

A SYSTEM WITHOUT OVERSIGHT

*Temporary Engagements
in the State Administration
of Montenegro*



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Temporary Engagements in the State Administration of Montenegro

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Summary

This analysis contains an overview of the procedures and practices concerning service contracts, contracts for temporary and occasional work, and contracts for supplementary employment in the state administration. For years, concerns have been raised regarding the opaque nature of these forms of engagements and the numerous associated abuses.

The service contracts that were analysed as part of this research revealed numerous irregularities, such as complete absence of job descriptions, increases in monthly remuneration without changes to the original job description, and continuous extension of service contracts, which effectively undermines their temporary character—their defining feature—and turns them into a mechanism for bypassing formal employment procedures. One particularly illustrative example is that of a person temporarily engaged by the Real Estate Administration for a period of 13 years.

Some of the institutions included in this analysis do not hold reports on work performed under service contracts, and in certain cases, we were unable to identify even a description of the work being contracted. **For example, nearly half of the service contracts concluded by the Real Estate Administration did not contain even a job description**, i.e. a description of the required work. This administration is not an isolated case: the Ministry of Agriculture, Forestry and Water Management provided us with 36 contracts, of which 15 lacked a job description.

There have been certain improvements in the planning of such temporary engagements. For instance, the Ministry of Culture and Media and the Ministry of Public Administration have developed **engagement plans for 2023 and 2024**. However, these plans do not impose formal restrictions on additional engagements. For instance, the Ministry of Culture and Media exceeded its 2023 Engagement Plan by 40%, and in 2024 they engaged 30% more individuals than originally projected in that year's plan.

There are no comprehensive records of temporarily engaged individuals. For institutions where some form of record-keeping exists, the data is inconsistent. The Ministry of Public Administration, the Ministry of the Interior, and the Ministry of Culture and Media are examples of poor practice when it comes to maintaining records of individuals engaged through service contracts. These ministries either do not keep such records at all or, as in the case of the Ministry of Culture and

Media, only retain the most basic data—such as the type of contract and the name and surname of the engaged person.

A review of inspection reports related to service contracts for the period 1 January 2023 - 1 June 2024 indicates that, although irregularities were identified, inspectors were unable to take action once the contracts had expired. This situation leaves room for abuse of arrangements that include temporary contracts. These deficiencies highlight the need for stricter regulation of such forms of employment within the state administration, especially through enhanced planning and oversight mechanisms for contracting procedures.

Introduction

Temporary engagement of individuals to perform tasks within the public administration is characterised by shortcomings such as a lack of transparency, absence of procedures for assessing the required qualifications, and inadequate planning, despite considerable expenditure of budgetary resources. In 2024, the state administration allocated €21 million for service contracts, and has allocated nearly €17 million in 2025.

In 2020, the State Audit Institution (SAI) conducted a performance audit on the management of service contracts, as well as contracts for supplementary work, and temporary and occasional work in state administration authorities.¹ Three years later, in 2023, it conducted another performance audit focused on engagement of individuals without establishing an employment relationship within state authorities.² In 2024 and 2025, the SAI published two follow-up reports on the implementation of recommendations from the performance audit on the engagement of individuals without establishing an employment relationship in state authorities.^{3,4} A large number of shortcomings were identified—lack of engagement plans, absence or incompleteness of records, failure to define the subject matter of contracts, inadequate oversight of contract implementation, and decisions on remuneration lacking in transparency.

- 1 SAI, 2020, Performance Audit – Effectiveness of managing service contracts, contracts for supplementary work, and contracts for temporary and occasional work in state authorities, available at: <https://dri.co.me/doc/Izvje%C5%A1taj%20o%20reviziji%20uspjeha%20E2%80%9CUspje%C5%A1nost%20upravljanja%20ugovorima%20o%20djelu,%20ugovorima%20o%20dopunskom%20radu%20i%20ugovorima%20o%20privremenim%20i%20povremenim%20poslovima%20u%20organima%20dr%C5%BEavne%20uprave%E2%80%9D.pdf>
- 2 SAI, 2023, Performance Audit – Effectiveness of engaging individuals without establishing employment in state authorities, available at: <https://dri.co.me/doc/Izvje%C5%A1taj%20o%20reviziji%20uspjeha%20Uspje%C5%A1nost%20anga%C5%BEovanja%20fizi%C4%8Dkih%20lica%20bez%20zasnivanja%20radnog%20odnosa%20u%20dr%C5%BEavnim%20organima.pdf>
- 3 SAI, 2024, Report on the implementation of recommendations from the performance audit report “Effectiveness of engaging individuals without establishing employment in state authorities,” available at: <https://www.dri.co.me/doc/Izvje%C5%A1taj%20o%20realizaciji%20preporuka%20datih%20u%20reviziji%20uspjeha%20Uspje%C5%A1nost%20anga%C5%BEovanja%20fizi%C4%8Dkih%20lica%20bez%20zasnivanja%20radnog%20odnosa%20u%20dr%C5%BEavnim%20organima.pdf>
- 4 SAI, 2025, Second Report on the implementation of recommendations from the performance audit report “Effectiveness of engaging individuals without establishing employment in state authorities,” available at: <https://www.dri.co.me/doc/Izvje%C5%A1taj%20o%20realizaciji%20preporuka%20datih%20u%20reviziji%20uspjeha%20E2%80%9CUspje%C5%A1nost%20anga%C5%BEovanja%20fizi%C4%8Dkih%20lica%20bez%20zasnivanja%20radnog%20odnosa%20u%20dr%C5%BEavnim%20organima%E2%80%9D%20-%20Izvje%C5%A1taj%20II.pdf>



