

# Open Budget Survey 2017

## Questionnaire

### Bosnia and Herzegovina

January 2018

## COUNTRY QUESTIONNAIRE: BOSNIA AND HERZEGOVINA

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** "FY 2017-19"

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" - ("Dokument okvirnog Budžeta institucija BiH za period od 2017. do 2019. godine") - <http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-2:** When is the PBS made available to the public?

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** a. (100)

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" - ("Dokument okvirnog Budžeta institucija BiH za period od 2017. do 2019. godine") - <http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Comments:** Researcher: This document was adopted during the 66th session of the Council of Ministers of Bosnia and Herzegovina which was held on July 28, 2016. - <http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopst...>

([http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja\\_sa\\_sjednica/default.aspx?id=23060&langTag=en-US](http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja_sa_sjednica/default.aspx?id=23060&langTag=en-US))

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The date that determined the score is the date of the document adoption, while we lacking confirmation that this was the date when document was made publicly available. Maybe a direct verification from source from relevant Ministry can provide confirmation.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The "Budget framework Document of the BiH Institutions for 2017-2019" was adopted by the Council of Ministers of Bosnia and Herzegovina on July 28, 2016, and it was published by the BiH Ministry of Finance and Treasury on August 19, 2016. This information was given by the BiH Ministry of Finance and Treasury.

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please

enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 19 August 2016.

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" - ("Dokument okvirnog Budžeta institucija BiH za period od 2017. do 2019. godine") - <http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** This information was given by the BiH Ministry of Finance and Treasury.

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" - ("Dokument okvirnog Budžeta institucija BiH za period od 2017. do 2019. godine") - <http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" - ("Dokument okvirnog Budžeta institucija BiH za period od 2017. do 2019. godine") - This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" - ("Dokument okvirnog Budžeta institucija BiH za period od 2017. do 2019. godine") - <http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

**Comments:** Researcher: This document is published in PDF and it can not be easily processed by a computer (e.g., in Excel).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6a: If the PBS is not publicly available, is it still produced?**

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" - ("Dokument okvirnog Budžeta institucija BiH za period od 2017. do 2019. godine") - <http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b: If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."**

**Answer:** n/a

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" - ("Dokument okvirnog Budžeta institucija BiH za period od 2017. do 2019. godine") - <http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."**

**Answer:** "Budget framework Document of the BiH Institutions for 2017-2019"

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" - ("Dokument okvirnog Budžeta institucija BiH za period od 2017. do 2019. godine") - <http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-8:** Is there a "citizens version" of the PBS?

a. Yes

b. No

**Answer:** b.

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" - ("Dokument okvirnog Budžeta institucija BiH za period od 2017. do 2019. godine") - <http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

**Comments:** Researcher: A "Citizens version" of the Pre-Budget Statement is not produced for this budget year and it has never been produced before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...)

([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) This document is available on the official website of the Parliamentary Assembly of BiH.

**Comments:** Researcher: This document is available on the official website of the Parliamentary Assembly of BiH.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It seems that above mentioned link is no longer active. Following links are recommended:

[http://static.parlament.ba/doc/94046\\_\(B\)%20Prijedlog%20zakon...](http://static.parlament.ba/doc/94046_(B)%20Prijedlog%20zakon...)

([http://static.parlament.ba/doc/94046\\_\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94046_(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) or

[http://static.parlament.ba/doc/95281\\_Prijedlog%20zakona%20s%...](http://static.parlament.ba/doc/95281_Prijedlog%20zakona%20s%...)

([http://static.parlament.ba/doc/95281\\_Prijedlog%20zakona%20s%20ugradjenim%20amandanima%20\(B\).pdf](http://static.parlament.ba/doc/95281_Prijedlog%20zakona%20s%20ugradjenim%20amandanima%20(B).pdf))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** At the time of reviewing the questionnaire, the link was still active, but it is useful to have the additional options provided by the peer reviewer.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 15 November 2016.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...)

([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) Supporting EBP documents are attached as a part of "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017" : I. "Explanation of the Law on the 2017 Budget for BiH Institutions and International obligations of BiH" - ("Obrazloženje zakona o budžetu institucija BiH i međunarodnih obaveza BiH za 2017. g.") - Pages: 109 - 113. II. "Explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017." - ("Obrazloženje sadržaja prijedloga Budžeta institucija BiH i međunarodnih obaveza BiH za 2017.g.") - Pages: 114 - 146. III.

"Projection of the BiH External Debt Servicing for 2017." - ("Projekcija servisiranja vanjskog duga BiH u 2017.g.") – Pages: 147 - 183. This document is available on the official website of the Parliamentary Assembly of BiH.

**Comments:** Researcher: Document/annex IV. "Review of the budget users requirements by program classification" - Addition to explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017. - ("Pregled zahtjeva korisnika po programskoj klasifikaciji" - Dodatak obrazloženju sadržaja Prijedloga budžeta institucija BiH i međunarodnih obaveza BiH za 2017.g.") is not considered publicly available according to the OBS methodology, but it can be obtained by official request from the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-2: When is the EBP made available to the public?**

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** c. (33)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) This document is available on the official website of the Parliamentary Assembly of BiH.

**Comments:** Researcher: At its 45th extraordinary session, the Presidency of BiH determined Draft Law on Budget of the Institutions of BiH and International Obligations of BiH for the year 2017. This 45th extraordinary session was held on November 15, 2016. - <http://www.predsjednistvobih.ba/zaklj/sjed/default.aspx?id=7...> (http://www.predsjednistvobih.ba/zaklj/sjed/default.aspx?id=73578&langTag=en-US). The EBP was published a few days later (see next question).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.**

**Answer:** 23 November 2016.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) Supporting EBP documents are attached as a part of "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017" : I. "Explanation of the Law on the 2017 Budget for BiH Institutions and International obligations of BiH" - ("Obrazloženje zakona o budžetu institucija BiH i međunarodnih obaveza BiH za 2017. g.") - Pages: 109 - 113. II. "Explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017." - ("Obrazloženje sadržaja prijedloga Budžeta institucija BiH i međunarodnih obaveza BiH za 2017.g.") – Pages: 114 - 146. III. "Projection of the BiH External Debt Servicing for 2017." - ("Projekcija servisiranja vanjskog duga BiH u 2017.g.") – Pages: 147 - 183. This document is available on the official website of the Parliamentary Assembly of BiH.

**Comments:** Researcher: Document/annex IV. "Review of the budget users requirements by program classification" - Addition to explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017. - ("Pregled zahtjeva korisnika po programskoj klasifikaciji" - Dodatak obrazloženju sadržaja Prijedloga budžeta institucija BiH i međunarodnih obaveza BiH za 2017.g.") is not considered publicly available according to the OBS methodology, but it can be obtained on the official request from the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** This information was given by the Parliamentary Assembly of BiH.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budžetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budžetu%20institucija%20BiH.pdf)

**Comments:** Researcher: This document is available on the official website of the Parliamentary Assembly of BiH.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budžetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budžetu%20institucija%20BiH.pdf)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") Supporting EBP documents are attached as a part of "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017" : I. "Explanation of the Law on the 2017 Budget for BiH Institutions and International obligations of BiH" - ("Obrazloženje zakona o budžetu institucija BiH i međunarodnih obaveza BiH za 2017. g.") - Pages: 109 - 113. II. "Explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017." - ("Obrazloženje sadržaja prijedloga Budžeta institucija BiH i međunarodnih obaveza BiH za 2017.g.") - Pages: 114 - 146. III. "Projection of the BiH External Debt Servicing for 2017." - ("Projekcija servisiranja vanjskog duga BiH u 2017.g.") - Pages: 147 - 183. This document is available on the official website of the Parliamentary Assembly of BiH.

**Comments:** Researcher: Document/annex IV. "Review of the budget users requirements by program classification" - Addition to explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017. - ("Pregled zahtjeva korisnika po programskoj klasifikaciji" - Dodatak obrazloženju sadržaja Prijedloga budžeta institucija BiH i međunarodnih obaveza BiH za 2017.g.) is not considered publicly available according to the OBS methodology, but it can be obtained on the official request from the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** As mentioned, the link provided by the researcher is no longer active. Active links are:

[http://static.parlament.ba/doc/94046\\_\(B\)%20Prijedlog%20zakona...](http://static.parlament.ba/doc/94046_(B)%20Prijedlog%20zakona...)

([http://static.parlament.ba/doc/94046\\_\(B\)%20Prijedlog%20zakona%20o%20Budžetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94046_(B)%20Prijedlog%20zakona%20o%20Budžetu%20institucija%20BiH.pdf)) and/or

[http://static.parlament.ba/doc/95281\\_Prijedlog%20zakona%20s%...](http://static.parlament.ba/doc/95281_Prijedlog%20zakona%20s%...)

([http://static.parlament.ba/doc/95281\\_Prijedlog%20zakona%20s%20ugradjenim%20amandmanima%20\(B\).pdf](http://static.parlament.ba/doc/95281_Prijedlog%20zakona%20s%20ugradjenim%20amandmanima%20(B).pdf))

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** During the review of the questionnaire the original link was still active, but it is useful to have the additional options provided by the peer reviewer.

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: This document is published in PDF and it can not be easily processed by a computer (e.g., in Excel).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: This document is available on the official website of the Parliamentary Assembly of BiH.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: This document is available on the official website of the Parliamentary Assembly of BiH.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017")

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) Supporting EBP documents are attached as a part of "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017" : I. "Explanation of the Law on the 2017 Budget for BiH Institutions and International obligations of BiH" - ("Obrazloženje zakona o budžetu institucija BiH i međunarodnih obaveza BiH za 2017. g.") - Pages: 109 - 113. II. "Explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017." - ("Obrazloženje sadržaja prijedloga Budžeta institucija BiH i međunarodnih obaveza BiH za 2017.g.") – Pages: 114 - 146. III. "Projection of the BiH External Debt Servicing for 2017." - ("Projekcija servisiranja vanjskog duga BiH u 2017.g.") – Pages: 147 - 183. This document is available on the official website of the Parliamentary Assembly of BiH.

**Comments:** Researcher: Document/annex IV. "Review of the budget users requirements by program classification" - Addition to explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017. - ("Pregled zahtjeva korisnika po programskoj klasifikaciji" - Dodatak obrazloženju sadržaja Prijedloga budžeta institucija BiH i međunarodnih obaveza BiH za 2017.g.) is not considered publicly available according to the OBS methodology, but it can be obtained on the official request from the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Refer also to the following links: [http://static.parlament.ba/doc/94046\\_\(B\)%20Prijedlog%20zakon...](http://static.parlament.ba/doc/94046_(B)%20Prijedlog%20zakon...) ([http://static.parlament.ba/doc/94046\\_\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94046_(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) and/or [http://static.parlament.ba/doc/95281\\_Prijedlog%20zakona%20s%...](http://static.parlament.ba/doc/95281_Prijedlog%20zakona%20s%...) ([http://static.parlament.ba/doc/95281\\_Prijedlog%20zakona%20s%20ugradjenim%20amandanima%20\(B\).pdf](http://static.parlament.ba/doc/95281_Prijedlog%20zakona%20s%20ugradjenim%20amandanima%20(B).pdf))

**Government Reviewer**

**Opinion:** Agree

**EBP-8: Is there a "citizens version" of the EBP?**

- a. Yes
- b. No

**Answer:** b.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf))

**Comments:** Researcher: A "Citizens version" of the Executive's Budget Proposal is not produced for this budget year and it has never been produced before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."**

**Answer:** FY 2017.

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.**

**Answer:** 15 December 2016.

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>) This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Comments:** Researcher: This document was adopted during the 39th session of the House of Representatives held on December 14, 2016, and during the 4th urgent session of the House of Peoples of the BiH Parliamentary Assembly held on December 15, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-2: When is the EB made available to the public?**

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>)

**Comments:** Researcher: This document was uploaded on the official website of the BiH Ministry of Finance and Treasury 13 days after it was adopted by the Parliamentary Assembly of BiH.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 28 December 2016.

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** This information was given by the BiH Ministry of Finance and Treasury.

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>)

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu")

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>)

**Comments:** Researcher: This document is published in PDF and it can not be easily processed by a computer (e.g., in Excel).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b:** If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017"

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>)

**Comments:** Researcher: This document is available on the official website of the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-8:** Is there a “citizens version” of the EB?

a. Yes

b. No

**Answer:** b.

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>)

**Comments:** Researcher: A "Citizens version" of the Enacted Budget is not produced for this budget year and it has never been produced before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2017

**Sources:** Citizens Budget is not produced at all.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** Citizens Budget is not produced at all.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** Citizens Budget is not part of the budget practice in BiH. This document is not produced for this budget year and it has never been produced before.

**Sources:** Citizens Budget is not produced at all.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** n/a

**Sources:** Citizens Budget is not produced at all.

**Comments:** Researcher: Citizens Budget is not part of the budget practice in BiH. This document is not produced for this budget year and it has never been produced before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** Citizens Budget is not produced at all.

**Comments:** Researcher: Citizens Budget is not part of the budget practice in BiH. This document is not produced for this budget year and it has never been produced before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Citizens Budget is not part of the budget practice in BiH, yet, but it is one of the activities defined by the Public Finance Management Reform Strategy of The Institutions of BiH for the period 2017 - 2020. This Strategy was adopted by the Council of Ministries of BiH in December, 2016.

