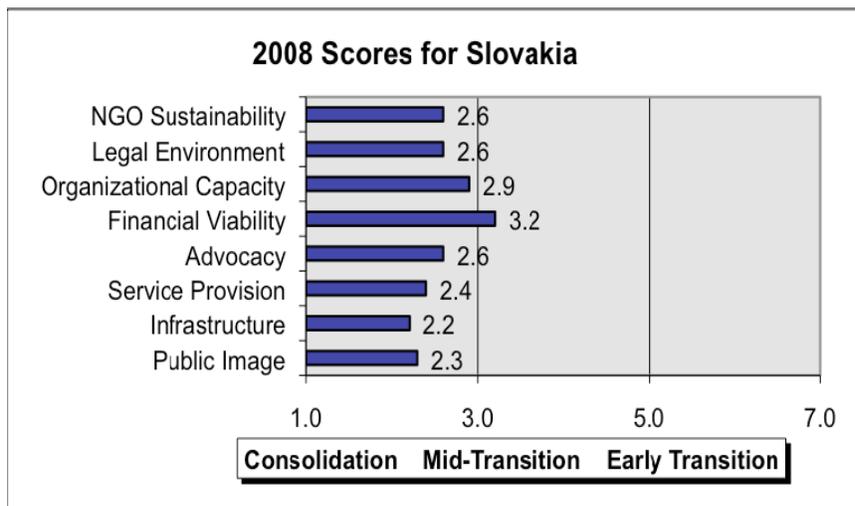


SLOVAKIA



Capital: Bratislava

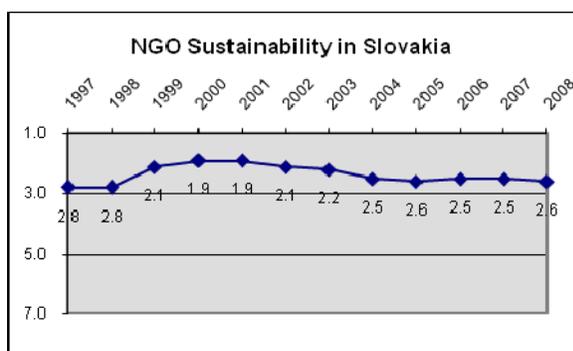
Polity:
Parliamentary Democracy

Population:
5,463,046 (July 2009 est.)

GDP per capita (PPP):
\$21,900 (2008 est.)

NGO SUSTAINABILITY: 2.6

According to Slovak Interior Ministry data, there were 31,601 NGOs as of the end of 2007. Some types of organizations were gradually excluded from the NGO category during 2008. For example, the Act on Wild Animal Care and Hunting, submitted by the Ministry of Agriculture, indirectly excluded hunting organizations from the NGO sector. Through these types of changes in laws, the number of NGOs has decreased, weakening the power of the sector.



The second year of the term of Róbert Fico's government brought several new proposals and measures that could have negatively affected the sector. The proposed changes included the cancellation of the 2 percent income tax donation. NGOs responded by

organizing protests that led the government to halt its initiative.

The biggest problems NGOs faced included centralization of state power, limitation of control mechanisms, attempts to cancel the 2 percent income tax donation both for legal entities and individuals, and efforts to amend the Act on Free Access to Information, as well as to adopt the controversial Law on Associations, which proposed strict new regulations. NGOs registered under this law would only be allowed to develop the activities of their members, as opposed to serving the larger population. Further, they would be prohibited from carrying out self-financing activities. Also, organizations applying for the 2 percent tax donation would have to use double-entry bookkeeping and pay for an audit report, which is very expensive for small organizations. Some of the restrictions also apply to the way financial statements, such as revenues, interest on deposits and loans, and subsidies provided are presented. Legal experts have noted that even political parties and businesses do not face such strict requirements. These and other restrictions could essentially force some organizations to close.

