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**KOSOVO LOCAL  
GOVERNMENT  
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# REPORT ON THE MONITORING OF PUBLIC FUNDING OF NGOs AT THE LOCAL LEVEL FOR THE YEAR 2022

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**Citizen Engagement Activity in Kosovo is a five-year initiative implemented by the Kosovar Civil Society Foundation (KCSF) in partnership with the United States Agency for International Development (USAID)**



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**KCSF**

FONDACIONI KOSOVAR PER SHOQERI CIVILE  
KOSOVAR CIVIL SOCIETY FOUNDATION



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## Introduction

This report aims to reflect the progress in the fulfillment of the measurement indicators from the monitoring of the implementation of "Regulation No. 04/2017, on the Standard Criteria and Procedures of Public Funding of Non-Governmental Organizations (NGOs)"<sup>1</sup> at the local level. The report follows the chronology of the obligations of the Regulation and their implementation by the municipalities in the public funding processes for NGOs.

The report includes information from the monitoring of 56 calls published by 26 municipalities (a table with information on monitored calls per municipality is included in Annex 1). Although 38 municipalities were planned to be monitored for this process, seven of them<sup>2</sup> did not report having calls, excluding the municipality of Peja, which, although not reported in planning, had calls; five municipalities<sup>3</sup> declared that they did not have funding for NGOs, including here the Junik municipality, which reported no calls, but only general data based on information on NGO funding in the Office for Good Governance/Office of the Prime Minister (OGG/OPM).

From the municipalities for which data on all monitored criteria have been provided, based on individual assessments (calls from financial support providers), the highest achieved implementation is 57 out of 70 criteria (81.43%), while the lowest implementation is 14 out of 70 criteria (20%). From annual assessments (planning, implementation, and reporting), out of 62 evaluated criteria, the highest achievement is 35 out of 62 criteria (56%), and the lowest level of fulfillment is 1 out of 62 criteria (2%).

According to the assigned responsibilities, the gathered data indicate that: out of 43 responsibilities belonging to the financial support provider, the highest achievement is the implementation of 25 responsibilities (58%), and the lowest is 1 (2%); the Ministry of Finance, although having only one task, out of 19 municipalities that submitted planning for the year 2022, 14 municipalities provided budget codes, while five did not; out of 15 duties of the Chief Administrative Officer (Mayor of the Municipality), the highest achievement is the implementation of 14 of them (93%); In 17 out of 19 municipalities, coordinators have submitted reports to the Office for Good Governance/Office of the Prime Minister; Coordination with the Office of Good Governance/Office of the Prime Minister, the highest achievement is 3 (75%).

The monitoring process has yielded general, cross-cutting, and specific findings. The general findings primarily serve decision-makers in improving processes and mechanisms regarding public funding for NGOs; the second set assists financial support providers in improving aspects that directly or indirectly impact the public funding process for NGOs, and the last set is mainly valuable for implementers in improving specific areas of public funding for NGOs at the local level. Both for monitors and municipal officials, the report's findings aim to enhance specific areas through the methodology of monitoring public funding for NGOs.

The following report is divided into three key parts: 1. Findings from individual monitoring (each funding process); 2. Findings from annual monitoring (per municipality); and 3. Highlights from the annual auditor's reports (2022). The presentation in the first two parts is structured around individual monitoring (specific calls) including the technical process, assessment aspects, reporting, and monitoring. The third

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<sup>1</sup> <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=14831>

<sup>2</sup> Deçan, Partesh, Peja, Shtërpce, Zubin Potok, Zveçan and North Mitrovica

<sup>3</sup> Leposaviç, Mamushë, Kllokot, Hani i Elezit and Ranillug

part addresses annual monitoring (the overall process) including planning, mechanisms, monitoring, and annual reporting. The fourth part reflects the key findings of the audit reports. To sum up, the report provides relevant conclusions and recommendations for this process

The report has been prepared within the framework of the Citizen Engagement Activity (CEA), which actively supports various activities aimed at improving the cooperation between civil society and citizens, fostering collaboration within the sector and with other sectors, as well as diversifying the resources of civil society beyond foreign donor funds. The program seeks to empower participation in decision-making, enhance transparency and accountability of public institutions and CSOs (Civil Society Organizations) towards the public. The Citizen Engagement Activity in Kosovo is a five-year initiative implemented by the Kosovar Civil Society Foundation (KCSF) in partnership with the United States Agency for International Development (USAID). KLGI is a partner of KCSF in the implementation of this activity.

## Methodology

Based on the successful existing methodology for monitoring public consultations at the central level, the Kosovar Civil Society Foundation (KCSF) and the Kosovo Local Government Institute (KLGI) have developed an adapted monitoring methodology aimed at monitoring and reporting on inclusiveness and transparency in decision-making at the local level.

The methodology involves extracting monitoring indicators organized into categories based on the provisions outlined in Administrative Instruction 06/2008 on Minimum Standards for Public Consultation in Municipalities<sup>6</sup>, as well as explanations/interpretations in the Handbook for Public Consultation in Municipalities<sup>7</sup>. The categories group specific interrelated areas logically, divided into sub-categories.

The categories and the process of public funding for NGOs are divided into two groups:

- **First Group** – Individual Monitoring (The Non-Governmental Organizations Funding Process):
- **Second Group** – Annual Monitoring (Process Planning; Monitoring and Reporting).

The monitoring is applied on two levels: i. The Funding Process, and ii. The Planning, Monitoring, and Reporting Process. Specific data for the respective municipalities have been generated. The monitoring tools, through indicators, enable parties (institutions and monitoring organizations) to have a proactive approach and two-way communication:

- Individuals and organizations provide a structured reflection of the process through continuous monitoring.
- Municipalities identify shortcomings throughout the entire process of public funding for NGOs.

During the monthly period (June 12 – July 12) when the monitoring took place, 19 annual reports were generated, one for each municipality that submitted planning for NGO funding<sup>10</sup>. Twenty-six Municipal Information Offices were contacted, and 15 response forms were received. The monitoring also included a comparison with the 2022 annual report<sup>11</sup> and was conducted by the Kosovo Local Government

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<sup>6</sup> <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=18425>

<sup>7</sup> <https://mapl.rks-gov.net/wp-content/uploads/2021/06/FINALEE-Manuali-ne-tri-gjuhet-1.pdf>

<sup>10</sup> <http://ojqfinancime.rks-gov.net/>

<sup>11</sup> <http://ojqfinancime.rks-gov.net/wp-content/uploads/2023/07/RaportiVjetor2022.pdf>

Institute (KLG I) with the assistance of local NGOs selected through an open engagement call and an independent activist.

