

STATISTICAL RELEASE

SP10

Number 224 • Year LXXV, 28.08.2025

Judiciary statistics

SRB224 SP10 280825

Responsible persons and legal entities – perpetrators of economic violations, 2024

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 2024 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 2020 – 2024 in order to provide a broader picture of this matter.

In 2024, for the perpetrators of economic violations, the number of reported responsible persons increased by 37% and number of responsible legal entities by 42%, compared with 2023, while the number of convicted responsible persons in legal entities went down 3%, and number of legal entities was up by 1%.

In 95.7% cases a charge motion was filed against the perpetrators of economic violations in the legal entity and 95.8% with legal entities. The percentage of rejected motions for responsible persons in legal entities is 4.3% and for reported legal entities is 4.2%

In the structure of the types of economic violations in 2024, 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 89.7% with 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 96.2% within responsible persons and 94.3% with legal entities.

1.1. Responsible persons – perpetrators of economic violations, 2020–2024

Republic of Serbia

	Responsible persons – perpetrators of economic violations					Indices ¹⁾				
	2020	2021	2022	2023	2024	<u>2021</u> <u>2020</u>	<u>2022</u> <u>2021</u>	<u>2023</u> <u>2022</u>	<u>2024</u> <u>2023</u>	<u>2024</u> <u>2020</u>
Reports										
Total	7872	5883	4954	3328	4556	75	84	67	137	58
Charges										
Total	6835	10634	15651	8774	8253	156	147	56	94	121
Convictions										
Total	3877	6129	8487	5551	5392	158	138	65	97	139

¹⁾ The rise in the index of reports in 2024 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, 2020–2024

Republic of Serbia

	2020		2021		2022		2023		2024	
	Number	%	Number	%	Number	%	Number	%	Number	%
Reports										
Total	7872	100.0	5883	100.0	4954	100.0	3328	100.0	4556	100.0
Reports rejected	537	6.8	159	2.7	225	4.5	229	6.9	195	4.3
Charge motion submitted	7335	93.2	5724	97.3	4729	95.5	3099	93.1	4361	95.7
Charges										
Total	6835	100.0	10634	100.0	15651	100.0	8774	100.0	8253	100.0
Proceeding discontinued	143	2.1	231	2.2	513	3.3	337	3.8	179	2.2
Proceeding suspended	2415	35.3	3714	34.9	6209	39.7	2109	24.0	2375	28.8
Charge motion dismissed	293	4.3	308	2.9	240	1.5	537	6.1	83	1.0
Charge motion rejected	50	0.7	193	1.8	103	0.7	124	1.4	166	2.0
Perpetrator acquitted of the charge	57	0.8	59	0.6	99	0.6	116	1.3	58	0.7
Pronounced responsible	3877	56.7	6129	57.6	8487	54.2	5551	63.3	5392	65.3
Convictions										
Total	3877	100.0	6129	100.0	8487	100.0	5551	100.0	5392	100.0
All (non-conditional and conditional)	3837	99.0	6073	99.1	7951	93.7	5393	97.2	5094	94.5
Non-conditional	1616	41.7	2992	48.8	3081	36.3	2410	43.4	2397	44.5
Conditional	2221	57.3	3081	50.3	4870	57.4	2983	53.7	2697	50.0
Pronounced responsible. but discharged	40	1.0	56	0.9	536	6.3	158	2.8	298	5.5

