

In Search of a Solution: Enforcement challenges in municipalities



In Search of a Solution:
Enforcement Challenges in
Municipalities

May 2025

— **Table of Contents**

Executive Summary	3
Introduction	4
Methodology and Purpose:	5
1. Establishment of enforcement liabilities in municipalities	6
2. Impact and Consequences of Enforcement Obligations in Municipalities	9
3. Risk of Growing Losses from Enforcement Proceedings	16
4. Addressing Enforcement Issues in Municipalities	20
Conclusion	22

Executive Summary

In 2024, municipalities across Kosovo faced a significant increase in expenditures arising from judicial and enforcement obligations, reaching a total of €86.4 million, representing a twofold and threefold increase compared to 2023 and 2022, respectively. This situation has placed considerable financial strain on several municipalities, in some cases resulting in an inability to implement planned activities or to fulfill obligations to creditors, suppliers, and employees. In addition to the existing financial burden, municipalities are also facing a sharp increase in new legal claims filed in court (contingent liabilities), posing a further threat to local fiscal stability. As a result, some municipalities, such as Viti/Vitina and Suharekë/Suva Reka in 2024, were compelled to request financial assistance from the central government. Others were forced to suspend or abandon planned capital investment projects.

Enforcement-related expenditures have increased significantly in all municipalities, regardless of size. In Prishtinë/Priština, these expenditures increased from €6.2 million in 2022 to €10.5 million in 2024; in Suharekë/Suva Reka, from €972,000 to over €4.1 million; in Skenderaj/Srbica, from €183,000 to €2.4 million; and in Vushtrri/Vučitrn, from €199,000 to €3.5 million. Even smaller municipalities, such as Gračanica/Gračanicë, experienced sharp increases, from just €260 in 2022 to over €752,000 in 2024. These figures illustrate the widespread nature of the issue with enforcement-related liabilities.

The origin of these liabilities is not limited to the education sector's collective agreement but extends to similar arrangements in the healthcare sector. Moreover, a 2008 decision by the Government of Kosovo, which stipulates additional compensation for education sector employees based on their qualification level, has further contributed to the pressure. In addition to teachers, civil servants are also receiving court-ordered compensation, particularly related to meal allowances, inflation adjustments, and transportation expenses.

In 2024, many municipalities in Kosovo, such as Deçan/Dečani, Viti/Vitina, Kamenicë/Kamenica, Shtërpçë/Štrpce, Podujevë/Podujevo, Suharekë/Suva Reka, Mitrovicë e Jugut/Južna Mitrovica (Mitrovica South), and others, incurred enforcement-related expenditures that exceeded their own-source revenues. For example, the Municipality of Deçan/Dečani collected only €1 million in own-source revenue but paid €4.3 million in enforcement obligations. Similarly, the Municipality of Viti/Vitina collected €1.2 million but had to cover €3.3 million in enforcement-related costs. In some municipalities, such as Deçan/Dečani and Kamenicë/Kamenica, enforcement expenditures even surpassed capital investment allocations.

Beyond the executed obligations, municipalities are also facing a continuous and significant increase in new liabilities. At the start of 2025, municipalities reported €208 million in outstanding financial claims filed by citizens and other parties in court. These claims are mostly related to capital investment projects, with expectations that municipalities will be legally required to compensate the plaintiffs. In the Municipality of Prishtinë/Priština alone, these claims exceed €80 million. A portion of these relate to delays in payments to suppliers (around €24 million) arising from the municipalities' failure to comply with the legally mandated 30-day payment deadline for invoices. As a result, suppliers have turned to the courts to seek compensation.

Through this analysis, GAP Institute aims to highlight the root causes and consequences that municipalities face as a result of judicial and enforcement obligations, while also offering concrete recommendations to prevent the recurrence of such issues in the future.

Introduction

In recent years, municipalities across Kosovo have faced significant financial crises, exacerbated by the continuous increase in enforcement liabilities arising from court decisions. This situation has emerged primarily due to the failure of public institutions to fulfill legal and contractual obligations, as well as decisions taken during election periods that often lacked financial sustainability and proper fiscal analysis. Specifically, the issue is linked to the failure to implement collective agreements in the education sector and the non-payment of guaranteed benefits, including work experience and meal allowances, payment for overtime hours and work performed during public holidays.

The increase in enforcement liabilities is no longer an isolated issue affecting only a few municipalities but has evolved into a systemic problem that threatens the very functionality of local governance. Although municipalities cannot legally declare bankruptcy, a considerable number are already in a state of functional bankruptcy. The lack of funds to meet basic obligations, such as salaries, supplies, or capital investments, has stalled development and undermined citizens' trust in the municipalities' ability to plan and deliver effectively.

These liabilities are not accounted for during the budget planning process for upcoming years, creating a significant gap between projected resources and the actual financial needs of municipalities. Cases such as those in Viti/Vitina and Suharekë/Suva Reka in 2024, where private enforcement agents froze municipal bank accounts, preventing the payment of salaries and essential services, highlight the critical severity of the issue. In the absence of a comprehensive approach to address these challenges, municipalities are being forced to sacrifice investment budgets, directly affecting the quality of life of residents and hindering local economic development. Moreover, the enforcement crisis is generating compounding consequences, from the loss of planned projects to the rise of contingent liabilities, which have reached high levels and pose the risk of recurring financial crises.

Enforcement obligations in municipalities began accumulating as a result of the state's failure to fulfill its legal and contractual responsibilities toward public sector employees, particularly in the education sector. The initial trigger was the signing of the first collective agreement in April 2017 under the leadership of then-Prime Minister Hashim Thaçi. The agreement provided numerous benefits for teachers, such as work experience and daily meal allowances, additional salary payments granted for jubilee and/or service milestones, and three additional salaries upon retirement. However, these obligations were not sustainably incorporated into the central or municipal budgets. In January 2021, during the government led by Avdullah Hoti, a second collective agreement was signed, maintaining the provisions of the 2017 agreement. In both instances, the collective agreements in the education sector were signed on the eve of national elections, making their political nature more apparent. The practice of committing to financial obligations without securing the necessary budgetary support further exacerbated the financial burden on municipalities and triggered new waves of civil lawsuits from public sector employees.

The volume of civil lawsuits intensified in 2023, particularly after the entry into force of the new Law on Salaries in the Public Sector, which reduced the percentage of work experience allowance. This amendment was later declared unconstitutional by the Constitutional Court, obliging the state to reinstate the previous compensation level with retroactive effect. All these developments have contributed to the accumulation of enforcement-related debt in most municipalities.

