

# 2024

## Municipal Budget Transparency Index



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## Executive Summary

The Municipal Budget Transparency Index assesses the level of budget transparency across Kosovo's municipalities for the year 2024, using a standardized methodology applied uniformly to all municipalities. The Index has been updated annually since 2017 and aims to enhance accountability and improve citizens' access to local-level budgetary information.

In 2024, budget transparency in municipalities showed improvement compared to 2023. The average transparency score increased to 61 points, up from 57.5 points in 2023. A total of 22 municipalities scored above the average. Nine municipalities achieved the maximum score of 100 points: Kaçanik, Klinë, Lipjan, South Mitrovicë, Prizren, Rahovec, Shtime, Skenderaj, and Vushtrri.

Throughout 2024, municipalities published a total of 227 budget documents, including financial reports and supporting documents related to budget policies. Of the 38 municipalities assessed: 28 held at least four budget hearings, 3 held three budget hearings, 1 held only one hearing, and 6 municipalities did not hold any budget hearings. Regarding the formats used for publication, 168 documents (74%) were published in accessible formats such as Excel or Word, 47 documents (21%) were published as scanned copies, and 10 documents (4%) were in PDF format. The most frequently published documents by municipalities were the 2025–2027 Medium-Term Budget Framework and the lists of subsidy beneficiaries.

In line with the requirements of the Administrative Instruction on Open Municipal Administration, 29 municipalities published the Medium-Term Budget Framework (MTBF); 25 municipalities published the first (Q1) and third (Q3) quarterly financial reports; and 26 municipalities published the second (Q2) quarterly financial report. Additionally, 24 municipalities published the 2024 annual financial report. There has also been a steady year-on-year improvement in the publication of the Analytical Accounts Card, a key document that provides detailed financial data on municipal budget expenditures. This year, 18 municipalities published the Analytical Accounts Card on their official websites or made it available upon request, compared to 14 municipalities the previous year.

North Mitrovica and Vitia recorded the most significant improvements, increasing their scores by 46 and 45 points, respectively, compared to 2023. Deçan and Partesh also showed notable improvements in their performance. On the other hand, Ferizaj experienced the most significant decline, dropping 47.5 points compared to 2023. Malisheva, Suhareka, Gjakova, and Obiliq also recorded a decrease in scores. Zubin Potok and Zveçan continue not to publish any budget documents, remaining among the least transparent municipalities in the country.

## Methodology

The Municipal Budget Transparency Index is a report through which GAP Institute assesses the level of budget transparency across municipalities, using a standardized methodology applied uniformly to all municipalities. The Index has been updated annually since 2017 and aims to promote accountability and improve citizens' access to budget-related information at the local level. This report includes an assessment of the publication of documents that municipalities are required to publish under current legislation, as well as an evaluation of the publication of additional budget-related documents that provide citizens with greater insight into the use of public funds. It also assesses the format in which these documents are published.<sup>1</sup>

Data on the publication of budget documents was collected by requesting municipalities to complete a questionnaire providing links to the documents published on their official websites. In May 2025, GAP Institute sent official requests to municipal public relations offices, while the monitoring of municipal websites was concluded in June 2025. Out of Kosovo's 38 municipalities, 22 responded positively, while 16 did not provide a response. For the municipalities that did not respond, the assessment was based on information available on their official websites. Documents that could not be found within three clicks in the section dedicated to budget report publication were excluded from the evaluation.<sup>2</sup> Unlike the previous assessment, newly launched municipal websites have now been made available, significantly improving website functionality compared to previous years and facilitating easier access to documents and information for citizens.

