



KOSOVO LOCAL  
GOVERNMENT  
INSTITUTE

**ANALYSIS**

# **THE BUDGET PROCESS IN MUNICIPALITIES**

**- Citizens near or far -**

**APRIL 2023**

This activity was carried out in the framework of the program "Dialogue for European Municipalities (DEM)", supported by the Norwegian Embassy in Prishtina.



Norwegian Embassy

**DEM**  
Dialogue for European Municipalities

## Table of Content:

Introduction .....	3
Methodology.....	5
General Description .....	6
Prioritization of Capital Investments .....	7
Implementation plan of the Audit’s Annual Recommendations 2020 .....	11
Implementation plan of the Audit’s Annual Recommendations 2021 .....	11
Planning Capacities/Development Funds .....	12
The municipal obligations in the Public Consultation Process .....	16
Conslusions: .....	27
Recommendations: .....	28

## Introduction

Through the analysis process "**Municipal Budget Process - Citizens near or far**", four key problems arise: firstly, the lack of public ownership in budget processes; secondly, the lack of strategic and integrated planning; thirdly, un-clearance in the implementation of mandates; and fourthly, the formal process of evaluating Gender-Responsive Budgeting (GRB). There is a need to: i. standardize formats and publication tools; ii. advance capacities and practices in prioritization processes; iii. build/consolidate integrated planning systems; iv. expand the level of consultations and establish municipal mechanisms; v. clarify the mandates and duties of municipal bodies (executive and legislative); and vi. use cross-cutting approach in municipal policies, processes, and strategies.

On the municipal websites, access to Municipal Assemblies work materials remains chaotic, without uniform structure, even in municipalities that do publish work materials (budget proposals), there is no standardized publication format. It is recommended to develop standardized forms, through a manual for budget processes, as well as a uniform structure for publication on websites. Although the Administrative Instruction On Selection Criteria of Capital Investments imposes clear obligations for municipalities, and for two consecutive years (2020 and 2021) it is emphasized on the auditor reports, there is still lack of obligations fulfillment from the majority of municipalities. It is recommended to increase the information and capacities for prioritizing capital investments based on the annex to the administrative instruction. Moreover, Municipal Assemblies should increase demand for accountability in the evaluation and scoring processes according to the criteria.

There are significant gaps in the programming process, because of problems arising from clear identification of needs, cross-cutting analysis, and the following of municipal and national development strategies. As a result, policies and investments are fragmented, and the potential for applications for regional and IPA development funds is lost. It is recommended that compact structures and integrated systems be developed for the identification, analysis, prioritization, and design of key municipal processes, linking them to local and national development strategies, policies, and documents, as well as applications for development initiatives and funds. Meanwhile, the consultation process on municipal budgets has significant deficiencies, starting from the collection, addressing, up to the publication of demands. As a result, the audits report emphasizes that audited municipalities still do not have standard processes for receiving demands from citizens, reviewing them, and prioritizing investment needs. It is recommended that a map of key budget consultation processes be developed, and standardize the process from acceptance of the demand to the approval and publication on municipal platforms.

Meanwhile, the extension of discussions to rural areas remains challenging, resulting in an unfair distribution of public investments. In addition, there are notable gaps in public engagement, particularly for specific groups, as a result of which public investments often fail to account for their sensitivity, particularly towards women, people with disabilities, minorities, and vulnerable

groups. The low participation rate of women in budget hearings is reflected. It is recommended to consolidate municipal mechanisms for expanding consultation and professional contributions (local councils, advisory committees) and to populate data for interest groups; To build/consolidate municipal platforms and agendas for co-designing policies with public involvement and focus groups; To use an inclusive approach in policies, processes, and financing of issues affecting specific groups such as women, people with disabilities, minorities, and vulnerable groups. The focus should be on increasing women's participation in budget hearing processes by preparing special information and inclusion plans.

There are unclearances and conflicting approaches in the implementation of mandates for municipal budget processes, as the executive branch has not created standard processes for receiving, reviewing, and prioritizing investment needs, but rather performs the duties of the Municipal Assemblies for budget hearings; while members of Municipal Assemblies do not enforce the leadership mandate for consultation and oversight processes for investment prioritization. It is recommended to clearly define the mandates and functions between the executive and the assembly; to advance the professional level of capital investment prioritization by the executive; to exercise the mandate of municipal assemblies over the main responsibilities and attributes in approving the budget; as well as to strengthen the oversight role over the executive. A systematic problem, which therefore increases pressure on the center, is the lack of a clear roadmap for citizens' demands, starting from the request, analysis, prioritization, consultation, and detailed reflection. Postponed also by the lack of consolidated mechanisms such as local councils, Consultative Committees, and the inclusion of focus groups, often lowers the level of trust in the structure of the process and increases pressure on the directorates and the executive. It is recommended to reduce the burden on the center by extending representative mechanisms and opening up opportunities for municipal departments to increase their programming, management, and monitoring role.

Moreover, it becomes even more challenging in addressing interdependent problems (*substation -electrical network, water supply-sewage, management of monuments and cemeteries, sidewalks on highways, overpasses-safety on railways, properties of agencies/central level and legalization term*). Meanwhile, in addressing interdependent problems, it is recommended to consolidate the system of communication, prioritization and accountability of regional, central enterprises, agencies and the central level.

The document has the following scope: prioritization of capital investments, planning and development capacities, consultative processes, mandates of municipal bodies, format of budget hearings, priorities resulting from budget hearings as well as conclusions and recommendations.

## Methodology

In the analysis process have been used three approaches: i. municipal obligations in the budget process; ii. Evaluation/periodic reports from institutions and civil society and iii. Cross-cutting approach between obligations and fulfillment by municipalities.

- *Law on Local self-government - Administrative Instruction On The Transparency In Municipalities; Administrative Instruction On Minimum Standards Of Public Consultation In Municipalities*
- *Law On Local Government Finance; Law On Public Financial Management And Accountability (deadlines, obligations and procedures of budget approval); Administrative Instruction On Selection Criteria Of Capital Investments*
- *Annual Audit Report 2021; Annual Performance Report 2021;*
- *Annual Financial Report for the year 2021 and 2022 (treasury);*
- *Budget Circulation 2023/02 for municipalities;*
- *Report on fulfillment obligations from the European Agenda (January-June) 2022;*
- *The report on Transparency Evaluation (January-December) 2022*

During the period (April 06-20), 2023, the following data were extracted on the websites of the Municipalities: the publication of reports from public consultations; municipal budgets; invitations and working materials of Municipal Assemblies and financial reports (2021-2022). Consultative processes for the 2023 annual budget have been extracted from the e-Consultation Platform.

- *In the work materials of the assemblies: the data for the public consultation annex as well as the annex of the evaluation of the prioritization of capital projects;*
- *In the invitations: the date of the call for the Municipal Assemblies, for the approval meeting of the 2023 annual budget;*
- *From the consultation reports; who led the process, the number of consultations (with/without comments), type/dissemination, key issues addressed, number of participants (men/women), have the registered citizen demands been included in the relevant offices.*
- *From municipal budgets: description of investments in details, Gender-responsive budgeting (GRB)*

**Data from Information Offices:** information about the office/team for development projects; structure/dependency, number and status.

**Annex:** data on the type of donations (external, internal and participation donors); details related to requests from budget hearings.

**Comment/remark:** All the data extracted from the websites of the municipalities have been searched in the defined categories but also in browsing the sections. If no data is presented, it

means that it could not be found on the website, but this does not necessarily mean that the municipality lacks these data.

## General Description

Of the thirty-eight (38) websites of the municipalities, in twenty-six (26), the work material for the meetings of the Municipal Assemblies was not found, in ten (10) municipalities the material for the meeting and approval of the budget was found, while in three (3) municipalities materials are published, but it was not found the material for the meeting of budget approval. Only one (1) out of ten (10) municipalities that submitted together with the work material of the Municipal Assembly, in the 2023 Budget Proposal, was found the annex of the evaluation of the projects proposed for approval in the Municipal Assemblies, defined in the article 4, point 8 of the Administrative Instruction for the Selection Criteria of Capital Projects.

Meanwhile, the data related to the functioning of the application teams/offices in the projects, based on the data provided by the Information Offices, it appears that none of the twenty-eight (28) municipalities for which data has been provided, do not have established or functional these teams/offices. In most municipalities, this duty is exercised by municipal officials, within the directorates, or even the Mayor's Office.