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** n/a

**Sources:** Citizens Budget is not produced at all.

**Comments:** Researcher: Citizens Budget is not part of the budget practice in BiH. This document is not produced for this budget year and it has never been produced before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** n/a

**Sources:** Citizens Budget is not produced at all.

**Comments:** Researcher: Citizens Budget is not part of the budget practice in BiH. This document is not produced for this budget year and it has never been produced before.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** n/a**Sources:** A Citizens Budget is not produced at all.**Comments:** Researcher: Citizens Budget is not part of the budget practice in BiH. This document is not produced for this budget year and it has never been produced before.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015 FY 2016

**Sources:** 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2016. godine") 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - VI 2016. godine") 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - III 2016. godine") 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-December 2015." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - XII 2015. godine") 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2015. godine")

**Comments:** Researcher: 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - This document was adopted during the 85th session of the Council of Ministers of Bosnia and Herzegovina which was held on December 8, 2016. - <http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopst...>

([http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja\\_sa\\_sjednica/default.aspx?id=23897&langTag=en-US](http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja_sa_sjednica/default.aspx?id=23897&langTag=en-US)) 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - This document was adopted during the 71th session of the Council of Ministers of Bosnia and Herzegovina which was held on August 31, 2016. - <http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopst...>

([http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja\\_sa\\_sjednica/default.aspx?id=23197&langTag=en-US](http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja_sa_sjednica/default.aspx?id=23197&langTag=en-US)) 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - This document was adopted during the 60th session of the Council of Ministers of Bosnia and Herzegovina which was held on June 14, 2016. - <http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopst...>

([http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja\\_sa\\_sjednica/default.aspx?id=22724&langTag=en-US](http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja_sa_sjednica/default.aspx?id=22724&langTag=en-US)) 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- December 2015." - This document was adopted during the 56th session of the Council of Ministers of Bosnia and Herzegovina which was held on May 18, 2016. - <http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopst...>

([http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja\\_sa\\_sjednica/default.aspx?id=22559&langTag=en-US](http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja_sa_sjednica/default.aspx?id=22559&langTag=en-US)) 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - This document was adopted during the 34th session of the Council of Ministers of Bosnia and Herzegovina which was held on December 9, 2015. - <http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopst...>

([http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja\\_sa\\_sjednica/default.aspx?id=21180&langTag=en-US](http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja_sa_sjednica/default.aspx?id=21180&langTag=en-US))

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

## IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** d.

**Sources:** 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2016. godine") 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - VI 2016. godine") 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - III 2016. godine") 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-December 2015." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - XII 2015. godine") 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2015. godine")

**Comments:** Researcher: 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - This document was adopted during the 85th session of the Council of Ministers of Bosnia and Herzegovina which was held on December 8, 2016. [published in a timely manner a little bit later] 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - This document was adopted during the 71th session of the Council of Ministers of Bosnia and Herzegovina which was held on August 31, 2016. [not published in a timely manner and not published on the website of the public authority issuing the document] 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - This document was adopted during the 60th session of the Council of Ministers of Bosnia and Herzegovina which was held on June 14, 2016. [published in a timely manner a few days later] 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- December 2015." - This document was adopted during the 56th session of the Council of Ministers of Bosnia and Herzegovina which was held on May 18, 2016. [not published in a timely manner and not published on the website of the public authority issuing the document] 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - This document was adopted during the 34th session of the Council of Ministers of Bosnia and Herzegovina which was held on December 9, 2015. [published in a timely manner a few days later]

### Peer Reviewer

**Opinion:** Agree

### Government Reviewer

**Opinion:** Agree

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 1) 26 December 2016 (January-September 2016.) 2) 21 June 2016 (January-March 2016.) 3) 16 December 2015 (January-September 2015.)

**Sources:** 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2016. godine") 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - VI 2016. godine") 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - III 2016. godine") 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-December 2015." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - XII 2015. godine") 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2015. godine")

**Comments:** Researcher: 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - This document was published on the official website of the BiH Ministry of Finance and Treasury and it was published in a timely manner (published on December 26, 2016 -- on time). 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - This document was not published in a timely manner according to the OBS acceptable time frame and it was not published on the website of the public authority issuing the document. (It was published on the official website of the Parliamentary Assembly of BiH on October 6, 2016. -- late) 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - This document was published on the official website of the BiH Ministry of Finance and Treasury and it was published in a timely manner (published on June 21, 2016 -- on time). 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- December 2015." - This document was not published in a timely manner according to the OBS acceptable time frame and it was not published on the website of the public authority issuing the document. (It was published on the official website of the Council of Ministers of BiH on May 18, 2016. and on the official website of the Parliamentary Assembly of BiH on July 4, 2016 -- late) 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH

for period January-September 2015." - This document was published on the official website of the BiH Ministry of Finance and Treasury and it was published in a timely manner (published on December 16, 2015 -- on time).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** This information was given by the BiH Ministry of Finance and Treasury.

**Sources:** 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2016. godine") 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - VI 2016. godine") 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - III 2016. godine") 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-December 2015." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - XII 2015. godine") 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2015. godine")

**Comments:** Researcher: 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - This document was published on the official website of the BiH Ministry of Finance and Treasury and it was published in a timely manner (published on December 26, 2016.). 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - This document was not published in a timely manner according to the OBS acceptable time frame and it was not published on the website of the public authority issuing the document. (It was published on the official website of the Parliamentary Assembly of BiH on October 6, 2016.) 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - This document was published on the official website of the BiH Ministry of Finance and Treasury and it was published in a timely manner (published on June 21, 2016.). 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- December 2015." - This document was not published in a timely manner according to the OBS acceptable time frame and it was not published on the website of the public authority issuing the document. (It was published on the official website of the Council of Ministers of BiH on May 18, 2016. and on the official website of the Parliamentary Assembly of BiH on July 4, 2016.) 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - This document was published on the official website of the BiH Ministry of Finance and Treasury and it was published in a timely manner (published on December 16, 2015.).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - <http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/I...>  
(<http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izveštaj%20o%20izvršenju%20budžeta%20za%20I-IX%202016%20god%20-bosanski.pdf>)

**Sources:** 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - [http://static.parlament.ba/doc/93859\\_Izve%5c%a1taj\\_I-VI\\_201...](http://static.parlament.ba/doc/93859_Izve%5c%a1taj_I-VI_201...) ([http://static.parlament.ba/doc/93859\\_Izve%5c%a1taj\\_I-VI\\_2016\\_bosanski\\_final.pdf](http://static.parlament.ba/doc/93859_Izve%5c%a1taj_I-VI_2016_bosanski_final.pdf)) 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - <http://www.mft.gov.ba/bos/images/stories/budzet/izvršenje/20...>  
([http://www.mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izveštaj\\_o\\_%20izvršenju\\_Budžeta\\_institucija\\_BiH\\_medjunarodnih\\_obaveza\\_BiH\\_za\\_I-III\\_2016-bosanski.pdf](http://www.mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izveštaj_o_%20izvršenju_Budžeta_institucija_BiH_medjunarodnih_obaveza_BiH_za_I-III_2016-bosanski.pdf)) 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-December 2015." - [http://www.vijeceministara.gov.ba/akti/program\\_rada/default...](http://www.vijeceministara.gov.ba/akti/program_rada/default...) ([http://www.vijeceministara.gov.ba/akti/program\\_rada/default.aspx?id=22560&langTag=bs-BA](http://www.vijeceministara.gov.ba/akti/program_rada/default.aspx?id=22560&langTag=bs-BA)) 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - <http://www.mft.gov.ba/bos/images/stories/budzet/izvršenje/20...>

([http://www.mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/Izvjestaj\\_o\\_izvrsenju\\_Budzeta\\_institucija-BiH-i-medjunarodnih\\_obaveza%20BiH\\_za\\_i-IX\\_2015.-bosanski.pdf](http://www.mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/Izvjestaj_o_izvrsenju_Budzeta_institucija-BiH-i-medjunarodnih_obaveza%20BiH_za_i-IX_2015.-bosanski.pdf))

**Comments:** Researcher: 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - This document was published on the official website of the BiH Ministry of Finance and Treasury and it was published in a timely manner (published on December 26, 2016.). 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - This document was not published in a timely manner according to the OBS acceptable time frame and it was not published on the website of the public authority issuing the document. (It was published on the official website of the Parliamentary Assembly of BiH on October 6, 2016.) 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - This document was published on the official website of the BiH Ministry of Finance and Treasury and it was published in a timely manner (published on June 21, 2016.). 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- December 2015." - This document was not published in a timely manner according to the OBS acceptable time frame and it was not published on the website of the public authority issuing the document. (It was published on the official website of the Council of Ministers of BiH on May 18, 2016. and on the official website of the Parliamentary Assembly of BiH on July 4, 2016.) 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - This document was published on the official website of the BiH Ministry of Finance and Treasury and it was published in a timely manner (published on December 16, 2015.).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2016. godine") 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - VI 2016. godine") 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - III 2016. godine") 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-December 2015." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - XII 2015. godine") 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2015. godine")

**Comments:** Researcher: These documents are published in PDF and it can not be easily processed by a computer (e.g., in Excel).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6a:** If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2016." - <http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/I...> (<http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/Izvjestaj%20o%20izvrsenju%20budzeta%20za%20I-IX%202016%20god%20-bosanski.pdf>) 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-June 2016." - [http://static.parlament.ba/doc/93859\\_Izvje%5a1taj\\_I-VI\\_2016.\\_bosanski\\_final.pdf](http://static.parlament.ba/doc/93859_Izvje%5a1taj_I-VI_2016._bosanski_final.pdf) 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-March 2016." - <http://www.mft.gov.ba/bos/images/stories/budzet/izvrsenje/20...>

([http://www.mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvještaj\\_o\\_%20izvršenju\\_Budžeta\\_institucija\\_BiH\\_medjunarodnih\\_obaveza\\_BiH\\_za\\_I-III\\_2016-bosanski.pdf](http://www.mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvještaj_o_%20izvršenju_Budžeta_institucija_BiH_medjunarodnih_obaveza_BiH_za_I-III_2016-bosanski.pdf)) 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-December 2015." - [http://www.vijeceministara.gov.ba/akti/program\\_rada/default...](http://www.vijeceministara.gov.ba/akti/program_rada/default...) ([http://www.vijeceministara.gov.ba/akti/program\\_rada/default.aspx?id=22560&langTag=bs-BA](http://www.vijeceministara.gov.ba/akti/program_rada/default.aspx?id=22560&langTag=bs-BA)) 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - <http://www.mft.gov.ba/bos/images/stories/budzet/izvršenje/20...> ([http://www.mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvještaj\\_o\\_izvršenju\\_Budžeta\\_institucija-BiH-i-medjunarodnih\\_obaveza%20BiH\\_za\\_i-IX\\_2015.-bosanski.pdf](http://www.mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvještaj_o_izvršenju_Budžeta_institucija-BiH-i-medjunarodnih_obaveza%20BiH_za_i-IX_2015.-bosanski.pdf))

**Comments:** Researcher: The In-Year Reports are made available on line to the public. However, the OBS methodology requires that for IYRs to be considered publicly available, at least three of the last four reports must be published on time and that is no later than three months after the reporting period ends. So, in this case we cannot consider the IYRs publicly available because only 2 of the last 4 reports were made public in time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6b:** If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2016. godine") 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - VI 2016. godine") 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - III 2016. godine") 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-December 2015." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - XII 2015. godine") 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2015. godine")

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question "n/a." Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016."

**Sources:** 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - VI 2016. godine") 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - III 2016. godine") 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-December 2015." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - XII 2015. godine") 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - ("Izvještaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2015. godine")

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

**Answer:** b.

**Sources:** 1. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2016. godine") 2. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- June 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - VI 2016. godine") 3. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- March 2016." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - III 2016. godine") 4. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-December 2015." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - XII 2015. godine") 5. "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-September 2015." - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za period I - IX 2015. godine")

**Comments:** Researcher: A "Citizens version" of the In-Year Reports is not produced for this budget year and it has never been produced before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** n/a

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not part of the budget practice in BiH and according to the "Law on Financing of BiH Institutions" it is not one of the obligatory documents in the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not part of the budget practice in BiH and according to the "Law on Financing of BiH Institutions" it is not one of the obligatory documents in the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not part of the budget practice in BiH and according to the "Law on Financing of BiH Institutions" it is not one of the obligatory documents in the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not part of the budget practice in BiH and according to the "Law on Financing of BiH Institutions" it is not one of the obligatory documents in the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not part of the budget practice in BiH and according to the "Law on Financing of BiH Institutions" it is not one of the obligatory documents in the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-6b:** If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

**Answer:** Mid-Year Review is not part of the budget practice in BiH and according to the "Law on Financing of BiH Institutions" it is not one of the obligatory documents in the budget process.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not part of the budget practice in BiH and according to the "Law on Financing of BiH Institutions" it is not one of the obligatory documents in the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-8:** Is there a “citizens version” of the MYR?

- a. Yes
- b. No

**Answer:** b.

**Sources:** A Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not part of the budget practice in BiH and according to the "Law on Financing of BiH Institutions" it is not one of the obligatory documents in the budget process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2015.

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za 2015. godinu") - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...)  
([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: This document is available on the official website of the BiH Parliamentary Assembly.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** At the time of the review, this document is also available on the official web page of the Ministry of Finances and Treasury of Bosnia and Herzegovina. <http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/I...>

([http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvjestaj_za_2015-bosanski-final.pdf))

**Government Reviewer**

**Opinion:** Agree

**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** b. (67)

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za 2015. godinu") - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...)  
([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf)) This document is available on the official website of the BiH Parliamentary Assembly.