The involved collaborators are:

- Demokracia Fillon Këtu (DFK Network), which has monitored the municipalities: Podujeva, Pristina, Obiliq;
- Center for Education and Development of Environment (CEDE), which has monitored the municipalities: Fushe Kosova, Lipjan, Glllogoc;
- Organization for Economic and Social Research (OHES), which has monitored the municipalities: Suhareka and Malisheva;
- Fisnik Eger, a participant in the Leadership Academy in the community organized by CEA, has monitored the municipalities: Prizren, Dragash, and Mamusha;
- NGO ACCESS has monitored the municipality of Vushtrri;
- Center for Education and Community Development - friends (CECD - friends) has monitored the municipalities: South Mitrovica and Skenderaj;
- Network of Peace Movement (NOPM) has monitored the municipalities: Kamenica, Ranilug, Partesh, and Novoberda;
- Organization ZANA has monitored the municipality of Kline;
- Lions International-Lions Club Peja has monitored the municipalities: Peja and Istog;
- Organization Politeia has monitored the municipalities: Gjilan, Viti, Kllokot, and Gracanica;
- Kosovo Local Government Institute (KLG I) is engaged in monitoring the municipalities: Ferizaj, Kacanik, Shtime, Hani i Elezit, Sterpce, Gjakova, Junik, Rahovec, Decan, North Mitrovica, Zubin Potok, Leposavic, and Zvecan

KLG I Institute team has also analyzed the data collected through questionnaires, and after completing the monitoring, it organized workshops with the Chief Financial Officers (CFOs) of eight municipalities, where the findings were validated. The general data of this process have been compared with other reports, such as the Municipal Budgeting Process, where data on the inclusion of NGOs and interest groups in the budget hearing process (planning) and public funding have been extracted. Likewise, key information have been extracted from the audit reports for the year 2022, in the subsidy field, with a focus on public funding for NGOs. Throughout the data analysis, deficiencies from each field have been highlighted separately.

## Limitations Encountered During Monitoring

Throughout the monitoring process, several limitations have been identified, grouped as follows:

1. Restrictions on technical monitoring (limited access to websites and the absence of specific sections for NGO subsidies).
2. Operational limitations in implementing NGO funding (financing through the subsidization of services such as graveyard, social services, membership without public calls, even though beneficiaries hold NGO status).
3. Limitations in practices (KLG I Institute and local NGOs are using the methodology for monitoring public funding of NGOs at the local level for the first time, introducing new tools and practices; simultaneously, it is a new self-assessment tool for municipalities).

4. Limitations in planning monitoring (the need to use circumstantial tools/reports to highlight consultations between municipalities and NGOs, including monitoring the establishment of call objectives, in the absence of references to local strategies or plans).
5. Limitations in evaluating and internally treating municipalities (non-publication of minutes by the evaluation committee/forms of evaluation and processing of complaints).
6. Limited access to evaluation (lack of comprehensive reports along with the level of implementation, monitoring, and reporting of projects).
7. Limitations in internal municipal coordination (between information offices in publication - support providers in the proactive provision of information - reports, minutes for information offices, and chief financial officers for payments).



## Individual Evaluation

### Procedural Aspect

#### Criteria for the public announcement of the call<sup>12</sup>

In general, the data from public calls are scattered on the websites of municipalities, and there is no unified structure. Regarding the procedural aspect, it should be emphasized that there is a category of subsidization treated as NGO funding in planning but, in reality, has characteristics of service provision, such as social services, burial expenses, or membership fees. Such payments cover specific expenses and funding for activities for specific groups or categories that should not be treated the same way.

In the category of public announcement of the call, six criteria were monitored. Specifically, from 56 calls monitored, in the question of whether the call was published on the website of the municipality, 97% stated that they published the call, one of them was canceled and one call was not accessible on the website of the municipality. Regarding the use of other forms of information to increase competitiveness, including the NGO-funding platform, social networks, or public informational meetings, the data show that although in 66% of cases other forms of information were used, none of the municipalities have not published the call on the NGO public funding platform. It is worth noting here that there is a difference between calls for funds managed by the municipalities themselves and those co-financed, where, in addition to publication, informational meetings are also organized for these calls. Another important observation is that some of the organizations, often representatives of vulnerable groups, are disqualified for lack of documentation as a result of lack of information or technical assistance.

In the question of whether the call was kept open for at least 15 working days, in four cases this deadline was not respected, while in six cases it was exceeded. In the indicator of evaluating the possibility for additional clarifications through electronic mail (e-mail), approximately half have offered this possibility, while the other half have not set e-mail contact in the call. Further, in the question of whether clarifications and answers were provided in writing and whether the same were published on the website at least eight days before the closing of the call, it appears that only for five calls where the opportunity for clarification was given, clarifications and answers were provided with writing and the same have been published on the web page.

As for the performance of the municipalities in this category, the data show that 65% of the municipalities have implemented more than three indicators.

#### Public call criteria and required documentation<sup>14</sup>

This field includes indicators that evaluate the structure of the call, including supporting documents such as: instructions, the form for writing the project/programme, the form for the budget, the list of required documents, the opening and closing date of the call, the way of submitting applications.

Monitoring data shows that 95% of published calls included instructions for applicants, including selection criteria. As for the forms, in 68% of cases the form for the description of the project/program was part of the call, while in 88% of the cases the form for the budget was included. The list of required

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<sup>12</sup> Referuar Rregullores mbi kriteret, standardet dhe procedurat e financimit publik të OJQ-ve, Neni 12 (12.1-12.4)

<sup>14</sup>Article 13 (1.1 – 1.5)

documents was part of 79% of the published calls, while 95% of them specified the deadline for application. The last monitored indicator in this category concerns instructions on how to apply/submit applications that was not included in only one of the monitored calls. The data prove that 69% of the municipalities where the published calls were monitored showed full performance in all the indicators of this category.

### Contents of instructions for applicants<sup>15</sup>

After evaluating the call criteria and the required documentation, 22 indicators have been evaluated regarding the inclusion of instructions for applicants in the published calls. From the monitoring carried out, it appears that the information on the organizations that qualify were most often included in the call (average of inclusion 99%), followed by 98% that presented the address and method of delivery and 96% that presented the opening date and closing the call. The following table presents the ranking of the indicators, starting from those with the highest average call involvement.

