



BUDGET FOR CITIZENS

of the institutions of Bosnia and Herzegovina
and international obligations of
Bosnia and Herzegovina



2024

BUDGET FOR CITIZENS

- Competencies of the institutions
- Legislative framework
- Budget calendar and budget process
- Macroeconomic projections and forecasts

REVENUES

EXPENDITURES

- Expenditures by COFOG classification
- Institutions of BiH and amount of their budgets
- The largest budget users

BUDGET GLOSSARY

QUESTIONS, COMMENTS AND SUGGESTIONS



5

2016

2017

2018

2019

BOSNA I HERCEGOVINA
MINISTARSTVO FINANCIJA/
FINANSIJA I TREZORA



БОСНА И ХЕРЦЕГОВИНА
МИНИСТАРСТВО ФИНАНСИЈА
И ТРЕЗОРА

BOSNIA AND HERZEGOVINA
MINISTRY OF FINANCE
AND TREASURY

BUDGET FOR CITIZENS

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and international obligations of
Bosnia and Herzegovina

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CONTENTS

Introductory note of the Minister	5
Budget for Citizens	6
Competencies of the institutions of Bosnia and Herzegovina	8
Legislative framework	8
Budget calendar and budget process	9
Macroeconomic projections and forecasts	10
Revenues	12
Expenditures	14
Expenditures by COFOG classification	15
Institutions of BiH and amount of their budgets for 2024	16
The largest budget users	20
Budget glossary	32
Questions, comments and suggestions	33





Dear citizens,

The Ministry of Finance and Treasury of Bosnia and Herzegovina continues its efforts to enhance budget transparency, which includes the preparation and publication of the Budget for Citizens. Accordingly, we have prepared the publication “Budget for Citizens”, which presents the 2024 Budget of the Institutions of Bosnia and Herzegovina and its International Obligations. This illustrated guide clearly and simply explains how funds are collected and allocated within the Budget of the Institutions of BiH and for BiH’s international obligations.

Our goal is to enhance transparency and accountability to citizens in the planning, management, and use of financial resources within BiH institutions by continuing this initiative.

The purpose of this document is to offer the public clearer insight into how state-level institutions plan, allocate, and spend public funds. Since the budget is funded by taxpayers, it is our responsibility to manage these resources in the best interest of all citizens of Bosnia and Herzegovina and to provide transparent, easily understandable information about the sources of these funds and how they are used.

This document is intended for anyone seeking information about the plans of various BiH institutions, as well as for those interested in monitoring the use of funds in achieving the established goals.

The 2024 Budget for Citizens provides a brief overview of the budgets of five additional BiH institutions (whereas previous publications covered other institutions) to further familiarize the public with the roles and responsibilities of BiH institutions.

I sincerely hope that this document will answer key questions about the Budget of the BiH Institutions and BiH’s international obligations, while also encouraging as many stakeholders as possible to share their opinions and suggestions, which will help guide the preparation of future editions of the Budget for Citizens.

We welcome increased citizen participation in the budget process during the preparation of future Budget for Citizens documents, despite the constitutional limitations in the structure of the BiH institutions’ budget. Our goal is to make the budget more accessible and understandable, as this is a key foundation for improving public financial management.

We look forward to continued cooperation in the upcoming period.

Best regards,

MINISTER

Srđan Amidžić, PhD



The money within the **budgets** of governmental institutions at all levels is the money of citizens. Governmental revenues are collected from citizens through taxes and payments of different duties and charges. In addition to this, the revenue also comes from **concessions** for the usage of resources which make a common heritage and belong to all the citizens. Even when the revenues come from loans, citizens are the ones who will have to repay them in the end. Governmental institutions are responsible for the funds within their budgets, and they decide in the name of its citizens about the distribution of the collected funds for different purposes.

Having in mind that the budget is also a reflection of **public policies**, it is clear why the countries with a developed democratic culture have a significant interest of the public in many budget-related issues. Citizens want to know and decide on how their money is spent. In this, a basic precondition for citizens to participate in the process of budgetary decision-making is to be informed. In line with that, the task of the authorities is to provide transparency of their work and provide information about all the important questions related to the process of creation, adoption, and execution of the budget.

Budget for Citizens is a document which summarizes and explains the basic budget information. This is a report, presented in an accessible format, which uses a simple and clear language understood by the citizens. If they can understand it, the citizens can then achieve their citizens' rights in a democracy – they can ask questions making sure the government explains what they do in the name of citizens.



Budget

A document forecasting all revenues and expenditures in one year.

Concession

A permission of the government given to legal or natural persons to perform certain business activities according to pre-determined requirements.

Public policy

A plan or course of action of governmental institutions.

Budget for Citizens

A simplified and illustrated overview of certain parts of the official Budget.

Competencies of the institutions of Bosnia and Herzegovina

Pursuant to Article III of the **Constitution** of Bosnia and Herzegovina, the following areas are in the competence of the institutions of Bosnia and Herzegovina:

- a) Foreign policy,
- b) Foreign trade policy,
- c) Customs policy,
- d) Monetary policy,
- e) Financing of the institutions and international obligation of BiH,
- f) Policy and regulation of the issues of immigration, refugees and asylum,
- g) Implementation of the international and inter-entity criminal law regulations, including the relations with the Interpol,
- h) Establishing and functioning of the common and international means of communication,
- i) Regulation of the inter-entity transport,
- j) Air traffic control.

The same article of the Constitution further defines that all the governmental functions and authorisations not explicitly entrusted to the institutions of Bosnia and Herzegovina belong to the entities. At the same time, Bosnia and Herzegovina may take over the competence for issues as agreed upon by the entities; the issues that are defined by Annexes 5-8 of the General Framework Agreement; or those that are necessary to preserve the sovereignty, territorial integrity, political independence and international subjectivity of Bosnia and Herzegovina, in accordance with the division of competences among the institutions of Bosnia and Herzegovina. Additional institutions can be established, if need be, for the purpose of performance of these competences.

Currently, there are 75 **budget users** i.e. different institutions in Bosnia and Herzegovina (ministries, agencies, regulatory bodies, judiciary institutions and such), which are direct users of the Budget of the institutions of Bosnia and Herzegovina and international obligations of Bosnia and Herzegovina.

Legislative framework

The Law on Financing the Institutions of Bosnia and Herzegovina is the law setting out the preparation, adoption, execution, accounting, reporting and supervision of the Budget of Bosnia and Herzegovina. The Budget presents a legal document of the Parliamentary Assembly of Bosnia and Herzegovina, setting out a plan of financial activities of budgetary users, which includes the projection of amounts of revenues and a set amount of expenditures for the period of one fiscal year. This Budget also sets out an upper limit of the overall debt of Bosnia and Herzegovina, including the existing debt and projection of a new debt for the given fiscal year. Equally, the document sets out the budget users, which are all the institutions of Bosnia and Herzegovina and all other bodies financed by the budget as well as regulatory bodies.

The Ministry of Finance and Treasury of Bosnia and Herzegovina is in charge of preparing the budget, executing the budget and financing of the budget institutions, coordination of all activities to ensure the budget funds and investment of public finances and it also performs other activities in the area of financing of budget users in accordance with the Constitution and the law.

Constitution

A basic legislative act of a country establishing a political and legal order.

Budget user

Institutions and all other bodies financed by the budget.

Budget calendar and budget process

Budget calendar is set out by the Law on Financing the Institutions of Bosnia and Herzegovina and it defines the activities significant for the preparation and adoption of the Budget. It defines the timelines and responsibilities of individual institutions with regards to preparing for the adoption of an official Budget.

Budget process is based on prescribed activities of all the participants in the process of preparing and adopting the Budget of the institutions of BiH and international obligations of BiH and also for the execution, reporting and control.

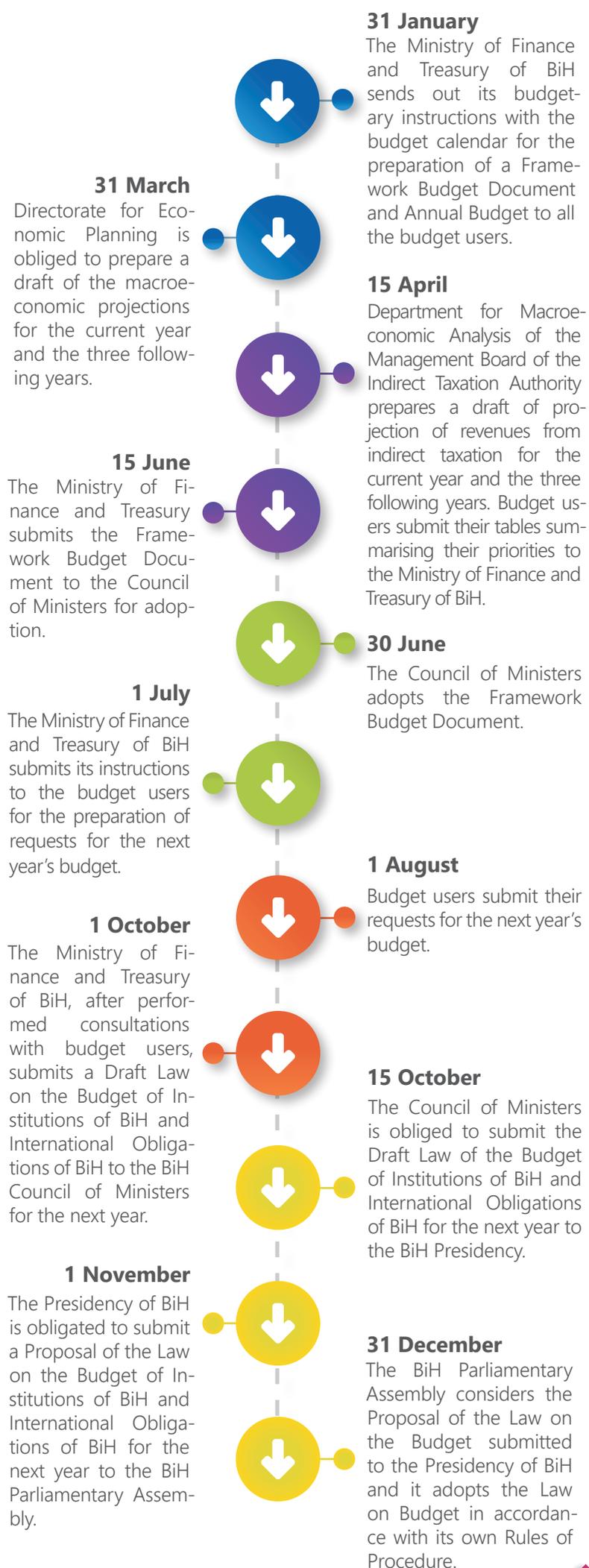
Budget process starts in January, when the Ministry of Finance and Treasury sends out, until 31st of this month, its budgetary instructions with the budget calendar for the preparation of a **Framework Budget Document (FBD)** to all the budget users.

