



United States Agency for International Development
Checchi and Company Consulting, Inc.

**Montenegro Judicial Reform Project
An Assessment of Financial Processes
In The
Republic of Montenegro's Court System**

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EXECUTIVE SUMMARY

The Republic of Montenegro is in the midst of an assertive campaign to reform its judicial system. The Montenegro office of the US Agency for International Development is playing a pivotal role in this effort. Specifically, it is managing the Montenegro Judicial Reform Project, a three-study effort focusing on critical areas in need of change.

One of the three studies was an assessment of the financial processes in the Republic of Montenegro's judicial system. This document reports on the assessment, which was conducted by Joseph Bobek, a Court Financing Specialist hired as a Short-Term Advisor by Checchi and Company Consulting, Inc.

The initial assessment began September 29, 2003 and continued for six weeks, ending on November 8, 2003. It focused, primarily, on budget preparation and approval processes, budget execution practices, the adequacy of current funding levels, and potential new revenue sources. Additional study areas were pursued, but due to the lack of readily available data, little useful analysis resulted. Specifically, efforts to examine the amount of fees collected by case type, determine the costs per case type, compare the Montenegrin Judiciary with other countries in the region, and make long-range projections of the costs of operating the Judiciary in Montenegro were thwarted because information was not available.

Overall, the initial assessment found that Montenegro's Judiciary has budget processes in place that are practical and useful. However, numerous improvements are required to enhance efficiency in the budget preparation process; ensure budget information is accurate, comprehensive, and useful for decision-making; and improve the Judiciary's ability to deliver quality services to the public. Examples of major systemic problems discovered during the study include: Insufficient instructions and guidance to lower courts on the preparation of budget estimates; a lack of authority for the Judiciary to present and defend its budget before Parliament; inadequate financial and workload information to facilitate informed budgetary decisions; weak spending controls; funding shortages that interrupt the courts' day-to-day operations; uncompetitive salary levels for judges that compromise the quality of judicial officers; and deficient processes for collecting and managing fees from litigants.

In response to the identified deficiencies, this report includes 14 specific recommendations for effecting change, along with suggested steps for beginning the process of implementing them:

1. ***Budget formulation manual and enhanced Administrative Office role*** – The Administrative Office should assume responsibility for (1) developing a budget formulation manual, (2) preparing the lower courts' budget estimates, and (3) performing the budget functions currently assigned to the Advisor to the President of the Supreme Court. (See report section 1.1.4.)
2. ***New authority for Judiciary in government-wide budget process*** – Legislation should be proposed allowing the Judiciary to submit its budget to Parliament

- unchanged by the Executive Branch and permit the Judiciary to defend its budget needs directly to the Parliament. (See report section 1.1.5.)
3. ***Expanded budget justifications*** – The Judiciary should consider adopting budget formulation and presentation mechanisms to more comprehensively document its needs. Specifically, it should consider requiring expanded budget justifications that describe various incremental funding levels, along with the impact of not attaining each funding level. Better information on the consequences associated with varying funding levels will facilitate more informed decisions. (See report section 1.1.6.)
 4. ***Creation of statistical database*** – The Judiciary should develop an automated statistical gathering system that would provide information on court workload to support the budget needs of the Judiciary. The system design and operation could be one of the functions assigned to the new Administrative Office. (See report section 1.1.6.)
 5. ***Improved salary spending controls*** – The Supreme Court should institute controls over salary expenditures that would require the lower courts to request approval from the Administrative Office prior to filling vacancies or hiring temporary employees. The Administrative Office would examine the workload in the courts prior to acting on lower court requests. The lower courts would also notify the Administrative Office of the need to authorize overtime. The notice would include an explanation of the need, the duration of the need, and the estimated cost. The Administrative Office would examine the notice and determine if funds were available to continue the overtime as documented by the lower court. The Administrative Office would send official notice of agreement or disagreement with the continued use of the overtime. (See report section 1.2.2.)
 6. ***Access to fees*** – The Ministry of Finance should create an account in the Treasury allowing for the deposit of court fees for the immediate and exclusive use of the Judiciary to maintain timely payment of its invoices. (See report section 1.2.4.)
 7. ***New accounting system*** – The Judiciary should develop an accounting manual to guide court personnel with financial duties on the proper procedures for recording financial transactions. Further, the Judiciary should consider purchasing an accounting package to assist with the preparation, recording, and reporting of financial information. (See report section 1.2.5.)
 8. ***Compensation for government officials*** – The Judiciary should consider proposing a mechanism to study and make recommendations on the compensation package for judges, members of Parliament, cabinet officials, the President, and the Prime Minister. The compensation package should have as its goal the ability to attract and retain senior professionals considered to be leaders in their fields. The compensation package should also include a provision for period increases to maintain comparability with professionals in parallel fields. (See report section 1.3.2.)
 9. ***Uncontrollable court costs*** – Expenses in criminal proceedings to reimburse court-appointed attorneys defending indigents, fees for interpreters and experts, advance payments to witnesses and other participants in court procedures, compensation to the clinical hospital center, penitentiary costs, and compensation

- to lay judges should be funded from the government's reserve and not from the annual budget of the courts. (See report section 1.3.3.)
10. **Reimbursement of experts through fees** – Fees for experts in civil cases should be collected by the courts and deposited in the individual court's fee account to be used to reimburse experts directly. (See report section 1.3.3.)
 11. **Advance collection of fees** – Legislation should be sought granting the courts the authority to require that all fees be collected in advance of opening a case file. The litigant would be required to show proof of payment. To ensure equal access to justice, the legislation should include a provision to waive the fee if the person could prove they were indigent. Also, the courts should develop a system to track fee collections to ensure payment of all fees prescribed for court services. The fees would be tracked by case filings. (See report section 1.4.1.)
 12. **Use of fees** – The Judiciary should propose legislation to allow all court receipts to be deposited in a separate earmarked account for the immediate and exclusive use of the Judiciary. Any fees collected in excess of a pre-determined amount used to plan and develop the government's budget would be available for use by the Judiciary at its discretion. (See report section 1.4.2.)
 13. **New fee structure** – The Judiciary should amend its fee structure to increase current fees to levels that would reduce the number of frivolous suits and establish fees for court services where none exist. However, the fees should not be set at a level that precludes access to the courts by the general population. (See report section 1.4.3.)
 14. **Judge norms** – The Judiciary should examine the norms for the amount of work that can be processed by a judge annually. (See report section 2.2.1.)

INTRODUCTION

The Republic of Montenegro is in the process of implementing aggressive legal reforms. Legislation has been enacted, and more is currently being drafted, that will improve the functioning of the country's judicial system. An important component of this grand effort is the Montenegro Judicial Reform Project, an initiative managed by the US Agency for International Development (USAID) in Montenegro.

USAID's Judicial Reform Project includes three studies. This document, which reports on an initial assessment conducted in 2003 of the financial processes in the Republic of Montenegro's judicial system, is one of the three. The study was conducted by Joseph Bobek, a Court Financing Specialist hired as a Short-Term Advisor by Checchi and Company Consulting, Inc.

The study began September 29, 2003 and continued for six weeks, ending on November 8, 2003. The study focused, primarily, on budget preparation and approval processes, budget execution practices, the adequacy of current funding levels, and potential new revenue sources. Additional study areas were pursued, but due to the lack of readily available data, little useful analysis resulted. Specifically, efforts to examine the amount of fees collected by case type and the cost per case type, compare the Montenegrin Judiciary with other countries in the region, and make long-range projections of the costs of operating the Judiciary in Montenegro were thwarted because information was not available.

The information contained in this report was developed through interviews with officials in the executive and judicial branches of the Republic of Montenegro (see Appendix A for a list of interviewees). In addition, information was obtained through the analysis of legislation recently adopted by Montenegro, from reports and statistical information available on the Internet, and from the government officials involved in the interviews.

The initial report included 14 recommendations for improving the quality and efficiency of the budget process. Officials of the Supreme Court, Ministry of Justice, and Ministry of Finance were briefed on the recommendations and their comments were considered in the preparation of the initial assessment document.

Mr. Bobek returned to Montenegro on January 19, 2004. He formally presented the final recommendations contained in this report to members of the Senior Working Group and representatives from USAID during a "round table discussion" conducted on January 28, 2004.

CHAPTER ONE

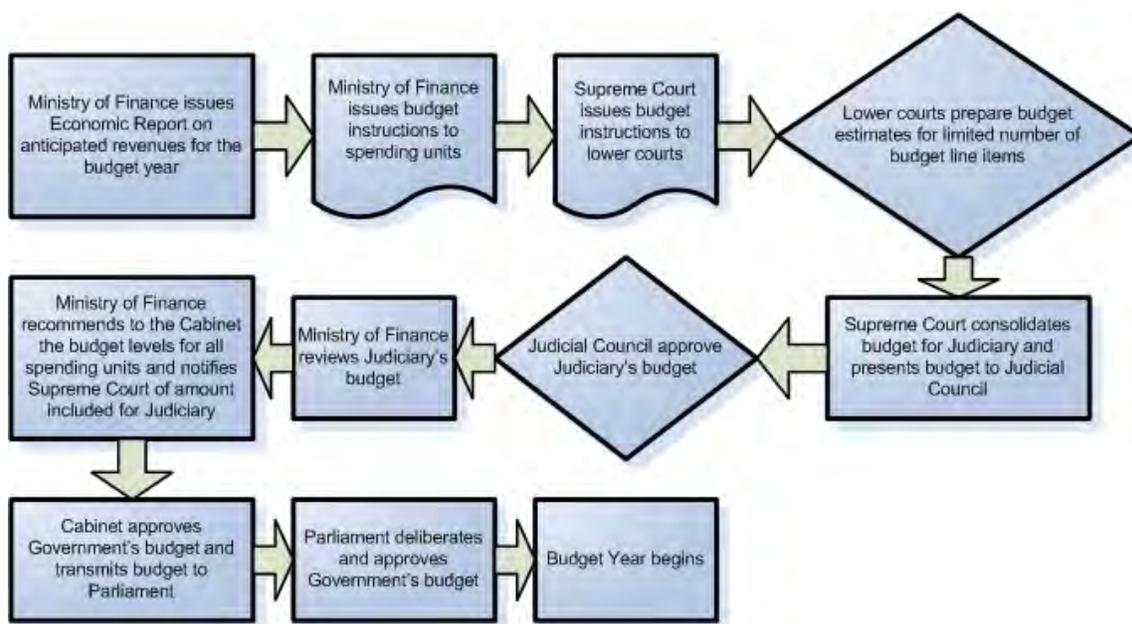
Budget Preparation and Approval

This chapter discusses how the Republic of Montenegro prepares and approves a budget for its Judiciary. While strong budget development and approval processes do exist, this chapter recommends several improvements to help the Judiciary produce its budget in a more systematic fashion. Further, it recommends that the Judiciary attempt to elevate its position relative to other spending units in the Montenegro government by seeking legislative changes to the budget approval process.

1.1 Budget Preparation, Presentation and Approval Cycle

The following flow chart provides a high-level view of the current Judiciary budget preparation and approval process.

Figure 1 — Budget Formulation Process for 2004



1.1.1 Ministry of Finance

The Ministry of Finance is the lead government organization in the budget preparation and approval process. It oversees the entire budget process.

1.1.1.1 Annual Economic Report

In July of each year, the Ministry of Finance issues its fiscal report estimating the revenue anticipated for the upcoming budget year from all sources. The source of revenue includes receipts collected by the government and revenue provided by outside organizations, such as the International Monetary Fund. The Economic Report sets the estimated funding level that will be available for distribution to the Republic of Montenegro's 49 spending units.

1.1.1.2 Budget Instructions Issued

Based on the annual economic report, the Ministry of Finance issues budget instructions containing recommendations for consideration by the spending units in drafting their budget requests for the upcoming budget year. For example, the budget instructions for 2004 recommended that the spending units reduce their salary expenses by up to ten percent to offset increases required in other budget accounts. These instructions were sent to all government spending units in the Republic of Montenegro, including the Judiciary. The instructions were accompanied by a computer diskette identifying the line items for which budget estimates were to be developed. The instructions were issued in August 2003 and submissions from the spending units were due by October 1.

1.1.2 Budget Preparation in the Judiciary

Based on the guidance distributed by the Ministry of Finance, the Supreme Court sent budget preparation instructions and a copy of the diskette to each lower court to begin development of their resource needs for 2004.

1.1.2.1 Lower Court Budget Submissions

The lower courts' budget estimates included only a limited number of budget line items for day-to-day court operating expenses. The lower courts were also asked to provide the authorized number of positions for the court and the actual number of filled positions. Both the number of authorized and filled positions was to be presented in terms of the number of judges and support staff. For reference, copies of the 2004 budget documents submitted by the Superior Court in Bijelo Polje, the Commercial Court in Podgorica and the Basic Court in Danilovgrad are included as Appendix B.

1.1.2.2 Budget Estimates Prepared by the Supreme Court

In 2004, the Advisor to the President of the Supreme Court was responsible for the following budget development functions:

- Preparing the budgets for the new Administrative Court, the Court of Appeals, and the Administrative Office.
- Preparing the budget estimates for the Supreme Court.
- Estimating the salary budget for the entire Judiciary.
- Estimating the electricity and post expenses for all the courts in Podgorica.

- Developing plans and estimating the cost of the capital expense budget and major facilities improvement program for the entire Judiciary.
- Reviewing the budget estimates provided by the lower courts.
- Consolidating all the above estimates into a budget presentation document in the format prescribed by the Ministry of Finance.
- Drafting the narrative explanation of the Judiciary's budget request that accompanied the budget schedules.

1.1.2.3 Budget Review and Approval in the Judiciary

The budgets from the lower courts received a technical review by the Advisor to the President of the Supreme Court. Adjustments to the lower court's budget submissions were made to correct obvious technical errors. There was no formal notification to the lower courts that adjustments for technical errors or omissions were made to their budget requests. However, if clarification was necessary regarding an estimate included in a lower court's budget, the Advisor to the President of the Supreme Court consulted with the president of the court involved and resolved the issue.

Once the budget document was completed, including all the elements listed above, it was reviewed and approved by the President of the Supreme Court. The President of the Supreme Court (and Chairman of the Judicial Council) then presented the Judiciary's budget to the Judicial Council.

The Judicial Council was responsible for the review and approval of the 2004 budget for the Judiciary. When the Judicial Council completed its deliberations on the consolidated Judiciary Budget, it was submitted to the Ministry of Finance. A copy of the 2004 consolidated Judiciary Budget submitted to the Ministry of Finance is included in Appendix C.

1.1.3 Budget Review and Approval at the Government Level

The Ministry of Finance takes the lead role in the budget review and approval process.

1.1.3.1 Technical Review

A budget analyst in the Ministry of Finance initially reviews the budget for the Judiciary. This budget analyst also is responsible for reviewing the budget submissions of numerous other spending units. The budget analyst conducts technical review meetings with representatives from the spending units. The Advisor to the President of the Supreme Court serves as the Judiciary's representative at the technical review meeting. After meeting with all the spending unit representatives, the budget analyst makes recommendations to the Minister of Finance on budget levels for each spending unit.

1.1.3.2 Political Review

The Judiciary does not have an official role in defending its budget request during the political process conducted by the executive and legislative branches of the government.

1.1.3.2.1 Ministry of Finance

After receiving funding recommendations from the various budget analysts, the Minister of Finance conducts meetings with the spending unit representatives. The review sessions take place in October. The Advisor to the President of the Supreme Court represented the Judiciary at the meetings with the Minister of Finance on the Judiciary's 2004 budget. After meeting with the spending unit representatives, the Minister of Finance makes a final determination on the funding levels for each spending unit, including the budget for the Judiciary that will be presented to the cabinet. At the review session with the Judiciary, it was decided that funding for the new Administrative Court and the Court of Appeals would be provided from the Government's budget reserve rather than providing funding in the normal governmental allocation process.

The Ministry of Finance is responsible for the consolidation and review of the budgets from all governmental spending units in the Republic of Montenegro. The review process includes a comparison of the consolidated budget request amounts for the operations of the Republic of Montenegro with estimated revenue collections expected during the year and negotiated revenue amounts from outside sources, such as the International Monetary Fund. The budget requests are modified by the Ministry of Finance to achieve balance with revenue estimates.

1.1.3.2.2 Cabinet

The Ministry of Finance presents the consolidated budget to the cabinet. At the conclusion of the meetings, a budget for the Republic of Montenegro is adopted and approved by the Prime Minister. The spending units are notified after the government makes its decision on their budget requests. It should be noted that the Judiciary does not have official representation at cabinet level meetings on the budget. The Judiciary is not present to defend its budget interests. However, it was pointed out that the Judiciary is consulted during the cabinet level discussion process.

1.1.3.2.3 Parliament

The consolidated budget for the Republic of Montenegro identifies the Judiciary's budget request as a separate line item, the same treatment applied to all other spending units in the government, including the Parliament. The Prime Minister and Minister and Deputy Minister of Finance present the Republic's consolidated budget to the Parliament each November. The Judiciary does not present and defend its budget line item before the Parliament—the current budget process requires that the executive branch do this on the Judiciary's behalf. The Parliament then deliberates and approves the budget for the Republic. A copy of the 2003 Budget for the Republic of Montenegro is included as Appendix D.

1.1.4 Analysis of the Budget Formulation Process in the Judiciary

This financial assessment report finds the Judiciary's overall budget preparation and approval process to be satisfactory. A major strength of the process is that all courts participate. As mentioned earlier, each court is required to identify their operating expense needs for inclusion in the Judiciary's consolidated budget.

A shortcoming in the process, however, is a lack of specific instructions to guide the lower courts on how to prepare their budget estimates. This conclusion was drawn from an analysis of the 2004 budget submissions from three courts included in Appendix B. The analysis showed that budget estimates for some line items seemed higher than necessary. Conversely, other budget line item estimates appeared lower than a trend analysis indicated would be required. If these estimates were valid, an explanation of why the estimates did not follow predictable expenditure trends should have been provided as part of the lower courts' budget submissions. There also were cases of incorrect addition and missing information.

To address these issues, a comprehensive budget formulation manual should be developed. At a minimum, it should contain:

- Guidance on the techniques to be used to project budget requirements
- Examples of how to compute estimates for each budget line item
- Samples of completed budget forms
- Instructions for completing the budget preparation diskette
- A requirement to explain the need to deviate from accepted projection techniques

The quality of budget information and the efficiency of preparation may be improved by giving the new Administrative Office a greater role in the budget development process. The Administrative Office could produce the budget formulation manual and assume budget functions currently assigned to the Advisor to the President of the Supreme Court. Further, the Administrative Office could develop the budget estimates for the lower courts. The lower courts would be consulted for any exceptional needs not accommodated by standard trend analysis techniques and would continue to participate in the execution of their local budgets to the extent they are currently involved.

<i>Recommendation 1:</i>
The Administrative Office should assume responsibility for (1) developing a budget formulation manual, (2) preparing the lower courts' budget estimates, and (3) performing the budget functions currently assigned to the Advisor to the President of the Supreme Court.

1.1.5 Analysis of the Budget Approval Process in the Republic of Montenegro

The President of the Supreme Court is consulted throughout the budget review and approval process conducted by the executive and legislative branches, but he does not

have an official role—indeed, the Judiciary is the only spending unit without official representation. The executive branch spending units having representation at cabinet level meetings on the budget and the Parliament has input to protect its budget interests during Parliament’s review of the budget.

Legislation should be considered that would require the executive branch to send the Judiciary’s budget to Parliament unchanged. This would elevate the Judiciary’s position as a co-equal branch of government. The legislation could contain a provision that the executive branch may comment on the Judiciary’s budget, but that the budget must be submitted to Parliament without modification. The executive branch’s comments could be as specific as identifying the amount the government should set aside for the Judiciary in its consolidated budget presentation. The legislation should also include a provision that the Judiciary be required to present and defend its budget to the Parliament. The Judiciary’s budget format for preparation and presentation of the consolidated government’s budget would continue to be governed by the regulations promulgated by the executive branch.