Indicators assessing the inclusion of instructions for applicants in published calls	Average call engagement
Eligible Organizations	99%
Address submission	98%
Opening/closing date	96%
Description of fields	91%
Mandatory and non-mandatory documentation for application	90%
Lowest/highest amounts - number of projects	86%
Objectives of the call	81%
Conditions and method of submitting questions	80%
The amount of financial means	78%
Description of the problem	73%
Priority principles	71%
Duration	71%
Qualified activities	71%
Presentation of the tentative calendar for the implementation of the call procedure	66%
Conditions and manner of submitting complaints	64%
Eligible/ineligible expenses	62%
Information on outsourcing	51%
Approximate number of contracts	26%
The procedure for monitoring as well as the method and content of reporting	21%
Method of publication of answers	15%
Possibility of changes by applicants	4%
Call corrections	1%

<sup>15</sup>Article 14 (2.1 - 2.19, 3, 4)

## **Method of Application<sup>16</sup>**

In this category, the focus has been on evaluating how many of the calls enable the application through electronic e-mail. Referring to the manual for the implementation of the regulation on the criteria, standards and financing procedures of NGOs, it limits the use of digital registers, only to the physical application in the registration of the physical protocol in the receiving offices. This, also as a result that the NGO funding regulation limits only the application with envelopes and an electronic copy on CD <sup>17</sup>.

From the monitored calls it appears that the address for submitting the application, with the exception of only one case, in all other cases was published in the call and the deadline for accepting the applications was also indicated. As for the application methods, the application through email was allowed in as many cases as the possibility of applying only through physical copies and USB (23 cases each and 10 cases where the data is missing), while the application on electronic platforms was allowed in only 23 % of cases (as an additional option after physical application). In most of the calls (84%) the format and documentation for the application was defined.

## **Evaluation process and contracting**

### **Evaluation of applications from the procedural aspect<sup>18</sup>**

In this area, the work process of the evaluation commission was evaluated, where the monitors were instructed to receive data in two forms: first, to request information on whether the minutes of the evaluation commission were published on the website of the respective municipality, and second, to verify the data through the Information Office.

Regarding the evaluation of applications from the procedural aspect, from the 56 published calls in 26 municipalities, only in three municipalities did the monitors report that data were found on the evaluation process, and in three municipalities the evaluation of applications took place within five days of the closing of the call. The data that he has completed the applications accepted the general criteria was found only for six calls.

### **Content assessment<sup>19</sup>**

This area has been evaluated through two forms: 1. the monitors were instructed to find the minutes of the Evaluation Commission and 2. in its absence, to compare some of the areas between the preliminary and final results of the calls.

From the monitoring, it appears that only in seven calls the scoring up to 100 points was used; In six cases, the list of disqualified applicants below the threshold of 50 points was presented.

Regarding the publication of the lists, in six calls there were more listed than the number of beneficiaries and they were ranked according to points, while in three calls they were not ranked according to points. It has been noted that in some cases the results were published only according to the protocol number.

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<sup>16</sup>Article 15 (1 – 4)

<sup>17</sup>Article 15 (1)

<sup>18</sup>Article 17 (1 -2)

<sup>19</sup>Article 18 (3, 4, 6)

### **Requirements for evidence of the Evaluation Committee for selected applicants<sup>20</sup>**

The information for this area of assessment has been provided through the minutes of the assessment commissions published on the websites of the municipalities as well as by confirming them with the Information Offices. In the absence of minutes, the data were also evaluated from the publication of the call and application instructions. The documents for which, according to the regulation, the Evaluation Commission must request evidence are: Documents on tax obligations (requested in 63% of cases), Status of public benefit (34% of cases), Evidence that NGOs are not in the process of extinction (20% of cases); Evidence that they are not in the deregistration procedure (20% of cases) and annual tax declarations (26% of cases).

In this category, the cases where the applications with the most points that were left out of the preliminary list were considered (only two cases), while in 41% of the monitored calls, the announcement of the final results was made after the end of the appeal period.

### **Deadlines and procedures for review of Appeals<sup>21</sup>**

For this field, the monitors have been instructed to extract data from the minutes of the Appeals Committee on the websites of the municipalities and confirm them with the Municipal Information Offices. According to the data, it appears that of the 26 municipalities that have opened appeals, only in five of them have the minutes of the Appeals Committee been found. Consequently, these municipalities result in the highest fulfillment of the criteria included in this field.

In the five recorded cases, it appears that there was no appeal against the decision on disqualification due to non-fulfillment of the formal criteria; in four cases, complaints against the decision not to provide financial support were recorded, in all five cases the commission made a decision within five days from the date of receiving the appeal, and in all cases it notified the parties of the decision.

As in the preliminary field of assessment, a lack of data has been identified in a significant number of cases.

### **Contract with the beneficiary<sup>22</sup>**

The last area monitored in the evaluation and contracting process category concerns indicators related to this process. Here the monitors are instructed to find the information on the websites of the municipalities and some data are instructed to view through the application guide. After that, the monitors logged into the NGO-funding platform where they analyzed the table of detailed data according to the form for information on the support of public financing of NGOs (f2o) <sup>23</sup>and the database on the NGO-funding platform <sup>24</sup>.

The data in this field present information on contract structures including:

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<sup>20</sup>Article 20 (3.1 – 3.4, 4, 5)

<sup>21</sup>Article 21 (1.1 -1.2, 3, 6, 7)

<sup>22</sup>Article 22 (1, 2.1 – 2.7)

<sup>23</sup> [https://vie.w.officeapps.live.com/op/vie.w.aspx?src=http%3A%2F%2Fojqfinancime.rks-gov.net%2Fw.p-content%2Fuploads%2F2022%2F02%2FF2o\\_Formulari\\_SQ-1.xlsx&w.dOrigin=BRO W SELINK](https://vie.w.officeapps.live.com/op/vie.w.aspx?src=http%3A%2F%2Fojqfinancime.rks-gov.net%2Fw.p-content%2Fuploads%2F2022%2F02%2FF2o_Formulari_SQ-1.xlsx&w.dOrigin=BRO W SELINK)

<sup>24</sup> [NGO Funding Database - Public Financial Support for NGOs \(rks-gov.net\)](#)

- i. Respecting the deadline of 90 days for concluding the contract from the date of closing the public call;
- ii. Details regarding the funding amount, implementation period, implementation monitoring and reporting for the beneficiary's project;
- iii. Provisions where the purpose of financial support is defined and the prohibition of the use of funds for other purposes;
- iv. The provisions that oblige the beneficiaries to spend the funds from the financial support through bank transactions in accordance with the requirements of the legislation in force;
- v. Provisions indicating the method and terms of payment, including the amount of the advance;
- vi. Provisions by which conflicts of interest are avoided during the expenditure of funds from financial support;
- vii. Provisions related to cases where the contract can be terminated, and
- viii. Provisions regulating the return of funds in case of termination of the contract.