Methodology and Purpose:

This analysis was developed using a combined approach involving the collection and review of data from multiple sources. The data were obtained through formal requests for access to public documents submitted to all municipalities in Kosovo. These requests aimed to gather detailed information on enforcement cases, the amount of funds executed, the amount claimed by plaintiffs, and the allocation of enforcement payments by relevant budget categories, i.e., whether the funds were designated for capital investments, goods and services, wages, or subsidies. The analysis also relies on the latest available data published in the 2024 Annual Financial Report by the Kosovo Treasury, under the Ministry of Finance, Labor and Transfers. Additional key sources include reports from the National Audit Office, annual work reports of municipalities, and the Medium-Term Budget Framework for Municipalities for the period 2025–2027.

The analysis seeks to provide a comprehensive understanding of the enforcement situation at the municipal level by examining the root causes and contributing factors that have led to the current state of affairs. It is grounded in verified data, including contingent liabilities and unpaid invoices, as well as interviews with relevant stakeholders such as attorneys, civil servants, and public officials. Relevant court decisions have also been reviewed to assess how these matters have been handled institutionally. Beyond identifying challenges, the analysis offers recommendations aimed at providing sustainable solutions for municipalities so they can serve their institutions effectively and responsibly.

1. Establishment of enforcement liabilities in municipalities

Enforcement obligations present a distinct challenge for Kosovo's municipalities, directly affecting their budgetary stability and their capacity to deliver quality public services to citizens. These liabilities, which arise from court decisions, are largely the result of non-compliance with legal obligations towards employees and, in some cases, towards economic operators with whom municipalities have signed contracts.

In 2009, the Ministry of Finance enacted an administrative instruction governing the enforcement of financial obligations arising from court decisions through the Kosovo Treasury. Under this instruction, any final and enforceable court decision authorizes the Kosovo Treasury to carry out the required payment in accordance with the court's ruling, regardless of the specific budget organization concerned.¹

1.1 Collective Agreements in the Education Sector

One of the main sources of financial liabilities for municipalities stems from the non-implementation of the collective agreement in the education sector, which sets out a range of rights and benefits for employees. These include compensation for years of service, daily meal allowances, qualification-related payments, as well as additional pay for work-related engagement.²

The first collective contract in the education sector was signed in April 2017. Among other provisions, this agreement introduced additional salary payments granted for jubilee and/or service milestones for all employees with more than ten years of work experience. Specifically: employees with 10 years of service are entitled to 50% of their base salary, those with 20 years receive 75% of their base salary, those with 30 years are entitled to one full base salary, and those with over 40 years of service receive 150% of their base salary. Additionally, upon retirement, teachers are entitled to three salaries based on their final salary level.³

Furthermore, the contract stipulated that teachers commuting within the territory of the municipality are reimbursed 70% of the cost of an urban transport ticket. All education sector employees are also entitled to a work experience allowance of 0.5% of their base salary for each year of service. This includes total years of experience, regardless of the country or type of employment, and also accounts for experience gained in the private sector.⁴ Under the 2017 contract, education sector employees were guaranteed a daily meal allowance, at 2 euros per day. In addition, the annual inflation rate is monitored and incorporated into salaries as an adjustment to offset inflation.⁵

This agreement provides that in the event of non-compliance or disputes between the signatory parties; the competent courts shall resolve the matter. The agreement was intended to last for three years. The second agreement of

1 Official Gazette of the Republic of Kosovo. [Administrative Instruction No. 08/2009 on the Execution and Payment of Final Court Judgments](#). P. 3.

2 The first collective agreement in the education sector was signed on 18 April 2017, while the snap general elections were held on 11 June of the same year. The second agreement was signed on 22 January 2021, whereas the snap general elections took place on 14 February.

3 Trade Union of Education, Science and Culture. [Collective Agreement 2017](#). Article 35. & [Collective Agreement 2021](#). Article 35.

4 Ibid.

5 Ibid.

this kind was signed again by the same authorities, the Education Trade Union, and the Ministry on January 22, 2021, three weeks before the snap elections for the Assembly of Kosovo. The 2021 agreement did not change any of the obligations or benefits that education staff had under the 2017 agreement.

Almost two years after signing the 2021 agreement, the Ministry of Education informed the Education Trade Union that it was withdrawing from this agreement, describing it as concluded under questionable circumstances, unfounded, and producing negative consequences for the state budget.⁶ Since that period, no new initiatives have been taken by the social partners to negotiate a subsequent collective agreement in the education sector.

The failure of state institutions to honor their commitments not only causes damage and disruptions but also has other consequences. It undermines the trust of employees and citizens in state institutions and creates a dangerous precedent where laws and agreements can be disregarded without consequences. This non-compliance also opens the door to legal action against institutions, as parties seek enforcement of the agreements and laws in question. Furthermore, the signing of the collective agreement in the education sector on the eve of election campaigns was intended to be leveraged for political advantage, with parties prioritizing short-term electoral interests over sustainable solutions for the education system. As a result, collective agreements signed under these circumstances have created a significant financial burden on the state budget, placing public finances under considerable strain. The signatories, focused on short-term political gains, neglected financial responsibility and the broader impact these agreements may have on the overall functioning of the public sector.

1.2 Collective Agreements in the Healthcare Sector

Collective agreements have also been signed in the healthcare sector, initially in 2015 and later in 2018, with the latter remaining in effect until the end of 2021.⁷ Unlike the education sector agreement, the healthcare collective agreement provided for the possibility of a thirteenth salary. It also used the same formula as the education sector for additional salary payments based on more than ten years of work experience for all employees in the healthcare sector.⁸

1.3 Government Decision of 2008

The state's obligations towards its employees are not solely derived from the collective agreements in the education and healthcare sectors.

In 2008, the Government of Kosovo adopted a decision stipulating that all employees in the primary and secondary education sectors including teachers, principals, deputy principals, and professional associates would receive salary increases based on qualification criteria.⁹ According to this decision, these positions were to receive allowances ranging from 10% to 47%, depending on their level of graduate qualifications. In addition, an allowance of 0.3% was to be added for each year of work experience, excluding the first three years. However, this decision was never implemented, and salaries were instead increased uniformly for everyone. Although the decision was never annulled, teachers have started filing civil lawsuits in courts to claim payments based on their qualifications.¹⁰

⁶ The second agreement was signed on January 22, 2021, while the snap general elections were held on February 14, 2021.

⁷ Federation of Healthcare Trade Unions in Kosovo. [Collective Agreement 2015](#). [Collective Agreement 2018](#).

⁸ Federation of Healthcare Trade Unions in Kosovo. [Collective Agreement 2018](#). Article 17, p.10.