To see how much the municipalities have benefited from the grants, the KLG Institute has extracted data from the financial reports published by the municipalities in 2021 and 2022, connecting the links of the reports as well as the donation amounts. Beyond the funding allocated in the Municipal Performance Grant, which is disbursed based on the results in the Municipal Performance Report, from the 2021 and 2022 financial reports, it appears that the majority of donations in municipalities are made up of internal donors and participations.

According to the public consultation table for budget processes, it appears that only three (3) municipalities have placed the budget on the public consultation platform, while one (1) municipality has placed the circular and one (1) municipality only the invitation. Twenty (20) municipalities have published the reports from the budget hearing consultations, while only ten (10) municipalities have published the report with comments (accepted/partially/rejected), one (1) municipality has presented the comments partially.

Referring to the table of municipalities according to the number of budget hearings, type/target and number of participants, it appears that of the twenty-two (22) that submitted information for consultations, two (2) of them only had invitations. Out of the twenty (20) reports presented, four (4) municipalities have held general budget hearings, six (6) municipalities have held three (3) targets/types of hearings (areas/villages, institutions/sectors and focus groups) - one (1) of them held a meeting with (political entities), eight (8) municipalities held budget hearings with two (2) targets/types (center/village). Thirteen (13) out of twenty-two (22) municipalities have divided the

participants (men/women), where it turns out that the percentage of participation in hearings is 77.41% (men) and only 22.59% (women).

Although the Law on Management of Public Finances and Accountability, precisely article 61, point 61.2 of this law obliges the municipal assemblies that after the acceptance of the draft budget, the Municipal Assembly will hold budget hearings. Referring to the reports presented, in only five (5) processes was led by the Speaker of the Assembly, or the Office of the Municipal Assembly, in five (5) cases the meeting was led by the Directors of Finance, in six (6) cases the working group, in one (1) case the official for consultation and in three (3) cases there are no details. However, it should be noted that in most cases when there was a working group, there was no involvement of the members of the Municipal Assemblies.

In none of the twenty (20) municipalities that have submitted reports, there is no practice where specific divisions are presented according to areas/villages, or even based on target groups. Likewise, there are no cases when a list of protocolized requests in the municipal reception offices is attached to the hearing processes. Of the thirty-one (31) municipalities that have published municipal budgets, it appears that only five (5) have attached the Gender Responsive Budgeting (GRB) annex. Likewise, even in the detailed presentation of capital investments, it appears that only twenty-three (23) municipalities have notes on the neighborhood, village or even the school where the public investments will be made.

In eleven (11) municipalities, interdependent issues/problems were addressed such as: *substation -electrical network, water supply-sewage, management of monuments and cemeteries, sidewalks on highways, overpasses-safety on railways, and properties of agencies/central level and legalization term.*

## Prioritization of Capital Investments

The 2021 Annual Financial Report of the General Audit states that 'Project planning in the Public Investment Program (PIP) must be done in detail and approved by the heads of organizations, based on their analysis and reasonableness'<sup>1</sup>. The audit results have highlighted that the audited municipalities still did not have standard processes for accepting requests from citizens, reviewing them and prioritizing investment needs<sup>2</sup>. In monitoring the implementation of projects from the Performance Grant, it is emphasized that half of the audited projects were not completed on time and are not fully utilized by citizens<sup>3</sup>. The issues identified during the audit show that there is a need for improvements in the management process of these projects. According to the Treasury's report on expenses on December 31, 2022<sup>4</sup>, it appears that four (4) municipalities have remained below 50% of capital investment expenses. Meanwhile, fourteen (14) municipalities

---

<sup>1</sup> [https://zka-rks.org/wp-content/uploads/2022/09/RaportivjetoriAuditimit\\_2021\\_Eng-1.pdf](https://zka-rks.org/wp-content/uploads/2022/09/RaportivjetoriAuditimit_2021_Eng-1.pdf)

<sup>2</sup> [https://zka-rks.org/wp-content/uploads/2022/05/ZKA\\_RVP\\_2021\\_Eng.pdf](https://zka-rks.org/wp-content/uploads/2022/05/ZKA_RVP_2021_Eng.pdf)

<sup>3</sup> The above link

<sup>4</sup> <https://mf.rks-gov.net/desk/inc/media/E2326D6D-07D7-4C2B-9391-8A3FEFE5BB6D.pdf>

have spent less than 75% of the budget for capital investments. This is also one of the qualifying criteria for the performance grant to municipalities.

### **Municipal Obligations in Prioritizing Capital Investments**

According to Administrative Instruction MF- No. 06/2019 for Selective Criteria and Prioritization of Capital Projects - **article 4 the review and evaluation process of capital project proposals** by budgetary organizations, in point 1. The process of reviewing and evaluating the capital project proposal according to the criteria of this Administrative Instruction is done by any budgetary organization for any proposed project with a total project value of thirty thousand **(30,000 €) euros or more.**

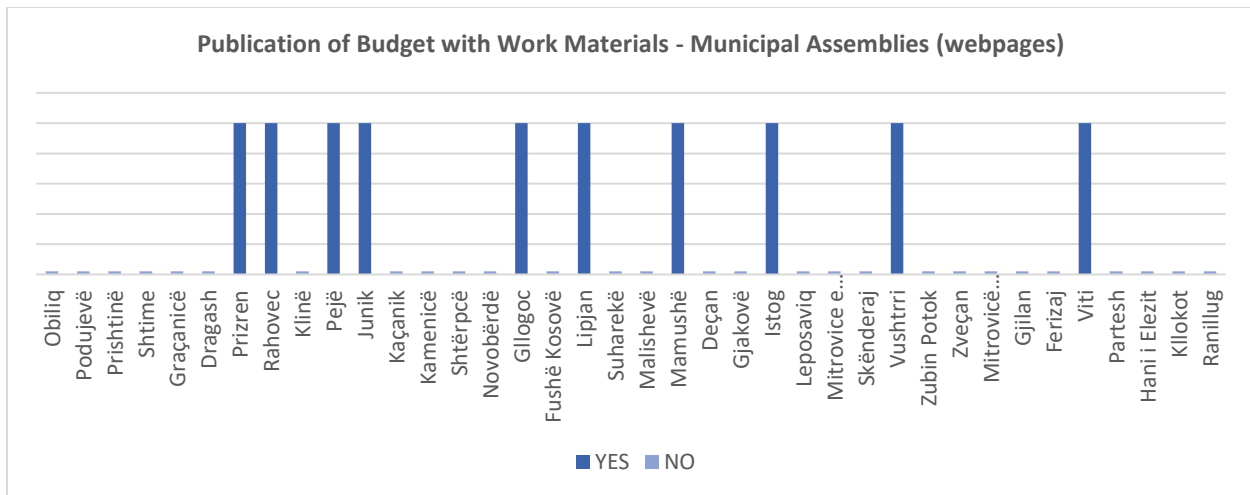
According to article 4, the process of reviewing and evaluating the capital project proposal by the budgetary organization, **point 8, any project proposed by the Municipality for approval by the Municipal Assembly must have an assessment attached according to the criteria of this Administrative Instruction;** *point 3, in addition to fulfilling the requirements according to paragraph 2 of this article, every budgetary organization must complete all the required data in the Public Investment Program (hereinafter PIP) for every Capital Project proposed based on the demands and foreseen procedures with the manual attached in the annex 2 of this Administrative Instruction;* **point 4, the evaluation and grading of the Project proposal can be done up until 300 points. Budget organization can propose for approval** in the budget law projects that scored the most points based on the criteria of this Administrative Instruction and in accordance with budget capacities.

To increase the level of planning of Capital Investment, the relevant ministry issued The Administrative Instruction **for Selection Criteria and Prioritization of Capital Project**, which entered into force on January 1, 2020<sup>5</sup>. Of the thirty-eight (38) websites of the municipalities, twenty-five (25) of them, no work material for the meetings of the Municipal Assemblies was found, in ten (10) municipalities the material for the meeting on budget approval was found, while in three (3) municipalities the materials are published but the meeting for budget approval was not found.

