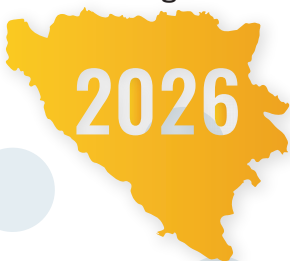


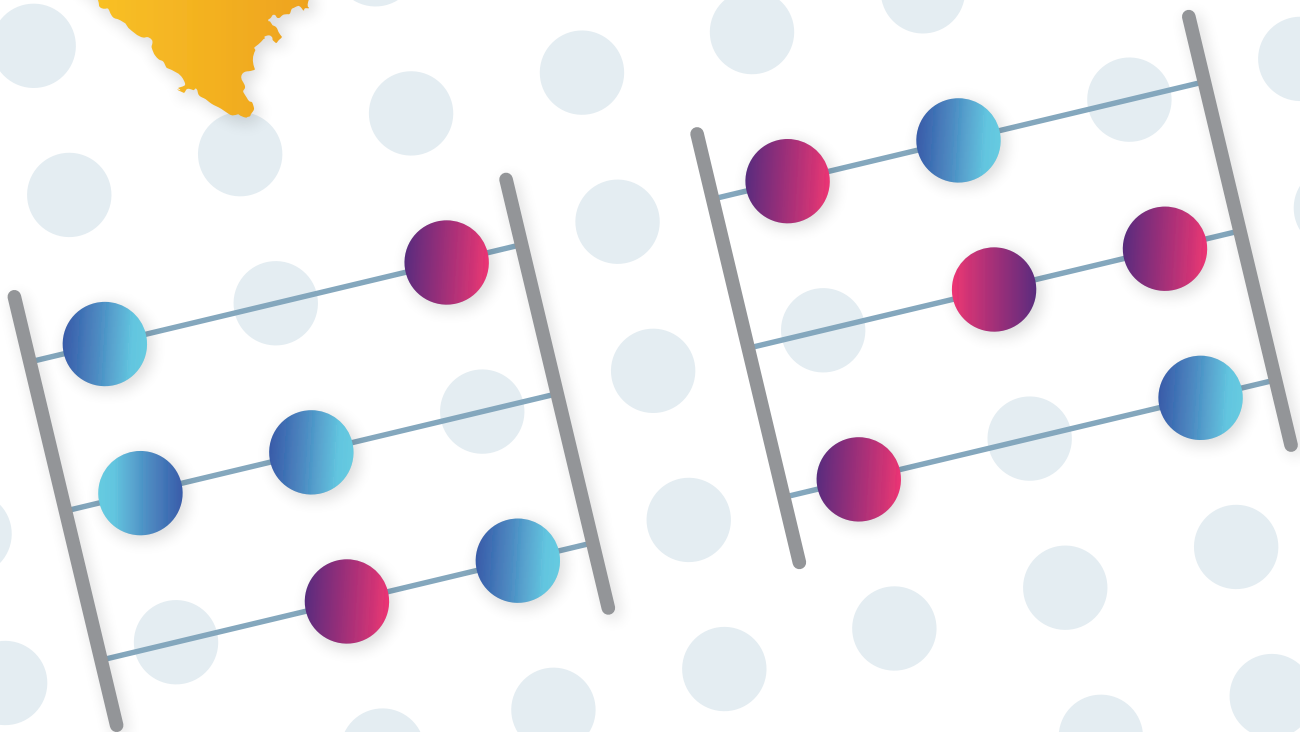


BUDGET FOR CITIZENS

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



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



REVENUES

Tax revenues
Non-tax revenues



EXPENDITURES

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



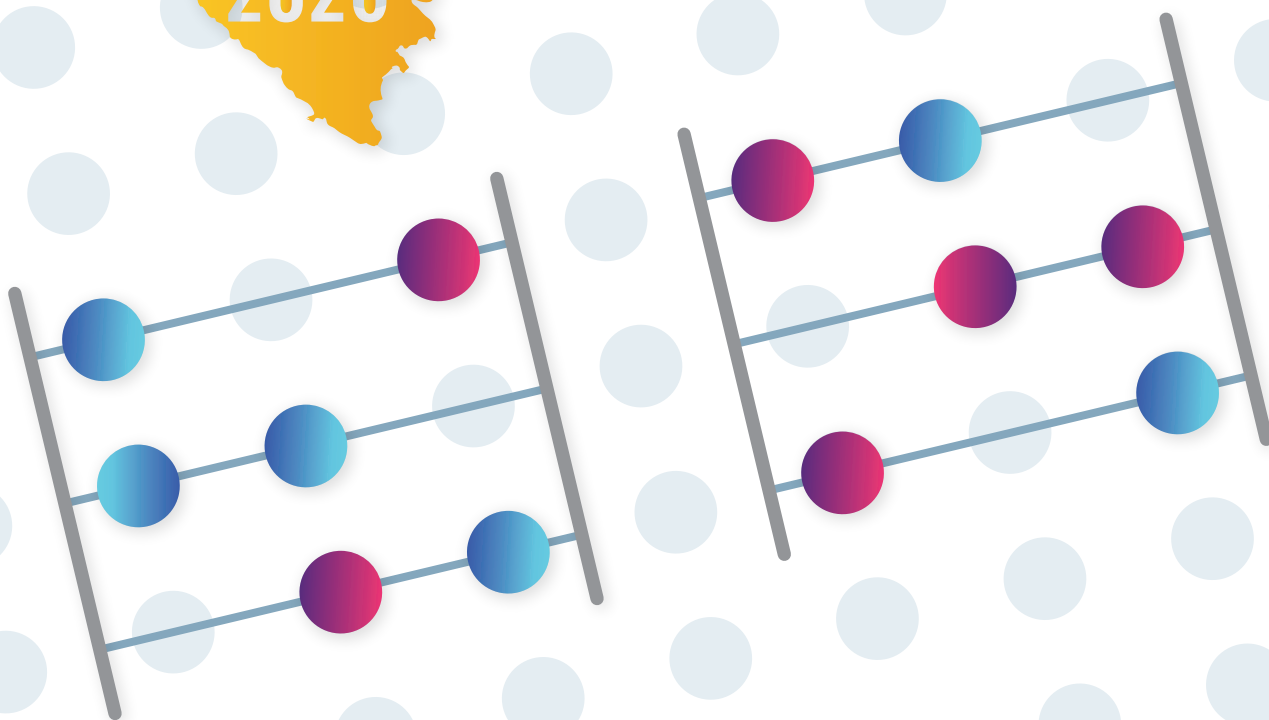
BUDGET GLOSSARY



QUESTIONS, COMMENTS AND SUGGESTIONS

BUDGET FOR CITIZENS

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



BOSNA I HERCEGOVINA
MINISTARSTVO FINANCIJA/
FINANSIJA I TREZORA



БОСНА И ХЕРЦЕГОВИНА
МИНИСТАРСТВО ФИНАНСИЈА
И ТРЕЗОРА

BOSNIA AND HERZEGOVINA
MINISTRY OF FINANCE
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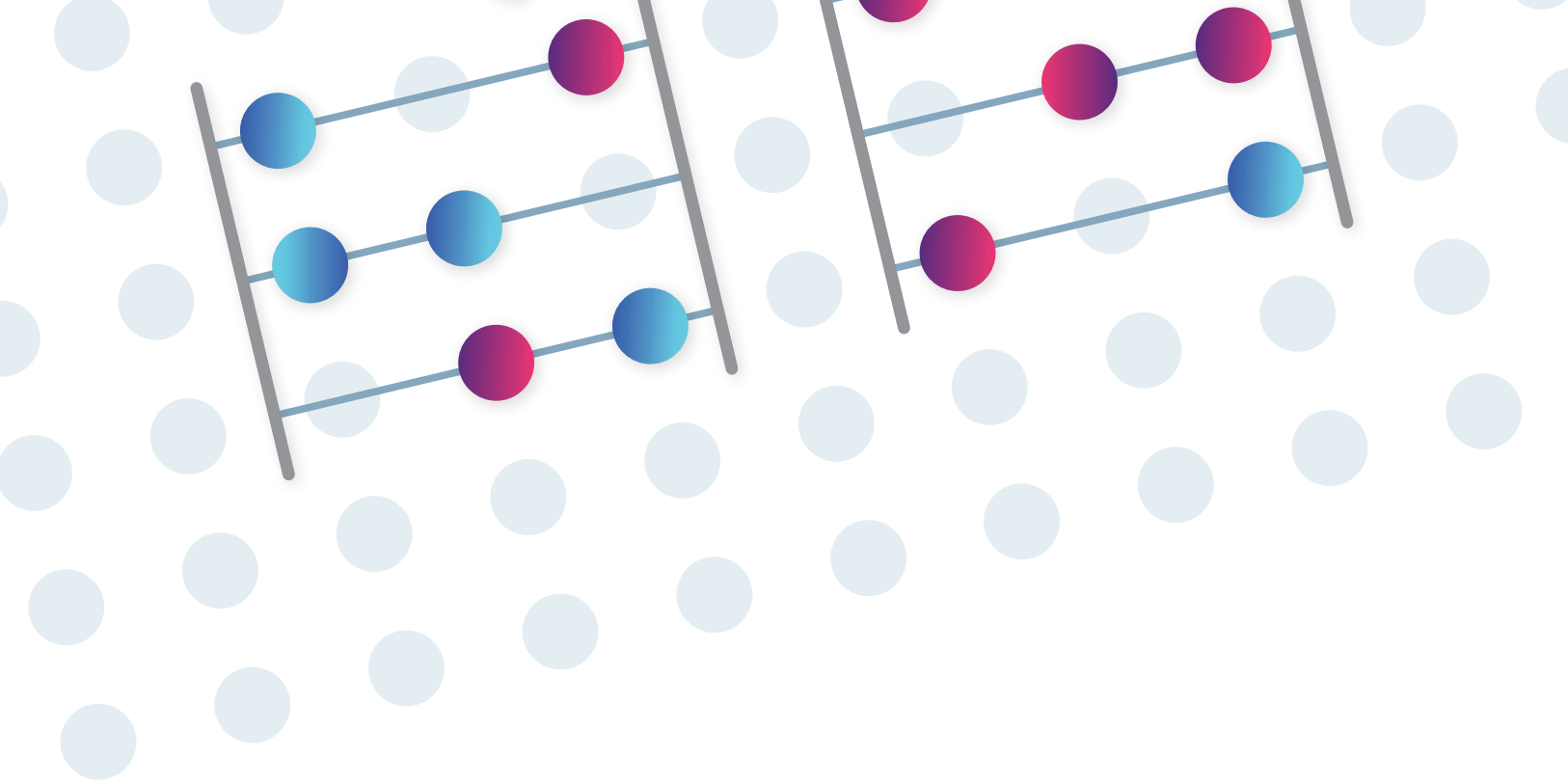
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INTRODUCTORY SPEECH BY THE MINISTER

Dear citizens,

The Ministry of Finance and Treasury of Bosnia and Herzegovina continues its efforts to enhance budget transparency, which includes the preparation and publication of the Budget for Citizens. In line with this commitment, we have prepared the publication “Budget for Citizens of the Institutions of BiH and International Obligations of BiH for 2026”, an illustrated guide that clearly and simply explains how funds from the Budget of BiH Institutions and International Obligations are collected and spent.