⁹ Government of Kosovo. [Decision No. 01/33](#). Date: August 29, 2022.

¹⁰ Basic Court in Prishtinë/Priština. Case Number 2024:080373. December 16, 2024. Document Number: 06607010

In 2023, the Kosovo Supreme Court, following a petition filed by a group of teachers, issued a legal opinion interpreting this decision. The Court confirmed that the 2008 Government Decision remains fully valid and that all parties covered by this decision have the right to receive income based on their professional qualifications. This entitlement goes beyond the baseline salary, and no other legal act, including the collective agreement, takes precedence over the Government decision.¹¹

1.4 Constitutional Court Decision on Work Experience

Another development that has contributed to the increase in civil lawsuits against public institutions, including municipalities, is the content of the current Law on Salaries in the Public Sector. This law, which entered into force in February 2023, introduced a significant change in the compensation for work experience by reducing the percentage of the allowance for the first 15 years from 0.5% to 0.25%. This decision directly affected the salary levels of all public officials.

Based on complaints from public servants, the Office of the Ombudsperson referred the matter to the Constitutional Court to assess the constitutionality of the new Law on Salaries in the Public Sector. The Constitutional Court held that¹² that certain provisions of this law were in contradiction with the Kosovo Constitution, particularly regarding the principles of separation of powers, rule of law, protection of property, and equality before the law. Among other issues, the Court reviewed the method of calculating work experience and its impact on the evaluation and remuneration of positions. Special attention was given to Article 41, which regulated the "Transitional Allowance" intended to reflect prior experience within the new salary system. The Court concluded that the wording and application of this provision violated property rights due to an objective criterion that produced unequal and discriminatory effects.

Particularly important in this context was the issue of the percentage value assigned to work experience, which serves as the basis for calculating the experience allowance within the public sector salary structure. The Constitutional Court found that the reduction of this allowance to 0.25% had been carried out without any objective justification and without supporting financial or institutional analysis. Moreover, it constituted a direct violation of the right to property, as it had an immediate impact on the lawful earnings of public officials.¹³ The Court rejected this reduction as incompatible with the Constitution, concluding that the Law, in its current form, does not ensure a fair and impartial assessment of work experience. This, according to the Court, is essential not only for the efficient functioning of the public administration but also for safeguarding the integrity of the employment relationship in the public sector.

As a result, the Constitutional Court ordered the Assembly of the Republic of Kosovo to undertake necessary measures within six months to align the Law on Salaries with constitutional standards, including establishing a more objective, inclusive, and proportionate evaluation of work experience within the public salary structure.¹⁴

(Civil action and favorable ruling for qualification-related payments)

11 Kosovo Supreme Court. Legal Opinion. Regarding teachers' petition for compensation based on qualifications. Record No. 214/2023. October 2023

12 Official Gazette of the Republic of Kosovo. Judgment: Case No. KO79/23. Constitutional Review of Law No. 08/L-196 on Salaries in the Public Sector, p. 85.

13 Ibid.

14 Official Gazette of the Republic of Kosovo. Judgment: Case No. KO79/23. Constitutional Review of Law No. 08/L-196 on Salaries in the Public Sector, p.5.

Since 2022, civil lawsuits have been filed against municipalities not only by teachers but also by civil servants, seeking compensation for daily meal allowances, inflation adjustments, and recognition and payment for professional qualifications.¹⁵

2. Impact and Consequences of Enforcement Obligations in Municipalities

From a legal perspective, municipalities in Kosovo cannot undergo bankruptcy in the conventional sense applicable to private businesses. This is because municipalities are governed by the Law on Local Self-Government and the Law on Local Government Finance, neither of which contains specific provisions regarding municipal bankruptcy.¹⁶

Although the legal framework does not foresee the possibility of municipal bankruptcy, the number and nature of financial challenges faced by municipalities have continued to increase. From a budgetary standpoint, Kosovo's municipalities rely primarily on two sources of revenue: central government grants and own-source revenues. The extreme reliance on government grants, which often make up over 85% of a municipality's total budget, creates a situation in which municipal finances are heavily influenced by decisions taken at the central level. As a result, while municipalities may not be subject to bankruptcy in the literal sense, they may nevertheless encounter serious operational difficulties. These can include disruptions or even the inability to deliver public services, implement planned activities, and fulfill financial obligations to creditors, suppliers, and employees. In addition to this, inefficiencies in resource management, low collection rates of own-source revenues, uncontrolled operational expenditures, and the accumulation of debt present further challenges to the financial stability of municipalities.

In such cases, the central government has the authority to intervene by allocating financial resources in the form of emergency support to affected municipalities. In 2024, such intervention was undertaken in two cases, in the Municipality of Viti/Vitina and the Municipality of Suharekë/Suva Reka. In the first case, the Municipality of Viti/Vitina faced difficulties in executing the salaries of teachers for the month of September due to insufficient funds in the municipal budget.¹⁷ This situation arose as a result of the execution of several enforcement decisions that had a direct impact on the municipality's finances. The Ministry of Finance stated that several municipalities had begun facing budgetary shortages in the wage category due to enforcement cases. According to the Ministry, the Kosovo Treasury had timely notified the affected municipalities to undertake the necessary budgetary adjustments.¹⁸ However, according to the Ministry, the Municipality of Viti/Vitina was the only one that had failed to take such measures, resulting in insufficient funds in the primary and secondary education programs for the disbursement of September salaries. In its response, the municipality stated that the 2024 budget had been approved and that salaries had been planned in accordance with that budget, but that the enforcement cases had been neither foreseeable nor avoidable.¹⁹

¹⁵ Basic Court in Prishtinë/Priština. Case Number: 2024:319471. Document Number: 07050997. (Civil action and favorable ruling for daily meal allowances)

¹⁶ Official Gazette of the Republic of Kosovo. [Law on Local Self-Government](#) & [Law on Local Government Finance](#).

¹⁷ Kallxo. [Elementary and Secondary Education Staff in Viti/Vitina Did Not Receive September Salaries – Ministry and Municipality Blame Each Other](#). October 1, 2024.

¹⁸ Ministry of Finance, Labor and Transfers. [Notice](#). October 1, 2024.

¹⁹ Telegrafi. [Haliti Calls for a Solution from the Ministry of Finance](#). October 2024.