In January 2025, the Government formed a **Commission for Analysis and Monitoring of Service Contracts and Contracts for Temporary and Occasional Work**, with the aim of reducing misuse and budgetary spend in this area.⁵ The Commission may request information from budgetary units on service contracts and contracts for temporary and occasional work, as well as justifications for entering into new contracts. However, the Decision on the establishment of the Commission does not reflect a systemic approach to resolving the issue of excessive engagement of individuals. Existing mechanisms—such as the obligations pertaining to spending units during the budget drafting process—and challenges, such as the inability of the Administrative Inspection to take appropriate action once contracts expire, have been neglected. Consequently, this analysis presented an additional opportunity for us to **highlight the (lack of) effectiveness of current mechanisms and propose additional measures for the Government to consider.**

The analysis focuses on institutions that are the largest state budget consumers, as well as those for which the SAI previously conducted performance audits relating management of such contracts. Through Freedom of Information (FOI) requests, we sought documentation that oversight subjects were obliged to adopt following the SAI's audits. FOI requests were sent to **ten ministries and four independent administrative authorities.** We received responses from ten institutions,⁶ while four—namely, the Ministry of Finance, the Ministry of Education, Science and Innovation, the Ministry of Labour and Social Welfare, and the Real Estate Administration—failed to respond to our requests.⁷

The research also included the Administrative Inspection, which is responsible for overseeing the conclusion of service contracts, and contracts for temporary, occasional, and supplementary work within the state administration. Accordingly, we analysed inspection reports in this area for the period 1 January 2023 - 1 June 2024.

5 Government of Montenegro, Decision on the Establishment of the Commission for Analysis and Monitoring of Service Contracts and Contracts on Temporary and Occasional Work in Budget-Financed Units, available at:

<https://wapi.gov.me/download-preview/9494483e-ac4e-4cee-89ae-d2a38be0e88c?version=1.0>

6 Responses received from: Ministry of Culture and Media, Ministry of Defence, Ministry of Agriculture, Forestry and Water Management, Ministry of the Interior, Ministry of Public Administration, Ministry of Foreign Affairs, Ministry of Spatial Planning, Urbanism and State Property, Revenue and Customs Administration, Customs Administration, and Real Estate Administration.

7 Fourteen institutions were included in the research: Ministry of Finance, Ministry of Public Administration, Ministry of Culture and Media, Ministry of Defence, Ministry of Agriculture, Forestry and Water Management, Ministry of Education, Science and Innovation, Ministry of Labour, Employment and Social Dialogue, Ministry of the Interior, Ministry of Foreign Affairs, Ministry of Spatial Planning, Urbanism and State Property, Revenue and Customs Administration, Customs Administration, State Property Administration, and Real Estate Administration.



The first section of this analysis provides an overview of the legislative framework governing the engagement of individuals in the state administration. The following section presents insights into the actual practice and implementation of these contracts. The third section addresses planned and realised expenditure for these types of contracts, followed by an analysis of the effectiveness of inspection oversight in this area. Finally, we offer recommendations aimed at improving transparency and preventing abuses in various forms of individual engagements within the state administration.

A draft of this analysis was submitted for comment to the institutions that responded to our FOI requests, and the comments received were considered before the document was finalised.



How are “contractual staff” engagements regulated?

Engagement of individuals through service contracts is regulated by the Law on Obligations, while the conclusion of contracts for temporary and occasional work, and contracts for supplementary work is governed by the Labour Law. A contract for temporary and occasional work represents a specific type of employment contract, whereas a service contract establishes an obligation-based relationship rather than an employment one.⁸

A **service contract** is concluded for the occasional, independent performance of a specific physical or intellectual task,⁹ whereas a **contract for temporary and occasional work**¹⁰ is concluded with an unemployed person via an employment mediation agency for the execution of tasks that do not require specialised knowledge or expertise and, by their nature, are not expected to last more than 120 working days within a calendar year. The Labour Law also provides the possibility for a full-time employee to enter into a **supplementary work contract**¹¹ with the same or a different employer, unless otherwise provided by a special law.

Given their nature, service contracts and contracts for temporary and occasional work are concluded for tasks that are not included in the internal rulebooks on job classification and internal organisation, i.e. in cases where the public administration lacks sufficient capacity or qualified staff, and aims to engage individuals for specific tasks and a defined period.

8 An obligational relationship encompasses situations in which one party (the creditor) has the right to demand a certain performance from another party (the debtor). In the context of a service contract, this relationship arises when one party undertakes to perform a certain job or service for another, and the other undertakes to pay compensation for the said service. The focus of such a contract is on the result of the work, not the work process itself.

9 Articles 669–698 of the Law on Obligations ("Official Gazette of Montenegro", No. 022/17 dated 03 April 2017).

10 Article 200 of the Labour Law ("Official Gazette of Montenegro", Nos. 74/2019, 8/2021, 59/2021, 68/2021, 145/2021, 77/2024, 84/2024).

11 Article 202 of the Labour Law ("Official Gazette of Montenegro", Nos. 74/2019, 8/2021, 59/2021, 68/2021, 145/2021, 77/2024, 84/2024).



- **PUBLIC ADMINISTRATION WITH NO PLANS FOR TEMPORARY ENGAGEMENTS**

Staffing plans adopted by state administration bodies are often delayed and typically do not include plans for temporary engagements. Institutions have not fully established internal procedures for monitoring and oversight of such engagements. Internal acts usually foresee the creation of engagement plans, but the deadlines and content of these plans are insufficiently defined, and there is a lack of clear criteria for determining remuneration and monitoring the work of engaged individuals.

