

# MINISTRY OF FINANCE AND TREASURY OF BOSNIA AND HERZEGOVINA

Annual and periodic reports in line with Rulebook on financial reporting of institutions of Bosnia and Herzegovina – Consolidation of financial reports

# Annual reports:

---

a) **Balance sheet (BS form);**

b) **Special reviews in addition to balance sheet include:**

- Review of revenues, receipts and financing
- Review of expenditures and budget by economic categories
- Review of budget execution by budget users
- Special data on wages and number of employees
- Employment dynamics review
- Review of remittances from current budget reserve
- Review of fixed assets in terms of objects and rights as of 31.12.\_\_\_\_\_
- Review of capital investments, by types, projects and equipment
- Annual statement on budget execution

c) **Narrative part including analyses and conclusions attached to balance sheet and special reviews**

---



# **Periodical reports: review of capital investment by types, projects and equipment:**

---

Ministry of finance and treasury, for the purposes of general budget for institutions of Bosnia and Herzegovina prepares:

- **Review of revenues, receipts and financing**
- **Review of budget execution by budget users and**
- **Review of remittances from current reserve**
- **As well as summary reviews of forms prepared by budget users**

With the summary reviews of expenditures by economic categories, separate reviews of budget users are also submitted.

---



# Periodical reports:

---

Ministry of finance and treasury, as a special part of periodical and annual reporting, processes servicing of external debt of B&H, presenting the following information:

- **Realized inflow of funds for external debt financing**
  - **Realized servicing of liabilities related to external debt to creditors and liability structure (principal, interest rates, other expenses)**
  - **Comparative indicators for the planned and executed payments related to external debt of B&H, with explanatory note attached to the statement of any delay in payment of installment that may occur**
- 
- ▶ **State of external foreign debt of B&H at the end of the reporting period**