Through this ongoing initiative, we aim to further strengthen transparency and public accountability in how BiH institutions plan, manage and use financial resources.

The purpose of this document is to help the public better understand how state-level institutions plan, allocate and spend public funds from the budget. As these resources come from taxpayers, we have a responsibility to manage them in the best interest of all citizens of Bosnia and Herzegovina and to present clear, accessible information on how funds are collected and how they are used.

This document is designed for everyone interested in learning about the plans of specific BiH institutions, as well as those who wish to monitor how resources are used to achieve the established goals.

The 2026 Budget for Citizens includes a brief overview of the budgets of six additional BiH institutions. Previous editions featured the budgets of other institutions. The aim is to help the public gain a better understanding of the competencies and responsibilities of BiH institutions.

I sincerely hope that this document will provide answers to key questions regarding the Budget of BiH Institutions and International Obligations and also encourage a greater number of stakeholders to share their opinions and suggestions, which will serve as a basis for the preparation of future editions of the Budget for Citizens.

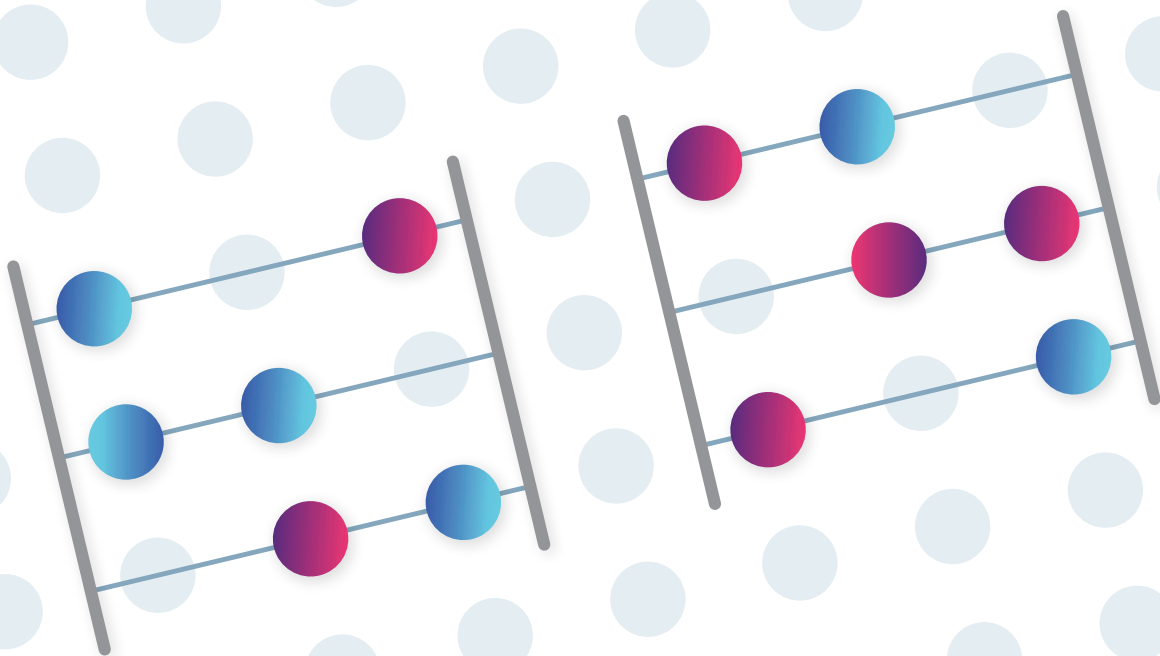
We are open to more active participation of citizens in the budget process when preparing future “Budget for Citizens” documents, despite the constitutional limitations in the structure of the BiH institutions’ budget. Our goal is to create a more accessible and comprehensible budget, as this is one of the essential prerequisites for improving public financial management.

We look forward to continued cooperation.
Best regards,

MINISTER

Srđan Amidžić, PhD

BUDGET FOR **CITIZENS**



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

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

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



Budget

A document forecasting all revenues and expenditures in one year.

Concession

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

Public policy

A plan or course of action of governmental institutions.

Budget for Citizens

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

Competencies of the institutions of Bosnia and Herzegovina

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

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

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

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

Legislative framework

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

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

Constitution

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

Budget user

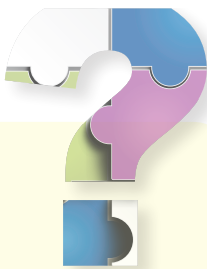
Institutions and all other bodies financed by the budget.

Budget calendar and budget process

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

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

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

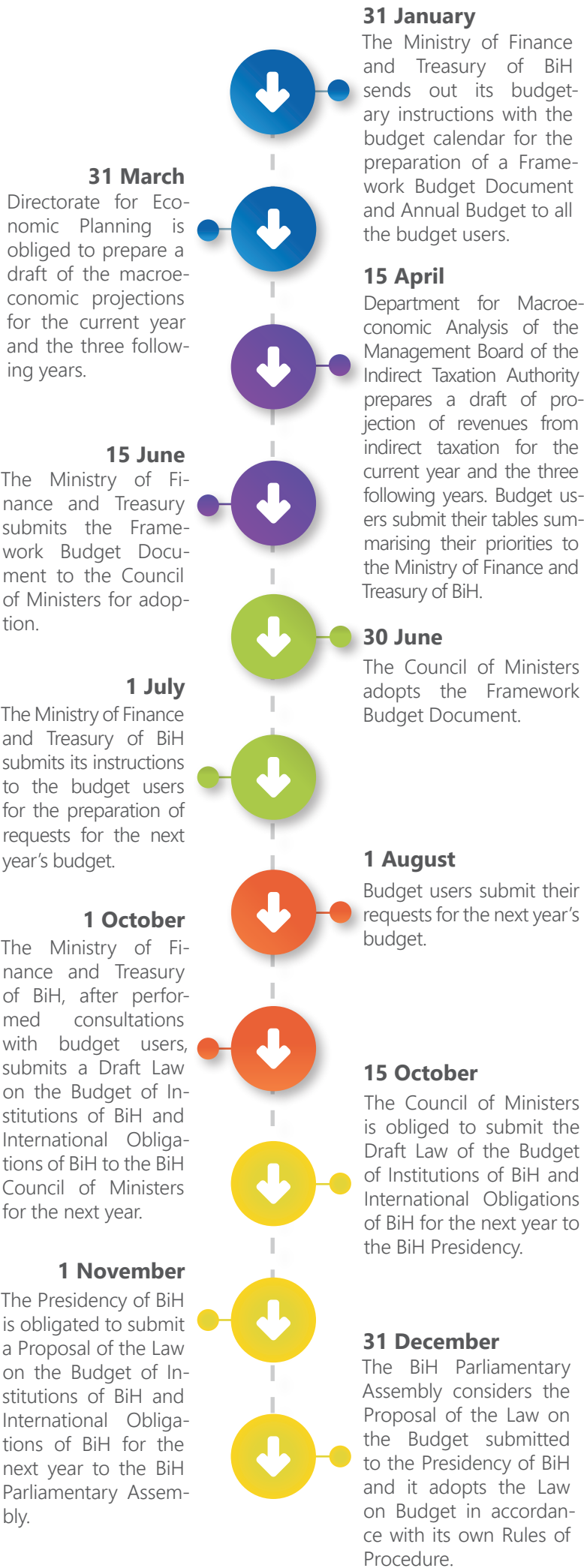


Budget process

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

Framework Budget Document (FBD)

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



Macroeconomic indicators for the period 2023-2028

The following table presents the estimates and projections of Bosnia and Herzegovina’s macroeconomic indicators for the period from 2023 to 2028, prepared in September 2025 by the Directorate for Economic Planning of the Council of Ministers of Bosnia and Herzegovina.

Based on available data and macroeconomic models, real GDP growth of 2.6% is expected in Bosnia and Herzegovina in 2026. The main assumptions of the baseline scenario for economic developments in Bosnia and Herzegovina in 2026 are a somewhat more favourable external environment (higher economic growth rates in EU countries and the region) and a stabilisation of domestic dynamics. Domestic demand, driven by higher

INDICATOR	OFFICIAL DATA		PROJECTIONS			
	2023	2024	2025	2026	2027	2028
Nominal GDP (in million BAM)	51.973	55.091	57.969	60.992	64.030	67.211
Nominal growth in %	11,7	6,0	5,2	5,2	5,0	5,0
GDP deflator (previous year = 100)	107,3	103,4	102,9	102,5	101,9	101,8
Real GDP in million BAM (previous year = 100)	48.458	53.299	56.336	59.496	62.818	66.018
Real growth in %	4,1	2,6	2,3	2,6	3,0	3,1
Inflation measured by CPI in %	6,1	1,7	3,9	2,8	2,0	1,9
Consumption in million BAM	44.348	47.560	50.153	52.459	54.563	56.527
Real growth in %	3,6	4,1	2,2	2,0	1,9	1,7
Government consumption in million BAM	9.548	10.524	10.924	11.328	11.781	12.253
Real growth in %	2,1	2,8	1,8	2,2	1,9	2,1
Private consumption in million BAM	34.801	37.036	39.229	41.130	42.782	44.274
Real growth in %	4,0	4,4	2,3	2,0	1,9	1,6
Investments (gross) in fixed assets in million BAM	11.878	13.097	13.935	14.684	15.748	16.854
Real growth in %	13,0	10,2	4,4	3,3	5,5	5,5
Government investments in million BAM	1.566	1.831	1.959	2.145	2.345	2.579
Real growth in %	7,2	16,9	2,9	7,2	7,4	7,7
Private investments in million BAM	10.311	11.266	11.976	12.538	13.404	14.275
Real growth in %	14,0	9,2	4,6	2,6	5,2	5,1
Imports in million BAM	27.806	29.057	30.881	32.169	33.853	35.751
Nominal growth in %	-1,5	4,5	6,3	4,2	5,2	5,6
Real growth in %	-1,3	4,7	4,2	2,6	3,5	4,1
Exports in million BAM	21.931	21.879	22.973	23.960	25.447	27.191
Nominal growth in %	-0,5	-0,2	5,0	4,3	6,2	6,9
Real growth in %	-1,2	-1,6	3,3	2,6	4,6	5,2
Gross national savings in % of GDP	23,6	23,0	22,7	23,2	23,9	24,8
Current account balance in million BAM	-1.157	-2.129	-2.550	-2.580	-2.542	-2.544
Growth in %	-42,2	84,0	19,8	1,2	-1,5	0,1
Current account balance in % of GDP	-2,2	-3,9	-4,4	-4,2	-4,0	-3,8

consumption and, to some extent, investment, is expected to be the main driver of projected economic growth, with a somewhat more positive contribution from the external sector compared with the previous year.

A key determinant of economic trends in Bosnia and Herzegovina in the 2027-2028 period, alongside domestic dynamics, will be developments in the external environment, particularly in EU27 countries. In recent years, the global economy, and consequently economic trends in Bosnia and Herzegovina, have been marked by major challenges, such as the global pandemic, the conflict in Ukraine and others. The adverse economic consequences of these developments for the global economy are already apparent and are reflected in trade, financial and price shocks, none of which have bypassed Bosnia and Herzegovina.