State administration authorities are obliged to adopt staffing plans, which provide a tabular overview of the number of systematised job positions, the number of employees on fixed-term and permanent contracts according to key civil service categories, the number of civil servants required, those whose employment is expected to end, and individuals engaged without an employment relationship. According to the Law on Civil Servants and State Employees, the staffing plan must be adopted within 30 days following the adoption of the budget and represents a projection for the next two years. However, these plans are not developed in a timely manner and, when prepared, do not include data on temporarily engaged individuals. A long-standing recommendation of the Institute Alternative has been that staffing plans, in addition to data on employees, should include information on individuals engaged through specific arrangements such as service contracts, or contracts for temporary and occasional work, or supplementary work. In countries with more advanced systems of staffing planning, such as the United Kingdom and Belgium, a distinction is made between “contractual staff” and full-time employees, and planning documents reflect these different categories.¹²

According to the Law on Public Internal Financial Control, institutions are required to establish internal controls through internal rules and procedures. Meanwhile, under the Law on the State Administration, the head of a state administration authority adopts internal management acts that regulate internal procedures and the manner of performing tasks to ensure more effective execution of responsibilities.¹³ In its report on service contracts, supplementary work contracts, and contracts for

12 Milena Muk, Marko Sošić, Budgetary and Personnel Planning: Another Name for Optimisation, 30.07.2021, available at:

<https://institut-alternativa.org/budzetsko-i-kadrovsko-planiranje-drugo-ime-za-optimizaciju/>

13 According to Article 7 of the Law on Public Internal Financial Control, institutions are obliged to ensure the establishment of internal controls by adopting internal rules and procedures. According to the Law on the State Administration (Article 36), for the purpose of organising efficient operations within a state administration authority, the head of the authority adopts internal management acts which, in accordance with the law, regulate internal procedures and the manner of performing tasks.



temporary and occasional work, the State Audit Institution (SAI) recommended that all state administration authorities covered by the Decree on Organisation and Manner of Work of State Administration adopt internal acts governing the method of engagement, selection of individuals, and systems for monitoring and controlling concluded contracts.¹⁴

Of the ten institutions¹⁵ that responded to the submitted FOI requests, only the Ministry of the Interior did not have an internal procedure for engaging individuals under service contracts—even though in 2023 alone, this ministry spent over one million euros on such contracts. Institutions are generally even less likely to develop dedicated internal procedures for temporary, occasional, and supplementary work.

For service contracts, internal procedures—apart from procedures in the Real Estate Administration and the Customs Administration—typically envisage that an engagement plan be prepared. However, the deadlines and content of these plans are not adequately regulated, and there is insufficient information on how remuneration is determined for these individuals, or how their work is monitored.

- **ENGAGEMENT PLANS ARE RARELY MADE, DESPITE INTERNAL PROCEDURAL OBLIGATIONS**

Although foreseen under internal procedures, plans for engaging individuals via service contracts are rarely drawn up, or are not adhered to. Deadlines for drafting these plans are vague and inconsistent across different institutions, which hampers oversight of engagements. In cases where detailed engagement plans do exist, their implementation often exceeds the originally set targets.

Despite being prescribed by internal procedures for most institutions, plans for engaging individuals under service contracts are seldom developed. A positive exception is the Ministry of Culture and Media and the Ministry of Public Administration, both of which prepared engagement plans for 2023 and 2024. However, these plans, once developed, do not impose limits on further engagement of contractual staff. For instance, in 2023, the Ministry of Culture and Media engaged 40% more individuals than planned, and in 2024, 30% more than the number specified in the Engagement

14 SAI, 2020, Performance Audit Report: Effectiveness of managing service contracts, contracts for supplementary work, and contracts for temporary and occasional work in state authorities – see footnote 2.

15 The following responded to FOI requests: Ministry of Culture and Media, Ministry of Defence, Ministry of Agriculture, Forestry and Water Management, Ministry of the Interior, Ministry of Foreign Affairs, Ministry of Public Administration, Tax Administration, Customs Administration, and Real Estate Administration.



Plan.¹⁶ The Ministry of Public Administration engaged 20% more individuals than planned in 2023,¹⁷ while in 2024, the plan was approximately met (17 planned, 16 actually engaged). The Ministry of Agriculture, Forestry and Water Management (MAFWM) did not adopt engagement plans for 2023 or 2024. However, in its comments on the draft analysis, the MAFWM submitted its Engagement Plan for 2025, in line with the SAI's recommendation to improve their operations in this area.

Deadlines for drafting engagement plans for service contracts and contracts for temporary and occasional work vary between institutions. The Ministry of Defence adopts its plan following approval of the budget for the upcoming year, without specifying an exact deadline, while the Tax Administration prepares its plan no later than 31 July of the current year for the following year.¹⁸ The internal procedures of the Ministry of Culture and Media and the Ministry of Public Administration do not prescribe clearly defined deadlines, but merely state that the head of the authority is to adopt the plan before concluding a service contract. The only authority where preparation of engagement plans appears to be aligned with the budget cycle is the Ministry of Foreign Affairs: while the draft budget is being drafted, the unit responsible for budget planning also prepares a plan indicating the number of individuals to be engaged under some form of temporary contract.¹⁹ According to the internal procedure on temporary and occasional work, the Ministry of Defence engages individuals for such work only after a needs analysis is conducted by the Ministry's organisational units and submitted to the Minister.²⁰

16 For 2023, 35 individuals were planned to be engaged, and for 2024, 79 individuals (25 engaged for activities related to Njegoš Day, and 20 for activities related to Montenegro's Media Strategy with the associated Action Plan 2023–2024). In 2023, 49 individuals were engaged, and in 2024, 103. This does not include individuals contracted prior to 2023 who continue to work in the Ministry of Culture and Media.

17 Engagement of 25 individuals was planned, but contracts were signed with 30.

18 Tax Administration, Internal Rule on Engaging Individuals without Establishing Employment (I/1-5132/1-24 dated 8 March 2024).

19 Ministry of Foreign Affairs, Internal Rulebook on Concluding Service Contracts (9/03-3-12-11/20 dated 19 May 2020).

20 Ministry of Defence, Internal Rulebook on Engagement via Service Contracts (06-100/22-755 dated 11 October 2022).



Implementation and monitoring of contracts: Poor oversight

Most of the analysed institutions have internal procedures that provide for maintaining records on individuals engaged via service contracts, supplementary or temporary work, but their practices vary significantly. Of the ten institutions that were subject to analysis, only four concluded supplementary work contracts in addition to service contracts, and only one institution entered into temporary work contracts. The available data is often incomplete, inconsistent, and unreliable—and in some cases, records are entirely absent, as is the case with the Ministry of the Interior and the Ministry of Public Administration. According to data provided by the Real Estate Administration, one individual was engaged under a service contract for a staggering 13 years.