In addition to the proposed legislative changes, the Judiciary should propose the following modifications to the government’s overall budget review and approval process:

- Allow the Judiciary official representation at the cabinet meetings where the budget for the Republic is discussed and funding decisions are made.
- Allow the Judiciary to present its budget to the Parliament and freely discuss its proposed funding levels.

Recommendation 2:

Propose legislation allowing the Courts to submit its budget to Parliament unchanged by the Executive Branch and permit the Courts to defend its budget needs directly to the Parliament.

1.1.6 Mechanisms to Enhance the Presentation of the Judiciary’s Budget

The Judiciary’s budget is currently presented to the Ministry of Finance summarized in totals by class of expenditure, e.g., salaries, operating expense line items, capital expenditures. The budget document includes estimates for the budget year, the current year and actual expenditures for the year prior to the current year. It also provides monthly estimates of the rate of expenditures required to complete the current and budget years.

Accompanying the budget estimates is a narrative explanation supporting the Judiciary’s budgetary needs, prepared by the Advisor to the President of the Supreme Court. The budget estimates and the narrative explanation are approved by the President of the Supreme Court and forwarded to the Judicial Council for its consideration and approval prior to sending the Judiciary’s budget to the Ministry of Finance.

1.1.6.1 Expand the Details Included in the Budget Presentation Document

The Judiciary's budget might receive more favorable consideration by the Ministry of Finance, the Prime Minister, and the Parliament if it included additional information, as discussed below.

1.1.6.1.1 Presentation of financial needs reflecting the organization structure of the Judiciary.

The budget information and details currently included in the consolidated Judiciary budget presented to the Ministry of Finance could also be developed for each of the following Judiciary organizations:

- Supreme Court
- Administrative Court
- Court of Appeals
- Superior Courts in total
- Commercial Courts in total
- Basic Courts in total
- Administrative Office

1.1.6.1.2 Describe the impact on operations of incremental additions of funding.

The budget presentation could be structured to describe the impact on operations of incremental funds provided above "base" amounts. More specifically, for each organization listed above, the starting point for budget development purposes would be the approved budget amount or planned expenditures for the previous budget year. Building on this base amount, each organization would describe the impact on operations of the following incremental funding levels:

- ***Level 1 – Maintain the court's current level of operations.*** This level would include no increases for reducing backlog or for projected workload, nor increases to improve operating efficiency. Increases would only be provided to accommodate full-year funding for positions filled during the previous year, pay raises prescribed by law, and higher operating costs necessary for the courts to provide the same level of services as in the previous year.
- ***Level 2 – Resources necessary to accommodate projected caseload increases.*** The presentation for this level would justify the need for additional personnel and/or systems to handle increases in projected workload. The budget estimate would provide partial year funding to pay for additional staff, based on a determination of when the positions could be filled and the costs necessary to support the new positions, such as supplies, equipment, space, and furniture. The increases would be presented in priority order.
- ***Level 3 – Resources necessary to reduce case backlog.*** The presentation for this level would justify the need for additional personnel and/or systems necessary to reduce case backlog. The budget estimate would provide partial year funding to pay for additional staff based on a determination of when the positions could be filled and the costs necessary to support the new positions,

such as supplies, equipment, space, furniture, etc. The increases would be presented in priority order.

- **Level 4 – Productivity-enhancing equipment and/or systems.** The presentation for this level would justify the need for productivity enhancing equipment and/or systems to improve the operating efficiency of the courts. The presentation would discuss how the courts would become more efficient, when the return on investment would occur, and the level of savings expected for the future. Further, the presentation would discuss how the courts would utilize future savings. The line item investment by project would be presented in priority order discussing when the new equipment and/or systems would have an impact on improving the court’s productivity. This discussion would be in terms of the increases in the annual norms of judges.
- **Level 5 – Program enhancements to improve court standards.** The presentation for this level would cover such items as facilities improvement, furniture and furnishings, equipment, etc. The discussion would present a plan to bring court facilities up to minimally acceptable standards in terms of adequate space, maintenance of facilities, and proper space configuration. The space improvement plans could be used to demonstrate how savings from investments in productivity-enhancing equipment and/or systems might be applied.

For each budget level described above, the organizations should discuss the impact of not receiving the requested funding. The negative impact could be discussed in terms of increased times from case filing to disposition, the impact on estimated growth in case backlog, and other notable operational factors.

The above information would be in addition to the traditional presentation by budget line item currently used to present the Judiciary’s budget to the government. The traditional budget presentation would comply with the requirements set out by the executive branch in the presentation of the consolidated budget to the Prime Minister and the Parliament.

Recommendation 3:

The Courts should consider adopting budget formulation and presentation mechanisms to more comprehensively document its needs. Specifically, it should consider requiring expanded budget justifications that describe various incremental funding levels, along with the impact of not attaining each funding level. Better information on the consequences associated with varying funding levels will facilitate more informed decisions.

1.1.6.2 Statistical Information Database

More comprehensive data on court workload should be developed and included in the budget documentation developed by court type. The goal would be to link court workload and court budget needs. The information should show the historical and

projected “state of the business of the courts”, containing data on: Current caseload, projected caseload, number of dispositions, average time from filing to disposition, and estimated backlog of cases based on judge norms. The years covered in these schedules would depend on the historical information available. To collect this information, the Judiciary would need to establish a statistical collection system that tracks the work of the courts.

This type of workload information is essential for improving the Judiciary’s budget justification. It will better inform the executive and legislative branches of the impact their funding decisions have on the day-to-day business of the courts and the courts’ ability to serve the public.

Recommendation 4:

The Courts should develop an automated statistical gathering system that would provide information on court workload to support the budget needs of the Judiciary. The system design and operation could be one of the functions assigned to the new Administrative Office.

1.2 Budget Execution Cycle

Once the budget amounts for each spending unit have been determined by the government, the Ministry of Finance notifies the spending units of the approved amounts that will be presented to the Parliament. Based on the amounts approved for submission to the Parliament, each spending unit is asked to revise its annual spending plans by month for the budget year.

1.2.1 Fund Allocation Process

After the Parliament approves the government’s budget, incremental monthly budgets for each spending unit are established in separate accounts in the Treasury. Once the Supreme Court is notified of the monthly amount that Treasury has deposited in the Judiciary’s account, the following actions are taken each month:

- The Supreme Court determines the initial monthly allocation amount for each court in the Judiciary.
- Each court receives notice of the monthly allocation amount that has been approved by the Supreme Court.
- The Supreme Court notifies the Treasury of the amounts that have been approved for each court geographically located outside of Podgorica.
- The Treasury sends electronic deposits in the amount of the approved allocation to a bank that performs the payment service for the courts located outside of Podgorica (performed by the Treasury for courts located in Podgorica).

1.2.2 Fund Control

Fund control is a system of rules and procedures that enhances the ability of an organization to control and predict the use of available financial resources over time. The

controls can be as stringent as requiring all discretionary spending in an organization to receive prior approval from a central financial management organization. Or, they can be as flexible as allowing designated program managers or officials to spend up to pre-determined amounts without prior approval from the central financial management organization.

The Supreme Court controls the rate of expenditure in the courts in the following manner:

- Courts have an authorized employment ceiling.
- Funds for mandatory operating expenses are allocated to the courts on a monthly basis.
- The Supreme Court controls capital expenditures for discretionary items, such as building repairs and maintenance and equipment purchases.

It is recommended that the Judiciary institute a more stringent system of financial controls over salary expenditures in the lower courts. As discussed in the following three sections, financial controls appear to be lacking in:

- The number of court interns that can be employed by the lower courts.
- The number of temporary employees that can be placed on the roles to fill in for permanent employees on extended leave.
- The use of overtime.

1.2.2.1 Employment Ceilings – Court Interns

A review of the employment information included in the 2004 budget schedules from the three lower courts indicates that employment ceilings may have been exceeded. The only explanation could be that the employment numbers include court interns. Court interns are compensated at the rate of 20% from the court's budget and 80% from the government's budget. If ceilings are being exceeded with the employment of court interns, the Supreme Court may want to limit the number of court interns by placing a ceiling on these positions, as well as on the authorized number of permanent employees. The employment of court interns does have an impact on the use of scarce judicial resources.

1.2.2.2 Hiring of Temporary Employees

Court officials responsible for filling court vacancies have the authority to hire temporary employees to fill in for permanent court employees that are on extended leave. This is an expensive practice since the salary of the person on leave is being paid along with the salary of the temporary employee. Sound internal control practices would dictate that the use of temporary employees should not be authorized at the sole discretion of court officials. The Supreme Court may want to review this matter and require prior authorization from the Supreme Court in order to back-fill permanent employees on extended leave with temporary employees.

1.2.2.3 Authorization for Payment of Overtime Compensation

Court officials have the authority to direct court employees to work overtime, for which they receive compensation above their normal pay. Without the availability of detailed accounting records, it is not possible to determine if this authority is being abused. Regardless, sound internal control practices would advise that the use of overtime should not be authorized at the sole discretion of court officials. The Supreme Court may want to examine this matter and require authorization from the Supreme Court prior to the use of overtime compensation at the individual court. Alternatively, the Supreme Court could give each court a monthly allocation for overtime compensation.

Since salary payments are centralized in the Treasury, allocating funds for overtime compensation would require a reporting mechanism from the courts informing the Supreme Court of the amount of funds used during the month. One of the weaknesses in setting an allocation for this extraordinary expense is that the courts may feel that the overtime funds are to be routinely used. The preferred control would be for the courts to receive approval from the Supreme Court prior to authorizing an employee to work overtime. In the event that prior approval is not practical, a system of notifying the Supreme Court of the extraordinary need to authorize overtime, along with an estimate of the costs incurred or to be incurred, should be required.

Recommendation 5:

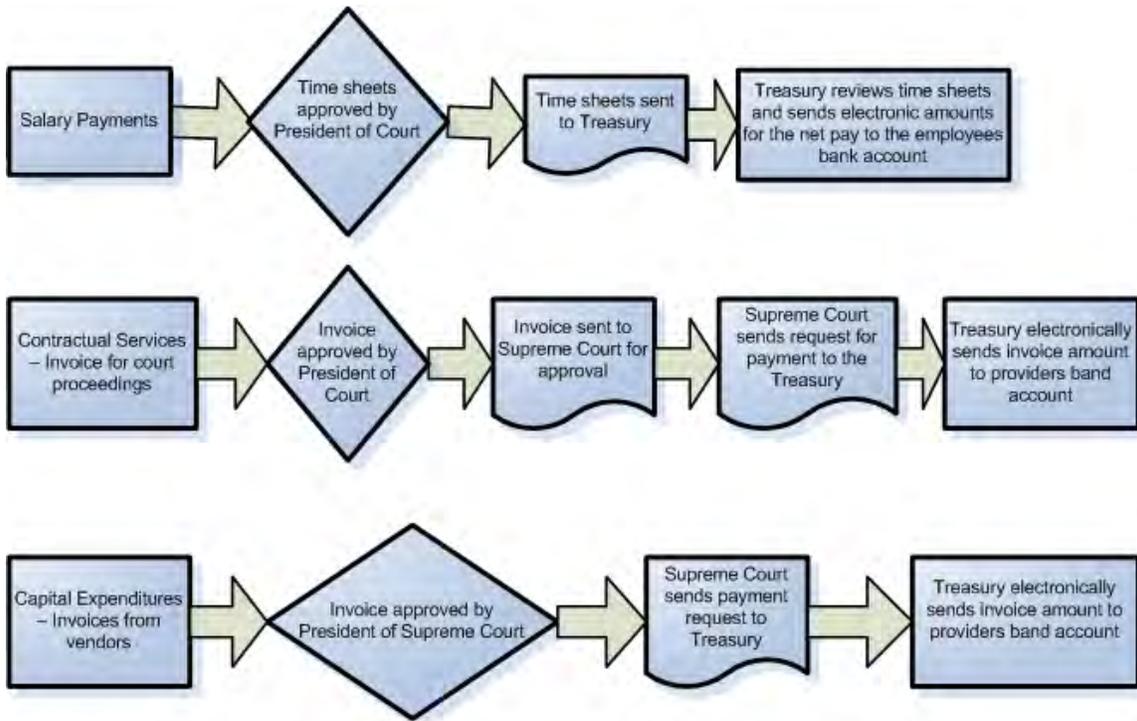
The Supreme Court should institute controls over salary expenditures that would require the lower courts to request approval from the Administrative Office prior to filling vacancies or hiring temporary employees. The Administrative Office would examine the workload in the courts prior to acting on lower court requests. The lower courts would also notify the Administrative Office of the need to authorize overtime. The notice would include an explanation of the need, the duration of the need, and the estimated cost. The Administrative Office would examine the notice and determine if funds were available to continue the overtime as documented by the lower court. The Administrative Office would send official notice of agreement or disagreement with the continued use of the overtime.

1.2.3 Invoice Payment Process

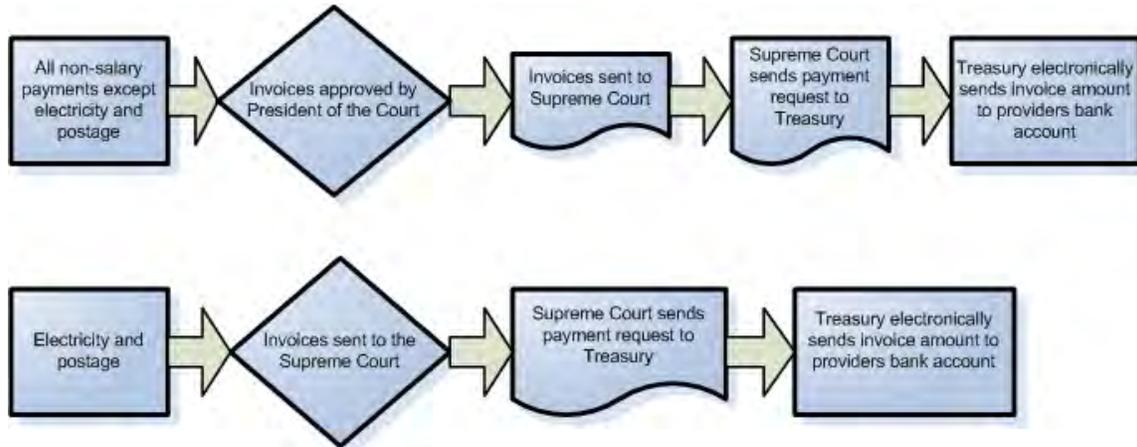
The following flow chart diagrams the invoice payment process by court and class of expenditure groupings.

Figure 2 – Payment Process

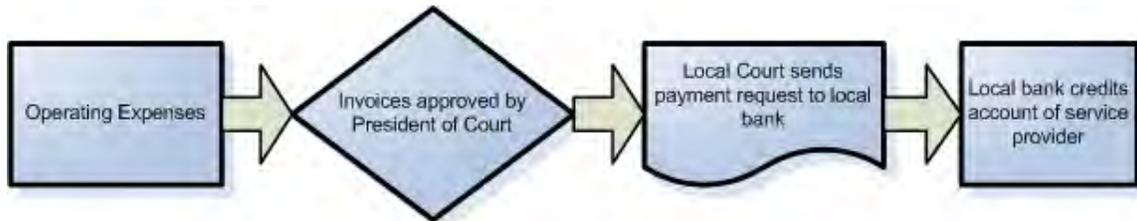
All Courts in Montenegro



Courts in Podgorica



Courts Located Outside Podgorica



1.2.4 Delays in the Payment Process

The Treasury has a payment policy to liquidate all invoices within 30 days of receipt. However, if government receipts in a given month are not adequate to pay all invoices received from the spending units, the Treasury will delay paying bills. Initially, Treasury will extend the 30-day period. If receipts are still inadequate and projections of receipts for the remainder of the year are lower than the estimates that provided the basis for the initial budget allocations to the spending units, the Ministry of Finance will reduce the budgets allocations of the spending units accordingly.

The delay in payments could result in the disruption of court operations and could delay case dispositions. The payment delay problem could be resolved if the Judiciary were given the authority to deposit court fees in an earmarked account for the exclusive use of the Judiciary. The fees in this account could be used to bridge the funding gaps and eliminate the disruption created by the current process.

The Judiciary has consulted with the Ministry of Finance to establish such an account. The Ministry of Finance is considering the proposal and expressed no serious objections.

<i>Recommendation 6:</i>

The Ministry of Finance should create an account in the Treasury allowing for the deposit of court fees for the immediate and exclusive use of the Judiciary to maintain timely payment of its invoices.

1.2.5 Judiciary's Accounting Practices

Each court is responsible for keeping accounting records of invoices approved for payment by the President of the Court. There did not appear to be any standardized system of accounting for financial transactions in the courts. The development of an accounting manual would assist the Judiciary with introducing the concept and use of standard accounting practices for recording financial transactions in all courts. Standard accounting practices would help ensure consistent collection and reporting on the use of funds throughout the court system. Reliable and timely information on the use of available funds would also assist the courts in the preparation and presentation of the Judiciary's annual budget. Inexpensive accounting packages can be purchased and implemented with little formal training. Many of these packages are delivered with tutorials for the self-training of the users.

<i>Recommendation 7:</i>

The Courts should develop an accounting manual to guide court personnel with financial duties on the proper procedures for recording financial transactions. Further, the Courts should consider purchasing an accounting package to assist with the preparation, recording, and reporting of financial information.

1.3 Analysis of the Judiciary's Budget Line Items

The following table shows the percentage change in the Judiciary's actual and estimated expenditures for 2002 and 2003, compared with the 2002 planned amount and 2003 budgeted amount for the operations of the courts.

**Table 1
Comparison of Actual vs. Planned Expenditures for 2002 and 2003**

Fin. Code	Code Description	2002 Planned Amount	2002 Actual Expenditures	Actual Over Planned Columns	% Actual Over Planned	2003 Budgeted Amount	2003 Planned Amount	2003 Current Estimates	Current Estimates Over Budget Amount	% Current Estimates Over Budget Amount
411	Gross salaries of employees	4,259,599	5,716,152	1,456,553	34.19%	4,763,864	4,763,864	5,514,816	750,951	15.76%
412	Other benefits and earnings of employees	417,874	368,560	(49,314)	-11.80%	584,135	584,135	585,329	1,193	0.20%
413	Material and services expenses	1,060,931	1,108,356	47,425	4.47%	1,330,000	1,268,538	758,274	(571,726)	-42.99%
421	Capital expenses	40,903	-	(40,903)	-100.00%	30,000	-	-	(30,000)	-100.00%
441	Loans	-	-	-	-	-	1,268,538	-	-	-
	Total	5,779,307	7,193,068	1,413,761	24.46%	6,708,000	7,885,076	6,858,418	150,419	2.24%

1.3.1 Adequacy of the Judiciary's Budget

In 2002, the Judiciary exceeded the planned amount by almost 25%. The significant overage in gross salaries was the major reason for the deficit. It appears that the amount provided to the Judiciary for salaries by the government was unrealistic. This led to the Judiciary delaying planned capital expenditures. A similar pattern is developing in the budget expenditures for 2003. The salaries budget will be exceeded by almost 16%. The overage in salaries is planned to be offset by, again, zeroing out the funds for capital improvements and holding down expenditures for material and services.

Arbitrarily holding down expenditures for material and services has had a negative impact on day-to-day court operations. During an interview with the President of a Basic Court, it was discussed that no operating expense bills had been paid by the court from August 12, 2003 through October 17, 2003. On October 17, 2003, the court received an allocation of funds to begin paying these bills. Because the court was not able to pay for their phone service during that period, the phone company discontinued both line and mobile service. Due to the lack of funding, some judges in the Basic Court did not have basic telephone lines in their chambers.