Previous reports have shown that the external environment (the EU and countries in the region) represents a very important structural determinant of all economic trends in Bosnia and Herzegovina. However, despite evident global instability, leading international institutions such as the International Monetary Fund (IMF), the World Bank and the European Commission indicate in certain publications that economic growth is expected to continue. The projected global economic growth rate during this period is around 3%, while DG ECFIN, in its spring report for EU countries, forecasts continued economic growth and stabilisation of inflation. Therefore, it is worth noting that, when preparing this report and projecting economic trends in the international economic environment, the Directorate for Economic Planning (DEP) relied on the currently available edition of *European Central Bank staff macroeconomic projections for the euro area (September 2025)*.² According to the report, projected real economic growth in the euro area in 2027 is 1.3%, while the expected inflation rate is 1.9%.

¹ It should be noted that the availability of international data presented an additional challenge in preparing macroeconomic projections for Bosnia and Herzegovina, given that the DG ECFIN autumn edition of macroeconomic projections was not available for use at the time this report was prepared.

² https://www.ecb.europa.eu/press/projections/html/ecb.projections202509_ecbstaff~c0da697d54.en.html#toc4.

Nominal GDP

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

Realistic GDP

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

Macroeconomics

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

Economic growth

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

Gross Domestic Product (GDP)

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

Inflation

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

Government/public spending

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

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

Foreign trade exchange

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

Revenues, proceeds and financing

The revenues of the Budget of the Institutions of Bosnia and Herzegovina are planned based on the Global Framework of Fiscal Balance and Policies in Bosnia and Herzegovina for the period 2026–2028, totaling 1,580,500,000 BAM.

The main source of revenue within the Budget of the Institutions of Bosnia and Herzegovina and International Obligations of Bosnia and Herzegovina for 2026 relates to tax revenue, specifically funds from the Single Account of the Indirect Taxation Authority of Bosnia and Herzegovina, in the amount of 1,020,500,000 BAM.

Other revenues and support for financing the institutions of Bosnia and Herzegovina include non-tax revenues in the amount of 373,311,000 BAM and transfers from other levels of government in the amount of 798,000 BAM.

Financing includes the surplus carried over from previous years in the amount of 68,985,000 BAM, as well as the surplus carried over from 2025, in accordance with Article 9 of the Law on the Budget of the Institutions of Bosnia and Herzegovina and International Obligations of Bosnia and Herzegovina, in the amount of 115,556,000 BAM.

Receipts include proceeds from succession in the amount of 718,000 BAM and proceeds from the sale of fixed assets in the amount of 632,000 BAM.

Finally, it should be noted that the revenues of the Budget of the Institutions of Bosnia and Herzegovina and International Obligations of Bosnia and Herzegovina also include revenues for servicing external debt in the amount of 978,719,547 BAM, which pertain to the settlement of obligations of the institutions of Bosnia and Herzegovina, the entities, and the Brčko District.

Fixed assets

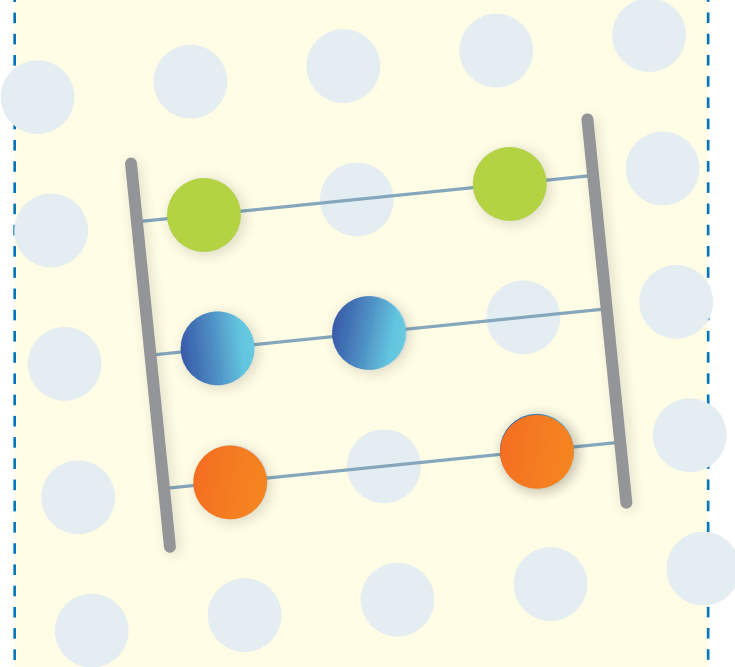
A part of property that will remain unchanged, i.e. it will keep the same appearance in a time period longer than one year and which will not be spent in a normal, production cycle (for example, land, buildings, machinery, etc.). These are procured with an intention to be used in own business and not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

Transfers from other levels of government

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

2.559.219.547

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

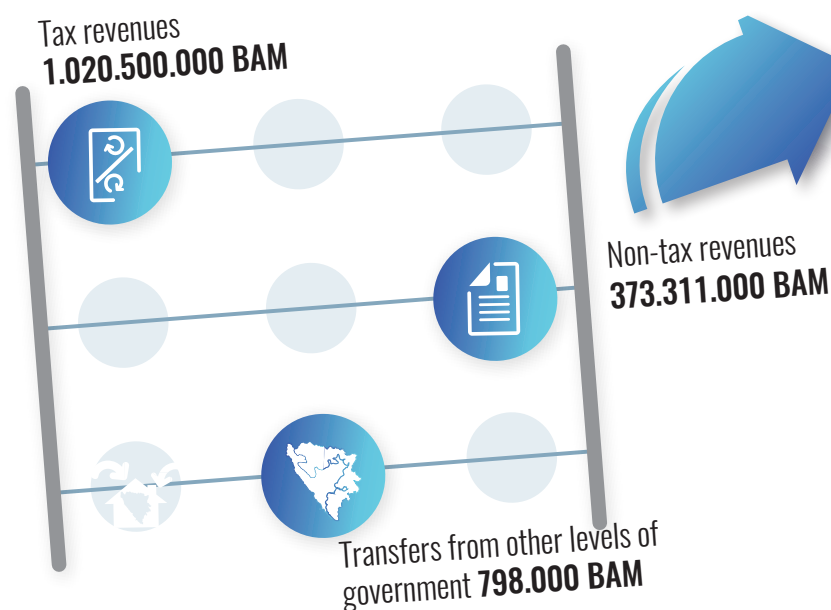
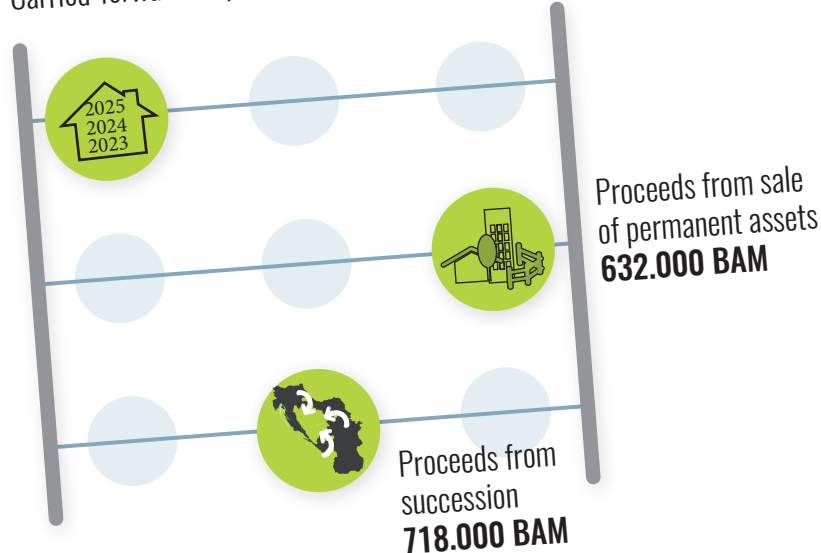


184.541.000 BAM
FINANCING
(CARRIED-FORWARD
SURPLUS OF FUNDS/REVENUES)

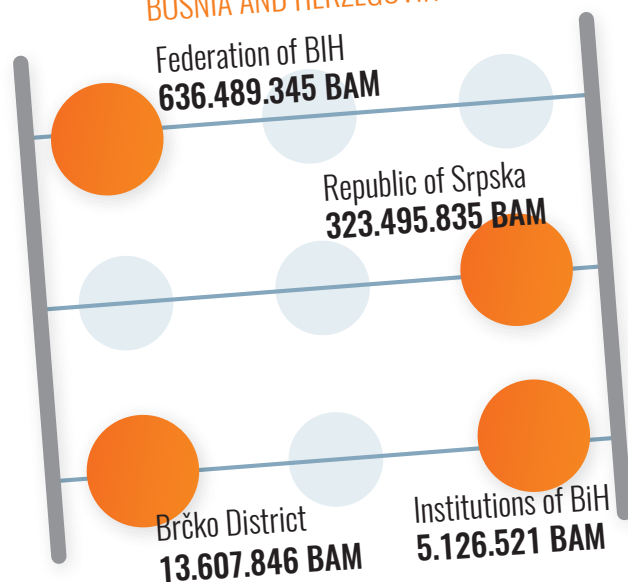
1.580.500.000 BAM
REVENUE FROM PUBLIC FINANCIAL
INSTITUTIONS – CENTRAL BANK OF
BOSNIA AND HERZEGOVINA

978.719.547 BAM
REVENUES FOR SERVICING THE
EXTERNAL DEBT OF BOSNIA AND
HERZEGOVINA

Carried-forward surplus of revenues over expenditures from 2025 in accordance with Article 9 of the Law on the Budget of the Institutions of BiH and International Obligations of BiH for 2026. **115.556.000 BAM**
Carried-forward surplus of funds from previous years **68.985.000 BAM**



REVENUES FOR SERVICING THE EXTERNAL DEBT OF BOSNIA AND HERZEGOVINA



Non-tax revenues **373.311.000 BAM**

Revenues from administrative fees/charges	14.864.000
Revenues from the court fees/charges	503.000
Revenues from special charges	71.377.000
Revenues from charges in the indirect taxation procedures	33.956.000
Revenues from personal and travel documents and vehicle registration	41.667.000
Revenue from public financial institutions - the Central Bank of Bosnia and Herzegovina	184.420.000
Revenue from property	79.000
Revenue from interest and exchange rate differences	5.900.000
Revenue from monetary fines	7.025.000
Own-source revenue	8.490.000
Other revenue	5.030.000