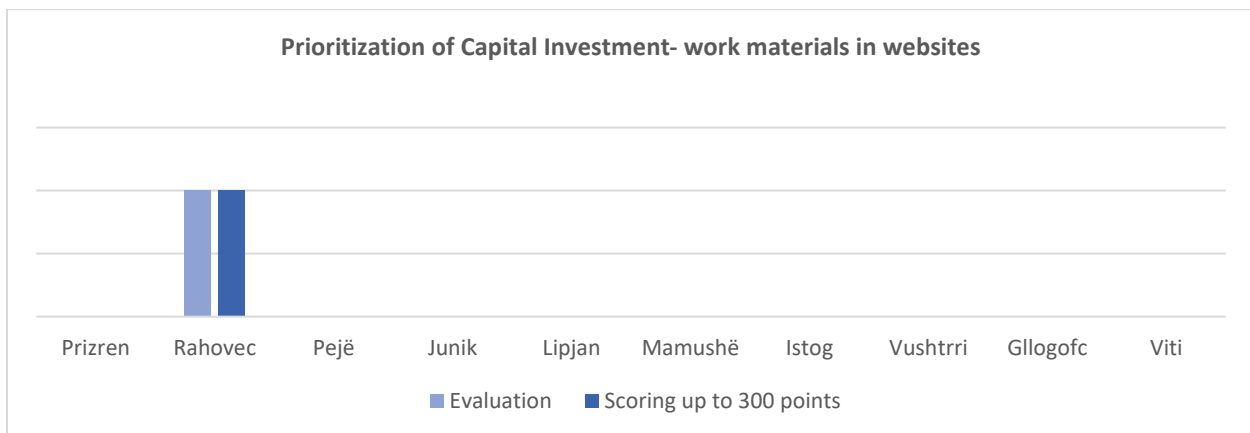
---

<sup>5</sup> <https://gzk.rks-gov.net/ActDetail.aspx?ActID=21946>





Nevertheless, only one (1) out of ten (10) municipalities that have published attached with the work material of Municipal Assembly, in the Budget proposal of the 2023, it has been found the Project evaluation annex proposed for approval in the Municipal Assembly, foreseen in the article 4, point 8 of the Administrative Instruction<sup>6</sup>.



The legal basis for the drafting of the Administrative Instruction On Selection Criteria And Prioritizing Of Capital Projects **refers to Article 21 and 23 of Law** No. 03/L-048 on Public Financial Management And Accountability, Amended And Supplemented By The Law No. 03/L-221, Law No. 04/L-116, with Law No. 04/L-194, with Law No. 05/L-063 and with Law No. 05/L-007 in the Republic of Kosovo, and is aimed at reviewing and evaluating the capital project proposal from each budget organization during its preparation. Budget Circular 2023/02<sup>7</sup> for municipalities in point 2, in the general and specific criteria for budget preparation, states that if the municipalities do not complete the data according to the PIP manual and the analysis for each new project proposal according to the Administrative Instruction for the selection criteria, and if a budget proposal containing misclassification is submitted, then the Ministry Of Finance, Labor And

<sup>6</sup> The above link

<sup>7</sup> <https://mf.rks-gov.net/desk/inc/media/848C044D-6C6E-4B07-9A6E-27B098F9DEB9.pdf>

Transfers (MFLT) will take measures to correct them before submitting the draft budget for 2023 for approval to the Government<sup>8</sup>.

**Table 1. Based on municipalities, it presents the publication on the website of the work material of the assembly, also the appendix for evaluation according to the criteria of prioritization of investments, as well as scoring up to 300 points**

Nr.	Municipality	Work Material of Municipal Assembly on the website	Prioritization of Capital investments	Scoring up to 300 points
1	Obiliq	No rubric		
2	Podujeva	<a href="#">No data</a>		
3	Pristina	No rubric		
4	Shtime	No rubric		
5	Graçanica	No rubric		
6	Dragash	No rubric		
7	Prizren	<a href="#">YES</a>	NO	NO
8	Rahovec	<a href="#">YES</a>	<a href="#">YES</a>	<a href="#">YES</a>
9	Klina	<a href="#">No data</a>		
10	Peja	<a href="#">YES</a>	NO	NO
11	Junik	<a href="#">YES</a>	NO	NO
12	Kaçanik	No rubric		
13	Kamenica	No rubric		
14	Shterpca	No rubric		
15	Novoberda	No rubric		
16	Glllogoc	<a href="#">YES</a>	NO	NO
17	Fushe-Kosova	No rubric		
18	Lipjan	<a href="#">YES</a>	NO	NO
19	Suhareka	No rubric		
20	Malisheva	No rubric		
21	Mamusha	<a href="#">YES</a>	NO	NO
22	Deçan	No rubric		
23	Gjakova	No rubric		
24	Istog	<a href="#">YES</a>	NO	NO
25	Leposaviq	No rubric		
26	South Mitrovica	No rubric		
27	Skenderaj	No rubric		
28	Vushtrri	<a href="#">YES</a>	NO	NO
29	Zubin Potok	No rubric		
30	Zveçan	No rubric		
31	North Mitrovica	No rubric		

<sup>8</sup> The above link

32	Gjilan	<a href="#">No data</a>		
33	Ferizaj	No rubric		
34	Viti	<a href="#">YES</a>	NO	NO
35	Partesh	No rubric		
36	Hani i Elezit	No rubric		
37	Kllokot	No rubric		
38	Ranillug	No rubric		

## Implementation plan of the Audit's Annual Recommendations 2020

Ministry of Finance, Labor and Transfers (MFLT) ensures that the planning of capital projects is subject to an analysis of the organization's capacity to manage projects in accordance with the initial plans. Controls in project planning and budget realization should be strengthened in order to implement projects on time and achieve objectives. Alignment of cash flow with project planning is necessary to address low levels of financial implementation of capital projects;

- The Budget Department since the 2021 fiscal year seeks from the Budget Organizations (BO) that the new capital project proposals in the budgeting process, align with the Administrative Instructions for the Selection Criteria for Capital Projects. A special attention should be given to this aspect in the budget hearings for the 2022 Budget. Also, continuously from the BOs will be asked the implementation of the rules with the aim to eliminate wrong classifications.
- Right planning of the cash flow with the expense Dynamics, will be possible through activating the new module of cash flow, as a reform of managing the cash flow and allocations, according to the Project supported by the World Bank. The implementation starts on 2022 and the results will be reached on 2023.

MFLT should provide clear instructions for OBs for the inclusion of the capital investment plans which will be financed from loans. The implementation of the projects should be done only if they have completed all preparations, and offer efficient and documented insurance that the implementation of these projects will be done at the right time and in the right way.

- The Budget Department will seek and make sure that the inclusion of the new capital projects in the Law of Budget will be in accordance with the Administrative Instructions on selection criteria on capital investments.
- A mechanism/bodies made of structures of MFLT will coordinate the process and will recommend whether such a Project can be financed from loans.<sup>9</sup>

## Implementation plan of the Audit's Annual Recommendations 2021

To ensure that the capital projects planning goes through an analysis of the organizations' capacities for managing the projects in accordance with the initial plans. Controls in project

<sup>9</sup> <https://mf.rks-gov.net/desk/inc/media/35FFF664-C44F-41A2-938D-9F8FC32F6784.pdf>

planning and budget realization should be strengthened in order to implement projects on time and achieve objectives. Alignment of cash flow with project planning is necessary to address low levels of financial implementation of capital projects.

- MFLT through the Budget Department upon the issuance of the Budget Circular and during the budget hearings, will ask the BOs to prioritize the repayment of contractual obligations and they will ensure that the planning of the projects is in accordance with the initial plan, respecting the criteria of capital projects in accordance with the AI in force, and for the BOs of the central level, their classification is done in accordance with the expenditure category.
- Budget Department, upon submission of the draft budget by the BOs, through the PIP system requires the BOs to implement the relevant criteria according to the AI. Also, the projects that do not meet the requirements of the AI **are firstly delivered to the BOs storage** and if the conditions are met, during the fiscal year they can be included in the budget.

