

2023

Municipal Budget Transparency Index



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Executive Summary

The Budget Transparency Index, developed and updated by GAP Institute since 2017, evaluates the budget transparency of municipalities in Kosovo. This index aims to improve accountability and access to budget information at the local level by using a standardized evaluation methodology across all municipalities.

In contrast to previous years, municipal budget transparency declined in 2023. The average score in 2022 was 62.8, but this dropped to 57.5 in 2023. The drop in the 2023 budget transparency average score was partly due to technical issues affecting access to the websites of some municipalities. Half (50%) of the municipalities exceeded the average score. The municipalities of Drenas, Vushtrri, Lipjan, and Hani i Elezit achieved the maximum score.

In 2023, municipalities published 207 budget-related documents, mostly in 'Excel/Word' formats. Of the 33 municipalities evaluated, 22 held at least four budget hearings, one held three hearings, while 10 did not hold any budget hearings.

The most commonly published documents were the 2023 Annual Financial Report and the Subsidy Allocation Regulation. The least published documents included the Analytical Accounts Card for budget expenditure in 2023, the Annual Financial Report for the second quarter (Q2) of 2023, and the List of Subsidy Beneficiaries. Based on publication formats, the most frequently shared documents in 'Excel/Word' were the 2023 Annual Financial Report and the 2024 Planned Budget. While the most published document in 'scanned PDF' format was the 2023 Financial Report for the first quarter (Q1).

Key challenges in evaluating budget transparency and calculating this year's index included access issues on municipal websites, slow document loading, and lack of contact information for some municipalities in the north. These factors had an adverse impact on the 2023 transparency rating.

Among the required budget documents, 27 municipalities published the Annual Financial Report, and 24 published the Medium-Term Budget Framework. While in response to GAP Institute's requests for access to budget documents, 22 municipalities provided a positive response, while 16 did not respond.

Methodology

The Budget Transparency Index is a report by GAP Institute evaluating the budget transparency of municipalities using a standardized methodology across all municipalities. Updated annually since 2017, the index aims to improve accountability and enhance citizen access to budget information at the local level.

This report evaluates the publication of documents that municipalities are legally required to make available, along with additional budget-related documents that provide citizens with more insights into public fund usage. GAP Institute assigns a score to each document based on its significance to enhanced transparency and accountability. Municipalities can earn up to 100 points, distributed across 14 budget-related documents, including regulations, subsidy beneficiary lists, and budget hearings. Scores for each document range from 5 to 20 points, depending on its significance. In addition to the number of documents published, the format also matters. Documents published in more accessible formats, like 'Excel' or 'Word,' receive the maximum score, while documents in PDF format receive 30% fewer points, and scanned documents 50% less points. If a budget-related document is not available on the municipality's official website but is sent by email, its score is reduced by 70%. Exceptions are made for documents such as the Analytical Accounts Card, signed contracts, and Subsidy Beneficiary List, for which the score is not reduced by 70% if sent by email, as these are not yet legally required to be published.

Municipalities that publish all required documents on their official websites in 'Excel/Word' formats and hold at least four budget hearings receive the maximum score.

Data collection for document publication was conducted by requesting municipalities to complete a questionnaire with links to published documents on their official websites. In May 2024, GAP Institute sent public information access requests to municipal public communication offices, while monitoring of municipal websites concluded in August 2024 due to several weeks of persistent website access issues and glitches. Out of Kosovo's 38 municipalities, 22 responded positively, while 161 failed to respond. For municipalities that did not respond, the Index score was awarded based on information available on their websites, excluding documents that could not be found in three clicks in the section dedicated to budget report publication.