We requested the selected ministries and authorities to provide information on monitoring of the implementation of service contracts, temporary and supplementary work contracts. While maintenance of such records is stipulated in internal procedures with the purpose of collecting data on the individuals engaged, the type of contract, remuneration, period of engagement, and the tasks performed, the responses received suggest that the state administration does not possess a comprehensive dataset in this area.

Of the ten institutions that submitted documentation, only four concluded supplementary work contracts in addition to service contracts, and only one concluded contracts for temporary and occasional work.

The Ministry of the Interior and the Ministry of Public Administration do not keep records on temporary engagements, while other institutions²¹ that do maintain records differ significantly in terms of the type and scope of data collected. Some records contain only the type of contract and the individual's name and surname, while others include data on monthly compensation, oversight personnel, and updates on whether the "contractual staff" were later formally employed. Service contracts are often repeatedly concluded with the same individuals, and reports on completed work—which are supposed to serve as a monitoring mechanism—are frequently used merely for procedural compliance, rather than for evaluating the quality of the work performed.

21 Ministry of Defence, Ministry of Culture and Media, Ministry of Agriculture, Forestry and Water Management, Ministry of Foreign Affairs, Ministry of Spatial Planning, Urbanism and State Property, Real Estate Administration, Customs Administration, and Tax Administration.



Among the institutions that responded to our FOI requests, the Ministry of Public Administration does not keep records of individuals engaged via service contracts, while the Ministry of the Interior²² failed to provide data on engaged individuals, despite having previously approved access to this information.²³ The remaining ministries and administrative authorities included in this research maintain records in various formats and to varying extents.

The Customs Administration²⁴ keeps records that include details on the organisational unit that engaged the individual, the period of engagement, their monthly remuneration, and their level of educational qualification. In contrast, the Ministry of Defence²⁵ does not maintain consolidated data on qualifications, but does record the type of work performed and, unlike other institutions, clearly identifies the person responsible for overseeing the service contract.

An interesting example is the Real Estate Administration's²⁶ record of 122 individuals²⁷ engaged through service contracts, which includes information on the branch office in which these contracts were concluded, and the duration of engagement. This record shows that many individuals were continuously engaged for several years, calling into question the temporary nature of such arrangements. The most extreme case involves an individual who was engaged for 13 years under a service contract. Numerous other cases of multi-year engagement—lasting 6, 7, or even 10 years—undermine the purpose of this type of arrangement, which is intended solely for specific and time-limited tasks, and simultaneously opens the door for circumventing regular employment procedures. In the comments that we received from the Real Estate Administration to the draft analysis, they stressed that, over the past 30 years, the number of established posts had not significantly changed in line with the applicable rulebooks on internal organisation and job classification, nor had the number of civil servants increased significantly, despite the Administration's growing responsibilities and scope of work.²⁸

22 Decision of the Ministry of the Interior, No. UPI-037/24-8939/4 dated 9 December 2024.

23 Decision of the Ministry of the Interior, No. UPI-037/24-8939/4 dated 9 December 2024. The decision states that access is granted to information relating to records on service contracts, contracts for supplementary work and contracts for temporary and occasional work, but these records were not provided.

24 Decision of the Customs Administration, No. I/1-14828/4-24 dated 26 December 2024.

25 Decision of the Ministry of Defence, No. 12-037/24-1165 dated 13 December 2024.

26 Decision of the Real Estate Administration, No. 01-013/24-326/1 dated 6 December 2024.

27 Between January and July 2024, the Real Estate Administration requested approval from the Ministry of Finance and the Ministry of Spatial Planning, Urbanism and State Property to engage 137 individuals under service contracts. Of these, 122 were already engaged and needed contract extensions; 20 were new engagements for implementing capital projects for the state and local governments. The requests cite a shortage of law graduates, geodesy engineers, and administrative staff. The assigned duties included expropriation procedures, cadastral surveying in Kolašin and Cetinje, and work on unmeasured land areas.

28 The Real Estate Administration employs 320 civil servants, and has 133 vacant positions.



The **Tax Administration** also kept records for 2023 on which individuals engaged via service contracts were subsequently employed. According to these records, out of 80 individuals engaged under service contracts, 14 later entered into formal employment. However, such data is not available for 2024. The Tax Administration also submitted requests for funding from the current budget reserve for the purpose of paying remuneration to individuals engaged under service contracts.²⁹ Justifications for temporary engagement of individuals included the absence of a staffing plan, following the organisational restructuring of the Revenue and Customs Administration, which was split into the Tax Administration and the Customs Administration, and a Government decision from 15 July 2021³⁰ calling for intensified inspections of businesses, particularly in relation to the implementation of the Law on Fiscalisation in the Trade of Goods and Services. The submitted documentation does not contain any contracts or annexes related to individuals engaged as inspectors. The case of the Tax Administration may be particularly problematic, as inspectors—under the Law on Inspection Oversight—have clearly defined powers. Engaging inspectors via service contracts without formalising their status could undermine the efficiency and legitimacy of inspection activities. The Tax Administration’s justification for using service contracts indicates potential use of this mechanism to include performance of regular duties, as well as possible inflexibility and a lack of coordination in relation to staffing planning and workforce allocation.

The Ministry of Public Administration, the Ministry of the Interior, and the Ministry of Culture and Media are examples of poor practice when it comes to recordkeeping related to these three types of contracts. The Ministry of Public Administration does not maintain this type of record at all. The Ministry of the Interior, which concluded nearly 900 contracts during the period under review (609 service contracts and 248 supplementary work contracts), failed to submit any records of the individuals concerned. The Ministry of Culture and Media maintains records that contain only the type of contract and the individual’s name and surname. The Ministry of Spatial Planning, Urbanism and State Property maintains a register of service contracts that includes only the name, surname, and contract start date, while records of supplementary and additional work contracts also include the contract end date.