## Planning Capacities/Development Funds

The Country report (Kosovo) of European Commission emphasize that **the institutional framework for the management of the EU funds is not established yet. However, structures for the management of national regional development programmes and projects are in place and functional.** Kosovo should further strengthen capacities and resources for managing the EU's IPA financial assistance. Regarding administrative capacities, significant efforts are required to allocate more human resources and to increase their capacities, particularly on planning and management of EU funds. Programming is focused on **local development** projects and future IPA assistance. Currently, **there are no IPA financed projects on regional development.** In the area of monitoring and evaluation, regular activities continued in the field of regional development programmes and projects.<sup>10</sup> Moreover, IPA 3 (2021-2027), cannot have fixed financial allocations for countries, but based on the countries capacities to complete the necessary reforms for European integration as well as the project maturity of which the regional countries apply.<sup>11</sup> According to MLGA report, municipalities have fulfilled 60% of obligations that arise from the European Agenda that fall under the responsibility of local government implementation.<sup>12</sup>

The Strategy on Local Self-Government (2016-2026) emphasizes that the very low professional and managerial competence of HR, inadequate systematization of civil administration, politicization of administration, unprofessional performance evaluation, lack of accountability and overcrowding of the administration has produced ineffective and inefficient operation of the system.<sup>13</sup> This is confirmed by the progress report, where it is mentioned that while local municipalities have been given more powers, their human and financial resources are often

<sup>10</sup> <https://neighbourhood-enlargement.ec.europa.eu/system/files/2022-10/Kosovo%20Report%202022.pdf>

<sup>11</sup> [https://neighbourhood-enlargement.ec.europa.eu/system/files/2022-01/C\\_2021\\_8914\\_F1\\_ANNEX\\_EN\\_V5\\_P1\\_1462290.PDF](https://neighbourhood-enlargement.ec.europa.eu/system/files/2022-01/C_2021_8914_F1_ANNEX_EN_V5_P1_1462290.PDF)

<sup>12</sup> <https://mapl.rks-gov.net/wp-content/uploads/2022/03/Report-on-the-fulfilment-of-municipal-obligations-from-the-European-Agenda-for-the-period-January-December-2021.pdf>

<sup>13</sup> The above link

insufficient<sup>14</sup>. Within the framework of the measures for raising human resources capacities, twenty-two (22) municipalities have drafted the training program, while in fifteen (15) municipalities no training program has been drafted for the reporting period. Regarding the further consolidation of the municipal advisory information centers for agriculture and rural development, in twenty-three (23) municipalities the information centers have been functionalized, while in fourteen (14) municipalities they have not yet been functionalized. Regarding data related the operating of offices for applications for projects, according to the data obtained from the Information Offices, it turns out that none of the twenty-eight (28) municipalities from which the data was obtained, have not established or functionalized those offices. **One (1) municipality** – Gjakova decided the **establishment with status change**, whereas one **(1) municipality** – South Mitrovica stated that it is **in process**, without specifying the structure. And, in one **(1) municipality** – Gjilan currently it is **not functional**.

In most municipalities, this duty is exercised by municipal officials, within the directories, or even the Mayor's Office.

Table 2. Based on municipality, actual status, exercise of function and staff

Nr.	Municipality	Status	Current organization/who exercises this function	Staff
1	Deçan	NO	The Directorate of Urbanism	4
2	Dragash	NO	The Office of Urbanism	
3	Ferizaj	NO	The Municipal spokesperson	1
4	Fushe-Kosova	NO		
5	Gjakova	NO	<i>In the proces of amandement of status</i>	
6	Gjilan	YES	Procurement Office ( <i>not functional</i> )	1
7	Glllogoc	NO		
8	Hani i Elezit	NO	The Directorate of Urbanism and Cadastre	1
9	Istog	NO	The Oficial for Economic Development	1
10	Junik	NO	The Directorate of Urbanism and Cadastre	
11	Kaçanik	NO	The Directorate of Urbanism /Economic Development	
12	Kamenica	YES	Mayor's Office	3
13	Klina	YES	Mayor's Office	7
14	Leposaviq			
15	Lipjan	NO	The Office of Urbanism	1
16	Malisheva	NO	The Directorate of Urbanism	4
17	Mamusha	NO	The Directorate of Public Services	
18	South Mitrovica	NO	The Directorate of Economic Development ( <i>in proces of establishment</i> )	

<sup>14</sup> <https://neighbourhood-enlargement.ec.europa.eu/system/files/2019-05/20190529-kosovo-report.pdf>

19	Novoberde			
20	Obiliq	NO	Mayor's Office	3
21	Peja	NO	The Directorate for Municipal Work and Public Services	8
22	Podujeva	NO	The Directory of Urbanism	1
23	Prishtina	NO		
24	Prizren	NO	Contracting	
25	Rahovec	NO	The Agency for Regional Development	2
26	Shtërpca			
27	Shtime	NO	The Directorate of Urbanism	3
28	Skenderaj	NO	The Directorate of Economic Development	
29	Suhareka	YES	Mayor's Office	3
30	Viti	YES	Mayor's Office	4
31	Vushtrri	YES	Mayor's Office	1
32	Zubin Potok			
33	Zveçan			
34	Graçanica			
35	Klllokot			
36	North Mitrovica			
37	Partesh			
38	Ranillug			

According to the GAP Institute report – SAA Implementation at the Municipal Level, ‘none of the European integration offices attended any trainings on application for EU funds dedicated to Kosovo. Not being able to apply for these funds, deprives municipalities of an opportunity to implement some of their plans. European integration offices have no access to municipal databases, in order to learn about trainings are attended by the staff and they have no information related to the number and nature of non-governmental organizations operating in relevant municipalities’<sup>15</sup>. One issue faced by European integration offices throughout municipalities includes lack of human resources that would facilitate application and use of EU funds dedicated to Kosovo. Apart from that, a number of heads of European integration offices in municipalities do not speak English fluently, preventing them to have direct access to these funds or to take part in trainings or presentations requiring knowledge of English language<sup>16</sup>.

To see how much the municipalities have benefited from the grants, the KLG Institute has extracted data from the financial reports published by the municipalities in 2021 and 2022, connecting the links of the reports as well as the donation amounts. Beyond the funding allocated in the Municipal Performance Grant, from the 2021 and 2022 financial reports, which is disbursed based on the results in the Municipal Performance Report, it appears that the majority of donations in municipalities are made up of internal donors and participations (the link with the data of municipalities which have submitted details - <http://bitly.ws/Di49>).

<sup>15</sup> [https://www.institutigap.org/documents/20588\\_SAAreport.pdf](https://www.institutigap.org/documents/20588_SAAreport.pdf)

<sup>16</sup> The above link

Table 3. Based on municipalities, donations from the financial reports of the municipalities 2021 and 2022<sup>17</sup>

No.	Municipality	Total 2021	Total 2022
1	Obiliq	<a href="#">3,000</a>	<a href="#">91,000</a>
2	Podujeva	<a href="#">105,069</a>	<a href="#">170,687</a>
3	Prishtina	<a href="#">92,615.18</a>	<a href="#">23,711.58</a>
4	Shtime	<a href="#">6,965</a>	<a href="#">11,191.99</a>
5	Graçanica	<a href="#">1.89</a>	/
6	Dragash	<a href="#">8,000</a>	<a href="#">204,771.80</a>
7	Prizren	<a href="#">754,923</a>	<a href="#">656,971</a>
8	Rahovec	<a href="#">411,164.98</a>	<a href="#">627,673.71</a>
9	Klina	<a href="#">26,212.12</a>	<a href="#">46,881.31</a>
10	Peja	<a href="#">5,380.24</a>	<a href="#">266,065.68</a>
11	Junik	<a href="#">0</a>	<a href="#">0</a>
12	Kacanik	<a href="#">21,169</a>	<a href="#">8,680</a>
13	Kamenica	/	<a href="#">134,916.95</a>
14	Shterpcia	/	/
15	Novoberda	<a href="#">101,000</a>	/
16	Glllogoc	<a href="#">528,437.60</a>	<a href="#">504,857.96</a>
17	Fushe-Kosova	/	/
18	Lipjan	<a href="#">347,947.57</a>	/
19	Suhareka	<a href="#">75,500</a>	<a href="#">325,116.62</a>
20	Malisheva	<a href="#">1,140.36</a>	<a href="#">1,140.36</a>
21	Mamusha	<a href="#">0</a>	/
22	Decan	/	/
23	Gjakova	<a href="#">41,000</a>	/
24	Istog	<a href="#">36,000</a>	/
25	Leposaviq	/	/
26	South Mitrovica	/	<a href="#">152,112.60</a>
27	Skenderaj	<a href="#">238,052.92</a>	<a href="#">107,195.87</a>
28	Vushtrri	<a href="#">319,237.82</a>	<a href="#">The link doesn't open</a>
29	Zubin Potok	/	/
30	Zvecan	/	/