Table 1. Municipal Score on Document Publication, according to GAP Institute

Document	Excel/ word	PDF	Scanned Document	Request
2023 Q1 Financial Report	5	3.5	2.5	1.5
2023 Q2 Financial Report	5	3.5	2.5	1.5
2023 Q3 Financial Report	5	3.5	2.5	1.5
2023 Annual Financial Report	15	10.5	7.5	4.5
2024 Planned Budget	5	3.5	2.5	1.5
Regulation on Allocation of Subsidies	5	5	5	1.5
2023 List of Subsidy Beneficiaries	10	7	5	5
Analytical Accounts Card for budget expenditure in 2023	20	14	10	10
Public budget hearing on 2024 Budget	2.5	2.5	2.5	2.5

¹ Municipalities that have not responded to the request for access to information: Gjakovë, Dragash, Fushë Kosovë, Leposaviq, Obiliq, Prishtinë, Shtërpcë, Zubin Potok, Zveçan, Novobërdë, Mitrovicë e Veriut, Mamushë, Graçanicë, Ranillug, Partesh, Killokot.

Document	Excel/ word	PDF	Scanned Document	Request
Public budget hearing on 2024 Budget	2.5	2.5	2.5	2.5
Public budget hearing on 2024 Budget	2.5	2.5	2.5	2.5
Public budget hearing on 2024 Budget	2.5	2.5	2.5	2.5
Medium-Term Budget Framework 2024-2026	10	7	5	3
2023 Concluded Contracts	10	10	10	10
Total	100	78	62.5	50

Source: GAP Institute

Unlike previous years, the 2023 Budget Transparency Index report includes evaluations for 33 out of Kosovo's 38 municipalities. Technical issues with the official websites prevented Skenderaj, Pejë, Kamenicë, South Mitrovicë, and Prizren municipalities from being scored on document publication in this year's report. These municipalities responded to GAP Institute's request for access to official data by providing links to each of their budget-related documents. However, their website issues prevented online access to these documents. To address these accessibility problems, GAP Institute contacted the Information Society Agency (ISA) and the Ministry of Interior Affairs (MIA) but received no response.

In addition to these technical issues, challenges in evaluating municipal budget transparency remain significant. These include slow document loading times—sometimes taking up to 10 minutes—documents placed in inappropriate categories, and lack of contact information for some Serb-majority municipalities. All these factors have contributed to lower budget transparency for municipalities in 2023 compared to previous years.

Key Findings for 2023

Citizens, as taxpayers, have the right to demand transparency and accountability in the management of public funds because this information is essential to ensure their taxes are used fairly and legally. The Constitution of the Republic of Kosovo and the Law on Access to Public Documents guarantee this right. This law² grants citizens access to documents related to public spending and requires institutions to publish these documents in electronic format and make available as open data. Institutions are required to publish every finalized public document, regardless of whether citizens have requested access. These documents must be accessible to allow citizens to use and compare information, ensuring transparency and accountability in the spending of their tax contributions. In addition, the Law on Public Financial Management holds municipal leaders responsible for publishing financial reports on the municipality's website and for organizing budget hearings with citizens. The Administrative Instruction of the Ministry of Local Government Administration (MLGA)³ also requires municipalities to hold at least two public hearings annually and to arrange additional meetings on budgetary and other municipal issues. Additionally, the Ministry of Finance⁴ budget circulars require mayors to review the budget with citizens. The MAPL Administrative Instruction requires municipalities to publish various budget-related documents, including the Budget Plan, investment plans, quarterly expenditure reports, the Medium-Term Budget Framework (MTBF), a summary report of the previous fiscal year's municipal budget, and the auditor's report on the municipality's budget for the previous fiscal year.⁵

² [Law No. 06/L-081 on Access to Public Documents.](#)

³ Ministry of Local Government Administration (MLGA). [Administrative Instruction No. 03/2020 on Transparency in Municipalities.](#)