Budget process

The process which includes preparing and adopting the budget, its execution, reporting and control.

Framework Budget Document (FBD)

A projection of three-years' revenues and expenditures, i.e. a mid-term budget projection.



Macroeconomic projections and forecasts

The table below presents the estimates and projections of macroeconomic indicators for Bosnia and Herzegovina for the period from 2020 to 2026, as prepared by the Directorate for Economic Planning of the Council of Ministers of Bosnia and Herzegovina in September 2023.

After the pandemic year, marked by a global health and economic crisis, Bosnia and Herzegovina experienced a strong economic recovery in 2021, with a GDP growth rate exceeding 7%.

INDICATOR	OFFICIAL DATA	PROJECTIONS				
	2021	2022	2023	2024	2025	2026
Nominal GDP in million BAM	40.031	45.518	48.462	51.170	53.956	56.932
Nominal growth in %	12,5	13,7	6,5	5,6	5,4	5,5
GDP deflator (previous year = 100)	104,9	109,5	104,4	102,6	102,4	102,1
Real GDP in million BAM (previous year = 100)	38.144	41.560	46.421	49.853	52.697	55.776
Real growth in %	7,2	3,8	2,0	2,9	3,0	3,4
Inflation measured by CPI in %	2	14	6,2	3,1	2,2	1,9
Consumption in million BAM	34.259	39.284	41.618	43.255	44.741	46.249
Real growth in %	3,8	1,8	0,9	1,4	1,2	1,3
Government consumption in million BAM	7.595	8.513	8.939	9.296	9.575	9.843
Real growth in %	2,9	1,3	1,2	1,5	1,0	0,7
Private consumption in million BAM	26.665	30.771	32.679	33.958	35.165	36.405
Real growth in %	4,0	1,9	0,8	1,4	1,3	1,5
Investments (gross) in fixed assets in million BAM	8.399	10.081	10.656	11.229	12.083	13.023
Real growth in %	5,1	0,3	0,7	3,5	5,7	6,3
Government investments in million BAM	1.193	1.356	1.451	1.610	1.771	1.948
Real growth in %	-31,5	-5,0	1,9	7,8	6,8	7,7
Private investments in million BAM	7.206	8.725	9.205	9.619	10.312	11.075
Real growth in %	15,3	1,2	0,5	2,9	5,5	6,0
Imports in million BAM	21.104	28.230	29.648	31.762	34.133	37.025
Nominal growth in %	26,8	33,8	5,0	7,1	7,5	8,5
Real growth in %	20,6	6,2	1,1	5,7	6,0	5,9
Exports in million BAM	16.665	21.954	23.133	25.527	28.228	31.421
Nominal growth in %	38,7	31,7	5,4	10,4	10,6	11,3
Real growth in %	24,6	12,0	2,3	8,4	8,5	8,1
Gross national savings in % of GDP	23,5	23,3	23,3	24,0	25,0	25,8
Current account balance in million BAM	-923	-2.045	-2.071	-1.873	-1.632	-1.573
Growth in %	-17,9	121,5	1,3	-9,6	-12,9	-3,6
Current account balance in % of GDP	-2,3	-4,5	-4,3	-3,7	-3,0	-2,8

BHAS statistical data for 2022 show that despite challenges (the conflict in Ukraine, inflation, and a slowdown in global growth), Bosnia and Herzegovina achieved a relatively strong GDP growth of 3.8% (Agency for Statistics of Bosnia and Herzegovina, Report, "Gross Domestic Product, Expenditure Approach," August 26, 2023).

Estimates from international institutions, such as DG ECFIN (European Commission, "DG ECFIN, "European Economic Forecast" Summer 2023, September 2023), and domestic statistical data indicate an expected economic growth of Bosnia and Herzegovina of about 2% in 2023 according to the DEP.

The structure of the projected growth highlights the key role of domestic demand, especially through the expected increase in final consumption.

Although external dynamics play a critical role in the economic trends of Bosnia and Herzegovina, particularly in 2024, the country's institutional capacity to implement structural reforms will be an important factor in shaping the economic outlook from 2024 to 2026.

According to the latest DG ECFIN projections, inflationary pressures are expected to weaken with an inflation rate of 3.2%, and a gradual stabilization of economic growth at around 1.5%. During this three-year period, the average annual rate of economic expansion is expected to be around 3%, with key growth drivers being an increase in private consumption and investment. Considering that the projected rate of economic growth during this period would be higher compared to the growth of public spending, its share in GDP would partially decrease, to about 17.3% by the end of 2026.

Macroeconomics

It is an area of economic sciences dealing with the total economy of an area (country), studying the mutual relations of the total (aggregate) production, revenue, employment, prices and other variables.

Nominal GDP

It is a sum of quantities of manufactured final goods and services by resident units in a country in a certain period of time multiplied by their current prices.

Realistic GDP

It presents a sum of quantities of final goods in permanent (instead of current) prices and it also points out to the quantity of manufactured products and services.

Economic growth

It implies a total growth of production, production capacities and all other parts of one economy, i.e. it shows the total growth of total output of an economy due to the growth of its labour force, capital goods and improvements in technology and productivity.

Gross Domestic Product (GDP)

It is a macroeconomic indicator showing the value of final goods and services produced in the country in one year, as expressed in monetary units.

Inflation

It is an increase in the general level of prices compared to the value of money.

Government/public spending

(Expenses for the final government spending) – The sector of government consists of all the institutional units which, through the meeting of their political obligations and role of economic regulation, in principle produce the non-market services (possibly also non-market goods) for individual or collective consumption and they also redistribute the proceeds and wealth. Expenses for final government spending include two categories of expenditures:

- Non-market output; except for investments for own account; which is measured by costs of production, decreased by occasional sale.
- Government procurement of goods and services from the market producers, which are sold to households without any transformation, as a social transfer in "kind".

Foreign trade exchange

It is an overall exchange of goods and services on one country with foreign countries (import and export of goods and services).

Revenues, proceeds and financing

The revenues of the Budget of the Institutions of Bosnia and Herzegovina are projected based on the Global Framework of Fiscal Balance and Policies for the period 2024-2026.

The primary source of revenue within the Budget of the Institutions and the international obligations of Bosnia and Herzegovina for 2024 is tax revenue, specifically from the Single Account of the Indirect Taxation Authority of Bosnia and Herzegovina, amounting to 1,020,500,000 BAM.

Other revenues and support for financing the institutions of Bosnia and Herzegovina include non-tax revenues (248,015,000 BAM) and transfers from other levels of government (759,000 BAM).

Financing includes the surplus carried over from previous years, totalling 73,833,000 BAM, as well as the surplus carried over from 2023 in accordance with Article 9 of the Law on the Budget of the Institutions of Bosnia and Herzegovina and International Obligations, amounting to 11,000,000 BAM.

Receipts include proceeds from succession, totalling 717,000 BAM, and proceeds from the sale of fixed assets, amounting to 576,000 BAM.

Additionally, it is important to note that the revenues of the Budget of the Institutions of Bosnia and Herzegovina and the international obligations of Bosnia and Herzegovina also encompass revenues for servicing external debt, which amount to 1,430,733,053 BAM. These funds are allocated for the settlement of obligations owed by the institutions of Bosnia and Herzegovina, entities, and the Brčko District.

Permanent assets

A part of property that will remain unchanged, i.e. it will keep the same appearance in a time period longer than one year and which will not be spent in a normal, production cycle (for example, land, buildings, machinery, etc.). These are procured with an intention to be used in own business and not for further sale.

Transfers from other levels of government

Monetary funds that the higher or lower levels of government allocate to the budget with the goal of implementation of individual programmes and/or functions.