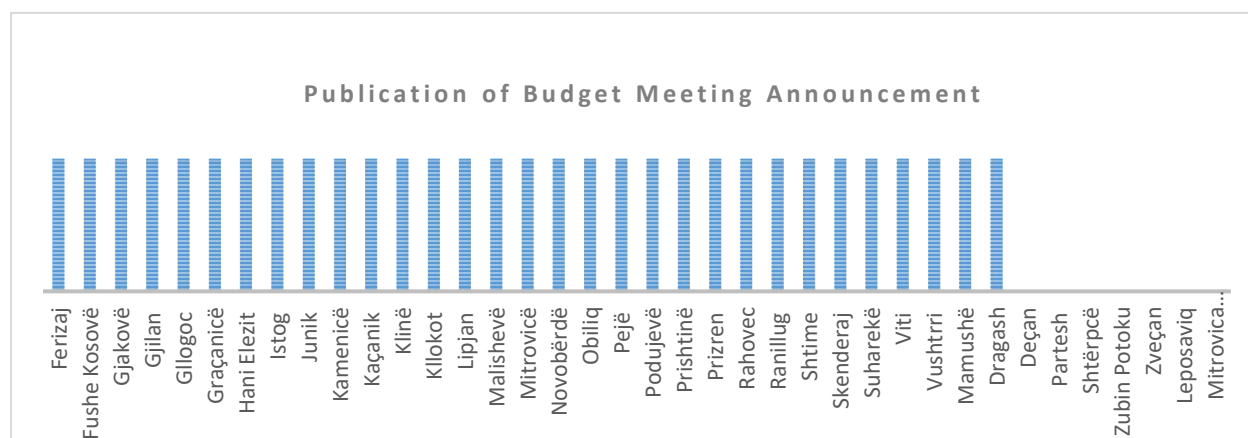
<sup>17</sup> Notes with municipalities that have submitted descriptions (<http://bitly.ws/Di49>);

31	North Mitrovica	/	/
32	Gjilan	<a href="#">689,984.99</a>	<a href="#">220,358.57</a>
33	Ferizaj	<a href="#">64.93,000</a>	<a href="#">357.33,000</a>
34	Viti	<a href="#">5,311.50</a>	/
35	Partesh	/	/
36	Hani i Elezit	<a href="#">66,383.82</a>	<a href="#">106,048</a>
37	Klllokot	/	/
38	Ranillug	/	/

## The municipal obligations in the Public Consultation Process

According to the Administrative Instruction 06/2018 on Minimum Standards Of Public Consultation. In Municipalities, Article 6, point 1, says that “The Municipality shall be obliged to provide public consultation for all the local policy documents as follows, whereas point 1.1. Draft Annual Plan of the Municipal Assembly and the Mayor /the executive, 1.2. Municipal draft budget for the following year, as well as budget revision, 1.3. Mid-Term Budgetary Framework for the next 3 years. Also, three stages of public consultation are also defined: 1.1. Planning of consultations, 1.2. Taking place of consultations, 1.3. Gathering comments and their addressing to the responsible bodies. Whereas, in Article 20 Monitoring of public consultation process is defined: “The Mayor shall ensure that draft proposals submitted for approval to the Municipal Assembly meets the minimum standards for the public consultation process”. Whereas, “2. The Municipal Assembly shall reject to approve draft proposals in cases where the minimum standards of public consultation have not been met in accordance with the criteria set out in this Administrative Instruction”.

Based on data from the transparency assessment report for the reporting period, it results that thirty-one (31) municipalities have published announcements for budget meetings, whereas seven (7) municipalities haven’t published announcements such as (budget planning and mid-term budget framework). In tabular form, is presented the number of municipalities that published the January-December meetings/discussions.





Referring to the table of public consultations for budget processes, it appears that only three (3) municipalities attached the budget for the public consultation platform, while one (1) has set the circular and one (1) only the announcement. **Twenty (20) municipalities have published the reports** from the budget hearing consultations, whereas only **ten (10) municipalities have published the report with the comments** (accepted/partially/rejected), **one (1) municipality presented the comments partially**

Table 4. Municipalities, Public Consultations for Budget Processes;

NR.	MUNICIPALITIES	E-CONSULTATION	REPORT	COMMENTS
1	Obiliq	NO	<a href="#">YES</a>	NO
2	Podujeva	NO	<a href="#">YES</a>	NO
3	Prishtina	NO	<a href="#">YES</a>	
4	Shtime	NO	NO	NO
5	Gracanica	NO		/
6	Dragash	NO	/	/
7	Prizren	NO	YES	<a href="#">YES</a>
8	Rahovec	<a href="#">YES</a>	YES	<a href="#">YES</a>
9	Klina	NO	YES	<a href="#">YES</a>
10	Peja	<a href="#">YES</a>	YES	<a href="#">YES</a>
11	Junik	<a href="#">Budget Circular</a>	YES	NO
12	Kacnika	YES	YES	<a href="#">YES</a>
13	Kamenica	NO	YES	<a href="#">YES</a>
14	Shterpca	/	/	/
15	Novoberda	NO	/	/
16	Glllogoc	NO	<a href="#">YES</a>	/
17	Fushe-Kosova	NO	NO	NO
18	Lipjan	NO	YES	<a href="#">Partially</a>
19	Suhareke	<a href="#">YES</a>	YES	<a href="#">YES</a>
20	Malisheva	<a href="#">Announcements</a>	NO	NO
21	Mamusha	NO	NO	NO
22	Decan	NO	<a href="#">YES</a>	NO
23	Gjakova	NO	YES	<a href="#">YES</a>
24	Istog	NO	NO	NO
25	Leposaviq	NO	NO	NO
26	South Mitrovica	NO	<a href="#">YES</a>	NO
27	Skenderaj	NO	<a href="#">YES</a>	NO
28	Vushtrri	NO	NO	NO
29	Zubin Potok	NO	NO	NO
30	Zvecan	NO	NO	NO
31	North Mitrovica	NO	NO	NO
32	Gjilan	NO	<a href="#">YES</a>	NO

33	Ferizaj	NO	YES	<a href="#">YES</a>
34	Viti	NO	NO	NO
35	Partesh	NO	NO	NO
36	Hani i Elezit	NO	YES	<a href="#">YES</a>
37	Kllokot	NO	NO	NO
38	Ranillug	NO	NO	NO

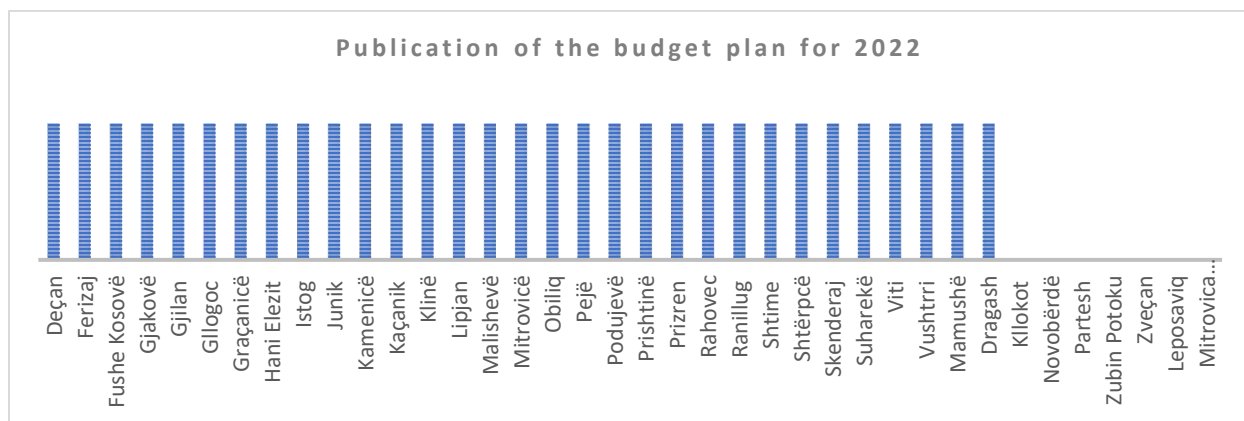
Table 5. Based on Municipalities, number of budget hearings, target group and number of participants;