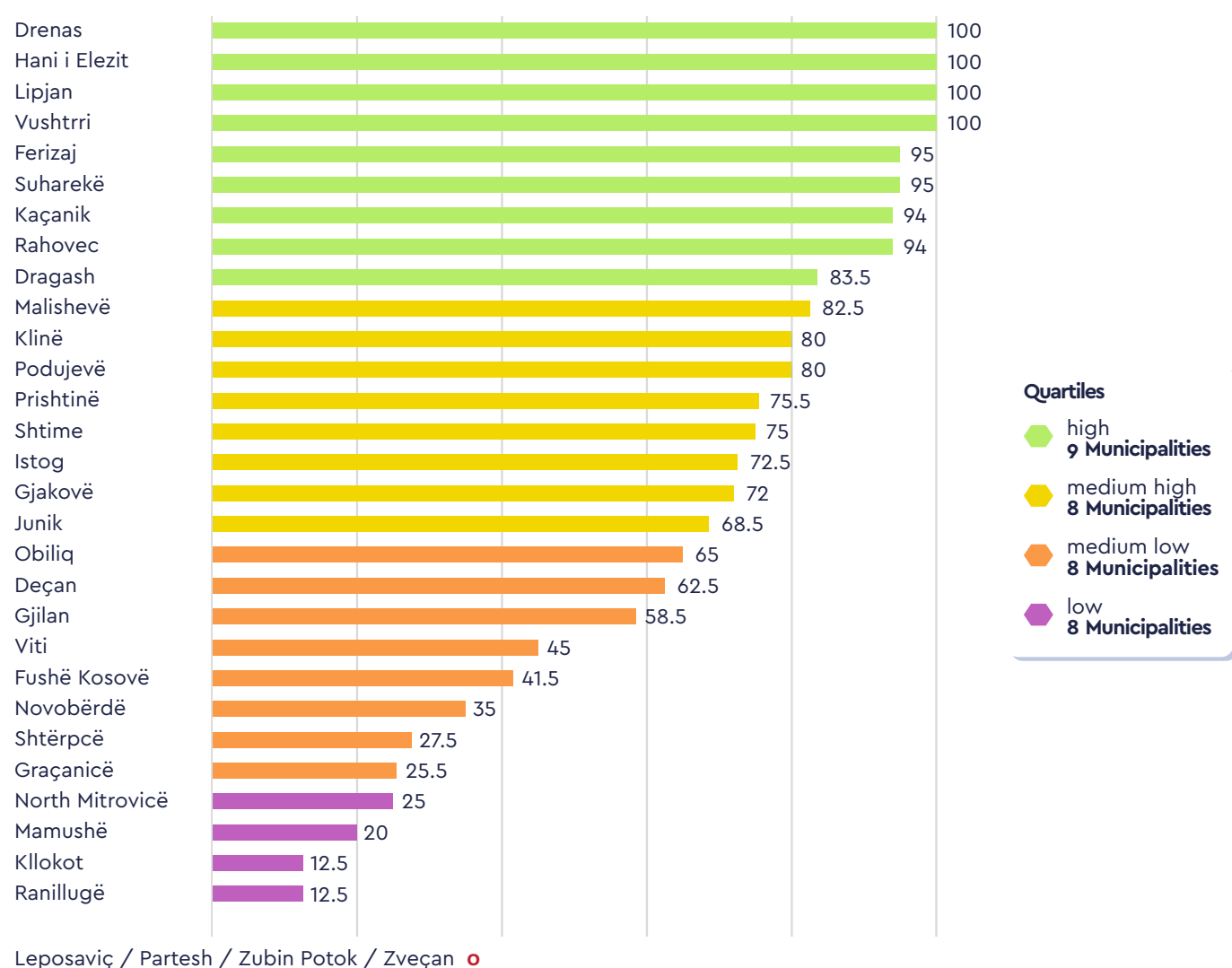
⁴ [Law on Public Financial Management and Accountability](#), Article 61.