2.786.133.053 BAM

TOTAL REVENUES, FINANCING AND RECEIPTS FOR FINANCING BIH INSTITUTIONS AND INCOME FOR SERVICING OF INTERNATIONAL OBLIGATIONS OF BIH

86.126.000 BAM

OTHER FINANCING AND PROCEEDS

1.269.274.000 BAM

REVENUES AND SUPPORT FOR FINANCING OF THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA

1.430.733.053 BAM

REVENUES FOR FINANCING OF EXTERNAL DEBT OF BOSNIA AND HERZEGOVINA

Transferred excess funds from 2023 in accordance with Article 9 of the Law on the Budget of BiH Institutions and International Obligations of BiH for 2024 **11.000.000 BAM**

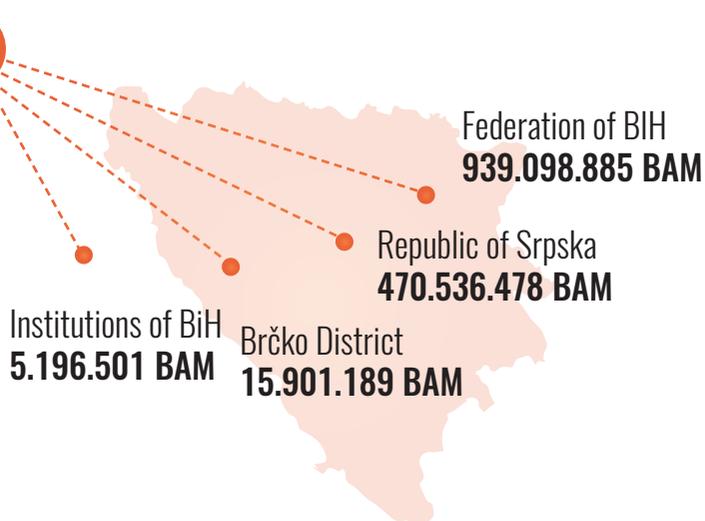


Tax revenues **1.020.500.000 BAM**



Current support from abroad **0 BAM**

Transfers from other levels of government **759.000 BAM**



Non-tax revenues **248.015.000 BAM**

Revenues from administrative fees/charges	16.905.000
Revenues from the court fees/charges	453.000
Revenues from special charges	65.134.000
Revenues from charges in the indirect taxation procedures	30.969.000
Revenues from personal and travel documents and registration of vehicles	49.381.000
Revenues from financial public institutions and non-financial public companies	64.567.000
Revenues from the interest and exchange rates' differences.	900.000
Revenue from fines	7.520.000
Own revenues	7.750.000
Other revenues	4.436.000

EXPENDITURES

Expenditures by COFOG Classification

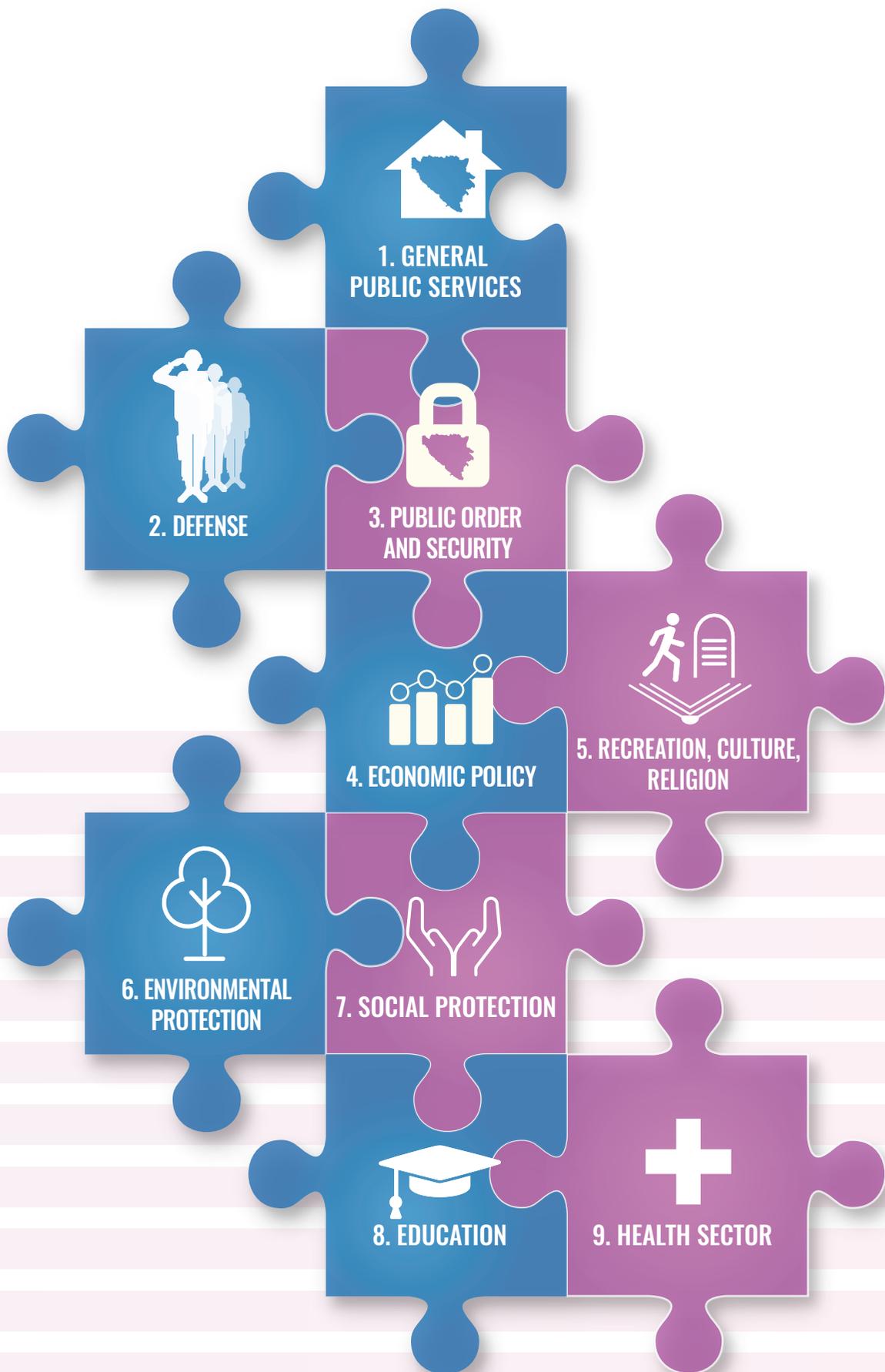
Institutions of BiH and amount of their budget for 2024

The largest budget users

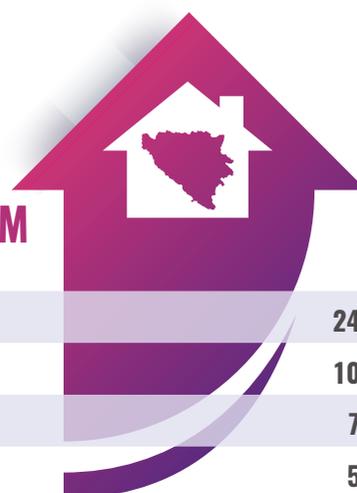
COFOG Classification

Classification of governmental function (COFOG – Classification of the Functions of the Government) was published by the Department for Statistics of the United Nations and it is related to the funds from the budget classified by the purposes, which these are spent for.





GENERAL PUBLIC SERVICES **1.909.021.053 BAM**



Parliament of Bosnia and Herzegovina	24.080.000
Presidency of Bosnia and Herzegovina	10.560.000
General Secretariat of the Council of Ministers of Bosnia and Herzegovina	7.212.000
Directorate for European Integration of Bosnia and Herzegovina	5.841.000
Ministry of Foreign Affairs of Bosnia and Herzegovina	67.409.000
Ministry of Communications and Transport of Bosnia and Herzegovina	6.695.000
Ministry of Finance and Treasury of Bosnia and Herzegovina	11.674.000
Indirect Taxation Authority of Bosnia and Herzegovina	178.440.000
Ministry of Justice of Bosnia and Herzegovina	4.006.000
Ministry of Security of Bosnia and Herzegovina	119.000
Ministry of Civil Affairs of Bosnia and Herzegovina	12.358.000
Agency for Identification Documents, Registers, and Data Exchange of Bosnia and Herzegovina	39.794.000
Service for Common Affairs of Institutions of Bosnia and Herzegovina	26.104.000
Audit Office of the Institutions of Bosnia and Herzegovina	5.980.000
Central Election Commission of Bosnia and Herzegovina	15.877.000
Civil Service Agency of Bosnia and Herzegovina	2.197.000
Agency for Statistics of Bosnia and Herzegovina	6.782.000
Archives of Bosnia and Herzegovina	1.003.000
The Return Fund of Bosnia and Herzegovina	574.000
State Appeals Commission of Bosnia and Herzegovina	520.000
Legislative Office of Bosnia and Herzegovina	1.002.000
Public Procurement Agency of Bosnia and Herzegovina	1.567.000
Procurement Review Body of Bosnia and Herzegovina	3.155.000
Missing Persons Institute of Bosnia and Herzegovina	3.407.000
Directorate for Economic Planning of Bosnia and Herzegovina	1.463.000
Public Administration Reform Coordinator's Office	1.861.000
Personal Data Protection Agency in Bosnia and Herzegovina	1.578.000
Central Harmonization Unit of the Ministry of Finance and Treasury	892.000
Agency for the Prevention of Corruption and Coordination of the Fight Against Corruption	1.993.000
DIRECT TRANSFERS AND RESERVATION	34.145.000
FOREIGN DEBT SERVICE	1.430.733.053