29 Tax Administration, Requests for Approval to Use Funds from the Current Budget Reserve, June 2023 and May 2024. The Administration had sufficient funds until the end of June 2023, but an additional €360,000 was required to cover the remainder of the year. In 2024, funds were sufficient until 24 April, and another €250,000 was needed for payments until October.

30 32nd session of the 42nd Government of Montenegro, held on 15 July 2021, Information on Increased Oversight of Business Entities by Inspection Authorities – conclusions:
<https://www.gov.me/dokumenta/1741047d-6e42-4168-9d43-947247936972>



- **WHAT HAVE WE LEARNED FROM THE CONTRACTS?**

The service contracts we analysed revealed numerous irregularities, such as a total absence of job descriptions, increases in monthly remuneration without changes to the original job description, and indefinite extensions of the contracts. These issues confirm the widespread concern that this mechanism is being to abuse and bypass recruitment procedures prescribed by the Law on Civil Servants and State Employees.

Numerous examples of service contracts lacking even the most basic information show that this form of engagement is lacking in transparency. Contracts were often concluded without specifying the tasks to be performed—merely indicating the directorate or department where the individual would be working. The Real Estate Administration stands out in this regard, with job descriptions missing for nearly 50% of its contractual staff. This institution is not an isolated case: the Ministry of Agriculture, Forestry and Water Management submitted 36 service contracts, of which 15 lacked a job description.

The service contracts submitted by the Ministry of Spatial Planning, Urbanism and State Property show that nearly 80% of the contracts were concluded for “administrative, technical, and auxiliary work” across various directorates, departments, and the Minister’s cabinet. According to the Law on Civil Servants and State Employees, administrative and auxiliary duties are the remit of civil servants and state employees. Thus, the general phrasing—“administrative, technical and auxiliary tasks”—is further evidence of how the rules governing public employment are being undermined, quite blatantly, through vague job descriptions in service contracts. The monthly remuneration for such positions ranged from €200 to €1,000.

The practice of repeatedly extending contracts remains widespread. One example is an individual at the Ministry of the Interior who signed eight service contracts between January 2023 and January 2025. Given that this Ministry does not maintain engagement plans or records, nor does it conduct analysis of concluded contracts or take corrective measures based on such analysis, questions arise over whether nearly 900 service and supplementary work contracts are a rational number, and whether some of the tasks should be included in amendments to this institution’s Rulebook on Job Classification and Internal Organisation.



- **REPORTS ON WORK PERFORMED / OVERSIGHT OF COMPLETED WORK**

In practice, monitoring of service contract implementation often boils down to formal reports that lack any real assessment of the quality of work performed. Four institutions did not submit any reports at all, despite such reports being a prerequisite for payment of compensation. Where reports were submitted, they were often generic, containing identical language that failed to reflect actual performance. There were few instances of detailed and informative reports clearly outlining the scope, content, and impact of the work performed. In some cases, discrepancies were found between contracts, reports, and records, further complicating transparency and oversight.

With the exception of the Ministry of the Interior and the Ministry of Spatial Planning, Urbanism and State Property, all institutions that responded to FOI requests have internal procedures for service contracts that partially include oversight mechanisms. However, such oversight is generally limited to a requirement for submitting a report on the work performed, which is used to assess whether the agreed tasks were completed, and to authorise monthly payments. In nearly all the institutions reviewed, the head of the organisational unit is responsible for assessing whether the individual fulfilled their contractual obligations. Only the Tax Administration's internal procedures require the contracted person to submit a monthly report on completed tasks to the head of the relevant organisational unit.

The submitted documentation revealed that some institutions lack these reports altogether, even though they are defined as requirements in internal procedures and contracts in order to process monthly payments. The Ministry of Culture and Media, Ministry of Foreign Affairs, Ministry of Spatial Planning, Urbanism and State Property, and the Real Estate Administration did not submit any reports on completed work, making it unclear how performance was monitored, or whether and how the individuals carried out their duties. On the other hand, where reports were submitted,³¹ they often followed a generic template³² and served more as a procedural formality than a meaningful tool to assess quality of performance. This is illustrated by the example of the Customs Administration, where individuals had contracts lasting several months or even most of 2024, but each monthly report

31 Ministry of the Interior, Ministry of Culture and Media, Ministry of Agriculture, Forestry and Water Management, Ministry of Public Administration, Customs Administration, Tax Administration.

32 Work report of the contracted individual in the Ministry of the Interior: "The individual performed the tasks entrusted to them by the contract responsibly and conscientiously."



contained³³ almost the exact same justification as stated in the original contract, with no evaluation of the quality of work, whether the individual met expectations, was absent from work, or any other relevant information.

There were, however, a few rare examples of detailed reports on the work that was performed by individuals engaged through service contracts. One such case involved a psychologist at the Ministry of the Interior, engaged to provide protection to persons presumed to be victims of human trafficking. The reports included detailed descriptions of all cases handled, the nature of the work performed, meetings held, and quantitative data, such as the number of adult and minor victims.

Even among institutions that did submit reports, we observed that this obligation was not fulfilled consistently on a monthly basis. The Ministry of Defence submitted an annual report for 2023 summarising activities performed under service contracts. For one individual, the report merely stated: *“as an individual with rich professional experience, [she] worked on the most complex cases, some dating back to 2001,”* without further detail on the tasks performed or what constituted “the most complex cases.”