⁵ [Po. aty.](#)

In 2023, municipal budget transparency showed a negative shift compared to 2022. The average score in 2022 was 62.8, while in 2023, it fell to 57.5. This decline in the 2023 transparency index average score was largely influenced by technical issues affecting access to municipal websites. In total, 20 municipalities (53%) scored above the average in 2023, with four achieving the maximum score of 100 points (Drenas, Vushtrri, Lipjan, and Hani i Elezit). These municipalities published all budget-related documents in 'Excel' or 'Word' formats, with text documents also available in other formats like 'PDF' or as scanned documents, which did not affect their maximum score.

Ferizaj and Suharekë municipalities also demonstrated high budget transparency, each scoring 95 points. For both municipalities, the slight reduction from the maximum score was due to the absence of one budget-related document on their websites. Overall, nine municipalities (27%) are in the top quartile with 83.5 points or more, eight municipalities (24%) in the upper-middle quartile with scores between 68.5 and 83.4 points, another eight (24%) in the lower-middle quartile with scores between 25.5 and 68.4 points, and eight municipalities (24%) in the lowest quartile with scores below 25.5 points.⁶

Figure 1. 2023 Municipal Budget Transparency Index



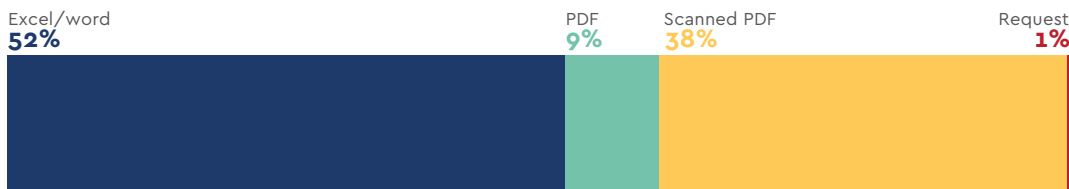
Source: GAP Institute⁷

⁶ Quartiles are a statistical concept used to divide a dataset into four nearly equal parts based on their ranking.

⁷ Technical issues with the official websites of some municipalities have led to the exclusion of Skenderaj, Pejë, Kamenicë, South Mitrovicë, and Prizren from the 2023 Budget Transparency Index calculations.

According to the index results for budget transparency in 2023, municipalities published 207 budget-related documents. Of the 33 municipalities evaluated, 22 held at least four budget hearings, one held three hearings, while 10 did not hold any budget hearings. Subsidy recipient lists were published by 22 municipalities, while 27 municipalities published their subsidy allocation regulations. Of the published documents, the majority—108 documents (52%)—were in 'Excel/Word' formats. Additionally, 79 documents (38%) were in scanned format, and 18 documents (9%) were in 'PDF' format. Only two documents were received in response to official requests for information.

