

S U M M A R I E S

Security and Political Aspects of Dirty Money

Ralph Wyss

When the UN General Assembly, thirty years ago, directed their Commission on Narcotic Drugs to prepare an international treaty, with the aim to curb, through legal regulations, the international narcotic drugs trade and the resulting dirty money, no one could assume then that this would at the same time provide a foundation for the money from tax evasion to be qualified as dirty money, and the tax evasion itself as a crime with serious consequences for Switzerland. Dynamics and proportions of this situation gave rise to the question of whether the topic of "dirty money" has today exceeded the solely police domain and taken on wide security and political dimensions.

Keywords: "dirty money", tax evasion, organized crime, financial centers, intelligence service, commitment to conscientious management of financial operations

Financing the Civilian and Military Missions and Operations under the Common Security and Defence Policy of the European Union

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Since the undertaking of the first military operation under the European Security and Defence Policy in 2003 until today, the European Union launched a total of 34 civilian and military missions and operations for security and peace keeping and stabilization in different regions of the world (Europe, Asia, Africa). According to the EU Treaty, the mode of funding the missions and operations under the CSDP depends on whether these are of civilian or military nature.

To ensure timeliness, continuity, efficiency and reliability of the military operations funding, in 2004 the EU Council set up a special mechanism for managing the financing of common costs of operations having military or defense implications, called *Athena*. The initial decision on the mechanism of *Athena* was repeatedly changed and upgraded until the latest decision was reached on 19 December 2011. It precisely defines what are the common costs of military operations to be financed from special contributions of EU member states and other contributors, as well as the responsibilities and the mode of functioning of *Athena* mechanism, including the procedures for managing the financing of common costs, reports, controls and audits.

This paper deals exactly with the funding of missions and operations undertaken under the EU CSDP, focusing on the financing of common costs of military operations.

Keywords: European Union, Common Foreign and Security Policy, Common Security and Defense Policy, budget, financing, civilian missions, military operations, common costs

Intelligence Service as a Factor of Use of Force in International Relations

Marko Krstić

As a special socio-political category, the intelligence service, with its complex and specific role, has always been an important participant in all social developments, both within the political system, and in the area of international relations. It reflects a structural phenomenon that requires a more comprehensive and thorough scientific approach. The aim of this paper is to present, using scientific description, the ways in which some countries use their intelligence services to implement their own strategic aspirations and plans. Also, it complexly and structurally elaborates on the flows of intelligence activities aimed to the domination in international relations, as well as the overall phenomenon of the intelligence service as a subject and an instrument by which the state creates its foreign policy from a position of force and strengthens its position in the international context. Although the activities, methods and organization of intelligence and security services are regulated and covered by laws and are subject to parliamentary control, these entities often use methods and means that are contrary to the principles of legality and ethics, manifesting them towards certain countries in the form of a wide range of subversive, propaganda and spy activities, on which this paper puts a particular emphasis.

Keywords: *security, intelligence service, intelligence activity, subversive acts, foreign policy*

Slavic Melodrama and New Europe

Slavoljub S. Lekić

The paper analyzes the attitude of Russia to the Ukraine crisis and the actions of NATO on its borders; the relation of sovereignty and the sale of mineral wealth; the context and the concept of Serbia's neutrality and policy of non-alignment; open territorial claims of Serbia's neighbors on its territory; and unclear military-political status of Morava-Vardar approach. In particular, it highlights the importance of relations between Serbia and Montenegro, and the development of the Russian and Serbian cultural policy for future events in the Balkans and the European East as a zone of contest for supremacy in Europe.

Keywords: *Russia, NATO, Serbia, the Balkans, Ukraine*

Modern Concept of Security

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It is obvious that understanding of security in the past was not the same as it is today, nor will be such in the future. While security once meant only the preservation of lives, today it is the preservation of the society, community, nature and technical systems that serve the man.

Security is a complex concept whose definition has not been reached by general consensus of the society. The reasons for the above mentioned status of the concept of security are numerous. The main reason can be found in different perceptions of the term, which have different causes. The most common issue is the determination of the scope of the concept of security, but there are also reasons that result from different understanding of security.