1.3. Reported responsible persons, by economic violations, type of decision and submitter, 2024

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	4556	195	4361	401	101	2	4052
Financial operations	5	-	5	2	1	-	2
Accounting	4059	162	3897	180	13	-	3866
Bookkeeping	3	-	3	2	-	-	1
Monetary, banking and credit system	17	6	11	1	9	-	7
Foreign exchange transactions	1	-	1	1	-	-	-
Constructions building	22	3	19	18	1	-	3
Joint stock and business companies	6	-	6	1	-	-	5
Registration of enterprises	2	-	2	-	-	1	1
Traffic of goods and inspection supervision	4	-	4	4	-	-	-
Insurance	1	-	1	-	1	-	-
Sanitary safety of food	48	1	47	34	-	-	14
Standardization	25	6	19	1	6	-	18
Units of measure	2	-	2	2	-	-	-
Energy	15	-	15	9	1	-	5
Mining and quarrying	2	-	2	-	1	-	1
Agricultural land	6	-	6	4	1	-	1
Import of agricultural and food products	1	-	1	1	-	-	-
Seeds, seed materials, tobacco and plant protection	21	1	20	16	-	-	5
Alcoholic beverages	13	-	13	12	-	-	1
Livestock breeding	13	-	13	11	-	-	2
Fishing	2	1	1	1	-	-	1
Forestry	4	-	4	2	-	-	2
Hunting	8	1	7	3	-	-	5
Water works supply	13	-	13	9	-	-	4
Transportation and communication	42	1	41	14	15	-	13
Road traffic safety	57	3	54	3	48	-	6
Environmental protection	84	6	78	59	1	-	24
Protection of intellectual property	36	3	33	-	-	-	36
Traffic of explosive matters	4	-	4	-	-	-	4
Trade	2	-	2	1	-	-	1
Consumer protection	4	-	4	2	1	1	-
Prevention of money laundry and financing terrorism	30	1	29	7	-	-	23
Advertising	3	-	3	1	2	-	-
Other regulation offences	1	-	1	-	-	-	1

1.4. Accused responsible persons, by economic violations and type of decision, 2024

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	8253	179	2375	83	166	58	5392
Financial operations	1	-	-	-	-	-	1
Accounting	7975	170	2333	80	157	50	5185
Monetary, banking and credit system	1	-	1	-	-	-	-
Constructions building	13	-	2	-	-	2	9
Joint stock and business companies	3	-	1	1	-	-	1
Enterprises	1	-	-	-	-	-	1
Traffic of goods and inspection supervision	1	-	-	-	-	-	1
Sanitary safety of food	47	-	6	-	-	1	40
Standardization	1	-	-	-	-	-	1
Units of measurement	1	-	-	-	-	1	-
Energy	17	-	2	-	-	-	15
Mining and quarrying	2	-	-	-	-	-	2
Import of agricultural and food products	1	-	-	-	-	-	1
Seeds, seed materials, tobacco and plant protection	4	-	-	-	-	-	4
Alcoholic beverages	5	-	-	-	1	-	4
Livestock breeding	12	-	1	-	-	-	11
Forestry	6	-	-	-	-	-	6
Hunting	5	-	1	-	1	-	3
Water works supply	4	-	-	-	-	-	4
Transport and communications	20	1	1	1	-	1	16
Road traffic safety	4	-	1	-	-	-	3
Occupational safety	1	-	-	-	1	-	-
Environmental protection	49	2	14	1	2	1	29
Protection of intellectual property	32	-	3	-	-	1	28
Traffic of explosive matters	2	-	-	-	-	-	2
Prevention of money laundry and financing terrorism	20	-	-	-	1	-	19
Advertising	1	-	-	-	-	-	1
Other regulation offences	24	6	9	-	3	1	5

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	5392	2397	2697	13	13	73	1247	3748	298
Financial operations	1	1	-	-	-	-	-	1	-
Accounting	5185	2250	2644	10	10	51	1123	3700	291
Monetary, banking and credit system	-	-	-	-	-	-	-	-	-
Constructions building	9	6	2	2	-	1	4	1	1
Joint stock and business companies	1	-	1	-	-	-	1	-	-
Enterprises	1	1	-	-	-	-	1	-	-
Traffic of goods and traffic supervision	1	1	-	-	-	-	1	-	-
Sanitary safety of food	40	30	8	1	-	3	26	8	2
Standardization	1	-	1	-	-	-	-	1	-
Units of measurement	-	-	-	-	-	-	-	-	-
Energy	15	14	1	-	1	1	12	1	-
Mining and quarrying	2	2	-	-	-	-	1	1	-
Import of agricultural and food products	1	1	-	-	-	-	1	-	-
Seeds, seed materials, tobacco and plant protection	4	1	2	-	-	-	2	1	1
Alcoholic beverages	4	2	1	-	-	-	2	1	1
Livestock breeding	11	6	5	-	1	-	9	1	-
Forestry	6	3	3	-	-	-	5	1	-
Hunting	3	2	1	-	-	-	2	1	-
Water works supply	4	3	1	-	-	1	2	1	-
Transport and communications	16	16	-	-	-	2	14	-	-
Road traffic safety	3	2	1	-	-	-	2	1	-
Occupational safety	-	-	-	-	-	-	-	-	-
Environmental protection	29	20	8	-	1	7	11	9	1
Protection of intellectual property	28	16	11	-	-	2	15	10	1
Traffic of explosive matters	2	2	-	-	-	-	1	1	-
Prevention of money laundry and financing terrorism	19	15	4	-	-	5	10	4	-
Advertising	1	-	1	-	-	-	-	1	-
Other regulation offences	5	3	2	-	-	-	2	3	-