In 2008, the situation in the sector was marked by legal and financial uncertainty and the

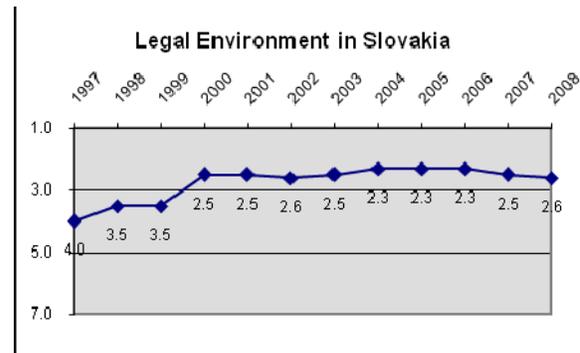
absence of the use of cooperation mechanisms between the government and NGOs. Financial flows, the legislative environment, and the complexity of organizations (a large number of

small NGOs functioning on a voluntary basis) contributed to the decrease in the sustainability and development of Slovak NGOs.

LEGAL ENVIRONMENT: 2.6

Legal uncertainty was a major challenge during 2008. In December 2007, the draft Law on Associations (as opposed to the existing Law on Associations of Citizens) was published for review. According to the 1st Slovak Nonprofit Service Center (1st SNSC), this draft was unconstitutional and did not consider the previous partial legislative changes in the Act on Foundations, the Act on Public Benefit Organizations, and the Act on Income Taxes. NGO representatives came together to found *Iniciatíva za slobodné združovanie*, or the Initiative for the Freedom of Association, and submitted a collective comment. The comment was signed by 5,800 people and more than 680 NGOs by the end of January 2008. As a result, the draft bill was not submitted for government negotiation. The legislative group at the Council of the Government for NGOs was to elaborate and submit a new draft bill, but had not yet done so by the end of 2008. According to the Interior Ministry, the draft bill has been withdrawn, and it is not clear when it will be submitted for comment. The state of threat and uncertainty, however, has remained, since the government may renew the process at any time. Some NGO representatives believe that no new act is necessary; an amendment to the existing Act on Foundations and Law on Associations of Citizens would be sufficient.

The registration process has not changed except for the launch of the registration of civil associations on the Interior Ministry website, which is updated with newly registered associations only. The passivity of the government has been a problem, and the fractionalism of the existing legal regulations, the lack of specialists on nonprofit legislation, and the weak communication and information exchange among NGOs have further complicated the issue.



An example of the disconnect between the NGO sector and the government is the Act on Social Services, which guarantees citizens rights in the area of social aid, respecting the current trends of development and EU guidelines. The act introduces new social services and was approved by the National Council of the Slovak Republic in September. The approved act considerably restricts the right of citizens to select their own social service providers by imposing an extremely high sanction on those who select non-public providers. Further, the non-public provider will not be reimbursed for costs and will have to demand the whole payment from the service recipient. Also, non-public lodging houses and sanctuaries will not be allowed to accept applicants for their services until a higher territorial district or municipality decides that they may do so.

Social enterprises are intended to help address unemployment of marginalized groups. Thirty percent of a social enterprise's employees must be considered disadvantaged job applicants such as mothers returning from maternity leave, disabled, or people who have been unemployed for a long period of time. The state contributes to the operation of social enterprises in the form of subsidies, but social enterprises interested in such a subsidy must have an agreement with the relevant labor office. Social enterprises have been operating since September 2008, but they

have shown minimal results. For the government, the employment of disadvantaged groups was the biggest advantage of a social enterprise; however, in connection with the financial crisis, the government is considering making changes to this law. Changes might include dropping current requirements to employ at least 30 percent disadvantaged applicants and to put 30 percent of profits back into the organization towards the improvement of working conditions.

Since there is no legal definition of volunteerism, the Open Society Foundation, C.A.R.D.O., Partners for Democratic Change, and the 1st SNSC organized four workshops throughout the year to prepare an act on volunteering. In October 2008, 1st SNSC submitted the first draft definition of volunteerism. There is an ongoing discussion among NGOs that directly work with volunteers or do volunteer work, and lawyers who look at the issues from a legislative viewpoint.