The only conclusion that can be drawn from the analysis of the limited available expenditure patterns shown above, and the anecdotal information provided during discussions with court personnel, is that the budget level approved for the operations of the Judiciary is totally inadequate. In addition, the disruption in the flow of funds to the

courts to conduct elementary court business is having a damaging impact on the delivery of justice and further reducing the confidence the public has in its court system.

The solution to increasing the Judiciary's share of the government budget may be resolved with the implementation of Recommendation 2, which would allow the Judiciary's budget to be sent to the Parliament unchanged by the executive branch and permit the Judiciary to defend its budget in the Parliament. Regarding the disruption in the flow of funds for court operations, the resolution may be to provide the courts with access to its independent fee account as proposed in Recommendation 6.

1.3.2 Adequacy of Judges' Compensation Package

If the courts are to gain and maintain the respect of the community, and if the community is to believe there is equal justice under the law in the decisions taken by the courts, the judicial system must have high quality, competent judges. Judge applicants in mature democracies normally seek to serve after a successful career in private practice. Even though their compensation package is well below what they received in private practice, it is significantly above the compensation of a journeyman level attorney in private practice.

The evolution of the careers of judges in Montenegro does not appear to follow the pattern in more mature democracies. Current judge applicants in Montenegro appear to meet only the minimum experience requirements for consideration for a judge position. Even so, the courts are having difficulty filling both judge and expert associate vacancies. For example, the President of a Basic Court was attempting to fill two judge vacancies—the court received only *two* applications for these positions. Making matters worse, a review of the applicants' qualifications indicated that they were, at best, only marginally qualified.

In addition to the problem of attracting qualified candidates, the Judiciary faces another dilemma. After gaining legal experience on the bench, judges are resigning their office for more lucrative private practice positions. Low salaries play a definite part in this. During a conversation about the adequacy of judges' salaries, it was discussed that a defense attorney appointed to represent an indigent litigant presented an invoice in excess of 6.000 Euros. This amount is almost *eight times more* than the monthly compensation of the presiding judge. In another situation, a retired judge found it necessary to return to private practice because his retirement income as a judge was not adequate to maintain a minimum living standard. Based on these accounts, it is understandable that applicants at the top of their profession are not interested in applying for judge positions. If the Montenegrin Judiciary is to improve its status in the eyes of the local and world community, the compensation package of judges needs to improve.

Recommendation 8:

The Courts should consider proposing a mechanism to study and make recommendations on the compensation package for judges, taking into account, members of Parliament, cabinet officials, the President, and the Prime Minister. The compensation package should have as its goal the ability to attract and retain senior professionals considered to be leaders in their fields. The compensation package should also include a provision for period increases to maintain comparability with professionals in parallel fields.

1.3.3 Budgeting for Uncontrollable Court Expenditures

The Judiciary is required to pay the costs of defense counsel provided to indigent defendants (Official Gazette of the Republic of Yugoslavia, No. 4/77). The hourly rate for these attorneys is prescribed by the Tarriffs on the compensation of costs of attorneys (Official Gazette of the Republic of Montenegro, No. 018/02-02). The estimate for this budget expense is totally unpredictable and can fluctuate widely in either direction from year to year. If a significant number of cases require the appointment of these attorneys, the impact on other funds available to the courts could be substantial.

Another uncontrollable expense that the Judiciary is currently required to pay is the testimony of expert witnesses. Expert testimony is necessary for a judge to make a final determination and disposition in both civil and criminal cases. The litigants in civil cases and the defendants in criminal cases are required to reimburse the government for these costs. However, the reimbursements collected are deposited in a receipt account used to fund the operations of the government in general.

Several other expenses included in the Judiciary's budget are also uncontrollable. These include interpreter fees, advance payments to witnesses and other participants in court procedures, compensation to the clinical hospital center, penitentiary costs, and compensation to lay judges.

Since the above expenses are non-discretionary and essential to the operations of the courts, it would appear that the government should provide for these expenses from its reserves. This would eliminate the current practice of the government attempting to estimate the costs of these uncontrollable services and providing funding to the Judiciary, which in the past has not been adequate to cover the costs. This puts the Judiciary in the position of having to reduce operating expenses, which has a negative effect on the provision of justice.

Recommendation 9:

Expenses in criminal proceedings to reimburse court-appointed attorneys defending indigents, fees for interpreters and experts, advance payments to witnesses and other participants in court procedures, compensation to the clinical hospital center, penitentiary costs, and compensation to lay judges should be funded from the government's reserve and not from the annual budget of the courts.

In addition to the above uncontrollable criminal expenses, the courts are responsible for the payment of fees for experts in civil cases. Even though these expenses are reimbursable in full by the parties involved in the case, the payments made by the litigants are collected and deposited in the general receipt account of the government. This business process puts both the government and the Judiciary in an untenable position—the government having to estimate the costs of these uncontrollable expenses and the Judiciary hoping the budget estimate is accurate.

A more practical approach would be for the courts to collect the expert fees in advance from the litigants and deposit the fees in a receipt account by case in a local financial institution for payment after the services have been rendered.

Recommendation 10:

Fees for experts in civil cases should be collected by the courts and deposited in the individual court's fee account to be used to reimburse experts directly.

1.4 Identifying Additional Sources of Funding the Judiciary

Prior to passage of the Budget Act, the Judiciary received 50% of the fees it collected for its own exclusive use. With the passage of the Budget Act, all fees from the operations of the Judiciary are deposited in a receipt account to support the operation of the entire government. The current source of funding for the Judiciary comes from the general receipt account that funds the activities of all government spending units. Without expanding the scope of this financial assessment, there appears to be some government spending units that are funded by the receipts they generate. One such organization mentioned during the course of an interview with a budget analyst at the Ministry of Finance was the organization operating the prison system.

1.4.1 Institute a Systematic Approach to Fee Collection

From discussions with members of the Judiciary, the Ministry of Finance and the Ministry of Justice, it appears that no system is in place to track the assessment, collection and outstanding fee balances owed by the public for the use of court services. The statements made by government officials are supported by an analysis of the planned and actual judicial receipts published in government documents. For example, in 2002 the government anticipated Judiciary fee collections would amount to 1.082.360 Euros. Actual receipts only amounted to 677.340 Euros. In 2003, the government anticipates collecting 953.110 Euros. (See Government Receipts in Appendix E). Actual receipts collected through November 2003 totaled 1.754.255 Euros. The Ministry of Finance could not explain this phenomenal increase in judicial fee collections. Without a systematic approach to collecting and accounting for fees, the ability to predict anticipated revenue will be impossible. If the Judiciary adopts Recommendation 7, it is important that the accounting system selected include a module to track fees by case filings. The fee accounting module, along with the implementation of the automated statistical system included in recommendation 4, should provide the information necessary to accurately predict future revenues.

Also, in discussions with members of the Judiciary, the legislative change eliminating the earmarking of judicial fees for court use may have removed the incentive for the courts to more closely monitor the collection of fees. There is no documentation to support this statement, however, and no system was observed that would indicate the Judiciary was ever serious about ensuring fees for court services are paid.

A Judicial Officer observed that the Judiciary's current lax enforcement of fee collections was widely known by the public. He felt this was a contributing factor to what he considered frivolous law suits in his court. He asserted that assessing an adequate fee and collecting the fee at the time of filing may reduce the number of civil case filings and allow judges to concentrate on the important criminal and civil matters facing the courts.

Concern was expressed in the Ministry of Finance that mandating fee payment prior to the commencement of proceedings might be judged unconstitutional. It may be viewed as infringing upon the equal rights of individuals. Including a provision to waive fees for indigents could be a way of overcoming this possible constitutional court challenge.

Recommendation 11:

Approve legislation granting the courts the authority to require that all fees be collected in advance of opening a case file. The litigant would be required to show proof of payment. To ensure equal access to justice, the legislation should include a provision to waive the fee if the person could prove they were indigent. Also, the courts should develop a system to track fee collections to ensure payment of all fees prescribed for court services. The fees would be tracked by case filings.

1.4.2 Earmarking Court Fees for the Exclusive Use of the Judiciary

Fees assessed and collected by the Judiciary will not fully support court operations. The Judiciary will continue to need subsidies from government receipts. However, the Judiciary's problem with delays in payments needs to be addressed. Establishing an account in Treasury for the exclusive use of the Judiciary to bridge the funding gap between revenue collections and spending requirements should resolve this problem.

During discussions with the Ministry of Finance, the Ministry had no objections to setting up a sub-account for court receipts. However, they did have a problem with these receipts not being counted as part of the fiscal plan for funding the government as a whole. The Ministry would be opposed to any effort to allow the courts exclusive use of the fees outside the government's fiscal plan or budget-setting process.

A compromise might be struck where a baseline estimate of court fees would remain part of the annual fiscal/budget planning and approval process. However, the courts would be given authority to use, at its discretion, any fees collected in excess of the amounts used to develop the annual government budget plan. This might provide the courts with the incentive to set fees at a level to eliminate frivolous law suits, set fees for services that are currently not part of the Judiciary's fee structure, and track and enforce the collection of all court fees.

Recommendation 12:

The Courts should propose legislation to allow all court receipts to be deposited in a separate earmarked account for the immediate and exclusive use of the Courts. Any fees collected in excess of a pre-determined amount used to plan and develop the government's budget would be available for use by the Judiciary at its discretion.

1.4.3 Adequacy of Fee Assessments and Provision for New Court Fees

Appendix F provides a listing of the judicial services and fees assessed by the US Federal Courts, the Courts in the United Kingdom and the Courts in Montenegro. Based on a review of the schedule of services provide by the three court systems, it appears the Courts in Montenegro may be providing services at no cost to the public.

An assessment of the appropriateness of the fee levels charged for the services rendered by the courts in Montenegro requires a specialized review taking into consideration a number of factors, one of which is the ability to determine the cost of providing the service. As stated in Section 3.1 of the report, the judiciary was not able to provide me with any accounting information by court. This made it impossible to determine the cost of providing court services and assessing the appropriateness of current charges.

Recommendation 13:

The Courts should study its fee structure with a view to increase current fees to levels that would reduce the number of frivolous suits and establish fees for court services where none exist. However, the fees should not be set at a level that precludes access to the courts by the general population.

1.4.4 Amounts Collected and Cost per Case Type

Data is not sufficient to develop this section of the financial assessment. The number of cases and amounts collected by case type are not available. The Judiciary has adopted a weighted case system to determine the number of judges required to process the work in the courts. The weighted cases structure is presented in the following table.

Table 2

Judge Competencies by Court

Court	Judge of second instance - criminal	Revision Review	Administrative Disputes			
Supreme Court	60	90				
Administrative Court			200			
	Criminal Appeals	Appeals in Juvenile Cases	Civil Appeals	Appeals on Judgement		
Court Of Appeals	60	60	90	180		
	Civil Litigation Verdicts	Criminal Verdicts	Criminal Investigative Cases	Criminal Second Instance	Civil Litigation Second Instance	
Superior Court		36	70	210	200	
Basic Court	180	160	200			
	Commercial Offenses	Commercial Disputes	Bankruptcy and liquidations	Administrative - accounting disputes	Proceeding in civil law without litigation	Registration in court register
Commercial Court	220	460	35	45	360	2500
Administrative Office						

CHAPTER TWO

Comparative Financial Analysis with Other Judicial Systems

2.1 Statistical Country Comparisons

The following table compares the Republic of Montenegro with other emerging democracies in the region and three established democracies in Western Europe.

Table 3
Statistical Country Comparisons
(In US Dollars)

Country	*GDP (000)	*Population (000)	Per Capita GDP	**Gov. Budget (000)	Gov. Budget/ GDP	Per Capita Gov. Budget	***Judicial Sector Budget (000)	Per Capita Judiciary Budget	Judicial Budget as % of Gov. Budget	***No. of Judges	No. of Judges per 100,000 Population	Average Annual Salary of Judges	Salary Range	Judge Salaries compared to per Capita GDP
Montenegro	1,659,761	650	2,553	496,170	30%	763	7,714	\$ 11.87	1.6%	232	35.7	10,011	8430-12340	3.9
Macedonia	3,712,000	2,038	1,821	1,295,565	35%	636	Nav	Nav	Nav	665	32.6	NA	3,780-5,700	Nav
Slovakia	23,700,000	5,409	4,382	5,600,000	24%	1,035	33,270	\$ 6.15	0.6%	1,253	23.2	9,400	9,120-11,856	2.1
Romania	44,428,000	22,355	1,987	12,400,000	28%	555	Nav	Nav	1%	3,593	16.1	6,550	6,240-11,712	3.3
Albania	4,895,000	3,195	1,532	1,500,000	31%	469	Nav	Nav	Nav	351	11.0	4,606	4,008-13,380	3.0
Kyrgyz Republic	1,632,000	5,004	326	238,700	15%	48	2,360	\$ 0.47	1.0%	354	7.1	1,245	1232-1725	3.8
Georgia	3,324,000	5,177	642	554,000	17%	107	Nav	Nav	Nav	353	6.8	3,360	NAv	5.2
Armenia	2,367,000	3,072	771	458,000	19%	149	Nav	Nav	Nav	207	6.7	NA	NAv	
Moldova	1,621,000	4,255	381	426,950	26%	100	2,710	\$ 0.64	0.6%	259	6.1	1,015	918-1600	2.7
Bosnia/Herzegovina	5,249,000	4,121	1,274	2,200,000	42%	534	Nav	Nav	Nav	Nav	Nav	NA	10,908-21,816	Nav
Bulgaria	15,608,000	7,868	1,984	5,680,000	36%	722	Nav	Nav	Nav	Nav	Nav	NA	3,120-7,800	Nav
Croatia	22,421,000	4,377	5,122	9,000,000	40%	2,056	Nav	Nav	Nav	Nav	Nav	NA	10,800-20,400	Nav
Hungary	65,843,000	10,166	6,477	14,400,000	22%	1,416	Nav	Nav	Nav	Nav	Nav	11,500	NAv	1.8
Norway	189,436,000	4,359	43,459	51,867,000	27%	11,899	118,000	27.07	0.2%	470	10.8	61,255	58,000-94,000	1.4
Italy	1,180,921,000	57,918	20,390	347,558,000	29%	6,001	5,204,000	89.85	1.5%	6,078	10.5	28,528	23,365-58,245	1.4
Denmark	174,798,000	5,373	32,533	36,210,850	21%	6,739	1,131,988	210.68	3.1%	656	12.2	86,678	80,704-115,56	2.7

Nav – Not Available

* World Development Indicators database, World Bank, July 2003

** Index Mundi

*** World Bank Group, Justice Sector at a Glance Year 2000

Note: Other source data included contributions of information from: American Bar Association, Central European and Eurasian Law Initiative 2003 and Federal Statistical Office Germany 2002

2.2 Observations

Gaps in the comparative data preclude drawing conclusions beyond the following observations.

2.2.1 Ratio of Judges to Population

Montenegro stands at the top of the list in terms of judges per 100,000 in population, with a level of 35.7 judges. This ratio will increase with the addition of nine judges included in the 2004 budget for the new Court of Appeals. This suggests that the number of cases in the Montenegrin population is significantly out of proportion to other courts in the region, or that the norms for the amount of work that can be processed by a judge in Montenegro are understated.

If the Judiciary adopts a revised fee structure and the implementation of the recommendation to collect fees at the time of case filing are implemented, the number of cases in the Montenegrin courts may be reduced. This could reduce the number of judges required and lower the ratio of judges to people.

Judge norms may also be contributing to the high ratio of judges to people. If the norms can be increased, the ratio would decline. A study should be conducted to determine the factors supporting the current norms. The study would need to review all activities performed to process each case type in the courts to determine if they are necessary to dispose of the case in a fair and equitable manner. The study may also determine that there are more efficient, less costly methods to process certain cases.

<i>Recommendation 14:</i>
The Courts should examine the norms for the amount of work that can be processed by a judge annually.

2.2.2 Salaries of Judges

The salaries of judges in Montenegro are at the top of the list for judges in the emerging democracies listed in the table. This observation is based on the ratio of judge's compensation compared to the average of the population's share of the GDP in Montenegro. Judges compensation is four times the national per capita GDP. Only Georgia and Kyrgyz exceed this ratio.

2.3 Comparative Analysis of Judicial Budget in Montenegro with Other Countries in Region

A comparative analysis could not be performed due to the lack of readily available data on the budget resources to support the operations of Judiciaries in emerging democracies in the region. Without the detailed budget information, it was not possible to perform an analysis by line item comparing the Judiciary's budget in Montenegro with other Judiciary budgets in the region. A detailed analysis of this nature would identify the funding priorities that other countries set for court operations (e.g., salaries, training, automation, security, facilities) for comparison with Montenegro's priorities.

Even if this analysis could be conducted, whether other emerging democracies are funding these areas adequately is of little relevance to the Judiciary in Montenegro. Each of these budget areas is seriously underfunded in Montenegro's Judiciary.

CHAPTER 3

Financial Estimates

3.1 Five-Year Projections for the Operations of the Judiciary

With little historical caseload data and no accounting information by court, it was not possible to develop long-range budget projections for the courts in Montenegro.

3.2 Estimated Budget for New Institutions

The estimated first-year cost of establishing the Administrative Court, Court of Appeals and the Administrative Office amounts to 1.280.792,00 Euros. The second-year costs will decrease to 660.792,00 Euros as a result of deducting the non-recurring costs in the second year of operations of the new institutions.

3.2.1 First-Year Costs and Assumptions

Table 4 documents the first-year cost assumptions.

Table 4

**First-Year Costs for the Administrative Court, Court of Appeals
and Administrative Office**

Budget Code	Description	2004 Judicial Budget Request	2004 Approved Budget	Est. Budget for 3 New Institutions	Admin. Court	Court Of Appeals	Admin. Office
4111	Net earning and salaries	3,103,200	2,641,942				
4112	Fees for using general public real estate	147,949	108,166				
4113	Payroll taxes	793,219	749,585				
4114	Contributions for pension and social insurance	1,938,000	1,500,307				
411	Gross salaries of employees	5,982,368	5,000,000	384,617	84,547	124,631	175,439
4121	On job meal allowance	360,600	316,800	355			
4125	Subsidy	189,315	70,502	2200			
412	Other benefits and earnings of employees	549,915	387,302	2555	912	1,624	
4131	Purchasing value of sold goods	-					
4132	Material expenses	624,000	217,800	62,400	14,486	20,057	27,857
4133	Travel allowance and entertainment costs	67,200	26,950	6,720	1,560	2,160	3,000
4134	Energy costs	260,000	260,000	26,000	6,036	8,357	11,607
4136	Telephone and post services expenses	384,000	84,600	38,400	8,914	12,343	17,143
4137	Current facilities maintenance	165,000	30,000	16,500	3,830	5,304	7,366
4139	Contract Services	1,236,000	755,379	123,600	28,693	39,729	55,179
413	Material and services expenses	2,736,200	1,374,729	273,620	63,519	87,949	122,152
4211	Facilities, apartment and equipment	1,153,720	30,000				
	Automation and Communications			150000			150,000
	Transportation Means	398,720					
	Office furniture	260,000		70000	17,000	28,000	25,000
	Reconstruction of existing facilities	480,000					
	Reconstruction of existing facilities	15,000		400000	92,000	133,000	175,000
421	Capital expenses	1,153,720	30,000	620000	109,000	161,000	350,000
	Permanent Reserve		240,000				
	Total	10,422,203	7,032,031	1,280,792	257,978	375,204	647,591
Staffing	Total Staffing			56	13	18	25
	Judges and judge equivalents			20	5	9	6
	Administrative Support			36	8	9	19

3.2.1.1 Salaries

Appendix G provides a detailed discussion of the assumptions used in setting the salary of judges and staff positions estimated to be authorized for the operation of the new institutions.