In October 2024, the Municipality of Suharekë/Suva Reka was notified by central institutions that its bank accounts had been frozen following the enforcement of court decisions related to financial obligations toward public sector employees, primarily in the education sector, arising from the implementation of the collective agreement.²⁰ This freeze prevented the municipality from disbursing salaries and fulfilling other financial obligations. In coordination with central institutions and private enforcement agents, the municipality reached an agreement for the partial and structured repayment of its debts. This arrangement enabled the unfreezing of the accounts and the resumption of normal operations.²¹

The consequences of enforcement obligations are numerous and directly hinder the normal functioning of municipalities. They impose a significant financial burden, forcing municipalities to reallocate funds initially planned for other projects, leading to their failure, suspension, or delay. In addition to primary obligations, municipalities are also subject to additional procedural costs and interest, further aggravating their financial situation. In the first two months of 2025 alone, over 23,000 enforcement cases were submitted to the State Treasury for execution against municipal budgets, totaling approximately €36 million. Of this amount, €26 million is owed to individuals who won their cases in court, while €10 million represents operational costs charged by private enforcement agents.²²

The chain effect of these enforcement obligations also affects the long-term planning of municipalities. The financial uncertainty caused by these obligations makes it difficult for municipalities to plan new projects and undertake development initiatives. This situation can lead to a negative cycle in which municipalities are constantly forced to react to obligations, instead of focusing on active development within their mandate.

Table 1. Payments from municipal budgets in 2024 through the Treasury, based on court/enforcement obligations.²³

Municipality	2024 (€)	2023 (€)	Percentage increase in 2024 vs. 2023
Drenas/Glogovac	3,580,866	1,077,771	232 %
Fushë Kosovë/Kosovo Polje	3,342,321	1,028,531	225 %
Lipjan/Lipljan	1,775,177	368,834	381 %
Obiliq/Obilić	1,330,128	199,209	567 %
Podujevë/Podujevo	3,861,535	1,123,115	243 %
Prishtinë/Priština	10,582,839	4,757,254	122 %
Shtime/Štimlje	869,882	511,946	69 %
Gračanica/Graçanicë	752,986	274,323	174 %
Dragash/Dragaš	938,113	483,498	94 %
Prizren	5,573,248	4,023,424	38 %
Rahovec/Orahovac	1,779,043	920,102	93 %
Suharekë/Suva Reka	4,133,857	615,959	571 %

20 Rtv21. [Bank Account of the Municipality of Suharekë/Suva Reka Frozen](#). October 28, 2024.

21 Telegrafi. [Bank Account of the Municipality of Suharekë/Suva Reka Unfrozen](#). November 2024.

22 Koha. [Murati on Collective Agreements: Of the €35.8 million obligation over two months this year, €10.2 million are private enforcement agent fees](#). February 25, 2025.

23 Ministry of Finance, Labor and Transfers. [Annual Financial Report 2024](#), p.94

Malishevë/Mališevo	1,254,073	763,977	64 %
Mamuša/Mamushë/Mamuša	51,323	1,449	3,443 %
Deçan/Dečani	4,388,918	2,149,951	104 %
Gjakovë/Đakovica	3,280,432	2,065,307	58 %
Istog/Istok	2,349,111	732,475	220 %
Klinë/Klina	312,908	64,632	384 %
Pejë/Peć	7,081,044	5,466,897	29 %
Junik	215,400	107,915	99 %
Leposavić/Leposaviq	168,723	-	-
Mitrovica South	5,042,057	1,168,509	331 %
Skenderaj/Srbica	2,455,186	54,834	4,377 %
Vushtrri/Vučitrn	3,566,054	2,610,378	36.6 %
Zubin Potok	69,066	-	-
Zvečan/Zveçan	72,966	31,059	135 %
Mitrovica North	4,671	17,663	-73 %
Gjilan/Gnjilane	7,006,316	1,987,677	252 %
Kaçanik/Kaçanik	736,775	17,656	4,072 %
Kamenicë/Kamenica	2,504,310	561,289	346 %
Novobërdë/Novo Brdo	121,499	83,959	44 %
Štrpce/Shtërpce	419,416	343,817	22 %
Ferizaj/Uroševac	3,260,412	5,190,665	-37 %
Viti/Vitina	3,308,823	971,428	240 %
Parteš/Partesh	5,325	204,962	-97 %
Hani i Elezit/Elez Han	204,161	124,389	64 %
Klokot/Kllokot	29,069	89,043	-67 %
Ranilug/Ranillug	-	7,408	-
Total	86,428,033	40,201,305	114 %

Based on the data presented in the table, a drastic increase in payments for judicial and enforcement obligations in Kosovo municipalities during 2024 compared to previous years is observed. The total amount of such payments reached €86.4 million in 2024, which represents a doubling compared to 2023 (€40.2 million) and nearly a tripling compared to 2022 (€36.4 million). For example, the Municipality of Prishtinë/Priština saw an increase from €6.2 million in 2022 to €10.5 million in 2024. Municipality of Suharekë/Suva Reka experienced an even sharper rise, from €972,000 in 2022 to over €4.1 million in 2024 (an increase of over 400%). Similar patterns are observed in other municipalities such as Skenderaj/Srbica, where payments grew from €183,000 in 2022 to €2.4 million in 2024, or in Vushtrri/Vučitrn, where there was a rise from €199,000 in 2022 to €3.5 million in 2024. These significant increases point to a systemic issue among municipalities, arising from court and enforcement-related liabilities. Even smaller municipalities have not been spared. For instance, Gračanica/Graçanicë saw an increase from just €260 in 2022 to over €752,000 in 2024, demonstrating that the issue of court and enforcement obligations affects all levels of local governance, regardless of municipal size.

Ferizaj/Uroševac, Parteš/Partesh, and Klokot/Kllokot are the only municipalities where a decrease in enforcement-related expenditures was recorded in 2024 compared to 2023; although the amounts remain high. In Ferizaj/Uroševac, payments executed in 2023 amounted to nearly €5.2 million, while a year later, this figure had dropped to approximately €3.3 million.