In March 2008, the Education Ministry passed the Act on Support of Work with Youth. When writing the final version of the act, however, youth organizations' comments were ignored. The act partially deals with issues of volunteerism, but does not resolve issues such as the inclusion of voluntary service into work years for pension purposes or volunteerism by NGO members. The act does not extend protection to young people who are under thirty, gainfully employed, and not from the EU who volunteer in Slovak organizations. The act requires a criminal check of volunteers. Also, organizations must sign agreements with volunteers, in addition to providing pocket

ORGANIZATIONAL CAPACITY: 2.9

The vast majority of NGOs have prioritized implementing approved projects, as opposed to building the capacity of their employees. Generally, NGO employees fulfill multiple roles. For example, one person is both the expert who designs and implements projects and the administrator who takes care of day-to-day administrative tasks. NGOs do not create full-time jobs and prefer external consultants. Often

money, reimbursing volunteers for travel expenses, and paying insurance premiums, all of which many organizations cannot afford.

Throughout the year, the government tried to limit civic participation and freedom of speech. For example, according to the Freedom of Information Act, NGOs had the right to comment on what was happening with highways and the environment, but the government created a new law, the Act on Considering Influences on the Environment and on Acceleration of the Construction of Highways, which essentially removed the right of access to information regarding environmental procedures. Offices do not have to deal with comments from civil associations, and if an office breaches the law, the association cannot make claims to fix it. As a result, Občan a Demokracia (the Citizen and Democracy Association) and nineteen other organizations filed a motion to the European Commission, which initiated a proceeding against Slovakia for infringement of European legislation and of public rights.

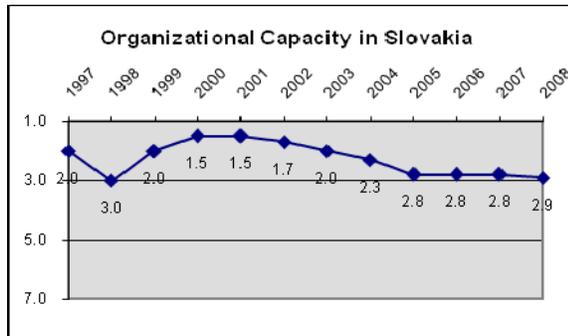
The Parliament approved the Press Act, which represents a threat to the freedom of speech. The act introduced new regulations such as the right of correction, which grants people and state institutions the right to respond to published information with a published correction. Giving state institutions this right, however, can potentially lead to misuse, as the editorial office is not allowed to react to the published reply.

Slovakia lacks lawyers involved in NGO legislation. There are no legal advisory centers due to lack of funds, and the sector does not have enough capacity to monitor the situation.

NGOs simply do not have anybody to send to receive additional training.

Ad hoc coalitions are created, as in the case of the Iniciatíva za slobodu združovania (the Initiative for the Freedom of Association), as well as long-term partnerships, such as the thirty organizations that came together to fight against discrimination.

Regional differences within Slovakia lead to uneven organizational capacity. For example, the region of Eastern Slovakia, which is quite rural, is the most disadvantaged, whereas the most rapidly growing region is Bratislava, which



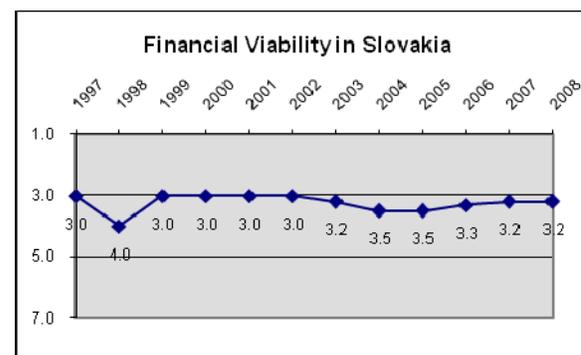
is metropolitan with a high concentration of inhabitants, low unemployment, and a developed infrastructure. This urban/rural imbalance reflects the considerable differences between national NGOs and smaller, local NGOs. Large NGOs have better access to financial resources, such as corporate resources, EU Structural Funds, or foreign resources. Locally operating NGOs cooperate mainly with local companies and primarily use domestic resources. Their projects are often local in nature and solve the problems of a given area or region. NGOs in urban regions are better equipped to address their organizational capacity than those in rural regions.