**Comments:** Researcher: This document was adopted during the 56th session of the Council of Ministers of Bosnia and Herzegovina which was held on May 18, 2016 - and was published a few weeks later. <http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopst...>  
([http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja\\_sa\\_sjednica/default.aspx?id=22556&langTag=en-US](http://www.vijeceministara.gov.ba/saopstenja/sjednice/saopstenja_sa_sjednica/default.aspx?id=22556&langTag=en-US))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 04 July 2016.

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za 2015. godinu") - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...)  
([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: This document is available on the official website of the BiH Parliamentary Assembly.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** At the time of the review, this document is also available on the official web page of the Ministry of Finances and Treasury of Bosnia and Herzegovina. <http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/I...>

([http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvjestaj_za_2015-bosanski-final.pdf))

**Government Reviewer**

**Opinion:** Agree

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The date of publication of the 2015 YER can be seen on the official website of the BiH Parliamentary Assembly.

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za 2015. godinu") - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...)  
([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: This document is available on the official website of the BiH Parliamentary Assembly.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It could be useful to determine when the YER was published on the web site of the relevant Ministry.

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" was published on the official website of the BiH Ministry of Finance and Treasury on December 26, 2016.

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za 2015. godinu") - This document is available on the official website of the BiH Parliamentary Assembly.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** At the time of the review, this document is also available on the official web page of the Ministry of Finances and Treasury of Bosnia and Herzegovina. <http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/I...>

([http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvjestaj_za_2015-bosanski-final.pdf))

**Government Reviewer**

**Opinion:** Agree

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za 2015. godinu") - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...)  
([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: This document is published in PDF and it can not be easily processed by a computer (e.g., in Excel).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za 2015. godinu") - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...)  
([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: This document is available on the official website of the BiH Parliamentary Assembly.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** At the time of the review, this document is also available on the official web page of the Ministry of Finances and Treasury of Bosnia and Herzegovina. <http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/I...>

([http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvjestaj_za_2015-bosanski-final.pdf))

**Government Reviewer**

**Opinion:** Agree

**YER-6b:** If you selected option "c" or "d" in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za 2015. godinu") - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...)  
([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: This document is available on the official website of the BiH Parliamentary Assembly.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH"

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za 2015. godinu") - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...)  
([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: This document is available on the official website of the BiH Parliamentary Assembly.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-8:** Is there a "citizens version" of the YER?

a. Yes

b. No

**Answer:** b.

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - ("Izveštaj o izvršenju Budžeta institucija BiH i međunarodnih obaveza BiH za 2015. godinu") - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...)  
([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: A "Citizens version" of the Year-End Report is not produced for this budget year and it has never been produced before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015.

**Sources:** "Annual Audit Report for 2015." - ("Godišnji revizorski izvještaj za 2015. godinu") - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009))

**Comments:** Researcher: This document is available on the official website of the Audit Office of the Institutions of BiH.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-2:** When is the AR made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) 12 months or less, but more than six months, after the end of the budget year

c. (33) More than 12 months, but within 18 months, after the end of the budget year

d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** b. (67)

**Sources:** "Annual Audit Report for 2015." - ("Godišnji revizorski izvještaj za 2015. godinu") - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009))  
**Comments:** Researcher: This document is available on the official website of the Audit Office of the Institutions of BiH.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 04 August 2016.

**Sources:** "Annual Audit Report for 2015." - ("Godišnji revizorski izvještaj za 2015. godinu") - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009))  
**Comments:** Researcher: This document is available on the official website of the Audit Office of the Institutions of BiH.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** This information was given by the Audit Office of the Institutions of BiH.

**Sources:** "Annual Audit Report for 2015." - ("Godišnji revizorski izvještaj za 2015. godinu") - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009)) This document is available on the official website of the Audit Office of the Institutions of BiH.  
**Comments:** Researcher: Also see: 1. Press conference regarding publication of the "Annual Audit Report for 2015." - <http://www.revizija.gov.ba/novosti/default.aspx?id=4780&temp...> ([http://www.revizija.gov.ba/novosti/default.aspx?id=4780&template\\_id=81&langTag=bs-BA&pageIndex=1](http://www.revizija.gov.ba/novosti/default.aspx?id=4780&template_id=81&langTag=bs-BA&pageIndex=1)) 2. Press release regarding publication of the "Annual Audit Report for 2015." - <http://www.revizija.gov.ba/novosti/pdf/?id=4795> (<http://www.revizija.gov.ba/novosti/pdf/?id=4795>)

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009))

**Sources:** "Annual Audit Report for 2015." - ("Godišnji revizorski izvještaj za 2015. godinu") - This document is available on the official website of the Audit Office of the Institutions of BiH.  
**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** "Annual Audit Report for 2015." - ("Godišnji revizorski izvještaj za 2015. godinu") - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009)) This document is available on the official website of the Audit Office of the Institutions of BiH.

**Comments:** Researcher: This document is published in PDF and it can not be easily processed by a computer (e.g., in Excel).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** "Annual Audit Report for 2015." - ("Godišnji revizorski izvještaj za 2015. godinu") - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009))

**Comments:** Researcher: This document is available on the official website of the Audit Office of the Institutions of BiH.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-6b:** If you selected option "c" or "d" in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** "Annual Audit Report for 2015." - ("Godišnji revizorski izvještaj za 2015. godinu") - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009))

**Comments:** Researcher: This document is available on the official website of the Audit Office of the Institutions of BiH.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** "Annual Audit Report for 2015."

**Sources:** "Annual Audit Report for 2015." - ("Godišnji revizorski izvještaj za 2015. godinu") - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009))

**Comments:** Researcher: This document is available on the official website of the Audit Office of the Institutions of BiH.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-8:** Is there a “citizens version” of the AR?

a. Yes

b. No

**Answer:** b.

**Sources:** "Annual Audit Report for 2015." - ("Godišnji revizorski izvještaj za 2015. godinu") - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009))

**Comments:** Researcher: A "Citizens version" of the Audit Report is not produced for this budget year and it has never been produced before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** 1. BiH Ministry of Finance and Treasury (Ministarstvo finansija i trzora BiH) - <http://www.mft.gov.ba/bos/> (<http://www.mft.gov.ba/bos/>) 2. Parliamentary Assembly of BiH (Parlamentarna skupština BiH) - <https://www.parlament.ba> (<https://www.parlament.ba>) 3. Council of Ministers of BiH (Vijeće ministara BiH) - <http://www.vijeceministara.gov.ba> (<http://www.vijeceministara.gov.ba>) 4. Audit Office of the Institutions of BiH (Ured za reviziju institucija BiH) - <http://www.revizija.gov.ba> (<http://www.revizija.gov.ba>) 5. The Central Bank of Bosnia and Herzegovina (Centralna banka BiH) - <http://www.cbbh.ba> (<http://www.cbbh.ba>) 6. BiH Directorate for Economic Planning (Direkcija za ekonomsko planiranje BiH) - <http://www.dep.gov.ba> (<http://www.dep.gov.ba>) 7. Macroeconomic Unit of the Governing Board of the Indirect Tax Authority (Odjeljenje za makroekonomsku analizu Upravnog odbora Uprave za indirektno oporezivanje) - [www.oma.uino.gov.ba](http://www.oma.uino.gov.ba) (<http://www.oma.uino.gov.ba>)

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** 1. BiH Ministry of Finance and Treasury (Ministarstvo finansija i trzora BiH) - <http://www.mft.gov.ba/bos/> (<http://www.mft.gov.ba/bos/>) 2. Parliamentary Assembly of BiH (Parlamentarna skupština BiH) - <https://www.parlament.ba> (<https://www.parlament.ba>) 3. Council of Ministers of BiH (Vijeće ministara BiH) - <http://www.vijeceministara.gov.ba> (<http://www.vijeceministara.gov.ba>) 4. Audit Office of the Institutions of BiH (Ured za reviziju institucija BiH) - <http://www.revizija.gov.ba> (<http://www.revizija.gov.ba>) 5. The Central Bank of Bosnia and Herzegovina (Centralna banka BiH) - <http://www.cbbh.ba> (<http://www.cbbh.ba>) 6. BiH Directorate for Economic Planning (Direkcija za ekonomsko planiranje BiH) - <http://www.dep.gov.ba> (<http://www.dep.gov.ba>) 7. Macroeconomic Unit of the Governing Board of the Indirect Tax Authority (Odjeljenje za makroekonomsku analizu Upravnog odbora Uprave za indirektno oporezivanje) - [www.oma.uino.gov.ba](http://www.oma.uino.gov.ba) (<http://www.oma.uino.gov.ba>)

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** 1. BiH Ministry of Finance and Treasury (Ministarstvo finansija i trzora BiH) - <http://www.mft.gov.ba/bos/> (<http://www.mft.gov.ba/bos/>) 2. Parliamentary Assembly of BiH (Parlamentarna skupština BiH) - <https://www.parlament.ba> (<https://www.parlament.ba>) 3. Council of Ministers of BiH (Vijeće ministara BiH) - <http://www.vijeceministara.gov.ba> (<http://www.vijeceministara.gov.ba>) 4. Audit Office of the Institutions of BiH (Ured za reviziju institucija BiH) - <http://www.revizija.gov.ba> (<http://www.revizija.gov.ba>) 5. The Central Bank of Bosnia and Herzegovina (Centralna banka BiH) - <http://www.cbbh.ba> (<http://www.cbbh.ba>) 6. BiH Directorate for Economic Planning (Direkcija za ekonomsko planiranje BiH) - <http://www.dep.gov.ba> (<http://www.dep.gov.ba>) 7. Macroeconomic Unit of the Governing Board of the Indirect Tax Authority (Odjeljenje za makroekonomsku analizu Upravnog odbora Uprave za indirektno oporezivanje) - [www.oma.uino.gov.ba](http://www.oma.uino.gov.ba) (<http://www.oma.uino.gov.ba>)

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** 1. BiH Ministry of Finance and Treasury (Ministarstvo finansija i trzora BiH) - <http://www.mft.gov.ba/bos/> (<http://www.mft.gov.ba/bos/>) 2. Parliamentary Assembly of BiH (Parlamentarna skupština BiH) - <https://www.parlament.ba> (<https://www.parlament.ba>) 3. Council of Ministers of BiH (Vijeće ministara BiH) - <http://www.vijeceministara.gov.ba> (<http://www.vijeceministara.gov.ba>) 4. Audit Office of the Institutions of BiH (Ured za reviziju institucija BiH) - <http://www.revizija.gov.ba> (<http://www.revizija.gov.ba>) 5. The Central Bank of Bosnia and Herzegovina (Centralna banka BiH) - <http://www.cbbh.ba> (<http://www.cbbh.ba>) 6. BiH Directorate for Economic Planning (Direkcija za ekonomsko planiranje BiH) - <http://www.dep.gov.ba> (<http://www.dep.gov.ba>) 7. Macroeconomic Unit of the Governing Board of the Indirect Tax Authority (Odjeljenje za makroekonomsku analizu Upravnog odbora Uprave za indirektno oporezivanje) - [www.oma.uino.gov.ba](http://www.oma.uino.gov.ba) (<http://www.oma.uino.gov.ba>)

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

**Answer:** a.

**Sources:** 1. "Law on Financing of BiH Institutions" ("Zakon o finansiranju institucija BiH") - <http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni%20200...> (<http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni%202004/2004%20zakon%20finansiranju%20redni%20broj%203.pdf>) 2. "Law on Auditing Institutions of Bosnia and Herzegovina" ("Zakon o reviziji institucija BiH") - [http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/De...](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/De...) ([http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/Default.aspx?langTag=en-US](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/Default.aspx?langTag=en-US))

**Comments:** Researcher: The "Law on Financing of BiH Institutions" does not contain specific articles about the principle of transparency, but for example Article 25 "Publication" regulates when and where budget documents must be published. Also, the law specifies the exact timetable of activities within the budget process, with deadlines that must be followed by budget users, government and parliament. The same goes for the "Law on Auditing Institutions of Bosnia and Herzegovina".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

**Answer:** a.

**Sources:** 1. "The Law on Freedom of Access to Information in BiH" ("Zakon o slobodi pristupa informacijama u BiH") - [http://www.ombudsmen.gov.ba/documents/obudsmen\\_doc201304170...](http://www.ombudsmen.gov.ba/documents/obudsmen_doc201304170...) ([http://www.ombudsmen.gov.ba/documents/obudsmen\\_doc2013041705283799eng.pdf](http://www.ombudsmen.gov.ba/documents/obudsmen_doc2013041705283799eng.pdf)) 2. "Agreement on Cooperation between the Council of Ministers of BH and the Non-Governmental Sector in BiH" ("Sporazum o saradnji između Vijeća ministara BiH i nevladinog sektora u BiH") - [http://www.civilnodrustvo.ba/files/docs/Agreement\\_on\\_coopera...](http://www.civilnodrustvo.ba/files/docs/Agreement_on_coopera...) ([http://www.civilnodrustvo.ba/files/docs/Agreement\\_on\\_cooperation.pdf](http://www.civilnodrustvo.ba/files/docs/Agreement_on_cooperation.pdf)) 3. "Regulations on consultation in legislative drafting" ("Pravila za konsultacije u izradi pravnih propisa") - <http://www.mpr.gov.ba/aktuelnosti/propisi/18.4%20Precisceni%...> (<http://www.mpr.gov.ba/aktuelnosti/propisi/18.4%20Precisceni%20tekst%20Pravila%20za%20konsultacije%20u%20izradi%20pravnih%20propisa%20-%20EJ.pdf>)

**Comments:** Researcher: These additional laws do not include specific provisions on budget transparency or public participation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**1:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) See: Table 3. "Distribution of expenditures by budget users" on pages 8-11, and detailed pages for each admin unit on page 12-92.