Table 2. Comparison of enforcement-related payments, property tax revenues (as the primary municipal revenue source), and total own-source revenues during 2024.²⁴

Municipality	Enforcement-related Payments 2024 (€)	Property Tax Revenues 2024 (€)	Total Own-Source Revenues 2024 (€)
Drenas/Glogovac	3,580,866	383,000	2,627,729
Fushë Kosovë/Kosovo Polje	3,342,321	1,516,000	5,169,690
Lipjan/Lipljan	1,775,177	1,361,000	3,569,785
Obiliq/Obilić	1,330,128	446,000	1,229,492
Podujevë/Podujevo	3,861,535	347,000	2,273,198
Prishtinë/Priština	10,582,839	8,618,000	36,951,573
Shtime/Štimlje	869,882	222,000	764,336
Gračanica/Gračanicë	752,986	1,244,000	2,894,887
Dragash/Dragaš	938,113	252,000	523,312
Prizren	5,573,248	2,512,000	10,448,481
Rahovec/Orahovac	1,779,043	994,000	2,211,168
Suharekë/Suva Reka	4,133,857	544,000	2,954,341
Malishevë/Mališevo	1,254,073	748,000	2,366,155
Mamuša/Mamushë/Mamuša	51,323	54,000	98,103
Deçan/Dečani	4,388,918	520,000	1,032,097
Gjakovë/Đakovica	3,280,432	2,309,000	7,191,785
Istog/Istok	2,349,111	492,000	2,241,710
Klinë/Klina	312,908	551,000	1,767,388
Pejë/Peć	7,081,044	2,209,000	6,312,865
Junik	215,400	98,000	167,617
Leposavić/Leposaviq			79,226
Mitrovica South	5,042,057	1,174,000	3,186,472
Skenderaj/Srbica	2,455,186	218,000	1,830,980
Vushtrri/Vučitrn	3,566,054	665,000	3,569,691
Zubin Potok			55,632
Zvečan/Zveçan			107,106
Mitrovica North			101,426
Gjilan/Gnjilane	7,006,316	1,621,000	5,619,856

²⁴ Ministry of Finance, Labor and Transfers. [Annual Financial Report 2024](#).

Kaçanik/Kaçanik	736,775	311,000	980,670
Kamenicë/Kamenica	2,504,310	300,000	966,826
Novobërdë/Novo Brdo	121,499	189,000	591,024
Štrpce/Shtërpçë	419,416	229,000	391,010
Ferizaj/Uroševac	3,260,412	2,142,000	7,673,487
Viti/Vitina	3,308,823	451,000	1,233,358
Parteš/Partesh	5,325	78,000	276,835
Hani i Elezit/Elez Han	204,161	76,000	317,021
Klokot/Kllokot	29,069	50,000	136,180
Ranilug/Ranillug			138,408
Total	86,428,033	32,977	120,050,920

This situation, where enforcement-related expenditures are so high that they even exceed the total own-source revenues, severely limits municipalities' ability to carry out capital investments. Municipalities are left with insufficient funds for development projects such as infrastructure construction, school renovations, improvements in municipal services, or investments in local economic development. This makes it harder for municipalities to meet citizens' needs and to contribute to improving their quality of life.

Furthermore, it creates a climate of financial uncertainty, making municipalities less attractive to development partners. The inability to allocate funds for co-financing potential major projects means that many development opportunities remain untapped. This situation not only slows down local progress but also increases municipalities' dependence on the central budget, further weakening their financial and operational autonomy.

Table 3. Comparison of enforcement payments and capital investment expenditures in 2024.²⁵

	Enforcement-related Payments 2024 (€)	Capital Investment Expenditures 2024 (€)	Percentage of Enforcement-related Payments vs. Capital Investment Expenditures (%)
Drenas/Glogovac	3,580,866	6,961,040	51%
Fushë Kosovë/Kosovo Polje	3,342,321	7,582,575	44%
Lipjan/Lipljan	1,775,177	7,050,234	25%
Obiliq/Obilić	1,330,128	5,634,083	23%
Podujevë/Podujevo	3,861,535	9,314,637	41%
Prishtinë/Priština	10,582,839	56,358,577	18%
Shtime/Štimlje	869,882	2,841,365	30%
Gračanica/Graçanicë	752,986	2,436,444	31%
Dragash/Dragaš	938,113	4,587,955	20%
Prizren	5,573,248	23,131,701	24%
Rahovec/Orahovac	1,779,043	6,048,898	29%
Suharekë/Suva Reka	4,133,857	7,235,613	57%
Malishevë/Mališevo	1,254,073	6,833,084	18%
Mamuša/Mamushë/Mamuša	51,323	590,631	8%
Deçan/Dečani	4,388,918	3,030,004	144%
Gjakovë/Đakovica	3,280,432	14,442,742	23%
Istog/Istok	2,349,111	3,838,834	61%
Klinë/Klina	312,908	4,605,207	6%
Pejë/Peć	7,081,044	13,107,234	54%
Junik	215,400	383,636	56%
Mitrovica South	5,042,057	5,786,671	87%
Skenderaj/Srbica	2,455,186	4,734,474	51%
Vushtrri/Vučitrn	3,566,054	6,560,799	54%
Gjilan/Gnjilane	7,006,316	8,464,336	82%
Kaçanik/Kaçanik	736,775	3,184,174	23%
Kamenicë/Kamenica	2,504,310	1,975,996	126%
Novobërdë/Novo Brdo	121,499	307,611	39%
Štrpce/Shtërpçë	419,416	599,237	70%
Ferizaj/Uroševac	3,260,412	11,709,555	28%
Viti/Vitina	3,308,823	3,656,300	90%
Parteš/Partesh	5,325	67,193	8%
Hani i Elezit/Elez Han	204,161	470,563	43%
Klokot/Kllokot	29,069	78,746	37%

²⁵ Ministry of Finance, Labor, and Transfers. Annual Financial Report 2024.

Based on the data presented in the report comparing enforcement-related expenditures with capital investment expenditures for 2024, a challenging situation is observed in several municipalities. The most critical cases are in the municipalities of Deçan/Dečani and Kamenicë/Kamenica, where enforcement payments exceed capital expenditures by 144% and 126%, respectively. This means these municipalities spent more on enforcement than on capital investments, indicating a high number of ongoing legal disputes.

A second group of municipalities, including Viti/Vitina, Mitrovicë e Jugut/Južna Mitrovica (South Mitrovica), and Gjilan, have enforcement expenses reaching 80–90% of their capital expenditures, which also reflects a concerning financial situation. Most medium-sized municipalities show enforcement expenditures ranging from 40% to 80% of their capital investments. This group includes municipalities such as Shtërpçë/Štrpce, Istog/Istok, Suharekë/Suva Reka, Junik, Pejë/Peć, Vushtrri/Vučitrn, and Drenas/Glogovac. A better situation is seen in some of the largest urban centers, including Prishtinë/Priština with only 18%, Prizren with 24%, and Ferizaj/Uroševac with 28%. In these three municipalities, the relatively low percentage is due to their higher overall budgets, so despite significant enforcement expenditures in absolute terms, the ratio compared to capital spending remains lower. Smaller municipalities such as Parteš/Partesh, Mamuşa/Mamushë/Mamuša, and Klinë/Klina have the lowest percentages (6–8%). This may result from two factors: either the number of enforcement disputes is low, or the number of public sector employees in these municipalities is limited, resulting in lower compensation amounts through court procedures.