FINANCIAL VIABILITY: 3.2

Some types of NGOs, particularly watchdog and advocacy organizations, began to feel endangered in 2008. Only funds from domestic sources are available and these are insufficient to cover human resources needs in the sector. Moreover, as a grantee, an organization may only receive 80 or 90 percent of the total funds for a project, leaving the organization to provide the rest of the funding. Organizations are not always able to secure the additional 10 to 20 percent. Further, the government often delays reimbursement of grant money, which causes additional problems. The situation is particularly difficult in the case of big projects financed from EU Structural Funds. Due to an enormous administrative and financial load, NGOs are not able to implement several projects at the same time.

must satisfy a long list of requirements. The reporting processes for NGOs are very bureaucratic, and it is difficult to make changes to the budget or project activities. The approval procedure is long, and many activities and prices are out of date by the time of project approval. Some NGOs are actually suing the government because of these issues.

The combination of delayed reimbursement of funds and co-financing requirements restrains NGOs' ability to receive EU funding. While some organizations are able to get bank loans to assist with this problem, most NGOs struggle. The requirements associated with EU funds are so inflexible that NGOs have difficulty managing them and find themselves being forced to increase their capacity. Additionally, EU funds have created a power imbalance in that the government can hold NGOs accountable, but NGOs are not able to hold the government accountable. For example, NGOs



European Economic Area (EEA) and Norway Grants, which fund investment and development projects in the areas of environmental protection, human resources development, children's health and childcare, cultural heritage protection, science, research and regional policy, are remitted in advance. NGO funds are administered by the Ekopolis Foundation, Open Society Foundation, and Socia (Social Reform Foundation). However, the Norwegian funds suffer from shortcomings such as insufficient

expert advice regarding time limits, forms of contact, and knowledge of the consultants about the published calls, in addition to requiring co-financing from a source other than government. Approval of an individual grant can take up to 10 months.

As for foreign resources, the Trust for Civil Society in Central and Eastern Europe (CEE Trust) has been operating for several years. In autumn 2008, the CEE Trust, which provides institutional support, published the last call valid for Slovakia. Few donors provide institutional support for NGOs; thus, the departure of this funding has the potential to affect NGOs greatly. In general, NGOs still depend on external resources. Self-financing is disadvantageous for NGOs, since they are subject to total taxation. The tax exemption for the first SKK 300,000 (\$13,400) in income from commercial activities is no longer valid.

Despite the fact that Róbert Fico's cabinet declared that the 2 percent tax donation cancellation would not be proposed during his electoral term, the threat is still present and creates an atmosphere of financial uncertainty. In connection with the financial crisis, it is rumored that 2 percent donations from legal entities are to be cancelled but retained for individuals. The tax holiday of many foreign entities doing business in Slovakia ends in 2009,

and their earnings will be a significant item in the state budget. Tax write-offs should be an alternative to the cancelled 2 percent donation.

Corporate as well as individual philanthropy is gradually developing. Several foundations promote corporate philanthropy. Companies, as well as NGOs, are interested in learning more about it. The Pontis Foundation organized a conference called Forum about Corporate Philanthropy in October. Fórum Donorov (the Donors Forum) publishes a list of the biggest corporate donors in Slovakia every year. The Pontis Foundation carries out a competition evaluating the quality of philanthropic and corporate responsibility projects and bestows the Via Bona Slovakia Award to the best project(s). Dobrý anjel (the Good Angel) association helps families whose members suffer from cancer with regular financial contributions from individuals. Recently, SKK 6.8 million (\$305,000) was redistributed to 1,500 families. The Well Giving civil association (www.dakujeme.sk) has a similar tool for individual donations. The Donors Message Service (DMS) project managed by the Donors Forum collected almost SKK 900,000 (\$40,350) for eighteen NGOs.