DEFENSE **390.502.000 BAM**



Ministry of Defense of Bosnia and Herzegovina

390.502.000

TOTAL PUBLIC ORDER AND SECURITY **371.449.000 BAM**



High Judicial and Prosecutorial Council of Bosnia and Herzegovina

9.024.000

Constitutional Court of Bosnia and Herzegovina

9.624.000

Court of Bosnia and Herzegovina

21.750.000

Prosecutor's Office of Bosnia and Herzegovina

20.708.000

Attorney General's Office of Bosnia and Herzegovina

1.469.000

Institution of the Ombudsman for Human Rights of Bosnia and Herzegovina

3.556.000

Institute for the Execution of Criminal Sanctions, Detention, and Other Measures

16.000.000

Ministry of Justice of Bosnia and Herzegovina

8.133.000

Ministry of Security of Bosnia and Herzegovina

11.765.000

State Investigation and Protection Agency

45.079.000

Border Police of Bosnia and Herzegovina

102.821.000

Intelligence and Security Agency of Bosnia and Herzegovina

49.436.000

Service for Foreigner's Affairs of Bosnia and Herzegovina

18.238.000

Police Support Agency

1.932.000

Agency for Forensic and Expert Examinations

2.163.000

Agency for Education and Professional Training

3.571.000

Directorate for Coordination of Police Bodies of Bosnia and Herzegovina

46.180.000

ECONOMIC AFFAIRS **72.635.000 BAM**



Ministry of Foreign Trade and Economic Relations of Bosnia and Herzegovina	13.069.000
Foreign Investment Promotion Agency of Bosnia and Herzegovina	1.762.000
Veterinary Office of Bosnia and Herzegovina	10.648.000
Council of Competition of Bosnia and Herzegovina	1.726.000
Ministry of Transport and Communications of Bosnia and Herzegovina	10.684.000
Directorate of Civil Aviation of Bosnia and Herzegovina	5.286.000
Regulatory Agency for Communications of Bosnia and Herzegovina	7.808.000
Institute for Standardization of Bosnia and Herzegovina	1.866.000
Institute of Metrology of Bosnia and Herzegovina	3.641.000
Institute for Intellectual Property of Bosnia and Herzegovina	2.176.000
Institute for Accreditation of Bosnia and Herzegovina	1.657.000
Directorate for Plant Health Protection of Bosnia and Herzegovina.	2.735.000
Market Surveillance Agency of Bosnia and Herzegovina	1.161.000
Food Safety Agency of Bosnia and Herzegovina	2.169.000
Labor and Employment Agency of Bosnia and Herzegovina	1.582.000
Office for Harmonization and Coordination of Payment System in Agriculture, Food and Rural Development of Bosnia and Herzegovina	736.000
Concession Commission of Bosnia and Herzegovina	1.193.000
Insurance Agency of Bosnia and Herzegovina	633.000
Consumer Protection Ombudsman in Bosnia and Herzegovina	532.000
Agency for Postal Traffic of Bosnia and Herzegovina	968.000
State Aid Council of Bosnia and Herzegovina	603.000

ENVIRONMENTAL PROTECTION **9.118.000 BAM**



Bosnia and Herzegovina Mine Action Center	7.806.000
State Regulatory Agency for Radiation and Nuclear Safety	1.312.000

HEALTHCARE **8.498.000 BAM**



Agency for Medicinal Products and Medical Devices of Bosnia and Herzegovina

8.498.000

RECREATION, CULTURE, AND RELIGION **9.880.000 BAM**



Srebrenica Memorial Center - Potočari Memorial and Cemetery of the 1995 Genocide Victims

1.447.000

Regulatory Agency for Communications of Bosnia and Herzegovina

4.392.000

Ministry of Civil Affairs of Bosnia and Herzegovina

1.373.000

Commission to Preserve National Monuments

1.798.000

Anti-Doping Agency of Bosnia and Herzegovina

870.000

EDUCATION **3.660.000 BAM**



Agency for Development of Higher Education and Quality Assurance of Bosnia and Herzegovina

1.136.000

Agency for Pre-primary, Primary, and Secondary Education of Bosnia and Herzegovina

1.456.000

Center for Information and Recognition of Documents in Higher Education

1.068.000

SOCIAL PROTECTION **11.370.000 BAM**

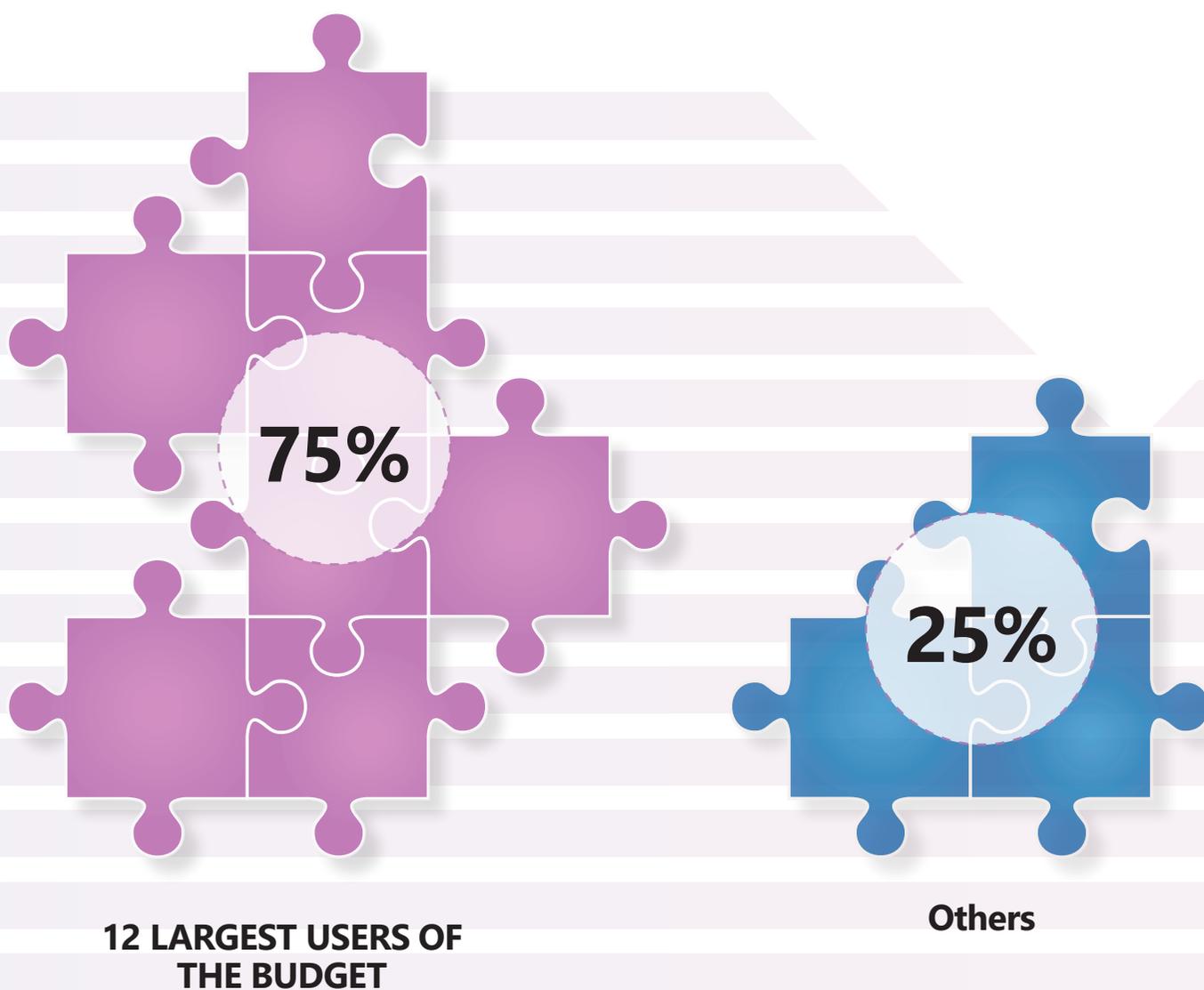


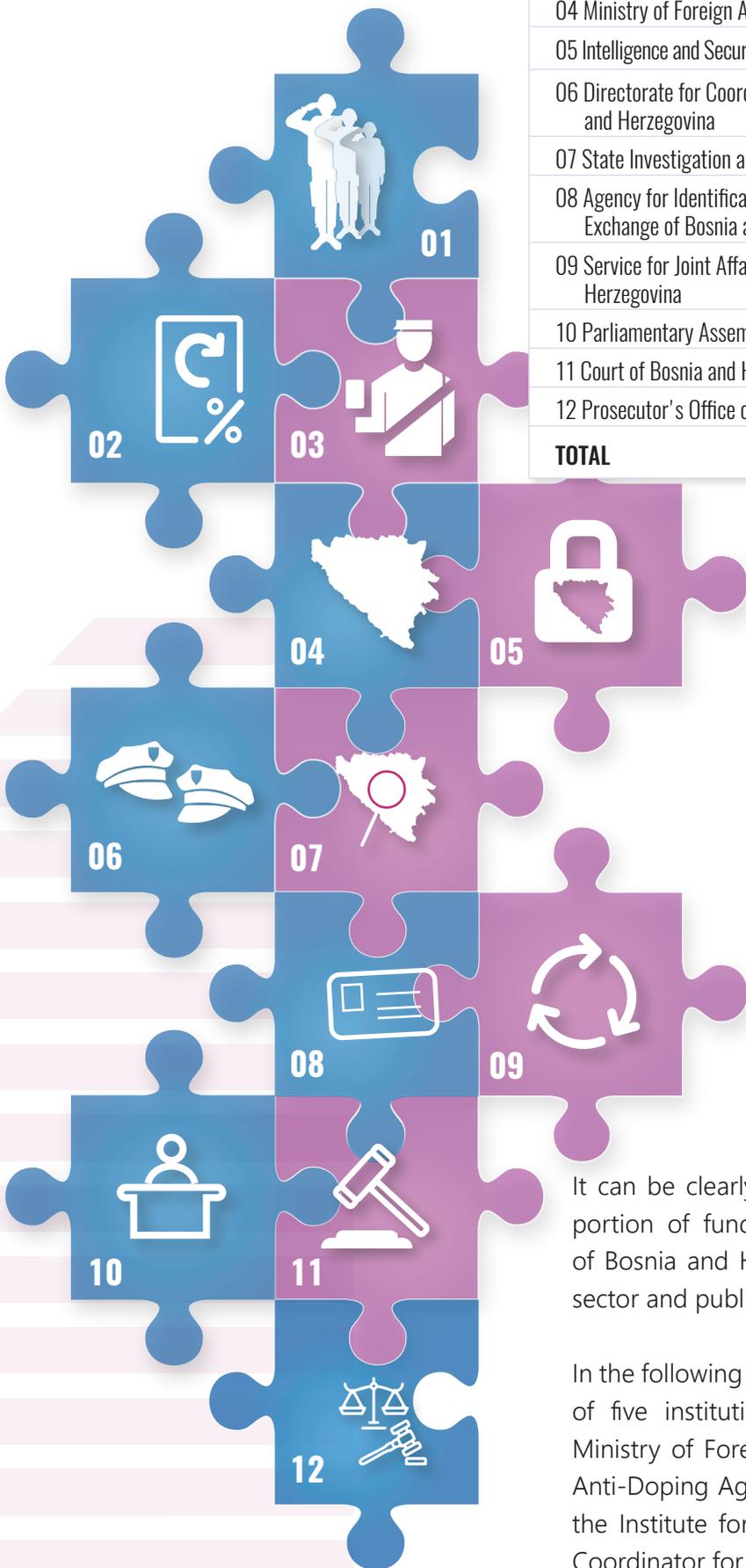
Ministry for Human Rights and Refugees of Bosnia and Herzegovina

