

## Curriculum Vitae

### PERSONAL INFORMATION

### MERDŽA HANDALIĆ PLAHONJIĆ

Igmanska 40A, 71230 Vogošća  
+387 33 553 837  
[mhandalic@fu.unsa.ba](mailto:mhandalic@fu.unsa.ba)  
Female 25.11.1969.

### CURRENT POSITION

Assistant Professor

### WORK EXPERIENCE

December 2018 –  
September 2020

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#### **Expert on Financial Management Control (FMC)**

East West Consulting (ICE), Brussels, Belgium

Project Ref. No. Europe Aid/138327/DH/SER/BA - Improving Public Internal Financial Control – PIFC (An EU-funded project; EUR 2. Mill.). Tasks include:

- Improvement of the legal framework and guidelines in PIFC (Amendment of the legal framework in order to implement FMC in the public institutions and public enterprises);
- Improvement of implementation and monitoring of implementation of the legal framework and guidelines in PIFC (Analysis of the status of implementation of the FMC system in the B&H; Development of recommendations and guidelines on the implementation of FMC system in the all levels of government in B&H);
- Drafting of strategic documents for the development of PIFC at the institutions of B&H, Federation of B&H, Republic of Srpska and Brcko District for the period 2019-2025, along with action plans for their implementation;
- Implement pilot internal audits and pilot activities in FMC.

July 2018 –  
July 2019

#### **Senior Budget Expert**

National Center for State Courts (NCSC), New York, USA

Project USAID Justice Activity (JA) in B&H (funded by USAID). Tasks include:

1) Assistance to the JA in providing support to the partner Prosecutor's Offices (POs):

- Meet, discuss and communicate budget related matters/needs with the Chief Prosecutors and relevant professional staff in the partner POs, representatives of relevant ministries as needed;
- Analyze budget related documents, strategic and annual plans and advice on possible improvements in processing budget development, its content and measures for strengthening links between strategic and annual plans and budgets (programme budgeting);
- Provide advices in process of developing the Proposal of Annual Budget for 2019; Advice on and support drafting arguments for advocating specific budget needs in format of programme budget in the partner POs;
- Recommend management and/or organizational measures that promote strategic allocation of financial resources to strengthen POs capacity to efficiently perform its mandate, including prosecuting corruption and other serious case involving financial crime elements;

- Assist the JA in identification of key challenges, good practices, lessons learned and future needs of partner POs in planning and advocating for budget plans.

2) Delivering of the training in Budget Planning and Development of Budget Request and Fiscal Impact Assessment, as a member of the Team of Trainers:

- Design, in cooperation with other team members, Agendas for three trainings;
- Develop and deliver presentations on the following topics: Budget cycle and principles of good budgeting (harmonization of the budget with strategic framework and setting indicators to measure effects and its impact to defined strategic goals); Strategic and operational planning in the Federation of B&H and the Republic of Srpska as a foundation for budget planning (obligations from the Law on Development Planning and accompanying regulations);
- Development of 3-year and annual working plans and reports, integration of development, financial and investment planning);
- Strategic framework for POs in Federation of B&H as a foundation for development of 3-year and annual working plans, that should be a baseline for drafting of 3-year and annual budget requests;
- Methodology of program budgeting as a tool for integration of the budget with strategic framework – how to define programs, goals, indicators and financial needs; what needs to be defined for each elements;
- The example of the good request with additional high-priority expenditure in program format; Preparation process – obligatory involvement of prosecutors (supervisors) and financial personnel;
- What is a good practice in developing budget request;
- Prepare and moderate practical exercise on relevant subjects;
- The expert will take active part as the member of panel in the discussions related to topics that were presented over the one-day training.