EXPENDITURES



Expenditures by COFOG Classification

**Institutions of BiH and amount of
their budget for 2026**

The largest budget users



COFOG Classification

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



1. GENERAL PUBLIC SERVICES

2. DEFENSE

3. TOTAL PUBLIC ORDER AND SECURITY

4. ECONOMIC AFFAIRS

5. ENVIRONMENTAL PROTECTION

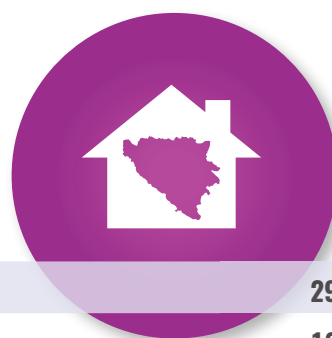
6. HEALTHCARE

7. RECREATION, CULTURE, AND RELIGION

8. EDUCATION

9. SOCIAL PROTECTION

GENERAL PUBLIC SERVICES **1.508.510.547 BAM**



Parliament of Bosnia and Herzegovina	29.026.000
Presidency of Bosnia and Herzegovina	12.189.000
General Secretariat of the Council of Ministers of Bosnia and Herzegovina	9.120.000
Directorate for European Integration of Bosnia and Herzegovina	7.068.000
Ministry of Foreign Affairs of Bosnia and Herzegovina	73.981.000
Ministry of Communications and Transport of Bosnia and Herzegovina	7.686.000
Ministry of Finance and Treasury of Bosnia and Herzegovina	13.477.000
Indirect Taxation Authority of Bosnia and Herzegovina	182.462.000
Ministry of Justice of Bosnia and Herzegovina	4.586.000
Ministry of Security of Bosnia and Herzegovina	190.000
Ministry of Civil Affairs of Bosnia and Herzegovina	9.664.000
Agency for Identification Documents, Registers, and Data Exchange of Bosnia and Herzegovina	42.143.000
Service for Common Affairs of Institutions of Bosnia and Herzegovina	30.444.000
Audit Office of the Institutions of Bosnia and Herzegovina	7.514.000
Central Election Commission of Bosnia and Herzegovina	30.399.000
Civil Service Agency of Bosnia and Herzegovina	2.933.000
Agency for Statistics of Bosnia and Herzegovina	7.774.000
Archives of Bosnia and Herzegovina	1.342.000
The Return Fund of Bosnia and Herzegovina	666.000
State Appeals Commission of Bosnia and Herzegovina	682.000
Legislative Office of Bosnia and Herzegovina	1.338.000
Public Procurement Agency of Bosnia and Herzegovina	2.021.000
Procurement Review Body of Bosnia and Herzegovina	3.499.000
Missing Persons Institute of Bosnia and Herzegovina	4.034.000
Directorate for Economic Planning of Bosnia and Herzegovina	1.554.000
Public Administration Reform Coordinator's Office	2.198.000
Personal Data Protection Agency in Bosnia and Herzegovina	2.087.000
Central Harmonization Unit of the Ministry of Finance and Treasury	932.000
Agency for the Prevention of Corruption and Coordination of the Fight Against Corruption	2.349.000
DIRECT TRANSFERS AND RESERVATION	36.433.000
FOREIGN DEBT SERVICE	978.719.547

DEFENSE **452.888.000 BAM**



Ministry of Defense of Bosnia and Herzegovina

452.888.000

TOTAL PUBLIC ORDER AND SECURITY **455.621.000 KM**



High Judicial and Prosecutorial Council of Bosnia and Herzegovina	14.111.000
Constitutional Court of Bosnia and Herzegovina	11.771.000
Court of Bosnia and Herzegovina	26.513.000
Prosecutor's Office of Bosnia and Herzegovina	23.952.000
Attorney General's Office of Bosnia and Herzegovina	1.823.000
Institution of the Ombudsman for Human Rights of Bosnia and Herzegovina	4.370.000
Institute for the Execution of Criminal Sanctions, Detention, and Other Measures	17.850.000
Ministry of Justice of Bosnia and Herzegovina	9.310.000
Ministry of Security of Bosnia and Herzegovina	18.766.000
State Investigation and Protection Agency	49.307.000
Border Police of Bosnia and Herzegovina	125.992.000
Intelligence and Security Agency of Bosnia and Herzegovina	64.366.000
Service for Foreigner's Affairs of Bosnia and Herzegovina	21.257.000
Police Support Agency	2.233.000
Agency for Forensic and Expert Examinations	2.433.000
Agency for Education and Professional Training	5.030.000
Directorate for Coordination of Police Bodies of Bosnia and Herzegovina	56.537.000

ECONOMIC AFFAIRS **81.221.000 BAM**



Ministry of Foreign Trade and Economic Relations of Bosnia and Herzegovina	14.645.000
Foreign Investment Promotion Agency of Bosnia and Herzegovina	2.106.000
Veterinary Office of Bosnia and Herzegovina	8.016.000
Council of Competition of Bosnia and Herzegovina	1.943.000
Ministry of Transport and Communications of Bosnia and Herzegovina	12.021.000
Directorate of Civil Aviation of Bosnia and Herzegovina	8.116.000
Regulatory Agency for Communications of Bosnia and Herzegovina	9.692.000
Institute for Standardization of Bosnia and Herzegovina	2.228.000
Institute of Metrology of Bosnia and Herzegovina	4.260.000
Institute for Intellectual Property of Bosnia and Herzegovina	2.483.000
Institute for Accreditation of Bosnia and Herzegovina	1.745.000
Directorate for Plant Health Protection of Bosnia and Herzegovina.	2.411.000
Market Surveillance Agency of Bosnia and Herzegovina	1.509.000
Food Safety Agency of Bosnia and Herzegovina	2.608.000
Labor and Employment Agency of Bosnia and Herzegovina	1.749.000
Office for Harmonization and Coordination of Payment System in Agriculture, Food and Rural Development of Bosnia and Herzegovina	918.000
Concession Commission of Bosnia and Herzegovina	1.491.000
Insurance Agency of Bosnia and Herzegovina	803.000
Consumer Protection Ombudsman in Bosnia and Herzegovina	652.000
Agency for Postal Traffic of Bosnia and Herzegovina	1.168.000
State Aid Council of Bosnia and Herzegovina	657.000

ENVIRONMENTAL PROTECTION **11.218.000 BAM**



Bosnia and Herzegovina Mine Action Center	9.579.000
State Regulatory Agency for Radiation and Nuclear Safety	1.639.000

HEALTHCARE **9.734.000 KM**



Agency for Medicinal Products and Medical Devices of Bosnia and Herzegovina	9.734.000
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RECREATION, CULTURE, AND RELIGION **20.945.000 BAM**



Srebrenica Memorial Center - Potočari Memorial and Cemetery of the 1995 Genocide Victims	1.667.000
Regulatory Agency for Communications of Bosnia and Herzegovina	5.452.000
Ministry of Civil Affairs of Bosnia and Herzegovina	10.897.000
Commission to Preserve National Monuments	2.045.000
Anti-Doping Agency of Bosnia and Herzegovina	884.000

EDUCATION **4.384.000 BAM**



Agency for Development of Higher Education and Quality Assurance of Bosnia and Herzegovina	1.499.000
Agency for Pre-primary, Primary, and Secondary Education of Bosnia and Herzegovina	1.683.000
Center for Information and Recognition of Documents in Higher Education	1.202.000

SOCIAL PROTECTION **14.698.000 KM**



Ministry for Human Rights and Refugees of Bosnia and Herzegovina	14.698.000
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TOTAL **2.559.219.547 BAM**

LARGEST BENEFICIARIES OF THE BUDGET OF THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA

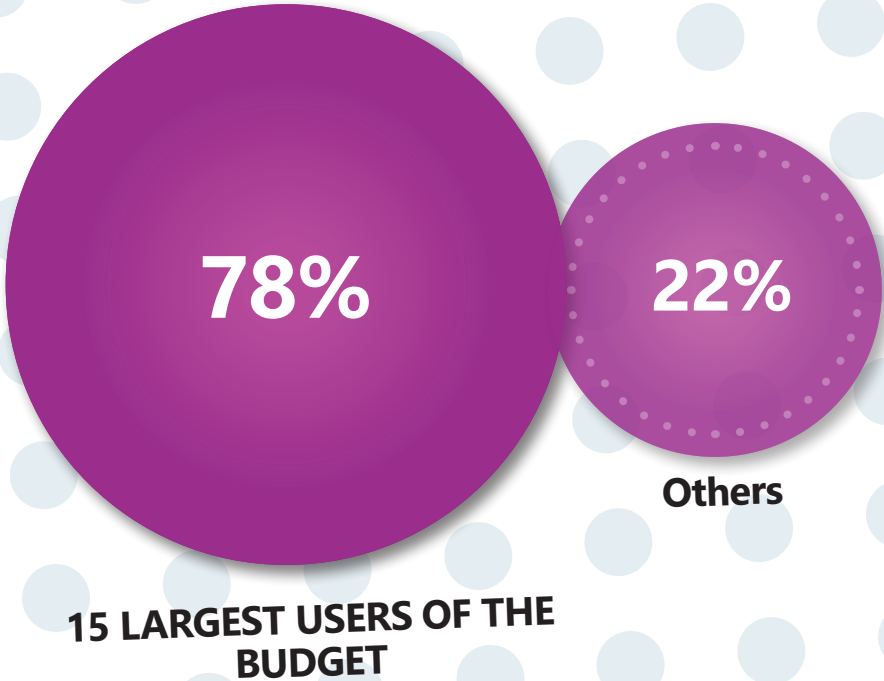
An overview of the total expenditures of the institutions of Bosnia and Herzegovina shows that 15 budget users account for 1,229,828,000 BAM, which represents 78% of the expenditures of the Budget of the Institutions of Bosnia and Herzegovina (excluding allocations for servicing external debt).

Annexed table: Largest Beneficiaries.

From this, it is clear that the largest portion of funds from the Budget of the Institutions of Bosnia and Herzegovina is allocated to the defense sector, public order and security, and general public services.

In the following section, we will present the expenditures of six institutions of Bosnia and Herzegovina: the Directorate for Plant Health Protection of Bosnia and Herzegovina, Public Procurement Agency of Bosnia and Herzegovina, Insurance Agency of Bosnia and Herzegovina, Market Surveillance Agency of Bosnia and Herzegovina, Police Support Agency, and Attorney General's Office of Bosnia and Herzegovina.

Annex: Table on the structure of employee earnings.



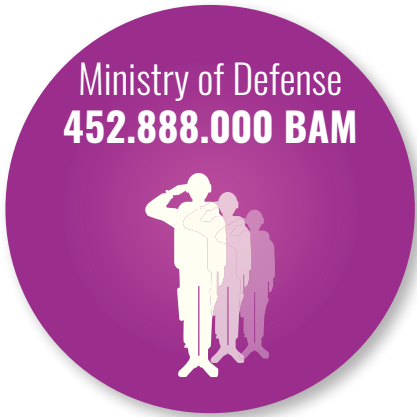


BUDGET USER	BUDGET FOR 2026
01 Ministry of Defense of Bosnia and Herzegovina	452.888.000
02 Indirect Taxation Authority of Bosnia and Herzegovina	182.462.000
03 Border Police of Bosnia and Herzegovina	125.992.000
04 Ministry of Foreign Affairs of Bosnia and Herzegovina	73.981.000
05 Intelligence and Security Agency of Bosnia and Herzegovina	64.366.000
06 Directorate for Coordination of Police Bodies of Bosnia and Herzegovina	56.537.000
07 State Investigation and Protection Agency (SIPA)	49.307.000
08 Agency for Identification Documents, Records and Data Exchange of Bosnia and Herzegovina (IDDEEA)	42.143.000
09 Service for Joint Affairs of Institutions of Bosnia and Herzegovina	30.444.000
10 Central Election Commission of Bosnia and Herzegovina	30.399.000
11 Parliamentary Assembly of Bosnia and Herzegovina	29.026.000
12 Court of Bosnia and Herzegovina	26.513.000
13 Prosecutor's Office of Bosnia and Herzegovina	23.952.000
14 Service for Foreigner's Affairs of Bosnia and Herzegovina	21.257.000
15 Ministry of Civil Affairs of Bosnia and Herzegovina	20.561.000
	1.229.828.000

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

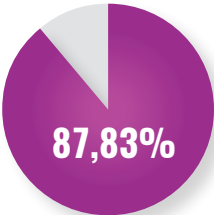
At the same time, as was the case in the part with total expenditures, within these 15 institutions, the largest amount of budget funds is allocated for salaries and allowances, having in mind a large number of employees in the aforementioned institutions.