2.1. Legal entities – perpetrators of economic violations, 2020–2024

Republic of Serbia

	Legal entities – perpetrators of economic violations					Indices ²⁾				
	2020	2021	2022	2023	2024	<u>2021</u> 2020	<u>2022</u> 2021	<u>2023</u> 2022	<u>2024</u> 2023	<u>2024</u> 2020
Reports										
Total	7529	5496	4702	3110	4406	73	86	66	142	59
Charges										
Total	6277	9382	13511	7897	7436	149	144	58	94	118
Convictions										
Total	2888	4288	6866	4744	4814	148	160	69	101	167

2.2. Reported, accused and sentenced legal entities – perpetrators of economic violations, by type of decision, 2020–2024

Republic of Serbia

	2020		2021		2022		2023		2024	
	Number	%	Number	%	Number	%	Number	%	Number	%
Reports										
Total	7529	100.0	5496	100.0	4702	100.0	3110	100.0	4406	100.0
Reports rejected	486	6.5	197	3.6	214	4.6	191	6.1	185	4.2
Charge motion submitted	7043	93.5	5299	96.4	4488	95.4	2919	93.9	4221	95.8
Charges										
Total	6277	100.0	9382	100.0	13511	100.0	7897	100.0	7436	100.0
Proceeding suspended	2959	47.1	4493	47.9	6191	45.8	2385	30.2	2304	31.0
Charge motion dismissed	305	4.9	338	3.6	274	2.0	541	6.9	92	1.2
Charge motion rejected	65	1.0	232	2.5	104	0.8	125	1.6	143	1.9
Perpetrator acquitted of the charge	60	1.0	31	0.3	76	0.6	102	1.3	83	1.1
Pronounced responsible	2888	46.0	4288	45.7	6866	50.8	4744	60.1	4814	64.7
Convictions										
Total	2888	100.0	4288	100.0	6866	100.0	4744	100.0	4814	100.0
All (non-conditional and conditional)	2839	98.3	4225	98.5	6531	95.1	4573	96.4	4567	94.9
Non-conditional	929	32.2	1645	38.4	2160	31.5	1948	41.1	2101	43.6
Conditional	1910	66.1	2580	60.2	4371	63.7	2625	55.3	2466	51.2
Pronounced responsible. but discharged	49	1.7	63	1.5	335	4.9	171	3.6	247	5.1

²⁾ The rise in the index of reports and convictions in 2024 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, 2024

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	4406	185	4221	356	82	-	3968
Financial operations	5	-	5	-	-	-	5
Accounting	3951	159	3792	171	8	-	3772
Bookkeeping	2	-	2	-	-	-	2
Monetary, banking and credit system	6	1	5	1	3	-	2
Securities	1	-	1	1	-	-	-
Foreign exchange transactions	9	-	9	-	-	-	9
Constructions building	23	2	21	13	-	-	10
Joint stock and business companies	4	-	4	1	-	-	3
Registration of business subjects	1	-	1	-	-	-	1
Enterprises	2	-	2	-	-	-	2
Traffic of goods and inspection supervision	5	1	4	3	-	-	2
Insurance	2	-	2	-	1	-	1
Sanitary safety of food	45	2	43	26	-	-	19
Standardization	5	-	5	-	-	-	5
Units of measurement	2	-	2	2	-	-	-
Energy	16	1	15	7	2	-	7
Mining and quarrying	1	-	1	-	-	-	1
Agricultural land	5	-	5	5	-	-	-
Import of agricultural and food products	4	-	4	-	-	-	4
Seeds, seed materials, tobacco and plants protection	18	-	18	16	-	-	2
Alcoholic beverages	12	-	12	11	-	-	1
Livestock breeding	9	-	9	8	-	-	1
Fishing	1	-	1	1	-	-	-
Forestry	10	2	8	2	-	-	8
Hunting	7	2	5	2	-	-	5
Water works supply	10	-	10	6	-	-	4
Transport and communications	58	3	55	13	26	-	19
Road traffic safety	43	2	41	2	37	-	4
Occupational safety	1	-	1	1	-	-	-
Environmental protection	71	5	66	54	2	-	15
Protection of intellectual property	40	3	37	2	1	-	37
Traffic of explosive matters	1	-	1	-	-	-	1
Trade	2	-	2	2	-	-	-
Corporate tax, VAT	1	-	1	-	1	-	-
Prevention of money laundry and financing terrorism	32	1	31	6	1	-	25
Other regulation offences	1	1	-	-	-	-	1