May 2017 -  
November 2018

#### **Expert for program budgeting**

DCS (Djivic Consulting Services), Sarajevo, B&H

Strategic Planning and Policy Development II - SPPD II (founded under Fund for Public Administration Reform/ PARCO of B&H ) Tasks include:

- Preparation of training program, to provide training on programme budgeting for government officials at state, and entity level in B&H and officials of Brčko District of B&H;
- Mentoring (on-the-job) on programme budgeting to pilot institutions at state, entity level, and Brčko District;
- Provide assistance in developing manuals and training materials in the area of program budgeting;
- Collecting and data desk review, monitoring and reporting of the realization of the assigned project activities.

June 2014 –  
July 2018

#### **Senior Budget Consultant**

The State University of New York-SUNY Research Foundation of SUNY in B&H

Project Strengthening Governing Institutions and Processes (SGIP) in B&H (Project financed by USAID, USD 5mill.)

Tasks included:

Analysis of budget documents for the Parliamentary Assembly of B&H and for the Parliament of the FB&H - Budget and Finance Committees of the House of Representatives (HoR) and House of Peoples (HoP), based on the current legislation and existing practice in B&H and FB&H Institutions,

and included proposed improvements of existing practice, and changes in legislation, if necessary:

- Budget Framework Document” (BFD) for B&H and FB&H, the analysis included comparisons with data from previous periods related to: Medium-term macroeconomic assumptions and forecasts; taxation policy and forecasts of direct/indirect taxes, Public expenditure management, Budgetary priorities, and Consolidated External and Internal debt of B&H and FB&H). The analysis included the proportions of individual types of expenditure and their functional links with defined priorities of budgetary policy in the budget framework.
- The Budget for the Institutions of B&H and International Obligations of B&H and FB&H for 2014, 2015, 2016, 2017. Analysis of the key findings/highlights of the main categories (expenditures of administration (salaries, material costs), transfers and subsidies, capital investment, debt) and comparison with the previous year data and highlighted major messages from the analyzed documents.
- Budget Execution Reports for B&H and FB&H (2013, 2014, 2015 and 2016) included related B&H, and FB&H SAI Audit Reports: Analysis of the key findings/highlights of the main categories (expenditures of administration (salaries, material costs), transfers and subsidies, capital investment, debt) of the budget for the current year, including comparative analysis with data from previous years and the findings / recommendations from the related Audit report and highlighted major messages from the analyzed documents as well.

July 2016 –  
April 2017

#### **Local consultant for Public Internal Finance Control (PIFC)**

Federal Ministry of Finance (FMF) of the Federation of Bosnia and Herzegovina (FB&H)/ Project Implementation Unit

Strengthening Financial Management Control Project (Founded under Multi-donor Trust Fund for Strengthening Accountability and the Fiduciary Environment (SAFE) administrated by World Bank) Tasks include:

- Design and carry out a diagnostic assessment of the existing internal control system in the selected pilot ministries, constituting a desk review of the relevant documentation and on-site interviews;
- Provide on-the-job training to FMF staff on carry out the assessment of financial management and control systems;
- Document and deliver the findings and overall recommendations in the report on diagnostic assessment to FMF;
- Based on the report and other available inputs, prepare training materials on risk management/internal controls;
- Design Guidance on minimal standards for managing transfers and subsidies based on EU standards;
- Design and deliver workshops on risk management/internal controls to selected public sector managers and financial officers;
- Provide inputs to and assist with drafting of the revised internal rules and procedures at the pilot institutions.

February 2014 -  
April 2015

#### **Expert in Public Financial Management (PFM)**

GFA Consulting Group GmbH, Postfach 67 05 48, D-22345 Hamburg, Germany

Project Strengthening Public Financial Management in B&H (Project co-financed by the EU, EUR 2mill.) Tasks included:

- Analyze and assess the budget preparation process in the Federal Ministry of Finance (FMF);
- Provide recommendations on harmonization of the budget procedures in the FMF;
- Assist the FMF to deliver comprehensive documentation on the results of Government programmes;

- Provide Technical Assistance (TA) to the FMF in: (i) design of budget instructions for budget users, (ii) analysis of the incoming budget requests from budget users, (iii) organization of budget consultations with budget users and (iv) design of by-laws for implementation of fiscal responsibility prescribed by the Law on Budgets in Federation of B&H
- Develop the Strategic Guidelines of the Economic and Fiscal Policy for the FB&H, period 2015 -2017;
- Provide on-the-job assistance to budget users of the B&H and District Brčko on programme budgeting;
- Design a form of the programme budget for budget users on the state level of B&H and District Brčko, including the definition of the programmes, the objectives and indicators to measure the effects of the defined programmes.