11.370.000

THE LARGEST USERS OF THE BUDGET OF BOSNIA AND HERZEGOVINA INSTITUTIONS

An overview of the total expenditures of the institutions of Bosnia and Herzegovina reveals that 1,012,303,000 BAM is allocated to 12 budget users, accounting for 75% of the budget expenditures of the institutions of Bosnia and Herzegovina (excluding allocations for financing external debt).





NAME OF THE BUDGET USER	BUDGET FOR 2024
01 Ministry of Defense of Bosnia and Herzegovina	390.502.000
02 Indirect Taxation Authority of Bosnia and Herzegovina	178.440.000
03 Border Police of Bosnia and Herzegovina	102.821.000
04 Ministry of Foreign Affairs of Bosnia and Herzegovina	67.409.000
05 Intelligence and Security Agency of Bosnia and Herzegovina	49.436.000
06 Directorate for Coordination of Police Bodies of Bosnia and Herzegovina	46.180.000
07 State Investigation and Protection Agency	45.079.000
08 Agency for Identification Documents, Records and Data Exchange of Bosnia and Herzegovina	39.794.000
09 Service for Joint Affairs of Institutions of Bosnia and Herzegovina	26.104.000
10 Parliamentary Assembly of Bosnia and Herzegovina	24.080.000
11 Court of Bosnia and Herzegovina	21.750.000
12 Prosecutor's Office of Bosnia and Herzegovina	20.708.000
TOTAL	1.012.303.000

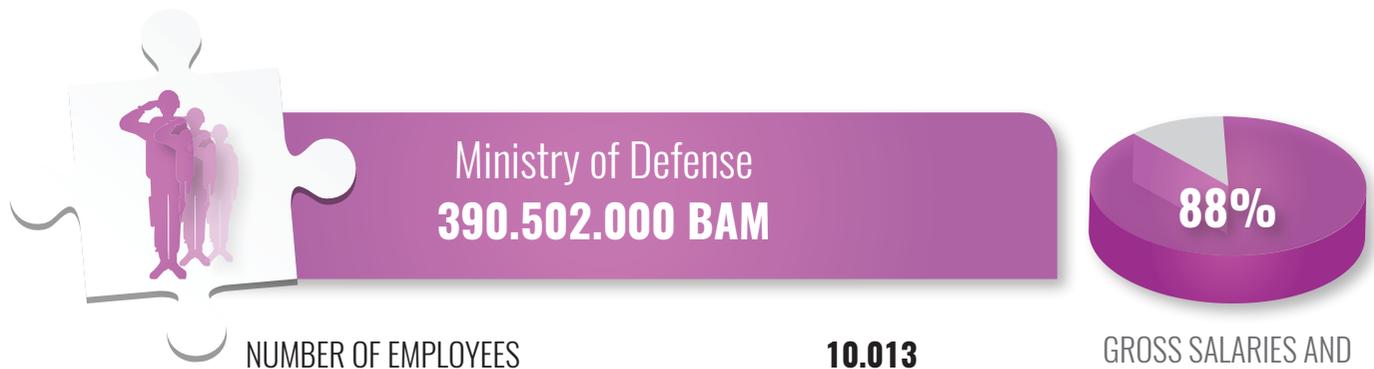
It can be clearly seen from the above that the largest portion of funds from the Budget of the institutions of Bosnia and Herzegovina is allocated to the defense sector and public order and security.

In the following section, we will present the expenditures of five institutions of Bosnia and Herzegovina: The Ministry of Foreign Trade and Economic Relations, the Anti-Doping Agency, the Public Administration Agency, the Institute for Standardization, and the Office of the Coordinator for Public Administration Reform.

SHARE OF SALARIES AND ALLOWANCES FOR EMPLOYEES OF THE LARGEST BUDGET USERS

At the same time, as was the case in the part with total expenditures, within these 10 institutions, the largest amount of budget funds is allocated for salaries and allowances, having in mind a large number of employees in the aforementioned institutions.

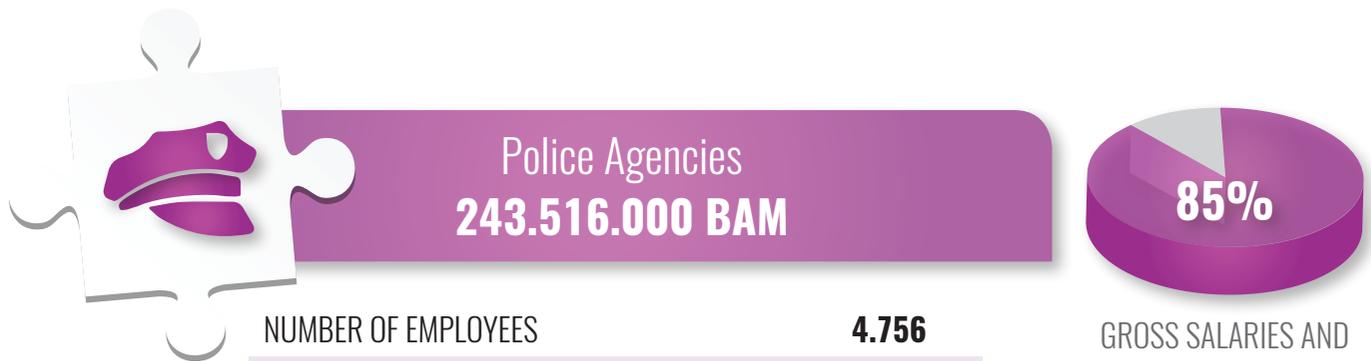
Other expenditures within the aforementioned institutions are related to the expenses related to the needs of their undisturbed functioning, including several capital projects, which will be presented in more details in the part related to the individual institutions.



NUMBER OF EMPLOYEES **10.013**

PARTICIPATION IN TOTAL NUMBER OF BUDGET USERS **42%**

PARTICIPATION OF GROSS SALARIES AND ALLOWANCES IN TOTAL SALARIES OF BUDGET USERS **35%**



NUMBER OF EMPLOYEES **4.756**

PARTICIPATION IN TOTAL NUMBER OF BUDGET USERS **20%**

PARTICIPATION OF GROSS SALARIES AND ALLOWANCES IN TOTAL SALARIES OF BUDGET USERS **21%**

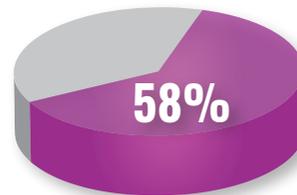


Indirect Taxation Authority 178.440.000 BAM

NUMBER OF EMPLOYEES **2.641**

PARTICIPATION IN TOTAL NUMBER OF BUDGET USERS **11%**

PARTICIPATION OF GROSS SALARIES AND ALLOWANCES IN TOTAL SALARIES OF BUDGET USERS **11%**



GROSS SALARIES AND ALLOWANCES
103.521.000 BAM

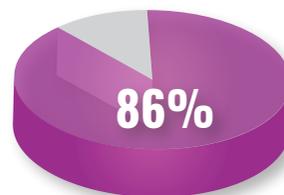


Judicial Institutions 61.106.000 BAM

NUMBER OF EMPLOYEES **729**

PARTICIPATION IN TOTAL NUMBER OF BUDGET USERS **3%**

PARTICIPATION OF GROSS SALARIES AND ALLOWANCES IN TOTAL SALARIES OF BUDGET USERS **5%**



GROSS SALARIES AND ALLOWANCES
52.488.000 BAM

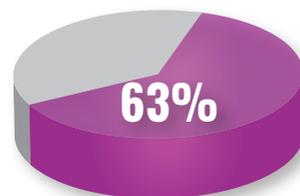


Ministries, other than Ministry of Defense 158.655.000 BAM

NUMBER OF EMPLOYEES **1691**

PARTICIPATION IN TOTAL NUMBER OF BUDGET USERS **7%**

PARTICIPATION OF GROSS SALARIES AND ALLOWANCES IN TOTAL SALARIES OF BUDGET USERS **10%**



GROSS SALARIES AND ALLOWANCES
99.349.000 BAM

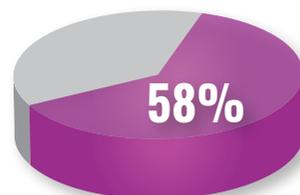


Other Institutions 289.036.000 BAM

NUMBER OF EMPLOYEES **3766**

PARTICIPATION IN TOTAL NUMBER OF BUDGET USERS **16%**

PARTICIPATION OF GROSS SALARIES AND ALLOWANCES IN TOTAL SALARIES OF BUDGET USERS **17%**



GROSS SALARIES AND ALLOWANCES
167.707.000 BAM



MINISTRY OF FOREIGN TRADE AND ECONOMIC RELATIONS OF BOSNIA AND HERZEGOVINA

I LEGAL BASIS

The Ministry of Foreign Trade and Economic Relations of Bosnia and Herzegovina was established in 1996, with its headquarters in Sarajevo. The competencies of the Ministry of Foreign Trade and Economic Relations of Bosnia and Herzegovina are defined by Article 9 of the Law on Ministries and Other Administrative Bodies of Bosnia and Herzegovina ("Official Gazette of BiH," no. 5/03, 42/03, 26/04, 42/04, 45/06, 88/07, 35/09, 59/09, 103/09, 87/12, 6/13, 19/16, and 87/17).

