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Responsible persons and legal entities – perpetrators of economic violations, 2023

The Statistical Office of the Republic of Serbia presents in this statistical release basic data on responsible persons and legal entities – perpetrators of economic violations in 2023 by: economic violations, type of decision and conviction. Data are collected by means of regular statistical surveys based on individual questionnaires to be completed by competent public prosecutor's offices and competent commercial courts. Major indicators are presented for the period 2019 – 2023 in order to provide a broader picture of this matter.

In 2023, for the perpetrators of economic violations, the number of reported responsible persons decreased by 33% and number of responsible legal entities decreased by 34%, compared with 2022, while the number of convicted responsible persons in legal entities went up down 35%, and number of legal entities by 31%.

In 93.1% cases a charge motion was filed against the perpetrators of economic violations in the legal entity and 93.9% with legal entities. The percentage of rejected motions for responsible persons in legal entities is 6.9% and for reported legal entities is 6.1%

In the structure of the types of economic violations in 2023, the most numerous reports for economic violations were due to the breach of regulations concerning accounting, amounting to 89.1%, among responsible persons in legal entities, and to 89.3% in legal entities.

In the same year, observed by types of economic violations, the largest number of convictions was registered for the breach of regulations concerning accounting 96.8% within responsible persons and 97.3% in legal entities.

1.1. Responsible persons – perpetrators of economic violations, 2019–2023

Republic of Serbia

	Responsible persons – perpetrators of economic violations					Indices ¹⁾				
	2019	2020	2021	2022	2023	<u>2020</u> 2019	<u>2021</u> 2020	<u>2022</u> 2021	<u>2023</u> 2022	<u>2023</u> 2019
Reports										
Total	7999	7872	5883	4954	3328	98	75	84	67	42
Charges										
Total	9343	6835	10634	15651	8774	73	156	147	56	94
Convictions										
Total	6576	3877	6129	8487	5551	59	158	138	65	84

¹⁾ The fall of the index of reports, charges and convictions for 2023 for responsible persons - perpetrators of economic violations is a result of the application of articles 33 and 35 of the Law on Accounting.

1.2. Reported, accused and sentenced persons – perpetrators of economic violations, by type of decision, 2019–2023

Republic of Serbia

	2019		2020		2021		2022		2023	
	Number	%	Number	%	Number	%	Number	%	Number	%
Reports										
Total	7999	100.0	7872	100.0	5883	100.0	4954	100.0	3328	100.0
Reports rejected	392	4.9	537	6.8	159	2.7	225	4.5	229	6.9
Charge motion submitted	7607	95.1	7335	93.2	5724	97.3	4729	95.5	3099	93.1
Charges										
Total	9343	100.0	6835	100.0	10634	100.0	15651	100.0	8774	100.0
Proceeding discontinued	194	2.1	143	2.1	231	2.2	513	3.3	337	3.8
Proceeding suspended	1736	18.6	2415	35.3	3714	34.9	6209	39.7	2109	24.0
Charge motion dismissed	297	3.2	293	4.3	308	2.9	240	1.5	537	6.1
Charge motion rejected	338	3.6	50	0.7	193	1.8	103	0.7	124	1.4
Perpetrator acquitted of the charge	202	2.2	57	0.8	59	0.6	99	0.6	116	1.3
Pronounced responsible	6576	70.4	3877	56.7	6129	57.6	8487	54.2	5551	63.3
Convictions										
Total	6576	100.0	3877	100.0	6129	100.0	8487	100.0	5551	100.0
All (non-conditional and conditional)	6545	99.5	3837	99.0	6073	99.1	7951	93.7	5393	97.2
Non-conditional	2050	31.2	1616	41.7	2992	48.8	3081	36.3	2410	43.4
Conditional	4495	68.4	2221	57.3	3081	50.3	4870	57.4	2983	53.7
Pronounced responsible. but discharged	31	0.5	40	1.0	56	0.9	536	6.3	158	2.8