3.2.1.2 Other Benefits and Earnings of Employees

These benefits apply only to judges. The amounts provided in the estimates for the two new courts is based on the unit cost estimates included in the 2004 budget for 232 judges authorized for the courts in Montenegro.

3.2.1.3 Material and Service Expenses

This amount is based on information provided by the Advisor to the President of the Supreme Court. Ten percent of the amount included in the 2004 budget was used for the new institutions. The amount was then prorated to the new organizations based on staffing.

3.2.1.4 Capital Expenses

This category includes automation, office furniture, and facility reconstruction.

3.2.1.4.1 Automation

Appendix H provides a detailed discussion of the configuration of the automation systems and equipment necessary to support the operations of the new institutions.

3.2.1.4.2 Office Furniture

Appendix I provides a detailed discussion of the furniture and furnishings needed to equip the offices of the new institutions.

3.2.1.4.3 Reconstruction of Existing Facilities

An estimate for renovating existing facilities in the building currently housing the Supreme Court was developed by determining the square meters needed for the new institutions and computing the total cost by using a rate of 350 Euros to renovate an existing structure. The 350 Euros was based on the mid-point for similar renovations in Podgorica. See Appendix J for details in support of the estimated cost of 400.000 Euros.

CHAPTER FOUR

Implementation Plan - Next Steps

On January 19, 2004, Mr. Bobek returned to Montenegro to finalize the Assessment Report. The final report was completed on January 31, 2004. In order to finalize the report, it was necessary to receive input from the “Senior Working Group”. A round table discussion was conducted on January 28, 2004 to solicit: corrections in the documented processes; amendments to the financial data presented; information to fill-in any perceived gaps in the report; and gather additional relevant information that should be considered for inclusion in the final report.

Implementing the 14 preliminary recommendations presented in this report will take strong commitment and careful planning. Moreover, since some of the recommendations propose major changes to current ways of doing business, the implementation process will require cooperation, negotiation, and compromise on the part of many players. Given the extent of the changes contemplated, full implementation will likely take several years.

To start the multi-year implementation process, the Montenegrin courts should consider initiating the following actions in the next 12 to 24 months, which would address Recommendations 1, 3 through 7, and 9 through 13.

1. Assemble a team, led by a representative of the Administrative Office, to produce a budget formulation manual, with the goal of completing the manual for use in developing the 2005 budget. The manual should include the development of expanded budget justifications based on incremental funding levels. (Recommendations 1 and 3)
2. Assemble a team, led by a representative of the Administrative Office, to begin contemplating the development of an automated statistical database of court workload information to support budget needs. The Judiciary should make it a goal to fully implement a system by 2006 (Recommendation 4)
3. Establish a process whereby the courts would obtain approval from the Administrative Office before filling vacancies, hiring temporary employees, and allowing overtime. Due to the importance of this fund control mechanism, this process should be implemented as soon as possible. (Recommendation 5)
4. Establish a working group to explore changes in the collection and management of fees assessed litigants, alternative funding mechanisms for certain uncontrollable criminal expenses and in fee amounts assessed and creating new fees as appropriate. (Recommendations 6, 9, 10, 11, 12, 13)
5. Establish a working group to identify and obtain accounting software for the proper recording and reporting of financial information. Due to the importance of accurate accounting records, this should be accomplished as soon as possible. (Recommendation 7)

Appendix A

Meetings Held with Government Officials

Date of Meeting	Montenegro Official
09/30/03	Stevan Damjanovic, Chief Justice
09/30/03	Blazo Jovanic, Secretary of Judicial Council
09/30/03	Dora Plavetic, USAID, Democracy and Governance and Vesna Ratkovic, USAID, Program Specialist – Democracy
10/01/03	Zdenka Perovic, person who did finance and budgeting for judiciary
10/01/03	Branka Lakocevic, Deputy Minister of Justice
10/02/03	Dragan Rakocevic, President of Commercial Court
10/08/03	Vladimir Radulovic, Ministry of Justice
10/09/03	Ratko Cupic, President of Basic Court in Danilovgrad
10/13/03	Jadranka Radunovic, person in charge of judicial line item in budget
10/14/03	Blazo Jovanic, Secretary of Judicial Council
10/20/03	Vukoman Golubovic, President of Superior Court in Bijelo Polje
10/30/03	Milan Dabovic, Assistant of Minister of Finance
11/04/03	Stevan Damjanovic, Chief Justice
11/06/03	Branka Lakocevic, Deputy Minister of Justice
11/07/03	Mico Popovic, Advisor, Treasury Office

Appendix B

**2004 Budget
Superior Court in Bejelo Polje**

Number of chart of accounts	Description	Expenses incurred in 2002	Expenses incurred for 6 months in 2003	Expenses in 2004
1	2	3	4	5
4132	Material expenses	21.468,88	10.659,63	30.000,00
4133	Travel and Entertainment Expenses	3.128,11	1.576,40	4.000,00
4134	Electricity costs	4.725,59	1.700,86	19.000,00
41340010	Electricity	1.060,64	-	15.000,00
41340060	Fuel	3.664,95	1.700,86	4.000,00
	Other energy expenses	-	-	20.000,00
4136	Telephone and mailing expenses	6.757,53	3.015,57	14.000,00
4137	Maintenance costs	4.883,43	1.970,93	30.500,00
41370010	Maintenance and building repairs	1.821,05	449,46	20.000,00
41370020	Equipment maintenance	1.740,78	956,14	7.500,00
41370030	Vehicle maintenance	1.321,60	565,33	3.000,00
4139	Contractual services-costs of proceedings	66.629,46	12.791,61	80.000,00

Data on number of employees:

1. According to systematization----13----judges and -----38----employees
2. Real number -----11----judges and-----36-----employees

Appendix B (Continued)

**2004 Budget
Commercial Court in Podgorica**

Number of chart of accounts	Description	Expenses incurred in 2002	Expenses incurred for 6 months in 2003	Court Expenses in 2004	Central Registry of Court
1	2	3	4	5	6
4132	Material expenses	5.478,64	7.883,28	15.000,00	36.000,00
4133	Travel and Entertainment Expenses	9.748,10	2.109,00	10.000,00	
4134	Electricity costs				
41340010	Electricity				
41340060	Fuel	1.365,72	1.200,00	3.000,00	
	Other energy expenses	—	—		
4136	Telephone and mailing expenses	373,60	20.689,15	35.000,00	
4137	Maintenance costs	655,12	585,63	20.000,00	
41370010	Maintenance and building repairs				
41370020	Equipment maintenance		1.455,20	3.000,00	
41370030	Vehicle maintenance	655,12	1.273,81	3.000,00	
4139	Contractual services-costs of proceedings	6.043,15	10.369,03	20.000,00	31.200,00

Data on number of employees:

1. According to systematization----19-----judges and -----79-----employees
2. Real number -----19-----judges and-----94-----employees

Appendix B (Continued)

**2004 Budget
Basic Court in Danilovgrad**

Number of chart of accounts	Description	Expenses incurred in 2002	Expenses in the first 6 months in 2003	Expenses in 2004
1	2	3	4	5
4132	Material expenses	2.332,77	11.846,60	3.800,00
4133	Travel and entertainment expenses	83,60	145,00	500,00
4134	Energy expenses	5.142,21	2.572,57	7.000,00
41340010	Energy			
41340060	Fuel	880,60	522,30	1.100,00
	Other energy expenses			
4136	Phone and post bills	1.422,00	977,11	3.000,00
4137	Maintenance	2.185,05	873,53	2.520,00
41370010	Maintenance and repair of building			
41370010	Equipment maintenance	2.185,05	873,53	2.520,00
41370030	Vehicles maintenance			
4139	Contractual services-costs of proceedings	9.380,00	4.938,77	11.000,00

Data on number of employees:

1. According to systematization- 4 judges and 15 employees
2. Real number 4 judges and 19 employees

Note: The interns are included as well.

Appendix C

2004 Budget for the Judiciary

Judiciary

Table I: Gross salaries of employees

		Net earnings and salaries 4111	Fees for using general public real estates 4112	Pay role tax 4113	Contributions 4114	TOTAL	Number of employees	Average by employee
		1	2	3	4	5=1+2+3+4	6	7=5/6
BUDGET FOR 2002	Planned Amount	2,221,464.31	72,503.81	525,652.65	1,450,076.24	4,269,697.01	1,134.00	3,765.16
	Real Calculation	2,895,187.00	126,516.30	844,078.46	1,850,370.23	5,716,151.99		#DIV/0!
	Difference	-673,722.69	-54,012.49	-318,425.81	-400,293.99	-1,446,454.98	1,134.00	#DIV/0!
BUDGET FOR 2003	Planned Amount	2,517,170.88	103,057.92	714,183.72	1,429,451.76	4,763,864.28		#DIV/0!
	Real Calculation for the first seven months with projected calculations to the end of the year	2,877,347.49	125,720.74	723,313.22	1,788,434.07	5,514,815.52		#DIV/0!
	Difference	-360,176.61	-22,662.82	-9,129.50	-358,982.31	-750,951.24	0.00	#DIV/0!
BUDGET PLAN FOR 2004	January	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	February	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	March	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	April	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	May	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	June	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	July	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	August	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	September	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	October	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	November	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	December	258,600.01	12,329.05	66,101.61	161,500.00	498,530.67	1,202.00	414.75
	Total amount planned	3,103,200.12	147,948.60	793,219.32	1,938,000.00	5,982,368.04	1,202.00	4,977.01

Table II: Other personal benefits and compensations

		On job meal allowance 4121	Accommodation allowance 4122	Transportation allowance 4123	Winter provision 4124	Subsidy 4125	Temporary and occasional work compensation 4127	Allowance for representatives 4128
		1	2	3	4	5	6	7
BUDGET FOR 2002	Amount planned	270,179.33				170,191.24		
	Real calculation	198,477.88				170,082.00		
	Difference	71,701.45	0.00	0.00	0.00	109.24	0.00	0.00
BUDGET FOR 2003	Planned Amount	402,852.01				181,283.40		
	Real Calculation for the first seven months with projected calculations to the end of the year	402,852.01				182,476.88		
	Difference	0.00	0.00	0.00	0.00	-1,193.48	0.00	0.00
BUDGET PLAN FOR 2004	January	30,050.00						
	February	30,050.00						
	March	30,050.00						
	April	30,050.00						
	May	30,050.00						
	June	30,050.00						
	July	30,050.00						
	August	30,050.00				189,315.00		
	September	30,050.00						
	October	30,050.00						
	November	30,050.00						
	December	30,050.00						
	Total amount planned	360,600.00	0.00	0.00	0.00	189,315.00	0.00	0.00
	Number of employees to receive compensations in 2004	1,202.00				1,202.00		
	Average salary by employee per year	300.00	#DIV/0!	#DIV/0!	#DIV/0!	157.50	#DIV/0!	#DIV/0!

Table III: Expenses for activities performance

Economic code	ITEM DESCRIPTION	Executed in 2002	BUDGET FOR 2003			January	February	March
			Planned	Executed in VII months with an estimate till the end of the year	Difference			
		1	2	3	4(3-2)	5	6	7
4131	Purchase value of the good sold	0.00	0.00	0.00	0.00			
4132	Material expenses	406,357.82	270,000.00	166,428.58	103,571.42	52,000.00	52,000.00	52,000.00
4133	Travel allowances and entertainment costs	50,199.52	47,500.00	28,452.37	19,047.63	5,600.00	5,600.00	5,600.00
4134	Energy expenses	139,587.86	260,000.00	151,666.62	108,333.38	21,666.67	21,666.67	21,666.67
4135	Renting of equipment and hygiene expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4136	Telephone and post services cost	111,571.74	180,000.00	105,000.00	75,000.00	32,000.00	32,000.00	32,000.00
4137	Current facilities' maintenance	14,933.94	30,000.00	17,500.00	12,500.00	13,750.00	13,750.00	13,750.00
4138	Expenses of insurance, bank fees and exchange rate differences	0.00	0.00	0.00	0.00	0.00		
4139	Contracted services	385,705.24	481,038.13	289,226.34	191,811.79	103,000.00	103,000.00	103,000.00
413	Material and Services expenses	1,108,356.12	1,268,538.13	758,273.91	510,264.22	228,016.67	228,016.67	228,016.67
4151	Interest rates paid to other bodies							
4152	Interest rates paid to residents							
4153	Nonresident interest rates							
415	Interest rates	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4161	Lend leases							
4162	Buildings rents							
416	Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4171	Subsidies to public companies							
4174	Subsidies to other companies							
417	Subsidies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4181	Individual giving							
4182	Giving to NGOs and Non profit organizations							

4183	Grants to same level units in the government sector							
4184	Grants to lower level units in the government sector							
4187	Social welfare							
418	Net giving and social benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4191	Other expenses							
419	Other expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4311	Lending and credits to other authority levels							
4312	Lending and credits to public companies							
4313	Lending and credits to other companies							
4314	Lending and credits to financial institutions							
4315	Other lending and credits							
431	Lending and credits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4411	Repayment of loans to financial institutions							
4412	Repayment of loans to nonfinancial institutions							
4413	Repayment of loans based on issued guaranties							
4414	Repayment of foreign loans							
4415	Payment of other obligations							
	Repayment of loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	1,108,356.12	1,268,538.13	758,273.91	510,264.22	228,016.67	228,016.67	228,016.67

Table IV: Capital expenses

Chart of accounts number	Description	Executed in 2002	Planned in 2003	Executed in 2003 (real standing for first VV months + estimate up to the end of the year)	PLAN FINANSIRANJA U 2004.GOD.												TOTAL
					JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	
					4	5	6	7	8	9	10	11	12	13	14	15	
A	DESCRIPTION:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	398,720.00	0.00	0.00	0.00	0.00	0.00	0.00	398,720.00
1.0	Construction facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1	Construction of new facility																0.00
1.2	Reconstruction of the existing facility																0.00
2.0	Purchasing of equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	398,720.00	0.00	0.00	0.00	0.00	0.00	0.00	398,720.00
2.1	Transportation means	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	398,720.00	0.00	0.00	0.00	0.00	0.00	0.00	398,720.00
2.2	PC equipment																0.00
2.3	Office furniture																0.00
2.4	Telephones and copy machines																0.00
2.5	Air conditioners																0.00
2.6	Other																0.00
3.0	Other capital expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1	Medical equipment																0.00
3.2	Arms																0.00
3.3	Communication means																0.00
3.4	Educational aids																0.00
3.5	Other																0.00
B	Description:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260,000.00	0.00	0.00	0.00	260,000.00
1.0	Construction facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.1	Construction of new facility																0.00
1.2	Reconstruction of existing facility																0.00
2.0	Purchasing of equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260,000.00	0.00	0.00	0.00	260,000.00
2.1	Transportation means																0.00

2.2	PC equipment																0.00
2.3	Office furniture	0.00	0.00	0.00	0.00							260,000.00					260,000.00
2.4	Telephones and copy machines																0.00
2.5	Air conditioners																0.00
2.6	Other																0.00
3.0	Other capital expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1	Medical equipment																0.00
3.2	Arms																0.00
3.3	Communication means																0.00
3.4	Educational aids																0.00
3.5	Other																0.00
C	DESCRIPTION:	0.00	30,000.00	17,500.00	0.00	0.00	120,000.00	0.00	0.00	120,000.00	0.00	0.00	0.00	240,000.00	0.00	0.00	480,000.00
1.0	Construction facilities	0.00	30,000.00	17,500.00	0.00	0.00	120,000.00	0.00	0.00	120,000.00	0.00	0.00	0.00	240,000.00	0.00	0.00	480,000.00
1.1	Construction of new facility																0.00
1.2	Reconstruction of existing construction		30,000.00	17,500.00			120,000.00			120,000.00				240,000.00			480,000.00
2.0	Purchasing of equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.1	Transportation means																0.00
2.2	PC equipment																0.00
2.3	Office furniture																0.00
2.4	Telephones and copy machines																0.00
2.5	Air conditioners																0.00
2.6	Other																0.00
3.0	Other capital expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1	Medical equipment																0.00
3.2	Arms																0.00
3.3	Communication means																0.00
3.4	Educational aids																0.00
3.5	Other																0.00
D	Description:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00

1.0	Construction facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00	15,000.00
1.1	Construction of new facility																0.00
1.2	Reconstruction of existing construction														15,000.00		15,000.00
2.0	Purchasing of equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.1	Transportation means																0.00
2.2	PC equipment																0.00
2.3	Office furniture																0.00
2.4	Telephones and copy machines																0.00
2.5	Air conditioners																0.00
2.6	Other																0.00
3.0	Other capital expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1	Medical equipment																0.00
3.2	Arms																0.00
3.3	Communication means																0.00
3.4	Educational aids																0.00
3.5	Other																0.00
	TOTAL	0.00	30,000.00	17,500.00	0.00	0.00	120,000.00	0.00	398,720.00	120,000.00	0.00	0.00	260,000.00	240,000.00	15,000.00	0.00	1,153,720.00

* Only total amounts to be entered in the column

Table V: Total expenses (SUMMARY TABLE)

Numb. Of chart of accounts	DESCRIPTION	EXECUTED IN 2002	PLANNED IN 2003	EXECUTION ESTIMATE IN 2003	PLANIRANI IZNOS SREDSTAVA ZA 2004. GODINU												
					JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
		1	2	3	4	5	6	7	8	9.00	10	11	12	13	14	15	16(3:15)
4111	Net earnings and salaries	2,895,187.00	2,517,170.88	2,877,347.49	258,600.01	258,600.01	258,600.01	258,600.01	258,600.01	258,600.01	258,600.01	258,600.01	258,600.01	258,600.01	258,600.01	258,600.01	3,103,200.12
4112	Fees for using general public real estates	126,516.30	103,057.92	125,720.74	12,329.05	12,329.05	12,329.05	12,329.05	12,329.05	12,329.05	12,329.05	12,329.05	12,329.05	12,329.05	12,329.05	12,329.05	147,948.60
4113	Payroll tax	844,078.46	714,183.72	723,313.22	66,101.61	66,101.61	66,101.61	66,101.61	66,101.61	66,101.61	66,101.61	66,101.61	66,101.61	66,101.61	66,101.61	66,101.61	793,219.32
4114	Contributions	1,850,370.23	1,429,451.76	1,788,434.07	161,500.00	161,500.00	161,500.00	161,500.00	161,500.00	161,500.00	161,500.00	161,500.00	161,500.00	161,500.00	161,500.00	161,500.00	1,938,000.00
411	GROSS SALARIES OF EMPLOYEES	5,716,151.99	4,763,864.28	5,514,815.52	498,530.67	498,530.67	498,530.67	498,530.67	498,530.67	498,530.67	498,530.67	498,530.67	498,530.67	498,530.67	498,530.67	498,530.67	5,982,368.04
4121	On job meal allowance	198,477.88	402,852.01	402,852.01	30,050.00	30,050.00	30,050.00	30,050.00	30,050.00	30,050.00	30,050.00	30,050.00	30,050.00	30,050.00	30,050.00	30,050.00	360,600.00
4122	Accommodation allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4124	Winter provisions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4123	Transportation allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4125	Subsidy	170,082.00	181,283.40	182,476.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,315.00	0.00	0.00	0.00	0.00	189,315.00
4127	Temporary and occasionally work compensations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4128	Representatives allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4129	Other compensations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
412	OTHER BENEFITS AND EARNINGS OF EMPLOYEES	368,559.88	584,135.41	585,328.89	30,050.00	30,050.00	30,050.00	30,050.00	30,050.00	30,050.00	30,050.00	219,365.00	30,050.00	30,050.00	30,050.00	30,050.00	549,915.00
4131	Purchase value of the sold goods	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4132	Material expenses	406,357.82	270,000.00	166,428.58	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	52,000.00	624,000.00
4133	Travel allowances and entertainment costs	50,199.52	47,500.00	28,452.37	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00	67,200.00
4134	Energy costs	139,587.86	260,000.00	151,666.62	21,666.67	21,666.67	21,666.67	21,666.67	21,666.67	21,666.67	21,666.67	21,666.67	21,666.67	21,666.67	21,666.67	21,666.67	260,000.04
4135	Expenses of renting of equipment and hygiene and transportation costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4136	Telephone and post services expenses	111,571.74	180,000.00	105,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00	384,000.00
4137	Current facility maintenance	14,933.94	30,000.00	17,500.00	13,750.00	13,750.00	13,750.00	13,750.00	13,750.00	13,750.00	13,750.00	13,750.00	13,750.00	13,750.00	13,750.00	13,750.00	165,000.00