The Ministry of Foreign Trade and Economic Relations is responsible for:

- Foreign trade policy and customs-tariff policy of Bosnia and Herzegovina
- Development of contracts, agreements, and other documents related to economic relations and trade with other countries
- Development of bilateral and multilateral agreements and other documents concerning the reconstruction of Bosnia and Herzegovina
- Relations with international organizations and institutions in the fields of foreign trade and economic relations
- Design and drafting of strategic documents on macroeconomic relations within economic relations
- Business environment and single economic space
- Development and promotion of entrepreneurship
- Control of the turnover of goods and services under special regimes in export and import
- Consumer protection
- Competition policy
- Coordination of international economic assistance to Bosnia and Herzegovina, excluding EU assistance
- Veterinary medicine

The Ministry is also responsible for performing tasks and duties under the jurisdiction of Bosnia and Herzegovina related to defining policy, fundamental principles, coordinating activities, and aligning the plans of entity governmental bodies and institutions at the international level in the following areas:

- agriculture;
- energy;
- environmental protection, development, and utilization of natural resources;
- tourism.

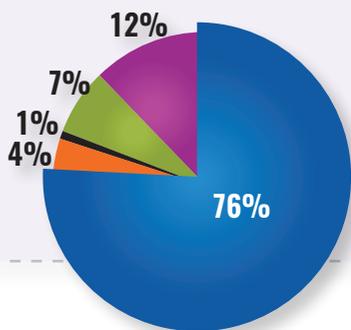
Within this Ministry, as an administrative organization, there are the Office for Veterinary Affairs of Bosnia and Herzegovina, the Plant Health Protection Administration of Bosnia and Herzegovina, and the Office for Harmonization and Coordination of the Payment System in Agriculture, Food, and Rural Development of Bosnia and Herzegovina.

II MISSION

The development and implementation of Bosnia and Herzegovina's foreign trade and customs-tariff policies, improvement of the quality infrastructure system, more efficient market regulation to ensure the free movement of goods and services and fair market competition, ensuring a single economic space, and coordinating activities in agriculture, energy, environmental protection, development, and utilization of natural resources and tourism.

III STRUCTURE OF EXPENDITURES

The budget of the Ministry of Foreign Trade and Economic Relations of Bosnia and Herzegovina for 2024 amounts to 13,069,000 BAM, with the following structure of expenditures:



1. Current expenditures total	10,524,000 BAM
1.1. Current expenditures - direct consumption	9,842,400 BAM
1.2. Special Purpose Program (SPP) Trgovska gora	500,000 BAM
1.3. Special Purpose Program (SPP) Cabinet of the Deputy Chairman of the CoM of BiH	181,600 BAM
2. Current grants	900,000 BAM
3. Capital expenditures	1,645,000 BAM

CURRENT EXPENDITURES with SPP

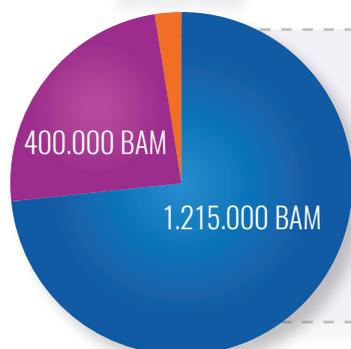
Gross Salaries and Allowances	7.803.000 BAM
Employee and Assembly Representatives' Expense Allowances	1.203.000 BAM
Travel Expenses	400.000 BAM
Expenses for Telephone and Postal Services (PTT)	72.000 BAM
Procurement of Materials	50.000 BAM
Expenses for Transport and Fuel Services	60.000 BAM
Leasing for Property and Equipment	1.000 BAM
Current Maintenance Expenses	160.000 BAM
Insurance and Banking Services Expenses and Payment Transaction Services	15.000 BAM
Contracted and other special services	760.000 BAM



CURRENT EXPENDITURES for Direct Consumption

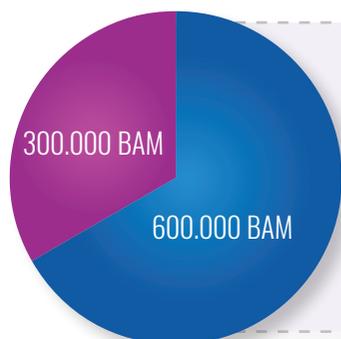
Gross Salaries and Allowances	7.680.000 BAM
Employee and Assembly Representatives' Expense Allowances	1.196.400 BAM
Travel Expenses	350.000 BAM
Expenses for Telephone and Postal Services (PTT)	70.000 BAM
Procurement of Materials	50.000 BAM
Expenses for Transport and Fuel Services	60.000 BAM
Leasing for Property and Equipment	1.000 BAM
Current Maintenance Expenses	160.000 BAM
Insurance and Banking Services Expenses and Payment Transaction Services	15.000 BAM
Contracted and other special services	260.000 BAM

30.000 BAM



CURRENT EXPENDITURES

Procurement of Equipment
Procurement of fixed assets in the form of rights
Reconstruction and capital maintenance



GRANTS CURRENT

Grant funds for support of fairs and other events and activities in the country
Grant funds for support of fairs and other events and activities abroad



BiH ANTI-DOPING AGENCY (ADABiH) 870.000 BAM

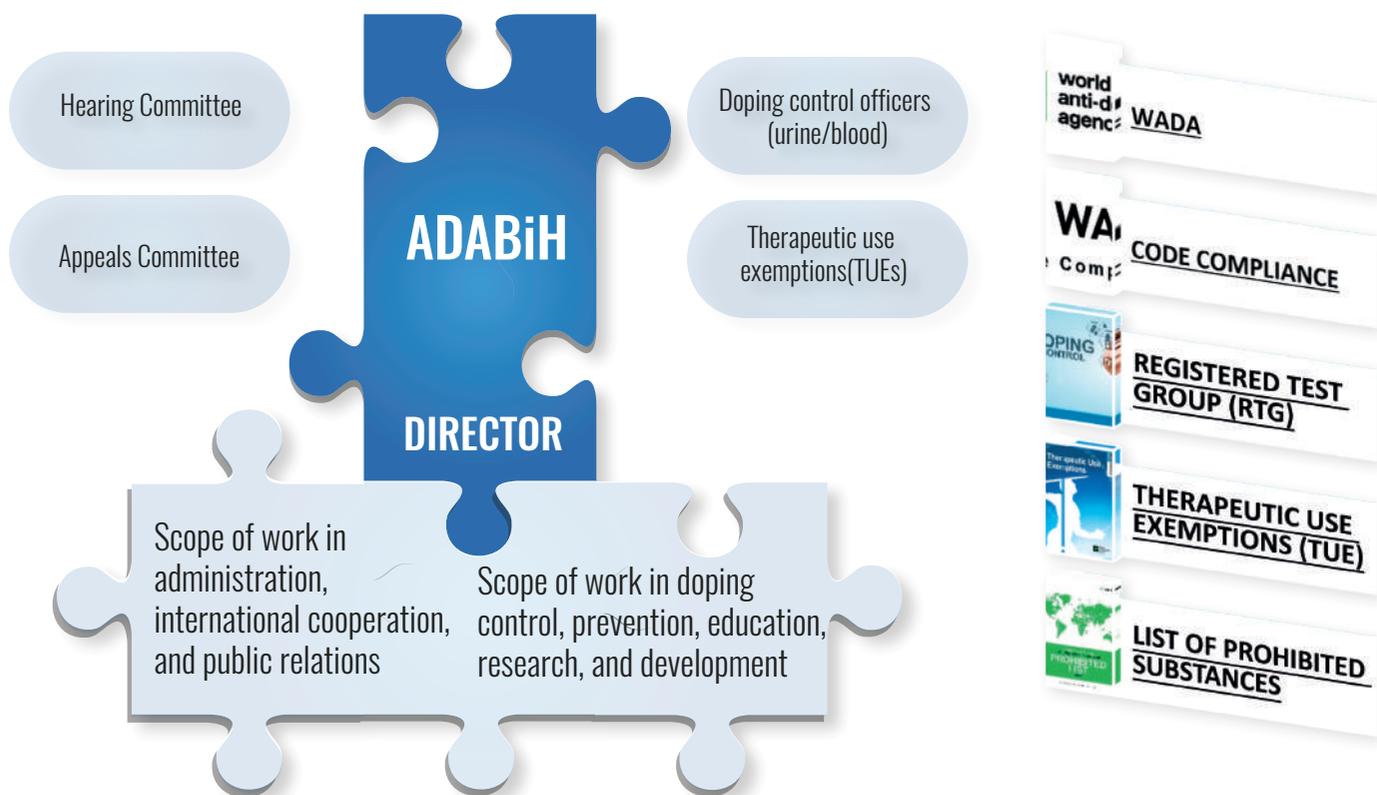
I LEGAL BASIS

Anti-Doping Agency of Bosnia and Herzegovina (hereinafter: ADABiH) was established by the Law on Sports in Bosnia and Herzegovina ("Official Gazette of BiH" No. 27/08) as an independent administrative organization for monitoring and implementing international conventions against doping in sports in Bosnia and Herzegovina, and it began its operations at the end of 2009..