Nr.	Municipalities	Number of hearings	Target group	Number of participants	
				Women (%)	Men (%)
1.	Obiliq	<u>2</u>	General;	33 (45.20%)	40 (54.80%)
2.	Podujeva	<u>6</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> 4 hearings;</li> <li>• <b>Institutions/Sectors:</b> Culture, Agriculture</li> <li>• <b>Focus Groups:</b> Gender Responsive Budgeting (GRB);</li> </ul>	Not specified	
3.	Pristina	<u>5</u>	General;	31 (26.27%)	87 (73.73%)
4.	Shtime	<u>9 (announcement)</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> 5 hearings;</li> <li>• <b>Focus Groups:</b> Women, Businesses, Sport Clubs, CSOs;</li> <li>• <b>Other:</b> Political Subjects;</li> </ul>	-	-
5.	Prizren	<u>10</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> 7 hearings;</li> <li>• <b>Focus Groups:</b> Women; CSOs;</li> </ul>	25 (10.55%)	212 (89.45%)
6.	Rahovec	<u>1</u>	General	11 (32.35%)	23 (67.64%)
7.	Klina	<u>4</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> 4 hearings;</li> </ul>	Not Specified	
8.	Pejë	<u>4</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> 2 hearings</li> <li>• <b>Focus Groups:</b> Interest Groups, Sport Clubs</li> </ul>	72 (34.95%)	134 (65.05%)
9.	Junik	<u>2</u>	General	24 (53.33%)	21 (46.66%)
10.	Kaçanik	<u>10</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> 2 hearings</li> <li>• <b>Institutions/Sectors:</b> Healthcare;</li> <li>• <b>Focus Groups:</b> sport clubs, cultural-artistic societies, farmers, artistic informal groups, businesses, youth, CSOs;</li> </ul>	Not Specified	
11.	Kamenica	<u>20</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> 18 hearings;</li> <li>• <b>Focus Groups:</b> Women group, HANDIKOS, Red Cross;</li> </ul>	14 (3.97%)	338 (96.03%)
12.	Glllogoc	<u>7</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> 6 hearings;</li> <li>• <b>Focus Groups:</b> Business associations, CSOs and civil society, women associations;</li> </ul>	105 (38.46%)	168 (61.54%)
13.	Lipjan	<u>9</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> 8 hearings;</li> <li>• <b>Institutions/Sectors:</b> Municipal Assembly, Committee on Politics and Finances, Communities Committee and other committees;</li> </ul>	35 (24.64%)	107 (75.36%)

			<ul style="list-style-type: none"> <li>• <b>Focus Groups:</b> <i>Women and Women Associations, Civil Society Organizations, Youth Associations, Sport Clubs, Persons and Associations of persons with disabilities, Farmers;</i></li> </ul>		
14.	Suhareka	<u>5</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> <i>5 hearings;</i></li> </ul>	11 (7.97%)	127 (92.03%)
15.	Malisheva	4 (announcement only)	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> <i>1 hearing (Heads of local councils);</i></li> <li>• <b>Institutions/Sectors:</b> <i>Education, Healthcare;</i></li> <li>• <b>Focus Groups:</b> <i>Farmers;</i></li> </ul>	Not Specified	
16.	Deçan	<u>5</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> <i>2 hearings (Heads of local councils); general;</i></li> <li>• <b>Focus Groups:</b> <i>literary creators, stage and musical artists, athletes; women; CSOs;</i></li> </ul>	52 (32.10%)	110 (67.90%)
17.	Gjakova	<u>10</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> <i>9 hearings;</i></li> <li>• <b>Focus Groups:</b> <i>Civil Society, representatives of non-governmental organizations and Interest Groups;</i></li> </ul>	44 (29.13%)	107 (70.87%)
18.	South Mitrovica	<u>8</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> <i>5 hearings (Heads of local councils);</i></li> <li>• <b>Institutions/Sectors:</b> <i>Education, Healthcare and Social Welfare;</i></li> <li>• <b>Focus Groups:</b> <i>The sphere of culture, youth and sports;</i></li> </ul>	Not Specified	
19.	Vushtrri	8	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> <i>6 hearings</i></li> <li>• <b>Focus Groups:</b> <i>athletes, Youth and artistic communities; Women;</i></li> </ul>	Not Specified	
20.	Gjilan	<u>12</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> <i>2 hearings;</i></li> <li>• <b>Institutions/ Sectors:</b> <i>Education, Healthcare; Culture, Youth and Sports;</i></li> <li>• <b>Focus Groups:</b> <i>Gender Responsive Budgeting (GRB), youth; retirees; HANDIKOS; farmers and businesses; minority communities;</i></li> </ul>	Not Specified	
21.	Ferizaj	<u>8</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> <i>8 hearings;</i></li> </ul>	2 (1.98)	99 (98.02%)
22.	Hani i Elezit	<u>7</u>	<ul style="list-style-type: none"> <li>• <b>Centers/Villages:</b> <i>5 hearings</i></li> <li>• <b>Focus Groups:</b> <i>Women, HANDIKOS;</i></li> </ul>	Not Specified	

Referring to the table of municipalities according to the number of budget hearings, type/target and number of participants, it appears that of the twenty-two (22) that submitted information for consultations, two (2) of them only had notifications. Out of the twenty (20) reports presented, four (4) municipalities have held general budget hearings, six (6) municipalities have held three (3) targets/types of hearings (areas/villages, institutions/sectors and focus groups) - one (1) municipality of them held a meeting with (political entities), eight (8) municipalities held budget hearings with two (2) targets/types (center/village).

As far as budget transparency is concerned, municipalities are generally doing well. Of the 38 municipalities, 31 or 82% of the municipalities have published the budget plan, while 7 municipalities or 18% of them have not published the budget plan for 2022. The municipalities that have not published the budget plan are: (Novobërda, Parteshi, Ranillugu, Zubin Potoku, Zveçani, Leposaviq and North Mitrovica).<sup>18</sup>



Referring to Article 61, the review of the Municipal Budget by the Municipal Assembly, of the Law on the Management of Public Finances, in point 61.1 it is emphasized that "after the approval of the proposal-Municipal Budget by the Mayor, by September 1 of the relevant fiscal year, these documents must be submitted to the Municipal Assembly. However, in point 61.2, after the acceptance of the budget proposal, the Municipal Assembly will hold public hearings in accordance with the applicable legal acts of the municipality. After these hearings, the Municipal Assembly, until the date specified in paragraph 3 of Article 20 of this law, must examine change as it deems necessary or reasonable, as well as approve and submit the municipal budget proposal to the Minister.

Gender Budgeting is also an important component, referring to the Law on Gender Equality, in the definitions it is emphasized that 'Gender Budgeting - is the implementation of gender integration in the budget process. This means evaluation of budgets from the point of view of gender, in the case where the gender issue is taken into account at all levels of the budget process, revenues and expenses of the restructuring in order to promote the equality of women and men'. Whereas, in

<sup>18</sup> [https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fmapl.rks-gov.net%2Fwp-content%2Fuploads%2F2023%2F04%2FRAPORTI-PER-VLERESIMIN-E-TRANSPARENCES-03.04.2023-\\_Shq\\_-LEKTORUAR.docx&wdOrigin=BROWSELINK](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fmapl.rks-gov.net%2Fwp-content%2Fuploads%2F2023%2F04%2FRAPORTI-PER-VLERESIMIN-E-TRANSPARENCES-03.04.2023-_Shq_-LEKTORUAR.docx&wdOrigin=BROWSELINK)

Article 5, the general measures for preventing gender discrimination and ensuring gender equality highlight the inclusion of gender budgeting in all areas, as a necessary instrument to guarantee that the principle of gender equality is respected in the assembly, distribution and allocation of resources. Although the legislation in force in Kosovo requires the inclusion of a gender perspective in budgeting, as well as provides manuals on how to perform a gender assessment of various policies, strategic documents, such as the 2023 Budget Project, do not include a gender assessment of the budget. Include here a gender budget assessment or an analysis that shows how women and men are affected by building road infrastructure, building daycare centers, building stadiums, lighting sidewalks, etc. Precisely in the part of capital investments, the data show that for some of the projects with the largest impact in the budget, the selected projects have not even included gender impact assessments.<sup>19</sup>

Although the Law on Management of Public Finances and Accountability, precisely article 61, point 61.2 of this law obliges the municipal assemblies that after the acceptance of the draft budget, the Municipal Assembly will hold budget hearings. Referring to the reports presented, in only five (5) processes was led by the Speaker of the Assembly, or the Office of the Municipal Assembly, in five (5) cases the meeting was led by the Directors of Finance, in six (6) cases the working group, in one (1) case the official for consultation and in three (3) cases there are no details. However, it should be noted that in most cases when there was a working group, there was no involvement of the members of the Municipal Assemblies.

In none of the twenty (20) municipalities that submitted reports, there is no practice where specific divisions are presented according to areas/villages, or even based on target groups. Also, there are no cases when in the hearing processes, a list of protocolled requests is attached to the municipal reception offices.