Public institutions are required to publish all finalized public documents, regardless of whether citizens have submitted a request for access or not. According to the Administrative Instruction on Open Municipal Administration,<sup>3</sup> issued by the Ministry of Local Government Administration (MLGA), municipalities are responsible for publishing financial reports on their official websites. These include the budget plan, investment plans, quarterly expenditure reports, the Medium-Term Budget Framework (MTBF), the summary report of the previous fiscal year's municipal budget, and the municipal audit report for the previous fiscal year. In terms of budget hearings, the same instruction requires municipalities to organize at least one public meeting<sup>4</sup> on the MTBF and the draft budget, as these documents are considered mandatory acts for public consultation.<sup>5</sup> Additionally, under the Law on Public Financial Management and Accountability, municipal assemblies are required to hold budget hearings with citizens regarding the municipal draft budget.<sup>6</sup> More broadly, the above-mentioned Administrative Instruction on open municipal administration, while not specifying a minimum number, encourages municipalities to hold multiple budget hearings<sup>7</sup> and other public meetings on topics such as municipal investments, local economic development, and related areas.<sup>8</sup> Although it is not common practice, there are cases where budget circulars also obligate municipalities to organize budget hearings.<sup>9</sup>

1 For more information on the methodology used to calculate the Index, refer to the 2023 Municipal Budget Transparency Index report: [https://www.institutigap.org/documents/55489\\_indeksi\\_transparencas\\_2023\(eng\).pdf](https://www.institutigap.org/documents/55489_indeksi_transparencas_2023(eng).pdf), and platform: <https://institutigap.org/transparencas-buxhetore?year=2023>.

2 Out of the 38 municipalities of the Republic of Kosovo, 16 municipalities have not responded to our request to date: Fushë Kosovë, Gjakovë, Graçanicë, Junik, Klllokot, Malishevë, Mamushë, Novobërdë, Obiliq, Partesh, Prishtinë, Ranilug, Shtërpçë, Zubin Potok, Zvečan, and Leposaviq.

3 Ministry of Local Government Administration (MLGA). [Administrative Instruction No. 04/2023 on Open Municipal Administration](#). Articles 17 and 18.

4 In this context, the term refers to a budget hearing. Ministry of Local Government Administration (MLGA). [Administrative Instruction No. 04/2023 on Open Municipal Administration](#). Article 26.2