Internal procedures of the Ministry of Agriculture, Forestry and Water Management³⁴ prescribe that the head of an organisational unit must assess performance on a monthly basis, and request regular reports. However, documents submitted by the Ministry show non-compliance with these procedures and inconsistencies in data. For example, the Ministry’s contracts register lists one set of information, the contracts refer to a different time period, and the reports on work performed relate to yet a third timeframe. For one individual, the report indicated engagement from July 2023 to December 2024; the contract shows engagement from March to April 2023; while the report covered only October 2024. Such inconsistent records prevent accurate insight into how many individuals were engaged, for how long, and whether their work was reviewed. In its comments on the draft analysis, the Ministry explained that monthly reports were not regularly submitted due to the field-based nature of the work and engagement of individuals outside systematised job posts, and that reports were often submitted cumulatively with the supervisor’s signature. As a corrective measure, the Ministry introduced a rule stipulating that no compensation would be paid without a prior signed report on the work performed.

33 Work report of the contracted individual in the Customs Administration: “Performs tasks related to testing applications from the New Computerised Transit System project, providing support to economic operators and customs officials, as well as preparing and delivering training for customs officers and businesses, familiarising users with the application, and assisting customs officers and users of transit procedures in real time.”

34 Ministry of Agriculture, Forestry and Water Management, Internal Rulebook on the Procedure for Engaging Individuals via Service Contracts, No. 16-100/24-20534/1 dated 10 September 2024.



The Ministry of the Interior, with nearly 900 such contracts, not only lacks data on the individuals engaged—such as records, engagement plans, internal acts and procedures—but also fails to conduct analyses of concluded contracts or adopt corrective measures based on such analyses. These are all essential elements for rationalising temporary engagements. The Ministry also does not maintain regular monthly reports on the work performed. For example, for an individual continuously engaged from February to December 2024, only a report for September 2024 was submitted.

- **HOW MUCH DO AUTHORITIES REQUEST, AND HOW MUCH DO THEY SPEND ON SERVICE CONTRACTS?**

Although public administration authorities are required to submit substantiated requests to the Ministry of Finance as part of the annual planning process, these requests often lack detailed justification for the funds allocated to service contracts. During the year, institutions use resources from the current budget reserve, with Government approval, which increases total expenditure. Funds for temporary engagements have been consistently increasing, while most institutions spend more than initially planned—indicating inadequate budget planning and control.

Budgetary spending in institutions is planned through an annual process in which budgetary units submit requests to the Ministry of Finance, including justifications of needs and expenditure estimates for the coming year. Within this framework, allocations for service contracts constitute a component of the institution's total financial plan, which should be clearly justified and aligned with actual needs.³⁵

The request for budgetary funds must include a rationale for the estimated expenditures and sources of financing.³⁶ However, based on the budget requests submitted by the institutions included in this research for the years 2023 and 2024, it is evident that they merely listed the amount they intended to spend on service contracts if their budgets were approved—without providing any further explanation.

35 Budget units submit budget requests to the Ministry of Finance by the end of July for the upcoming year. The Ministry of Finance prepares the draft Budget Law. In case of disagreements between the Ministry and budget units, the Ministry proposes a resolution to the Government.

36 According to the Law on Budget and Fiscal Responsibility, a budget request includes: (1) a current programme budget; (2) financing transactions; (3) capital budget; (4) budgets of state funds; (5) expenditure estimates classified by economic, functional, programme, project, and organisational criteria as defined by the Ministry of Finance in accordance with international standards; (6) sources of financing; (7) justification of estimated expenditures and sources.



Over the course of the year, budgetary units may, with Government approval and the Ministry of Finance’s opinion, use current budget reserve funds to finance their activities. The amount used may reach up to 10% of the institution’s planned budget for that year.³⁷

The public administration has recorded a steady increase in planned spending for service contracts since 2021, which peaked in 2024, when the Government allocated €21 million for such contracts. For 2025, the planned allocation for service contracts has been reduced to €16 million (Table 1).

Table 1: Planned allocations for service contracts (2021–2025)³⁸

Year	Planned allocations for service contracts	Trend
2021	11.137.147,58 €	↑
2022	13.414.338,55 €	↑
2023	16.713.665,04 €	↑
2024	21.195.266,82 €	↓
2025	16.620.155,58 €	n/a

Public administration bodies included in this research confirm these findings, as clearly demonstrated by data on the budget and its execution for 2023 (Table 2). A comparison between the planned expenditures for payments under service contracts and the actual funds spent during the same period reveals that **9 out of 12 institutions** spent **more than what was allocated** in the budget.

37 Government of Montenegro, Article 3 of the Decision on Criteria for Use of Current and Permanent Budget Reserves, available at:

<https://wapi.gov.me/download-preview/9b654bad-5da4-4e0f-9e4a-baac2409d5cb?version=1.0>

38 Institute Alternative, Budget Payments Portal <https://budzet.mojnovac.me/rashodi>



Table 2: Approved funds for service contracts in the 2023 budget³⁹, execution in 2023⁴⁰ based on this item, and the deviation (overspending or savings) expressed in percentages

Institution	Budget allocations in 2023 (in €)	Actual spend in 2023 (in €)	Budget Execution (%)
Ministry of the Interior	445,200.00	1,300,797.10	192%
Ministry of Defence	142,000.00	317,622.64	124%
Ministry of Culture and Media	1,033,134.92	1,202,982.66	16%
Ministry of Agriculture, Forestry and Water Management	371,116.48	460,647.66	24%
Ministry of Foreign Affairs	1,845,000.00	1,773,471.37	-4%
Ministry of Finance	499,350.79	216,731.59	-57%
Ministry of Public Administration	119,187.73	174,950.10	47%
Ministry of Education, Science and Innovation	800,002.00 ⁴¹	272,536.38	-66%
Ministry of Spatial Planning, Urbanism and State Property	350,000.00 ⁴²	411,815.06	18%
Ministry of Labour and Social Welfare	148,510.25	231,138.96	56%
Real Estate Administration	2,493,382.00	2,676,179.99	7%
Revenue and Customs Administration	437,050.00	747,191.18	71%