The organization of ADABiH is depicted in the following scheme:

ADABiH performs the following tasks:

- Systematically monitors and coordinates anti-doping activities in sports,
- Proposes and implements measures to combat doping in sports,
- Ensures compliance with conventions, WADA codes, and the regulations of the International Olympic Committee, International Paralympic Committee, and international sports federations,
- Oversees the preparation and adoption of legislation governing this field.



II MISSION AND VISION

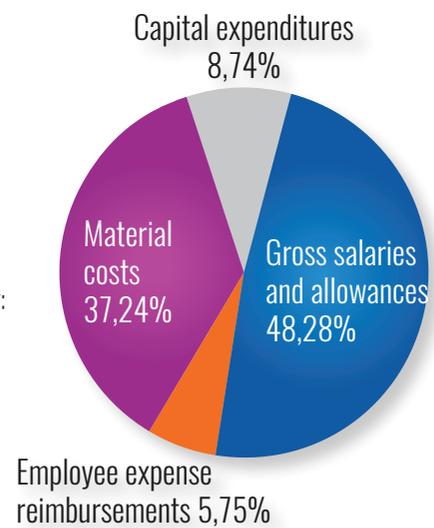
The mission of ADABiH is to establish an effective system for antidoping prevention, education, and control by applying international conventions, the World Anti-Doping Code, and the rules of the International Olympic Committee, the International Paralympic Committee, and international sports federations, with the aim of protecting the health of athletes and preventing cheating in sports.

The vision of ADABiH is to create conditions for a safe, healthy, and fair sport in Bosnia and Herzegovina through antidoping activities.

III EXPENDITURE STRUCTURE

The 2024 budget of ADABiH amounts to **870.000 BAM**

The expenditure structure, according to economic categories and sources of financing:



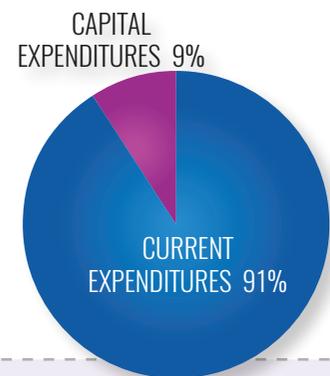
CURRENT EXPENDITURES 794.000 BAM

- Gross salaries and employee expense allowances **470.000 BAM**
- Expenditures for materials and services **324.000 BAM**

CAPITAL EXPENDITURES 76.000 BAM

- Purchase of equipment (budget) **66.000 BAM**
- Purchase of equipment (receipts from the sale of fixed assets) **10.000 BAM**

The budget for 2024 has approved nine (9) employees for ADABiH.



ADABiH carries out activities within the program "Prevention and Suppression of Doping in Sports" through the program activity "Conducting Doping Controls in accordance with positive regulations [preventive (education) and control activities]."

The implementation of the program is monitored through the outcome indicator "number of sports in which doping controls are conducted," while the implementation of the program activity is tracked through two outcome indicators:

- the number of doping controls conducted;
- the number of campaigns targeted at different groups (educational activities).



CIVIL SERVICE AGENCY OF BOSNIA AND HERZEGOVINA

2.197.000 BAM

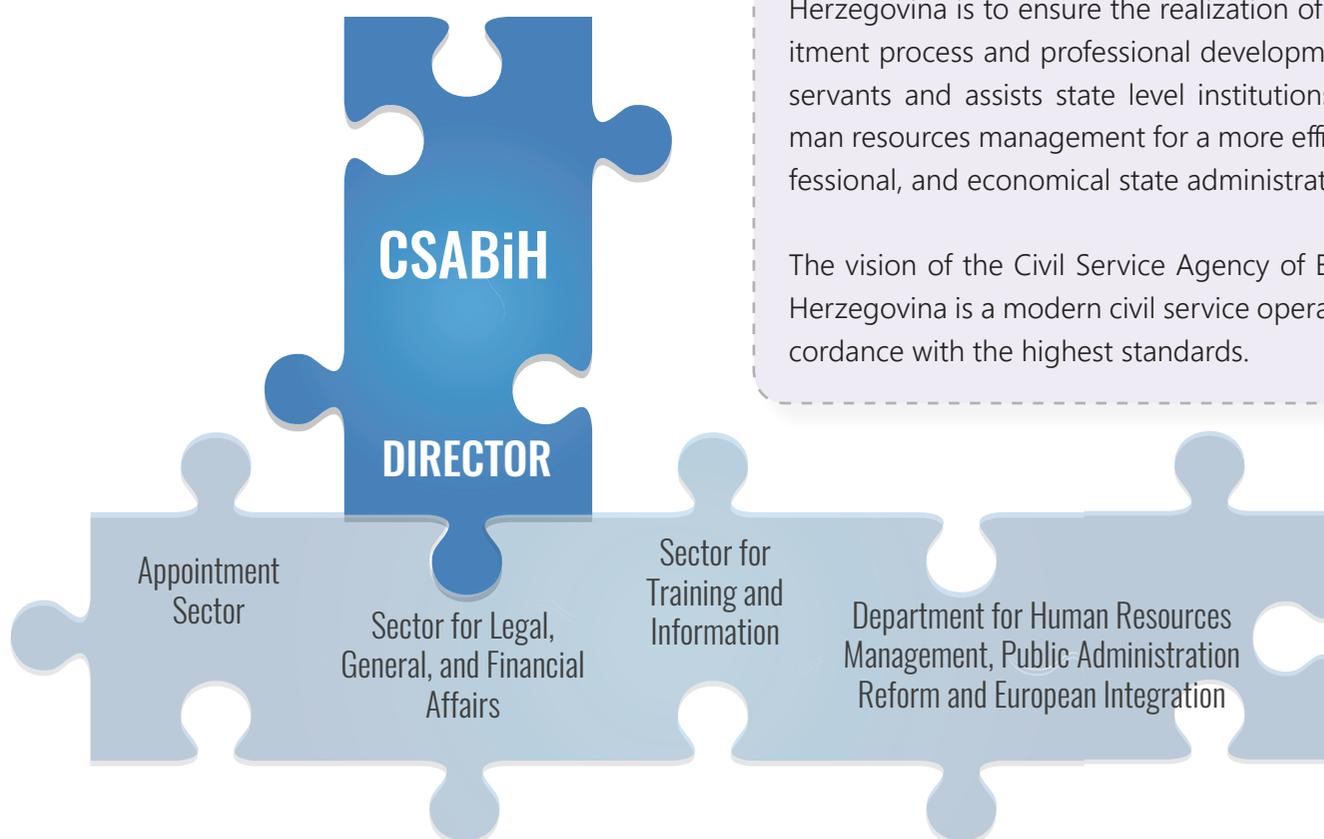
I LEGAL BASIS

Civil Service Agency of Bosnia and Herzegovina (hereinafter: the Agency) was established by Article 62 of the Law on Civil Service in the Institutions of Bosnia and Herzegovina ("Official Gazette of BiH," No. 19/02, 35/03, 4/04, 26/04, 37/04, 48/05, 2/06, 32/07, 43/09, 8/10, 40/12, and 93/17) and officially began operations in February 2003.

In accordance with the Law on Civil Service in the Institutions of Bosnia and Herzegovina, the Agency is responsible for:

- a) Ensuring the implementation of the recruitment process for civil servants at the request of institutions;
- b) assisting institutions in implementing their human resources policies, organizational development, and establishing a unified information system for human resources management in the institutions of Bosnia and Herzegovina;
- c) providing training and development for the civil service;
- d) performing other tasks and duties defined by the Law on Civil Service in the Institutions of Bosnia and Herzegovina.

The organization of the Civil Service Agency of Bosnia and Herzegovina is depicted in the following diagram:



II MISSION AND VISION

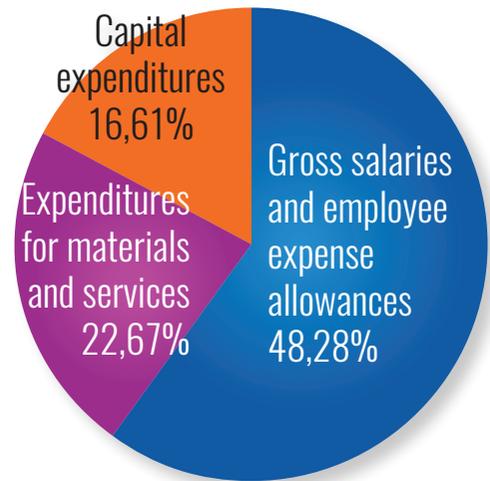
The mission of the Civil Service Agency of Bosnia and Herzegovina is to ensure the realization of the recruitment process and professional development of civil servants and assists state level institutions with human resources management for a more efficient, professional, and economical state administration.

The vision of the Civil Service Agency of Bosnia and Herzegovina is a modern civil service operating in accordance with the highest standards.

III STRUCTURE OF EXPENDITURES

The 2024 budget of the Civil Service Agency of Bosnia and Herzegovina amounts to **2.197.000 BAM**

The expenditure structure, according to economic categories and sources of financing:



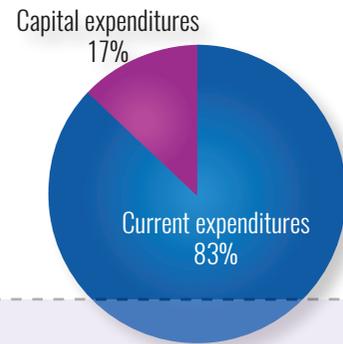
CURRENT EXPENDITURES 1.832.000 BAM

- Gross salaries and employee cost allowances **1.334.000 BAM**
- Expenditures for materials and services **498.000 BAM**

CAPITAL EXPENDITURES 365.000 BAM

- Procurement of equipment (budget) **365.000 BAM**

The 2024 budget has allowed for twenty-nine (29) employees for the Civil Service Agency of Bosnia and Herzegovina.