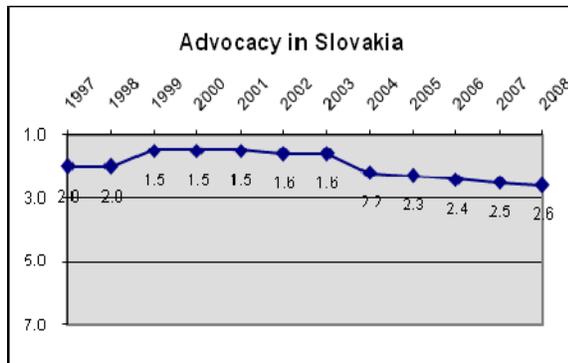
Funds for institutional support are lacking. Most NGO funds come from government or EU institutions, which are often the institutions that NGOs are monitoring and advocating against.

ADVOCACY: 2.6

NGOs continue in their efforts to defend their interests through campaigns, comments and petitions. The same groups of activists continue to lead the efforts, however, and the campaigns fail to generate new supporters. Also, the excessive number of campaigns has caused these NGOs to lose their credibility with the press. For example, the *Sme Daily* newspaper has stopped publishing stories on advocacy campaigns both in their newspapers and on their website. The inability of NGOs to generate new supporters, combined with their alienation of the press, demonstrates that NGOs lack efficiency when running advocacy campaigns.

In 2008, one of the most noticeable advocacy activities was the Initiative for Freedom of Association. The Interior Ministry put the draft Law on Associations up for comment; NGOs considered this law to be very damaging to the sector (see Legal Environment). Authorized representatives of 370 NGOs formed a group which communicated the comments to the Interior Ministry, cooperated with the media, and established the www.sloboda-združovania.sk website, where almost 6,000 people and over 600 nonprofit organizations joined the mass comment. The draft was withdrawn as a result, and the Ministry of the Interior promised active cooperation with NGOs. Although the legislative group at the

Council of the Government for NGOs claimed it would prepare a new legal regulation by March 2008, and the Ministry reportedly wished to have the new draft by summer, it did not happen by the end of 2008.



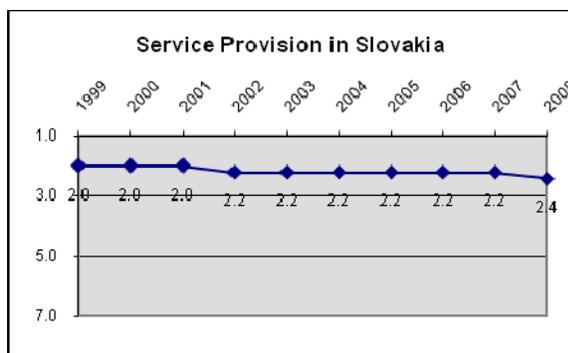
On one hand, NGOs succeed in asserting themselves in the legislative process through mechanisms such as the Law on Associations of Citizens, collective comment, and the uniform portal of legislative regulations. On the other hand, in decisions where there is an economic interest, such as when gains of developers are at stake, NGOs are not successful in pursuing their interests. For example, the Pezinok waste dump is operated with no effective protective measures

and represents a threat to the environment; the inhabitants of Pezinok have attempted to become involved in the decision-making processes since 2002. Currently, they are arguing for their rights at the Constitutional Court.

The sector has difficulty pushing through changes in areas which either do not directly affect people or to which people are not sensitive. For example, the Fair-Play Alliance campaign, which called for the resignation of the Minister of Justice, had relatively little support compared to the Pezinok campaign despite the fact that nine out of ten citizens expected the minister to resign.¹

One of the tools by which NGOs can defend their interests in the state administration is the Council of the Government of the Slovak Republic for Non-governmental Nonprofit Organizations. It is an advisory body of the government, consisting of government and NGO representatives. This body, however, is not very effective due to their low frequency of meetings and absence of key persons.

SERVICE PROVISION: 2.4



The nonprofit sector provides services in several areas, but the social and environmental spheres still prevail. NGOs implement trainings, educational activities, health care and sport programs, human rights and minority rights

programs, humanitarian and development aid, and social care. Among the services in demand are those provided by the Odysseus organization, which conducts prevention and “terrain” social work for persons addicted to drugs and those who provide sexual services; Upstream Organization, a sanctuary for the homeless and publisher of the *Nota Bene* street magazine, where part of the proceeds goes directly to the homeless sellers; and the Kaspian or MIXklub clubs, working with youth. While NGOs can acquire subsidies from the state for the implementation of their activities, the subsidies come with an extreme delay and usually have to be spent by the end of a calendar year, which is difficult from an operational standpoint.