39 State Budget of Montenegro for 2023

<https://zakoni.skupstina.me/zakoni/web/dokumenta/zakoni-i-drugi-akti/614/2977-17725-33-22-5-125.pdf>

40 Draft Law on the Final Account of the State Budget of Montenegro for 2023

<https://zakoni.skupstina.me/zakoni/web/dokumenta/zakoni-i-drugi-akti/362/3525-20110-33-24-4.pdf>

41 Ministry of Education.

42 Ministry of Ecology, Spatial Planning and Urbanism.



Administrative Inspection: Post-factum oversight, to no effect

Although the annual oversight plan includes monitoring of service contracts, the planned scope of inspections is often overly ambitious. During 2023 and the first half of 2024, the Administrative Inspection identified numerous irregularities, including engagement of individuals for systematised job positions, and absence of follow-up inspections. Inspectors were often unable to take enforcement action as the contracts had expired, and information on the identified irregularities was not forwarded to the relevant authorities in order to encourage a more comprehensive institutional response to the detected abuses. Recommendations issued by the State Audit Institution (SAI) to strengthen the capacity and improve the effectiveness of this inspection authority have not been implemented, as the Administrative Inspection failed to submit the required plans and reports on the implementation of these recommendations.

The Administrative Inspection is responsible for monitoring the implementation of service contracts and enforcing the regulations governing the operation of the state administration. It is also tasked with ensuring compliance with the rights and obligations of civil servants and state employees, with the conduct of administrative procedures, and with enforcement of legal provisions prohibiting discrimination.⁴³

Service contract oversight is formally included in the Inspection's annual plan of oversight. However, these plans are often overambitious—for example, in September 2023, inspections were scheduled to cover all local government units regarding service contracts, supplementary work contracts, and contracts for temporary and occasional work.⁴⁴ In addition to setting unrealistic targets, such planning lacks a grounded approach that would focus inspections on potentially highest-risk local government units, based on a pre-established risk assessment methodology.

In 2023, one-fifth of all inspections conducted by the Administrative Inspection related to service contracts and contracts for temporary and occasional work.⁴⁵

43 Law on Administrative Inspection ("Official Gazette of Montenegro", No. 042/16 dated 11 July 2016).

44 Ministry of Public Administration, Administrative Inspection Department, Oversight Plan for 2023, available at:

<https://www.dropbox.com/scl/fi/pojsk48g6z234d1xq0scq/Plan-rada-upravne-za-2023..pdf?rlkey=2l49sn7gb2qs80tmye6ebzy0&st=7u34iyho&dl=0>

45 According to the Ministry of Public Administration's 2023 report, the Administrative Inspection conducted 218 inspections as part of its Oversight Plan. However, the total number of inspections conducted on initiative or as follow-up checks is unclear. Inspection records show that in 2023, administrative inspectors carried out 47 inspections regarding service contracts, and temporary and occasional work contracts.



In each inspection, irregularities were found where individuals were engaged for systematised job posts, and not a single follow-up inspection was conducted. In 50% of the cases where irregularities were identified, inspectors could not take enforcement action because the contracts in question had already expired.

Between January and June 2024, the Inspection conducted only three inspections related to service contracts and temporary or occasional work contracts, and found irregularities in each case. In two of the inspections, it was established that the contract had already expired, and again, no follow-up oversight was conducted.

Even though irregularities were established, inspectors took no action, citing the expiry of the contracts. The Administrative Inspection did not notify the Government, the Tax Administration, or the Prosecutor's Office of these irregularities. As a result, the entities being monitored faced no deterrents, and there was no obstacle to continuing the engagement of individuals under service contracts for systematised job posts.

The Administrative Inspection was included in the 2020 SAI audit on service contracts. The Inspection was assessed in terms of the oversight it conducted in state administration authorities concerning service contracts, supplementary work contracts, and temporary and occasional work contracts. The SAI recommended that, in order to improve the efficiency of public administration authorities, the Inspection should strengthen its capacity, start planning regular inspections of temporary engagements, and proactively monitor the actions of the Tax Administration and Prosecutor's Office in response to the information they submit. The Ministry of Public Administration, under which the Inspection operates, was also advised to inform the Government of the systemic issue of recurring service contracts for systematised positions. As a subject of the audit, the Administrative Inspection was required to submit an activity plan for implementing the recommendations within 30 days, and a report on the actions taken within six months. However, following the audit, the Inspection neither submitted the activity plan nor reported on the measures taken to implement the recommendations.

Under the Law on Administrative Inspection, the inspector is generally required to notify the head or responsible person of the subject institution at least three days prior to conducting an inspection.⁴⁶ However, inspections may be carried out without prior notice in urgent cases, or in the service of protecting public interest. Given the widespread abuses of service contracts—confirmed by the Inspection itself—and the impossibility of taking enforcement action once a contract has expired, there is justified concern that advance notice of inspections may be used to terminate questionable contracts in the meantime.

⁴⁶ Article 13 of the Law on Administrative Inspection ("Official Gazette of Montenegro", No. 042/16 dated 11 July 2016).



Conclusion

Significant budgetary resources are invested in temporary engagements in the state administration, despite the vulnerability of these mechanisms to various forms of abuse. State administration bodies not only fail to adequately plan for engagement of contractual staff, but also fail to exercise appropriate oversight, as illustrated by the standardised performance reports we analysed—or by their complete absence. The examples highlighted in this report, such as contracts concluded for “administrative-technical and auxiliary work” or individuals performing duties for the same institution under service contracts for up to 17 years, confirm that this mechanism is frequently used to undermine the procedures set out in the Law on Civil Servants and State Employees.

With the exception of the Real Estate Administration and the Tax Administration, the institutions included in this study did not report to the Government on the challenges they face due to their inability to employ staff on fixed-term or permanent contracts, which forces them to resort to service contracts, or contracts for supplementary, temporary and occasional work. In addition to clear instances of abuse, the widespread practice of repeatedly renewing contracts with the same individuals may also point to poor workforce planning and a lack of coordination at the government level in managing human resources.