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



NUMBER OF EMPLOYEES	10.013
SHARE IN TOTAL NUMBER OF BUDGET USERS	42%
SHARE OF GROSS SALARIES AND ALLOWANCES IN TOTAL SALARIES OF BUDGET USERS	34%

GROSS SALARIES AND ALLOWANCES
397.790.000 BAM

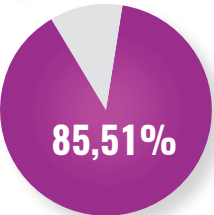


Share of salaries in the institution's budget

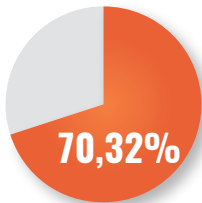
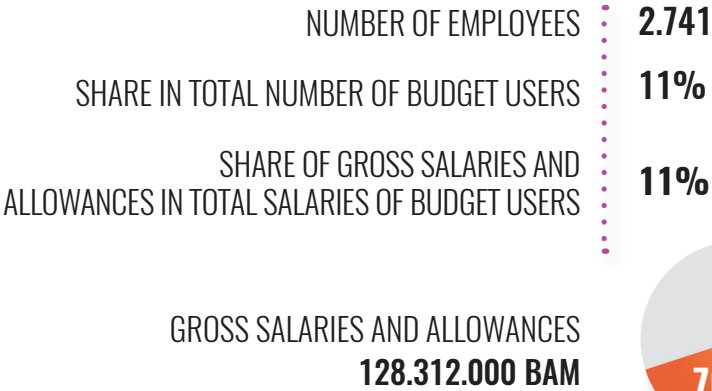


NUMBER OF EMPLOYEES	4.756
SHARE IN TOTAL NUMBER OF BUDGET USERS	20%
SHARE OF GROSS SALARIES AND ALLOWANCES IN TOTAL SALARIES OF BUDGET USERS	22%

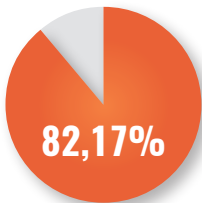
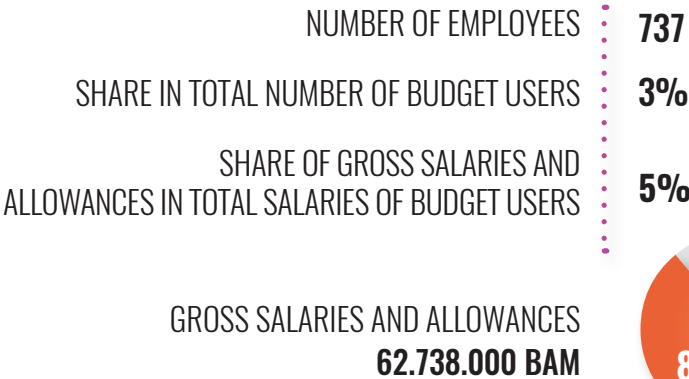
GROSS SALARIES AND ALLOWANCES
253.294.000 BAM



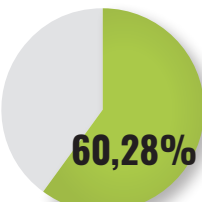
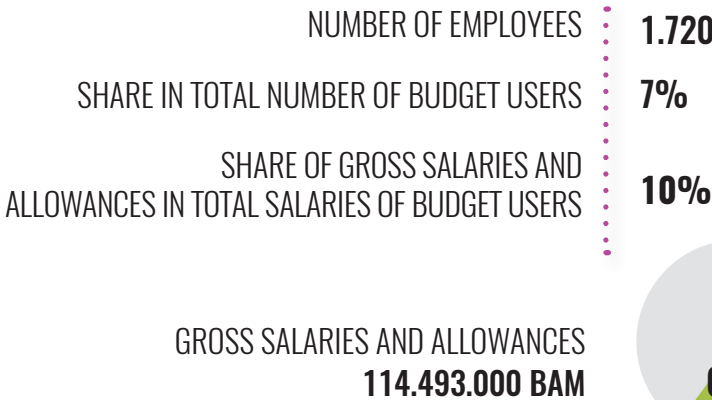
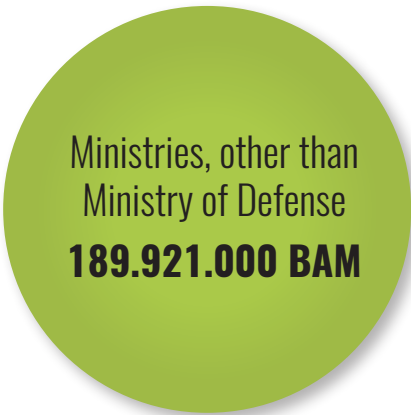
Share of salaries in the institution's budget



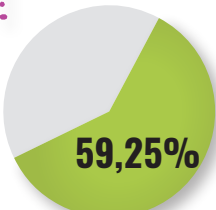
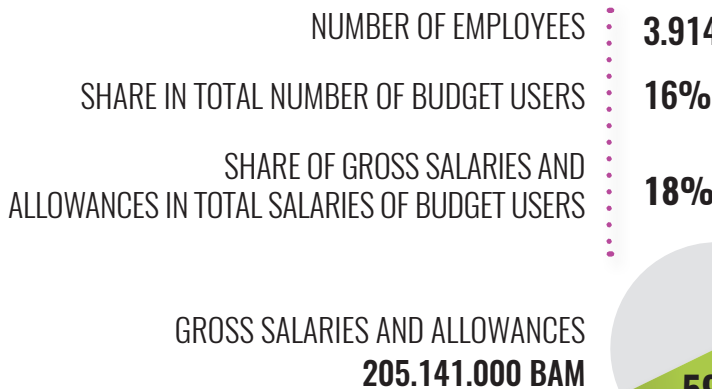
Share of salaries in the institution's budget



Share of salaries in the institution's budget



Share of salaries in the institution's budget



Share of salaries in the institution's budget



**DIRECTORATE FOR PLANT HEALTH PROTECTION
OF BOSNIA AND HERZEGOVINA**

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<http://www.uzzb.gov.ba>

ABOUT US

The Directorate for Plant Health Protection of Bosnia and Herzegovina (hereinafter: the Directorate) is an administrative organization within the Ministry of Foreign Trade and Economic Relations of Bosnia and Herzegovina. It was established by the Decision on the Establishment of the Directorate for Plant Health Protection of Bosnia and Herzegovina ("Official Gazette of BiH", Nos. 23/04 and 63/11).

The Directorate currently has 29 employees.

Mission:

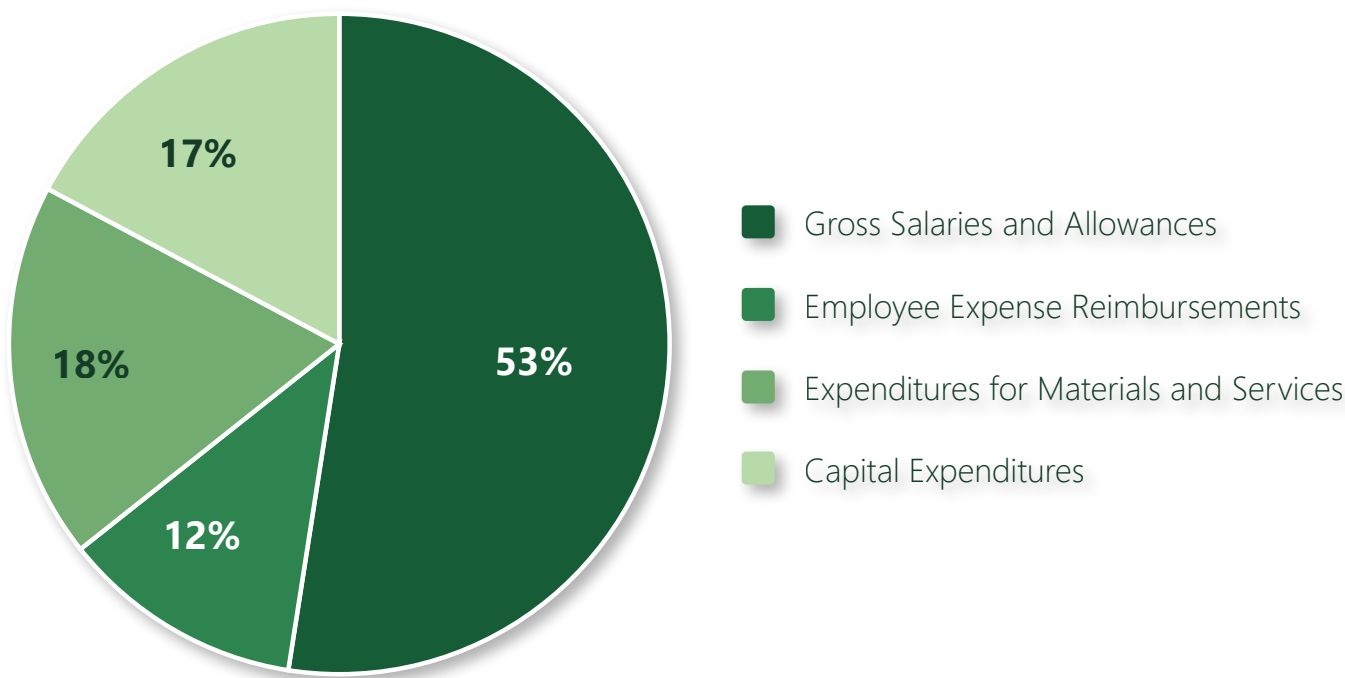
Implementation and coordination of policies in the phytosanitary field in Bosnia and Herzegovina through compliance with obligations under international agreements concluded by BiH, appropriate implementation of laws and regulations aligned with the EU acquis, and cooperation with competent administrative authorities at all levels of government in Bosnia and Herzegovina, economic operators, and international institutions and organizations, with the aim of enabling optimal and cost-effective agricultural plant production and trade in plants, protecting people, animals and the environment, and preventing major economic losses.
Vision: A functional and efficient phytosanitary system established in Bosnia and Herzegovina.
Operational Objective: Establishment of a functional phytosanitary system.

Competencies of the Directorate

The Directorate for Plant Health Protection of Bosnia and Herzegovina is responsible for the following areas: plant health, plant protection products and mineral fertilizers, seed and planting material of agricultural plants, and protection of new plant varieties. The Directorate has partial competence in the field of genetically modified organisms.

