m

Na osnovu člana 43 Ustava Cme Gore ("SI.List CG br. 1/2007 i br. 38/2013-1"), čiana 30 Zakona o slobodnom pristupu informacijama ("SI.fist CG." br.44/12 i 30/17), čiana 18

Odbija se Zahtjev za slobodan pristup informacijama br.135983 od 15.10.2021. godine podnijet od strane NVO Mreža za afirmaciju nevladinog sektora-Mans.

Obrazioženje

NVO Mreža za afirmaciju neviadinog sektora-Mans obratila se Elektroprivredi Crne Gore AD Nikšic Zahtievom br. 135983 od 15.10.2021. godine. Predmetnim zahtievom

podnosilac od Elektroprivrede Crne Gore AD Nikšić traži dostavljanje informacije:

"platnih lista članova Upravnog odbora i menadžmenta od januara 2017 godine do decembra 2020 godine."

Rješavajući po predmetnom izahtjevu za pristup informaciji. Elektroprivreda Crne Gore

AD Nikšić sprovela je upravni postupak i utvrdila sve odlučne činjenice i okolnosti koje su

od značaja za odlučivanje.

ličnosti van namjene za koju su prikupljeni.

Članom 14 stav 1 tačka 1. Zakona o slobodnom pristupu informacijama ("SEList CG br 44/12 i 30/2017") utvrđeno je da organ vlasti može ograničiti pristup informaciji ili dijelu informacije, ako je to u interesu zaštite privatnosti od objelodanjivanja podataka predviđenih zakonom kojim se uređuje zaštita podataka o ličnosti.

Članom 43 stav 2 Ustava Crne Gore utvrđeno je da je zabranjena upotreba podataka o



September in MANS

vasilije lalošević, ministar sporta i mladih -MIOMIR VOJINOVIĆ, MINISTAR PROSVJETE – NIJE DAO SAGLASNOST **Dragoslav ščekić, ministar zdravlja –** dao saglasnost







MANS submitted a request to the Secretariat-General of the President of Montenegro for complete documentation on the expenses of the official visit to Croatia and called on the President to use his very example to deviate from the practice fostered by his predecessor. Bearing in mind that information on the way citizens' money is spent by state institutions is information of public interest, in that regard, its proactive disclosing would be a clear indication of the readiness to contribute to the increase in the transparency of the work of state administration bodies through concrete activities. The President of Montenegro supported the work of MANS in the hope that all state institutions would follow his example of transparent management. 05/09/2023

In an interview with the independent weekly *Monitor*, the Deputy Executive Director of the NGO MANS points out that in the past three years, the parties of the new government have completely copied the manner of ruling from DPS, from political hiring and attempts to influence the work of the judiciary, all the way to attitude towards government critics. The continuation of such behaviour inevitably \triangledown leads Montenegro to a new phase of apathy, which was more than immanent during the period of DPS' rule.

You can read the complete interview *Podjela pljena* at the link below: https://www.monitor.co.me/dejan-milovac-mans-podjela-plijena/ 08/09/2023

NGO MANS emphasizes the importance for the Agency for Prevention of Corruption and the public to be able to check the state of revenues and assets of public officials at any time, especially those that do not come from the state budget, which is also the first step in detecting the so-called "red flags" and possible corruption. Although, according to announcements, the amendments to the Law on Prevention of Corruption were supposed to be decided by the former convocation of the Parliament, there is still no draft law, which should be preceded by a public debate. Any further delay in the continuation of reforms in the area of the fight against corruption is to the detriment of citizens and the public interest, and represents another step backwards in the process of **European integration of Montenegro.** 17/09/2023

A year after MANS submitted the initiative, the Agency for Prevention of Corruption (APC) will finally check whether the Prime Minister's office violated the Law on Financing of Political Entities and Election Campaigns and spent more than the legal limit ahead of the local elections in 2022. Only a lack of political will could have caused such a delay in acting, which is precisely the continuation of the pernicious practice of the Agency and its management, which for years has persistently discredited the credibility of that institution, and promoted it as one of the obstacles in the fight against corruption, especially at a high level. 19/09/2023

In a meeting with the UN Special Rapporteur on the independence of judges and prosecutors, a representative of the NGO MANS pointed out the key challenges of judicial reform.

On that occasion, we particularly emphasized the importance of efficient processing of cases of judges and prosecutors accused of ties to the organised criminal groups, as well as the "Flats" affair as an example of unlawful influence on the independence of the judicial and prosecutorial organization.

MANS is the winner of the award for the investigative story on the Russian off shore millions. The investigative story on how the Zadorin brothers invested their offshore millions in real estate deals in Montenegro was awarded with this year's EU Award for Investigative Journalism 2023.