**Comments:** Researcher: All expenditures are classified by administrative units and that is a part of the standard budget procedure in BiH.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Functional classification is not part of Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**3: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?**

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Expenditures are not presented by functional classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) See: - Table 2. "Aggregate balance of expenditure by economic classification" on pages 3-6. and pages 12-92 where each agency's budget is subdivided into economic categories (recurrent and capital expenditure and further breakdown). - Section 5.4. "Short review of expenditures by economic classification and by type of expenses" - pages: 132 -146. (narrative discussion)

**Comments:** Researcher: All expenditures for the budget year are presented by economic classification and that is a part of the standard budget procedure in BiH.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**5: If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?**

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) See: - Table 2. "Aggregate balance of expenditure by economic classification" on pages 3-6. and pages 12-92. - Section 5.4. "Short review of expenditures by economic classification and by type of expenses" - pages: 132- 146. (narrative discussion)

**Comments:** Researcher: All expenditures for the budget year are presented by economic classification and that is a part of the standard budget procedure in BiH. For example: 600 000 - Expenditures 610 000 - Current expenditures 611 000 - Salaries and remuneration of costs of employees 611 100 - Gross salaries and fees 611 111 - Net salaries 611 200 - Remuneration of costs of employees 613 000 - Expenditures for goods and services 614 000 - Current grants and transfers 615 000 - Capital grants and transfers;... and so forth.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-

%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: The Executive's Budget Proposal and its supporting documents that are publicly available do not present expenditures by program. Program classification is however presented in the supporting document "Review of the budget users requirements by program classification - Addition to explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017," which is not considered publicly available according to the OBS methodology, but it can be obtained on the official request from the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**7: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf))

**Comments:** Researcher: Expenditure estimates by administrative and economic classification for a multi-year period (at least two-years beyond the budget year) are not presented, but they are presented for the budget year only. Expenditure estimates by functional classification are not part of Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**8: Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?**

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf))

**Comments:** Researcher: The Executive's Budget Proposal and its supporting documents that are publicly available do not present expenditures by program. However, program classification is presented in the supporting document "Review of the budget users requirements by program classification - Addition to explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017", which is not considered publicly available according to the OBS methodology, but it can be obtained on the official request from the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**9:** Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) See: Table 1. "Review of revenues, incomes and financing" on page 2.

**Comments:** Researcher: Since 01/01/2005, all revenues collected by the Indirect Taxation Authority have been paid into the Single Account opened in the Central Bank of Bosnia and Herzegovina. Revenues are collected by 13 for this purpose-authorized commercial banks, which forward the collected revenues to the account in the Central Bank. The Law on Payments into the Single Account and Distribution of Revenues provides that revenues be allocated on a daily basis as per the coefficients as determined by the Governing Board of the Indirect Taxation Authority. See: Law on Payments into the Single Account and Distribution of Revenues - <http://www.uino.gov.ba/download/Dokumenti/Dokumenti/bos/Pore...> ([http://www.uino.gov.ba/download/Dokumenti/Dokumenti/bos/Porezi/Jedinstveni\\_racun/Zakon\\_o\\_jedinstvenom\\_racunu.pdf](http://www.uino.gov.ba/download/Dokumenti/Dokumenti/bos/Porezi/Jedinstveni_racun/Zakon_o_jedinstvenom_racunu.pdf)). Please note that In the Executive's Budget Proposal under the category "non-tax revenues" there is a only one line item with heading "other revenues" but it is insignificant, as it represents only around 0,06 % of all revenues. Under the "tax revenues" category there are no line items with heading "other."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**10:** Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) See: - Table 1. "Review of revenues, incomes and financing" on page 2. - Section 4.2. "Estimate of non-tax revenues" - pages: 125-127. (narrative discussion)

**Comments:** Researcher: Non-tax revenues are extensively presented, including both narrative discussion and quantitative estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**11:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Information about multi-year estimates of revenues isn't presented in Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**12:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Information about multi-year estimates for individual sources of revenues isn't presented in Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**13:** Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) See: - Section "External Debt Servicing" - pages: 101-102. - Section "Projection of the BiH External Debt Servicing for 2017." - pages: 147-183.

**Comments:** Researcher: The Executive's Budget Proposal and supporting budget documentation of BiH Institutions does not reflect consolidated data on the total government debt outstanding, and only treats the issue of external debt servicing which is within the jurisdiction of BiH Institutions. Internal debt is within the jurisdiction of the entities and information about internal debt is not presented. In the Section "External Debt Servicing" (pages 101-102), one can see the structure of the external debt service obligations by creditors and sources. The first column presents creditor, the second column presents the amount that needs to be paid to a creditor (principals and interest rates are calculated and presented together), and the last four columns indicate the level of government which will service a certain part of the external debt. In the Section "Projection of the BiH External Debt Servicing for 2017" (pages 147-183), one can also see the structure of the external debt service obligations by creditors and sources, but more detailed. In these tables one can see creditors, number of every contract, the name of each project that was financed by certain credit, principals, interest payments and total amount that needs to be payed to certain creditor, as well as the level of government which will service certain part of the external debt. And finally, these are interest payments only on part of the debt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**14:** Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) See: - Section "External Debt Servicing" - pages: 101-102. - Section "Projection of the BiH External Debt Servicing for 2017." - pages: 147-183.

**Comments:** Researcher: The Executive's Budget Proposal and supporting budget documentation of BiH Institutions does not reflect consolidated data on the total government debt outstanding, and only treats the issue of external debt servicing which is within the jurisdiction of BiH Institutions. Internal debt is within the jurisdiction of the entities and information about internal debt is not presented. So, information related to composition of total debt outstanding is not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**15:** Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) See: - Section 3. "Macroeconomic trends and projections of revenues from indirect taxes" - pages: 122-124. - Table 1. "Macroeconomic indicators for period 2014-2019." on page 123. - (Important to see because some of the core elements are presented in this table.)

**Comments:** Researcher: The Executive's Budget Proposal and its supporting documentation only superficially address the issues of macroeconomic trends. The answer to this question is "c" because three (nominal GDP level, inflation rate, real GDP growth) of four core elements are presented, and the core element that is missing is information about interest rates. Macroeconomic forecast upon which the budget projections are based is elaborated in the "Budget framework Document of the BiH Institutions for 2017-2019". - pages: 12-22.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**16:** Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Sensitivity analysis (information related to different macroeconomic assumptions) is not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**17:** Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) See: - Section 1. "Summary explanation of the contents of the budget" - pages: 117-121. - Section 5. "Budget expenditures of BiH institutions" - pages: 127-146.

**Comments:** Researcher: In the Executive's Budget Proposal and supporting budget documentation (that are specified above), information is given for each of the expenditure categories, explaining the reasons for the change in expenditure level.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**18:** Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-

%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) See: - Section 1. "Summary explanation of the contents of the budget " - pages: 115-116. - Section 4. "Estimate of budget revenues of BiH institutions" - pages: 124-127. - Table 2. "Revenue estimates from indirect taxes" on page 124. (including text below Table 2.)

**Comments:** Researcher: In the Executive's Budget Proposal and its supporting documentation, information is provided for each of the revenue categories, explaining the reasons for the change in revenue level. For example, one can see information about new laws that were introduced and how that affected revenues, savings measures, measures regarding employment, main priorities which were basis for budget planning, etc. Also, information is given for each of the revenue categories, explaining the reasons why revenue level has changed in comparison to the previous year, although difference between proposed and existing policies could have been explained better.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**19:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) See: - Table 2."Aggregate balance of expenditure by economic classification" on pages 3-6. - Table 3. "Distribution of expenditures by budget users" on pages 8-11. and pages 12-92.

**Comments:** Researcher: Expenditure estimates for BY-1 (e.g., 2016) are presented by administrative and by economic classification. Expenditure estimates for BY-1 are not presented by functional classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**20:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf))

**Comments:** Researcher: The Executive's Budget Proposal and its supporting documents that are publicly available do not present expenditures by program. However, program classification of expenditure is presented in supporting document "Review of the budget users requirements by program classification - Addition to explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017," which is not considered publicly available according to the OBS methodology, but can be obtained by official request from the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**21:** In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Expenditure estimates for BY-1 are presented, but they are not updated from the original enacted levels.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**22:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Expenditure estimates for BY-2 are not presented by administrative, economic, or functional classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**23:** Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: The Executive's Budget Proposal and its supporting documents that are publicly available do not present expenditures by program. However, program-level expenditures are presented in supporting document "Review of the budget users requirements by program classification - Addition to explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017, " which is not considered publicly available according to the OBS methodology, but can be obtained by official request from the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**24:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Actual outcomes of expenditures for BY-2 are presented only for some multi-year projects, but these multi-year projects represent only small percentage of all expenditures.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**25:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) See: - Table 1. "Review of revenues, incomes and financing" on page 2. - Section 4. "Estimate of budget revenues of BiH institutions" - pages: 124-127.

**Comments:** Researcher: Revenues by category for BY-1 (2016) are presented, including both narrative discussion and quantitative estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**26:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) See: - Table 1. "Review of revenues, incomes and financing" on page 2. - Section 4. "Estimate of budget revenues of BiH institutions" - pages: 124-127.

**Comments:** Researcher: Individual sources of revenue for BY-1 are presented, including both narrative discussion and quantitative estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**27:** In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Revenue estimates for BY-1 (2016.) are presented in the Executive's Budget Proposal and supporting documentation, but they are not updated from the original enacted levels.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**28:** Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year are not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**29:** Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Individual sources of revenue for BY-2 and prior years are not presented in the in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**30:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Actual outcomes for all revenues are not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**31:** Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: The Executive's Budget Proposal and supporting budget documentation of BiH Institutions does not reflect consolidated data on the total government debt outstanding, and only treats the issue of external debt servicing which is within the jurisdiction of BiH Institutions. Internal debt is within the jurisdiction of the entities and information about internal debt is not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**32:** In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf))

**Comments:** Researcher: The Executive's Budget Proposal and supporting budget documentation of BiH Institutions does not reflect consolidated data on the total government debt outstanding, and only treats the issue of external debt servicing which is within the jurisdiction of BiH Institutions. Internal debt is within the jurisdiction of the entities and information about internal debt is not presented. So, actual data for government debt (for years prior to the budget year) are not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**33:** Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** e.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf))

**Comments:** Researcher: There are no extra-budgetary funds at the level of BiH Institutions. Extra-budgetary funds are under the competence of entities and cantons. For example the Health Insurance Fund and Employment Fund operates at the level of entities, cantons and Brčko District BiH, and the Fund for Pension and Disability Insurance operates only at the level of entities.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?**

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** c.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: There are no extra-budgetary funds at the level of BiH Institutions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?**

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) See: - Table 1. "Review of revenues, incomes and financing" on page 2. (point IV) - Section 4. "Estimate of budget revenues of BiH institutions" - page 126. (point 4.4.) - narrative discussion - Table 2. "Aggregate balance of expenditure by economic classification" - page 5. (point II and point III) - Section 5.3. "Budget structure of BiH Institutions" - page 132. - (point 3. "Current transfers and grants" and point 4. "Capital transfers and grants" ) - narrative discussion - "Structure of expenditures by budget users" - pages: 14, 28, 36, 39, 43, 72,

**Comments:** Researcher: Estimates of intergovernmental transfers for the budget year are presented, including both narrative discussion and quantitative estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?**

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Alternative displays of expenditures (such as by gender, by age, by income, or by region) are not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**37:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** e.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: There are no transfers to public corporations at the central level of BiH Government. For more details see: 1. "Law on Public Corporations in the Federation of BiH" - ("Zakon o javnim preduzećima u Federaciji BiH") - <http://www.fbihvlada.gov.ba/bosanski/zakoni/2005/zakoni/2bos...> (http://www.fbihvlada.gov.ba/bosanski/zakoni/2005/zakoni/2bos.htm) 2. "Law on Public Corporations in the Republic of Srpska" - ("Zakon o javnim preduzećima u Republici Srpskoj") - [http://www.narodnaskupstinars.net/?q=la/akti/usvojeni-zakoni/](http://www.narodnaskupstinars.net/?q=la/akti/usvojeni-zakoni...) (http://www.narodnaskupstinars.net/?q=la/akti/usvojeni-zakoni/zakon-o-javnim-pr%D0%B5duz%D0%B5%C4%87ima) 3. "Law on Public Corporations in the Brčko District" - ("Zakon o javnim preduzećima u Brčko Distriktu") - <http://skupstinabd.ba/3-zakon/ba/Zakon%20o%20javnim%20preduz...> (http://skupstinabd.ba/3-zakon/ba/Zakon%20o%20javnim%20preduzeca%20Brcko%20Distrikta%20BiH/000%2015-06%20Zakon%20o%20javnim%20preduzeca%20Brcko%20Distrikta.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**38:** Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Budgets in BiH are limited to fiscal activities.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** This response has been changed from E to D. There is not enough evidence that quasi-fiscal activities do not exist. This is also consistent with the 2015 score.

**39:** Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Information related to financial assets is not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**40:** Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Information related to non-financial assets is not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**41:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** e.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: There are no expenditure arrears at the level of BiH Institutions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**42:** Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: In the Executive's Budget Proposal or any supporting budget documentation, information on contingent liabilities (such as government loan guarantees) is not presented. For more details see: "Law on Indebtedness, Debt and Guarantees of BiH" - Article 51. (BiH Official Gazette No. 52/05) - [http://www.ads.gov.ba/v2/attachments/2265\\_zakon\\_o\\_zaduzivanj...](http://www.ads.gov.ba/v2/attachments/2265_zakon_o_zaduzivanj...) (http://www.ads.gov.ba/v2/attachments/2265\_zakon\_o\_zaduzivanju.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**43:** Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Information related to future liabilities and the sustainability of finances over the longer term is not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?**

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) See: - Table 1. "Review of revenues, incomes and financing" on page 2. - (point III) - Point 3. "Current aid in the form of cash" on page 116. - Point 4.3. "Current support from abroad" on page 126.