In general, the data show low implementation of the above-mentioned provisions. Specifically, the provision on termination of the contract is presented in only nine monitored calls; i. the deadline for concluding the contract was respected in eight calls, while other provisions, excepted ii. details related to the funding amount, implementation period, implementation monitoring and reporting on the beneficiary's project encountered in just one call.

## Monitoring and Reporting

### Monitoring and reporting of projects/programs<sup>25</sup>

Data for this area are provided through financial support provider summary reports published on the websites of the municipalities, in the database compared between the table and f20, as well as the comprehensive annual report <sup>26</sup>. This field also takes into account the data from the annual monitoring, in particular the part of the establishment of the monitoring team, the preparation of planning and reporting, including the NGO financing platform.

The information found for this area shows generally low implementation. Specifically, only for eight calls it was found that a responsible official was appointed who should monitor the implementation of the project, and only in five calls is evidenced reporting to the monitoring team on a regular basis, in other cases there is no data. Better performance has been evidenced in the implementation of the contract, where in 37% of the calls, no violations in its implementation have been identified. For the other calls, it is worth mentioning that in most cases the data was missing.

Meanwhile, in the field of reporting, the following data were recorded: only in two of the monitored calls did the official/monitoring team report to the chief administrative officer, in 39% of the calls it was shown that there was no termination of contracts due to serious violations; for 28% of the calls, the decision to cancel the contract was not issued and only in two calls was the measure for the initiation of the relevant judicial procedures.

As in the monitoring indicators, it is also worth noting here that for the rest of the calls, in most cases, no data was found.

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<sup>25</sup>Article 23 (1 -4)

<sup>26</sup> <http://ojgfinancime.rks-gov.net/wp-content/uploads/2023/07/RaportiVjetor2022.pdf>.

## Annual monitoring

The monitoring of the annual reports of the Regulation on Public Financing of NGOs presents the mapping of the financing process starting from: planning, implementation, monitoring and reporting. This monitoring provides the parties with a broad overview of the weak links of the process: 1. The level of technical and procedural preparation for the financing process; 2. The level of implementation of the financing regulation; 3. The (annual) level of funding planning, monitoring and reporting. Consequently, in addition to monitoring annual performance, this monitoring also takes into account implementation capacities. In this part, 19 out of 38 municipalities have been monitored, since the rest have not presented planning.

## Financial Support Planning

### Financial support planning<sup>27</sup>

In this field, the monitors have been instructed to follow the annual financing plan in the municipalities through the web pages, and in cases where this plan has not been presented on the web page, the evaluation of the programming in the annual plan of financial support in NGO financing has been taken into account. Also, during the drafting of the report to provide data, several comparisons were made between data from relevant reports such as financing planning from consultations with CSOs where data were extracted from budget hearings in municipalities according to interest groups .

Referring to the data from the annual financial support plan, 19 out of 38 <sup>28</sup> municipalities have not submitted a plan. From the Budget Processes in Municipalities 2022 report, <sup>29</sup> it appears that 12 municipalities have held budget hearings with interest groups (youth, sports, culture, women's associations, organizations of marginalized groups) or NGOs.

Here, the data are extracted according to the municipalities, also divided according to the obligations of the responsible institutions. The monitored areas are: special economic codes, financial support planning and consultations with NGOs.

In this field, the monitors have provided data for all municipalities that have submitted an annual plan, and a special economic code has been created for the budget organization by the Ministry of Finance.

The monitored data show that all municipalities (19 in total) have met the conditions to provide financial support to NGOs (creation of the code and planning of financial support and consultation with CSOs); of which 84% have planned financial support within the annual budget in line with strategic objectives and in consultation with civil society.

### Annual financial support plan<sup>30</sup>

In this area, the monitors were instructed to see if the annual plan was prepared within the deadlines and if it contained the data as required by the regulation on public financing of NGOs. The data were

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<sup>27</sup>Article 5 (3, 1, 4)

<sup>28</sup> [http://ojqfinancime.rks-gov.net/wp-content/uploads/2022/02/Plani\\_Vjetor\\_i\\_financimit\\_te\\_OJQ-ve\\_2022\\_update2022-02-23.pdf](http://ojqfinancime.rks-gov.net/wp-content/uploads/2022/02/Plani_Vjetor_i_financimit_te_OJQ-ve_2022_update2022-02-23.pdf)

<sup>29</sup> [kqi-ks.com/wp-content/uploads/2023/04/Analysis-e-Proceseve-Budgetary-Kumunale-2023.pdf](http://kqi-ks.com/wp-content/uploads/2023/04/Analysis-e-Proceseve-Budgetary-Kumunale-2023.pdf)

<sup>30</sup>Article 6 (1,2, 1.1 - 1.7, 3, 2))

extracted from the annual planning in the municipalities (web page) in case they were not found from the annual planning in NGO financing.

The data provided for this area show that:

- The deadline to prepare the annual financial support plan (30 days after the approval of the annual budget) has been respected in eight municipalities;
- In 15 municipalities, information on the budget organization was found in the annual financial support plan for NGOs;
- Five municipalities have published their own part of the annual financial support plan for NGOs no later than 45 days after the approval of the budget;
- For 13 municipalities, the annual summary plan of financial support for NGOs has been prepared, no later than 45 days after the approval of the budget of the Republic of Kosovo by the Prime Minister's Office; AND
- For 10 municipalities, the OGG has published the annual summary plan of financial support for NGOs on its website.

Meanwhile, regarding the content of data from the annual plan, it appears that 84% of municipalities (16 out of 19):

- They included the amount of financial support for the fiscal year;
- They included the areas foreseen for financial support for NGOs;
- They have included in the annual plan the opening time of the call for applications;
- Information about the budget organization was found in the annual financial support plan for NGOs.