February 2013 -  
October 2014

### **Budget Policy Specialist**

Kronauer Consulting, Sarajevo, B&H

Project ref. No. Europe Aid/132610/C/SER/BA / Capacity building

Government institutions (EUR 900,000) to engage in a policy dialogue with civil society (governments: state, entities and government of the District Brčko) provided assistance to the above stated governments on the civil society related budget policies improvements, including:

- Provide public debates on civil society organizations (CSO) financing;
- Development of the standard mechanism for CSO financing from the public funds;
- Design Practical Guide as a methodology for programming and disbursing of public funds to CSOs (based on the EU PRAG procedures).

October 2005 –  
November 2012

### **Finance and Treasury Specialist**

Governance Accountability Project, Sarajevo, B&H

Project Governance Accountability Project (GAP 1&2) (sponsored by the US AID, SIDA, and the Embassy of the Kingdom of the Netherlands, USD 60mill.) included different activities as follows:

- Provide assistance to GAP partner municipalities that have already received Integrated Accounting Budget System (IABS) software to implement the software in full capacity, including the use of the chart of accounts and accounting standards;
- Provide assistance to the responsible parties (Municipal Officials) on annual budget preparation, preparation of decision on budget execution and reporting, including implementation of accounting standards, instructions, explanations, guidelines and principles defined by laws and current Accounting Standards;
- Assistance to the Municipal Finance Department on satisfy reporting requirements of the Federation of B&H higher levels of government;
- In cooperation with the Associations of Cities and Municipalities Federation of B&H create the Guidelines for Establishing of the Budget Users Records and the Treasury Introduction Manual, including draft bylaws required by Treasury Law of Federation of B&H in order to have a functional treasury system in all municipalities;
- Provide on-site technical assistance aiming at increasing municipals' capacity to introduce treasury operations in their administration, including drafting regulations, instructions, decisions for local budget users;
- Assistance to the Municipal Commission for Public Procurement in preparation of public procurement procedures (design of Annual Plan, Preparation of documentation for procurement (Tender Dossier)).
- Assistance to the Municipal Finance Department in the process of budget planning (instructions on budget preparation in accordance with

- the budget calendar and the Decision on interim financing, if necessary);
- Provide TA (training/advising) to selected municipalities on increasing their capacity for preparation of application for access to EU funds and on creating strategic document for attracting location for investments.

July 2003 –  
October 2005

### **Public Finance Advisor**

Organization for Security and Cooperation in Europe (OSCE) Mission to Bosnia and Herzegovina, Regional Center, Tuzla

The conducted activities of this mission included the following:

- Assessment and identification weaknesses in the budget and financial management in local public administrations and development strategies for improving current functioning and internal set-up;
- Assistance to municipalities on implementation of sustainable budget planning, debt repayment plans and modalities for rationalization of public expenditures;
- Assistance to local authorities in establishing internal control mechanisms and functions in their administration;
- Support in developing municipal own specific infrastructures long-term strategies, projects and activities;
- Provide TA to municipal officials on creating the financial framework for implementation capital projects identified by municipal development strategy;
- Support to the implementation of accounting standards in municipal accounting system;
- Provide technical advice to local authorities in the implementation of budget and finance legislation, including implementation new GFS methodology in line with IPSAS in the municipalities of the Republic of Srpska;
- Assistance to the municipal Official on establishing the Municipal Commission for Public Procurement (MCP), support to the MCP (public procurement procedures, Annual Plan, preparation of documentations for procurement- Tender Dossier).
- Support in providing of cantonal and municipalities fiscal policy in co-operation with relevant ministries and authorities;
- Training provision on different budget issues for local authorities.