2026 BUDGET	2.411.000	100%
Gross Salaries and Allowances	1.265.000	53%
Employee Expense Reimbursements	286.000	12%
Expenditures for Materials and Services	445.000	18%
Capital Expenditures	415.000	17 %

Strategic Objective:	THE DIRECTORATE'S STRATEGIC OBJECTIVE IS TO ENSURE FASTER AND MORE EFFICIENT AGRICULTURAL AND RURAL DEVELOPMENT
Mid-Term Objective:	THE DIRECTORATE AIMS TO IMPROVE THE SYSTEM FOR PROTECTING HUMAN, ANIMAL AND PLANT HEALTH BY ESTABLISHING AN EFFECTIVE FOOD SAFETY, VETERINARY CONTROL AND PHYTOSANITARY SYSTEM IN BOSNIA AND HERZEGOVINA
Vision:	A FUNCTIONAL AND EFFICIENT PHYTOSANITARY SYSTEM ESTABLISHED IN BOSNIA AND HERZEGOVINA
Operational Objective:	ESTABLISHMENT OF A FUNCTIONAL PHYTOSANITARY SYSTEM



Program:
Policy development and implementation of measures in the phytosanitary field

Program Activity:
1. Coordination and cooperation with domestic and international institutions and organizations, legal and natural persons, with the aim of aligning regulations with the EU acquis, preparing other documents and publications, and implementing regulations and phytosanitary measures.

PROGRAM INDICATORS

Program indicators	Unit	Planned Value for 2026
Degree of alignment of the phytosanitary system with international standards	percentage	65%

PROGRAM ACTIVITY INDICATORS:

Program activity indicators	Unit	Planned Value for 2026
Ratio of requests received to requests resolved	percentage	98%
Percentage of harmonized regulations and other documents and publications prepared in relation to obligations arising from domestic and international regulations	percentage	65%



The Public Procurement Agency of Bosnia and Herzegovina is an independent administrative organization whose legal framework for operation is defined by the provisions of Article 92 of the Public Procurement Law ("Official Gazette of BiH", Nos. 39/04, 59/22 and 50/24).

The Agency has 28 employees, while the Rulebook on the Internal Organization of the Agency provides for 32 positions.

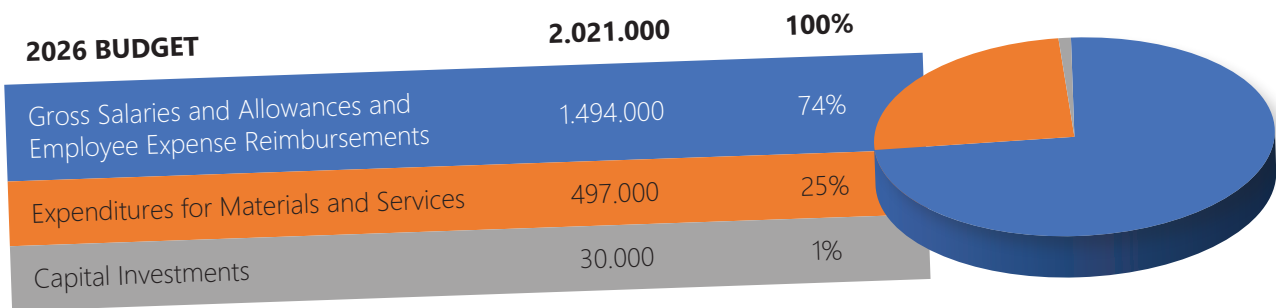
Mid-Term Objective: Improving the quality infrastructure system in line with EU legislation and good practice, as well as more efficient market regulation, in order to ensure the free movement of goods and services and fair market competition.

Specific Objective: Improving the efficiency and transparency of public procurement procedures in BiH.

Operational Objectives: Coordinated implementation of public procurement procedures and transparent award of public procurement contracts, equal treatment of all participants in public procurement procedures, fostering market competition and sustainable economic growth, while ensuring uniform legal protection.

The Agency's responsibilities include:

- preparing draft laws, draft amendments to laws and accompanying bylaws, in order to ensure their effectiveness and appropriateness;
- improving the awareness of contracting authorities and bidders regarding public procurement regulations and their objectives, procedures and methods;
- publishing manuals and guidelines, as well as preparing and updating standard forms and models in accordance with the provisions of this Law;
- providing technical assistance and advisory opinions to contracting authorities and bidders regarding the proper application of this Law and its bylaws;
- establishing a system for monitoring procedures conducted by contracting authorities for the procurement of goods, services and works, with the aim of providing guidance and remedying irregularities identified in individual public procurement procedures;
- collecting data, preparing analyses and publishing information related to public procurement procedures and awarded public procurement contracts;
- developing and establishing electronic information systems in the field of public procurement in Bosnia and Herzegovina;
- initiating, supporting and creating the conditions for the development of e-procurement practices and communications in the field of public procurement;
- organizing and conducting training for authorized trainers and public procurement officers, publishing information related to training, and preparing manuals and other supporting materials for professional development in the field of public procurement in accordance with a bylaw adopted by the Council of Ministers of BiH;
- monitoring the work of authorized trainers and maintaining records of accredited trainers in the field of public procurement and public procurement officers;
- preparing annual reports for the Council of Ministers of BiH.



Frequently asked questions for which citizens can find answers on the Agency’s website include:

- Which court is competent to issue the certificates referred to in Article 45(2) of the Public Procurement Law?
- In which situations should a framework agreement be used?
- What is the minimum deadline for the submission of tenders in a competitive request for quotations?
- Does a contracting authority have to adopt a decision on exemption from the application of the Public Procurement Law for services referred to in Article 10 of the Law, even though such services are exempt?
- Can citizens’ associations participate in public procurement procedures as bidders?
- Can a contracting authority request an explanation of an abnormally low tender price after the completion of an e-auction?
- What procurement methods apply to social and other specific services referred to in Annex II to the Public Procurement Law?
- Is it permissible for a contracting authority to conduct several competitive requests for quotations for the same procurement subject during one year?
- Can a contracting authority amend a framework agreement and/or a public procurement contract if prices increase during its implementation?
- Who is required to apply the Public Procurement Law?
- Are contracting authorities required to submit reports also in cases where contracts are awarded under all exemptions set out in Article 10 of the Law? How and within what deadline?

The Public Procurement Agency does not generate revenue.

PROGRAM AND PROJECT INDICATORS

No.	PROGRAM / PROGRAM ACTIVITY NAME	OUTCOME / OUTPUT INDICATOR	UNIT OF MEASURE	Baseline Value 2025	Planned Value 2026
1	2	3	4		
1.	Improvement of the Public Procurement System	Automated services in the public procurement system	Number	2	3
		Level of alignment with EU directives	%	70	95
		Training sessions held	Number	5	5
		Monitoring procedures conducted by monitoring source	Number	600	600
1.1.	Harmonization of public procurement legislation with EU directives	Level of alignment with EU directives	%	70	95
1.2.	Public procurement training	Number of public procurement officers trained.	Number	150	150
1.3.	Monitoring of public procurement procedures by monitoring source	Number of misdemeanor proceedings initiated	Number	60	60



INSURANCE AGENCY OF BOSNIA AND HERZEGOVINA

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The Insurance Agency of Bosnia and Herzegovina is an independent organization established in 2004 by the Law on the Insurance Agency in Bosnia and Herzegovina ("Official Gazette of BiH", No. 12/04) and is accountable for its work to the Council of Ministers of Bosnia and Herzegovina. The Agency has 11 employees, in accordance with the Rulebook on the Internal Organization of the Insurance Agency of Bosnia and Herzegovina.

Strategic Objective of the budget user is to improve the development of a competitive economic environment.

Mid-Term Objective of the Agency is to improve the quality infrastructure system in line with EU legislation and good EU practice, as well as to ensure more efficient market regulation in order to enable the free movement of goods and services and fair market competition.

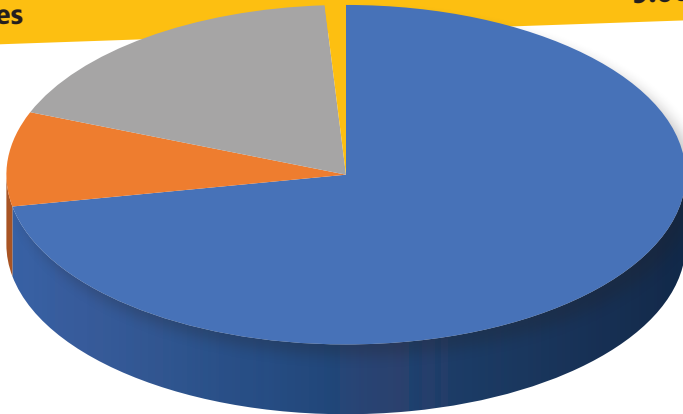
Mission: To improve the insurance market of Bosnia and Herzegovina through the harmonization of regulations, resolution of disputes between the entity insurance supervisory agencies, representation of Bosnia and Herzegovina in organizations dealing with insurance, establishment of a unified statistical service, and monitoring of the work of the Green Card Bureau in Bosnia and Herzegovina, using internationally accepted standards to ensure equal treatment of all participants in the insurance market, provide citizens with the highest possible quality of services, and protect their interests.

Vision: A stable insurance market in Bosnia and Herzegovina, governed by inter-entity harmonized legislation based on international insurance standards, while taking into account the level of development of the domestic insurance sector.

Operational Objective: Increase the level of harmonization of regulations in the insurance market of Bosnia and Herzegovina.

Responsibilities of the Agency: The primary role of the Insurance Agency of Bosnia and Herzegovina is to ensure the uniform application of insurance laws in Bosnia and Herzegovina, the alignment of BiH legislation with EU legislation, coordinated representation of BiH in international organizations dealing with insurance and continuous cooperation with such organizations, as well as continuous cooperation with the insurance supervisory agencies of the entities and the Brčko District; to resolve disputes between insurance supervisory agencies concerning the uniform interpretation and application of insurance legislation at the level of the entities and the Brčko District; and to issue written decisions and opinions ensuring the uniform application of insurance legislation. In addition, the Insurance Agency of Bosnia and Herzegovina maintains relevant data on the overall insurance market in BiH.

2026 BUDGET	803.000	100%
Gross Salaries and Allowances	535.000	72%
Employee Expense Reimbursements	64.000	9%
Expenditures for Materials and Services	195.000	18%
Capital Expenditures	9.000	1 %



Program: Harmonization of Regulations in the Insurance Sector
 Program Activity: Improving the Harmonization of Regulations in the Insurance Market

PROGRAM INDICATORS

Program Indicators	Unit of Measure	Planned Value for 2026
Number of acts drafted and proposed to the competent institutions	Number	1

PROGRAM ACTIVITY INDICATORS:

Program Activity Indicators	Unit of Measure	Planned Value for 2026
Percentage of acts considered and adopted by the Management Board relative to the number prepared	%	50%
Level of fulfilment of statistical service obligations and obligations towards international bodies	%	90%



MARKET SURVEILLANCE AGENCY

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The Market Surveillance Agency of Bosnia and Herzegovina is an independent administrative organization established by the Law on Market Surveillance in Bosnia and Herzegovina ("Official Gazette of BiH", Nos. 45/04, 44/07 and 102/09). It is financed from the Budget of the Institutions of Bosnia and Herzegovina and has legal personality. The Rulebook on the Internal Organization of the Market Surveillance Agency of Bosnia and Herzegovina provides for 37 employees, while budget funds have been approved for 22 staff members.