1.3. Reported responsible persons, by economic violations, type of decision and submitter, 2023

Republic of Serbia

	Total	Type of decision		Submitter			
		Report rejected	Charge motion submitted	Inspection	Ministry of the Interior	Immediate knowledge of public prosecutor	Other
Total	3328	229	3099	246	43	3	3036
Accounting	2964	187	2777	96	4	1	2863
Bookkeeping	1	-	1	-	-	-	1
Monetary, banking and credit system	3	2	1	-	2	-	1
Foreign exchange transactions	1	-	1	-	-	-	1
Constructions building	15	4	11	13	1	-	1
Joint stock and business companies	6	-	6	1	-	-	5
Sanitary safety of food	59	3	56	44	-	-	15
Standardization	7	-	7	-	-	-	7
Units of measure	2	-	2	1	-	-	1
Energy	15	4	11	11	1	-	3
Mining and quarrying	11	3	8	6	1	-	4
Agricultural land	1	-	1	-	-	-	1
Seeds, seed materials, tobacco and plant protection	8	1	7	5	-	-	3
Alcoholic beverages	4	-	4	4	-	-	-
Livestock breeding	7	2	5	7	-	-	-
Fishing	1	-	1	-	-	-	1
Forestry	6	3	3	3	-	-	3
Hunting	3	-	3	3	-	-	-
Water works supply	22	6	16	12	1	-	9
Transportation and communication	13	-	13	7	2	-	4
Road traffic safety	35	2	33	3	28	-	4
Occupational safety	1	-	1	-	1	-	-
Environmental protection	50	9	41	22	2	-	26
Protection of intellectual property	55	3	52	2	-	2	51
Putting medicaments into circulation	5	-	5	2	-	-	3
Prevention of money laundry and financing terrorism	32	-	32	4	-	-	28
Other regulation offences	1	-	1	-	-	-	1

1.4. Accused responsible persons, by economic violations and type of decision, 2023

Republic of Serbia

	Total	Type of decision					
		Proceeding discontinued	Proceeding suspended	Charge motion dismissed	Charge motion rejected	Perpetrator acquitted of the charge	Pronounced responsible
Total	8774	337	2109	537	124	116	5551
Financial operations	1	-	-	-	-	-	1
Accounting	8558	333	2089	533	119	109	5375
Monetary, banking and credit system	3	1	2	-	-	-	-
Securities	2	-	-	-	-	-	2
Foreign exchange transactions	2	-	-	-	-	-	2
Constructions building	6	-	1	-	-	-	5
Privatization	1	-	-	-	-	-	1
Public debt	3	-	-	-	-	1	2
Sanitary safety of food	36	-	3	1	-	3	29
Standardization	10	1	1	-	-	-	8
Units of measurement	1	-	-	-	1	-	-
Energy	17	1	2	-	-	-	14
Mining and quarrying	5	-	-	-	-	1	4
Seeds, seed materials, tobacco and plant protection	4	-	-	-	-	-	4
Alcoholic beverages	6	-	-	1	-	-	5
Livestock breeding	3	-	-	-	-	-	3
Fishing	1	-	-	-	-	-	1
Forestry	4	-	-	-	-	-	4
Hunting	7	-	-	-	1	-	6
Water works supply	14	1	-	2	-	-	11
Transport and communications	9	-	1	-	-	-	8
Road traffic safety	8	-	1	-	1	-	6
Occupational safety	1	-	-	-	-	1	-
Environmental protection	33	-	4	-	-	1	28
Protection of intellectual property	10	-	1	-	1	-	8
Putting medicaments into circulation	1	-	-	-	-	-	1
Lottery	1	-	-	-	-	-	1
Payment operations	1	-	-	-	-	-	1
Prevention of money laundry and financing terrorism	15	-	1	-	-	-	14
Advertising	1	-	-	-	-	-	1
Other regulation offences	10	-	3	-	1	-	6