The story is part of the Pandora Papers series, which was investigated by the MANS Investigative Centre in cooperation with The International Consortium of Investigative Journalists. 25/09/2023

On the International Day for Universal Access to Information - Montenegro is still a country of many secrets. At the end of 2020, MANS and a coalition of NGOs submitted a draft amendments to the Law on Free Access to Information (the Law on FAI) to the new government, which was supposed to mark a break with the previous practice of withholding data from citizens, and lay a strong foundation for increasing transparency and accountability in the work of state bodies. Three years later, we can state that the so-called transition to a democratic society in this area is still at the very beginning, and that the political elite that makes up the new government has not yet shown enough seriousness and commitment to the public's right to know. 28/09/2023

September in photos

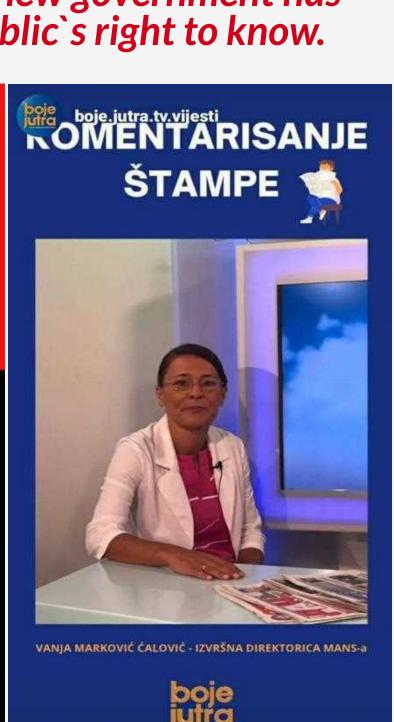


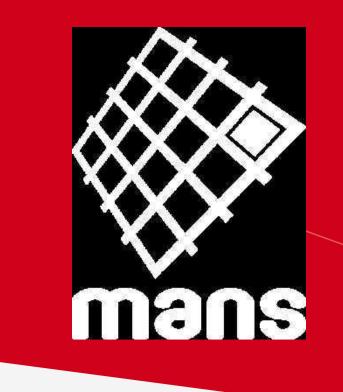


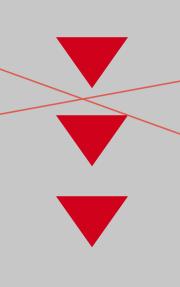












October in MANS





18







Within the project supported through the regional initiative SMART Balkans - Civil Society for Shared Society in the Western Balkans, which is implemented by the Center for Civil Society Promotion (CPCD), the Center for Research and Policy Making (CRPM) and the Institute for Democracy and Mediation – IDM, and is financially supported by the Ministry of Foreign Affairs of the Kingdom of Norway, NGO MANS announced an advertisement for applying for training in free access to information. The aim of the training is to improve the capacities of civil society organizations and interested individuals in order to monitor the implementation of key state social and anti-corruption policies more effectively.

Ruling on the request of MANS, the Administrative Court again made a decision obliging the Agency for the Prevention of Corruption (APC) to carry out the legal procedure of checking the assets of the former President of Montenegro, Milo Đukanović. The first judgment on the MANS lawsuit was reached in 2021, but the APC has not yet implemented or responded to the Administrative Court's request to provide it with the case files on the investigation of Đukanović's assets conducted so far.

Complete documentation and more details available at the link below: https://www.mans.co.me/en/?p=9568

In two years, the family of a long-time public official, *Božidar Vuksanović*, spent over 270,000 euros for the purchase of several properties, which is money that was not reported in the official reports on income and assets. The documentation obtained by the Investigative Centre shows that *the son of Božidar Vuksanović* bought real estate worth almost a quarter of a million

You can read the complete investigative story with all the details and documentation at the link: https://www.mans.co.me/270-000-eura-bez-pokrica/

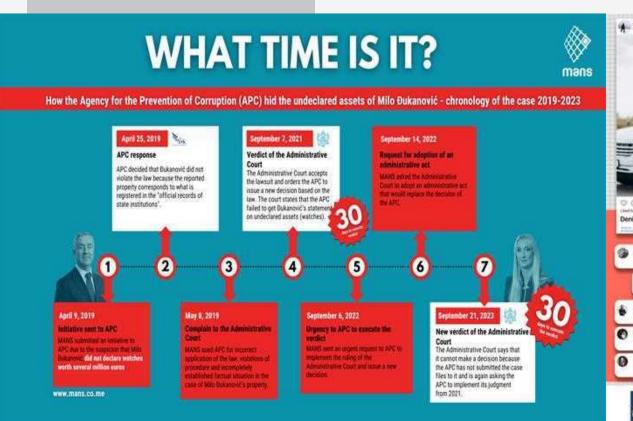
euros already at the age of 24, as an unemployed person.