4138	Insurance, bank commissions and exchange rate difference	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4139	Contracted services	385,705.24	481,038.13	289,226.34	103,000.00	103,000.00	103,000.00	103,000.00	103,000.00	103,000.00	103,000.00	103,000.00	103,000.00	103,000.00	103,000.00	103,000.00	1,236,000.00
413	Material and services expenses	1,108,356.12	1,268,538.13	758,273.91	228,016.67	2,736,200.04											
4151	Interest rate paid to other institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4152	Interest rates to other residents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4153	Interest rates to nonresident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
415	INTEREST RATES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4161	Land lease expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4162	Rents for building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
416	RENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4171	Subsidies to public companies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4174	Subsidies to other companies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
417	SUBSIDIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4181	Individual givings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4182	Givings to NGOs, humanitarian and nonprofit organizations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4183	Grants to same level units within the government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4184	Grants to lower level units within the government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4187	Social welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418	NET GIVINGS AND SOCIAL BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4191	Other expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
419	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4211	Facilities, apartment and equipment	0.00	0.00	0.00	0.00	0.00	120,000.00	0.00	398,720.00	120,000.00	0.00	0.00	260,000.00	240,000.00	15,000.00	0.00	1,153,720.00
421	CAPITAL EXPENSES	0.00	0.00	0.00	0.00	0.00	120,000.00	0.00	398,720.00	120,000.00	0.00	0.00	260,000.00	240,000.00	15,000.00	0.00	1,153,720.00
4311	Lending and credits to other authority levels	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4312	Lending and credits to public companies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4313	Lending and credits to other companies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

4314	Lending and credits to financial institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4315	Other lending and credits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431	Lending and credits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4411	Repayment of loans to financial institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4412	Repayment of loans to nonfinancial institutions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4413	Repayment of loans based on issued guaranties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4414	Repayment of foreign loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4415	Payment of other obligations	0.00	1,268,538.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
441	Repayment of loans	0.00	1,268,538.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	7,193,067.99	7,885,075.95	6,858,418.32	756,597.34	756,597.34	876,597.34	756,597.34	1,155,317.34	876,597.34	756,597.34	945,912.34	1,016,597.34	996,597.34	771,597.34	756,597.34	10,422,203.08
	SOURCES OF FUNDING OF EXPENSES	0.00	0.00	0.00	756,597.34	756,597.34	876,597.34	756,597.34	1,155,317.34	876,597.34	756,597.34	945,912.34	1,016,597.34	996,597.34	771,597.34	756,597.34	10,422,203.08
	Budget funds				756,597.34	756,597.34	876,597.34	756,597.34	1,155,317.34	876,597.34	756,597.34	945,912.34	1,016,597.34	996,597.34	771,597.34	756,597.34	10,422,203.08
	Own revenues																0.00
	Donations																0.00
	Other financial sources																0.00

Appendix D

2003 Budget for the Republic of Montenegro

Republic of Montenegro Budget for 2003 Expenditure in thousands of Euro				Current expenditure									Capital expenditure		Loan facilities and credits		Debt repayment		Reserve			Grand Total	
				41									42	42 Total	43	43 Total	44	44 Total	45		45 Total		
				1	2	3	5	6	7	8	9	41 Total	1		43		1		45	1			2
				Gross salaries	Other employees compensation	Goods, materials and services	Interests	Rents	Subsidies	Grants and social benefits	Other current expenditure		Capital expenditure	Loan facilities and credits	Debt repayment	Total permanent budget reserves	Total current budget reserves						
1	President of the Republic of Montenegro	0	Central services	153.97	12.83	185.00														351.80			
		1 Total		153.97	12.83	185.00															351.80		
2	Parliament of Montenegro	0	Central services	795.98	354.14	289.35															2,733.82		
		1	Republic Election Commission	8.87		5.00																13.87	
		2 Total		804.85	354.14	294.35																2,747.69	
3	Government of Montenegro	0	Central services	303.33	30.80	445.50															779.63		
		1	Economic & Social Council	7.20	48.51	70.50																126.21	
		3 Total		310.54	79.31	516.00																905.85	
4	Constitutional court of Montenegro	0	Central services	185.41	18.66	32.25						5.00	5.00								241.32		
		4 Total		185.41	18.66	32.25						5.00	5.00								241.32		
5	Montenegrin academy of arts & sciences	0	Central services	108.02	166.12	118.00						7.00	7.00								402.15		
		5 Total		108.02	166.12	118.00						7.00	7.00								402.15		
6	Republic protocol	0	Central services	75.88	7.19	32.50															115.56		
		6 Total		75.88	7.19	32.50																115.56	
7	Ministry of finance	0	Central services	428.50	42.60	1,604.00	25,500.00				500.00	28,075.10	400.00	400.00	5,220.18	5,220.18	300.00	300.00				33,995.29	
		1	Reserve																	3,000.00	6,262.43	9,262.43	9,262.43
		2	Commission for public procurement	9.57	14.59	22.90							47.06										47.06
		7 Total		438.07	57.19	1,626.90	25,500.00					500.00	28,122.16	400.00	400.00	5,220.18	5,220.18	300.00	300.00	3,000.00	6,262.43	9,262.43	43,304.77
8	Ministry of education and science	0	Central services	884.60	77.51	144.00						6,906.11			1,500.00	1,500.00						8,406.11	
		1	Primary education	43,742.01	4,392.01	3,891.00							52,067.02	500.00	500.00								52,567.02
		2	Secondary education	16,349.66	1,718.85	1,777.50							19,867.00	60.00	60.00								19,927.00
		3	Science	947.10	154.66	310.00							1,426.76	10.00	10.00								1,436.76
		4	University of Montenegro										13,961.85										13,961.85
		8 Total		61,923.37	6,343.02	6,122.50							94,228.75	570.00	570.00	1,500.00	1,500.00						96,298.75
9	Ministry of work and social care	0	Central services	697.21	67.12	632.00						1,396.33	60.00	60.00								1,456.33	
		1	Social Work Centres	2,335.68	307.47	170.00							34,236.09			37,049.23	1,000.00	1,000.00					38,049.23
		9 Total		3,032.88	374.59	802.00							38,445.56	1,060.00	1,060.00							39,505.56	
10	Ministry of interior affairs	0	Central services	40,103.19	3,943.17	6,596.00						50,742.36	500.00	500.00								51,242.36	
		1	The School in Danilovgrad	365.16	31.82	59.50							456.48										456.48

		2	Centre for clearing of mines	69.45	11.29	59.20														139.95		
		10 Total		40,537.81	3,986.29	6,714.70		100.00				51,338.79	500.00	500.00						51,838.79		
11	Ministry of transport and shipping	0	Central services	257.24	35.77	131.84			6,000.00			6,424.85	50.00	50.00							6,474.85	
		1	Airports of Montenegro	158.22	14.96	15.00						188.18	200.00	200.00								388.18
		2	Bar Port Authority	79.59	9.75	25.00						114.35	4.00	4.00								118.35
		3	Kotor Port Authority	67.28	8.73	20.00						96.01	4.00	4.00								100.01
		11 Total		562.33	69.21	191.84				6,000.00			6,823.38	258.00	258.00							7,081.38
12	Ministry of agriculture, forestry and water management	0	Central services	702.01	65.19	540.16		15.50	9,000.00			10,322.87	700.00	700.00							11,022.87	
		12 Total		702.01	65.19	540.16		15.50	9,000.00			10,322.87	700.00	700.00							11,022.87	
13	Ministry of justice	0	Central services	249.16	16.89	323.00				200.00		789.05									789.05	
		13 Total		249.16	16.89	323.00				200.00		789.05										789.05
14	Misdemeanor proceedings	0	Central services	1,351.19	161.18	193.35						1,705.72	20.00	20.00							1,725.72	
		14 Total		1,351.19	161.18	193.35						1,705.72	20.00	20.00								1,725.72
15	Public prosecutor office	0	Central services	996.93	105.74	199.50						1,302.17	10.00	10.00							1,312.17	
		15 Total		996.93	105.74	199.50						1,302.17	10.00	10.00								1,312.17
16	Judiciary	0	Central services	4,763.86	584.14	1,330.00						6,678.00	30.00	30.00							6,708.00	
		16 Total		4,763.86	584.14	1,330.00						6,678.00	30.00	30.00								6,708.00
17	Ministry of economy	0	Central services	211.77	19.51	439.60			1,177.00			1,847.88	561.00	561.00							2,408.88	
		17 Total		211.77	19.51	439.60			1,177.00			1,847.88	561.00	561.00								2,408.88
18	Ministry of tourism	0	Central services	239.14	22.59	234.03		70.00	500.00			1,065.75	20.00	20.00							1,085.75	
		1	Montenegro Tourist Organisation	190.25	87.51	626.40		25.00				929.16	10.00	10.00							939.16	
		18 Total		429.39	110.09	860.43		95.00	500.00			1,994.91	30.00	30.00								2,024.91
19	Ministry of culture	0	Central services	81.16	7.70	1,213.90				84.00		1,386.76	5.00	5.00							1,391.76	
		1	National Theatre of Montenegro	581.10	79.56	657.00		20.00				1,337.66	184.00	184.00								1,521.66
		2	The Toyal Theatre of Montenegro	90.54	15.03	199.00						304.57	80.00	80.00								384.57
		3	Institutions in the area of culture	2,305.21	269.48	572.50						3,147.19	60.00	60.00								3,207.19
		19 Total		3,058.01	371.77	2,642.40		20.00		84.00		6,176.18	329.00	329.00								6,505.18
20	Ministry of health	0	Central services	253.38	30.80	776.00		15.50	3,415.00			4,490.68	20.00	20.00							4,510.68	
		1	Medical association			7.27						7.27										7.27
		2	Pharmaceutical association			3.71						3.71										3.71
		20 Total		253.38	30.80	786.98		15.50		3,415.00			4,501.66	20.00	20.00							4,521.66
21	Ministry of foreign affairs	0	Central services	252.37	42.70	550.30						845.37	10.00	10.00							855.37	
		1	Foreign missions	714.92		433.50		613.00				1,761.42										1,761.42
		21 Total		967.29	42.70	983.80		613.00				2,606.79	10.00	10.00								2,616.79
22	Anticorruption initiative	0	Central services	18.55	3.08	51.90						73.53									73.53	

		22 Total		18.55	3.08	51.90					73.53									73.53		
23	Ministry of trade	0	Central services	169.66	22.33	80.00		7.00		4.00	282.99									282.99		
		1	Inspection authorities	431.73	37.47	65.70		20.00				554.90	20.00	20.00							574.90	
		23 Total		601.39	59.80	145.70		27.00		4.00	837.89	20.00	20.00								857.89	
24	Ministry of the environment	0	Central services	570.47	54.92	526.00				25.00	1,176.39	17.00	17.00							1,193.39		
		1	Ecotoxicological laboratory										15.00	15.00							15.00	
		2	National parks	247.20	36.44	25.50						309.15									309.15	
		3	Regional water supply	93.31	9.24	5.50						108.05	15.00	15.00								123.05
		24 Total		910.98	100.61	557.00				25.00	1,593.59	47.00	47.00									1,640.59
25	Republic Secretariat for sports	0	Central services	76.47	8.73	895.10				100.00	1,080.29									1,080.29		
		25 Total		76.47	8.73	895.10				100.00	1,080.29										1,080.29	
26	Republic Secretariat for religions	0	Central services	42.54	12.09	64.50				130.00	249.13									249.13		
		26 Total		42.54	12.09	64.50				130.00	249.13										249.13	
27	Ministry for protection of rights of members of national and ethnic groups	0	Central services	36.62	14.21	265.75					316.58									316.58		
		27 Total		36.62	14.21	265.75					316.58										316.58	
28	Common services administration of government authorities	0	Central services	931.43	160.15	3,237.00		1,251.60			5,580.18	1,450.00	1,450.00							7,030.18		
		28 Total		931.43	160.15	3,237.00		1,251.60			5,580.18	1,450.00	1,450.00								7,030.18	
29	Public works administration	0	Central services	129.19	15.40	50.30				3,000.00	3,194.89	14,760.00	14,760.00							17,954.89		
		29 Total		129.19	15.40	50.30				3,000.00	3,194.89	14,760.00	14,760.00								17,954.89	
30	Montenegro public revenues administration	0	Central services	4,058.94	464.02	710.00					5,232.96	58.00	58.00							5,290.96		
		30 Total		4,058.94	464.02	710.00					5,232.96	58.00	58.00								5,290.96	
31	Montenegro customs administration	0	Central services	2,094.24	334.97	258.75		50.00			2,737.96	50.00	50.00							2,787.96		
		31 Total		2,094.24	334.97	258.75		50.00			2,737.96	50.00	50.00								2,787.96	
32	Stock commodity agency	0	Central services	203.98	25.50	700.00					929.48									929.48		
		32 Total		203.98	25.50	700.00					929.48										929.48	
33	Republic Secretariat for information	0	Central services	176.04	37.29	1,785.10		7.00		127.80	2,133.23	76.00	76.00							2,209.23		
		1	Montenegro Radio & Television			4,250.00				250.00	4,500.00										4,500.00	
		2	Pobjeda and Koha Javore			1,236.75				500.00	1,736.75										1,736.75	
		33 Total		176.04	37.29	7,271.85		7.00		877.80	8,369.98	76.00	76.00								8,445.98	
34	Republic Secretariat for legislation	0	Central services	114.71	11.29	43.80					169.81	4.00	4.00							173.81		
		34 Total		114.71	11.29	43.80					169.81	4.00	4.00								173.81	
35	Republic Secretariat for development	0	Central services	475.62	58.54	640.50			89.50		1,264.16	500.00	500.00							1,764.16		
		35 Total		475.62	58.54	640.50			89.50		1,264.16	500.00	500.00								1,764.16	
36	Agency for development of small and medium enterprises	0	Central services	121.13	11.29	231.00					363.42			1,680.00	1,680.00					2,043.42		
		36 Total		121.13	11.29	231.00					363.42			1,680.00	1,680.00						2,043.42	

37	Real estate agency	0	Central services	1,892.33	244.53	558.00					2,694.86	300.00	300.00							2,994.86		
		37 Total		1,892.33	244.53	558.00						2,694.86	300.00	300.00							2,994.86	
38	Republic hydrometeorological institute	0	Central services	589.35	78.92	197.00					865.27	50.00	50.00							915.27		
		38 Total		589.35	78.92	197.00						865.27	50.00	50.00							915.27	
39	Republic statistics institute	0	Central services	459.80	78.32	1,288.70		40.00			1,866.82	30.00	30.00							1,896.82		
		39 Total		459.80	78.32	1,288.70		40.00				1,866.82	30.00	30.00							1,896.82	
40	Republic internat. Scientific, educational, cultural&technical cooperation institute	0	Central services	89.91	9.24	92.00				290.00	481.15									481.15		
		40 Total		89.91	9.24	92.00				290.00	481.15										481.15	
41	Republic seismological institute	0	Central services	73.57	6.16	43.90					123.63	20.00	20.00							143.63		
		41 Total		73.57	6.16	43.90						123.63	20.00	20.00							143.63	
42	Republic economic restructuring agency	0	Central services	157.75	13.35	618.20					789.29	5.00	5.00							794.29		
		1	Committee for privatisation			33.80					33.80										33.80	
		42 Total		157.75	13.35	652.00						823.09	5.00	5.00							828.09	
43	Displaced persons commissariat	0	Central services	18.12	1.54	11.75				130.00	161.41									161.41		
		43 Total		18.12	1.54	11.75				130.00	161.41										161.41	
44	Montenegro state archives	0	Central services	752.83	95.47	146.50					994.81	20.00	20.00							1,014.81		
		44 Total		752.83	95.47	146.50						994.81	20.00	20.00							1,014.81	
45	Criminal sanctions enforcement institute	0	Central services	1,725.12	144.75	942.00				863.00	3,674.87	70.00	70.00							3,744.87		
		45 Total		1,725.12	144.75	942.00				863.00	3,674.87	70.00	70.00								3,744.87	
46	Republic commission for securities	0	Central services	131.24	4.11	16.00		15.00			166.35	10.00	10.00							176.35		
		46 Total		131.24	4.11	16.00		15.00				166.35	10.00	10.00							176.35	
47	Serbia and Montenegro (payments to the Union)	0	Central services						40,000.00		40,000.00									40,000.00		
		47 Total							40,000.00		40,000.00										40,000.00	
48	Republic fund for pensions and invalidity insurance	0	Central services						43,800.00		43,800.00									43,800.00		
		48 Total							43,800.00		43,800.00										43,800.00	
49	Other users & obligations of the Republic	1	Capital Cetinje						305.00		305.00									305.00		
		2	Grants to municipalities						700.00		700.00										700.00	
		3	The Red Cross						102.26		102.26										102.26	
		4	Non-governmental organisations						1,020.00		1,020.00										1,020.00	
		5	Centre for displaced persons						100.00		100.00										100.00	
		49 Total								2,227.26		2,227.26										2,227.26
Grand Total				136,997.95	14,969.91	44,006.26	25,500.00	2,249.60	16,766.50	149,456.36	1,563.00	391,509.58	21,980.00	21,980.00	8,400.18	8,400.18	300.00	300.00	3,000.00	6,262.43	9,262.43	431,452.19

Appendix E

Government Revenues in 2002

Code	Description	Cumulatively Jan - Dec	Planned for 2002	% of execution
7	TOTAL RECEIPTS	336,088.38	342,944.36	98.0%
	TOTAL REVENUES	264,145.91	293,670.70	89.9%
700	Funds transferred from the previous year	23.86	0.00	n/a
7000	Funds transferred from the previous year	23.86	0.00	n/a
7001	Funds transferred to Treasury account	0.00	0.00	n/a
71	TAXES	205,476.36	208,590.14	98.5%
711	Personal income tax	57,908.14	67,945.04	85.2%
7111	Employees income tax	51,171.45	61,283.14	83.5%
7112	Agriculture and forestry income tax	111.69	221.20	50.5%
7113	Self - employment income tax	1,265.28	2,600.59	48.7%
7114	Tax on income from royalties, patents and technical improvements	654.65	304.45	215.0%
7118	Other personal income tax	4,705.07	3,535.65	133.1%
712	Corporate income tax	12,519.31	8,007.43	156.3%
713	Property tax and property and title sales tax	4,826.85	4,099.27	117.7%
7131	Property tax and property and title sales tax	1,839.90	2,444.04	75.3%
7132	Property and title sales tax	2,986.96	1,655.23	180.5%
714	Sales tax	103,110.66	95,637.79	107.8%
7141	Excise duties paid in manufacturing	4,502.98	3,479.95	129.4%
7142	Excise duties on imported goods	46,283.28	30,216.93	153.2%
7143	General tax on trade in products	39,400.12	41,115.30	95.8%
7144	General tax on trade in services	12,924.28	20,825.62	62.1%
715	International trade and transactions tax	27,111.39	32,900.62	82.4%
7151	Custom	13,306.82	18,157.87	73.3%
7152	Transit	13,804.57	14,742.75	93.6%
72	F E E S	4,023.55	3,154.38	127.6%
721	Administrative fees	3,006.90	1,079.42	278.6%
722	Court fees	677.34	1,082.35	62.6%
723	Residence fees	310.55	982.02	31.6%
724	Registration fees	2.68	4.06	66.1%
725	Other fees	26.08	6.53	399.5%
73	OTHER REPUBLIC REVENUES	54,622.14	81,926.18	66.7%
731	Compensation for using natural resources of public interest	2,123.36	3,673.00	57.8%
732	Proceeds for sold property	37,686.06	24,030.72	156.8%
733	Revenues from work of authorities	3,510.85	41,850.95	8.4%
737	Other Republic revenues	11,301.87	12,371.51	91.4%
	NON-REVENUE RECEIPTS	71,942.46	49,273.66	146.0%
74	NON-REFUNDABLE ASSISTANCE	26,887.58	29,143.64	92.3%
741	Granted foreign assistance	26,887.58	29,143.64	92.3%
75	LOAN FACILITIES AND CREDITS	45,054.88	20,130.03	223.8%
76	RECEIPTS FROM CREDIT REPAYMENT	0.00	0.00	n/a