1.5. Sentenced responsible persons, by economic violations, conditional conviction and pronounced fine, 2023

Republic of Serbia

	Total	All		Fine, RSD					Pronounced responsible, but discharged
		Non-conditional	conditional	over 200.000	from 100.001 to 200.000	from 50.001 to 100.000	from 5.001 to 50.000	to 5.000	
Total	5551	2410	2983	3	19	75	1213	4083	158
Financial operations	1	-	1	-	-	-	-	1	-
Accounting	5375	2284	2934	2	8	56	1122	4030	157
Monetary, banking and credit system	-	-	-	-	-	-	-	-	-
Securities	2	1	1	-	-	-	1	1	-
Foreign exchange transactions	2	2	-	-	-	-	1	1	-
Constructions building	5	4	1	-	1	1	2	1	-
Privatization	1	-	1	-	-	-	-	1	-
Public debt	2	2	-	-	-	-	-	2	-
Sanitary safety of food	29	23	6	-	-	2	21	6	-
Standardization	8	3	5	-	-	-	1	7	-
Units of measurement	-	-	-	-	-	-	-	-	-
Energy	14	13	1	-	1	-	10	3	-
Mining and quarrying	4	4	-	-	-	-	2	2	-
Seeds, seed materials, tobacco and plant protection	4	2	2	-	-	-	2	2	-
Alcoholic beverages	5	4	1	-	-	1	2	2	-
Livestock breeding	3	2	1	-	2	-	-	1	-
Fishing	1	-	1	-	-	-	-	1	-
Forestry	4	3	1	-	-	1	3	-	-
Hunting	6	4	2	-	1	-	2	3	-
Water works supply	11	8	3	-	2	4	5	-	-
Transport and communications	8	8	-	-	-	1	6	1	-
Road traffic safety	6	4	2	-	-	1	3	2	-
Occupational safety	-	-	-	-	-	-	-	-	-
Environmental protection	28	20	7	-	3	5	15	4	1
Protection of intellectual property	8	6	2	-	-	1	4	3	-
Putting medicaments into circulation	1	1	-	-	-	-	1	-	-
Lottery	1	-	1	-	-	-	-	1	-
Payment operations	1	1	-	-	-	-	1	-	-
Prevention of money laundry and financing terrorism	14	6	8	1	1	2	5	5	-
Advertising	1	-	1	-	-	-	-	1	-
Other regulation offences	6	5	1	-	-	-	4	2	-

2.1. Legal entities – perpetrators of economic violations, 2019–2023

Republic of Serbia

	Legal entities – perpetrators of economic violations					Indices ²⁾				
	2019	2020	2021	2022	2023	<u>2020</u> 2019	<u>2021</u> 2020	<u>2022</u> 2021	<u>2023</u> 2022	<u>2023</u> 2019
Reports										
Total	7764	7529	5496	4702	3110	97	73	86	66	40
Charges										
Total	8962	6277	9382	13511	7897	70	149	144	58	88
Convictions										
Total	6208	2888	4288	6866	4744	47	148	160	69	76

2.2. Reported, accused and sentenced legal entities – perpetrators of economic violations, by type of decision, 2019–2023

Republic of Serbia

	2019		2020		2021		2022		2023	
	Number	%	Number	%	Number	%	Number	%	Number	%
Reports										
Total	7764	100.0	7529	100.0	5496	100.0	4702	100.0	3110	100.0
Reports rejected	378	4.9	486	6.5	197	3.6	214	4.6	191	6.1
Charge motion submitted	7386	95.1	7043	93.5	5299	96.4	4488	95.4	2919	93.9
Charges										
Total	8962	100.0	6277	100.0	9382	100.0	13511	100.0	7897	100.0
Proceeding suspended	1963	21.9	2959	47.1	4493	47.9	6191	45.8	2385	30.2
Charge motion dismissed	317	3.5	305	4.9	338	3.6	274	2.0	541	6.9
Charge motion rejected	297	3.3	65	1.0	232	2.5	104	0.8	125	1.6
Perpetrator acquitted of the charge	177	2.0	60	1.0	31	0.3	76	0.6	102	1.3
Pronounced responsible	6208	69.3	2888	46.0	4288	45.7	6866	50.8	4744	60.1
Convictions										
Total	6208	100.0	2888	100.0	4288	100.0	6866	100.0	4744	100.0
All (non-conditional and conditional)	6176	99.5	2839	98.3	4225	98.5	6531	95.1	4573	96.4
Non-conditional	1872	30.2	929	32.2	1645	38.4	2160	31.5	1948	41.1
Conditional	4304	69.3	1910	66.1	2580	60.2	4371	63.7	2625	55.3
Pronounced responsible. but discharged	32	0.5	49	1.7	63	1.5	335	4.9	171	3.6