The MANS Investigative Center became part of the CJEGC initiative led by the International Consortium of Investigative Journalists (ICIJ) and in the next two years, together with research organizations from Lithuania and Romania – Siena and Context, they will exchange knowledge and experience, but also to work together on international investigations. The initiative led by ICIJ is supported by the European Union through the CREATIVE EUROPE program. 20/10/2023

The Administrative Court has passed another judgement in favour of MANS, ordering the Agency for Prevention of Corruption (APC) to start the procedure of checking the report on the revenues and assets of the former Deputy Director of the Police Directorate, Enis Baković. MANS filed the initiative back in early 2020, but APC refused to deal with the origin of the money with which Baković bought a plot and a chalet in Žabljak. The data obtained by the MANS Investigative Centre show that Baković was unable to finance the purchase of the real estate worth 15 thousand euros from the officially declared revenues. More details and complete documents are available at the link: https://www.mans.co.me/en/?p=9581

October in photos

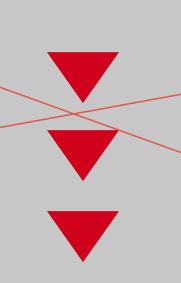












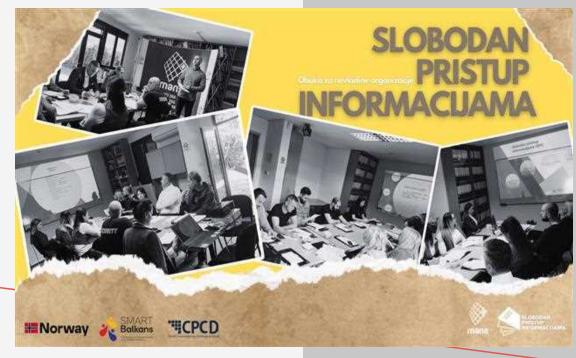
November in MANS

8



The Agency for Prevention of Corruption (APC) adopted another decision by taking the "word" of a public official instead of reviewing the official data it owns. The decision was adopted after two judgments of the Administrative Court and nearly three years since MANS submitted the initiative to the Agency. In its decision, the APC fully believed what it had received as a statement from Enis Baković, without additional verification of the income that this former police official used to justify the purchase of real estate in Zabljak. Baković stated that he had received 10,000 euros from his family for the purchase of real estate, and that it was income generated during 2015. 03/11/2023





Within the project supported through the regional initiative "SMART Balkans - Civil society for shared society in the Western Balkans", NGO MANS held the first two in a series of trainings in the field of free access to information (FAI) for colleagues from the NGOs from Podgorica and the central region of Montenegro, as well as journalists and interested citizens. Until the end of the month, MANS will organize trainings for NGOs from the southern and northern region in Budva, Nikšić and Bijelo Polje.

04/11/2023





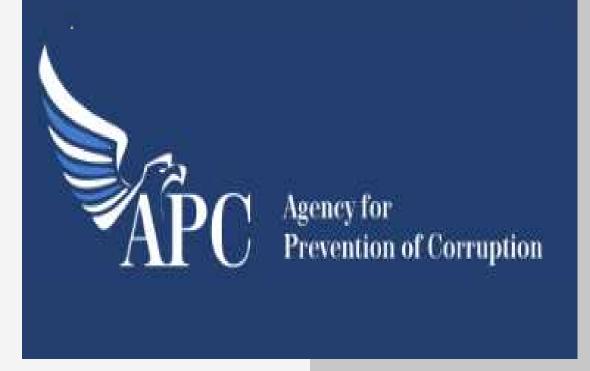
MANS filed a criminal complaint with the Special State Prosecutor's Office against the former Minister of Finance in the 43rd Government of Montenegro, Aleksandar Damjanović, due to the suspicion that he had abused his official position and enabled benefits for the company "Carinvest" in the process of awarding a concession for the exploitation of stone at the "Platac" site. In the criminal complaint, former minister is accused of having signed the Agreement on the award of a concession for a period of 30 years with the company "Carinvest" on behalf of the Government of Montenegro at the end of August this year, even though he was previously aware of the fact that the procedure of the company selection was carried out contrary to the law.





Latest report of the European Commission on Montenegro paints a rather disturbing picture of some sort of triumph of party interests over the integration process and continued unwillingness of our system to respond to key demands in that process. The report of the European Commission on Montenegro indicates much more clearly than in previous years, with a much more direct vocabulary, what the expectations are on the path of European integration. As such, this report can represent an excellent road map for the new executive and legislative power, as well as the first test of political will to subordinate party interests to the indisputable interest of the citizens of Montenegro to finally become part of the European family.