Of the thirty (31) municipalities that have published municipal budgets, it appears that only five (5) have attached the Gender Responsive Budgeting (GRB) appendix. Likewise, even in the detailed presentation of capital investments, it appears that only twenty-three (23) municipalities have records for the neighborhood, village or even the school where the public investments will be made.

In eleven (11) municipalities, interdependent issues/problems were addressed such as: transformer-electrical network, water supply-sewage, management of monuments and cemeteries, sidewalks on highways, overpasses-safety on railways, properties of agencies/central level, legalization term.

---

<sup>19</sup> [https://www.institutigap.org/documents/32258\\_projektbuxheti\\_2023\\_SHQ\(f\).pdf](https://www.institutigap.org/documents/32258_projektbuxheti_2023_SHQ(f).pdf)

Table 6. by municipalities, date of meeting call, leadership, presentation of details in discussions, investment details as well as GRB appendix

NR.	Municipality	Call for meeting	Development and management of the budget hearing process	Table of demands in the system;	Details of Capital Investments in the budget;	GRB
1.	Obiliq	<a href="#">19.09.2022</a>	<a href="#">Chairperson of the Municipal Assembly</a>	NO	<a href="#">YES</a>	NO
2.	Podujeva	<a href="#">20.09.2022</a>	<a href="#">Budget and Finance Directorate</a>	NO	<a href="#">YES</a>	YES
3.	Pristina	<a href="#">06.09.2022</a>	<a href="#">Consultation Official</a>	NO	<a href="#">YES</a>	NO
4.	Shtime	<a href="#">20.09.2022</a>	No data		<a href="#">YES</a>	NO
5.	Graçanica	/	No data		<a href="#">NO</a>	NO
6.	Dragash	<a href="#">12.09.2022</a>	No data		<a href="#">YES</a>	NO
7.	Prizren	<a href="#">13.09.2022</a>	<a href="#">Working Group</a>	NO	<a href="#">YES</a>	NO
8.	Rahovec	<a href="#">15.09.2022</a>	<a href="#">Chairperson of the Municipal Assembly</a>	NO	<a href="#">YES</a>	YES
9.	Klina	<a href="#">13.09.2022</a>	<a href="#">Working Group</a>	NO	<a href="#">YES</a>	NO
10.	Peja	<a href="#">16.09.2022</a>	<a href="#">Directorate for Budget and PFK</a>	NO	<a href="#">YES</a>	NO
11.	Junik	<a href="#">20.09.2022</a>	<a href="#">No details</a>	NO	<a href="#">YES</a>	NO
12.	Kaçanik	<a href="#">21.09.2022</a>	<a href="#">Finance Directorate</a>	NO	<a href="#">YES</a>	NO
13.	Kamenica	<a href="#">19.09.2022</a>	<a href="#">Working Group</a>	NO	<a href="#">YES</a>	NO
14.	Shterpca	<a href="#">16.05.2022</a>	No data		<a href="#">YES</a>	NO
15.	Novoberda	<a href="#">23.09.2022</a>	No data		<a href="#">NO</a>	NO
16.	Glllogoc	<a href="#">24.08.2022</a>	<a href="#">Office of the Municipal Assembly</a>	NO	<a href="#">YES</a>	YES
17.	Fushe-Kosova	/	No data		<a href="#">NO</a>	NO
18.	Lipjan	<a href="#">15.09.2022</a>	<a href="#">Directorate for Budget and Finance</a>	NO	<a href="#">YES</a>	NO
19.	Suhareka	<a href="#">16.09.2022</a>	<a href="#">Working Group</a>	NO	<a href="#">NO</a>	NO
20.	Malisheva	<a href="#">31.08.2022</a>	No data		<a href="#">YES</a>	NO
21.	Mamusha	/	No data		<a href="#">YES</a>	NO
22.	Deçan	<a href="#">19.09.2022</a>	<a href="#">Chairperson of the Municipal Assembly</a>	NO	<a href="#">NO</a>	NO
23.	Gjakova	<a href="#">21.09.2022</a>	<a href="#">Working Group</a>	NO	<a href="#">YES</a>	YES
24.	Istog	/	No data		<a href="#">YES</a>	NO
25.	Leposaviq	/	No data			
26.	South Mitrovica	<a href="#">15.09.2022</a>	<a href="#">Directorate for Budget and Finance</a>	NO	<a href="#">YES</a>	YES
27.	Skenderaj	<a href="#">19.09.2022</a>	No data		<a href="#">NO</a>	NO
28.	Vushtrri	<a href="#">31.08.2022</a>	<a href="#">No details</a>		<a href="#">NO</a>	NO
29.	Zubin Potok	/	No data			
30.	Zveçan	/	No data			
31.	North Mitrovica	/	No data			
32.	Gjilan	/	<a href="#">Chairperson of Municipal Assembly</a>	NO	<a href="#">NO</a>	NO
33.	Ferizaj	<a href="#">16.09.2022</a>	<a href="#">Working Group</a>	NO	<a href="#">YES</a>	NO
34.	Viti	/	No data		<a href="#">YES</a>	NO
35.	Partesh	/	No data			
36.	Hani i Elezit	<a href="#">22.09.2022</a>	<a href="#">No details</a>	NO		
37.	Klllokot	<a href="#">21.09.2022</a>	No data			
38.	Ranillug	/	No data		<a href="#">NO</a>	NO

---

**TABLE 7. ACCORDING TO AREAS AND PRIORITIES FROM BUDGET HEARINGS**

---

**GENERAL MEETINGS**

---

<b>Public investments / infrastructure</b>	Asphalting of roads; water supply construction; public lighting; paving/fixing sidewalks; arrangement of cemeteries; placing obstacles on the road; community spaces; children's playground arrangement; construction of parks; provision of uniforms in the health sector; renovation of schools; planting trees, arranging the inert waste dump; construction of the bus station.
<b>Maintenance</b>	Irrigation system; weaving cemeteries and their arrangement; sidewalk maintenance; road maintenance; prevention of forest destruction; regulation of public lighting; cleaning the streets with water; treatment of riverbeds; disinfection; deratization and disinsection.
<b>Services</b>	Provision of public transport; legalization of properties; setting up speed limit barriers; organization of various courses for women; issuance of 'petty cash'.
<b>Grants</b>	Financial support (beekeeping, traditional foods); supporting women; youth center support.
<b>Other</b>	Publication of directory reports on the website; bigger budget for the Directorate of Health (Pristina); drawing up the regulatory plan for infrastructure construction; preservation of cultural heritage; street naming.

---

**AREAS/VILLAGES**

---

<b>Public investments / infrastructure</b>	Asphalting of roads; public lighting; sewerage; sidewalks; renovation of schools; construction of sports halls; water supply construction; electric pole; cubing; regulation of river beds; parks; corners for children; building bridges; nursery school; new ambulances; tombstones for martyrs; waste containers; electrical network; park for seniors; seats in every part of the village; construction of protective walls; installation of cameras; construction of mountain tourism road; house of culture in the village.
<b>Maintenance</b>	River cleaning; waste management; cemetery maintenance; road maintenance; removal of obstacles in the way; drinking water; arrangement of school grounds; maintenance of parks; maintenance of school premises; demolition of old houses; demolition of garages; reburial; cutting poplars.
<b>Services</b>	Increase in medical staff; lack of water pressure, weak current; public transport; operation of ambulances; river cleaning; information boards in villages; opening of mountain roads; functionalization of the veterinary facility; camera repair; inspection; road formation commission.
<b>Grants</b>	Covering student travel expenses; subsidy for the livestock sector; subsidy for agricultural equipment (machinery); financial support for the women's forum; for mothers.
<b>Other</b>	Shelters for stray dogs; care for children with severe economic conditions; facilitation of construction permit procedures; the budget should be distributed proportionally to all villages; separate budget for each school; election of village heads.