Meanwhile, 15 municipalities have presented financial support objectives in the annual plan; and 14 of them have presented in the annual NGO financing plan the approximate number of organizations that will benefit from the financing and the approximate time of the beginning of the implementation of the beneficiary projects/programs.

## Process Implementation Mechanisms

### Evaluation Committee<sup>31</sup>

In this field, the monitors were instructed to find the decision for the evaluation commission, in case this data was not provided, then a part of the data were instructed to be extracted from the call for applications, preliminary and final lists. The information provided here includes the composition, duration and mandate of the evaluation committee (as decided by the Chief Administrative Officer - CAO).

Findings in this area show that:

- Only in six municipalities: i. the composition, duration and mandate of the commission have been determined, by decision of the CAO and ii. members are selected through a public call announced by the provider of financial support;

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<sup>31</sup>Article 8 (2, 3, 3.1 -3.3, 5, 6, 7)

- Only in five municipalities: i. The Evaluation Commission was established during the time that the public call was open; ii. the Commission includes a representative from the relevant unit, within which the financial support is planned and iii. one of the members is a representative of NGOs;
- Only in four municipalities: i. two representatives from the institution providing the financial support are involved, one of whom is from the relevant budget/finance unit and ii. the names of the members of the Evaluation Committee were made public within seven (7) days after the establishment of the Committee;
- Only in three municipalities are two representatives from the group of external experts included; and
- Only in two municipalities: i. CAO has ensured that in the process there are no politically appointed members of the commission; ii. at the first meeting, the Evaluation Committee approved the work rules that guide the work in the committee and the work rules were made public within seven days after the approval.

For other cases, data is mostly missing.

### **Appeals Committee<sup>32</sup>**

In this area, the monitors were instructed to find the decision for the appeals committee and in cases where this data was not provided, part of the data was provided from the preliminary and final lists of beneficiaries.

The data show that of the 19 monitored municipalities:

- 53% (10 municipalities) have established the Appeals Committee;
- Seven commissions: i. were composed of three members and had a two-year mandate; ii. the involvement of political appointees has been prevented and iii. the composition of the commission is determined by the decision of the main administrative officer;
- In six commissions: i. appeals against non-qualification decisions as a result of non-fulfillment of procedural criteria have been reviewed and ii. appeals against the decision on allocation of financial support have been reviewed, in the process of selecting beneficiaries of financial support;
- In three commissions: i. the involvement of any member of the Appeals Committee was prevented (prevention of conflict of interest) and the provider of financial support provided by decision also a reserve member.

## **Reporting/Monitoring of municipalities**

### **Monitoring<sup>33</sup>**

In this area, the monitors are instructed to provide data from the annual report and from the tables according to f20 in the database. The indicators monitored here include: the regularity of the expenditure of public funds, the monitoring of the realization of the project activities and the project in general, the

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<sup>32</sup>Article 9 (1-5)

<sup>33</sup>Article 2 (2.1 – 2.4), Article 3 (3.1 – 3.3)



results achieved through the implementation of the project, the impacts of the project, the field visits and the periodic evaluation of the projects.

From the data it appears that the above indicators (excluding the indicators on periodic evaluation) were monitored only in three municipalities, for the other 16 municipalities there is no data.

## Monitoring and reporting process

### Data collection and administration<sup>34</sup>

For this field, the data were provided through the annual report, and when this report was missing, then through the f20 form in the database and the comprehensive annual report. It is worth noting that there is a lack of annual reports. From the data on the NGO funding platform according to the annual funding plan, it appears that only 19 municipalities have submitted data for funding;

Monitored indicators in this area include: collection and administration of data during the implementation of projects, reporting of beneficiaries according to the format defined in the regulation and manual, preparation of the summary report of funding by the provider of financial support, publication of the report on the web page, reporting to the OGG and publication on the NGO financing platform.

From the monitoring data in 19 municipalities that have planned financing, the monitors have found that:

- Only in three municipalities have been found data collected and administered for public financial support, throughout the implementation of the projects/proposals;
- Five municipalities have followed the format defined in the Regulations and Manual;
- In four municipalities, it was reported that a summary report was drawn up regarding the projects/programs financed by public funding sources;
- No summary report regarding projects/programs financed by public funding sources has been made public on any municipal website;
- 17 municipalities have reported to the OGG where they have also been published on the NGO financing platform.

### Form and content of the report<sup>35</sup>

Even for this field, the websites of the municipalities were first checked to see if the report was published, and in cases where it was missing, the form from the database table according to f20 was used.

The data for these indicators evaluated in this field show that ten out of 16 municipalities (in three municipalities no data were found) have implemented at least seven indicators. The following table shows the monitored indicators and no. of the municipalities that have implemented them.

Indicators that evaluate information reported on projects/programs supported with public funds	No. of the municipalities that have
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<sup>34</sup>Article 25 (1 -2)

<sup>35</sup>Article 2 (2.1 – 2.12)

	implemented the indicators
The name of the project/programme or activities financed	10
General and specific areas of funding	10
The name of the provider of public financial support, including the specific programs within which public financial support is provided	9
The full name of the beneficiaries of the financial support, including other details of the beneficiary, address, registration number, fiscal number and details of the responsible person of the NGO	9
The amount given for financing the project/programme	9
Geographic data regarding the place of project implementation	9
The public call through which the financial support was offered	8
The duration of the project and the status of its implementation	7
Reporting is done according to the relevant form, which must be completed by each provider of public financial support	7
The method of allocation of public financial support	6
Direct and indirect beneficiaries	6
The approximate number of people who benefited or were employed within the project/program	6
The main activities carried out within the project	4

### Coordination and Reporting between Municipalities and the Office for Good Governance

From the data on the NGO financing platform <sup>36</sup>of the Office for Good Governance, we have divided four levels of assessment in the performance of municipalities.

Reporting Level	The find
Publication of calls from municipalities to NGOs for funding	The data show: that only 5 out of 38 municipalities have published calls for NGO funding until 2020, but that has been discontinued from this year. Publication in NGO funding would help in easier research and monitoring of funding processes.
Financing planning	In the financing planning for 2022 on the NGO financing platform, only 19 out of 38 municipalities have submitted this planning.
Data tables/detailed report	In the database, detailed financing reports have been submitted by 26 out of 38 municipalities.
Comprehensive reporting	In the comprehensive annual report 2022, out of 38 municipalities, 31 have reported.