Recently, we have witnessed that the vast majority of government officials who are suspected of connections with organized crime and whose names are mentioned in Europol's correspondence from the SKY application, at some point in their careers had assets whose origin could not be explained by official income, or had relations with natural and legal entities that could be an incentive for corruption. It is particularly clear in these cases how much importance the Agency for Prevention of Corruption (APC) could have if there were a political will. APC is the most competent to recognize the so-called "red flags" in the behavior of state officials on time and register, first of all, property or income that may be derived from criminal activities. 17/11/2023





Five years after NGO MANS asked to investigate the origin of hundreds of thousands of euros, which is how much it cost to educate the children of the former long-time high state official Branimir Gvozdenović abroad, which could not be explained with his official income, the Agency for Prevention of Corruption found that he had not violated the Law. MANS warns that it is very important for the property of public officials, especially those who, such as the aforementioned, had great executive power in their hands in the previous period and made decisions worth several million euros, be under the watchful attention of competent institutions, primarily the Agency for Prevention of Corruption.



MANS called on the Chief Special State Prosecutor to immediately open a case and launch an investigation against the Director of the Agency for Prevention of Corruption (APC), Jelena Perović, regarding the transcripts of the communication between her and Vesna Medenica, the accused former president of the Supreme Court. Bearing in mind that Jelena Perović currently holds a public position that implies impeccable professional integrity, we believe that even the suspicions created by the mentioned communication with Medenica are sufficient to call into question the credibility of the decisions that APC has adopted so far, as well as all those that it will adopt in the following period.

November in photos







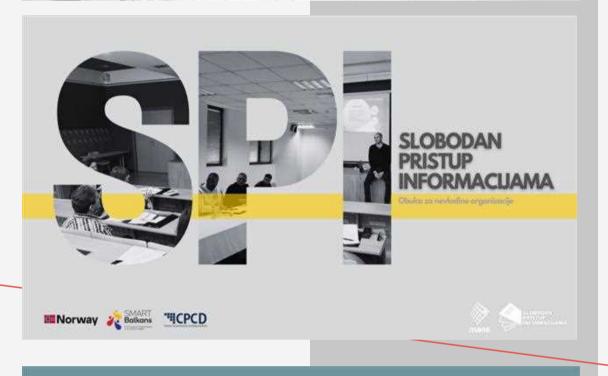






December in MANS













The director of the MANS research center commented to the RTCG portal that there are no results in the investigations into the assets of police officials, especially those mentioned in correspondence from SKY communication. On that occasion, he pointed out that "so far, unfortunately, we do not see the results of the investigations that were loudly announced in the previous period, which refer to the examination of the origin of the property and lifestyle of certain officials of the Montenegrin police, which there is a suspicion that it could not be financed from their officially reported income".

You can read the complete interview at the link: https://www.mans.co.me/istrage-o-imovini-sky-policajaca-za-sada-bez-rezultata/. 01/12/2023

NGO MANS has completed training in the field of free access to information for civil society organizations within the project "For transparency, against corruption!", supported through the regional initiative "SMART Balkans - Civil society for Shared Society in the Western Balkans". Through three cycles - training for the southern, central and northern regions, more than 20 organizations have passed, which in the coming period will have the opportunity to use the technical and expert support of the NGO MANS to obtain information that is in the possession of state institutions.

The director of the MANS research center commented on the results of the work of the Agency for the Prevention of Corruption (ASK), the correspondence between the director of ASK and the former president of the Supreme Court, as well as the state of the judiciary and possible solutions for freeing it from the influence of organized crime, for the independent weekly "Monitor". Among other things, he emphasized that if we want to move forward as a society and ensure that the results in the fight against corruption are sustainable, we have no alternative to vetting. You can read the complete interview on the link below: https://www.mans.co.me/veting-kao-rjesenje/.

In anticipation of another International Anti-Corruption Day, MANS organized the 16th National Anti-Corruption Conference. This year's conference is organized with the support of the Embassy of the Kingdom of the Netherlands to Serbia and Montenegro, the European Union, the National Endowment for Democracy (NED) and the German Foundation for International Legal Cooperation (IRZ).

Over the course of two days, the experiences of 28 panelists from Montenegro, Great Britain, Germany, Italy, and Serbia opened up a space for discussion about the conflict of interests and the illegal enrichment of public officials and the financing of political parties and election campaigns. On that occasion, the participants were distributed reports and analyzes made within the activities of the donor projects through the implementation of which the event is organized, and in relation to the specific topics that were the focus of both days of the conference.