STRATEGIC OBJECTIVE:

Ensure sustainable and smart economic development.

MID-TERM OBJECTIVE:

Improve the quality infrastructure system in accordance with EU legislation and good EU practices, and ensure more efficient market regulation in order to facilitate the free movement of goods and services and fair market competition.

MISSION:

Coordinate and harmonize the activities of the market surveillance system in Bosnia and Herzegovina to ensure consistent and uniform implementation of regulations on the safety of non-food products, thereby contributing to a high level of protection of the health and safety of people, animals, plants, property and the environment.

VISION:

An efficient and functional market surveillance system in Bosnia and Herzegovina that ensures the highest possible level of protection of the health and safety of people, animals, plants, property and the environment.

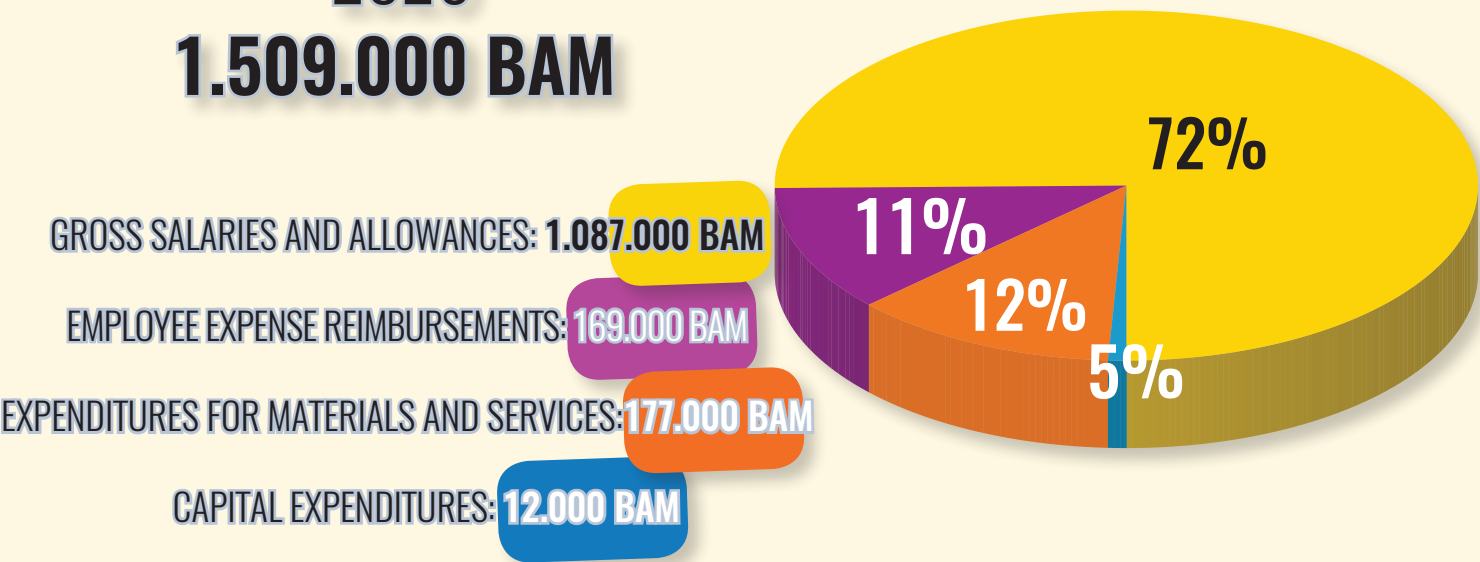
OPERATIONAL OBJECTIVE:

Ensure a systematic, harmonized and effective market surveillance system in BiH.

RESPONSIBILITIES OF THE AGENCY:

The responsibilities of the Market Surveillance Agency of Bosnia and Herzegovina are to coordinate and harmonize the activities of the market surveillance system in Bosnia and Herzegovina; ensure consistent and uniform implementation of product safety regulations; participate in the preparation and drafting of all product safety regulations, ensuring the application of current scientific and professional knowledge and good practices, particularly contemporary experience and legal practice of EU Member States; participate in, encourage and support the development of professional capacities across all market surveillance structures; provide scientific and technical support to all competent authorities on matters related to market surveillance; ensure uniform procedures for handling consumer complaints concerning product safety or the work of competent authorities, their centralized registration, monitoring of their resolution, and informing the public about the availability of such mechanisms, all with the aim of ensuring equal consumer protection throughout the market of Bosnia and Herzegovina; conduct international and interstate cooperation in the field of market surveillance, particularly cooperation with the EU, competent authorities of Member States and the World Trade Organization; monitor and implement the obligations of Bosnia and Herzegovina arising from such cooperation and initiate the legislative, administrative and institutional measures necessary for its implementation; continuously inform the public and all interested stakeholders about market surveillance activities; and periodically inform the authorities of Bosnia and Herzegovina and the entities about the situation in the field of market surveillance.

BUDGET
2026
1.509.000 BAM



Program:
Coordination and implementation of market surveillance activities in Bosnia and Herzegovina

Program Activity:
Proactive and reactive market surveillance and informing the public and interested stakeholders

PROGRAM INDICATORS

Program Indicators	Unit of Measure	Planned Value for 2026
Percentage of non-compliant products on the market in relation to the number of inspected products (%)	%	≤55%

PROGRAM ACTIVITY INDICATORS

Program Activity Indicators	Unit of Measure	Planned Value for 2026
Number of products inspected on the market	product	135
Percentage of published information on market surveillance activities (%)	%	100
Percentage of processed inquiries and complaints from interested stakeholders (%)	%	100



MINISTRY OF SECURITY POLICE SUPPORT AGENCY

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+387 33 72 75 01
Fax: 033 72 75 24

The Police Support Agency is an administrative organization within the Ministry of Security of BiH, established by the Law on the Directorate for Coordination of Police Bodies and Agencies Supporting the Police Structure of Bosnia and Herzegovina ("Official Gazette of BiH", No. 36/08).

The main responsibilities of the Police Support Agency, pursuant to the above-mentioned Law, are:

- maintaining central records of employees in BiH police bodies;
- consolidating data on staffing needs in BiH police bodies;
- preparing analyses, reports and overviews within the competence of the Police Support Agency,
- for the needs of state authorities;
- participating in the drafting of laws and other regulations related to BiH police bodies and monitoring
- their implementation, as well as providing expert opinions on the application of these regulations;
- providing expert assistance to BiH police bodies in disputes before competent courts and other
- authorities, where such assistance is requested by those bodies;
- conducting internal control of the use of budget funds;
- maintaining the legally prescribed financial and material records for the Police Support Agency;
- proposing to the Council of Ministers of BiH, with the consent of the police bodies, appropriate acts
- defining standardized equipment for BiH police bodies;
- carrying out procurement procedures for the needs of the Police Support Agency;
- conducting tender procedures for specific equipment for BiH police bodies;
- monitoring new information and communication technologies and opportunities for their application;
- participating in the development of application and system software for various databases and
- maintaining databases.

Vision

The Police Support Agency is an administrative body that operates efficiently and economically as a modern service providing specialized professional support to the police bodies of Bosnia and Herzegovina.

Mission

The mission of the Police Support Agency is to provide services in the areas of public procurement and information and communication technologies (ICT), initiate and participate in the drafting of laws and other regulations related to BiH police bodies, and maintain central records of employees in BiH police bodies, with the aim of improving their efficiency and cost-effectiveness.

The Police Support Agency is an administrative organization within the Ministry of Security of BiH. The Law on Administration stipulates that administrative organizations (administrative bodies) within ministries perform specific administrative tasks falling within the competence of Bosnia and Herzegovina. It also stipulates that relations between administrative bodies are based, inter alia, on co-operation, information sharing and coordination. Accordingly, they are required to provide, exchange and share with one another the experience, data and information needed to perform their tasks, jointly establish expert commissions and working bodies, and undertake all other forms of mutual cooperation within their respective competences.

Strategic objective

The strategic objective of the Police Support Agency, within the development principle of governance in support of growth at the state level, is to "Accelerate the process of transition and capacity building".

Mid-Term Objective

Improving the security sector in BiH in terms of accountability and efficiency is the consolidated objective of state-level security institutions.

Specific Objective

Contribute to improving the efficiency and cost-effectiveness of BiH police bodies in human resources management, public procurement, legal and ICT services.

Within the specific objective of the Police Support Agency, one program has been defined: "Support to the Police Structure of Bosnia and Herzegovina".

Program activities under program PG1027510 "Support to the Police Structure of Bosnia and Herzegovina" are:

A_0275C0 Conducting and participating in public procurement procedures for BiH police bodies

A_027510 Development and implementation of ICT systems and services for BiH police bodies

A_0275A0 Providing expert legal assistance at the request of BiH police bodies and maintaining the Central Register of Data

A_0275B0 Management and support activities.

Performance measures for the above activities are:

OUTPUTS:

PA 1: Number of procurements conducted for BiH police bodies

PA 2: Number of ICT services provided to BiH police bodies

PA 3: Number of laws and bylaws submitted for procedure relative to requests.

OUTCOMES:

PA 1: Percentage of procurements conducted relative to the planned number of procurements

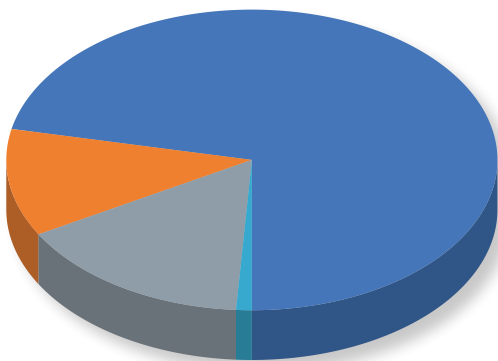
PA 2: Percentage of responses provided to user requests related to the central records of employees in BiH police bodies and to ICT

PA 3: Percentage of responses provided to user requests related to laws and bylaws

PA 4: Percentage of implementation against the Agency work plan (percentage of activities from the **Agency work programme implemented**).