<sup>36</sup><http://ojqfinancime.rks-gov.net/>

## Information received from Information Offices

Answers from 15 Offices for information	percent
There have been public appeals	(87%)
They have published the decisions on the establishment of the evaluation commission	61%
They replied that they published the decision on the establishment of the complaints commission	7%
The municipalities that have responded have stated that the minutes from the evaluation and complaints commission have not been published	0%
They have published the preliminary and final results	23%
They have published only the final results	53%
They have published the contracts with the beneficiaries	7%
They have published the final report on the financing of NGOs and in one municipality the link does not open	20%

## Auditor's findings 2022 (NGO subsidies)

Referring to the Performance Report of the National Audit Office for the year 2022<sup>37</sup>, to the results and addressing of audit recommendations (financial and compliance), in the category 'Subsidies and Transfers', the following is highlighted:

1. Failure to prepare the annual plan for financial support, subsidy, public call and monitoring of subsidies in violation of the regulation;
2. Subsidizing NGOs without public appeals;
3. Delay in justification of subsidies and non-reporting by beneficiaries; and
1. Shortcomings in the subsidy evaluation process.

<sup>37</sup> [https://zka-rks.org/w-p-content/uploads/2023/05/ZKA\\_RVP\\_2022\\_Shqip-1.pdf](https://zka-rks.org/w-p-content/uploads/2023/05/ZKA_RVP_2022_Shqip-1.pdf)

Audit Emphasis (Category of subsidies and transfers) – Audit Report 2022	Actions planned for the implementation of the recommendations	Comments
Subsidy without public call <sup>38</sup>		
<p>The municipality had misclassified expenses in economic categories in the amount of 672,897. From this value, the Treasury had paid, according to the court's executive decision, for jubilee salaries and stipends for teachers from the capital investments category 401,980 from the goods and services category 67,809, and subsidies and transfers 109,524. Also, from the category of capital investments, the municipality had paid 93,584, which by nature belong to the category of goods and services.</p> <p>- This happened due to poor budget planning and the lack of funds in the appropriate categories <sup>39</sup>.</p>	<p>The misclassification of expenses happened mainly because of the collective contract signed by the central level. The Ministry of Finance in the budget circular on the basis of which the municipality that plans the budget has not foreseen budget funds in the category of salaries for the fulfillment of the collective contract and therefore has no possibility to plan them <sup>40</sup>.</p>	
<p>In five cases of the beneficiaries of subsidies according to the public call for NGOs, the evaluation commission, in addition to not providing written evidence regarding the evaluation of the applications, did not even keep minutes to understand how the selection of the beneficiaries was reached. subsidies from the Municipality. In addition, the public announcement for NGOs by the directorate for youth, culture and sports was made on 12.05.2022 until 25.05.2022, for 13 calendar days or two days less than the permissible rules <sup>41</sup>.</p>	<p>The recommendation from the Social Audit will begin to be applied to all future announcements, that is, for each announcement evaluation process, the relevant evidence (evaluation forms) will be saved, which will be signed by the members of the commissions, and the evaluation forms will be kept as a file of the announcement procedure. As for the time limits, they will be respected according to the relevant regulations <sup>42</sup>.</p>	-

<sup>38</sup>[https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit\\_K\\_OB\\_2022\\_Shqip-1.pdf](https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit_K_OB_2022_Shqip-1.pdf)

<sup>39</sup> [https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit\\_K\\_PO\\_2022\\_Shqip.pdf](https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit_K_PO_2022_Shqip.pdf)

<sup>40</sup>[https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Podujev%C3%ABs\\_Plani-i-Veprimit\\_2022.pdf](https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Podujev%C3%ABs_Plani-i-Veprimit_2022.pdf)

<sup>41</sup>[https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit\\_K\\_SU\\_2022\\_Shqip.pdf](https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit_K_SU_2022_Shqip.pdf)

<sup>42</sup>[https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Suharek%C3%ABs\\_Plani-i-Veprimit\\_2022.pdf](https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Suharek%C3%ABs_Plani-i-Veprimit_2022.pdf)

<p>Two payments for funeral expenses (6,440 and 5,750) were paid from the goods and services category, these expenses by nature belong to the category of subsidies and transfers <sup>43</sup>.</p>	<p>All measures will be taken so that the remaining obligations are processed in time in order to avoid enforcement procedures, which is affecting the misclassification of payments in the system. Also, spending procedures will be respected by making payments according to the appropriate categories and economic codes <sup>44</sup>.</p>	<p>-</p>
<p>During the year 2022, the Municipality had paid 44,300 in the name of payments for court decisions for the economic category Salary-education, using the funds from the "Subsidies and Transfers" category <sup>45</sup>.</p>		
<p>According to Article 38 of Regulation MF-No. 01/2019 for financial management and control, the leader determines the division of tasks that divide operations and responsibilities for the implementation of two or more phases of a process or activity among different workers. The same employee cannot be responsible for approval, implementation, accounting and control at the same time. In the evaluation commission of applications for the allocation of subsidies for sports clubs and associations and NGOs for 2022, one member of the commission consisted of the certifying officer <sup>46</sup>.</p>		
<p>The municipality had misclassified expenses in the amount of 9,870 since the funeral services were paid from the category of goods and services, while the payment should have been made from the category of subsidies. - This happened due to entering into financial obligations without having planned budget funds and deficiencies in the management of obligations <sup>47</sup>.</p>		
<p>During the examination of the subsidy procedures, it was found that the selection of the beneficiaries was made without a clear methodology among</p>	<p>The mayor must ensure that the announcements for the granting of subsidies are planned, ensuring sufficient funds in advance, and that at the same</p>	<p>Accomplished. From now on, criteria have been added to the calls for farmers'</p>

<sup>43</sup>[https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit\\_K\\_MAL\\_2022\\_Shqip.pdf](https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit_K_MAL_2022_Shqip.pdf)

<sup>44</sup>[https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Malishev%C3%ABs\\_Plani-i-Veprimit\\_2022.pdf](https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Malishev%C3%ABs_Plani-i-Veprimit_2022.pdf)

<sup>45</sup> [https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit\\_K\\_DRG\\_2022\\_Shqip.pdf](https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit_K_DRG_2022_Shqip.pdf)

<sup>46</sup>[https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit\\_K\\_RAH\\_2022\\_Shqip.pdf](https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit_K_RAH_2022_Shqip.pdf)

