



PERFORMANCE AUDIT REPORT

„EFFICIENCY OF THE INSTITUTIONS OF BIH
IN ESTABLISHING UNIFORM PLACEMENT OF
EMPLOYEES WITHIN PAY GRADES“

WHY A PERFORMANCE AUDIT ON PLACEMENT OF EMPLOYEES WITHIN PAY GRADES?

2020



NUMBER OF
ADVANCEMENTS

15,819

employees who
advanced
within pay
grades



AVERAGE NUMBER
OF EMPLOYEES

21,750

Employees in
the Institutions
of BiH

2024



FINANCIAL IMPACT
(9 INSTITUTIONS)

1.16 mill. KM

Increase in salary
expenditures
based on
employee
advancement



The institutions of BiH do not apply the Methodology for assigning employees to pay grades consistently,

WHICH UNDERMINES THE PRINCIPLES OF EQUALITY

AND FAIRNESS and may lead to legal disputes and

additional financial costs.



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WHAT WE LOOKED AT?

*Do the institutions of
Bosnia and Herzegovina
apply the Methodology
for placing employees
within pay grades
consistently?*

*Has an efficient system of
oversight, evaluation, and
improvement of the
Methodology been
established?*





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WHAT WE FOUND?



Inconsistent application of the Methodology has led to unequal treatment of employees and legal uncertainty.

Advancements were approved multiple times on the same basis and on the basis of diploma equivalency, contrary to the opinion of the Ministry of Finance and Treasury and court rulings.

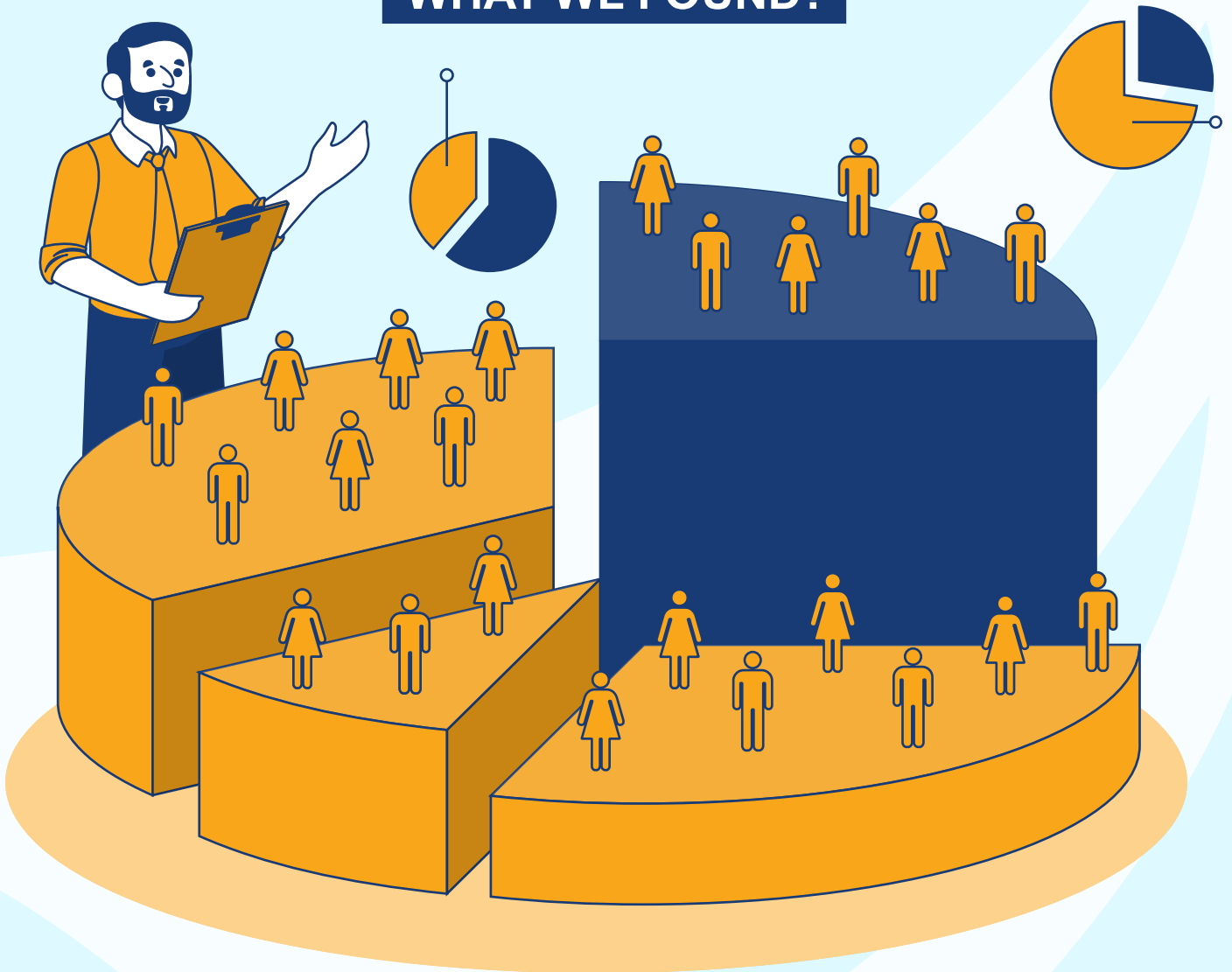
There are inconsistencies in how institutions assess the link between academic qualifications and job positions, as well as in how they apply performance-based advancement criteria.