5 Ibid. Article 22.1.4 and Article 22.1.5

6 [Law on Public Financial Management and Accountability](#). Article 61.2

7 Ibid. Article 31

8 Ibid. Article 18.3

9 As was the case in 2016.

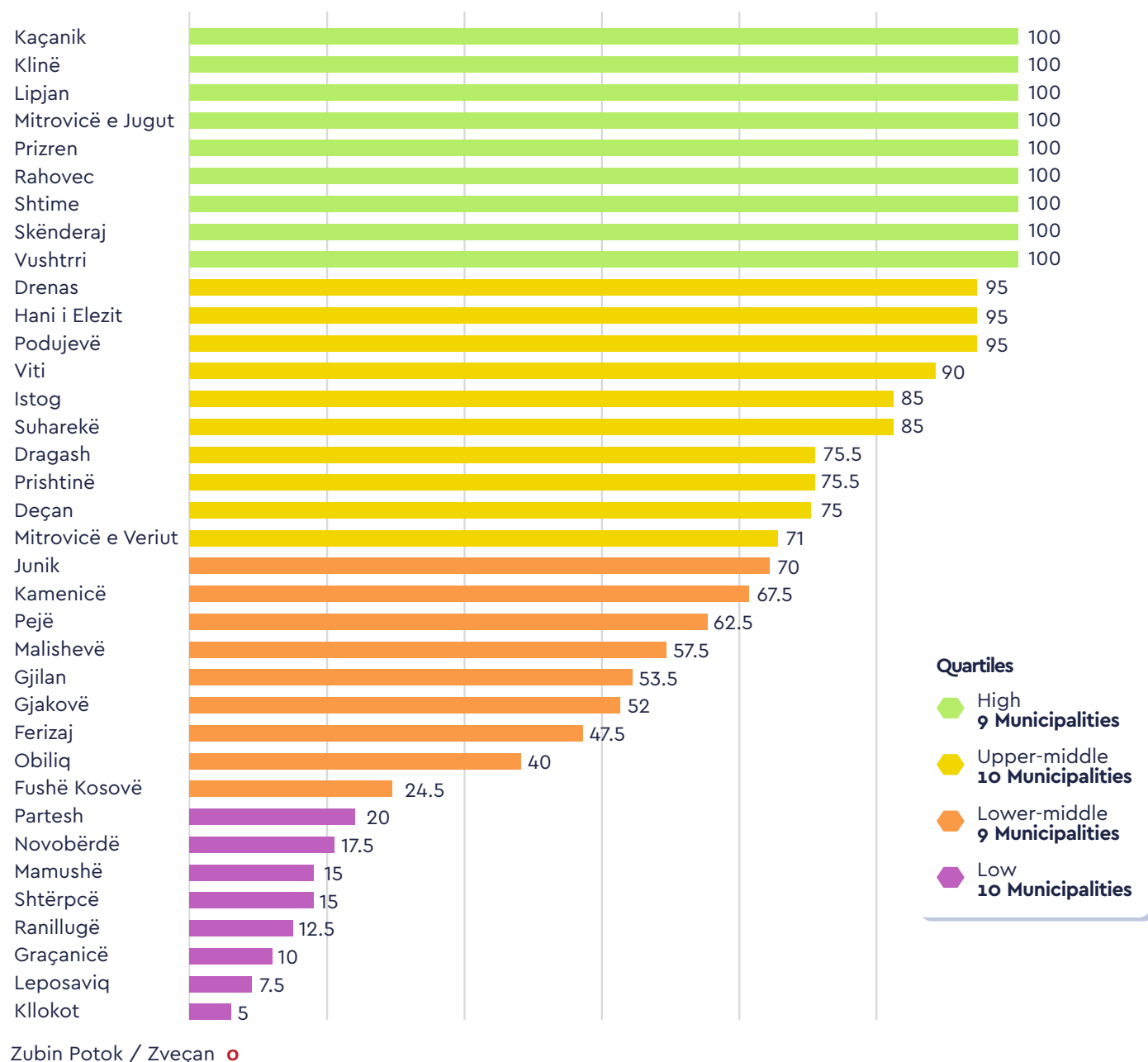
## Key Findings for 2024

Budget transparency fosters an environment of oversight and accountability, which is essential to reassure citizens that their taxes are being spent fairly and in full compliance with the law.

In 2024, budget transparency in municipalities improved compared to 2023. The average transparency index score increased from 57.5 to 61 points. This improvement was driven in part by more municipalities achieving the maximum score, which contributed to raising the overall average. A key factor was also the enhanced functionality and availability of municipal websites, which had been identified as problematic in the 2023 assessment. Furthermore, the 2024 assessment covered all municipalities, thereby providing a comprehensive analysis of budget transparency at the local level.

During 2024, a total of 22 out of 38 municipalities, representing 57% of all municipalities, scored above the average transparency index. Nine municipalities achieved the maximum score of 100 points: Kaçanik, Klinë, Lipjan, South Mitrovicë, Prizren, Rahovec, Shtime, Skenderaj, and Vushtrri. All these municipalities published their budget documents in easily accessible formats such as Excel or Word. The municipalities of Drenas, Hani i Elezit, and Podujevë also demonstrated a high level of budget transparency, each scoring 95 points. In all three cases, the reason they did not receive the maximum score was due to one of the evaluated documents on their official municipal websites being in scanned format.