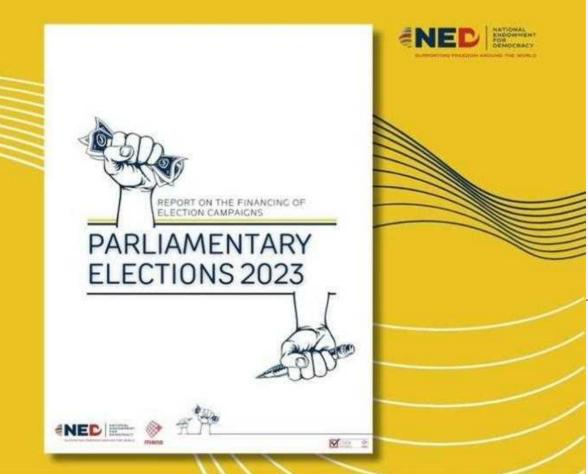
O7-08/12/2023

MANS submitted to the new line minister in the Government of Montenegro, documentation from which it can be seen that the procedure for the award of concession, the selection of the concessionaire and the final signing of the contract had been carried out in a manner that from the very beginning favoured the company owned by the family of the former president of the Municipality of Budva, Marko Bato Carević. Therefore, we called on the Minister of Energy and Mining, to immediately open the review procedure of the contract on the award of the concession for stone exploitation at the "Platac" site in Krimovica, which was awarded to the company "Carinvest" contrary to the law.

18/12/2023

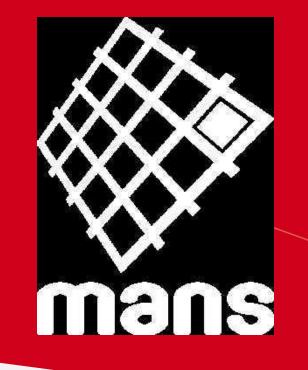
December in photos















Translation

(coat of arms) Montenegro Tax and Customs Administration

Office in Podgorica

CORPORATE INCOME TAX RETURN

TAX PAYER

Name Non-governmental organization "Network for Affirmation of

Non-governmental Sector" - Podgorica

Taxpayer ID # and 02316854 302

DJP

Address

20176 Dalmatinska, 188 Podgorica

9499 Activities of other membership-based organizations Activity

Reporting period 1. 1. 2023 to 31, 12, 2023

Reported tax due 0.00 EUR

Bank NLB Banka AD Podgorica 530-0000000010332-57 Account No.

Tax Consolidation Information

Tax consolidation approved: No.

Number and date of the decision granting tax consolidation: -

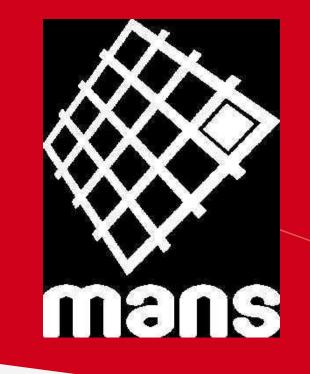
Taxpayer ID and name of the tax return assignee: -

DETERMINING TAX LIABILITY

Ordinal Description number	Amount in €
A. Operating profit and loss	0.00
I. Financial outputs from the income statement	0.00
1. Profit for the business year	0.00
2. Losses for the business year	0.00
3.Capital gains	0.00
4. Capital losses	0.00
III Adjustment of expense entries	
5. Amortization expenses from Income statement	0.00
6. Amortization expenses -taxable	0.00
7. Non-operational expenses	0.00
8. Undocumented expenses	0.00
9. Interest on tax and contribution arrears	0.00
 Interest in transfers to non-residents at rate higher than commercial 	0.00
11. Administrative costs paid by business unit to a non-resident entity	0.00
12. Income of employees or other persons based on profit distribution	0.00
13. Fines and penalties	0.00