2.4. Accused legal entities, by economic violations and type of decision, 2024

Republic of Serbia

	Total	Type of decision				
		Proceeding suspended	Charge motion dismissed	Charge motion rejected	Perpetrator acquitted of the charge	Pronounced responsible
Total	7436	2304	92	143	83	4814
Financial operations	2	-	-	-	-	2
Accounting	7112	2274	86	140	74	4538
Bookkeeping	2	-	-	-	-	2
Securities	1	1	-	-	-	-
Foreign exchange transactions	6	3	-	-	-	3
Constructions building	14	2	-	1	3	8
Joint stock and business companies	3	-	1	-	1	1
Enterprises	6	4	-	-	-	2
Sanitary safety of food	58	6	-	-	1	51
Standardization	2	2	-	-	-	-
Units of measurements	1	-	-	-	1	-
Energy	19	4	-	-	1	14
Mining and quarrying	2	-	-	-	-	2
Import of agricultural and food products	1	-	-	-	-	1
Seeds, seed materials, tobacco and plants protection	10	1	1	-	-	8
Alcoholic beverages	5	-	-	-	-	5
Livestock breeding	15	3	-	-	-	12
Forestry	10	1	-	-	-	9
Hunting	5	-	-	1	-	4
Water works supply	10	-	-	-	-	10
Transport and communications	26	1	2	-	-	23
Road traffic safety	3	-	-	-	1	2
Occupational safety	1	-	-	1	-	-
Environmental protection	57	-	1	-	1	55
Protection of intellectual property	34	2	1	-	-	31
Prevention of money laundry and financing terrorism	29	-	-	-	-	29
Other regulation offences	2	-	-	-	-	2

2.5. Sentenced legal entities, by economic violations, conditional conviction and pronounced fine, 2024

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	4814	2101	2466	21	26	41	2842	1637	247
Financial operations	2	-	2	-	-	-	2	-	-
Accounting	4538	1903	2400	21	14	10	2640	1618	235
Bookkeeping	2	1	1	-	-	-	1	1	-
Securities	-	-	-	-	-	-	-	-	-
Foreign exchange transactions	3	-	1	-	-	-	1	-	2
Constructions building	8	5	2	-	1	2	4	-	1
Joint stock and business companies	1	1	-	-	-	-	1	-	-
Enterprises	2	1	1	-	-	-	2	-	-
Sanitary safety of food	51	40	9	-	1	7	36	5	2
Standardization	-	-	-	-	-	-	-	-	-
Units of measurements	-	-	-	-	-	-	-	-	-
Energy	14	12	2	-	4	3	7	-	-
Mining and quarrying	2	2	-	-	-	-	2	-	-
Import of agricultural and food products	1	-	1	-	-	-	1	-	-
Seeds, seed materials, tobacco and plants protection	8	5	1	-	-	3	2	1	2
Alcoholic beverages	5	2	1	-	-	-	2	1	2
Livestock breeding	12	7	5	-	-	1	11	-	-
Forestry	9	6	3	-	-	-	9	-	-
Hunting	4	4	-	-	-	1	2	1	-
Waterworks supply	10	8	2	-	-	2	6	2	-
Transport and communications	23	22	1	-	-	3	19	1	-
Road traffic safety	2	2	-	-	-	-	2	-	-
Occupational safety	-	-	-	-	-	-	-	-	-
Environmental protection	55	34	20	-	6	5	41	2	1
Protection of intellectual property	31	19	10	-	-	1	25	3	2
Prevention of money laundry and financing terrorism	29	25	4	-	-	3	24	2	-
Other regulation offences	2	2	-	-	-	-	2	-	-

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).