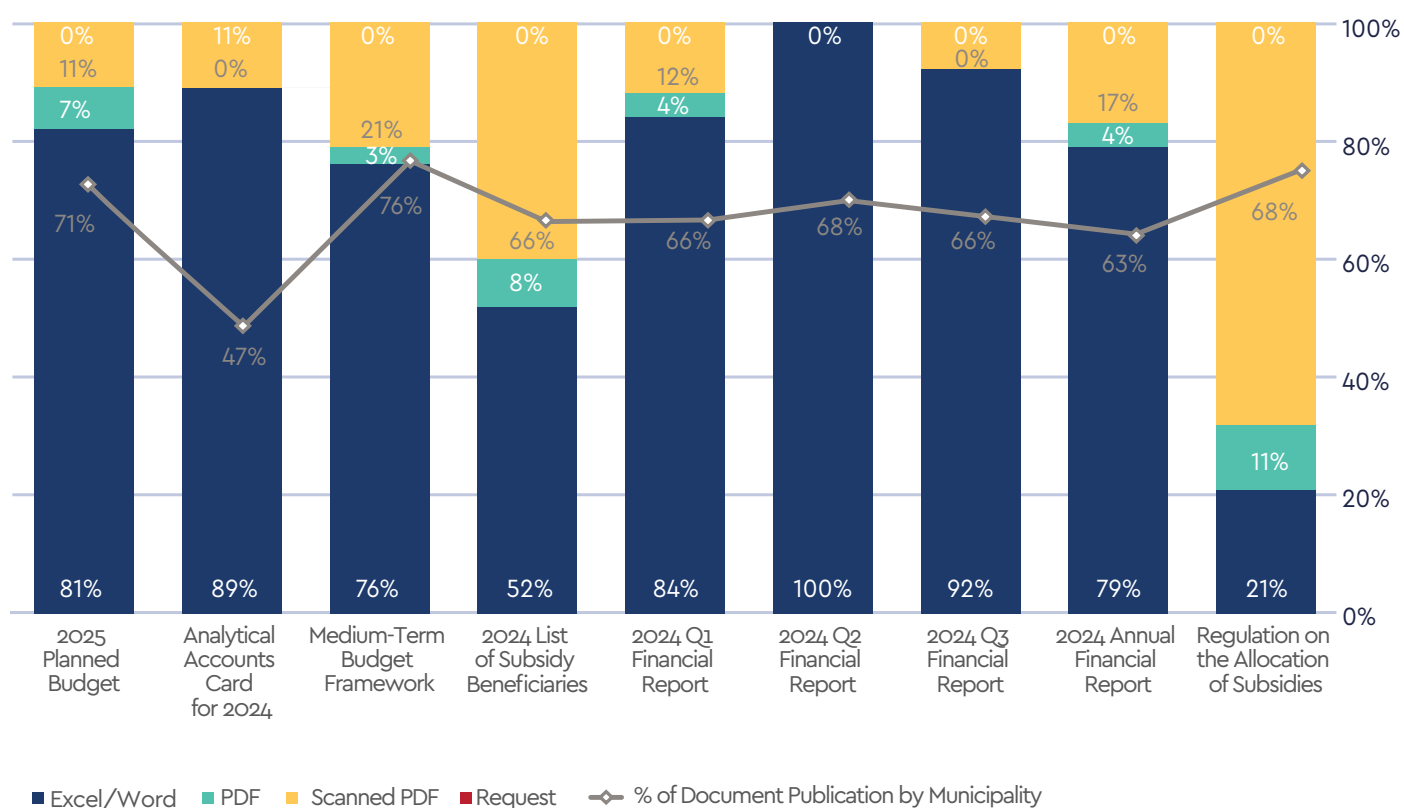
Overall, nine municipalities (24%) belong to the top quartile, with scores ranging from above 95 to 100 points, ten municipalities (26%) fall into the upper-middle quartile, scoring between above 70 and 95 points; nine municipalities (24%) are in the lower-middle quartile, with scores from above 20 to 70.5 points; and ten municipalities (26%) are in the bottom quartile, with scores ranging from zero to 20 points.

**Figura 1.** 2024 Municipal Budget Transparency Index

Source: GAP Institute

According to the 2024 Municipal Budget Transparency Index results, municipalities published a total of 227 budget-related documents, including financial reports and supporting documents for budgetary policies, such as the regulation on the allocation of subsidies. Out of the 38 assessed municipalities, 32 held at least 123 budget hearings. More specifically, 28 municipalities organized at least four hearings, three municipalities held three hearings each, and one municipality conducted only one hearing. Meanwhile, six municipalities did not hold any budget hearings at all. The lists of subsidy beneficiaries were published by 25 municipalities, while the regulation on the allocation of subsidies was made public by 28 municipalities. In terms of the formats of published documents, 168 (74%) were in accessible formats like Excel or Word, 47 (21%) were scanned copies, and 10 (4%) were in PDF format. Additionally, the Analytical Accounts Card was obtained from two municipalities (1%) through official access-to-information requests submitted via email.