 Value adjustment of Individual receivables from 	
persons to whom it is owed at the same time	
 Contributions given to political organizations 	0.00
16. Salary costs, severance pay on retirement, costs of technical redundancy and other payments and benefits on termination of employment that are not paid in the tax period (Article 11a of the Law)	0.00
17. Material costs and cost of goods sold above the amount calculated using the average price method or the FIFO method	0.00
18. Expenditures paid to legal entities for health, social, educational, scientific, religious, cultural, sports and humanitarian activities, povery reduction, environmental protection, disabled persons' protection, child and youth care, help to elderly, protection and promotion of human and minority rights, rule of law, civil society and volunteerism, Euro-Atlantic and European integration of Montenegro, arts, technical culture, promotion of agriculture and rural development, sustainable development, consumer protection, gender equality, fight against corruption and organized crime and fight against addiction diseases over above 3.5% of total income, increased by the total amount of these expenses paid to individuals	0.00
 Entertainment expenses above 1% of total revenue 	MINISTER I
20. Membership fee to chambers and associations above 1% of total revenue	0.00
21. Written off suspicious transactions written off as not recognized for tax purposes	0.00
22. Provisions that are not recognized for tax purposes	0.00
23. Interest and related costs paid to related parties above market amounts	0.00
24. Expenses on the basis of impairment of assets that are not recognized for tax purposes (Article 18a of the Law)	0.00
25. Calculated costs using transfer pricing	0.00
26. Calculated costs by applying market prices	0.00
27. Difference in calculated costs (ordinal numb. 25-26>0)	0.00
V. Revenue adjustment	
28. Withheld tax on dividends and share in profits paid by the non-resident branch of the resident taxpayer	0.00







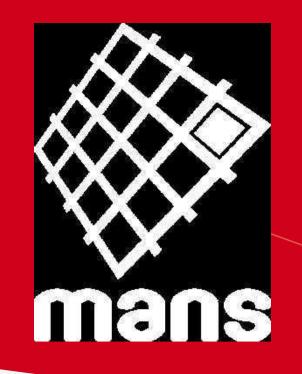
market interest	
VI. Revenue adjustment based on transfer prices bet	The second secon
30. Accrued revenues using transfer prices	0.00
31. Accrued revenues using market prices	0.00
32. Difference in accrued income	0.00
VII. Other corrections	
33. Income from collected suspicious receivables realized in the tax period, which in the previous tax period (year) were not recognized as an expense for tax purposes	0.00
34. Expenses that not recognized for tax purposes on the basis of impairment of property in the previous tax period (year) as in the previous period property was disposed of or damaged due to force majeure	0.00
35. Costs of salaries, severance pay, redundancy and other payments of benefits upon termination of employment that were not recognized for tax purposes in the previous tax periods	0.00
VIII. Taxable income	THE COLUMN TWO IS NOT
36. Taxable Income (1-3+4+5+6+7 to 24+27+28+29+32-33-34-35)>0	00.00
37. Loss (2+3-4-5+6-7 to 24-27-28-29- 32+33+34+35)	0.00
38. Loss as per tax return from previous years, up to the amount of taxable profit	00.00
39. The rest of the taxable profit (36-38) > 0	0.00
B. Capital gains and losses	0,00
40. Total capital gains in the current year (No. 3)	0.00
41. Total capital losses in the current year (No. 4)	0.00
42. Capital gains (40-41) >0	0.00
43. Total losses (41-40) > 0	0.00
44. Transferred capital losses from the previous year up to the amount as entered under 42	0.00
45.Remaining capital gain (42-44) >=0	0.00
C. Tax base	0.00
46. Tax base (entry No. 39+100% of entry No. 45)>0	0.00
D. Reduction of tax base	0.00
47. Income by dividends and share in the income of resident legal entities	0.00
18. Reduced tax base (entry 46-47)	0.00
49a. Tax amount: a) 9% for the taxable profit up to €100.000,00	0.00
49 b. b) 9% for the taxable profit over €100.000,00	

49 c. c) 15% for the taxable profit over €1.500.000,00	
50. Tax total (49a+49b+49c)	0.00
51. Amount of Income tax realized in underdeveloped municipalities	0.00
52. Profit that a legal entity reinvests in its scientific research or innovative projects, innovative programs of entities that are a part of innovation infrastructure i.e. in the programs run by the Innovation Fund	0.00
52. Amount of funds that set aside for: 1) shares into the startups and spinoffs; 2) donations to scientific and research institutions and entities that are a part of innovation intrastructure and scientific and research infrastructure; 3) Fund for innovations of Montenegro and/or any other investment funds from Montenegro that invest into innovation entities.	0.00
54. Determined tax liability (entry 49-50)	0.00
55. Amount of tax paid in advance	0.00
56. Amount of tax paid in another state	0.00
57. Total tax paid (entry 55-56)	0.00
58. Amount of tax due (entry 57-54) >0	0.00
59. Overpaid tax (entry 57-51)>0	0.00
60. Amount of tax for which a refund of tax paid is requested	0.00
61. Amount of tax to be used for advance payment of taxes in the following year	0.00
62. Monthly allowance amount (1/12 of entry 54)	0.00
	- NEWSTERN -











Translation

Transfer of operating losses

Ord. No.	Description	Amount in EUR
1.	Profit stated under ordinal number 36 of the tax return	0.00
2.	Losses from previous years	0.00
	amount of loss	0.00
3.	Amount of loss for coverage (enter lower of the amounts under entry number 1 or 2)	0.00

Transfer of capital losses Ord No. Description

Ord. No.	Description	Amount in EUR
1.	Capital gain stated under entry 42 of the tax return	0.00
2.	Amount of loss from the previous years	0.00
	amount of loss	0.00
3.	Amount of loss for coverage (enter lower of the amounts under entry number 1 or 2)	0.00

Duc. No. PG-39924/24

Receipt date: 22 March 2024 Processing date: 22 March 2024 Printing date: 22 March 2024

Document submitted electronically.