An important issue in assessing these data is how capital expenditures are reported in municipal financial reports. When the Kosovo Treasury executes payments based on court/enforcement decisions by deducting funds from the capital investments category, these expenses are recorded in municipal financial reports as capital expenditures.²⁶ This reporting practice can lead to a somewhat inaccurate picture of municipalities' actual capital expenditures. In reality, a significant portion of funds reported as capital investments may actually be enforcement payments, which do not represent genuine capital investments. This situation underscores the need for a more transparent financial reporting system, where enforcement expenses (even if paid from the capital investments category) and actual capital investments are separately categorized and reported. Such clarity would provide a more accurate overview of the municipalities' financial status and the real use of the budget for capital investments.

26 GAP Institute. Infographic: [Top 10 Categories of Capital Investment Projects in Kosovo 2023–2024](#)

3. Risk of Growing Losses from Enforcement Proceedings

Municipalities in Kosovo do not include the financial risks arising from court and enforcement disputes in their budget planning for upcoming years.²⁷ By excluding these potential losses and amounts from their budgets, municipalities present an unrealistic picture of their financial situation. As a result, when the Kosovo Treasury executes court decisions, municipalities face a significant financial shock. The Treasury is forced to withdraw funds from various budget categories, including goods and services, capital investments, salaries, and even subsidies, to fulfill these prior legal obligations of the municipalities. This practice leads to a situation where planned projects remain unfunded, causing their failure or suspension.

These risks stem both from unpaid invoices by municipalities and contingent liabilities. Unpaid invoices occur when economic operators fulfill their contractual obligations but do not receive timely payments. This not only damages the credibility of public institutions but also creates a ripple effect, where these operators may file a civil action to compel the institution to execute payments through a court decision.

More concerning is the continuous increase of contingent liabilities at the local level, which by the end of 2024 have reached over €208 million. These liabilities arise from court disputes related to issues such as expropriations, debts, material damages, unpaid salaries, and allowances. The ongoing growth of these liabilities highlights systemic problems in public financial management and administrative decision-making processes.

Table 4. Contingent liabilities and unpaid obligations of municipalities up to the end of 2024, in euros.²⁸

Municipality	2022 Contingent	2022 Unpaid	2023 Contingent	2023 Unpaid	2024 Contingent	2024 Unpaid
Drenas/Glogovac	803,634	4,164	910,338	18,891	594,822	194,572
Fushë Kosovë/Kosovo Polje	1,299,013	85,403	1,095,040	42,950	728,349	78,885
Lipjan/Lipljan	244,993	134,760	803,473	82,574	4,932,760	64,956
Obiliq/Obilić	2,400,202	11,836	2,706,807	2,939	3,303,903	415,492
Podujevë/Podujevo	808,126	200,432	1,104,564	328,752	883,028	1,943,649
Prishtinë/Priština	67,782,853	196,312	50,939,021	836,347	80,240,103	273,219
Shtime/Štimlje	883,147	5,807	51,323	120,613	907,019	623,831
Gračanica/Graçanicë	5,245,813	168,714	1,318,461	218,443	1,224,773	14,926
Dragash/Dragaš	530,155	17,386	850,502	84,579	741,242	21,745
Prizren	2,351,332	719,713	19,318,828	395,545	22,028,294	1,103,472
Rahovec/Orahovac	4,934,188	1,283,248	4,709,672	1,216,793	3,091,374	2,039,970
Suharekë/Suva Reka	2,091,596	92,317	5,468,555	24,290	5,734,158	1,371,668

²⁷ GAP Institute. *Municipal Budget Planning for 2025*, p.3.

²⁸ Ministry of Finance, Labor and Transfers. *Annual Financial Report 2024*.

Malishevë/Mališevo	1,013,615	159,308	1,436,556	1,397,326	3,418,003	1,006,563
Mamuša/Mamushë/ Mamuša	84,516		168,628		85,274	
Deçan/Dečani	2,021,761	634,679	6,004,095	941,524	2,457,468	1,040,340
Gjakovë/Đakovica	784,425		1,308,462	93,739	1,430,123	227,894
Istog/Istok	604,177	20,613	778,106	17,826	839,436	25,556
Klinë/Klina	991,471	39,316	2,549,717	12,988	3,244,276	13,359
Pejë/Peć	5,065,303	411,684	2,885,561	2,829,325	1,999,856	986,996
Junik	125,046	395	225,375	442	586,437	2,487
Mitrovica South	5,425,329	718,040	3,186,053	561,894	7,046,255	1,209,511
Skenderaj/Srbica	721,228	953,226	1,013,443		2,023,020	599,945
Vushtrri/Vučitrn	3,125,666	93,930	2,760,029	252,837	3,026,640	2,184,380
Mitrovica North					131,598	
Gjilan/Gnjilane	17,699,391	4,208,743	19,736,774	2,395,688	21,544,192	2,426,126
Kaçanik/Kačanik	17,699,391	6,920	19,736,774	91,135	21,544,192	157,425
Kamenicë/Kamenica	479,274	100	2,559,758	416,522	2,358,288	1,013,304
Novo Brdo/Novobërdë	1,567,858	20,568	1,898,520	63,471	2,042,384	82,020
Štrpce/Shtërpçë	117,514	10,000	580,591	3,145	270,237	70
Ferizaj/Uroševac	8,334,164	473,995	10,726,471	537,709	8,900,801	653,575
Viti/Vitina	250,925	47,966	223,147	53,749	594,787	3,385,438
Hani i Elezit/Elez Han	8,869		60,681	11,143	154,808	17,855
Klokot/Kllokot	75,188	50,915	56,510	19,593	56,641	33,703
Ranilug/Ranillug	15,000	3,534	26,772		5,360	41,132
Total	155,585,163	10,986,640	167,198,607	13,183,986	208,169,901	23,393,331

Contingent and unpaid liabilities in Kosovo municipalities have shown an increasing trend during the years 2022–2024. From €155 million in 2022, contingent liabilities increased to €167 million in 2023 (a 7.5% rise), reaching €208 million in 2024, which represents a 25% increase compared to the previous year.

The Municipality of Prishtinë/Priština presents the most concerning case, with contingent liabilities exceeding €80 million in 2024; a 57% increase compared to 2023. This figure accounts for approximately 38.5% of the total contingent liabilities nationwide, reflecting an exceptionally high concentration for a single municipality. The municipalities of Prizren and Gjilan/Gnjilane also show high levels of these liabilities, with each exceeding €20 million in 2024. Notably, Prizren experienced a substantial increase from €2.35 million in 2022 to over €22 million in 2024.