**Figura 2.** Documents published by 36 municipalities by format of publication (percentage)



Source: GAP Institute

In 2024, the most frequently published documents by municipalities were the Medium-Term Budget Framework 2025–2027 and the lists of subsidy beneficiaries. In terms of publication formats, the Q1 2024 financial report and the planned 2025 budget were among the documents most often published in accessible formats such as Excel or Word. Meanwhile, the lists of subsidy beneficiaries, the regulation on the allocation of subsidies, and signed contracts were primarily published as scanned PDFs.

According to the requirements of the Administrative Instruction of the Ministry of Local Government Administration (MLGA) on municipal open administration, the Medium-Term Budget Framework (MTBF) was published by 29 municipalities, while the Q2 financial report was published by 26 municipalities. In addition, 25 municipalities published financial reports for both Q1 and Q3. The 2024 annual financial report was made public by 24 municipalities. Although considered one of the most important documents for financial accountability and awarded the highest score in this index, the Analytical Accounts Card remains among the least published documents. In total, 16 municipalities made this document available on their websites, while two others shared it via email upon request. However, there is an improvement compared to the previous year, as the document was published by more municipalities (a total of 14 in 2023).



**Table1.** Published documents considered in the 2024 Municipal Budget Transparency Index

	Excel	PDF	Scanned PDF	Request	Total
2025 Planned Budget	22	2	3		27
Analytical Accounts Card for budget expenditure 2024	16			2	18
Medium-Term Budget Framework 2025–2027	22	1	6		29
2024 List of Subsidy Beneficiaries	13	2	10		25
2024 Q1 Financial Report	21	1	3		25
2024 Q2 Financial Report	26				26
2024 Q3 Financial Report	23		2		25
2024 Annual Financial Report	19	1	4		24
Regulation on the Allocation of Subsidies	6	3	19		28
Public budget hearings for the 2025 Budget					123
Number of municipalities that published signed contracts in 2024					27

Source: GAP Institute

Based on the formats used to publish budget documents, the municipalities of Kaçanik, Rahovec, and Vushtrri have published all relevant documents in accessible formats such as Excel or Word, thereby enabling easier access, analysis, and more efficient reuse of the data. Meanwhile, the municipalities of Klinë, Lipjan, South Mitrovicë, Prizren, Shtime and Skenderaj have published most budget documents in Excel or Word formats. However, certain documents, such as the regulation on the allocation of subsidies and signed contracts, have been provided only as scanned copies, which limits the ability to analyze their content. On the other hand, the municipalities of Klllokot, Novobërdë, Obiliq, Partesh, and Ranillug have published all budget documents solely as scanned copies, making it difficult for citizens and independent monitors to use and compare the data effectively.

## Municipal Performance Analysis – 2024 Index vs. 2023 Index

In the 2024 Municipal Budget Transparency Index, nine municipalities achieved the maximum score of 100 points, the highest number of municipalities to receive a perfect score since the beginning of local budget transparency monitoring. The municipalities that reached this score are Kaçanik, Klinë, Lipjan, South Mitrovicë, Prizren, Rahovec, Shtime, Skenderaj, and Vushtrri. Compared to 2023, Lipjan and Vushtrri maintained their perfect scores, Klinë improved by 20 points, and Kaçanik and Rahovec improved by six points each. South Mitrovicë, Prizren, and Skenderaj were not included in the 2023 assessment due to technical issues with their official websites. In 2024, all three municipalities scored 100 points, as they had in 2022. All of these municipalities are ranked in the top quartile of the index, occupying the highest positions overall.

A high level of transparency was also demonstrated by the municipalities of Drenas, Hani i Elezit, and Podujevë, each of which scored 95 points. Drenas and Hani i Elezit recorded a drop of five points compared to 2023, while Podujevë improved by 15 points. The decline in scores for Drenas and Hani i Elezit was mainly due to the publication of subsidy beneficiary lists in scanned format, which limits access and effective use of data.

