

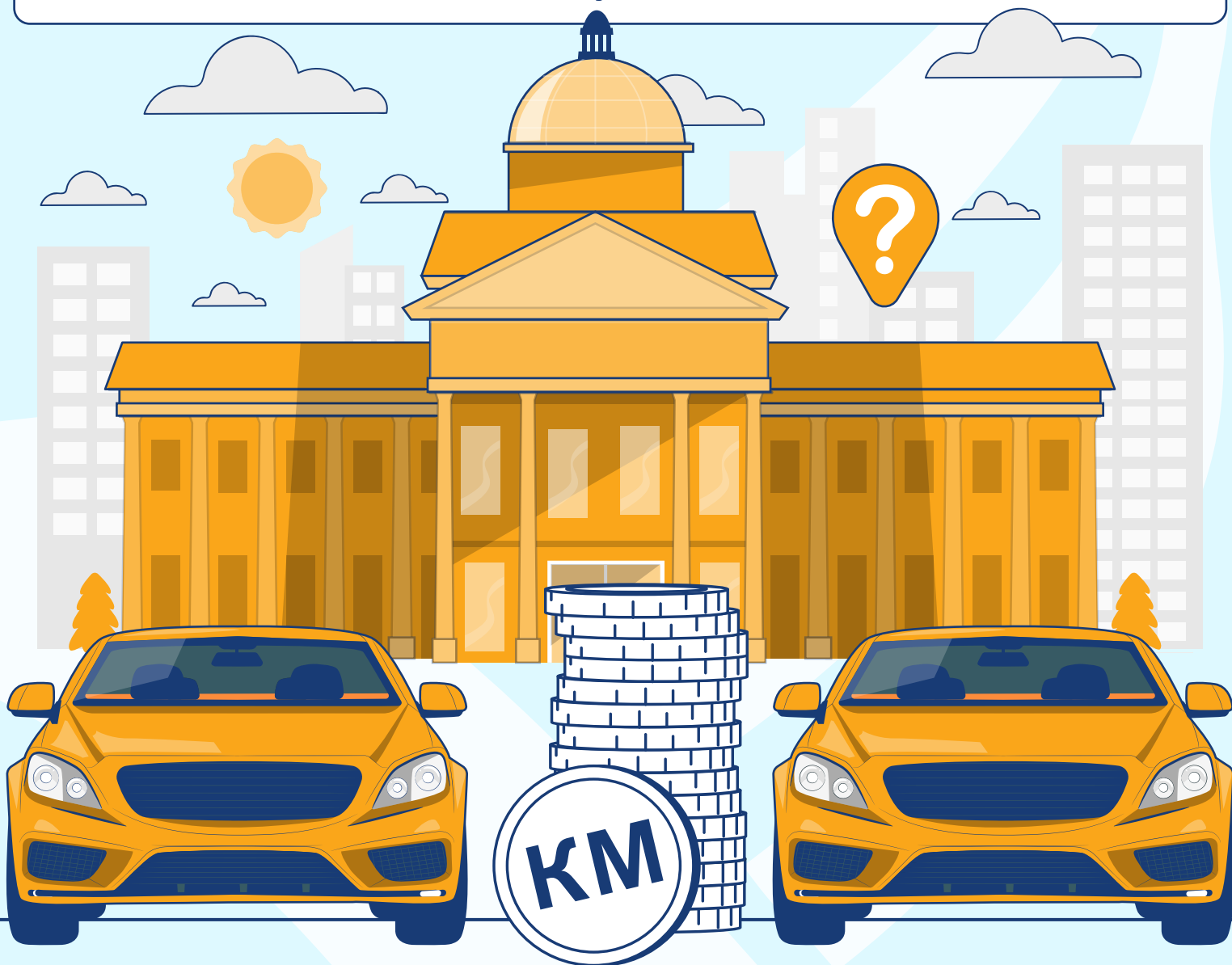


# PERFORMANCE AUDIT

## „VEHICLE FLEET MANAGEMENT IN THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA“

Why a performance audit on vehicle fleet management?

**THERE ARE NO OFFICIAL DATA ON THE NUMBER OF SERVICE VEHICLES** used by the Institutions of BiH.



**ANNUAL CURRENT EXPENSES** for the vehicle fleet of the Institutions of BiH amount to **15 MILLION BAM**, while **34 MILLION BAM** was allocated for the purchase **OF VEHICLES IN THE LAST FIVE YEARS.**



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## „VEHICLE FLEET MANAGEMENT IN THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA“

### What we looked at?





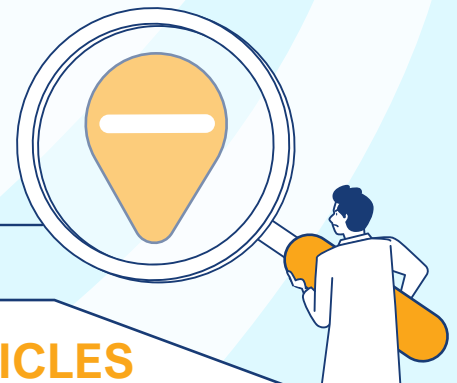
# PERFORMANCE AUDIT

## „VEHICLE FLEET MANAGEMENT IN THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA“

### What we found?

The applicable regulations **FAILED TO CLEARLY DEFINE** what constitutes a vehicle fleet and the criteria for owning, procurement and use of vehicles in the Institutions of BiH.

The Council of Ministers of BiH and the Ministry of Finance and Treasury of BiH **HAVE NOT ESTABLISHED A MECHANISM** to monitor the application of the relevant secondary legislation, **NOR DO THEY POSSESS DATA** on the total number and types of vehicles for the Institutions of BiH.



Institutions own **A LARGER NUMBER OF VEHICLES** as well as vehicles of a higher class than the ones prescribed, thus enlarging the vehicle fleet and making it more expensive.

Institutions **FAIL TO CARRY OUT ANALYSIS OF THE STATE AND COSTS** of the vehicle fleet before making decisions on purchasing new vehicles and investing in maintenance of the existing ones, thus failing to achieve savings and justify further vehicle investments.



# PERFORMANCE AUDIT

## „VEHICLE FLEET MANAGEMENT IN THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA“

### What could be changed?

Vehicle fleet management in the Institutions of BiH could be improved in a way that contributes to a higher level of public accountability if:



### *The Council of Ministers of BiH:*

- improved regulations with the aim of comprehensive, unified and economical management and purposeful use of vehicles;



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## „VEHICLE FLEET MANAGEMENT IN THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA“

### ŠTO SE MOŽE PROMIJENITI?

Vehicle fleet management in the Institutions of BiH could be improved in a way that contributes to a higher level of public accountability if:

#### ***The Ministry of Finance and Treasury of BiH:***

- established a mechanism to monitor the application of relevant regulations and the effects thereof and made proposals for improvement measures;
- required the institutions to base their budget requests and new vehicle procurement plans on state, needs and cost analyses as well as the analysis of the level of utilization of the existing vehicle fleet;
- ensured uniform vehicle registry keeping and easily accessible data on the number, types, categories, classes, value and age of vehicles for all Institutions of BiH;

#### ***The Institutions of BiH:***

- timely harmonized their internal regulations with applicable vehicle fleet management secondary legislation;
- aligned their vehicle fleet with their actual needs and the approved number of vehicles;
- recorded, monitored and analyzed the state and costs of the vehicle fleet on a regular basis;



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КАНЦЕЛАРИЈА ЗА РЕВИЗИЈУ ИНСТИТУЦИЈА БИХ  
AUDIT OFFICE OF THE INSTITUTIONS OF BOSNIA AND HERZEGOVINA

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