The Civil Service Agency of Bosnia and Herzegovina (ADSBiH) carries out activities within the program “Employment, Professional Development, and Protection of Civil Servants’ Rights” through the following program activities:

1. Implementation of recruitment procedures, training, and protecting of civil servants’ rights
2. Redesign of the information system of the Employee Registry in the institutions of BiH
3. Strategic management and administration

The implementation of the program is monitored through two indicators: the outcome indicator “Number of appointed civil servants in relation to the number of vacant positions, as requested by BiH institutions in their requests for job advertisements”, and the “Satisfaction level of users of the training provided by the Agency,” while the implementation of program activities is monitored through the following outcome indicators:

1. Conducting recruitment procedures, training, and protection of civil servants’ rights	Number of completed recruitment procedures in relation to the number of received requests for job advertisements
	Number of conducted training sessions in relation to the plan
	Number of resolved cases based on requests for exercising rights and responsibilities
2. Redesigning the information system of the Employee Registry in BiH institutions	Implementation status of the redesign of the Information System for the Employee Register in BiH institutions
3. Strategic management and administration	Number of planning and reporting documents



INSTITUTE FOR STANDARDIZATION OF BOSNIA AND HERZEGOVINA

I LEGAL BASIS

The Institute for Standardization of Bosnia and Herzegovina (ISBIH) is a scientific and professional institution for standardization in Bosnia and Herzegovina established under the Law on the Establishment of the Institute for Standardization of BiH ("Official Gazette of BiH", no. 44/04) and the Law on Standardization of BiH ("Official Gazette of BiH", no. 19/01). It is responsible for the development of standards and the adoption of BAS standards in accordance with the objectives and principles on which standardization in Bosnia and Herzegovina is based.

ISBIH is authorized to:

- In the area of standardization: propose a standardization strategy for Bosnia and Herzegovina, prepare and publish BAS standards, represent and advocate for Bosnia and Herzegovina in European and international standardization organizations, carry out tasks arising from international agreements and memberships in these organizations, participate in the preparation of technical regulations, establish an information system for standards and related documents, declare BiH standards (BAS), organize and conduct specialized training for personnel in standardization, and engage in publishing activities related to standardization.
- In the area of conformity assessment: participate in the establishment and maintenance of the certification and homologation system in accordance with the European model, represents Bosnia and Herzegovina in European and international organizations for conformity assessment, and organizes training in the field of conformity assessment.

II MISSION AND VISION

Mission of ISBIH

To lead, maintain, and continuously improve the standardization system in BiH, representing the interests of all stakeholders in the field of standardization while respecting the requirements and recommendations of European and international standardization organizations.

Vision of ISBIH

To be an internationally and regionally recognized institution for standardization in Bosnia and Herzegovina that will fully engage in European and global standardization activities through its expert and professional work.

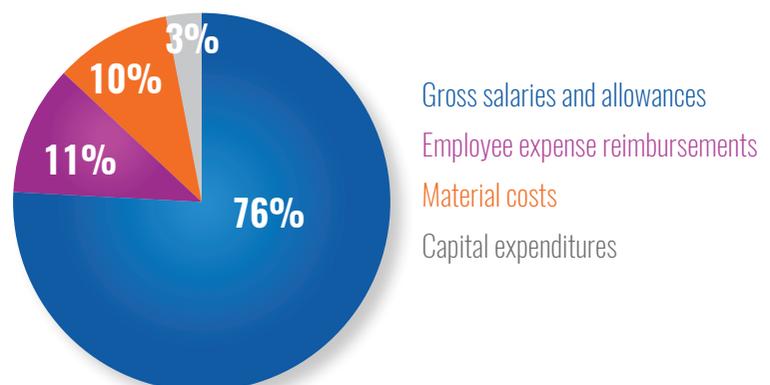
III STRUCTURE OF EXPENDITURES

The 2024 ISBIH budget allows for 40 employees. The 2024 ISBIH budget amounts to **1,866,000 BAM**, with the following expenditure structure:

1. CURRENT EXPENDITURES 1.817.000 BAM

- Gross salaries and employee expense allowances **1.622.000 BAM**
- Expenditures for materials and services **195.000 BAM**

2. CAPITAL EXPENDITURES 49.000 BAM





THE OFFICE OF THE COORDINATOR FOR PUBLIC ADMINISTRATION REFORM IN BOSNIA AND HERZEGOVINA

The Office of the Coordinator for Public Administration Reform in Bosnia and Herzegovina was established in response to citizens' needs for a more efficient and accountable public administration at all levels of government, capable of assuming obligations in the process of Bosnia and Herzegovina's European integration.

Its role is to coordinate reform activities between the Council of Ministers, the entities, and the Government of Brčko District, closely collaborating with the Delegation of the European Commission in Bosnia and Herzegovina.

The Office coordinates, directs, and monitors public administration reform so that its improved organizational structure, using best European practices, can implement the entire process of Bosnia and Herzegovina's European integration and become an integral part of the European administrative space.

The Office of the Coordinator for Public Administration Reform has appropriate institutional status and developed organizational, staffing, and material-technical capacities, expertise, and mechanisms that ensure the monitoring and sustainability of achieved results, as well as further modernization and enhancement of public administration in Bosnia and Herzegovina, in line with the principles of the European administrative space and the expectations of citizens, the business community, and society as a whole.

Program structure of the Office of the Coordinator for Public Administration Reform, including data on the required funding for all programs:

Economic code	Type of Expenditure	2024	
	Ukupno	1.861.000	100%
	Gross Salaries and Allowances	1.472.000	79%
6112	Employee Expense Allowances	244.000	13%
6131	Travel Expenses	12.000	1%
6132	Telephone Service Expenses	14.000	1%
6133	Energy and Utility Service Expenses		0%
6134	Procurement of Materials	11.000	1%
6135	Transport and Fuel Service Expenses	16.000	1%
6136	Leasing of Property and Equipment	6.000	0%
6137	Current Maintenance Expenses	17.000	1%
6138	Insurance and Banking Service Expenses	4.000	0%
6139	Contracted Services	55.000	3%
8213	Procurement of Equipment	10.000	1%



BUDGET GLOSSARY



Budget – a document forecasting all revenues and expenditures in one year.

Concession – a permission of the government given to legal or physical persons to perform certain business activities according to pre-determined requirements.

Public policy – a plan or course of action of governmental institutions.

Budget for Citizens - a simplified and illustrated overview of certain parts of the official Budget.

Constitution – a basic legislative act of a country establishing a political and legal order.

Budget user – institutions and all other bodies financed by the budget.

Framework Budget Document (FBD) – a projection of three-years' revenue and expenditures, i.e. a mid-term budget projection.

Macroeconomics – it is an area of economic sciences dealing with the total economy of an area (country), studying the mutual relations of the total (aggregate) production, revenue, employment, prices and other variables.

Nominal GDP - It is a sum of quantities of manufactured final goods and services by resident units in a country in a certain period of time multiplied by their current prices.

Realistic GDP - It presents a sum of quantities of final goods in permanent (instead of current) prices and it also points out to the quantity of manufactured products and services.

Economic growth - It implies a total growth of production, production capacities and all other parts of one economy, i.e. it shows the total growth of total output of an economy due to the growth of its labour force, capital goods and improvements in technology and productivity.

Transfers from other levels of government - Monetary funds that the higher or lower levels of government allocate to the budget with the goal of implementation of individual programmes and/or functions.

Gross Domestic Product (GDP) - It is a macroeconomic indicator showing the value of final goods and services produced in the country in one year, as expressed in monetary units.

Inflation – It is an increase in the general level of prices compared to the value of money.

Government/public spending - (Expenses for the final government spending) – The sector of government consists of all the institutional units which, through the meeting of their political obligations and role of economic regulation, in principle produce the non-market services (possibly also non-market goods) for individual or collective consumption and they also redistribute the proceeds and wealth. Expenses for final government spending include two categories of expenditures:

-Non-market output; except for investments for own account; which is measured by costs of production, decreased by occasional sale.

-Government procurement of goods and services from the market producers, which are sold to households without any transformation, as a social transfer in "kind".

COFOG Classification - Classification of governmental function (COFOG – Classification of the Functions of the Government) was published by the Department for Statistics of the United Nations and it is related to the funds from the budget classified by the purposes, which these are spent for.

Permanent assets – It means a part of property that will remain unchanged, i.e. it will keep the same appearance in a time period longer than one year and which will not be spent in a normal, production cycle (for example, land, buildings, machinery, etc.). These are procured with an intention to be used in own business and not for further sale.

Name and surname

Adress

E-mail

Organisation/
Institution

You may write your questions, comments and suggestions on the back of the form.

Name and surname

Adress

E-mail

Organisation/
Institution

You may write your questions, comments and suggestions on the back of the form.

QUESTIONS, COMMENTS AND SUGGESTIONS

Dear citizens, if you have any questions, comments or suggestions with regards to the preparation and presentation of the "Budget for Citizens", you can use the pre-prepared forms, tear them out and send them by postal mail to the address:

**Ministry of Finance and Treasury of BiH (Office of the Minister – Public Relations),
Trg BiH 1, 71000, Sarajevo.**

You may also send your questions, comments and suggestions to the following e-mail at:
trezorbih@mft.gov.ba.

Sincerely,

Ministry of Finance and Treasury of BiH



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