The most significant progress in this year's index was achieved by the municipality of North Mitrovicë, which improved by 46 points compared to the previous year and rose 7 places in the ranking. Similarly, the municipality of Viti improved to a score of 90 points, or 45 points more than in the previous year, while Deçan improved by 12.5 points, resulting in a 13-place jump in the ranking. Meanwhile, the municipality of Partesh, which had scored zero points in 2023, managed to accumulate 20 points in 2024 and rose 13 places in the ranking. These changes reflect the evident efforts of certain municipalities to improve the transparency of budget document publication and their engagement in public accountability processes.

While some municipalities recorded notable improvements in budget transparency during 2024, others experienced setbacks. The municipality of Ferizaj scored 47.5 points less than in 2023, placing 26th overall, with a drop of 21 positions in the ranking. Furthermore, Obiliq and Malishevë each recorded a decrease of 25 points, Gjakovë dropped by 20 points, and Suharekë by 10 points. This regression in scores was largely due to the non-publication of certain budget documents and, in some cases, to the use of less accessible formats.

On the other hand, municipalities such as Zubin Potok and Zveçan showed no improvement and continue to refrain from publishing any budget documents on their official websites, positioning them among the least transparent municipalities at the local level. This continued stagnation and lack of commitment to public information remain serious challenges to accountability and good governance.

**Table2.** Ranking of municipalities by score for 2024  
(alphabetical order applied for municipalities with equal scores; compared to 2023)

No.	Municipality	2024 Score	2023 Score	2024 Ranking	2023 Ranking
1	Kaçanik/	100	94	1	7
2	Klinë	100	80	1	11
3	Lipjan	100	100	1	1
4	South Mitrovicë	100	/	1	/
5	Prizren	100	/	1	/
6	Rahovec	100	94	1	7
7	Shtime	100	75	1	14
8	Skënderaj	100	/	1	/
9	Vushtrri	100	100	1	1
10	Drenas	95	100	10	1
11	Hani i Elezit	95	100	10	1
12	Podujevë	95	80	10	11
13	Viti	90	45	13	21
14	Istog	85	72.5	14	15
15	Suharekë	85	95	14	5
16	Dragash	75.5	83.5	16	9
17	Prishtinë	75.5	75.5	16	13
18	Deçan	75	62.5	18	19
19	North Mitrovicë	71	25	19	26
20	Junik	70	68.5	20	17
21	Kamenicë	67.5	/	21	/
22	Pejë	62.5	/	22	/
23	Malishevë	57.5	82.5	23	10
24	Gjilan	53.5	58.5	24	20
25	Gjakovë	52	72	25	16
26	Ferizaj	47.5	95	26	5
27	Obiliq	40	65	27	18
28	Fushë Kosovë	24.5	41.5	28	22
29	Partesh	20	0	29	30
30	Novobërdë	17.5	35	30	23
31	Mamushë	15	20	31	27
32	Shtërpcë	15	27.5	31	24
33	Ranillug	12.5	12.5	33	28
34	Graçanicë	10	25.5	34	25

35	Leposaviq	7.5	0	35	30
36	Klllokot	5	12.5	36	28
37	Zubin Potok	0	0	37	30
38	Zveçan	0	0	37	30

Source: GAP Institute

\*Note: The symbol (/) indicates that the respective municipality was not included in the 2023 assessment of the Budget Transparency Index.

In 2024, municipalities showed improvement in budget transparency following a significant decline in 2023. The number of municipalities publishing key documents increased, reflecting greater institutional commitment to public participation and citizen access to information. A total of 32 more budget hearings were held compared to the previous year. In terms of subsidy transparency, improvements were recorded in six additional municipalities, through the publication of documents identifying beneficiaries and the amounts allocated.

With regard to specific documents, improvements were observed in the publication of the Medium-Term Budget Framework (five more municipalities), the planned budget for the following year (four more municipalities), and Analytical Accounts Cards (four more municipalities, two of which were provided upon request). However, most documents have not yet returned to the 2022 publication levels, particularly the annual financial report and the regulation on the allocation of subsidies. One of the most positive practices in 2024 remains the increased number of budget hearings held with citizens.