Stated under criminal and material liability

Under criminal and material liability, I do declare that the data stated in the report herein are accurate and complete.

DEJAN MILOVAC (3005975220012)

- End of the document -

Translation Report No. 92282/2023

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

on 31 December 2023

Registration No. 02316854 Business activity code 9499 Document prepared by: Zorka Tripković

Name: Non-governmental organization "Network for Affirmation of Nongovernmental Sector"

Registered office at Dalmatinska 188, PODGORICA – Montenegro

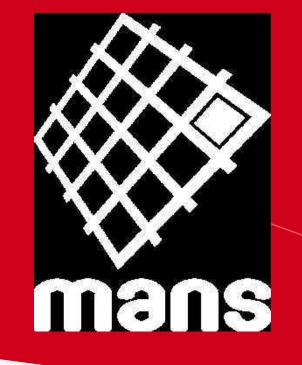
Group	Position	No.	Not e	Current year	Previous year - closing batance	Previous year - opening betance
1	2	3	4	5	6	7
	ASSETS					
00	A. Unpaid subscribed capital	001				
	B. Non-current assets (003+008+016)	002		16660	22580	
	II. Property, manufacturing plants, equipment and biological assets (009+010+011+015)	008		16660	22580	
023	2. Plants and equipment	010		16481	21923	
V 500000	3. Other fixtures and fittings, tools and equipment (012+013+014)	011		179	657	
026 & 029	3.3Other unmentioned tangible fixed assets	014		179	657	
	D. Current assets (026+031+039+043+044)	025		299270	239887	
1000-0	I Inventories (027 to 030)	026		280	143	
15	4. Advances paid	030		280	143	
	II. Short-term receivables (032 to 035)	031		1	1	
	4. Other receivables (036+037+038)	035		1	1	
21, 22 except 223	4.3 Other unmentioned receivables	038		1	510	
24	IV Cash on bank accounts and cash in hand	043		298989	239743	



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28 except 288	E. Prepayments and accrued income	045	147	1006	
	F. Total assets	046	316007	263473	
	LIABILITES	-0.5mm			
	A. CAPITAL (102+103+104+105+111+116)	101	1696	1696	
	VI. RETAINED EARNINGS OR LOSS (112+113+1134+115)	111	1696	1696	
340	Retained earnings of earlier years	112	1696	1696	
-00 co	Retained earnings for current year	113			
495 Part	D. LONG-TERM DEFERRED INCOME AND DONATIONS RECEIVED	126	313002	261603	
	E. SHORT TERM REGERVES AND SHORT-TERM LIABILITIES (128+129)	127	1379	1/4	
	II. SHORT-TERM LIABILITIES (130+137)	129	1379	174	
433, 434, 440- 449	4. Liabilities to suppliers	133		74	
	8.Other operating and short- term liabilities (138 to 142)	137	1379	100	
46 & 46	8.2 Other short-term liabilities	139	1264	100	
47, 48 except 481	8.3 Liabilities for VAT and other public revenues	140	115		
	G, LIABILITIES TOTAL (101+117+125+126+127+143)	144	316077	263473	

The form was made in compliance with Article 4 of the Law on Accounting (Official Gazette of MNE No. 052/16) and the Directive 2013/34/EU of the European Parliament and the Council.

In Podgorica, 22 March 2024

Person responsible for financial statements: Zorka Tripkovič (signed) (Seal of Accounting Commerce and Services "5B Bogetić", Podgorica)

> Responsible person: Vanja Čatović Marković (Seat of MANS) (signed)

> > - End of the document -

Translation

Report No. 92282/2023

INCOME STATEMENT (Profit and loss account) for the period 1. 1. 2023 to 31. 12. 2023

Registration No. 02316854	
Business activity code 9499	
Document prepared by: Zorka Tripkovi	ć
Name: Non-governmental organizatio governmental Sector"	n "Network for Affirmation of Non-
Registered office at Dalmetinska 188 F	ODGORICA Montanorico