¹ The Minister of Justice maintained friendly relations with a prosecuted person and was convicted of deception.

Additional services in the social area include care for seniors and disabled people or nursing facilities. The homes also frequently run services. These services are usually provided by social care homes, which operate as accommodation or nursing sheltered workplaces to provide employment opportunities for the disabled or other disadvantaged populations, as well as art therapy. The clients' products also provide minor revenues to the facility. The new Act on Social Services that was passed in 2008 (see Legal Environment) considerably undermines the status of these types of organizations.

Large foundations traditionally work with corporate donors and individuals who take advantage of the 2 percent tax donation. They specialize in the administration of foundation funds, corporate foundations and consultancy in

the area of philanthropy and responsible business. Examples include Centrum Pre Filantropiu (the Center for Philanthropy, www.cpf.sk) Nadácia Ekopolis (Ekopolis Foundation, www.ekopolis.sk), Open Society Foundation (www.osf.sk), Nadácia Socia (Socia Foundation, www.socia.sk), and Nadácia Pontis (Pontis Foundation, www.nadaciapontis.sk; www.blf.sk). The consequences of the financial crisis will be seen on a larger scale in 2009; however, in 2008, there were already concerns about cutting corporate resources for the nonprofit sector.

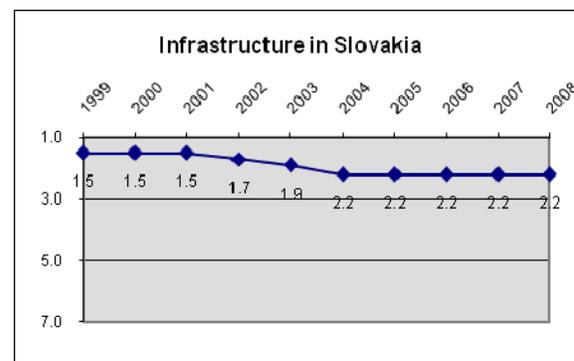
NGOs are still in the initial stages of conducting self-financing activities. They are starting to create products that they can provide as services for the private and state spheres. Still, most NGOs are struggling due to a lack of financial start-up capital and marketing skills.

INFRASTRUCTURE: 2.2

NGOs associate in platforms; the most active platforms are Ekofórum, Sociofórum and Platforma Mimovládnych Rozvojových Organizácií (the Platform of Non-governmental Development Organizations). Further, NGOs continue to foster partnerships with the private sector (for example, the Business Leaders Forum and the Pontis Foundation), with public institutions (the General Directorate of the Prison and Justice Guard Force, Presidium of the Police Corps, and the Citizen and Democracy Association), and the public administration (the Higher Territorial District of Košice and Partners for Democratic Change Slovakia). Few formal coalitions exist; however, NGOs do sometimes join together to form informal coalitions in order to work together to solve a particular problem, such as the Initiative for the Freedom of Association.

In 2008, the activities of the ENGAGE international network continued under the management of the Pontis Foundation. The ENGAGE Group involves eighteen well-known, socially responsible companies in Slovakia, which involve their employees in various voluntary activities. The ENGAGE Group organized, for the second time in Bratislava and

for the first time in Košice, corporate volunteerism events with the participation of 1,300 volunteers.



Web portals established in 2007 continue their activities, such as www.ideaxchange.sk, www.dobrovolnictvo.sk, and www.obnova.sk. In addition to these, a new portal, www.3sektor.sk, offers space to organizations and to people who are looking for employment in the third sector, and the portal www.neziskovsky.sk contains comprehensive information for NGOs, the media, and donors and partners who want to participate in the activities of the nonprofit sector. The portal www.changenet.sk, which has been functioning

for several years, had problems with its technical operation in July, when several databases and contributions for the last six months were erased, which made the work of several initiatives harder and highlighted the need for a stable, common platform. Two portals were established in the area of discrimination

www.ruzovyamodrysvet.sk

and www.diskriminacia.sk. Priatel'ia Zeme-CEPA (the Friends of the Earth-CEPA) operates www.eufondy.org, focusing on information about EU funds and monitoring their use.