The paper points to problems of defining and understanding the security, and presents also new security concepts through the ideas of the Copenhagen School of Security Studies. Challenges, risks and threats have been observed and classified as well.

Keywords: *security, challenge, risk, threat, security studies*

The War in the Center of the Political – the Actuality of Schmitt's View of War

Srđan Starčević, Ilija Kajtez and Goran Vukadinović

This paper presents an overview of Carl Schmitt's theoretical considerations of the concept of the political. Schmitt's theory of the political had grown on distinguishing between *friend* and *enemy*, which this author considered as specifically political distinction that all political activity could be brought down to, unrelated to other relatively independent areas of human thought and actions. The core of this theory is the political struggle and the possibility of war as the ultimate intensity of this struggle.

Schmitt's considerations of war are still interesting and topical today, thirty years after his death, and his scientific papers – including those published before World War II – testify to his profound deliberation of the essence of war and mature, sometimes visionary, insights in its metamorphosis, from religious wars and legally limited wars of modern-age European states, through economy-motivated wars and wars of imperialist expansion, to the cold war and the state of non-war. Schmitt's emphasis of hypocrisy and ideology of liberalism, which is prone to justify the war as "the war in the name of humanity" and to replace the term 'war' with various euphemisms, while actually dehumanizing it, can be used even today as one of most well-founded "blows from the right" to neoliberal concepts of the world arrangement.

Schmitt's theoretical considerations, lit by dim light of the knowledge of the political and existential evil, brought in once again on the wings of interventions, but this time to those whose secular dictatorships were overthrown in North Africa and the Middle East, and, by all odds, complicated and long-lasting armed conflicts and political instability promoted instead, have attained new significance.

Keywords: *the political, state, enemy, struggle, war, intervention*

Certain Aspects of Geotopographic Support in the Operations of the Serbian Armed Forces

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The scope of this paper are certain aspects of geotopographic support in the preparation and execution of operations of the Serbian Armed Forces, presented in the following sections: the relation between the topographic support and GEOINT; the

importance of topographic support in preparation of the battlefield; and the contribution of topographic support to the analysis of the terrain in operations.

The aim of this paper is to point to the need and importance of the role of geotopographic support in the systematic approach of the Serbian Armed Forces to the execution of assigned missions and tasks. Stating the circumstances and using the existing theory and practice, this paper offers recommendations for reviewing and improving the topographic support problems.

Such an approach would modernize the existing place and role of geotopographic support at the level of the defense system, which would upgrade the overall support level and the security of the state, which is the hypothesis of this paper.

Keywords: geotopographic support, operations of the armed forces, GEOINT, terrain analysis, geoinformation

Military Organization and Assertive Communication

Ksenija Đurić Atanasievski and Dragana Alargić

Mmilitary organization is a unique social institution as regards its organization, structuredness and interpersonal relations, which are determined by the nature of its *raison d'être* – armed struggle. Subordination, hierarchy, lower participation of subordinates in the decision making, and the limited communication network are typical of any army. However, military organizations do not renounce the potential of any individual, their capabilities, knowledge and skills. Given the fact that the military activity is governed by laws, rules and regulations, the question arises of how to provide personal initiative of all members of the armed forces, which is necessary in the contemporary environments, but is seemingly at odds with the chain of command.

The paper presents assertiveness as a style of communication in which the attitudes, desires, opinions and beliefs of a speaker are stated in a socially acceptable manner. It discusses the possibility that assertive behavior and communication contribute to the effectiveness of communication in the military organization. Using survey research conducted among officers, it points to the situations and the way in which assertive communication can contribute to the use of personal potential of the armed force members in the performance of its functions.

Keywords: military organization, assertiveness, communication, authority, subordination

Functioning of the Protection and Rescue System in the Territory of a Municipality/Town – Upgrade of Legal Practice

Branko Babić

The paper published in the Spring 2014 issue of VOJNO DELO explored the functioning of protection and rescue system at the level of local government (town/municipality). The paper was written on the basis of laws and bylaws that had been published up to January 2013. In the meantime, several more bylaws have been passed

which oblige local governments to undertake other additional activities, in order to make the protection and rescue system more complete and more efficient. This paper explores five more bylaws, and thus completes the former paper.