**Comments:** Researcher: Cash donations are presented in the Executive's Budget Proposal and supporting documentation, but donations in-kind are not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)**

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf))

**Comments:** Researcher: Information on tax expenditures for at least the budget year is not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?**

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) See: - Table 1. "Review of revenues, incomes and financing" on page

2. - Section 4. "Estimate of budget revenues of BiH institutions" - pages: 125-127. - (narrative discussion) - Article 7. "Earmarked revenue" on page 107. - (narrative discussion)

**Comments:** Researcher: All earmarked revenues are presented in the Executive's Budget Proposal and supporting budget documentation, including both narrative discussion and quantitative estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?**

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) See pages: 114-146.

**Comments:** Researcher: In the supporting budget documentation, information is presented about key budget polices and priorities. However, in these documents it is not stated how certain policies will be implemented, what will be achieved by their implementation, what effects they will have on the budget, etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?**

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...) ([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf))

**Comments:** Researcher: Information on the link between the budget and the government's stated policy goals for a multi-year period is not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**49:** Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Nonfinancial data on inputs to be acquired are not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**50:** Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Nonfinancial data on results are not presented in the Executive's Budget Proposal or any supporting budget documentation. However, program information and some related [nonfinancial] data on results would be presented in the supporting document "Review of the budget users requirements by program classification - Addition to explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017," which is not considered publicly available according to the OBS methodology, but can be obtained by official request from the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**51:** Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Performance targets that are assigned to nonfinancial data on results are not presented in the Executive's Budget Proposal or any supporting budget documentation. However, program-level information and some related data on targets would be presented in supporting document "Review of the budget users requirements by program classification - Addition to explanation of the Content of the Budget Proposal for BiH Institutions and International Obligations of BiH for 2017," which is not considered publicly available according to the OBS methodology, but can be obtained by official request from the BiH Ministry of Finance and Treasury.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**52:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." and its supporting documentation - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf) (http://static.parlament.ba/doc/94423\_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)

**Comments:** Researcher: Estimates of policies (both new proposals and existing policies) that are intended to directly benefit the country's most impoverished populations are not presented in the Executive's Budget Proposal or any supporting budget documentation.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**53:** Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See: 1. "Law on Financing of the Institutions of BiH" (Official Gazette of BiH No. 61/04) <http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni> (http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni) 2004/2004 zakon financiranju redni broj 3.pdf 2. "Law on Amendments to the Law on Financing of BiH Institutions" (Official Gazette of BiH No. 49/09) [http://www.mft.gov.ba/bos/images/stories/zakoni/2009/6\\_Zakon...](http://www.mft.gov.ba/bos/images/stories/zakoni/2009/6_Zakon...) (http://www.mft.gov.ba/bos/images/stories/zakoni/2009/6\_Zakon\_financiranje\_B\_49\_09.pdf)

**Comments:** Researcher: The law specifies the exact timetable of activities within the budget process, with deadlines that must be followed by budget users, government and parliament. The law specifies the exact timetable for pre-budget statement, formulation of budget proposal, deadlines for budget adoption and deadlines for in-year reports, year-end report and audit report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**54:** Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" -

<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

See: Section 2. "Medium-term macroeconomic assumptions and projections" - pages: 12 - 22. (Important to see: Table 2.1. on page 12., because some of the core elements are presented in this table.)

**Comments:** Researcher: "Budget framework Document of the BiH Institutions for 2017-2019" extensively addresses the issues of macroeconomic trends. However, the answer to this question is "c" because three (nominal GDP level, inflation rate, real GDP growth) of the four core elements are presented, and the core element that is missing is information about interest rates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**55:** Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" -

<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

See core elements: - Section 4. "Budget priorities for the period 2017-2019" - pages: 32-40. - Section 5. "Expenditure management on the level of BiH institutions" - pages: 43-62. See beyond core elements: - Annexes: 1, 2, 3, on pages 64 - 175.

**Comments:** Researcher: The Pre-Budget Statement presents information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget, including more than core elements. Specifically see Appendix 1: Summary of overall requests by budget users in program format; Appendix 2: Indicative ceiling of the expenditures by budget users and economic classification; Appendix 3: Expenditures of BiH Institutions by functional classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**56:** Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" -

<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

See core elements: - Section: "Budget priorities for the period 2017-2019"- pages: 6-7. - Section: "Strengthening the capacities of fiscal sustainability and macroeconomic stability" - pages: 21-22. - Section: "Total disposable income, revenue and financing of BiH Institutions" and Table 3.2. - pages: 30-31. See beyond core elements: Section 3. "Medium-term fiscal projections" - pages: 23-30.

**Comments:** Researcher: The Pre-Budget Statement presents information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget, including more than core elements.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**57:** Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" -

<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

See: - Table 8. "Plan for external debt servicing of BiH for period 2017-2019." on page 184. - Table 10. "Balance of the internal debt and projections for period 2013-2018." on page 190. - Table 11. "Projection for servicing of BiH total debt" on page 191.

**Comments:** Researcher: Amount of net new borrowing needed in the upcoming budget year is not presented in the Pre-Budget Statement, nor the central government's total debt burden at the end of the upcoming budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**58:** Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Budget framework Document of the BiH Institutions for 2017-2019" -

<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokumen...>

(<http://www.mft.gov.ba/bos/images/stories/budzet/2016/Dokument%20okvirnog%20proracuna%20za%20razdoblje%202017.-2019.%20godina.pdf>)

See: - Section 4. "Budget priorities for the period 2017-2019"- pages: 32-43. - Section 5. "Expenditure management on the level of BiH institutions" - pages: 43-62. - Annexes: 1, 2, 3, 4, 5 on pages 63-209.

**Comments:** Researcher: In the Pre-Budget Statement, multi-year expenditure estimates are presented, including both narrative discussion and quantitative estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>) See: - Table 2.

"Aggregate balance of expenditure by economic classification" on pages 3-6. and pages 12-94. - Table 3. "Distribution of expenditures by budget users" on pages 8-11. and pages 12-92 [Admin classification].

**Comments:** Researcher: Expenditure estimates by administrative and economic classification are presented, but expenditure estimates by functional classification are not presented in the Enacted Budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**60: Does the Enacted Budget present expenditure estimates for individual programs?**

a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

d. (0) No, the Enacted Budget does not present expenditure estimates by program.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>)

**Comments:** Researcher: Expenditure estimates by program are not presented in the Enacted Budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>) See: - Table 1. "Review of revenues, incomes and financing" on pages 1-2.

**Comments:** Researcher: All revenue estimates by category (tax and non-tax) are presented in the Enacted Budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>) See: - Table 1. "Review of revenues, incomes and financing" on pages 1-2.

**Comments:** Researcher: Individual sources of revenue accounting for all revenue are presented in the Enacted Budget. Note that in the Enacted Budget, same as in the EBP, under non-tax revenues there is a only one line item with heading "other revenues" but it is insignificant, as it represents only around 0,06 % of all revenues.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** "Law on Budget of BiH Institutions and International obligations of BiH for 2017" - ("Zakon o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017. godinu") - <http://sllist.ba/glasnik/2016/broj94/broj094.pdf> (<http://sllist.ba/glasnik/2016/broj94/broj094.pdf>) See: - Section "External Debt Servicing" on page 101.

**Comments:** Researcher: The Enacted Budget of BiH Institutions does not reflect consolidated data on the total government debt outstanding, and only treats the issue of external debt servicing which is within the jurisdiction of BiH Institutions. Internal debt is within the jurisdiction of the entities and information about internal debt is not presented. Specifically, in the Section "External Debt Servicing" (pages 101-102), one can see the structure of the external debt service obligations by creditors and sources. The first column presents creditors, the second column presents the total amount that needs to be paid to a creditor (principal and interest payments are calculated and presented together), and the last four columns indicate the level of government which will service a certain part of the external debt.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Score "e" is suggested. Comment given by the researcher better fits this score. External debt is not the total debt.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Response "e" suggested by the peer reviewer cannot be applied in this context. In addition, for cross country consistency and after discussions with the researcher, given that some core information is presented on borrowing and debt, the response remains unchanged, as "c."

**64:** What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Citizens Budget is not produced at all.

**Comments:** Researcher: The Citizens Budget is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**65:** How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Citizens Budget is not produced at all.

**Comments:** Researcher: The Citizens Budget is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**66:** Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Citizens Budget is not produced at all.

**Comments:** Researcher: The Citizens Budget is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**67: Are "citizens" versions of budget documents published throughout the budget process?**

a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.

c. (33) A citizens version of budget documents is published for at least one stage of the budget process.

d. (0) No citizens version of budget documents is published.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Citizens Budget is not produced at all.

**Comments:** Researcher: The Citizens Budget is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." -

<http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/I...>

(<http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/Izvjestaj%20o%20izvrsenju%20budzeta%20za%20I-IX%202016%20god%20-bosanski.pdf>) See: - Table 2. "Review of expenditures and expenses by economic classification for period I-IX 2016."

on pages 58-59. - Table 3. "Review of budget execution by administrative classification for period I-IX 2016." on pages 60-62. and pages 72-161. -

Table 5. "Review of expenditures and expenses by functional classification - (COFOG) for period I-IX 2016." on pages 63-64.

**Comments:** Researcher: Actual expenditures by administrative, economic and functional classification are presented in the In-Year Reports. However, the OBS methodology requires that for IYRs to be considered publicly available, at least three of the last four reports must be published on time. So, in this case we cannot consider the IYRs publicly available because only 2 of the last 4 reports were made public in time.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Score is in line with the established OBS methodology. However, this question focuses on the content of the IYRs. The fact that OBS methodology finds IYRs "not publicly available" does not relate to the fact that classifications of expenditures are presented in the IYRs that are produced.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** As indicated by the peer reviewer, the response is in line with the OBS methodology. The Survey methodology requires all responses to be "d" for a document that is not considered "publicly available," as it is the case for the In-Year End Reports in Bosnia-Herzegovina.

### 69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." -

<http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/I...>

(<http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvjestaj%20o%20izvršenju%20budzeta%20za%20I-IX%202016%20%20god%20-bosanski.pdf>) See: - Table "Review of the special-purpose programs of BiH Institutions for period I-IX 2016." on

pages 162-185. - Section: 5.1.6. "Execution of special-purpose programs" on pages 39-42. (narrative discussion) - Also see: "Review of budget execution by administrative classification" on pages 72-161.

**Comments:** Researcher: Only information about execution of special-purpose programs is presented in the In-Year Reports. These programs are classified by administrative and economic classification, and they are mostly financed from earmarked funds, donations and grants. However, the OBS methodology requires that for IYRs to be considered publicly available, at least three of the last four reports must be published on time. So, in this case we cannot consider the IYRs publicly available because only 2 of the last 4 reports were made public in time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." -

<http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/I...>

(<http://mft.gov.ba/bos/images/stories/budzet/izvršenje/2016/Izvjestaj%20o%20izvršenju%20budzeta%20za%20I-IX%202016%20%20god%20-bosanski.pdf>) See: - Table 2. "Review of expenditures and expenses by economic classification for period I-IX 2016." on

pages 58-59. - Table 3. "Review of budget execution by administrative classification for period I-IX 2016." on pages 60-62. and pages 72-161. - Section 5. "Budget expenditures and expenses of BiH Institutions for period I-IX 2016." on pages 20-50.

**Comments:** Researcher: Actual year-to-date expenditures are compared with actual expenditures for the same period in the previous year. Comparison is made for all expenditures. However, the OBS methodology requires that for IYRs to be considered publicly available, at least three of the last four reports must be published on time. So, in this case we cannot consider the IYRs publicly available because only 2 of the last 4 reports were made public in time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - <http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/I...>

(<http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/Izvjestaj%20o%20izvrsenju%20budzeta%20za%20I-IX%202016%20%20god%20-bosanski.pdf>) See: - Table 1. "Review of revenues, incomes and financing for period I-IX 2016." on pages 56-57. Section 1.1. "Tax revenues - Revenues from the single account of Indirect Taxation Authority for financing of BiH Institutions " on pages 6-7. - Section 1.2. "Non-tax revenues" on pages 7-14.

**Comments:** Researcher: Actual revenue by category (such as tax and non-tax) are presented in the In-Year Reports, including both narrative discussion and quantitative estimates. However, the OBS methodology requires that for IYRs to be considered publicly available, at least three of the last four reports must be published on time. So, in this case we cannot consider the IYRs publicly available because only 2 of the last 4 reports were made public in time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Since IYRs are published within deadlines defined by Law of financing of the institutions of BiH, and since actual revenue by category are presented in the In-Year Reports, we suggest answer a. with appropriate comments.

**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - <http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/I...>

(<http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/Izvjestaj%20o%20izvrsenju%20budzeta%20za%20I-IX%202016%20%20god%20-bosanski.pdf>) See: - Table 1. "Review of revenues, incomes and financing for period I-IX 2016." on pages 56-57. - Section 1. "Revenues, incomes and financing of the BiH Institutions for period I-IX 2016." on pages 6-14.