Another source of information about EU funds as well as about responsible business is the www.euroactiv.sk portal. Information about corporate donors is published by the Center for Philanthropy at www.cpf.sk, and by Pontis Foundation at www.nadaciapontis.sk and www.blf.sk. The website www.partnerstva.sk informs about the cooperation of the public, business and nonprofit sectors.

Inštitút Pre Verejné Otázky (Institute for Public Affairs) conducted a study on the use of information technology by the nonprofit sector. The study found that overall IT capacity of the sector is insufficient. Based on previous experience, the NGO sector predicts that the government is not going to invest in the sector's use of IT. For example, the government gave little support to NGOs in its Operational Program to Support the Society with Information Technology 2007–2013. In this program, the NGO sector received less than €1 billion.

The 1st SNSC issues the bimonthly magazine *Efekt (Effect)*, which focuses on legislative and legal advising, as well as information about management and control of NGOs and their activities. The 1st SNSC also provides legal consulting for both individuals and NGOs, and represented the Initiative for Freedom of Association by commenting on the draft Law on Associations. The center also coordinates the www.rozhodni.sk portal, which publishes all information about the 2 percent tax donation, including forms and the list of beneficiaries.

Another organization, Via Iuris, provides legal aid through inspection of public authority and removal of corruption. Partners for Democratic Change and Centrum Vzdelávania Neziskových Organizácií (Center for Education of Nonprofit Organizations) provide professional education, consulting, advisory, and intervention services.

A variety of organizations prepared educational trainings for NGOs in 2008. The Center for Education of Nonprofit Organizations organizes educational activities and focuses on project management and European funds. Smaller educational programs and workshops for nonprofit organizations are provided by Nadácia Na Podporu Občianskych Aktivít (the Foundation for Supporting Civil Activities), Vzdelávacia Nadácia Jána Husa (the Educational Foundation of Jan Hus), and Nadácia Otvorenej Spoločnosti (the Open Society Foundation). In September, Fórum Donorov (the Donors Foundation) prepared a workshop called “How the Euro Affects the Life of NGOs” and the educational program “Shout, They May Hear You,” which was focused on communication and brand building. A similar workshop for NGOs was organized by the Fair-Play Alliance. The training, called “Communication with the Media and the Public,” aimed to help Slovak NGOs achieve their goals, acquire support of the wider public, and promote themselves through media or in other ways. Education in the area of writing annual reports was provided by the INEKO organization. Finally, a number of organizations organized training on volunteerism, both corporate and individual. Consulting and advisory services were provided in 2008 by Centrum Poradenstva a Vzdelávania (the Center of Advising and Education) in Žilina, which opened the portal www.poradamvo.sk. The website provides information on laws, tips on how to improve daily work activities, various supplementary materials and, above all, qualified answers from expert advisors regarding NGO issues in the field of accounting, such as taxes, wages, and financing organizations not established for business purposes.

PUBLIC IMAGE: 2.3

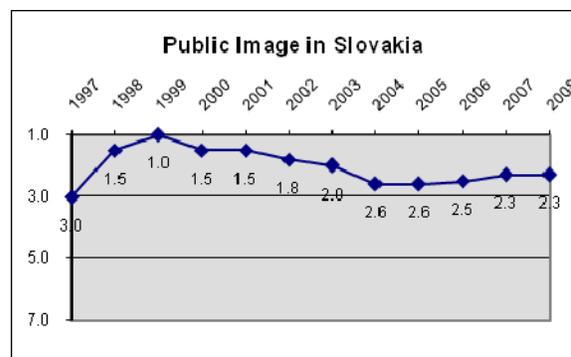
Media coverage of NGO activities slightly improved in 2008, especially at the regional level. At the national level, there is a tendency to communicate only content that the media finds will attract their target audience and achieve high ratings. For example, the media reported on the controversial draft Law on Associations. The media still lacks a system for regular reporting on the functioning of NGOs.