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WHAT WE FOUND?



A different approach was observed in transfers and recruitment through public advertisements.

Oversight by the Ministry of Finance and Treasury is ineffective, lacking a system of monitoring and record-keeping.

In some cases, lower-ranked employees have higher coefficients than higher-ranked ones.

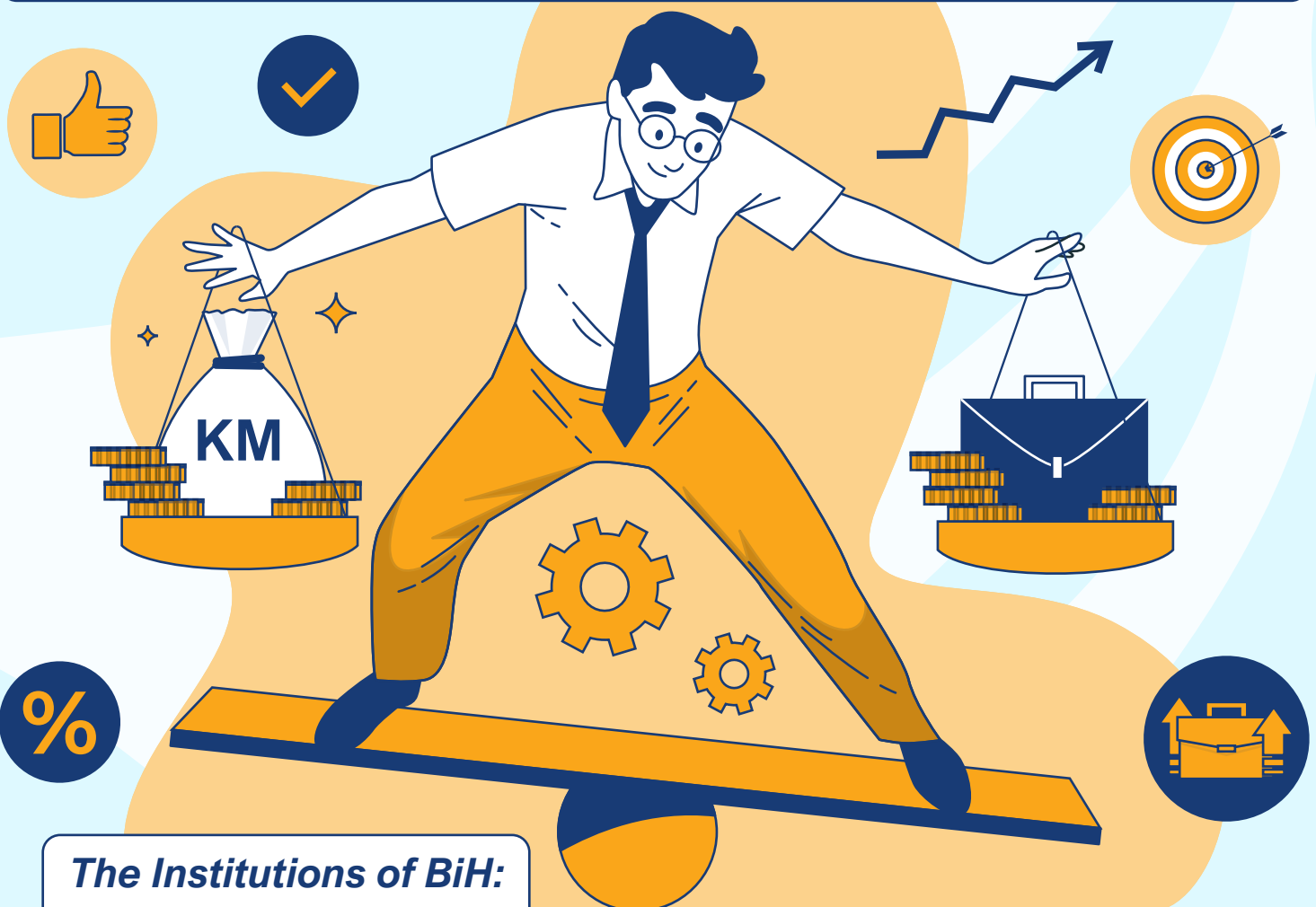


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WHAT COULD BE CHANGED?

Consistent, fair, and efficient application of the Methodology for placing employees within pay grades can be ensured if:



The Institutions of BiH:

- Ensured consistent application of the Methodology based on case-law and MFT opinions, while strengthening internal controls and training.

The Ministry of Finance and Treasury of BiH:

- Analyzed the process of placing employees within pay grades and establishes effective oversight of the Methodology's implementation.



URED ZA REVIZIJU INSTITUCIJA BiH
КАНЦЕЛАРИЈА ЗА РЕВИЗИЈУ ИНСТИТУЦИЈА БИХ
AUDIT OFFICE OF THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA

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