²⁾ The fall of the index of reports, charges and convictions for 2023 for legal entities - perpetrators of economic violations is a result of the application of articles 33 and 35 of the Law on Accounting

2.3. Reported legal entities, by economic violation, type of decision and submitter, 2023

Republic of Serbia

	Total	Type of decision		Submitter			
		Report rejected	Charge motion submitted	Inspection	Ministry of the interior	Immediate knowledge of public prosecutor	Other
Total	3110	191	2919	223	41	2	2844
Financial operations	2	-	2	-	-	-	2
Accounting	2776	158	2618	90	1	1	2684
Monetary, banking and credit system	1	1	-	-	-	-	1
Foreign exchange transactions	2	-	2	-	-	-	2
Constructions building	14	4	10	12	1	-	1
Joint stock and business companies	7	1	6	1	-	-	6
Public debt	5	-	5	-	-	-	5
Enterprises	3	-	3	-	-	-	3
Traffic of goods and inspection supervision	3	1	2	3	-	-	-
Sanitary safety of food	55	2	53	39	-	-	16
Units of measure	1	-	1	-	-	-	1
Energy	14	4	10	11	1	-	2
Mining and quarrying	10	2	8	3	1	-	6
Import of agricultural and food products	1	-	1	-	-	-	1
Seeds, seed materials, tobacco and plants protection	7	1	6	5	-	-	2
Alcoholic beverages	3	-	3	3	-	-	-
Livestock breeding	7	2	5	7	-	-	-
Fishing	1	-	1	-	-	-	1
Forestry	3	-	3	-	-	-	3
Hunting	1	-	1	1	-	-	-
Water works supply	23	4	19	10	1	-	12
Transport and communications	18	1	17	7	7	-	4
Road traffic safety	29	2	27	3	26	-	-
Occupational safety	6	-	6	2	2	-	2
Environmental protection	32	5	27	18	-	-	14
Protection of intellectual property	45	2	43	1	-	1	43
Putting medicaments into circulation	6	-	6	2	-	-	4
Payment operations	1	-	1	-	1	-	-
Prevention of money laundry and financing terrorism	32	-	32	4	-	-	28
Other regulation offences	2	1	1	1	-	-	1

2.4. Accused legal entities, by economic violations and type of decision, 2023

Republic of Serbia

	Total	Type of decision				
		Proceeding suspended	Charge motion dismissed	Charge motion rejected	Perpetrator acquitted of the charge	Pronounced responsible
Total	7897	2385	541	125	102	4744
Financial operations	6	3	-	-	-	3
Accounting	7734	2366	538	116	98	4616
Monetary, banking and credit system	1	-	-	-	-	1
Securities	1	1	-	-	-	-
Constructions building	3	-	-	-	-	3
Joint stock and business companies	1	1	-	-	-	-
Public debt	1	-	-	-	-	1
Registration of enterprises	1	1	-	-	-	-
Enterprises	2	-	-	-	-	2
Sanitary safety of food	27	6	-	1	1	19
Standardization	8	1	-	1	-	6
Energy	10	1	-	1	-	8
Mining and quarrying	4	-	-	-	1	3
Seeds, seed materials, tobacco and plants protection	5	-	-	-	-	5
Alcoholic beverages	7	-	1	-	-	6
Livestock breeding	5	1	-	-	-	4
Forestry	4	-	-	-	-	4
Hunting	7	-	-	1	-	6
Water works supply	11	-	2	-	-	9
Transport and communications	8	1	-	-	-	7
Road traffic safety	5	1	-	1	-	3
Occupational safety	1	-	-	-	1	-
Environmental protection	24	1	-	1	1	21
Protection of intellectual property	9	1	-	2	-	6
Putting medicaments into circulation	1	-	-	-	-	1
Payment operations	1	-	-	-	-	1
Prevention of money laundry and financing terrorism	8	-	-	-	-	8
Advertising	1	-	-	-	-	1
Other regulation offences	1	-	-	1	-	-