**Comments:** Researcher: Actual revenues by individual sources are presented in the In-Year Reports, including both narrative discussion and quantitative estimates. However, the OBS methodology requires that for IYRs to be considered publicly available, at least three of the last four reports must be published on time. So, in this case we cannot consider the IYRs publicly available because only 2 of the last 4 reports were made public in time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - <http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/I...>

(<http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/Izvjestaj%20o%20izvrsenju%20budzeta%20za%20I-IX%202016%20%20god%20-bosanski.pdf>) See: Table 1. "Review of revenues, incomes and financing for period I-IX 2016." on pages 56-57.

**Comments:** Researcher: Actual year-to-date revenues are compared with actual revenues for the same period in the previous year. Comparison is made for all revenues. However, the OBS methodology requires that for IYRs to be considered publicly available, at least three of the last four reports

must be published on time. So, in this case we cannot consider the IYRs publicly available because only 2 of the last 4 reports were made public in time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**74:** Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - <http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/I...>

(<http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/Izvjestaj%20o%20izvrsenju%20budzeta%20za%20I-IX%202016%20%20god%20-bosanski.pdf>) See: Part II: "External Debt Servicing for period I-IX 2016." - pages: 185-225.

**Comments:** Researcher: In Year Reports do not reflect consolidated data on the total government debt, and they only treat the issue of external debt servicing which is within the jurisdiction of BiH Institutions. Internal debt is within the jurisdiction of the entities and information about internal debt is not presented. However, the OBS methodology requires that for IYRs to be considered publicly available, at least three of the last four reports must be published on time. So, in this case we cannot consider the IYRs publicly available because only 2 of the last 4 reports were made public in time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**75:** Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Report on Budget execution of BiH Institutions and International Obligations of BiH for period January- September 2016." - <http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/I...>

(<http://mft.gov.ba/bos/images/stories/budzet/izvrsenje/2016/Izvjestaj%20o%20izvrsenju%20budzeta%20za%20I-IX%202016%20%20god%20-bosanski.pdf>) See: Part II: "External Debt Servicing for period I-IX 2016." - pages: 185-225.

**Comments:** Researcher: In Year Reports do not reflect consolidated data on the total government debt, and they only treat the issue of external debt servicing which is within the jurisdiction of BiH Institutions. Internal debt is within the jurisdiction of the entities and information about internal debt is not presented. However, the OBS methodology requires that for IYRs to be considered publicly available, at least three of the last four reports must be published on time. So, in this case we cannot consider the IYRs publicly available because only 2 of the last 4 reports were made public in time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?**

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Mid-Year Review is not produced at all.

**Comments:** Researcher: Mid-Year Review is not produced at all.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?**

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" -

[http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

See: - Table 2. "Review of expenditures and expenses by economic classification" on pages 113-114. - Table 3. "Review of budget execution by administrative classification" on pages 115-117. and pages 197-286. - Section 7. "Budget expenditures and expenses of BiH Institutions for 2015." on pages 28-80.

**Comments:** Researcher: The "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" includes a fairly extensive explanation of differences in expenditures, including both a narrative discussion and quantitative estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**85:** Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))  
See: - Table 2. "Review of expenditures and expenses by economic classification" on pages 113-114. - Table 3. "Review of budget execution by administrative classification" on pages 115-117. and pages 197-286. - Table 5. "Review of expenditures and expenses by functional classification - (COFOG)" on pages 122-127. and page 80.

**Comments:** Researcher: Expenditure estimates by administrative, economic and functional classification are presented in the "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" (Year-End Report).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**86:** Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))  
See: - Table "Review of the special-purpose programs of BiH Institutions for the 2015." on pages 287 - 312. - Section: 7.1.6. "Execution of special-purpose programs" on pages: 57-60. (narrative discussion) - Also see: "Review of budget execution by administrative classification" on pages 197-286.

**Comments:** Researcher: Only information about execution of special-purpose programs for the 2015 is presented. These programs are classified by administrative and economic classification, and they are mostly financed from earmarked funds, donations and grants.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**87:** Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))  
See: - Table 1. "Review of revenues, incomes and financing" on pages 111-112. - Section 2. "Revenues, incomes and financing of the BiH Institutions for 2015." on pages 9-22. - Section 3. "Revenues from external debt servicing" on page 22.

**Comments:** Researcher: The "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" includes a fairly extensive explanation of differences in revenues, including both a narrative discussion and quantitative estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))  
See: - Table 1. "Review of revenues, incomes and financing" on pages 111-112. - Section 2.1. "Tax revenues - Revenues from the single account of Indirect Taxation Authority for financing of BiH Institutions" on page 10. - Section 2.2. "Non-tax revenues" on pages 10-19.

**Comments:** Researcher: Revenue estimates by category (such as tax and non-tax) are presented in the "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH," including both narrative discussion and quantitative estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))  
See: - Table 1. "Review of revenues, incomes and financing" on pages 111-112. - Section 2. "Revenues, incomes and financing of the BiH Institutions for 2015." on pages 9-22. - Section 3. "Revenues from external debt servicing" on page 22.

**Comments:** Researcher: Revenues by individual sources are presented in the "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH," including both narrative discussion and quantitative estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**90:** Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))  
See: Part II: "Servicing of BiH External Debt for 2015." - pages: 313-354.

**Comments:** Researcher: The "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" (Year- End Report) does not reflect consolidated data on the total government debt, and only treats the issue of external debt servicing which is within the jurisdiction of BiH Institutions. Internal debt is within the jurisdiction of the entities and information about internal debt is not presented. Note that the information that is presented in the Enacted Budget is also included in the Year-End Report, but Year-End Report contains some additional information (e.g. number of every contract, the name of each project that was financed by certain credit, principal, interest payments etc.). So, comparison between Enacted Budget and Year-End Report regarding debt is possible, but the Year-End Report is more detailed.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**91:** Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" - [http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))  
See: - Section 1. "Macroeconomic indicators for 2015." on pages 7-9.

**Comments:** Researcher: In the document mentioned above, comparison is made between actual outcomes of macroeconomic indicators for fiscal years 2013 and 2014, and estimates of macroeconomic indicators for the fiscal year 2015 (table on page 7). So, differences between the original macroeconomic forecast for the fiscal year 2015 and the actual outcome of macroeconomic forecast for 2015 are not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" -

[http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: Estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented in the "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" -

[http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: Estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented in the "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?**

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" -

[http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: Estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented in the "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**95:** Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

e. Not applicable/other (please comment).

**Answer:** e.

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" -

[http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

**Comments:** Researcher: There are no extra-budgetary funds at the level of BiH Institution. Extra-budgetary funds are present at levels of entities and cantons.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**96:** Is a financial statement included as part of the Year-End Report or released as a separate report?

a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.

b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.

c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" -

[http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosan...](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosan...) ([http://static.parlament.ba/doc/93010\\_Izvjestaj\\_za\\_2015-bosanski-final.pdf](http://static.parlament.ba/doc/93010_Izvjestaj_za_2015-bosanski-final.pdf))

See: - Section 14. "Tabular overviews" on pages 107-312. - Part II: "Servicing of BiH External Debt for 2015." - pages: 313-354.

**Comments:** Researcher: A financial statement is part of the "Report on execution of the 2015 Budget of BiH Institutions and International Obligations of BiH" (Year-End Report). Section 14. "Tabular overviews" includes these elements: 1. Balance sheet - pages: 109-110. 2. Review of revenues, incomes and financing - pages: 111-112. 3. Review of expenditures and expenses by economic classification - pages: 113-114. 4. Review of budget execution by administrative classification - pages: 115-117. and 197-286. 5. Special Information on salaries and number of employees - page 118. 6. Review of employment dynamics - pages: 119-121. 7. Review of expenditures and expenses by functional classification - (COFOG) - pages 122-127. 8. Review of capital investments - pages: 138-159. 9. Review of revenues, incomes, expenditures and expenses by economic classification - pages: 166-177. 10. Cash flow statement - page 178. 11. Annual report on Budget Execution - pages: 179-184. 12. Review of the multi-year projects - pages: 185-196. 13. Review of the special-purpose programs of BiH Institutions for the 2015. - pages: 287-312.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?**

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Law on Auditing institutions of Bosnia and Herzegovina" - [http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/De...](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/De...)  
([http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/Default.aspx?langTag=en-US](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/Default.aspx?langTag=en-US)) - (See: Article 8, Article 13, Article 14, Article 17, Article 18.) For example see: a) Financial auditing - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/finansijska\\_...](http://www.revizija.gov.ba/revizioni_izvjestaji/finansijska_...)  
([http://www.revizija.gov.ba/revizioni\\_izvjestaji/finansijska\\_revizija/Izvjestaji\\_2015/?id=4937](http://www.revizija.gov.ba/revizioni_izvjestaji/finansijska_revizija/Izvjestaji_2015/?id=4937)) b) Performance audits - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/revizija\\_uci...](http://www.revizija.gov.ba/revizioni_izvjestaji/revizija_uci...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/revizija\\_ucinka/Izvjestaji2015/?id=4404](http://www.revizija.gov.ba/revizioni_izvjestaji/revizija_ucinka/Izvjestaji2015/?id=4404))  
c) Other specific auditing - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/specifne\\_r...](http://www.revizija.gov.ba/revizioni_izvjestaji/specifne_r...)  
([http://www.revizija.gov.ba/revizioni\\_izvjestaji/specifne\\_revizije/izvjestaji2009/?id=1726](http://www.revizija.gov.ba/revizioni_izvjestaji/specifne_revizije/izvjestaji2009/?id=1726))

**Comments:** Researcher: Auditing Office is competent for the following: a) financial auditing b) performance audits c) other specific auditing. Note that, in BiH, the practice is for compliance audit to be carried out as a part of financial audit. Special audits are those that can be requested by Parliament or Parliamentary Commission at any time Note also that each subsequent audit report on the financial audit contains a section that discusses the implementation of recommendations from previous reports. Performance Audit have a special mechanism the so called "follow-up report" which is available on the official website of Audit Office of BiH. The "follow-up report" contains analyses about the implementation of audits recommendations after some period of time.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** See: "Law on Auditing institutions of Bosnia and Herzegovina" - [http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/De...](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/De...)  
([http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/Default.aspx?langTag=en-US](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/Default.aspx?langTag=en-US)) - (Article 16. "Reporting on audits" - Point 2.) Also see: "Annual Audit Report for 2015" - Section 1. "Introduction by the Auditor General" - Paragraph 4 - page 3. - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009))

**Comments:** Researcher: Article 16. (point 2): The Auditing Office is obliged to deliver final reports on financial audits from Article 13, Paragraph (4) of this Law to every institution audited and to the Ministry of Finances and Treasury of Bosnia and Herzegovina, within 90 days after submissions of annual report, at latest. Auditing Office is obliged to deliver report on audit of annual report on budget execution, as it is prescribed by Article 13, Paragraph (5) of this Law, to the Parliament within 90 days after receipt of annual report on budget execution. Paraphrasing the Section 1. "Introduction by the Auditor General" - Paragraph 4: Audit Office has conducted financial audit for all 74 budget users at the level of BiH Institutions, as well as Audit of the Budget Execution Report of BiH Institutions and International Obligations of BiH for 2015. Note that in the "Annual Audit Report for 2015" all the expenditure are audited and audit report covers all the expenditures.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**99:** What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** e.

**Sources:** See: - "Law on Auditing institutions of Bosnia and Herzegovina" - [http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/De...](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/De...)  
([http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/Default.aspx?langTag=en-US](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/Default.aspx?langTag=en-US)) - "Annual Audit Report for 2015." -

[http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009))  
**Comments:** Researcher: There are no extra-budgetary funds at the level of BiH Institution. Extra-budgetary funds are present at levels of entities and cantons. Extra-budgetary funds have been audited by Audit Offices competent for the lower levels of BiH Government. For example see Audit Offices at an entity level: 1. Audit office for the Institutions of the Federation BiH - <http://www.saifbih.ba/default.aspx?langTag=en-US>  
(<http://www.saifbih.ba/default.aspx?langTag=en-US>); 2. Supreme Office for the Republic of Srpska Public Sector Auditing - <http://www.gsr-rs.org/>  
(<http://www.gsr-rs.org/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**100:** Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Annual Audit Report for 2015." - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...)

([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009)) See: - Section 2. "Main findings and recommendations" on pages 4-26.

**Comments:** Researcher: "Annual Audit Report for 2015." includes executive summary.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**101:** Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** "Law on Auditing institutions of Bosnia and Herzegovina" - [http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/De...](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/De...)

([http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/Default.aspx?langTag=en-US](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/Default.aspx?langTag=en-US)) See: Article 16. "Reporting on audits" Also see: "Action Plan to address the Audit Recommendations and Findings regarding Budget Execution of BiH Institutions and International Obligations of BiH for 2015."

**Comments:** Researcher: The executive is required to report to the Budget and Finance Committees of both Houses of Parliament on what steps it has taken to address audit findings. These hearings are open to public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**102:** Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Law on Auditing institutions of Bosnia and Herzegovina" - [http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/De...](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/De...)  
([http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/Default.aspx?langTag=en-US](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/Default.aspx?langTag=en-US)) See: - Article 13. "Financial audit" - Point 3. - Article 16. "Reporting on audits" - Point 1. Also see: "Annual Audit Report for 2015." (Section 2. "Acting upon previous Audit recommendations" - pages: 6-10.) - [http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovan...](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovan...) ([http://www.revizija.gov.ba/revizioni\\_izvjestaji/konsolidovani\\_izvjestaji/?id=5009](http://www.revizija.gov.ba/revizioni_izvjestaji/konsolidovani_izvjestaji/?id=5009))

**Comments:** Researcher: The Audit Office implements previous auditing during financial year, including monitoring of application of recommendations from previous audit as well as analysis on measures undertaken based on these recommendations. The Audit Office is obliged to deliver the report to the audited institution and Parliament as well. The report is simultaneously delivered to the Council of Ministers and Presidency, and it may be delivered to any other competent institution as well. Once the reports are submitted, the Audit Office will make them public.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No, there is no Independent Fiscal Institution.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**104:** Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.

- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No, there is no Independent Fiscal Institution.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**105:** Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** No, there is no Independent Fiscal Institution.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**106:** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** There is no Independent Fiscal Institution.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**107:** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** For the purpose of answering to this question the interview was held with Ms. Ljilja Zovko, Chair of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Interview took place in the BiH Parliamentary Assembly on October 18, 2016. Another source: "Manual for members of the Parliamentary Assembly of BiH"

**Comments:** Researcher: There is no formal pre-budget policy debate, except as part of debate about BPS (Pre-Budget Statement), prior to the formulation of the Executive's Budget Proposal. In the early stage of budget process Parliamentary Assembly of BiH has the opportunity to provide comments on the budget plans, including priority spending and budget limits. The Council of Ministers will consider these comments during the development of final budget document, and Parliamentary Assembly of BiH can consider the extent to which its comments were incorporated into budget. Also, the Council of Ministers can provide more information regarding final decision on distribution of budget funds and budget priorities, with special review on comments given by Parliamentary Assembly of BiH.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** See: "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." - ("Prijedlog zakona o Budžetu institucija BiH i međunarodnih obaveza BiH za 2017") - [http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijed...](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijed...)

([http://static.parlament.ba/doc/94423\\_2914%20-%20\(B\)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf](http://static.parlament.ba/doc/94423_2914%20-%20(B)%20Prijedlog%20zakona%20o%20Budzetu%20institucija%20BiH.pdf)) - page 1. Also see: "Law on Financing of the Institutions of BiH" (Official Gazette of BiH No. 61/04, 49/09, 42/12, 87/12, 32/13)

<http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni> (<http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni>) 2004/2004 zakon financiranju redni broj 3.pdf

**Comments:** Researcher: Based on Article 10. (Proposal and adoption of Budget) - Council of Ministers BiH has an obligation towards the BiH Presidency to submit a Draft Budget of BiH Institutions and International obligation for the upcoming fiscal year no later than October 15 of the current budget year. Presidency has to submit the annual budget proposal for the upcoming year to the BiH Parliamentary Assembly by November 1st of the current budget year. In practice, these legal limits are not respected and Parliament receives the Draft Budget quite late in the year. The Executive's Budget Proposal for 2017. was submitted to the Parliamentary Assembly of BiH 1 month and 15 days prior to the start of the budget year (Exact date of submission to the Parliamentary Assembly of BiH was November 15, 2016.).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Executive's Budget Proposal was adopted during the 39th session of the House of Representatives held on December 14, 2016. and during the 4th urgent session of the House of Peoples of the BiH Parliamentary Assembly held on December 15, 2016. See links: a.) [http://static.parlament.ba/doc/95307\\_39.%20sjednica%20-%20pr...](http://static.parlament.ba/doc/95307_39.%20sjednica%20-%20pr...) (http://static.parlament.ba/doc/95307\_39.%20sjednica%20-%20prvi%20izvjestaj%20-%20B.pdf) b.) [http://static.parlament.ba/doc/95349\\_4.%20hitna%20sjednica%2...](http://static.parlament.ba/doc/95349_4.%20hitna%20sjednica%2...) (http://static.parlament.ba/doc/95349\_4.%20hitna%20sjednica%20Doma%20Naroda%20-%20bos.pdf) Also see: "Law on Financing of the Institutions of BiH" (Official Gazette of BiH No. 61/04, 49/09, 42/12, 87/12, 32/13) <http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni> (http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni) 2004/2004 zakon financiranju redni broj 3.pdf

**Comments:** Researcher: Based on Article 10. (Proposal and adoption of Budget) Point 3. - Parliamentary Assembly of BiH considers Executive's Budget Proposal submitted by the Presidency of BiH, and adopts it no later than December 31 of the current budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Article IV Point 4.(c) of BiH Constitution: [http://ads.gov.ba/v2/attachments/1951\\_USTAV\\_BOSNE\\_I\\_HERCEGOV...](http://ads.gov.ba/v2/attachments/1951_USTAV_BOSNE_I_HERCEGOV...) ([http://ads.gov.ba/v2/attachments/1951\\_USTAV\\_BOSNE\\_I\\_HERCEGOVINE\\_bos.pdf](http://ads.gov.ba/v2/attachments/1951_USTAV_BOSNE_I_HERCEGOVINE_bos.pdf))

**Comments:** Researcher: Article IV Point 4. (c) - Parliamentary Assembly of BiH is competent for approval of the budget for BiH Institutions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** For the purpose of answering to this question the interview was held with Ms. Ljilja Zovko, Chair of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Interview was held on December 21, 2016. Also see: 1.) Article IV Point 4.(c) of BiH Constitution - [http://ads.gov.ba/v2/attachments/1951\\_USTAV\\_BOSNE\\_I\\_HERCEGOV...](http://ads.gov.ba/v2/attachments/1951_USTAV_BOSNE_I_HERCEGOV...) ([http://ads.gov.ba/v2/attachments/1951\\_USTAV\\_BOSNE\\_I\\_HERCEGOVINE\\_bos.pdf](http://ads.gov.ba/v2/attachments/1951_USTAV_BOSNE_I_HERCEGOVINE_bos.pdf)) 2.) "Draft Law on Budget of BiH Institutions and International Obligations of BiH for 2017." (with amendments included) - [http://static.parlament.ba/doc/95281\\_Prijedlog%20zakona%20s%...](http://static.parlament.ba/doc/95281_Prijedlog%20zakona%20s%...) ([http://static.parlament.ba/doc/95281\\_Prijedlog%20zakona%20s%20ugradjenim%20amandmanima%20\(B\).pdf](http://static.parlament.ba/doc/95281_Prijedlog%20zakona%20s%20ugradjenim%20amandmanima%20(B).pdf))

**Comments:** Researcher: The Parliamentary Assembly of BiH is competent for approval of the budget for BiH Institutions. Also, during the most recent budget approval process the legislature used its authority in law to amend the Executive's Budget Proposal, and six of its amendments were adopted. - (See: <https://www.parlament.ba/Publication/Read/7508?title=odrzana...> ([https://www.parlament.ba/Publication/Read/7508?title=odrzana-38.-sjednica-komisije-za-finansije-i-budzet-predstavnickog-doma&pageId=238](https://www.parlament.ba/Publication/Read/7508?title=odrzana-38.-sjednica-komisije-za-finansije-i-budzet-predstavnickog-doma&pageId=238))))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**112:** During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** For the purpose of answering to this question the interview was held with Ms. Ljilja Zovko, Chair of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Interview took place in the BiH Parliamentary Assembly on October 18, 2016.

**Comments:** Researcher: Specialized budget or finance committees had less than one month to examine the Executive's Budget Proposal and they did not publish a report with findings and recommendations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Ljilja Zovko, Chair of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Interview took place in the BiH Parliamentary Assembly on October 18, 2016.

**Comments:** Researcher: The Parliamentary Assembly of Bosnia and Herzegovina was established by the Constitution of B&H. This highest-level legislative body of Bosnia and Herzegovina consists of two Houses: the House of Representatives and the House of Peoples. All legislative decisions enter into force upon adoption by both Houses of the Parliamentary Assembly of BiH. - <https://www.parlament.ba/?lang=en> (https://www.parlament.ba/?lang=en) House of Peoples - Permanent Committees: 1. Constitutional-Legal Committee of the House of Peoples 2. The Committee on Foreign and Trade Policy, Customs, Transportation and Communications 3. Committee on Finance and Budget of the House of Peoples House of Representatives - Permanent Committees: 1. Constitutional-Legal Committee of the House of Representatives 2. Committee on Foreign Affairs 3. Committee on Foreign Trade and Customs 4. Committee on Finance and Budget of the House of Representatives 5. Committee on Transport and Communications 6. Committee on Gender Equality 7. Committee for the Preparation of the Election of the BiH Council of Ministers

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** For the purpose of answering to this question the interview was held with Ms. Ljilja Zovko, Chair of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Interview took place in the BiH Parliamentary Assembly on October 18, 2016. Additional sources: a.) 28th Session of the Committee on Finance and Budget of the the House of Peoples which was held on November 17, 2016. (Review of the Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-June 2016.) - <https://www.parlament.ba/session/OSessionDetails?id=1476> (<https://www.parlament.ba/session/OSessionDetails?id=1476>) b.) 36th Session of the Committee on Finance and Budget of the House of Representatives which was held on November 23, 2016. (Review of the Report on Budget execution of BiH Institutions and International Obligations of BiH for period January-June 2016.) - <https://www.parlament.ba/session/OSessionDetails?id=1482> (<https://www.parlament.ba/session/OSessionDetails?id=1482>)

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?**

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** "Law on Financing of the Institutions of BiH" (Official Gazette of BiH No. 61/04, 49/09, 42/12, 87/12, 32/13) - Article XVI Point 2. - <http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni> (<http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni>) 2004/2004 zakon financiranju redni broj 3.pdf

**Comments:** Researcher: Paraphrasing the Article XVI Point 2 of the Law: Reallocation of funds is permitted in exceptional circumstances if it's approved by the Council of Ministers, but prior to approval Council of Ministers seeks for opinion from Ministry of Finance and Treasury. Budget funds approved for the Parliamentary Assembly, the Constitutional Court and other judicial institutions, as well as the Audit Office of BiH can't be reallocated to other budget users, except in the case of partial or complete transfer of jurisdiction. So, reallocation without the approval of Parliament is possible, but it is also true that in practice that rarely happens.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?**

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview was held on December 14, 2016. Additional source: "Law on Financing of the Institutions of BiH" (Official Gazette of BiH No. 61/04, 49/09, 42/12, 87/12, 32/13) - Article VIII and Article XXII - <http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni> (http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni) 2004/2004 zakon financiranju redni broj 3.pdf

**Comments:** Researcher: Excess revenues that may become available during the budget execution are being transferred to the next Budget Year under the budget item "Other funding and incomes", and for this action executive does not seek approval from the legislature. There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, but legislator does it afterwards through approval of the budget and budget execution reports.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Law on Financing of the Institutions of BiH" (Official Gazette of BiH No. 61/04, 49/09, 42/12, 87/12, 32/13) - Article XV "The balance of the budget" - <http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni> (http://www.mft.gov.ba/bos/images/stories/zakoni/zakoni) 2004/2004 zakon financiranju redni broj 3.pdf

**Comments:** Researcher: Article XV "The balance of the budget" - If during the fiscal year, due to extraordinary circumstances, expenditures increase or revenues reduce, the Ministry of Finance and Treasury can begin process of balancing the budget by reducing planned expenditures or by finding new sources of revenues. In this case amendments to the budget must be submitted immediately to Parliamentary Assembly of BiH for approval.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** For the purpose of answering to this question the interview was held with Ms. Ljilja Zovko, Chair of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Interview took place in the BiH Parliamentary Assembly on October 18, 2016. Additional sources: a.) 26th Session of the Committee on Finance and Budget of the House of Peoples which was held on October 26, 2016. (Review of the "Annual Audit Report for 2015.") - <https://www.parlament.ba/session/OSessionDetails?id=1462> (<https://www.parlament.ba/session/OSessionDetails?id=1462>) b.) Opinion and conclusions given by Committee on Finance and Budget of the House of Peoples regarding review of the "Annual Audit Report for 2015." - [http://static.parlament.ba/doc/94862\\_\(B\)%20Misljenje%20\(2131\)%20-%20KFB%20DN.pdf](http://static.parlament.ba/doc/94862_(B)%20Misljenje%20(2131)%20-%20KFB%20DN.pdf) ([http://static.parlament.ba/doc/94862\\_\(B\)%20Misljenje%20\(2131\)%20-%20KFB%20DN.pdf](http://static.parlament.ba/doc/94862_(B)%20Misljenje%20(2131)%20-%20KFB%20DN.pdf)) c.) 34th Session of the Committee on Finance and Budget of the House of Representatives which was held on November 7, 2016. (Review of the "Annual Audit Report for 2015.") - <https://www.parlament.ba/session/OSessionDetails?id=1468> (<https://www.parlament.ba/session/OSessionDetails?id=1468>) d.) Opinion and recommendations given by Committee on Finance and Budget of the House of Representatives regarding review of the "Annual Audit Report for 2015." - [http://static.parlament.ba/doc/94014\\_\(B\)%20Misljenje%20KFB%20...](http://static.parlament.ba/doc/94014_(B)%20Misljenje%20KFB%20...) ([http://static.parlament.ba/doc/94014\\_\(B\)%20Misljenje%20KFB%20PD%20\(2131\).pdf](http://static.parlament.ba/doc/94014_(B)%20Misljenje%20KFB%20PD%20(2131).pdf))  
**Comments:** Researcher: "Annual Audit Report for 2015." was delivered to the BiH Parliamentary Assembly on August 4, 2016. - [http://static.parlament.ba/doc/93306\\_2131%20Revizorski%20izv...](http://static.parlament.ba/doc/93306_2131%20Revizorski%20izv...) ([http://static.parlament.ba/doc/93306\\_2131%20Revizorski%20izvjestaji%20za%20PD.pdf](http://static.parlament.ba/doc/93306_2131%20Revizorski%20izvjestaji%20za%20PD.pdf)) Committees on Finance and Budget of both Houses of BiH Parliamentary Assembly hold public hearings to review and scrutinize a wide range of Audit Reports.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**119:** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Law on Auditing Institutions of Bosnia and Herzegovina" - Article 24. (Appointment of Auditor General and deputies Auditor General) - [http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/De...](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/De...) ([http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/Default.aspx?langTag=en-US](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/Default.aspx?langTag=en-US))  
**Comments:** Researcher: Article 24. (Appointment of Auditor General and deputies Auditor General): Point (1) - Auditor General and deputies Auditor General are appointed by the Parliament at the proposal of the Election Committee from Paragraph 4 of this Article. The proposal is based on the rank-list of candidates. Point (4) - Election Committee is appointed by Parliament, and consists of six members out of which two members have to come from opposition parties. The Committee establishes whether all candidates meet requirements from vacancy announcement, evaluates candidates who meet requirements from vacancy announcement and prepares rank-list of candidates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**120:** Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Law on Auditing Institutions of Bosnia and Herzegovina" - Article 25. (Replacement of Auditor General and deputies Auditor General) - [http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/De...](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/De...) ([http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/Default.aspx?langTag=en-US](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/Default.aspx?langTag=en-US))