**Table3.** Number of published budget-related documents and public budget hearings by municipalities

Document	2020	2021	2022	2023	2024
Q1 Financial Report for the current year	28	28	31	24	25
Q2 Financial Report for the current year	29	30	32	22	26
Q3 Financial Report for the current year	29	24	29	24	25
Annual Financial Report for the previous year	30	29	29	27	24
Planned Budget for the following year	34	28	31	23	27
Medium-Term Budget Framework	32	29	32	24	29
Regulation on the Allocation of Subsidies	32	30	30	27	25
List of Subsidy Beneficiaries for the current year	24	20	29	22	28
Analytical Accounts Card for budget expenditures in the current year	7	8	14	14	18
Public budget hearings for the following year	84	106	130	91	123

Source: GAP Institute

## Gender-Responsive Budgeting

Gender-responsive budgeting (GRB) involves the integration of a clear gender perspective into the budgeting process at all levels of governance. It includes applying gender analysis in the formulation, implementation, and evaluation of public budgets. Incorporating a gender perspective into municipalities budgets helps design policies and programs that reflect the diverse needs and experiences of women and men. This, in turn, promotes gender equality and improves the overall quality of life for all citizens. In Kosovo, gender equality is guaranteed by the Constitution. However, in practice, women continue to face discrimination in various areas, including politics, the labor market, and access to public funds. According to Law No. 05/L-020 on Gender Equality, Kosovo institutions are required to incorporate gender-responsive budgeting in all these aspects.<sup>10</sup>

Although gender-responsive budgeting has been a legal obligation since the enactment of the Law on Gender Equality in 2015 and remains a requirement by the Ministry of Finance through budget circulars since 2018, it has not yet been included as a separate scoring component in the Municipal Budget Transparency Index.<sup>11</sup> This is due to the fact that its implementation has remained relatively unfamiliar to municipalities, there has been no clear standardization in the format and content of these documents, and there are no defined indicators for assessing their quality. As a result, up until this year, gender-responsive budgeting has been treated as an observational and informative element, but not as part of the scoring criteria.

According to the Index results, in 2024, out of 38 municipalities, only 17 published gender-responsive budgeting documents. This represents a decrease of three municipalities compared to 2023 and indicates a setback in gender transparency at the local level. Municipalities such as Ferizaj, Gjakovë, Kaçanik, Lipjan, South Mitrovicë, Obiliq, Shtime, and Skenderaj represent the most positive practices in this area. These municipalities have established a consistent approach over the past four years by integrating a gender perspective into budget planning and implementation.

In 2024, eleven municipalities that had published GRB documents in 2023 did not do so this year. This group includes: Dragash, Gjiilan, Istog, Junik, Kamenicë, Pejë, Podujevë, Prishtinë, Prizren, Viti, and Suharekë. On the other hand, five municipalities (Deçan, Drenas, Hani i Elezit, Klinë, and North Mitrovicë) showed improvement this year. However, a group of 12 municipalities have not published any GRB documents in the past four years. These include: Fushë Kosovë, Graçanicë, Klokot, Leposaviq, Mamushë, Novobërdë, Partesh, Rahovec, Ranillug, Shtërpçë, Zubin Potok, and Zveçan.

**Table4.** (Non-)Publication of Gender-Responsive Budgeting documents by municipalities

Municipality	2021	2022	2023	2024
Deçan	✗	✓	✗	✓
Dragash	✗	✓	✓	✗
Drenas	✓	✓	✗	✓
Ferizaj	✓	✓	✓	✓
Fushë Kosovë	✗	✗	✗	✗
Gjakovë	✓	✓	✓	✓
Gjiilan	✓	✓	✓	✗
Graçanicë	✗	✗	✗	✗
Hani i Elezit	✗	✓	✗	✓
Istog	✓	✓	✓	✗
Junik	✓	✓	✓	✗

<sup>10</sup> Official Gazette of the Republic of Kosovo. [Law No. 05/L-020 on Gender Equality](#), Article 3. Item 1.17.