Keywords: records, items from the list, financial assistance, training, uniform

Features of the Fiscal System of the Republic of France

Snežana Lj. Krstić, Nemanja V. Smajović and Stefan V. Kocić

In all modern countries, the most important form of public revenues are taxes, which are money payments that the state collects from individuals and legal entities on the basis of its financial sovereignty to cover public needs and public expenditures, without any recompense. The primary purpose of taxation is to finance specific responsibilities of the state and its units.

Modern taxation systems of countries differ from each other, and these differences are primarily caused by political and economic organization. The place and role of specific taxation forms is different in industrialized countries as compared to countries in transition. Taking the above into consideration, this paper presents the taxation system of France, a member state of the European Union with the highest public spending in Western Europe.

Keywords: Republic of France, tax, fiscal system

Specificities of the Taxation System of the Republic of Cyprus

Mihailo B. Ćurčić, Milisav M. Terzić and Zlatko M. Matijaš

In order for a state to execute, as part of its smooth functioning, a number of tasks, including the fulfillment of public needs, it is essential that required material resources are available. This means that the performance of government functions is complex and requires certain public revenues. They can be defined as transactions that increase the net assets of the country at all levels of local government. One of the forms of public revenue are taxes. The scope of this paper are significant changes in the taxation system of the Republic of Cyprus, made after its accession to the European Union.

Keywords: tax, taxation system, Republic of Cyprus

The Implications of Applying the Revaluation Procedure for Financial and Revenue Standing of the Reporting Entities

Vladica M. Đinović, Marko G. Stanojević and Dušanka S. Paspalj

Financial reporting requires continuous access to transparent information needed by possible customers when making business decisions. In this regard, it is essential that the data presented in thus arranged system are accurate. This is provided by value-

expressed attributes of depreciation and revaluation. Revaluation of the reporting entities' assets makes it possible to adjust the financial reports for the current situation of the market.

Keywords: financial reporting, revaluation, international accounting standard

Regional State in the Work of Miodrag Jovičić

Milica S. Župljanić, Marko D. Andrejić and Čedomir S. Bojković

In the opus of Academician Miodrag Jovičić, the idea of Serbia as a regional state (the type of state regime that is *tertium genus*, between a unitarily organized state and a federation) appears after the crisis of the Yugoslav constitutional system, which culminated in the events of 1990-1992 (the secession of four constituent units and the adoption of the Constitution of the Federal Republic of Yugoslavia, whereby an attempt was made to create a harmonious federation of two constituent units – Serbia and Montenegro). In order for the accumulated problems to be overcome, and as the only rational solution to the territorial organization of the country, after careful and thorough consultation of the most relevant comparative models Jovičić offered the concept of a unified, strong, democratic and state of law, based on the rule of law and equality of citizens.

Keywords: *regional state, regions, autonomous provinces*

Sports Sustainability Management in the Serbian Armed Forces

Dubravko Marić and Bojana Marić

The primary goal of the paper is to present the sports sustainability management in the Serbian Armed Forces, through an analysis of normative regulations; compatibility of organizational structure; development of international sports; integration of military and civilian sports; improvement of the education system in the area of sports; development of sports medicine; achievement of gender equality of women in the area of sports; and sustainable development management. After many sporting events organized in the last twelve years of its active membership in the International Military Sports Council (CISM), the Republic of Serbia hosted the 55th World Military Cross Country Championship from 13 to 17 March 2013 in Apatin. The said event primarily promoted CISM motto – "FRIENDSHIP THROUGH SPORTS", but this major sporting event was a test in which the organizers and other organizations that took active part fully enlightened their mind and body. As regards the organisation, the competition was implemented in circumstances of limited resources through civil-military cooperation, which allowed for realization of the original idea for the successful implementation of a large sporting event. The main factors of sustainable development were an integral part of this event management. Based on the results shown, it can be concluded that the management of the military sports can be greatly improved through the application of the basic principles of sustainable development and civil-military cooperation.

Keywords: *management, civil-military cooperation, sports, sustainable development*