The Administrative Inspection, which is responsible for overseeing service contracts, and contracts for temporary, occasional and supplementary work, does conduct oversight in this area from time to time, but fails to take appropriate action even when irregularities are found—often because those findings come too late. This not only allows abuses to continue but also sends a signal that violating the law carries no consequences. Moreover, failure to inform the Government, the Tax Administration, and the Prosecutor’s Office of the irregularities indicates a lack of willingness or capacity to address the issue systemically.

Recommendations

01

The Commission for Monitoring Service Contracts, established by the Government of Montenegro, should not only aim to prevent abuse, but also clearly identify cases where service contracts are inappropriately used for work that falls in the scope of regular tasks. It should assess whether such engagements are justified in light of the actual workload of state administration authorities and, accordingly, issue appropriate recommendations for resolving capacity shortfalls through standard employment or staff reassignment.

02

In line with our earlier recommendations, and in order to strike a balance between the capacity needed for routine and occasional work in the state administration, staffing plans should include the projected need for engagements via service contracts, and contracts for temporary and occasional work, and supplementary work. They should also contain justifications for all human resources expenditures across contract types for the given year.

03

In line with an established risk assessment methodology, the Administrative Inspection should plan its inspections of service contracts based on clearly defined criteria, such as: the amount of budget allocated for this purpose, previously identified irregularities for which no follow-up action was taken, reports in the media, or information from citizens and civil society organisations.

04

The Government, the Ministry of Public Administration, and the Administrative Inspection should consider invoking the exception provided under the Law on Administrative Inspection, allowing inspections in high-risk institutions to be carried out without prior notification to the inspected entity.

05

State administration authorities should regularly maintain records of temporarily engaged individuals, containing integrated data (number of engaged individuals, type of contract, job description, duration of the contract, gross and net monthly remuneration).

06

When submitting requests for budgetary funds, authorities should clearly specify the number of individuals to be engaged, with reference to the annual engagement plan and detailed definition of the required activities that justify engagement of contractual staff. It is also necessary to explain the reasons for temporary engagement and to account for any discrepancies in amounts and needs compared to the previous year.

07

Reports on work performed should be standardised and structured to clearly reflect the tangible results of the contracted work, any challenges encountered in performing the task and the time spent on its completion, and should include attachments showing the actual outputs and deliverables.



Annex I

- » For the period 1 January 2023 - 1 November 2024, we requested the following documents from institutions through Freedom of Information (FOI) requests:
- » Engagement plans for individuals under service contracts, supplementary work contracts, and contracts for temporary and occasional work;
- » Internal acts/procedures outlining the method and criteria for selecting contractual staff under service contracts, supplementary work contracts, and contracts for temporary and occasional work;
- » Internal acts regulating oversight and control of service contracts, supplementary work contracts, and contracts for temporary and occasional work;
- » Requests for access to budgetary funds submitted to the Ministry of Finance for 2023 and 2024;
- » Information submitted by institutions to the Government regarding the challenges they face in employing individuals on fixed-term or permanent contracts, and the resulting need to engage individuals via service contracts, supplementary work contracts, and contracts for temporary and occasional work;
- » Registers of service contracts, supplementary work contracts, and contracts for temporary and occasional work;
- » Reports on work performed by engaged individuals and their immediate supervisors, submitted to the responsible person within the institution;
- » Analyses conducted on implemented contracts (service, supplementary, and temporary/occasional work contracts), including corrective measures adopted on the basis of those analyses;
- » Copies of concluded service contracts, supplementary work contracts, and contracts for temporary and occasional work.

In addition to the above, we requested the following information from the Ministry of Public Administration (MPA) regarding the Administrative Inspection:

- » Information submitted by state administration authorities to the MPA–Administrative Inspection on measures taken following inspections related to staff appointments in line with the regulations on civil servants and the conclusion of service contracts in institutions that are under the jurisdiction of the Inspection, for the period 1 January 2023 - 1 November 2024;

- » Information submitted by the MPA–Administrative Inspection to the tax authority regarding inspections carried out in the same period;
- » Copies of files submitted to the MPA–Administrative Inspection by the tax authority on further action taken in response to information submitted by the Inspection, for the same period;
- » Copies of files submitted by the MPA–Administrative Inspection to the prosecutor’s offices, for the period 1 January 2023 – 1 November 2024;
- » Copies of files received by the MPA–Administrative Inspection from the prosecutor’s offices, concerning follow-up on reports submitted by the Inspection in the same period;
- » Information submitted by the MPA–Administrative Inspection to the Government regarding how state administration authorities have handled the conclusion of service contracts for systematised job posts, between 1 January 2023 and 1 November 2024;
- » Action plan for implementing recommendations, including specific measures, responsible entities, and deadlines, which the MPA–Administrative Inspection was required to submit to the State Audit Institution (SAI), pursuant to the Performance Audit Report on the Management of Service Contracts, Supplementary Work Contracts, and Temporary and Occasional Work Contracts in State Administration Bodies;
- » Report on the measures taken in response to the recommendations issued, which the MPA–Administrative Inspection was required to submit to the SAI pursuant to the Performance Audit Report on the Management of Service Contracts, Supplementary Work Contracts, and Temporary and Occasional Work Contracts in State Administration Bodies.

By reviewing the 2023 budget and draft final account, we attempted to calculate how much institutions had planned to spend and how much they actually spent in 2023. Our calculations were based on funds recorded under synthetic budget line 4191 – Expenditures for Payments under Service Contracts.

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About Institute Alternative

Institute Alternative was founded in 2007 in Podgorica with the mission of strengthening democratic processes and good governance in Montenegro, through research and analysis of public policy options, as well as monitoring the work of public administration.

We function as a research centre (think tank) and work on good governance, transparency and accountability through three main program strands: I) public administration reform; II) accountable public finances; III) rule of law.

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