<sup>11</sup> Official Gazette of the Republic of Kosovo. [Law No. 05/L-020 on Gender Equality](#); Ministry of Finance, Labor and Transfers. Budget Circulars 2019/01, 2018.

Kaçanik	✓	✓	✓	✓
Kamenicë	✗	✓	✓	✗
Klinë	✗	✗	✗	✓
Klllokot	✗	✗	✗	✗
Leposaviq	✗	✗	✗	✗
Lipjan	✓	✓	✓	✓
Malishevë	✓	✓	(request)	✗
Mamushë	✗	✗	✗	✗
South Mitrovicë	✓	✓	✓	✓
North Mitrovicë	✗	✗	✗	✓
Novobërdë	✗	✗	✗	✗
Obiliq	✓	✓	✓	✓
Partesh	✗	✗	✗	✗
Pejë	✓	✓	✓	✗
Podujevë	✗	✓	✓	✗
Prishtinë	✓	✓	✓	✗
Prizren	✓	✓	✓	✗
Rahovec	✗	✗	✗	✗
Ranillug	✗	✗	✗	✗
Shtërpcë	✗	✗	✗	✗
Shtime	✓	✓	✓	✓
Skenderaj	✓	✓	✓	✓
Suharekë	✓	✓	(request)	✗
Viti	✓	✓	✓	✗
Vushtrri	✓	✓	✓	✓
Zubin Potok	✗	✗	✗	✗
Zveçan	✗	✗	✗	✗

Source: GAP Institute

## Conclusions and Recommendations

In 2024, the number of municipalities that achieved the maximum score in the Municipal Budget Transparency Index was the highest since 2017, when the systematic evaluation of local budget transparency began. This result reflects a growing commitment by several municipalities to meet public accountability standards and improve citizen access to financial information. Over the course of this year, the number of budget documents published on official municipal websites increased, including documents such as the Medium-Term Budget Framework, planned budgets, financial reports, and subsidy lists. Moreover, the average score in the Index improved, indicating a positive overall trend. The rise in the number of budget hearings held with citizens also suggests that municipalities are taking more concrete steps toward inclusive and open governance.

The most significant improvements were recorded in municipalities such as North Mitrovicë and Viti, which significantly enhanced their performance compared to the previous year. Deçan and Partesh also showed measurable progress. However, despite these improvements, several municipalities such as Ferizaj, Malishevë, Suharekë, Gjakovë, and Obiliq experienced a marked decline in performance, while Zubin Potok and Zveçan continue to publish no budget documents at all.

These findings underscore that, although the general trend is positive, there remains considerable room for performance improvement in most municipalities. In this regard, municipalities should take concrete steps to ensure higher levels of transparency.

To improve municipal budget transparency, GAP Institute recommends the following:

- Revise the legal framework so that public institutions, particularly municipalities, are explicitly required to publish budget documents in user-friendly formats such as Excel or Word. For years, many budget documents have been published only in less accessible formats such as PDF or scanned PDF.
- Ensure municipalities have adequate human and technical capacity to regularly publish budget documents. These documents should be posted consistently in the same, clearly structured sections of official websites to ensure ease of access and navigation. This would address frequent year-to-year ranking fluctuations, which often result not from a lack of finalized documents, but from irregular publication. Findings from this and previous assessments indicate that the municipalities may have completed the necessary documents but fail to publish them consistently.
- Clarify and strengthen legal provisions related to budget hearings. Although the current legal framework encourages municipalities to organize such hearings, and many do so in practice, the legal requirements should be more detailed and binding. These provisions should increase the minimum standard and set a mandatory, representative number of public hearings that municipalities must conduct for both the Medium-Term Budget Framework (MTBF) and the draft annual budget. This is essential to ensure meaningful citizen participation in key budgetary processes. Clearly define the number of budget hearings to be organized by both the executive branch and the Municipal Assembly.
- Prioritize the publication of documents related to Gender-Responsive Budgeting, given their role in informing municipal policy development. Municipalities should enrich the content of these documents beyond the minimum requirements outlined in budget circulars.

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