On the other hand, several smaller municipalities have managed to keep their contingent liabilities at relatively low levels. For example, Mamuša/Mamushë/Mamuša reports liabilities of only €85,274 in 2024, while Ranilug/Ranillug has the lowest amount at just €5,360. However, these amounts should be assessed in the context of the municipalities' sizes and overall budgets. Some municipalities have shown significant improvements. For instance, Gračanica/Gračanica

reduced its liabilities sharply from €5.2 million in 2022 to €1.2 million in 2024, indicating more effective management of legal disputes. Similarly, Pejë/Peć lowered its liabilities from €5 million in 2022 to €2 million in 2024.

The decline in contingent liabilities in some municipalities during 2024 may be explained by increased court rulings resolving cases from 2023. Throughout this process, in some cases the courts may have decided in favor of the municipalities, while in others in favor of the plaintiffs. Throughout this process, courts issued decisions that in some instances favored the municipalities, while in others favored the plaintiffs.

Table 5. Contingent liabilities of municipalities up to the end of 2024, by category.²⁹

	Salaries/ Allowances (€)	Goods/Services (€)	Capital Investments (€)	Subsidies (€)
Drenas/Glogovac	275,771	77,682	241,369	
Fushë Kosovë/Kosovo Polje	344,234			384,116
Lipjan/Lipljan	3,852,623		1,080,137	
Obiliq/Obilić	653,371		2,647,535	
Podujevë/Podujevo	157,968		705,254	
Prishtinë/Priština	776,226	19,861,597	59,602,280	
Shtime/Štimlje	905,626		1,393	
Gračanica/Graçanicë	107,150		1,095,886	21,738
Dragash/Dragaš	652,874		88,368	
Prizren	11,710,299	332,520	9,875,225	110,250
Rahovec/Orahovac	2,954,888		136,486	
Suharekë/Suva Reka	238,022		5,496,137	
Malishevë/Mališevo	2,605,363		812,640	
Mamuša/Mamushë/Mamuša	44,399		48,876	
Deçan/Dečani	1,923,738		513,383	
Gjakovë/Đakovica	873,451		356,568	
Istog/Istok	197,611	430,025	211,800	
Klinë/Klina	2,261,899	170,388	811,990	
Pejë/Peć	186,960	8,252	1,659,644	145,000
Junik	267,018	26,900	292,519	
Mitrovica South	3,017,907	49,792	3,553,681	423,282
Skenderaj/Srbica	1,929,004	92,216	1,800	
Vushtrri/Vučitrn	328,348	96,902	2,601,391	
Mitrovica North	131,598			
Gjilan/Gnjilane	6,638,768	799,071	14,106,354	
Kaçanik/Kačanik	1,755,492	13,500	589,296	

²⁹ Ministry of Finance, Labor and Transfers. Annual Financial Report 2024.

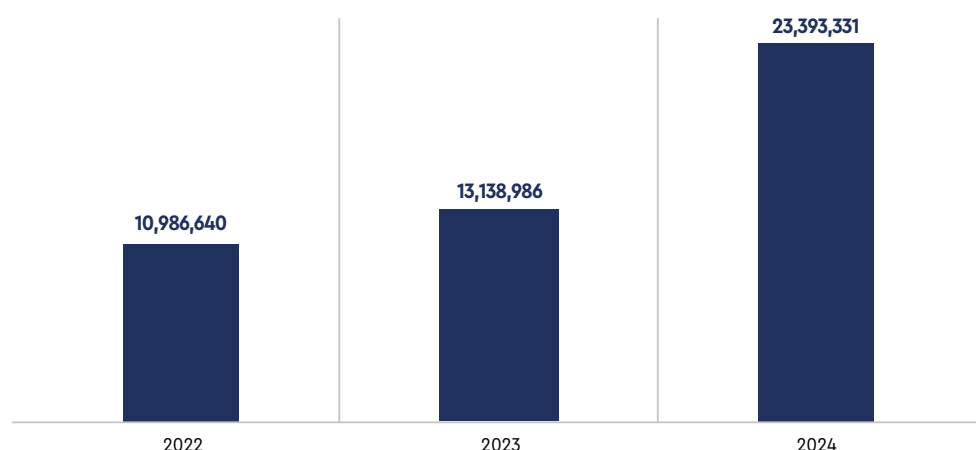
Kamenicë/Kamenica	1,435,526	19,290	587,568	
Novobërdë/Novo Brdo	270,237			
Štrpce/Shtërpçë	246,462			
Ferizaj/Uroševac	123,650	4,072,429	4,704,721	
Viti/Vitina	321,504		273,283	
Hani i Elezit/Elez Han	154,808			
Klokot/Kllokot	56,641			
Ranilug/Ranillug	5,360			
Total	47,404,796	26,050,564	112,095,584	1,084,386

Note: The discrepancy between total contingent liabilities and their breakdown by category arises because some municipalities do not have a clear understanding of the nature of certain claims filed by external parties in courts.

By the end of 2024, the contingent liabilities of Kosovo's municipalities largely consisted of capital investments (60%), followed by salaries (25.4%), goods and services (14%), and subsidies (0.6%). Prishtinë/Priština accounts for the largest share, representing 43% of all municipal liabilities, with 74.3% of these arising from capital investments, 24.8% from goods and services, and 0.9% from salaries. Gjiilan/Gnjilane ranks second, with 65.5% of its liabilities related to capital investments, 30.8% to salaries, and 3.7% to goods and services. Prizren, with liabilities amounting to €22 million, shows an almost equal split between salaries and capital investments (44.8% each).

Only five municipalities have contingent liabilities related to subsidies: Mitrovicë e Jugut/Južna Mitrovica (South Mitrovica), Fushë Kosova/Kosovo Polje, Pejë/Peć, Prizren, and Gračanica/Gračanicë. In the salaries category, ten municipalities make up 78% of all liabilities, with the highest shares held by Prizren (24.7%), Gjiilan/Gnjilane (14%), Lipjan/Lipljan (8.1%), and Mitrovicë e Jugut/Južna Mitrovica (Mitrovica South) (6.4%). For goods and services, Prishtinë/Priština dominates with 76.2%, followed by Ferizaj/Uroševac (15.6%) and Istog/Istok (1.7%). Regarding capital investments, four municipalities: Prishtinë/Priština (53.2%), Gjiilan/Gnjilane (12.6%), Prizren (8.8%), and Suharekë/Suva Reka (4.9%), together account for 79.5% of the total.

Chart 1. Financial amounts of municipalities in the category of Unpaid Invoices from 2022 to 2024³⁰



Source: Ministry of Finance, Labor, and Transfers. Annual Financial Report 2024.