<sup>47</sup>[https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit\\_K\\_SHT\\_2022\\_Shqip.pdf](https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit_K_SHT_2022_Shqip.pdf)

<p>the responsible applicants, where even though they had met the established criteria, they did not manage to qualify as beneficiaries <sup>48</sup>.</p>	<p>time the evaluation and selection of the beneficiaries is done in a transparent manner without discriminating against any applicant <sup>49</sup>.</p>	<p>applications, which indicate which farmers will have priority to benefit <sup>50</sup>.</p>
<p>The municipality had made misclassifications of expenses in economic categories, in two cases payments in the amount of €17,800 were made from the goods and services category, which by nature are subsidies and transfers.  - This happened as a result of the execution of payments by the Treasury for the decisions of the courts, for the payment of salaries and other rewards of teachers which are determined by the collective contract.  Until, in the other case, there was a lack of funds in the category of subsidies and transfers <sup>51</sup>.</p>	<p>Communication with the department of legal affairs within the Ministry of Finance, Labor and Transfers, to determine the correct category of expenses for compliance with Regulation 01/2013.<sup>52</sup></p>	<p>There are cases when payments of enforcement proceedings and court decisions are executed by treasury officials without our approval as a Budgetary Organization.<sup>53</sup></p>
<p>The municipality in the financing of the project Financial support for the football club, through the decision in the municipal assembly, had allowed financial means in the amount of 55,000 by not implementing the procedures defined in the regulation for the financing of NGOs, such as a public call for financing of NGOs, training equal and non-discrimination of applicants as well as all-gender inclusion of beneficiaries.  - This action happened as a result of negligence and inadequate funding planning in NGO projects <sup>54</sup>.</p>	<p>The meeting of the NAO with the directors who allocate subsidies and the implementation of the procedures of the Regulation for the public financing of NGOs.</p>	<p>17.06.2023</p>
<p>In the three NGO subsidy processes, the committee members did not use the standard forms for evaluating funding requests, and that the committee for evaluating funding requests, and that the committee for evaluating requests was composed of only three members <sup>55</sup>.</p>		

<sup>48</sup>[https://zka-rks.org/wp-content/uploads/2023/05/RaportiAuditimit\\_K\\_FE\\_2022\\_Shqip.pdf](https://zka-rks.org/wp-content/uploads/2023/05/RaportiAuditimit_K_FE_2022_Shqip.pdf)

<sup>49</sup>[https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Ferizajt\\_Plani-i-Veprimit\\_2022.pdf](https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Ferizajt_Plani-i-Veprimit_2022.pdf)

<sup>50</sup>[https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Ferizajt\\_Plani-i-Veprimit\\_2022.pdf](https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Ferizajt_Plani-i-Veprimit_2022.pdf)

<sup>51</sup>[https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit\\_K\\_IST\\_2022\\_Shqip-1.pdf](https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit_K_IST_2022_Shqip-1.pdf)

<sup>52</sup>[https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Istogut\\_Plani-i-Veprimit\\_2022.pdf](https://zka-rks.org/wp-content/uploads/2023/10/Komuna-e-Istogut_Plani-i-Veprimit_2022.pdf)

<sup>53</sup>Yes there

<sup>54</sup>[https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit\\_K\\_FK\\_2022\\_Shqip.pdf](https://zka-rks.org/wp-content/uploads/2023/06/RaportiAuditimit_K_FK_2022_Shqip.pdf)

<sup>55</sup>[https://zka-rks.org/wp-content/uploads/2023/05/RaportiAuditimit\\_K\\_HE\\_2022\\_Shqip.pdf](https://zka-rks.org/wp-content/uploads/2023/05/RaportiAuditimit_K_HE_2022_Shqip.pdf)

## Conclusions

General	Cross-cutting	Specific
<p>From the annual financing plan, it appears that half of the monitored municipalities have not submitted the financing planning to the Office of Good Governance, namely the NGO financing platform. Meanwhile, excluding the four northern municipalities, the municipalities of Shterpce, Ranillug, Partesh, Klllokot, Mamushe, Decan, Junik and Hani i Elezit have not received calls. This shows that the municipalities, in addition to not presenting the annual plan on the website, they also do not report on the NGO funding platform.</p>	<p>On the websites of municipalities, there is difficulty in finding data on public financing of NGOs. The same applies to plans, documents, reports and decisions in this area.</p>	<p>Considerable progress has generally been made in the area of call announcements, including guidelines, forms, deadlines and how to apply. Exceptions are made for these two indicators: 1. access to electronic platforms/e-mail, in particular the possibilities for additional clarifications and 2. publication of answers on the websites of the municipalities.</p>
<p>Public consultations in the planning process with NGOs or interest groups in the planning process remain incomplete. Only 12 of the 21 municipalities that have submitted data from the public consultations for the budget hearings evidenced in the report of Budgetary Processes in the municipalities for 2022, have held special meetings with NGOs or interest groups (athletes, artists, young, women's networks, HANDIKOS, Red Cross, pensioners, etc.).</p>	<p>Apart from the implementation manual and the reporting forms, no guidelines or brochures for visibility financed by the municipalities have been found.</p>	<p>In the content of the instructions for applicants, deficiencies are evident in three elements: i. lack of connection between the objectives of the call and municipal strategic documents, ii. problematic are the minimum and maximum amounts of financing together with the approximate number of financed projects and iii. lack of clarity in project monitoring and reporting procedures.</p>
<p>On the platform NGO funding until 2020, several public calls of municipalities are presented, from this period there are no publications. Inconsistencies in the planning, financing and reporting of the municipalities presented in the Annual Plan, Report and Database with the Processes in the Municipality are evident.</p>	<p>The municipalities continue to maintain communication with the parties for the call and application process only physically through the Municipal Reception Offices, but the answers to the questions in electronic form are not returned. This can be seen from questions/answers about the</p>	<p>There is progress in complying with the criteria of the public call and the required documents, starting from the instructions, the forms, the list of required documents. However, the adaptation of guidelines from calls to/and between municipalities often does not respond to the corresponding call.</p>