Appendix E (Continued)

Estimated Government Revenue in 2003

Ekonomska klasifikacija	OPIS		Planirano u 2003	struktura u %
	PRIMICI			
71		POREZI	331,364.77	76.80%
711		Porez na dohodak građana	76,200.00	17.66%
	7111	<i>Porez na zarade zaposlenih</i>	76,200.00	17.66%
	7112	<i>Porez na prihod od poljoprivrede i šumarstva</i>	0.00	0.00%
	7113	<i>Porez na prihod od samostalnog obavljanja djelatnosti</i>	0.00	0.00%
	7114	<i>Porez na prihod od autorskih prava, patenata i tehničkih unapređenja</i>	0.00	0.00%
	7118	<i>Ostali porezi na dohodak građana</i>	0.00	0.00%
712		Porez na dobit preduzeća	15,800.00	3.66%
713		Porez na imovinu i porez na promet nepokretnosti i prava	2,764.77	0.64%
	7131	<i>Porez na imovinu</i>	0.00	0.00%
	7132	<i>Porez na promet nepokretnosti i prava</i>	2,764.77	0.64%
714		Porez na promet	184,600.00	42.79%
	7141	<i>Akcize koje se plaćaju u proizvodnji</i>	0.00	0.00%
	7142	<i>Akcize na uvezenu robu</i>	86,300.00	20.00%
	7143	<i>Opšti porez na promet proizvoda</i>	0.00	0.00%
	7144	<i>Opšti porez na promet usluga</i>	0.00	0.00%
	7145	<i>Porez na dodatnu vrijednost</i>	98,300.00	22.78%
715		Porez na međunarodnu trgovinu i transakcije	52,000.00	12.05%
	7151	<i>Carine</i>	30,000.00	6.95%
	7152	<i>Tranzit</i>	22,000.00	5.10%
72		TAKSE	5,050.90	1.17%
721		Administrativne takse	3,614.24	0.84%
722		Sudske takse	953.11	0.22%
723		Boravišne takse	438.67	0.10%
724		Registracione takse	9.90	0.00%
725		Ostale takse	34.98	0.01%
73		OSTALI REPUBLIČKI PRIHODI	47,836.52	11.09%
731		Naknade za korišćenje prirodnih dobara od opšteg interesa	2,401.48	0.56%
732		Prihodi od prodate imovine i dividende	23,252.19	5.39%
733		Prihodi od djelatnosti organa	16,182.85	3.75%
737		Ostali republički prihodi	6,000.00	1.39%
74		BESPOVRATNE POMOĆI	23,200.00	5.38%
741		Pomoći iz inostranstva	23,200.00	5.38%
742		Pomoć u robama	0.00	0.00%

75		POZAJMNICE I KREDITI	24,000.00	5.56%
751		Pozajmnice i krediti	24,000.00	5.56%
	7511	<i>Pozajmnice i krediti od drugih nivoa vlasti</i>	0.00	0.00%
	7512	<i>Pozajmnice i krediti od javnih preduzeća</i>	0.00	0.00%
	7513	<i>Pozajmnice i krediti od ostalih preduzeća</i>	0.00	0.00%
	7514	<i>Pozajmnice i krediti od finansijskih institucija</i>	20,500.00	4.75%
	7515	<i>Ostale pozajmnice i krediti</i>	3,500.00	0.81%
76		PRIMICI OD OTPLATE KREDITA	0.00	0.00%
761		Otplata datih kredita	0.00	0.00%
	7611	<i>Otplata kredita finansijskih institucija</i>	0.00	0.00%
	7612	<i>Otplata kredita nefinansijskih institucija</i>	0.00	0.00%
	7613	<i>Otplata kredita po osnovu datih garancija</i>	0.00	0.00%
	7615	<i>Otplata ostalih datih kredita</i>	0.00	0.00%
		UKUPNO PRIMICI	431,452.19	100.00%
		UKUPNO IZDACI	431,452.19	
		RAZLIKA	0.00	

Appendix F

Court Services and Fees

UNITED STATES SUPREME COURT

Writ of Certiorari.....	300.00
Petition for rehearing.....	200.00
Copies of records, per page, certified.....	1.00
Certificate bearing the seal of the court.....	10.00
Non-sufficient funds, returned check.....	35.00

UNITED STATES COURT OF APPEALS

Admission to Eighth Circuit.....	40.00
Certifying any documents.....	7.00

Docketing

Docketing a case on appeal.....	105.00
Petition for review, paid to 8 th Circuit Clerk's office when petition is filed.....	100.00
Petition for permission to appeal, paid to district court if petition is granted.....	100.00
Tax Court, paid to US Tax Court when notice is filed.....	100.00
Writ of Mandamus (civil), paid to 8 th Circuit Clerk's office when petition is filed....	100.00
Writ of prohibition, paid to 8 th Circuit Clerk's office when petition is filed.....	100.00
Notice of appeal from Bankruptcy Appellate Panel, paid to BAP clerks office when notice of appeal is filed.....	105.00
Non-sufficient funds check returned.....	35.00

Opinions

By mail.....	5.00
Picked up at counter.....	3.00

Reproducing

Record or paper, per page.....	.50
Magnetic tape recording.....	20.00
Re-registration.....	10.00
Retrieval of record from Federal Records Center.....	35.00
Search of records and certification.....	20.00

Appendix F (Continued)

UNITED STATES DISTRICT COURT

CIVIL COURT

Admission to practice.....	75.00
Appeal from Magistrate to Judge.....	5.00
Appeal to District Judge by magistrate in misdemeanor case.....	25.00
Appeal to Court of Appeals, Eighth Circuit.....	105.00
Archives file retrieval.....	35.00
Certificate of good standing.....	15.00
Duplicate attorney admissions certificate.....	15.00
Certification of document, plus cost of copies at .50 per page.....	7.00
Certification of judgment, plus cost of copies at .50 per page.....	7.00
Civil case, new complaint.....	150.00
Copies, includes microfiche copies.....	.50
Electronic access to court data through automation department, per minute.....	.60
Electronic print public access terminal.....	.10
Exemplification certificate plus cost of copies at .50 per page.....	14.00
Habeas Corpus petition, new case.....	5.00
Miscellaneous filing fee (registration of judgment, power of attorney, notice of taking deposition.....	30.00
NSF check charge.....	35.00
Original, comparing with copy, per page (plus \$7.00 if certified).....	2.00
Pro hac vice, per attorney, per case.....	25.00
Search, per name (includes certification charge).....	20.00
Tape reproduction of court proceeding (audio).....	20.00
Tape reproduction of court proceeding (video).....	20.00
Transcript of judgment lien docket, includes certification.....	7.50
Witness/jury compensation	
Attendance, per day for jurors and witnesses.....	40.00
Mileage, per mile for jurors and witnesses.....	.36
Subsistence, per day – Depending on location	

Appendix F (Continued)

BANKRUPTCY COURT

PETITIONS

Chapter 7.....	200.00
Chapter 9.....	830.00
Chapter 11, non railroad.....	830.00
Chapter 11, railroad.....	1,030.00
Chapter 12.....	230.00
Chapter 13.....	185.00

CONVERSIONS

Chapter 7 or 13 to Chapter 11.....	645.00
Chapter 11, 12 or 13 to Chapter 7.....	15.00

ADVERSARY COMPLAINTS.....	150.00
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APPLICATIONS TO REOPEN CASE

Chapter 7.....	155.00
Chapter 9.....	300.00
Chapter 11.....	800.00
Chapter 12.....	200.00
Chapter 13.....	155.00

MOTIONS

For relief from stay.....	75.00
To compel abandonment.....	75.00
To withdraw reference.....	75.00

MISCELLANEOUS FEES

Applications for admission pro hac vice.....	25.00
Certification.....	7.00
Copies, per page.....	.50
Cross-appeal.....	105.00
Discharge certificate, archived cases only.....	20.00
Exemplification.....	14.00

Local rules, per copy.....	10.00
Miscellaneous proceedings.....	30.00
Notice of appeal.....	105.00
Petition copy.....	10.00
Record retrieval from archives.....	35.00
Registration of foreign judgment.....	20.00
SERVICE CHARGES	
Returned check.....	35.00
Search, per name or item searched.....	20.00
Tape copy.....	20.00

Appendix F (Continued)

United Kingdom

GUIDE TO SUPREME COURT FEES – FROM 1 APRIL 2003

Schedule 1, Column 1 Number and description of fee (Supreme Court Fees Order 1999 as amended)	Schedule 1, Column 2 Amount of fee
Section 1. Fees payable in the High Court only	
1. Commencement of proceedings	
1.1 On the commencement of originating proceedings (including originating proceedings issued after leave to issue is granted) to recover a sum of money, where the sum claimed:	
(a) does not exceed £50,000 (b) exceeds £50,000 but does not exceed £100,000 (c) exceeds £100,000 but does not exceed £150,000 (d) exceeds £150,000 or is not limited	£400 £600 £700 £800
1.2 On the commencement of originating proceedings for any other remedy or relief (including originating proceedings issued after leave to issue is granted) <i>Fees 1.1 and 1.2 Recovery of land or goods</i> Where a claim for money is additional or alternative to a claim for recovery of land or goods, only fee 1.2 shall be payable. <i>Fees 1.1 and 1.2 Claims other than recovery of land or goods</i> Where a claim for money is additional to a non money claim (other than a claim for recovery of land or goods) then fee 1.1 shall be payable in addition to fee 1.2. Where a claim for money is alternative to a non money claim (other than a claim for recovery of land or goods), only fee 1.1 shall be payable. <i>Fees 1.1 and 1.2 Generally</i> Where more than one non money claim is made in the same proceedings, fee 1.2 shall be payable once only, in addition to any fee which may be payable under fee 1.1. Fees 1.1 and 1.2 shall not be payable where fee 1.5(b), fee 1.6(a), fee 4.1 or fee 6 apply. <i>Fees 1.1 and 1.2 Amendment of claim or counterclaim</i> Where the claim or counterclaim is amended, and the fee paid before amendment is less than that which would have been payable if the document, as amended, had been so drawn in the first instance, the party amending the document shall pay the difference.	£180
1.3 On the filing of proceedings against a party or parties not named in the originating proceedings	£30
Fee 1.3 shall be payable by a defendant who adds or substitutes a party or parties to the proceedings or by a claimant who adds or substitutes a defendant or defendants.	
1.4 On the filing of a counterclaim No fee is payable on a counterclaim which a defendant is required to make under the CPR because he contends that he has a claim or is entitled to any remedy relating to a grant of probate of a will, or letters of administration of an estate, of a deceased person.	The same fee as if the relief or remedy sought were the subject of separate proceedings
1.5 (a) On an application for leave to issue originating proceedings	£30
(b) On an application for an order under Part III of the Solicitors Act 1974 for the assessment of costs payable to a solicitor by his client or on the commencement of costs-only proceedings	£30
1.6(a) On the commencement of the judicial review procedure Where the court has made an order giving permission to proceed with a claim for judicial review, there shall be payable by the claimant within 7 days of service on the claimant of the order:	£30
1.6(b) if the judicial review procedure has been commenced	£180
1.6(c) if the claim for judicial review was commenced otherwise than by using the judicial review procedure	£30

2. General Fees	
2.1 On the claimant filing an allocation questionnaire; or Where the court dispenses with the need for an allocation questionnaire, within 14 days of the date of despatch of the notice of allocation to track; or Where the CPR or a Practice Direction provide for automatic allocation or provide that the rules on allocation shall not apply, within 28 days of the filing of the defence (or the filing of the last defence if there is more than one defendant), or within 28 days of the expiry of the time permitted for filing all defences if sooner	£120
Fee 2.1 shall be payable by the claimant except where the action is proceeding on the counterclaim alone, when it shall be payable by the defendant - on the defendant filing an allocation questionnaire; or where the court dispenses with the need for an allocation questionnaire, within 14 days of the date of despatch of the notice of allocation to track; or where the CPR or a Practice Direction provide for automatic allocation or provide that the rules on allocation shall not apply, within 28 days of the filing of the defence to the counterclaim (or the filing of the last defence to the counterclaim if there is more than one party entitled to file a defence to a counterclaim), or within 28 days of the expiry of the time permitted for filing all defences to the counterclaim if sooner	
2.2 On the claimant filing a listing questionnaire; or where the court fixes the trial date or trial week without the need for a listing questionnaire, within 14 days of the date of despatch of the notice (or the date when oral notice is given if no written notice is given) of the trial week or the trial date if no trial week is fixed	£600
Fee 2.2 shall be payable by the claimant except where the action is proceeding on the counterclaim alone, when it shall be payable by the defendant - on the defendant filing a listing questionnaire; or where the court fixes the trial date or trial week without the need for a listing questionnaire, within 14 days of the date of despatch of the notice (or the date when oral notice is given if no written notice is given) of the trial week or the trial date if no trial week is fixed	
Where the court receives notice in writing - before the trial date has been fixed or, where a trial date has been fixed, at least 14 days before the trial date, from the party who paid fee 2.2 that the case is settled or discontinued, fee 2.2 shall be refunded.	
<i>Fees 2.1 and 2.2 Generally</i> Fees 2.1 and 2.2 shall be payable as appropriate where the court allocates a case to track for a trial of the assessment of damages. Fees 2.1 and 2.2 shall not be payable in relation to claims managed under a GLO after that GLO is made. Fees 2.1 and 2.2 shall be payable once only in the same proceedings. Fees 2.1 and 2.2 shall be payable as appropriate where the court allocates a case to a track for a trial of the assessment of damages. Fee 2.1 shall not be payable where the procedure in Part 8 of the CPR is used.	
2.3 On filing an appellant's notice a respondent's notice where the respondent is appealing or wishes to ask the appeal court to uphold the order of the lower court for reasons different from or additional to those given by the lower court	£100
<i>Fee 2.3</i> Fee 2.3 does not apply on appeals against a decision made in detailed assessment proceedings.	
2.4 On an application on notice where no other fee is specified 2.5 On an application by consent or without notice for a judgment or order where no other fee is specified	£60 £30
For the purpose of fee 2.5 a request for a judgment or order on admission or in default shall not constitute an application and no fee shall be payable. Fee 2.5 shall not be payable in relation to an application by consent for an adjournment of a hearing where the application is received by the court at least 14 days before the date set for that hearing <i>Fees 2.4 and 2.5</i> Fees 2.4 and 2.5 shall not be payable when an application is made in an appeal notice or is filed at the same time as an appeal notice.	
2.6 On an application for a summons or order for a witness to attend court to be examined on oath or an order for evidence to be taken by deposition, other than an application for which fee 3.2 is payable	£30
2.7 On an application to vary a judgment or suspend enforcement (where more than one remedy is sought in the same application only one fee shall be payable)	£30

3. Enforcement	
3.1 On sealing a writ of execution/possession/delivery	£30
Where the recovery of a sum of money is sought in addition to a writ of possession and delivery, no further fee is payable.	
3.2 On an application for an order requiring a judgment debtor or other person to attend court to provide information in connection with enforcement of a judgment or order.	£40
3.3 On an application for a third party debt order or a charging order, or the appointment of a receiver by way of equitable execution	£50
Fee 3.3 shall be payable in respect of each party against whom the order is sought.	
3.4 On an application for a judgment summons	£90
3.5 On a request or application to register a judgment or order, or for leave to enforce an arbitration award, or for a certificate or a certified copy of a judgment or order for use abroad	£30
4. Miscellaneous proceedings or matters	
<i>Bills of Sale</i>	
4.1 On filing any document under the Bills of Sale Acts 1878 and 1882 or on an application under Section 15 of the Bills of Sale Act 1878 for an order that a memorandum of satisfaction be written on a registered copy of the bill	£10
<i>Searches</i>	
4.2 For an official certificate of the result of a search for each name, in any register or index held by the court; or in the Court Funds Office, for an official certificate of the result of a search of unclaimed balances for a specified period of up to 50 years	£5
4.3 On a search in person of the bankruptcy and companies records, including inspection, for each 15 minutes or part of 15 minutes	£5
<i>Judge sitting as arbitrator</i>	
4.4 On the appointment of -	
(a) a judge of the Commercial Court as an arbitrator or umpire under section 93 of the Arbitration Act 1996; or	£1,800
(b) a judge of the Technology and Construction Court as an arbitrator or umpire under section 93 of the Arbitration Act 1996 Where fee 4.4 has been paid on the appointment of a judge of the Commercial Court or a judge of the Technology and Construction Court as an arbitrator or umpire but the arbitration does not proceed to a hearing or an award, the fee shall be refunded.	£1,400
4.5 For every day or part of a day (after the first day) of the hearing before - (a) a judge of the Commercial Court; or (b) a judge of the Technology and Construction Court, so appointed as arbitrator or umpire	£1,800 £1,400
5. Fees payable in Admiralty Matters	
In the Admiralty Registrar and Marshal's Office -	
5.1 On the issue of a warrant for the arrest of a ship or goods	£100
5.2 On the sale of a ship or goods -	
Subject to a minimum fee of £200, (a) for every £100 or fraction of £100 of the price up to £100,000 (b) for every £100 or fraction of £100 of the price exceeding £100,000 Where there is sufficient proceeds of sale in court, fee 5.2 shall be taken by transfer from the proceeds of sale in court.	£1 50p
5.3 On entering a reference for hearing by the Registrar	£50

6. Companies Act 1985 and Insolvency Act 1986	
6.1 On entering a bankruptcy petition:	
(a) if presented by a debtor or the personal representative of a deceased debtor	£140
(b) if presented by a creditor or other person	£180
6.2 On entering a petition for an administration order	£130
6.3 On entering any other petition	£180
One fee only is payable where more than one petition is presented in relation to a partnership.	
6.4 (a) On a request for a certificate of discharge from bankruptcy	£60
(b) and after the first certificate for each copy	£1
6.5 On an application under the Companies Act 1985 or the Insolvency Act 1986 other than one brought by petition and where no other fee is specified. Fee 6.5 Fee 6.5 is not payable where the application is made in existing proceedings	£130
6.6 On an application for the conversion of a voluntary arrangement into a winding up or bankruptcy under Article 37 of the Council Regulation (EC) No 1346/2000	£130
6.7 On an application, for the purposes of Council Regulation (EC) No 1346/2000, for an order confirming creditors' voluntary winding up (where the company has passed a resolution for voluntary winding up, and no declaration under section 89 of the Insolvency Act 1986 has been made).	£30
6.8 On filing a notice of intention to appoint an administrator under paragraph 14 of Schedule B1 to the Insolvency Act 1986 or in accordance with paragraph 27 of that Schedule; or a notice of appointment of an administrator in accordance with paragraphs 18 or 29 of that Schedule Fee 6.8 Where a person pays fee 6.8 on filing a notice of intention to appoint an administrator, no fee shall be payable on that same person filing a notice of appointment of that administrator.	£30
6.9 On submitting a nominee's report under section 2(2) of the Insolvency Act 1986 or	£30
6.10 On filing documents in accordance with paragraph 7(1) of Schedule A1 to the Insolvency Act 1986	£30
<i>Requests and applications with no fee</i> No fee is payable on a request or on an application to the Court by the Official Receiver when applying only in the capacity of Official Receiver to the case (and not as trustee or liquidator), or on an application to set aside a statutory demand.	
Section 2. Fees payable in both the High Court and in the Court of Appeal	
7. Copy Documents	
7.1 On a request for a copy of any document (other than where fee 7.2 applies):	
(a) for the first page (except the first page of a subsequent copy of the same document supplied at the same time)	£1
(b) per page in any other case	20p
Fee 7.1 shall be payable for a faxed copy or for examining a plain copy and marking it as an examined copy. Fee 7.1 shall be payable whether or not the copy is issued as an office copy.	
7.2 On a request for a copy of a document required in connection with proceedings and supplied by the party making the request at the time of copying, for each page..	20p
7.3 On a request for a copy of a document on a computer disk or in other electronic form, for each such copy.....	£3