³⁰ Unpaid liabilities represent invoices received for completed works/services by economic operators that have not been paid by the municipalities within the legal deadline of 30 days.

Overall, the trend shows a continuous increase in unpaid liabilities, indicating poor public financial management by the municipalities. The cumulative annual growth is particularly concerning and could have serious financial and legal consequences for the municipalities. Delays in payments pose multiple risks to municipalities, including increased administrative and enforcement costs, potential civil lawsuits from economic operators, rising contingent liabilities, and damage to the municipality's reputation.

To improve this situation, municipalities need to enhance cash flow management, prioritize payments within the legal deadline, and establish more efficient invoice processing mechanisms.

During the 2022–2024 period, municipalities' unpaid liabilities to economic operators have steadily increased in most municipalities, reflecting a deterioration in local financial management. The total debt rose from approximately €11 million in 2022 to over €13 million in 2023, reaching more than €23 million in 2024. Certain municipalities have significantly contributed to this increase. For example, the Municipality of Viti/Vitina recorded the highest growth in debt, rising from around €48,000 in 2022 to €3.3 million in 2024. The Municipality of Vushtrri/Vučitrn also showed a marked increase, from about €94,000 in 2022 to €2.1 million in 2024. Similarly, the Municipality of Suharekë/Suva Reka saw a substantial rise, from €92,000 in 2022 to €1.3 million in 2024.

On the other hand, some municipalities demonstrated better management by paying invoices within the legal 30-day deadline and avoiding debt accumulation, with Junik and Klinë/Klina standing out for having the lowest debt levels.

4. Addressing Enforcement Issues in Municipalities

The data from this analysis show that judicial and enforcement liabilities have become one of the greatest challenges to the financial and operational stability of municipalities. The rapid increase in civil lawsuits filed by public sector employees, court decisions being enforced through private enforcement agents, and the lack of a well-defined strategic approach to managing these liabilities have caused serious consequences for the implementation of investments and the delivery of municipal services. Assessments suggest that future impacts and risks arising from this situation may become even more severe. Therefore, an integrated and well-coordinated approach between local and central government is crucial for sustainably managing and resolving this crisis.

GAP Institute assesses that the following steps would help to resolve the issue and prevent its recurrence:

- The central government holds primary responsibility for the current situation concerning municipalities' enforcement obligations related to public sector employee salaries, as it has sponsored the laws, contracts, and decisions that financially impact local governments. To avoid negative consequences for municipal finances, and by extension for municipal operations, as well as to reduce the high costs associated with enforcement procedures, the Government should assume responsibility for executing payments arising from court decisions related to this matter.
- A significant number of civil lawsuits against municipalities stem from the adjustments to the percentage allocated for work experience. The Law on Salaries in the Public Sector reduced this percentage from 0.5% to 0.25% for the

first 15 years of service. All cases brought before the courts by public servants have been ruled in their favor, based on the Constitutional Court's decision, which declared the reduction in work experience remuneration unconstitutional and required employer institutions to compensate for the harm caused. The Constitutional Court found that this reduction violated the principle of acquired rights. Based on this, the Government should propose amendments to Law No. 08/L-196 on Salaries in the Public Sector to align it with the Constitutional Court's ruling in Case No. KO79/23.

- The nature of the lawsuits brought before the courts is also linked to a 2008 decision by the Government of Kosovo, which granted salary increases to teachers based on their attained qualifications. As long as this decision remains in effect, it continues to create ambiguity regarding salary levels in the education sector and, concurrently, provides employees with legitimate grounds to seek compensation for their qualifications. The Government of Kosovo should urgently address this matter by either repealing the decision or amending the Law on Salaries to incorporate the benefits arising from it.
- The Collective Agreements in the education sector, signed in both 2017 and 2021 between the Ministry of Education and the Education Trade Union, did not involve or consult municipalities regarding the financial obligations that would fall on the local level. For any future laws or decisions that may impose financial burdens on municipalities, they must be fully involved in the negotiation process and content drafting.
- At the time when collective agreements in the education and healthcare sectors were signed, institutional leaders did not produce a financial impact assessment for those agreements. In the future, draft contracts or similar decisions must first be submitted to the Ministry of Finance, as legally required, to ensure financial obligations are properly calculated and funding sources identified. The Ministry of Finance should prohibit the implementation of obligations unless they are backed by guaranteed state budget funding or a clearly defined division of responsibilities between the Government and the municipalities.

Conclusion

The financial situation of Kosovo's municipalities has significantly deteriorated in recent years due to the accumulation of a large volume of court-ordered and enforcement-related obligations. These liabilities largely stem from the non-compliance with collective agreements, particularly in the education and healthcare sectors, and the failure to fulfill legal obligations toward public sector employees. Collective agreements signed on the eve of elections, without real budgetary backing, have triggered a wave of civil lawsuits, many of which have resulted in enforcement rulings with severe financial consequences for municipalities. The effects of these rulings have included the freezing of municipal bank accounts, delays in payments, and the forced reallocation of funds from capital investments to mandatory payments.

Moreover, enforcement obligations have evolved into a systemic issue, affecting both large and small municipalities. In some cases, enforcement-related expenditures have exceeded the municipalities' own-source revenues and, in many instances, have surpassed capital investment spending: shifting the focus of local governance from development and investment to the transfer of funds into the accounts of public sector employees. Municipalities are increasingly trapped in a cycle of debt, where the inability to meet one obligation leads to new financial burdens. The rise in contingent liabilities, reaching over €208 million in 2024, further illustrates the depth of this looming crisis. Exacerbated by inadequate financial planning, this situation demonstrates that, without deep systemic intervention, local governments risk becoming non-functional.

This crisis highlights the vulnerability of local authorities, who lack effective mechanisms to shield themselves from the consequences of decisions imposed by higher state institutions, often without proper assessment of their impact at the municipal level. As such, any agreement entered into by relevant ministries, without consulting municipalities or ensuring appropriate budgetary support, creates obligations that municipalities are left to bear, despite not being part of the decision-making process that gave rise to them.

GAP Institute is supported by Kosovar Civil Society Foundation (KCSF) program 'EJA Kosovo', co-financed by the Swiss Agency for Development and Cooperation (SDC) and Sweden.

The content of this document is the sole responsibility of GAP Institute and does not necessarily represent the views of KCSF, SDC or Sweden.



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

**Swiss Agency for Development
and Cooperation SDC**



Sweden
Sverige



FONDACIONI KOSOVAR PËR SHQËRI CIVILE
KOSOVAR CIVIL SOCIETY FOUNDATION

In Search of a Solution:
Enforcement challenges in municipalities