**Comments:** Researcher: Article 25. (Replacement of Auditor General and deputies Auditor General): Point (1) - Parliament is entitled to replace Auditor General and deputies Auditor General from duty in the following cases: a) Voluntary resignation in writing; b) Inability to conduct duty during the period longer than six months; c) Due to reasons established in the Article 23 of this Law.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** For the purpose of answering to this question, an official letter was sent to the Audit Office of the Institutions of Bosnia and Herzegovina on December 9, 2016. The Audit Office officially responded on December 16, 2016. Additional source: "Law on Auditing Institutions of Bosnia and Herzegovina" - Article 5. (Financing of Auditing Office) [http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/Default.aspx?langTag=en-US](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/Default.aspx?langTag=en-US)

**Comments:** Researcher: Official response from the Audit Office was that the funding is sufficient and in accordance with their needs. Article 5. (Financing of Auditing Office): Point (1) Auditing Office prepares draft of its annual budget in accordance with the provisions of the Law on financing auditing institutions of Bosnia and Herzegovina ("Official Gazette of Bosnia and Herzegovina" No: 61/04) and delivers it to Parliamentary Commission for approval. Point (2) After receiving approval from Parliamentary Commission, Auditing Office delivers the draft of the budget to the Ministry of finances and treasury of Bosnia and Herzegovina in accordance with the deadlines prescribed by the Law on financing institutions of Bosnia and Herzegovina, for the purpose of its incorporation into budget. Point (3) Ministry of finances and treasury of Bosnia and Herzegovina, Council of Ministers and Presidency may provide its opinion on draft budget of the Auditing Office, without possibility to amend draft budgets, which was previously approved by Parliamentary Commission. Point (4) Auditor General approves requests to pay expenditures of Auditing Office and delivers them to the Ministry of finances and treasury of Bosnia and Herzegovina for realization.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## 122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** "Law on Auditing Institutions of Bosnia and Herzegovina" - Article 4. (Control and management freedom) - [http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/Default.aspx?langTag=en-US](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/Default.aspx?langTag=en-US)

**Comments:** Researcher: In performing its duties and competencies in accordance with the Law, the Auditing Office is independent and is not subject to management or control by any other entity or institution, unless otherwise stipulated by this Law.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

Opinion: Agree

### 123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** "Law on Auditing Institutions of Bosnia and Herzegovina" - Article 10. (Auditing standards, quality control system and quality insurance system) - [http://www.revizija.gov.ba/zakoni\\_i\\_akti/zakon\\_o\\_reviziji/Default.aspx?langTag=en-US](http://www.revizija.gov.ba/zakoni_i_akti/zakon_o_reviziji/Default.aspx?langTag=en-US) Also see: 1. Press release about professional evaluation of work performance done by an independent agency - <http://www.revizija.gov.ba/novosti/pdf/?id=2849> (http://www.revizija.gov.ba/novosti/pdf/?id=2849) 2. Report on professional evaluation of work performance done by an independent agency - <http://www.revizija.gov.ba/novosti/pdf/?id=2846> (http://www.revizija.gov.ba/novosti/pdf/?id=2846)

**Comments:** Researcher: Article 10. (Auditing standards, quality control system and quality insurance system): Point (5) Auditing Office is responsible for implementation of quality control system, which ensures compliance with auditing standards, rules and regulations within auditing operations, including mechanisms to ensure quality of auditing business. Point (6) Parliamentary assembly will initiate professional evaluation of work performance every fourth year, which will be financed from the budget. Point (7) State Auditing Office of another country will have priority in the process of selection of the party implementing professional evaluation. Point (8) Auditing Office publishes and delivers reports on professional evaluation to Parliamentary Commission, including the report on measures that Auditing Office has undertaken as result of evaluation process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

### 124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** For the purpose of answering to this question, an official letter was sent to the Audit Office of the Institutions of Bosnia and Herzegovina on November 14, 2016. The Audit Office officially responded on November 24, 2016. Also, for the same purpose the interview was held with Ms. Ljilja Zovko, Chair of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Interview took place in the BiH Parliamentary Assembly on October 18, 2016. For example see some of the Official Session Records: a.) 31st Session of the Committee on Finance and Budget of the House of Representatives [http://static.parlament.ba/doc/94540\\_zapisnik%2031%20%20sjedn%20KFiB-B.pdf](http://static.parlament.ba/doc/94540_zapisnik%2031%20%20sjedn%20KFiB-B.pdf) b.) 33rd Session of the Committee on Finance and Budget of the House of Representatives [http://static.parlament.ba/doc/94547\\_zapisnik%2033%20%20%20s...](http://static.parlament.ba/doc/94547_zapisnik%2033%20%20%20s...) (http://static.parlament.ba/doc/94547\_zapisnik%2033%20%20%20sjedn%20%20KFiB-B.pdf) c.) 22nd Session of the Committee on Finance and Budget of the House of Peoples [http://static.parlament.ba/doc/93604\\_zapisnik%2022.%20sj%20K...](http://static.parlament.ba/doc/93604_zapisnik%2022.%20sj%20K...) (http://static.parlament.ba/doc/93604\_zapisnik%2022.%20sj%20KFiB%20DN%20-%20bosanski.pdf) d.) 28th Session of the Committee on Finance and Budget of the House of Peoples [http://static.parlament.ba/doc/94948\\_zapisnik%2028.%20sj%20K...](http://static.parlament.ba/doc/94948_zapisnik%2028.%20sj%20K...) (http://static.parlament.ba/doc/94948\_zapisnik%2028.%20sj%20KFiB%20DN%20bosanski%20BBB.pdf) e.) 37th Session of the House of Representatives of the BiH Parliamentary Assembly [http://static.parlament.ba/doc/94344\\_Zapisnik%2037.%20sjedni...](http://static.parlament.ba/doc/94344_Zapisnik%2037.%20sjedni...) (http://static.parlament.ba/doc/94344\_Zapisnik%2037.%20sjednice%20(B).pdf) f.) 14th Session of the House of Peoples of the BiH Parliamentary Assembly [http://static.parlament.ba/doc/86614\\_\(B\)%20Zapisnik%2014%20s...](http://static.parlament.ba/doc/86614_(B)%20Zapisnik%2014%20s...) (http://static.parlament.ba/doc/86614\_(B)%20Zapisnik%2014%20sj.pdf)

**Comments:** Researcher: Over the past 12 months, SAI representatives were present at eleven sessions of the Committee on Finance and Budget in the House of Representatives, and at nine sessions of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Furthermore, SAI representatives were present at seven sessions of the House of Representatives, and at six sessions of the House of Peoples of the BiH Parliamentary Assembly. (This official statistics was provided by the Audit Office of BiH Institutions.)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**125:** Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview took place in the BiH Ministry of Finance and Treasury on October 21, 2016.

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget formulation stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview took place in the BiH Ministry of Finance and Treasury on October 21, 2016.

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget formulation stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects

## 6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview took place in the BiH Ministry of Finance and Treasury on October 21, 2016.

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget formulation stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview took place in the BiH Ministry of Finance and Treasury on October 21, 2016.

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget implementation stage. However, all the sessions of the Parliament and Parliaments' Committees on Budget and Finance are open to public, so civil society representatives can be present and give input in process of budget adoption and consideration of the budget execution reports.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview took place in the BiH Ministry of Finance and Treasury on October 21, 2016.

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget implementation stage.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**130:**

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview took place in the BiH Ministry of Finance and Treasury on October 21, 2016.

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget implementation stage.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview took place in the BiH Ministry of Finance and Treasury on October 21, 2016.

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget implementation or formulation stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview took place in the BiH Ministry of Finance and Treasury on October 21, 2016.

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget formulation stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview took place in the BiH Ministry of Finance and Treasury on October 21, 2016.

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget implementation stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

**Answer:** b.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview took place in the BiH Ministry of Finance and Treasury on October 21, 2016.

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget formulation or implementation stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**135:** Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Snežana Tuševljak, Head of Department for Budget Planning and Budget Execution in the BiH Ministry of Finance and Treasury. Interview took place in the BiH Ministry of Finance and Treasury on October 21, 2016.

**Comments:** Researcher: Line ministries do not use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

a. (100) Yes, public hearings are held, and members of the public/CSOs testify.

b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** For the purpose of answering to this question the interview was held with Ms. Ljilja Zovko, Chair of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Interview took place in the BiH Parliamentary Assembly on October 18, 2016.

**Comments:** Researcher: The legislature does not use public participation mechanisms during its deliberations on the annual budget. However, all the sessions of the Parliament and Parliaments' Committees on Budget and Finance are open to public, so civil society representatives can be present and give input in process of budget adoption and consideration of the budget execution reports.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** IBP revised the response from "d" to "c" based on cross-country consistency and further consultations with the researcher. The parliament itself holds public hearings. a) Calendar of public hearings: <http://www.parlament.ba/Event/Category/6?MandateId=8&CategoryId=3b>) 31st Session of the Committee on Finance and Budget of the House of Peoples - [http://static.parlament.ba/doc/95982\\_zapisnik%2031.%20sj%20K...](http://static.parlament.ba/doc/95982_zapisnik%2031.%20sj%20K...) ([http://static.parlament.ba/doc/95982\\_zapisnik%2031.%20sj%20KFIB%20DN%20bosanski.pdf](http://static.parlament.ba/doc/95982_zapisnik%2031.%20sj%20KFIB%20DN%20bosanski.pdf)) c) 38th Session of the Committee on Finance and Budget of the House of Representatives - <https://www.parlament.ba/session/GetOwisDocument?id=99236> (<https://www.parlament.ba/session/GetOwisDocument?id=99236>)

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Ljilja Zovko, Chair of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Interview took place in the BiH Parliamentary Assembly on October 18, 2016.

**Comments:** Researcher: The legislature does not use public participation mechanisms during its deliberations on the annual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**138:** Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question the interview was held with Ms. Ljilja Zovko, Chair of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Interview took place in the BiH Parliamentary Assembly on October 18, 2016.

**Comments:** Researcher: The legislature does not use public participation mechanisms during its deliberations on the annual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**139:** Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** For the purpose of answering to this question the interview was held with Ms. Ljilja Zovko, Chair of the Committee on Finance and Budget in the House of Peoples of the BiH Parliamentary Assembly. Interview took place in the BiH Parliamentary Assembly on October 18, 2016. Additional sources - Official Records from the Committee Sessions: a.) 26th Session of the Committee on Finance and Budget of the House of Peoples - [http://static.parlament.ba/doc/94334\\_zapisnik%2026.%20sj%20K...](http://static.parlament.ba/doc/94334_zapisnik%2026.%20sj%20K...)

([http://static.parlament.ba/doc/94334\\_zapisnik%2026.%20sj%20KFIB%20DN%20bosanski.pdf](http://static.parlament.ba/doc/94334_zapisnik%2026.%20sj%20KFIB%20DN%20bosanski.pdf)) b.) 34th Session of the Committee on Finance and Budget of the House of Representatives - [http://static.parlament.ba/doc/94558\\_zapisnik%2034%20%20%20s...](http://static.parlament.ba/doc/94558_zapisnik%2034%20%20%20s...)  
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**Comments:** Researcher: The legislature does not hold public hearings on which the public can provide input regarding Audit Report, but all the sessions of the Parliament and Parliaments' Committees on Budget and Finance are open to public, so civil society representatives can be present and give input during deliberations on the Audit Report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** For the purpose of answering to this question, an official letter was sent to the Audit Office of the Institutions of Bosnia and Herzegovina on November 14, 2016. The Audit Office officially responded on November 24, 2016.

**Comments:** Researcher: Any citizen can contact the Audit Office with the issues and problems which he considers significant. But neither the public, nor Parliament, nor any other legislative, executive or judicial authority can not impose which institutions will revise the Audit Office of BiH. This also applies to the special audits on which the Audit Office decides independently, but these audits can also be suggested by institutions or citizens. The work plan of Audit Office is defined by a series of parameters which among other things include public interest for particular topics. Audit Office discusses about relevant topics internally and takes them into consideration during the preparation of the annual audit plan.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** For the purpose of answering to this question, an official letter was sent to the Audit Office of the Institutions of Bosnia and Herzegovina on November 14, 2016. The Audit Office officially responded on November 24, 2016.

**Comments:** Researcher: No comment.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** For the purpose of answering to this question, an official letter was sent to the Audit Office of the Institutions of Bosnia and Herzegovina on November 14, 2016. The Audit Office officially responded on November 24, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

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