May 2002 –  
August 2003

### **Associate Expert for Forced Collection of Public Revenues**

Federal Ministry of Finance, Federation Bosnia and Herzegovina, Tax Administration, Cantonal Office Tuzla

Tasks include:

- Forced collection of all kinds of public revenues from the property of taxpayers – taxes, compensations, fees, etc.;
- Calculation of interest in the proceedings of forcible collection of public revenue
- Preparation a draft decision on launching the procedure of forced collection;
- Advising taxpayers on Tax Policies including recording of tax obligation, payment.;
- Public sale of confiscated property;
- To represent the interests of Tax Administration in order to collect claims from insolence public companies or SMS's in the judicial proceedings in the courts.

June 2001 –  
May 2002

### **Credit Officer**

Lok micro, Micro-crediting Fondation (MCF), Sarajevo, Branch Office Tuzla

Tasks include:

- On site visits to the borrowers with the goal of assessment (loan data collection and analysis);
- Training borrowers in business evaluation;
- Loan applications screening, processing, disbursement and collection;
- Loan marketing, organization and presentation of the credit seminars for new borrowers;
- Responsible for the office administration.

June 1996 –  
June 2001

### **Chief of Accounting**

Rudhem, Company of Export/Import, Tuzla, B&H

- Managing accounting function;
- Establishing and maintaining accounting practices to ensure data necessary for business operations in accordance with accounting standards ESA 95;
- Creating, applying and control financial procedures and forms, ensuring that each transaction and payment has the necessary approval and justification;
- Maintaining contact with business banks, investment managers, extra-budgetary funds and Tax institutions;
- Proposing and discussing changes and improvements to the company's current accounting setup;
- Assuring the compliance of company accounting system with state, entities, local and corporate policies, laws and current accounting standards;
- Preparation financial statements and reports with information on current and projected company financial position;
- Compilation of balance sheet, income statement, cash-flow forecast and financial management reports on annual, periodical, monthly and ad hoc basis;
- Daily reporting to the Department Directors and Company Director;
- Chief of accounting and finances department including supervision of 5 employees.

## **EDUCATION AND TRAINING**

2010 - 2013

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**PhD - Thesis Title: "Regional Policy and Economic Development in Bosnia and Herzegovina within EU Regional Policy Standards"**

Economic Theory and Policy

University of Tuzla, B&H - Faculty of Economics

2004 – 2007

**Master's Programme: "The European Union Regional Policy and Improvement in Regional and Local Community"**, Management of Strategies.

University of Tuzla, B&H - Faculty of Economics

1993 – 1997

**Undergraduate Programs, Business Management.**

University of Tuzla, B&H - Faculty of Economics

2009 -2015 /  
2015-2021

**Certified Court Expert in the Economics area** (subareas: Finance, Market Relations and Financial Reporting).

Federal Ministry of Justice in Federation of B&H

2010

**Certified Internal Auditor for Budget and Public Finance.**

Association of Internal Auditors in B&H; verified by Federal Ministry of Finance in Federation of B&H 2017

## PERSONAL SKILLS

Mother tongue(s)

Bosnian/Croatian/Serbian (B/H/S)

Other language(s)

UNDERSTANDING		SPEAKING	WRITING	
Listening	Reading	Spoken interaction	Spoken production	
C1	C1	B2	B2	B2

Levels: A1/A2: Basic user - B1/B2: Independent user - C1/C2: Proficient user

Common European Framework of Reference for Languages

Communication skills

Teamwork; Extensive experience in provision of trainings, seminars and specialized workshops to the government officials.

Organizational / managerial skills

Excellent organisational, analytical and diplomatic/advocate skills.