8. Affidavits	
8.1 On taking an affidavit or an affirmation or attestation upon honour in lieu of an affidavit or a declaration except for the purpose of receipt of dividends from the Accountant General and for a declaration by a shorthand writer appointed in insolvency proceedings	
- for each person making any of the above	£5
8.2 For each exhibit referred to in an affidavit, affirmation, attestation or declaration for which fee 8.1 is payable	£2
Section 3. Fees payable in the Court of Appeal only 9. Fees payable in appeals to the Court of Appeal	
9.1(a) Where in an appeal notice permission to appeal or an extension of time for appealing is applied for (or both are applied for) – on filing an appellant's notice, or where the respondent is appealing, on filing a respondent's notice	£100
9.1(b) Where permission to appeal is not required or has been granted by the lower court – on filing an appellant's notice, or on filing a respondent's notice where the respondent is appealing	£200
9.1(c) On the appellant filing an appeal questionnaire (unless the appellant has paid fee 9.1(b), or on the respondent filing an appeal questionnaire (unless the respondent has paid fee 9.1(b))	£200
9.2 On filing a respondent's notice where the respondent wishes to ask the appeal court to uphold the order of the lower court for reasons different from or additional to those given by the lower court	£100
9.3 On filing an application notice Fee 9.3 shall not be payable for an application made in an appeal notice.	£100
Section 4. Fees payable on the determination of costs 10. Determination of costs	
Transitional Provision	
Where a bill of costs or a request for detailed assessment or a request for a detailed assessment hearing is filed pursuant to an order made by the court before the coming into operation of this Order, or an application is made to review a taxing officer's decision made before the coming into operation of this Order, the fees payable shall be those which applied immediately before this Order came into force. Transitional Provision – interpretation (this is not part of the fees order) The words "this Order", where they appear in relation to determination of costs above, refer to the fees order, which came into force on 26 April 1999. They do not refer to any fees amendment order introduced subsequently. The practical effect of the transitional provision is that the % fees that applied prior to 26 April 1999 may continue to be taken in a very small proportion of cases.	
10.1 On the filing of a request for detailed assessment where the party filing the request is legally aided or is funded by the LSC and no other party is ordered to pay the costs of the proceedings	£120
10.2 On the filing of a request for a detailed assessment hearing in any case where fee 10.1 does not apply; or on the filing of a request for a hearing date for the assessment of costs payable to a solicitor by his client pursuant to an order under Part III of the Solicitors Act 1974 Where there is a combined party and party and legal aid, or a combined party and party and LSC, or a combined party and party, legal aid and LSC determination of costs, fee 10.2 shall be attributed proportionately to the party and party, legal aid, or LSC(as the case may be) portions of the bill on the basis of the amount allowed.	£250
10.3 On a request for the issue of a default costs certificate	£40
10.4 On an appeal against a decision made in detailed assessment proceedings	£100
10.5 On applying for the court's approval of a certificate of costs payable from the Community Legal Service Fund.	£30
Fee 10.5 is payable at the time of applying for the court's approval and is recoverable only against the Community Legal Service Fund. 10.6 On a request or an application to set aside a default costs certificate	£60

GUIDE TO COUNTY COURT FEES - FROM 1 APRIL 2003

Schedule 1, Column 1 Number & description of fee (County Court Fees Order 1999 as amended)	Schedule 1, Column 2 Amount of fee
1. Commencement of proceedings	
1.1 On the commencement of originating proceedings (including originating proceedings issued after leave to issue is granted) to recover a sum of money, except in CPC cases brought by Centre users, where the sum claimed:	
(a) does not exceed £300.....	£30
(b) exceeds £300 but not £500.....	£50
(c) exceeds £500 but not £1,000.....	£80
(d) exceeds £1,000 but not £5,000.....	£120
(e) exceeds £5,000 but not £15,000.....	£250
(f) exceeds £15,000 but not £50,000.....	£400
(g) exceeds £50,000 but not £100,000.....	£600
(h) exceeds £100,000 but not £150,000....	£700
(i) exceeds £150,000 or not limited.....	£800
1.2 On the commencement of originating proceedings to recover a sum of money in CPC cases brought by Centre users, where the sum claimed:	
(a) does not exceed £300.....	£23
(b) exceeds £300 but not £500.....	£43
(c) exceeds £500 but not £1,000.....	£73
(d) exceeds £1,000 but not £5,000.....	£113
(e) exceeds £5,000 but not £15,000.....	£243
(f) exceeds £15,000 but not £50,000.....	£393
(g) exceeds £50,000 but not £100,000.....	£593
(h) exceeds £100,000 but not £150,000.....	£693
(i) exceeds £150,000 or not limited.....	£793
1.3 On the commencement of originating proceedings for any other remedy or relief (including originating proceedings issued after leave to issue is granted) <i>Fees 1.1 and 1.3 Recovery of land or goods</i> Where a claim for money is additional or alternative to a claim for recovery of land or goods, only fee 1.3 shall be payable. <i>Fees 1.1 and 1.3 Claims other than recovery of land or goods</i> Where a claim for money is additional to a non money claim (other than a claim for recovery of land or goods) then fee 1.1 shall be payable in addition to fee 1.3. Where a claim for money is alternative to a non money claim (other than a claim for recovery of land or goods) then fee 1.1 or fee 1.3 shall be payable, whichever is the greater. <i>Fees 1.1 and 1.3 Generally</i> Where more than one non money claim is made in the same proceedings, fee 1.3 shall be payable once only, in addition to any fee which may be payable under fee 1.1. Fees 1.1 and 1.3 shall not be payable where fee 1.6(b) or fee 8 apply. <i>Fees 1.1 and 1.3 Amendment of claim or counterclaim</i> Where the claim or counterclaim is amended, and the fee paid before amendment is less than that which would have been payable if the document, as amended, had been so drawn in the first instance, the party amending the document shall pay the difference.	£130
1.4 On the filing of proceedings against a party or parties not named in the originating proceedings Fee 1.4 shall be payable by a defendant who adds or substitutes a party or parties to the proceedings or by a claimant who adds or substitutes a defendant or defendants.	£30
1.5 On the filing of a counterclaim No fee is payable on a counterclaim which a defendant is required to make under the CPR because he contends that he has any claim or is entitled to any remedy relating to a grant of probate of a will, or letters of administration of an estate, of a deceased person.	The same fee as if the relief or remedy sought were the subject of separate proceedings
1.6(a) On an application for leave to issue originating proceedings	£30
(b) On an application for an order under Part III of the Solicitors Act 1974, for the assessment of costs payable to a solicitor by his client or on commencement of costs-only proceedings	£30

2. General Fees	
2.1 On the claimant filing an allocation questionnaire; or Where the court dispenses with the need for an allocation questionnaire, within 14 days of the date of despatch of the notice of allocation to track; or where the CPR or a Practice Direction provide for automatic allocation or provide that the rules on allocation shall not apply, within 28 days of the filing of the defence (or the filing of the last defence if there is more than one defendant), or within 28 days of the expiry of the time permitted for filing all defences if sooner	£80
Fee 2.1 shall be payable by the claimant except where the action is proceeding on the counterclaim alone, when it shall be payable by the defendant - on the defendant filing an allocation questionnaire; or where the court dispenses with the need for an allocation questionnaire, within 14 days of the date of despatch of the notice of allocation to track; or where the CPR or a Practice Direction provide for automatic allocation or provide that the rules on allocation shall not apply, within 28 days of the filing of the defence to the counterclaim (or the filing of the last defence to the counterclaim if there is more than one party entitled to file a defence to a counterclaim), or within 28 days of the expiry of the time permitted for filing all defences to the counterclaim if sooner	
2.2 On the claimant filing a listing questionnaire; or where the court fixes the trial date or trial week without the need for a listing questionnaire, within 14 days of the date of despatch of the notice (or the date when oral notice is given if no written notice is given) of the trial week or the trial date if no trial week is fixed:	
(a) if the case is on the multi-track (b) in any other case	£400 £200
Fee 2.2 shall be payable by the claimant except where the action is proceeding on the counterclaim alone, when it shall be payable by the defendant - on the defendant filing a listing questionnaire; or where the court fixes the trial date or trial week without the need for a listing questionnaire, within 14 days of the date of despatch of the notice (or the date when oral notice is given if no written notice is given) of the trial week or the trial date if no trial week is fixed	
Where the court receives notice in writing - before the trial date has been fixed or, where a trial date has been fixed, at least 14 days before the trial date, from the party who paid fee 2.2 that the case is settled or discontinued, fee 2.2 shall be refunded.	
Fees 2.1 and 2.2 Generally Fees 2.1 and 2.2 shall be payable once only in the same proceedings. Fees 2.1 and 2.2 shall be payable as appropriate where the court allocates a case to a track for a trial of the assessment of damages. Fees 2.1 and 2.2 shall not be payable in relation to a claim managed under a GLO after that GLO is made. Fee 2.1 shall not be payable where the procedure in Part 8 of the CPR is used. Fee 2.1 shall not be payable in proceedings where the only claim is a claim to recover a sum of money and the sum claimed does not exceed £1,000. Fee 2.2 shall not be payable in respect of a small claims hearing.	
2.3 On filing an appellant's notice or a respondent's notice where the respondent is appealing or wishes to ask the appeal court to uphold the order of the lower court for reasons different from or additional to those given by the lower court:	
(a) in a claim allocated to the small claims track	£80
(b) in all other claims	£100
Fee 2.3 does not apply on appeals against a decision made in detailed assessment proceedings.	
2.4 On an application on notice where no other fee is specified	£60

<p>2.5 On an application by consent or without notice for a judgment or order where no other fee is specified. For the purpose of fee 2.5 a request for a judgment or order on admission or in default shall not constitute an application and no fee shall be payable. Fee 2.5 shall not be payable in relation to an application by consent for an adjournment of a hearing where the application is received by the court at least 14 days before the date set for that hearing. Fees 2.4 and 2.5 Fees 2.4 and 2.5 shall not be payable when an application is made in an appeal notice or is filed at the same time as an appeal notice.</p>	£30
<p>2.6 On an application for a summons or order for a witness to attend court to be examined on oath or an order for evidence to be taken by deposition, other than an application for which fee 4.3 is payable</p>	£30
<p>2.7 On an application to vary a judgment or suspend enforcement (where more than one remedy is sought in the same application only one fee shall be payable)</p>	£30
<p>3. Determination of costs</p>	
<p>Transitional provision Where a bill of costs or a request for detailed assessment or a request for a detailed assessment hearing is filed pursuant to an order made by the court before the coming into operation of this Order, or an application is made to the judge to review a taxation made before the coming into operation of this Order, the fees payable shall be those which applied immediately before this Order came into force.</p> <p>Transitional Provision – interpretation (this is not part of the fees order) The words "this Order" where they appear in relation to determination of costs above, refer to the fees order, which came into force on 26 April 1999. They do not refer to any fees amendment order introduced subsequently. The practical effect of the transitional provision is that the % fees that applied prior to 26 April 1999 may continue to be taken in a very small proportion of cases.</p>	
<p>3.1 On the filing of a request for detailed assessment where the party filing the request is legally aided or is funded by the LSC and no other party is ordered to pay the costs of the proceedings</p>	£100
<p>3.2 On the filing of a request for a detailed assessment hearing in any case where fee 3.1 does not apply; or on the filing of a request for a hearing date for the assessment of costs payable to a solicitor by his client pursuant to an order under Part III of the Solicitors Act 1974</p>	£160
<p>Where there is a combined party and party and legal aid, or a combined party and party and LSC, or a combined party and party and legal aid and LSC determination of costs, fee 3.2 shall be attributed proportionately to the party and party, legal aid, or LSC (as the case may be) portion of the bill on the basis of the amount allowed.</p>	
<p>3.3 On a request for the issue of a default costs certificate</p>	£40
<p>3.4 On an appeal against a decision made in detailed assessment proceedings</p>	£100
<p>3.5 On applying for the court's approval of a certificate of costs payable from the Community Legal Service Fund.</p>	£30
<p>Fee 3.5 is payable at the time of applying for approval and is recoverable only against the Community Legal Service Fund Fee 3.6 On a request or application to set aside a default costs certificate</p>	£60

4. Enforcement	
4.1 On an application for or in relation to enforcement of a judgment or order of a county court or through a county court:	
in cases other than CCBC cases brought by Centre users, by the issue of a warrant of execution against goods except a warrant to enforce payment of a fine;	(a) Where the amount for which the warrant issues does not exceed £125.....£30 (b) Where the amount for which the warrant issues exceeds £125.....£50
in CCBC cases brought by Centre users, by the issue of a warrant of execution against goods except a warrant to enforce payment of a fine	(c) Where the amount for which the warrant issues does not exceed £125...£25 (d) Where the amount for which the warrant issues exceeds £125.....£45
4.2 On a request for a further attempt at execution of a warrant at a new address following a notice of the reason for non-execution (except a further attempt following suspension and CCBC cases brought by Centre users)	£20
4.3 On an application for an order requiring a judgment debtor or other person to attend court to provide information in connection with enforcement of a judgment or order	£40
4.4 On an application for a third party debt order or a charging order, or the appointment of a receiver by way of equitable execution	£50
Fee 4.4 shall be payable in respect of each party against whom the order is sought.	
4.5 On an application for a judgment summons	£90
4.6 On the issue of a warrant of possession or a warrant of delivery	£90
Where the recovery of a sum of money is sought in addition, no further fee is payable.	
4.7 On an application for an attachment of earnings order (other than a consolidated attachment of earnings order) to secure payment of a judgment debt	£60
Fee 4.7 is payable for each defendant against whom an order is sought. Fee 4.7 is not payable where the attachment of earnings order is made on the hearing of a judgment summons.	
4.8 On a consolidated attachment of earnings order or on an administration order	For every £1 or part of a £1 of the money paid into court in respect of debts due to creditors.....10p
Fee 4.8 shall be calculated on any money paid into court under any order at the rate in force at the time when the order was made (or, where the order has been amended, at the time of the last amendment before the date of payment).	
4.9 On the application for the recovery of a tribunal award	£30
4.10 On a request for an order to recover a sum that is: a specified debt within the meaning of the Enforcement of Road Traffic Debts Order 1993 as amended from time to time; or pursuant to an enactment, treated as a specified debt for the purposes of that Order No fee is payable on: an application for an extension of time to serve a statutory declaration in connection with any such order; or a request to issue a warrant of execution to enforce any such order	£5

5. Sale	
5.1 For removing or taking steps to remove goods to a place of deposit	The reasonable expenses incurred
Fee 5.1 is to include the reasonable expenses of feeding and caring for any animals.	
5.2 For advertising a sale by public auction pursuant to section 97 of the County Courts Act 1984	The reasonable expenses incurred
5.3 For the appraisalment of goods	5p in the £1 or part of a £1 of the appraised value
5.4 For the sale of goods (including advertisements, catalogues, sale and commission and delivery of goods)	15p in the £1 or part of a £1 on the amount realised by the sale or such other sum as the district judge may consider to be justified in the circumstances
5.5 Where no sale takes place by reason of an execution being withdrawn, satisfied or stopped	(a) 10p in the £1 or part of a £1 on the value of the goods seized, the value to be the appraised value where the goods have been appraised or such other sum as the district judge may consider to be justified in the circumstances; and in addition (b) any sum payable under fee 5.1, 5.2 or 5.3
6. Copy documents	
6.1 On a request for a copy of a document (other than where fee 6.2 applies):	
(a) for the first page (except the first page of a subsequent copy of the same document supplied at the same time)	£1
(b) per page in any other case Fee 6.1 shall be payable for a faxed copy or for examining a plain copy and marking it as an examined copy Fee 6.1 shall be payable whether or not the copy is issued as an office copy.	20p
6.2 On a request for a copy of a document required in connection with proceedings and supplied by the party making the request at the time of copying, for each page.	20p
6.3 On a request for a copy of a document on a computer disk or in other electronic form, for each such copy.	£3
7. Registry of County Court Judgments	
7.1 On a request for the issue of a certificate of satisfaction or on a request for cancellation of the entry of a judgment in the Register where the judgment is satisfied in full within one month of the date of its entry	£10
8. Companies Act 1985 and Insolvency Act 1986	
8.1 On entering a bankruptcy petition:	
(a) if presented by a debtor or the personal representative of a deceased debtor	£140
(b) if presented by a creditor or other person	£180
8.2 On entering a petition for an administration order	£130
8.3 On entering any other petition	£180
One fee only is payable where more than one petition is presented in relation to a partnership.	
8.4 (a) On a request for a certificate of discharge from bankruptcy	£60

(b) and after the first certificate, for each copy	£1
8.5 On an application under the Companies Act 1985 or the Insolvency Act 1986 other than one brought by petition and where no other fee is specified. Fee 8.5 Fee 8.5 is not payable where the application is made in existing proceedings.	£130
Fee 8.6 On an application for the conversion of a voluntary arrangement into a winding up or bankruptcy order under Article 37 of Council Regulation (EC) No 1346/2000.	£130
8.7 On an application, for the purposes of Council Regulation (EC) No 1346/2000, for an order confirming creditors' voluntary winding up (where the company has passed a resolution for voluntary winding up, and no declaration under section 89 of the Insolvency Act 1986 has been made).	£30
8.8 In filing A notice of intention to appoint an administrator under paragraph 14 of Schedule B1 of the Insolvency Act 1986 or in accordance with paragraph 27 of that Schedule: or a notice of appointment of an administrator in accordance with paragraphs 18 or 29 of that Schedule Fee 8.8 Where a person pays fee 8.8 on filing a notice of intention to appoint an administrator, no fee shall be payable on that same person filing a notice of appointment of that administrator.	£30
8.9 On submitting a nominee's report under section 2(2) of the Insolvency Act 1986 or	£30
8.10 On filing documents in accordance with paragraph 7(1) of Schedule A1 to the Insolvency Act 1986.	£30
Requests and applications with no fee No fee is payable on a request or on an application to the court by the Official Receiver when applying only in the capacity of Official Receiver to the case (and not as trustee or liquidator), or on an application to set aside a statutory demand.	