Budget for 2026

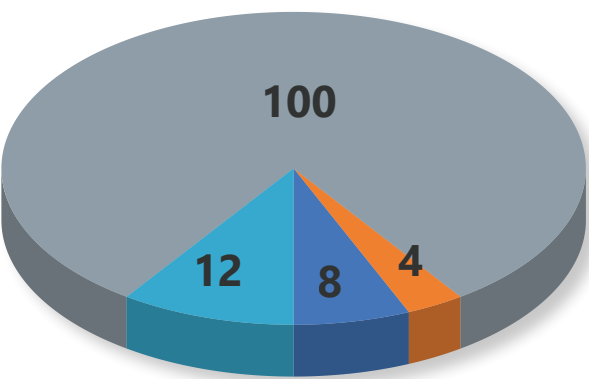
Total: 2.233.000



Gross salaries and allowances	1.601.000 (71,70 %)
Employee expense reimbursements	258.000 (11,55 %)
Material costs	351.000 (15,72 %)
Capital expenditures	23.000 (1,03 %)

PROGRAM BUDGET BALANCE FOR 2026					
PROGRAM NAME	Support to the Police Structure of Bosnia and Herzegovina				
PROGRAM OBJECTIVE	Contribute to improving the efficiency and cost-effectiveness of BiH police bodies in human resources management, public procurement, legal and ICT services				
A_027510	Development and implementation of ICT systems and services for BiH police bodies	352.000	Number of ICT services provided to BiH police bodies	No.	10
A_0275A0	Providing expert legal assistance at the request of BiH police bodies and maintaining the Central Register of Data	118.000	Number of laws and bylaws submitted for procedure relative to requests	No.	3
A_0275B0	Management and support activities	1.292.000	Percentage of implementation against the Agency work plan (percentage of activities from the Agency work programme implemented)	%	100
A_0275C0	Conducting and participating in public procurement procedures for BiH police bodies	470.000	Number of procurements conducted for BiH police bodies	No.	6
TOTAL NUMBER OF EMPLOYEES			38		
TOTAL FUNDS REQUIRED		2.233.000			

Outcome Indicators 2026



- ICT services to BiH police bodies Number
- Laws/bylaws submitted Number
- Agency work plan implementation Percentage
- Procurements for BiH police bodies Number

The Agency maintains continuous communication and cooperation with the Ministry of Security of BiH, as well as with police bodies at the BiH level, the Directorate for Coordination of Police Bodies of Bosnia and Herzegovina, the Border Police of Bosnia and Herzegovina, the State Investigation and Protection Agency, and other administrative organizations within the competent ministry. In accordance with the regulations, the Agency regularly reports on its work to the Ministry of Security of BiH, the Council of Ministers of BiH and the Parliamentary Assembly of BiH, both upon request and on its own initiative. The Agency also maintains regular communication and cooperation with other institutions and authorities in BiH, such as the Public Procurement Agency of Bosnia and Herzegovina, the Personal Data Protection Agency in Bosnia and Herzegovina, the Agency for Identification Documents, Registers, and Data Exchange of Bosnia and Herzegovina, the Audit Office of the Institutions of Bosnia and Herzegovina, the Agency for the Prevention of Corruption and Coordination of the Fight Against Corruption, and others. The Agency also continuously cooperates with domestic and foreign governmental and non-governmental organizations in implementing projects involving training programmes, seminars and workshops aimed at the professional development and education of Agency employees.



ATTORNEY GENERAL'S OFFICE OF BOSNIA AND HERZEGOVINA

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The jurisdiction of the Attorney General's Office of Bosnia and Herzegovina (hereinafter: the Attorney General's Office of BiH), as prescribed by the Law on the Attorney General's Office of Bosnia and Herzegovina ("Official Gazette of BiH", Nos. 8/02, 10/02, 44/04, 102/09 and 74/14), is to represent Bosnia and Herzegovina and its institutions in civil, administrative and enforcement proceedings and, to a certain extent, in criminal proceedings - through so-called adhesion proceedings - all with the aim of protecting the rights and interests of Bosnia and Herzegovina. The general definition of the jurisdiction of the Attorney General's Office of BiH is that it is an "institution established to protect the property and property interests of Bosnia and Herzegovina". Viewed through the provisions of Article 13 of the Law on the Attorney General's Office of Bosnia and Herzegovina, it is clear that such protection is exercised through legally prescribed proceedings in which the Attorney General's Office of BiH, as the statutory representative of Bosnia and Herzegovina, its institutions and other organizations covered by the said provision, undertakes appropriate legal actions and remedies to protect the property and property interests of the entities it represents. One area of work of the Attorney General's Office of BiH is participation in proceedings before the Constitutional Court of BiH, which entails the application of the European Convention on Human Rights and Fundamental Freedoms; in such proceedings, the Attorney General's Office of BiH appears as the representative of the Council of Ministers of BiH, its institutions and bodies.

COMPETENCIES OF THE ATTORNEY GENERAL'S OFFICE OF BIH

The Law on the Attorney General's Office of Bosnia and Herzegovina prescribes the following competencies:

- The Attorney General's Office provides legal advice and statutory representation of Bosnia and Herzegovina before courts and other authorities in Bosnia and Herzegovina and abroad.
- The Attorney General's Office provides legal protection of the property and property interests of Bosnia and Herzegovina, its institutions and other organizations of Bosnia and Herzegovina financed from the Budget of the Institutions of Bosnia and Herzegovina.
- The Attorney General's Office represents the Council of Ministers of Bosnia and Herzegovina before the Constitutional Court of Bosnia and Herzegovina.
- In particular, the Attorney General's Office represents Bosnia and Herzegovina and its institutions before the Court of Bosnia and Herzegovina and the institutions of Bosnia and Herzegovina in administrative proceedings, before courts and other authorities in the entities, as well as before the Court of the Brčko District of Bosnia and Herzegovina and administrative authorities in the Brčko District of Bosnia and Herzegovina in administrative matters.
- The Attorney General's Office may represent legal entities financed from the Budget of the Institutions of BiH that are defendants in administrative disputes, if they authorize it to do so.
- It represents Bosnia and Herzegovina, its institutions and other organizations before international courts, courts of other states, international arbitrations and bodies of other states, as well as before arbitrations provided for under international agreements.
- If, under the regulations of a foreign state, the Attorney General's Office cannot directly represent BiH, its institutions and organizations, the Council of Ministers of BiH shall authorize a person to provide such representation in accordance with the regulations of that state.
- Upon request, it may also represent the Federation of BiH, Republika Srpska and the Brčko District of BiH before foreign courts, arbitrations, tribunals and other foreign state authorities and organizations.
- If, under the law, the Attorney General's Office is required to represent parties whose interests conflict and one of them is Bosnia and Herzegovina, the Attorney General's Office shall represent Bosnia and Herzegovina.

- If the interests of the parties conflict and none of the parties is Bosnia and Herzegovina, the Attorney General's Office shall not represent any of the parties.
- In carrying out representation duties, the Attorney General's Office is authorized to undertake all actions that a party to the proceedings may undertake, in accordance with the laws of BiH, the entities and the Brčko District of BiH.
- BiH institutions and other organizations are required to notify the Attorney General's Office in a timely manner of cases in which it is authorized to represent them and to provide all necessary documentation.
- The Attorney General's Office undertakes legal actions and remedies to perform its function also on its own initiative.
- The Attorney General's Office provides expert assistance to BiH institutions, public agencies, public corporations and other BiH organizations in resolving property-law matters and provides opinions concerning the conclusion of contracts of a property-law nature.
- Institutions and organizations are required to obtain the opinion of the Attorney General's Office before concluding certain contracts of a property-law nature, including contracts on purchase and sale, exchange, lease, transfer for temporary or permanent use, concessions, construction and pooling of funds for construction, as well as other contracts disposing of property or property rights or acquiring property into the ownership of BiH, except where the value of the subject matter of the contract is below BAM 10,000.
- Legal entities referred to in the preceding item are required to submit a concluded contract of a property-law nature to the Attorney General's Office within 15 days of its conclusion.
- If the Attorney General's Office considers a concluded contract null and void, it shall file an action with the competent court to establish its nullity; if the agreed price does not correspond to the market value, it shall file an action for termination or amendment of the contract.
- At the request of the attorney general's offices in the entities and the Brčko District of BiH, the Attorney General's Office provides opinions on property-law contracts that the entities, the Brčko District and their authorities intend to conclude with foreign legal entities.
- In the process of adopting laws and other regulations governing property-law relations and creating rights and obligations in respect of property owned by BiH, the opinion of the Attorney General's Office must be obtained.
- When the Attorney General's Office considers that proceedings should not be initiated, that an action should be withdrawn, a claim waived, the opposing party's claim accepted, or a settlement concluded, it shall request the position of the entity it represents on further action. If no agreement is reached or the entity does not respond within the specified period, the final decision shall be made by the Collegium of the Attorney General's Office.

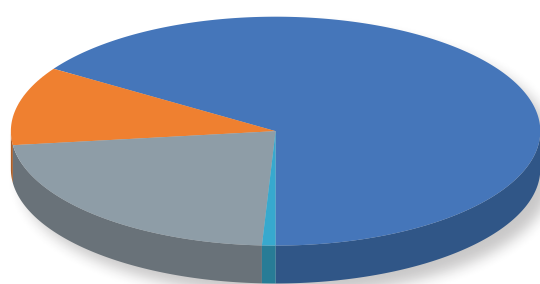
ROLE OF THE ATTORNEY GENERAL'S OFFICE OF BIH

The Attorney General's Office of BiH acts as the body of Bosnia and Herzegovina responsible for protecting the property and property interests of Bosnia and Herzegovina and its institutions. It performs this role in particular through:

- statutory representation of Bosnia and Herzegovina and its institutions before courts and other competent authorities;
- legal advice to the institutions of Bosnia and Herzegovina;
- provision of expert assistance in resolving property-law matters;
- provision of legal opinions on contracts of a property-law nature;
- protection of the property of Bosnia and Herzegovina in proceedings before domestic and international courts, arbitrations and other competent authorities;
- undertaking legal actions and remedies to exercise and protect the property rights and interests of Bosnia and Herzegovina;
- participation in the process of adopting regulations governing property-law relations and creating rights and obligations in respect of the property of Bosnia and Herzegovina.

Budget for 2026

Total: 1.823.000



Gross salaries and allowances	1.200.000 (65,83 %)
Employee expense reimbursements	203.000 (11,14 %)
Material costs	405.000 (22,22 %)
Capital expenditures	15.000 (0,82 %)

Under the Strategic Framework for the Institutions of Bosnia and Herzegovina until 2030, the following has been defined:

Strategic Objective:

A transparent, efficient and accountable public sector, together with the corresponding Priority: Strengthen the rule of law, security and fundamental rights, which defines the mandate of the Attorney General's Office of BiH and determines the objectives of its activities.

Specific Objective

The specific objective of the Attorney General's Office of BiH is to improve the protection of the property and property interests of Bosnia and Herzegovina. Within the specific objective of the Attorney General's Office of BiH, one programme has been defined: Protection of the property and property interests of Bosnia and Herzegovina, with the following outcome indicators:

Indicator 1.

Resolved cases.

Indicator 2.

Representation of Bosnia and Herzegovina and its institutions before courts and other competent authorities.

Indicator 3.

Provision of legal opinions.

Indicator 4.

Upgrade of the Case Management Information System of the Attorney General's Office of BiH and monitoring of the revenues of the Attorney General's Office of BiH.

Indicator 5.

Handling cases concerning state property of Bosnia and Herzegovina.

PROGRAM INDICATORS

Institution:	Attorney General's Office of BiH	
PROGRAMME:	Protection of the property and property interests of Bosnia and Herzegovina	
Programme Objective 1	Protection of the property and property interests of BiH	
Outcome indicator	Unit of measure	2026
Resolved cases	Number	2.600
Resolved representation cases	Number	6.220
Opinions issued on contracts valued above BAM 10,000	Number	2.200
Upgrade of ISEP	Descriptive: Initiation of a public procurement procedure for the upgrade of the Representation Information System	Preparation and initiation of the procedure
Resolved cases in relation to the total workload during the year	Number	22

BUDGET GLOSSARY



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Name and surname

Adress

E-mail

Organisation/
Institution

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

Name and surname

Adress

E-mail

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Institution

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

QUESTIONS, COMMENTS AND SUGGESTIONS

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

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

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

Sincerely,
Ministry of Finance and Treasury of BiH

BUDGET FOR **CITIZENS**