Computer skills

Full computer literate

Driving license

Valid driving license (B category)

## ADDITIONAL INFORMATION

Publications

Books and Handbooks

„Priručnik za transparentno financiranje projekata civilnog društva prema standardima EU“. Kronauer Consulting, Sarajevo, (2015), ISBN 978-9958-9940-5-0, COBISS.BH-ID 21885446 (co-author with Mr. Sci Žeravčić Goran);

„HOW to lead successful budget negotiations?: recommendations for Local Government Associations on the rules and procedures of budget negotiations“. Network of associations authorities of South East Europe – NALAS, Skopje, (2008), ISBN 978-9989-2928-1-1, COBISS.MK-ID 74791946 (co-author);

„IMPROVEMENT of local property tax administration in South-East Europe: Guidelines on local property tax administration“. Network of associations authorities of South East Europe – NALAS, Skopje, (2009), ISBN 978-9989-2928-2-8, COBISS.MK-ID 77993994 (co-author).

Papers published in the Professional and Scientific journals

„Analiza postojeće prakse saradnje vladinih institucija sa organizacijama civilnog društva“. Kronauer Consulting, Sarajevo, (2015), ISBN 978-9958-9940-4-3, COBISS.BH-ID 21837830 (co-author);

„The Position of Female Entrepreneurs in the European Union and Transition Countries“. Journal of Women's Entrepreneurship and Education, Institute of Economic Sciences, Belgrade, Serbia, No 1-2, (2009), pg. 13-24., JEL: B54, L26, 052;

„Opportunities for the Development of Partnerships through Cross-Border Cooperation“. Economic Analysis, Institute of Economic Sciences, Belgrade, Serbia, No 1-2, (2009), pg. 32-42., JEL: F15, 052;

„Pravila implementacije programa Evropske vanjske pomoći“. Prizma, Revicon, Sarajevo, March-April (2009), pg. 26-39., ISSN 1512-8156;

„Evropa i evropske integracije“. Poslovni consultant, FINconsult, Tuzla, May, (2009), pg. 46-55;

„Klasterizacija kao model ravnomjernog regionalnog razvoja Evropske unije“. Ekonomska revija, Ekonomski fakultet Univerziteta u Tuzli, Tuzla, November, (2009), Volume VII, Issue 2, pg. 187-199, ISSN 1512-8962.

„Upravljanje porezom na imovinu u Bosni i Hercegovini“. Porezni savjetnik, Revicon, Sarajevo, June (2008), pg. 37-48., ISSN 1512-519X;

„Regionalna politika Evropske unije i Bosna i Hercegovina“ Prizma,

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Revicon, Sarajevo, September-October, (2008), pg. 42-51., ISSN 1512-8156;

„*Prekogranična saradnja Bosne i Hercegovine u okviru instrumenta predpristupne pomoći Evropske unije*“. Ekonomska revija, Ekonomski fakultet Univerziteta u Tuzli, Tuzla, November (2008), Volume VI, Issue 11, pg. 239-253., ISSN 1512-8962.

Developed papers during study

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„*Ekonomski aspekti regionalnog razvoja Bosne i Hercegovine u okviru Regionalne politike Evropske unije*“. PhD Thesis / Merdža Handalić Plahonjić, Mentor: Muharem Klapić, Tuzla, (2013), COBISS.BH-ID 1024373246;

„*Koheziona politika Evropske unije i mogućnosti apsorpcije sredstava predpristupnih fondova u Bosni i Hercegovini*“. Master's Thesis/ Merdža Handalić, Mentor: Izet Ibreljić, Tuzla, (2008), COBISS.BH-ID 2631959;

„*Investicijski projekti u rekonstrukciji i obnovi Bosne i Hercegovine i uslovi njihovog finansiranja od strane Svjetske banke*“. Graduate Thesis / Merdža Handalić, Mentor: Izet Ibreljić, Tuzla, (1996), COBISS.BH-ID 1024302846.