---



<b>INSTITUTIONS/SECTORS</b>	
<b>Public investments / infrastructure</b>	Asphalting of roads; public lighting; construction of sports halls; construction of sidewalks; purchase of a vehicle for public institution services; renovation of schools; construction of houses burned during the war.
<b>Maintenance</b>	Regulation of public spaces; arrangement of hall seats; hygienic materials.
<b>Services</b>	Lack of medical staff; improvement of the heating system; lack of laboratories.
<b>Grants</b>	-
<b>Other</b>	Removal of doctors; increasing the health budget; increasing the budget for goods, services and capital investments; monitoring the work of ambulances; continuation of previously planned projects; overpopulation of villages.
<b>FOCUS GROUPS</b>	
<b>Public investments / infrastructure</b>	Construction of a kindergarten for children; 0 special sidewalks for people with disabilities; public nursery school; regulation of road infrastructure; elevator, arrangement of school facilities; sidewalks; sewerage; plan about overpasses; sports hall; public toilets; youth Center; arrangement of cemeteries; creation of the center for entrepreneurship, career and innovation.
<b>Maintenance</b>	Waste water treatment; renovation of facilities; drinking water problems; planting trees.
<b>Services</b>	Public transport; improving waste management; cheaper drugs; pharmacy for pensioners only; providing transportation for people with autism; increasing the medical staff; provision of means for health; water supply.
<b>Grants</b>	Supporting women through trainings and fairs; supporting women with agricultural tools; financial means for NGOs; emergency fund for dealing with cases of domestic violence; support of sports clubs for people with disabilities, subsidy of the HENDIKOS trade union for rehabilitation; budget funds for youth organizations.
<b>Other</b>	Organization of fairs; construction of halls for various trainings; supporting young women and girls in the field of entrepreneurship; identification of water pollutants; more activities for young people; organization of workshops; preparing the strategy for gender equality; to complete the remaining projects

**Table 8. Addresses of interdependent demands/issues (DETAILED ANNEX)<sup>20</sup>;**

NR.	Municipality	Priorities	Referral of Interdependent Problems
1	Obiliq	<b>Public investments/infrastructure:</b> (Investments in the electricity network; Expansion of the Water Pipeline	Make a request to the municipality or Ibër Lepenc; This year, we have an agreement with Ibër Lepenci, to pay every gold of land that has been irrigated, this for the next three years; As for the regulation of transformers and electricity, the municipality of Obiliq is constantly trying to work in this direction.
2	Podujevë	Bringing drinking water to the countryside	Cooperation with the water supply company in the replacement of pipes.
3	Prishtinë	<b>Public investment/infrastructure:</b> Sewerage; Water	Requests related to water supply and sewerage will go to all relevant directorates.
4	Klinë	Request for water supply installation	For the laying of the water supply network, the municipality of Klina will cooperate with "Hidrodrin" by co-financing various projects.
5	Pejë	Electrification of the energy network	Unaddressed/Out of municipal competences.
6	Kamenicë	Intervention in electric poles	Out of municipal competences.
7	Kaçanik	Adjustment of the electricity network, due to the obsolescence of the poles; Increasing the water supply capacity	The rehabilitation of the electricity network is the responsibility of KEDS/KESCO. The increase in water capacities will be examined in coordination with the "Bifurcation" KRU.
8	Glllogoc	<b>Public investments/infrastructure:</b> Road paving, drinking water supply; Sewerage; Public lighting; Arrangement of cemeteries; Fixing the pavement.	Legalization is under the care of the Ministry of Environment and Spatial Planning.
		<b>Maintenance:</b>	As for the parking lot, it is the property of the ministry, but I believe that it will be fixed together with the ministry
		<b>Services:</b>	As for the concrete electricity poles, you have to make a request to KEDS.
9	Suharekë	<b>Public investment/infrastructure:</b> Pavement construction; Naming of streets; Request for water supply; Construction of a playground	The request for water supply should be addressed to the "Hydro-Region", because it is their competence.
		<b>Maintenance:</b>	We will make a request to KEDS for the construction of the transformer.
		<b>Services:</b>	Sewerage maintenance is the responsibility of the "Hydro-Region".
10	Gjakovë	<b>Public investment/infrastructure:</b> Sewerage construction; Construction of roads; Regulation of the inert waste dump; Public lighting	Regarding the martyr's headstone, the request should be directed to the Agency for the Management of Memorial Complexes of Kosovo, because these 11 objects are the competence of this agency.
11	Hani i Elezit	<b>Public investment/infrastructure:</b> Construction of stairs at the cemetery due to the steepness of the site; Fixing the playground in front of the municipality	Overpass is the competence of "Infrakos" and "Trainkos" and will be carried out by them; The construction of the bus station is not the competence of the municipality; This request is the competence of KEDS; This is the request of the company LPE "Pastrimi".

<sup>20</sup> Link of detailed annex (<http://bitly.ws/DsGo>)

## Conslusions:

- On the websites of the municipalities, access to the working materials of the Municipal Assemblies remains chaotic, there is no uniform structure, while even in the municipalities that publish the working materials (budget proposals), there is no standardized publication format;
- Despite the fact that the Administrative Instruction for the Selection Criteria of Capital Investments, issues clear obligations for municipalities and for two consecutive years (2020 and 2021) is placed in the auditor's emphasis, most do not fulfill the obligations;
- Highlighted deficiency also appears in the programming process as a result of the problems arising from the clear identification of needs, cross-sectional analysis and the pursuit of municipal and national development strategies; as a result, the fragmentation of policies and investments occurs, as well as the potential for applications in regional development funds and IPA is lost;
- The consultation process of municipal budgets has significant deficiencies, starting from the collection of requests, handling, addressing and publication; for this reason, the auditor's report emphasizes that the audited municipalities still did not have standard processes for accepting requests from citizens, examining them and prioritizing investment needs;
- Meanwhile, as far as the scope of discussions in the centers/villages is concerned, it appears that it remains challenging, therefore there is also a lack of a fair and equal distribution of public investments. Also, even in the involvement of the public, in particular of special groups, there are significant shortcomings, as a result of this, public investments often do not take into account the sensitivity towards them, in particular women, persons with disabilities, minorities and vulnerable groups;
- Low percentage of women's participation in budget hearings is reflected
- There are ambiguities and conflicting directions in the implementation of mandates for municipal budget processes, as long as the executive has not created standard processes for accepting, reviewing and prioritizing investment needs, but performing the duties of Municipal Assemblies for budget hearings; as long as the members of the Municipal Assembly do not implement the supervisory mandate for the processes of consultations and prioritization of investments;
- A systematic problem, which therefore increases the pressure on the center, is the lack of a clear mapping of the path of the citizens' request, starting from the request, analysis, prioritization, consultation and reflection in detail. Driven also by the lack of consolidated mechanisms such as local councils, consultative committees and the involvement of focus groups, it often reduces the level of credibility in the structure of the process and increases the pressure on the directorates and the executive;
- The process of addressing interdependent problems is challenging (transformer-power grid, water supply-sewage, management of monuments and cemeteries, sidewalks on

highways, overpasses-safety on railways, properties of agencies/central level, legalization deadline) .

## Recommendations:

- To build standard forms, through a standard manual for budget processes, as well as a unique structure for publication on the web page;
- To increase information and raise the capacities for prioritizing capital investments based on the appendix of the administrative instruction;
- Municipal assemblies should increase the demand for accountability for evaluation and scoring processes according to criteria;
- To build compact structures and integrated systems for identification, analysis, prioritization, design of key municipal processes, connection with strategies, policies, local and national development documents as well as applications in initiatives and development funds;
- To build a map of the key budgetary consultative processes as well as to standardize the process from the acceptance of the request to the approval and publication on the municipal platforms;
- To clearly define mandates and functions between the executive and the assembly in the exercise of mandates; To advance the professional level of prioritization of capital investments, by the executive; To exercise the mandate of the Municipal Assemblies on the main responsibilities and attributes in the approval of the budget; as well as to strengthen the role of supervision over the executive;
- Consolidate municipal mechanisms for expanding consultation and professional contributions (local councils, consultative committees); To build and consolidate municipal platforms and agendas for policy co-design with the involvement of the public and focus groups; Use an interdisciplinary approach in policies, processes and funding of issues affecting special groups such as women, persons with disabilities, minorities and vulnerable groups;
- To increase the focus on increasing the participation of women in the processes of budget hearings, by preparing special information and inclusion plans;
- To reduce the burden on the center by expanding the representative mechanisms as well as by opening the possibilities for the municipal departments to increase the programming, management and monitoring role;
- Meanwhile, in addressing interdependent problems, it is recommended to consolidate the system of communication, prioritization and accountability of regional, central enterprises, agencies and the central level.



**KOSOVO LOCAL  
GOVERNMENT  
INSTITUTE**

**Kosovo Local Government Institute**  
**Address: Str. Egnatia, E-9, FI-3, Nr. 17, 10000**  
**Prishtinë, Republic of Kosovo**  
**Tel: +381 (0) 38 522 000**  
**Mobile: +383 (0) 44 253 835**  
**E-mail: [info@klgi-ks.com](mailto:info@klgi-ks.com) | web: [www.klgi-ks.com](http://www.klgi-ks.com)**