Most NGOs still do not publish annual reports that delineate their activities. For example, out of 31,601 registered NGOs, only thirty-six participated in a competition for the best annual report organized by INEKO and nonprofit organizations, which called for beneficiaries of financial resources to submit electronic annual reports. The goal of these competitions is to improve NGO communications with the public.

Awards are also good tools to bring media or public attention to NGOs. The Fair-Play Alliance and the civic association Via Iuris established the White Crow Watchdog award, which recognizes people who contribute to the betterment of society. Another significant award that recognizes the media is the Infočín Roka (the Annual Investigative Activities for Journalism Award) organized by the Open Society Foundation.

The Pontis Foundation organized, for the third year, Trhoviská Neziskoviek (Nonprofit Fairs) with the aim to enable NGOs to inform the public about their activities. During 2008, the Pontis Foundation organized three fairs, at which seventy-four NGOs presented themselves. One of the fairs took place at the largest music festival, Bažant Pohoda. From the launch of the program in 2006, 149 NGOs have had the opportunity to present themselves at eight marketplaces. At the fairs, nonprofit organizations are able to promote themselves, their projects, and their activities, and they are able to sell their products and offer their services. Participation at the fair is free; all costs from building the stands to the accompanying

program and media costs are covered by the Pontis Foundation. The fair at the Pohoda Festival included the “Pontis Arena,” which hosted a theatre and film festival and discussions on current universal social topics. Almost 11,500 people saw the NGOs’ presentations in 2008.



At present, the Internet is a viable medium for establishing social networks and presenting the NGO sector and its activities to the public. For example, via the Internet, the NGO Voices used a set of short video films to promote interesting NGO ideas and projects. According to the Institute for Public Affairs, out of 400 randomly selected NGOs, 16 percent have websites that are used for self-promotion.

Throughout the year, the sector played a crucial role in bringing public awareness to important topics through a variety of campaigns. In addition to drawing attention to selected issues, these campaigns also allowed NGOs to promote themselves. For example, the Integra Foundation ran a campaign called Nie je nám to jedno (“We Do Care”) to support fair trade; the Ekopolis Foundation presented Strom roka (“The Tree of the Year”) campaign and the Greenways project, and Človek v ohrození (“People in Peril”) held its annual campaign for the documentary film festival Jeden svet (“One World”). These campaigns drew media attention and contributed to the improvement of the public image of the sector.

However, the wider public and a larger spectrum of NGOs show apathy, reluctance, or fear

toward participating actively in civic campaigns. One of the reasons is the unfriendly attitude of the government toward the nonprofit sector. At the beginning of the year, Prime Minister Fico sharply refused the summary report of Inštitút Pre Verejné Otázky (the Institute for Public Affairs), *Slovakia 2007*. He accused the authors of the report of being connected to the rightist opposition and of bias. He announced that it was absurd that “the so-called analysts ... presented their opinions and deductions as independent and impartial.”² In September, Prime Minister Fico verbally attacked some NGOs. When the Fair-Play Alliance published the prices for which Smer, Prime Minister Fico’s political party, leased offices, he declared, “The Fair-Play Alliance manipulated the facts and was

connected to Soros' money, whose main goal is to harm the Slovak government.”³ Transparency International Slovakia also suffered from attacks. The statements of the prime minister clearly demonstrate the unfriendly position toward NGOs and contempt toward what they do.

In another example of antagonism toward NGOs, Minister of the Environment Ján Chrbet considered disciplinary action against independent forest engineers and experts who had monitored the valleys Tichá Dolina and Kôprova Dolina, where timber harvesting was carried out with the highest level of protection.

² *Webnoviny.sk*, February 19, 2008, <http://www.webnoviny.sk/slovensko/clanok/4969/Fico-odmietol-spravu-IVO-ako-neobjektivnu.html>.

³ *Sme.sk*, September 26, 2008, <http://komentare.sme.sk/c/4093958/stary-a-nechutny-motiv.html>.