Appendix F (Continued)**Republic of Montenegro**

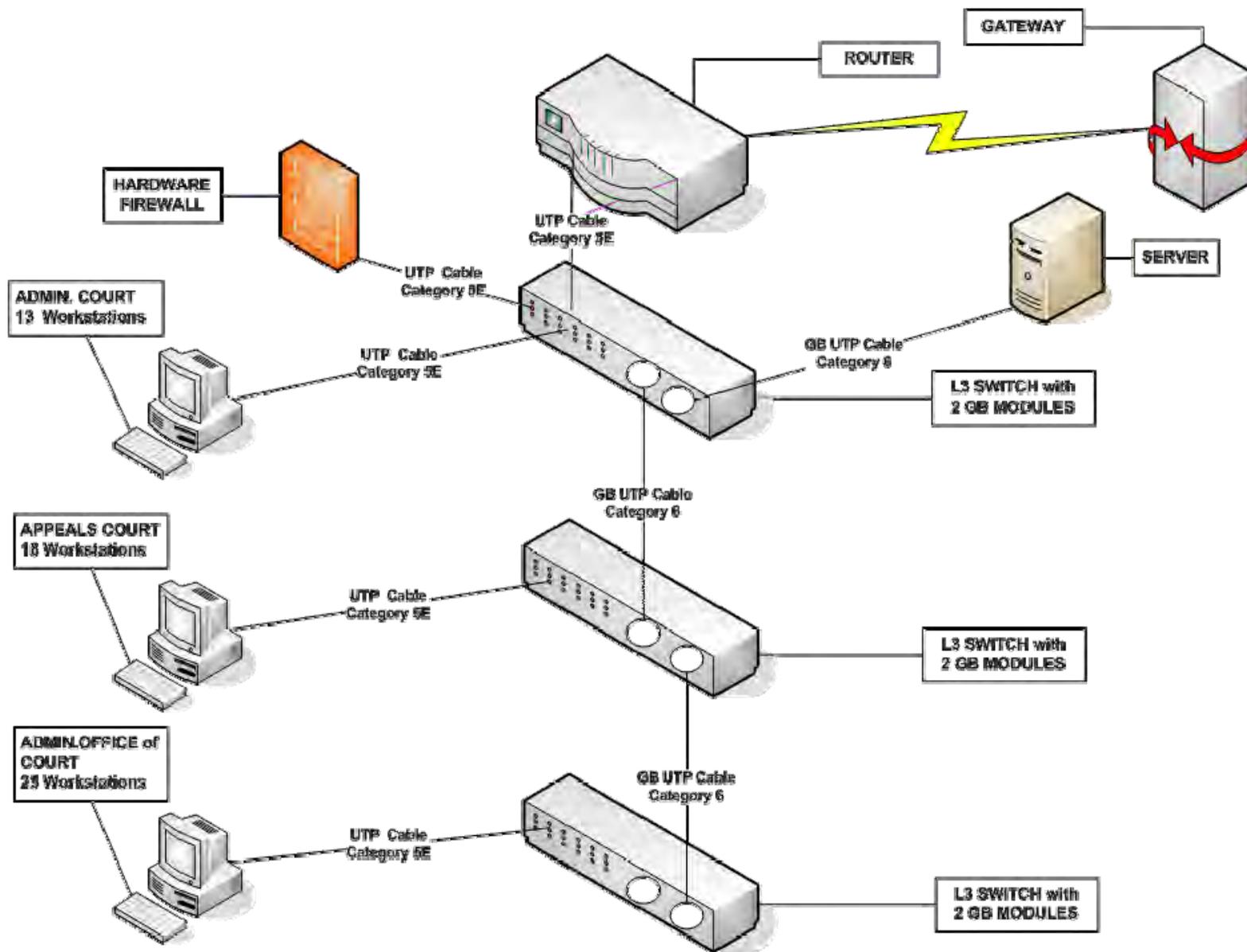
Docket fee on appeal	Fee based on the value of the litigation
	DEM 5 – Litigation value up to DEM 50
	DEM 10 – Litigation value up to DEM 80
	DEM 20 – Litigation value up to DEM 250
	DEM 25 – Litigation value up to DEM 450
	DEM 30 – Litigation value up to DEM 700
	DEM 40 – Litigation value up to DEM 1,000
	DEM 50 – Litigation value up to DEM 1,200
	DEM 50 plus 1.5% of the amount in excess of DEM 1,200 up to DEM 12,000
Court filing fee	Same as above
Registration of foreign judgment	DEM 25
Records search	DEM 5
Certification of documents	DEM 3-40 depending on type of document
Document exemplification	DEM 2 per page
Civil judgment	Same as civil filing fee
Recovery of court costs	Decided by judgment on a case-by- case basis after consideration of all factors
Criminal fines	DEM 1,000 minimum – DEM 800,00 maximum (Determined by federal criminal law)

Appendix G

Salaries Assumptions for the New Institutions

Staffing	Supreme Court Monthly Gross Salaries per Individual	Superior Court Monthly Gross Salaries per Individual	Administrative Court Staffing	Administrative Court Monthly Gross Salaries per Individual	Total Monthly Salaries	Court of Appeals Staffing	Court of Appeals Monthly Gross Salaries per Individual	Total Monthly Salaries	Administrative Office Positions	Administrative Office Staffing	Gross Monthly Salaries	Gross Salaries	Computation of Salaries
President (Chief Justice)	894.16	807.62	1	850.89	850.89	1	850.89	850.89	Director	1	850.89	851	Judges salaries computed as mid-point between Chief Justice and Pres. of Superior Court
President (Chief Justice Secretary)													
Secretary to Judicial Council									Secretary to Judicial Council	1	774	774	Based on Salary of Pres. of Basic Court
Judges	804.18	716.14	4	804.18	3216.72	8	760.16	6081.28					Judges of the Admin. Court based on salaries of SC Judges. Salaries of Court of Appeals Judges is mid-point between the judges of the SC and Superior Court
Secretary									Assistant Directors	4	774	3096	Based on Salary of Pres. of Basic Court
Secretary to the Court	542.2	500.05	1	521	521	1	521.125	521.13	Secretary	1	521	521	Salary is based on mid-point between SC and Superior Court
Court Assistant		453.42	2	472	944	3	472.53	1417.59					Based on the ratio of court assistant to secretary salaries in Superior Court. (453/500 x 521)
Intake/Docketing Office Administrator		339.38	1	353	353	1	353.68	353.68					Based on the ratio of intake administrator salary to court assistant in Superior Court. (339/453 x 472)
Accountant		450.4							Professional Staff	18	521	9378	Salary equalent to Sec of court
IT Professional		255.37											
Secretary													
Court Reporter		278.59	4	290	1160	4	290.33	1161.33					Based on ratio of court reporter salary to intake administrator in the Superior court. (278/339 x 353)
Intake & Docketing Office Clerk		283.43											
Total Monthly Gross Salaries					7046			10386				14620	
Total Annual Salaries					84547			124631				175439	
Total Salaries of 3 Insitutions	384617		13			18				25			

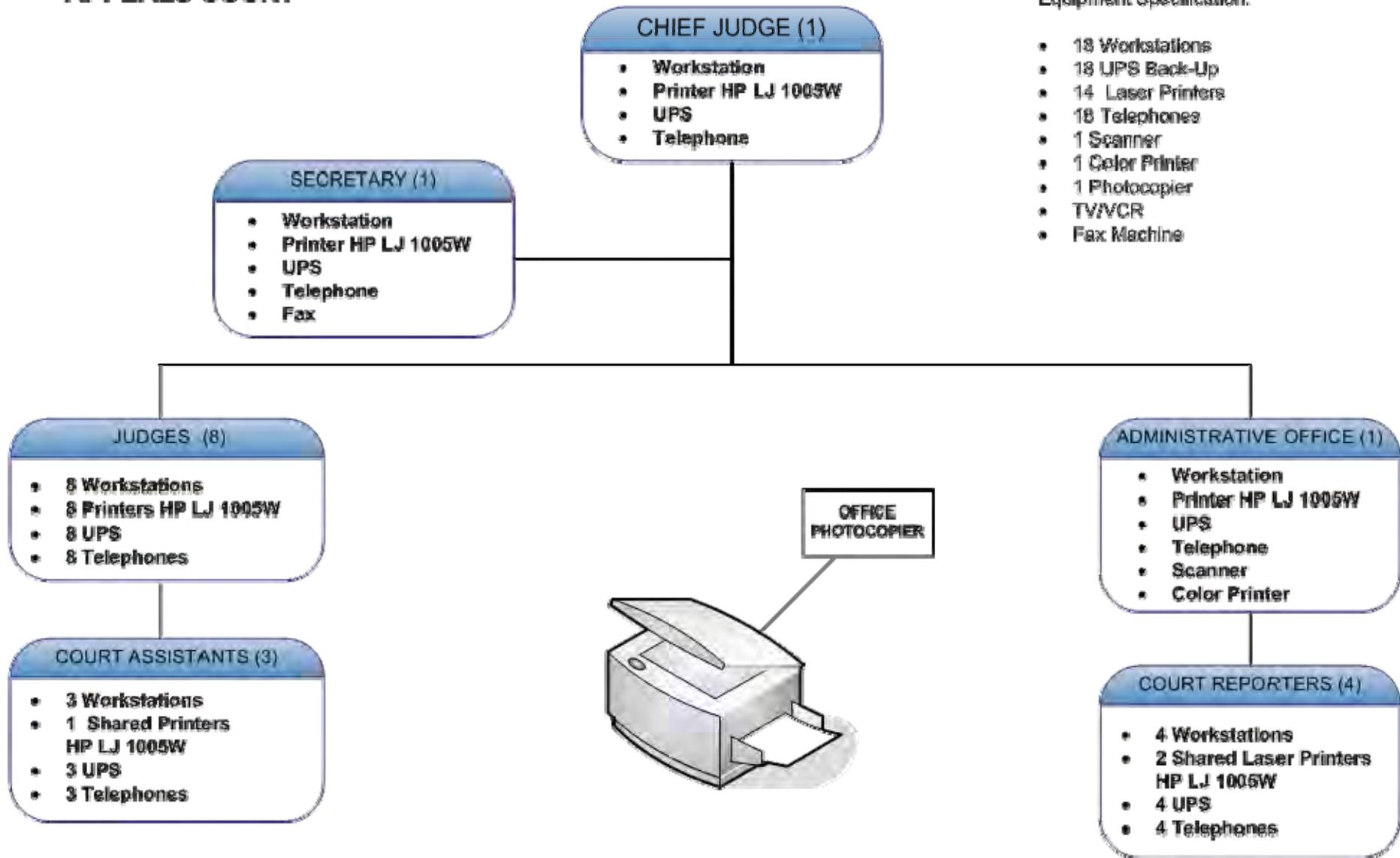
Appendix H Configuration of Automated Systems and Equipment



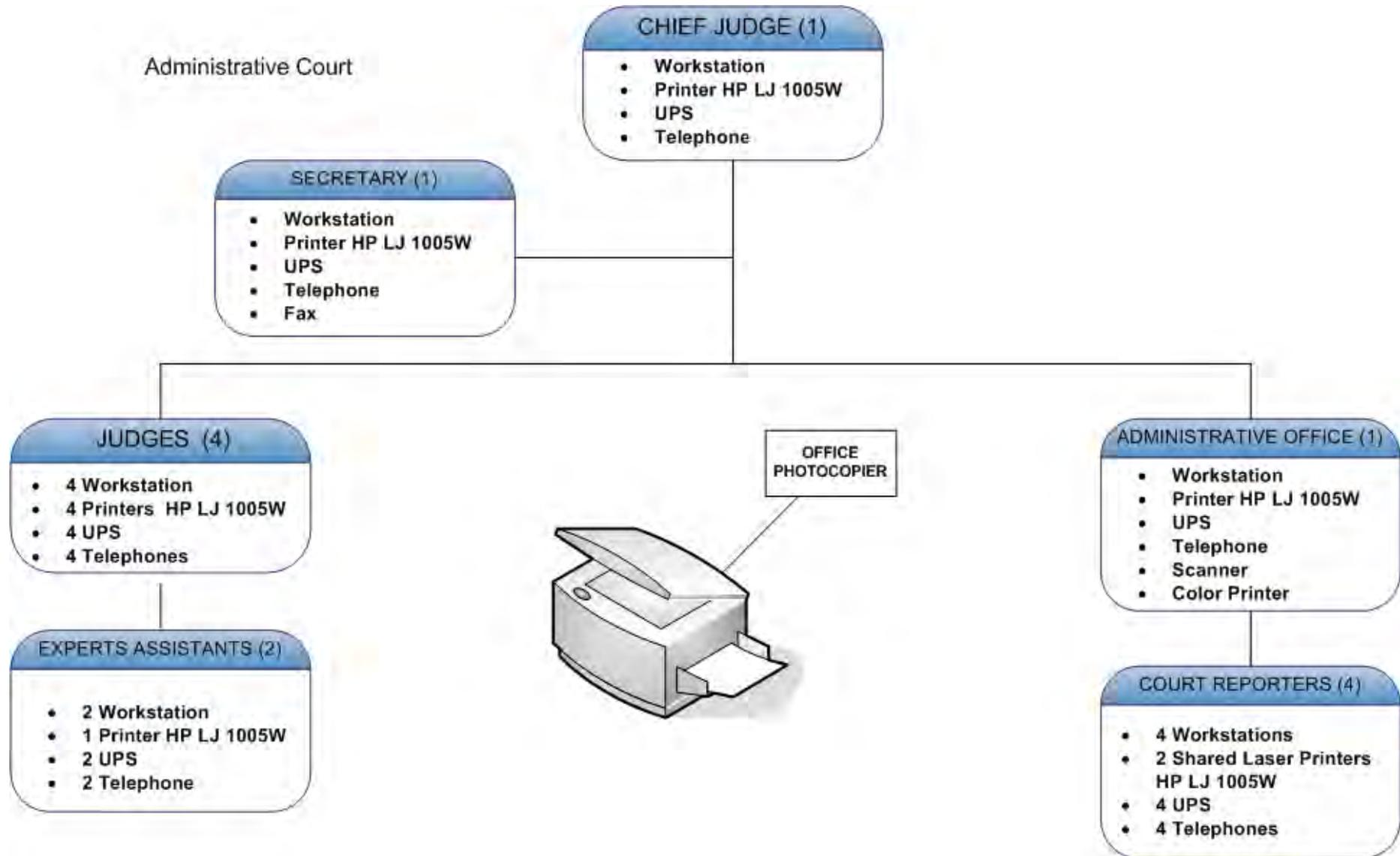
APPEALS COURT

Equipment Specification:

- 18 Workstations
- 18 UPS Back-Up
- 14 Laser Printers
- 18 Telephones
- 1 Scanner
- 1 Color Printer
- 1 Photocopier
- TV/VCR
- Fax Machine



Administrative Court



Appendix H (Continued)

EQUIPMENT SPECIFICATION				
#	DESCRIPTION	QUANTITY	COST	TOTAL
COMPUTER EQUIPMENT				
1	PC Workstation	56	€ 800.00	€ 44,800.00
2	Laser Printers	40	€ 200.00	€ 8,000.00
3	UPS Back Up 500 VA	56	€ 120.00	€ 6,720.00
4	Color Printer A3,A4	3	€ 300.00	€ 900.00
5	Scanner			€ 60,420.00
ADDITIONAL OFFICE EQUIPMENT				
1	LCD Projector	1	€ 2,000.00	€ 2,000.00
2	TV/VCR	3	€ 500.00	€ 1,500.00
3	Photocopier	3	€ 2,000.00	€ 6,000.00
				€ 9,500.00
TELEPHONE EQUIPMENT				
1	Telephone Units	56	€ 100.00	€ 5,600.00
2	Fax Machine	3	€ 250.00	€ 750.00
3	Telephone Switchboards	3	€ 2,500.00	€ 7,500.00
4	Telephone Cables	2000 m	€ 0.20	€ 400.00
5	Uticnice	56	€ 5.00	€ 280.00
6	Conectors	56	€ 0.30	€ 16.80
				€ 14,546.80
NETWORK EQUIPMENT				
1	Server	1	€ 5,000.00	€ 5,000.00
2	UPS Back Up 1500 VA for Server	1	€ 850.00	€ 850.00
3	UPS Back Up 1500 VA for Net.Equipment	1	€ 1,000.00	€ 1,000.00
4	L3 Switch 24 ports + 2GB modules	3	€ 4,000.00	€ 12,000.00
5	Hardware Firewall (web)	1	€ 2,000.00	€ 2,000.00
6	Cabinet (1 big or 3 small)		?	€ 1,000.00
7	Patch Panel Panduit	3	€ 30.00	€ 90.00
8	Shelf D350 (large)	3	€ 60.00	€ 180.00
9	19" Socket Panel 220w (2 or 3)		?	€ 300.00
10	19" Sortier for Cables (2 or 3)		?	€ 105.00
11	Ventilators for Cabinets(2 or 3)		?	€ 600.00
12	Uticnice CJ 588 Panduit	112	€ 6.00	€ 672.00
13	Uticnice GB	2	€ 9.00	€ 18.00
14	UTP Wall cable category 5E	2000 m	€ 0.35	€ 700.00
15	UTP GB Cable Category 6	100 m	€ 1.00	€ 100.00
16	UTP Patch Cords category 5E	60	€ 4.00	€ 240.00
17	UTP GB Patch cords	6	€ 20.00	€ 120.00
18	Kanalice	400 m	€ 2.00	€ 800.00
19	Uglovi za kanalice	150	€ 2.00	€ 300.00
20	Uvodnici u zid I plafon	30	€ 5.00	€ 150.00
21	Nazidne kutije	60	€ 5.00	€ 300.00
22	Other materials			€ 300.00
				€ 26,825.00

SOFTWARE

1	Office XP Professional	56	€ 600.00	€ 33,600.00
2	Norton Anti Virus 2004	55	€ 40.00	€ 2,200.00
				<u>€ 35,800.00</u>

INSTALLATION FEES

1	5 people x 7 days x 8 hours			€ 3,000.00
				<u>€ 3,000.00</u>

TOTAL € 150,091.80

Appendix I

Office Furniture and Furnishings

List of Furniture				Staffing			
Executive Office Furniture and Furnishings	Quantity	Unit Price	Total Price	Admin. Court	Court of Appeals	Admin. Office	Total
Desk	1	1240	1240				
Chair	1	415	415				
Lamp	1	32	32				
Cabinet with Doors	2	140	280				
Guest Table	1	210	210				
Visitor Chairs	4	108	432				
Clothes Hanger	1	40	40				
Clock			20				
Total			2669	5	9	6	20
EXECUTIVE FURNITURE				13345	24021	16014	53380
Staff Furniture and Furnishings							
	Quantity	Unit Price	Total Price				
Desk	1	105	105				
Corner Junction	1	60	60				
Desk Chair	1	132	132				
Chest with 3 Draws	1	104	104				
Guest Chair	1	28	28				
Lamp	1	32	32				
Clothes Hanger	1	40	40				
			501	8	9	19	36
STAFF FURNITURE				4008	4509	9519	18036
Conference Room	Quantity	Unit Price	Total Price				
Table	2	183	366				
Conference Chairs	14	68	952				
TV	1	355	355				
VCR	1	135	135				
Podium	1	150	150				
			1958				1
CONFERENCE FURNITURE							1958
TOTAL				17353	28530	25533	73374
ROUNDED				17000	28000	25000	70000

Appendix J

Renovation of Existing Facilities

	Size of Offices			Admin. Court		Court of Appeals		Admin. Office		Total Staff
	Length	Width	Total	Staff	Space/Sq. Meters	Staff	Space/Sq. Meters	Staff	Space/Sq. Meters	
Pres. Of Court & Dir. Of AO	5.4	4.4	23.76	1	23.76	1	23.76	1	23.76	71.28
Judges, Ass. Dir. Of AO & Sec. To Jud. Council	5.5	3.5	19.25	4	77	8	154	5	96.25	327.25
All Support Staff	3.5	4.2	14.7	7	102.9	8	117.6	19	279.3	499.8
Intake Civil/Criminal	3.4	3.5	11.9	1	11.9	1	11.9			23.8
Total				13	215.56	18	307.26	25	399.31	922.13
Building Circulation (20 %)					43.112		61.452		79.862	184.426
Total Square Meters					258.672		368.712		479.172	1106.556
Cost of Renovation per Sq. Meter 350					260		380		500	387294.6
Rounded Total Cost in Euros					92000		133000		175000	400000