2.5. Sentenced legal entities, by economic violations, conditional conviction and pronounced fine, 2023

Republic of Serbia

	Total	All		Fine, RSD					Pronounced responsible, but discharged
		Non-conditional	conditional	over 3.000.000	from 600.001 to 3.000.000	from 300.001 to 600.000	from 15.001 to 300.000	to 15.000	
Total	4744	1948	2625	4	14	32	2451	2072	171
Financial operations	3	1	2	-	-	-	2	1	-
Accounting	4616	1864	2588	4	7	16	2364	2061	164
Monetary, banking and credit system	1	1	-	-	-	-	1	-	-
Securities	-	-	-	-	-	-	-	-	-
Constructions building	3	2	1	-	-	-	2	1	-
Joint stock and business companies	-	-	-	-	-	-	-	-	-
Public debt	1	-	1	-	-	-	-	1	-
Registration of enterprises	-	-	-	-	-	-	-	-	-
Enterprises	2	2	-	-	-	-	-	2	-
Sanitary safety of food	19	12	4	-	-	-	14	2	3
Standardization	6	-	5	-	-	-	1	4	1
Energy	8	7	-	-	-	2	5	-	1
Mining and quarrying	3	3	-	-	-	-	3	-	-
Seeds, seed materials, tobacco and plants protection	5	3	2	-	-	1	4	-	-
Alcoholic beverages	6	5	1	-	-	1	5	-	-
Livestock breeding	4	2	2	-	-	-	4	-	-
Forestry	4	3	1	-	-	2	2	-	-
Hunting	6	3	3	-	1	-	5	-	-
Waterworks supply	9	6	3	-	2	3	4	-	-
Transport and communications	7	7	-	-	-	1	6	-	-
Road traffic safety	3	2	1	-	-	-	3	-	-
Occupational safety	-	-	-	-	-	-	-	-	-
Environmental protection	21	15	5	-	4	4	12	-	1
Protection of intellectual property	6	4	1	-	-	-	5	-	1
Putting medicaments into circulation	1	1	-	-	-	-	1	-	-
Payment operations	1	1	-	-	-	-	1	-	-
Prevention of money laundry and financing terrorism	8	4	4	-	-	2	6	-	-
Advertising	1	-	1	-	-	-	1	-	-
Other regulation offences	-	-	-	-	-	-	-	-	-

Methodological notes

An **economic violation** is taken to be a socially harmful violation of regulations on economic or financial operations committed by a legal entity and a responsible person in a legal entity, which caused or could have caused serious consequences and which is determined as an economic violation by a regulation of the competent authority.

Responsible persons - perpetrators of economic violations are taken to be responsible persons in legal entities who have violated the rules related to economic and financial operations.

A **legal entity** is responsible for an economic violation if the mentioned was committed by an act or omission of liable supervision by the management body or the responsible person, or by an act of another person who was authorized to act on behalf of the legal entity.

Starting from 1999 the Statistical Office of the Republic of Serbia has not at disposal and may not provide available certain data relative to AP Kosovo and Metohija and therefore these data are not included in the coverage for the Republic of Serbia (total).

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