	process to submission of applications, contracting and monitoring.	
Avoidance of the obligation that one of the representatives in the Evaluation Commission be from NGOs has been identified, and this is generally being replaced by representatives from civil society who are not part of NGOs .	There is a lack of tabular representation (detailed report) between the reporting form 20 (f20) and the NGO funding details table in the database.	As for the application method, it turns out that the municipalities do not have electronic platforms or even electronic registers of applications. This finding relates directly to the auditor's requirements for claim logs.
The lack of capacities and practices of municipalities for implementing the process of public financing of NGOs is evident. In particular, in the process of planning and linking calls with municipal objectives	No consolidated practice (appointment of technical support officer) has been encountered, where municipalities directly or through organizations have provided technical support for application, in particular for representative organizations for marginalized groups.	Regarding the evaluation of applications from the procedural aspect in the absence of data, it was monitored if the evaluation of applications was done within five days from the date of closing and publication of the preliminary list. It may be noted that this term generally does not apply.
Working with monitoring NGOs, it can be concluded that the level of demand for monitoring and accountability from the process remains insufficient.	Exceptions are made when projects are co-financed by donors.	
There is a category of subsidy for NGOs that in planning is treated as financing but that in fact should not be treated as such since they have special characteristics. Such are payments of specific expenses, financing of activities for special groups or categories such as those that provide social services for marginalized groups and payment of expenses for religious ceremonies, memberships in associations and development agencies.	The publication of the results of the funded projects is evidenced only with protocol numbers on the grounds of preserving personal data.	In terms of content, in the absence of published minutes of the Evaluation Commissions, secondary data were used comparing the preliminary and final lists to highlight three issues: i. scoring up to 100 points, ii. disqualification for applicants with less than 50 points and iii. List ordered by points. This information is not usually published in the call.
The monitoring of the public financing process in the municipalities is implemented according to the		As for the terms and procedures for examining complaints in the absence of published records, the monitors have not managed to provide data for the



<p>legal requirements, therefore the data on public financing are difficult to access or inaccessible.</p>		<p>relevant areas. However, through secondary data, the comparison between the preliminary and final lists has been evidenced that: 1. in general, the preliminary list is informed about the possibility of appeals and 2. the final lists do not contain any specific information about the form and reason for the decision taken.</p>
<p>There is a difference between the calls managed only by the Municipalities and those co-managed, especially with the partners, where in the latter the obligations from the Manual and the Regulation are fulfilled to the greatest extent.</p>		<p>In the absence of publication of the contracts with the beneficiaries, the monitoring of the contract obligations has been impossible. However, from the data summarized in the database, two tabular data were taken into account: implementation status and remarks. In general, from the survey it appears that the reference to the implementation status is according to the contract without any specific data, while no note was found in the remarks.</p>
<p>In the absence of monitoring reports of projects financed by municipalities, there is no information on the progress of the project implementation process. Likewise, the lack of publication of NGO financing contracts makes it impossible to verify obligations against implementation.</p>		<p>In the absence of the annual report and presentation in the guide or list of responsible monitors, this data has not been possible to provide. Similarly, periods, violations and reports. However, similar to the preliminary conclusion, there are no notes even in the detailed report from the database.</p>
		<p>To identify deficiencies in planning, focusing on the connection of the areas and objectives of the call with municipal documents and strategies (recommendation from NAO).</p>
		<p>To consider the lack of capacities and practices of providers of financial support to provide technical support for NGOs, monitoring and visibility (recommendation from NAO).</p>
		<p>To consider the problems of NGOs in the operation of payments (current principle) of activities, as a result of payments after the service has been performed (recommendation from NAO).</p>

## Recommendations

General	Cross-cutting	Specific
<p>The process of planning public financing of NGOs should be improved, including consultation. It is recommended that municipalities build consultation platforms or forums.</p>	<p>To consult the National Audit Office (NAO) to build platforms and electronic registers of NGO applications, also in the amendment of the regulation for public financing of NGOs, preceded by the concept document for the Field of Public Finance Management. This is because the municipalities receive comments from the NAO on the registration protocols.</p>	<p>To advance communication through electronic e-mail platforms in the process of public calls, in particular to provide necessary clarifications during the application.</p>
<p>We recommend that all calls be included in the NGO financing platform and that a special section be created within the websites of municipalities or relevant financial support units.</p>	<p>To improve visibility in municipal financing, by drafting guidelines and distributing them with NGOs.</p>	<p>Improve the capacity of municipal officials to provide clear instructions tailored to the nature of the call and the context.</p>
<p>In addition to allocating amounts for financing, municipalities should also address the capacity building process of local NGOs. Likewise, NGOs should be involved in the construction of common platforms and agendas, starting with work spaces, technical and logistical support, and ending with involvement in the co-creation processes of local policies.</p>	<p>Tables should be added in the middle of the detailed report according to form f20, where data can be found regarding the process of implementation and monitoring of financed projects.</p>	<p>To improve the process of connecting calls with municipal strategic documents, to avoid the current practices of cutting funds without re-programming the application objectives, to clarify the monitoring and reporting process at an early stage.</p>
<p>In the process of changing the legislation and regulations, it is recommended to define the NGOs where the municipalities have membership, those that provide services for the needs of the municipalities and the</p>	<p>To train municipal officials to provide technical assistance in the application process, in particular to representative organizations of marginalized groups.</p>	<p>In the process of procedural and substantive evaluation, standard forms and procedures must be created to ensure an equal process and the possibility of favoritism.</p>

specific entities (Religious Communities) that operate with/and in the municipalities.		
Municipalities should build a framework of documents related to the process of transparency and accountability in the public funding of NGOs, including the creation of a special section on the website.	It is recommended to define the publication of data, taking into account the obligations for transparency, accountability and protection of personal data.	Add to the preliminary and final lists scoring up to 100 points, disqualification up to 50 points and the complete list sorted by points.
Municipalities should adapt good practices from co-financing and management of the financing process from organizations and donors.		Transparency in the evaluation of appeals should increase and the cycle from the application to the announcement of the final lists should be generally defined.
The reporting process by municipalities, the publication of reports in municipalities and the annual summary report should be improved.		To build a clear reporting framework that summarizes the data required according to the administrative instruction and the manual. Also, it is recommended that the municipalities design methodologies to measure the results achieved by the public call.
Monitoring and reporting processes and capacities in the municipalities should be improved.		To support the municipalities with professional assistance in the process of planning the financing of NGOs (recommendation from the NAO).
To increase transparency through the publication of public financing contracts of NGOs.		Provide technical and professional support to providers of financial support for raising capacities and practices (recommendation from NAO).
To address the funding of specific services.		To address the problem of payments in the process of changing the legislation/regulation and to clarify the implementation status (recommendation from NAO).



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