Group	Position	Ont. No.	Note/number	Current year	Previous year
1	2	3	- 4	5	6
62	3. Income from activating performances and goods	203			
	4. Other operating income	204		605500	457587
64 and 65	a) other income from regular operations	205		605408	457387
67, 691 and 692	b) Other operating income	206		92	200
68, except 683 and 685	c) Income from Value adjustment of assets	207			
	5. Operating expenses (209-210)	208		193774	155602
50 and 51	a) Purchase value of sold goods and cost of supplies	209		21145	31093
53, 54 and part 55	b) Other operating expenses (depreciation, provisions and other operating expenses)	210		166709	115113









540	c) Depreciation	210a	166709	115113
	6. Cost of wages, salaries	211	411106	305256
	and other personal			
	expenses (212+213)			
52 part	a) Net cost of wages,	212	309591	226258
	salaries and other			
	personal expenses	272		
	b) Cost of taxes and	213	101515	78998
FF-07-17	contributions (214 to 216)			4000
52 part	The Control of the Co	214	31182	18821
52	2/ Cost of contributions to	215	61431	53667
part	retirement fund			
52	3/ Contribution costs	216	8902	6510
part	WC WARD CONTROL OF THE PROPERTY OF THE PROPERT	200		
57,591 and 592	8. Other operating expenses	220	735	
	L Operating results (201+202+203+204-208- 211-217-220)	221	-115	-3271
	10. Income from other financial investments and loans (interests, exchange differences and effects of contracted risk hedges) (227 to 229)	226	115	1
	c) Income from other financial investments and loans from legal entities that are not associated	229	1.15	1
	II Other income from financial investments and loans from unrelated parties	230		3270
	c) Financial income from current receivables from unrelated legal entities	233		3270
	13. Expenses due to interests, exchange differences and other effects of contracted risk hedges (238 to 240)	237		
562, 563, 564, 569	c) Expenses due to interest, exchange differences and other effects of contracted risk	240		

incurred with entities that are not associated			
II. Financial profit and loss (222+226+230+234-237)	241	115	3271
III Results from ordinary activities before tax	242		
V. Results before tax	244		
15. Profit or loss before tax	248		
IX. Net overall results (248+259)	260		

The form was made in compliance with Article 4 of the Law on Accounting (Official Gazette of MNE No. 052/16) and the Directive 2013/34/EU of the European Parliament and the Council.

In Podgorica, 22 March 2024

Person responsible for financial statements: Zorka Tripković (signed)
(Seal of Accounting Commerce and Services "5B Bogetić", Podgorica)

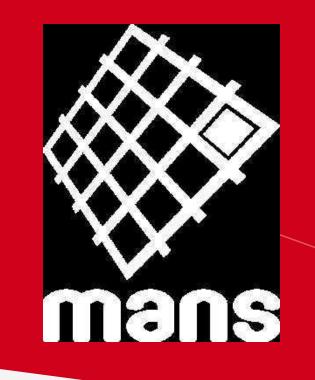
Responsible person: Vanja Čalović Marković (Seal of MANS) (signed)

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Translation

Report No. 92282/2023

STATISTICAL ANNEXE

Registration No. 02316854

Business activity code 9499

Document prepared by: Zorka Tripković

Name: Non-governmental organization "Network for Affirmation of Nongovernmental Sector"

Registered office at Dalmatinska 188, PODGORICA - Montenegro

Group	Position	Ord, No.	Note/number	Current year	Previous year
1	2	3	- 4	5	6
	Average number of employees (total number of employees at the end of the month divided by number of months)	001		17	17
640	Subsidies, donations and donation income	005		605408	457387
512	Overhead expenses	010		14778	24176
513	Cost of fuel and energy	011		6367	6917
520	Payroll costs and remunerations (gross)	012		318340	263858
529	Reimbursement of accommodation and meals on business trips, reimbursement of transportation expenses on business trips	013		6859	2820
53	Production service costs	014		141265	83773
531 and 532	Transport and maintenance cost	015		9362	6462
533	Lease cost	016		35436	26181

534 and 535	Cost of participation at fares and promotional costs	017	22847	22792
536	Research costs	018		
550 and 551	Non-production and hospitality costs	019	15666	
552 and 553	Insurance premium cost and transaction costs	020	2011	

In Podgorica, 22 March 2023

Person responsible for financial statements: Zorka Tripković

(signed)
(Seat of Accounting Commerce and Services "5B Bogetić", Podgorica)

Responsible person: Vanja Čalović Marković (Seal of MANS) (signed)

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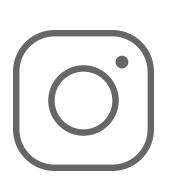


www.mans.co.me

Networks



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www.instagram.com/nvo.mans/

9481

577

2567

21758

1421

225

23001

1461

731



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