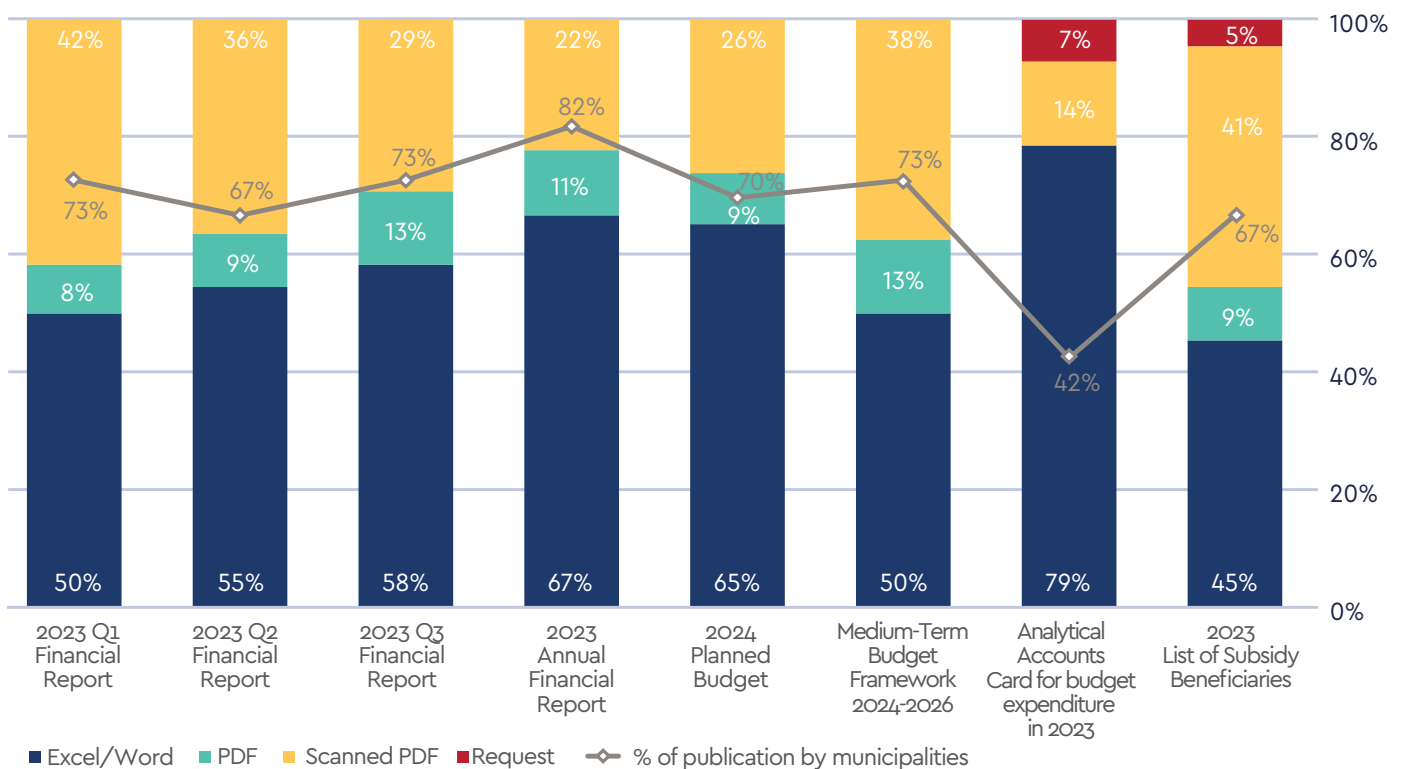
Figure 2. Format of published budget-related documents



Source: GAP Institute

The most commonly published documents by municipalities were the 2023 Annual Financial Report and the Subsidy Allocation Regulation. On the other hand, the least published document by municipalities in 2023 was the Analytical Accounts Card for budget expenditure in 2023. Subsidy recipient lists, the Q2 2023 Financial Report, and concluded contracts were all published in equal measure. In terms of publication format, the 2023 Annual Financial Report and the 2024 Planned Budget were the most frequently published documents in 'Excel/Word' formats. While the most published budget-related document in 'Scanned PDF' format was the Q1 2023 Financial Report. The regulations on subsidy allocations and concluded contracts were also mostly published in this format by the municipalities.

Figure 3. Percentage of municipalities publishing budget-related documents featured in the Index



Source: GAP Institute

Of the budget-related documents required to be published by the MLGA Administrative Instruction on Municipal Transparency, 24 municipalities published the Q1 Financial Report, 22 municipalities published the Q2 Financial Report, and 24 municipalities published the Q3 Financial Report. The Annual Financial Report was published by 27 municipalities, while the Medium-Term Budget Framework was published by 24 municipalities. The most detailed budget document, the Analytical Accounts Card, which received the highest score in the GAP Transparency Index, was again one of the least published documents by municipalities. Only 13 municipalities published it, and one municipality shared it via email.

Table 2. Published documents considered in the 2023 Municipal Budget Transparency Index

	Excel/ word	PDF	Scanned PDF	Request	Total
2023 Q1 Financial Report	12	2	10		24
2023 Q2 Financial Report	12	2	8		22
2023 Q3 Financial Report	14	3	7		24
2023 Annual Financial Report	18	3	6		27
2024 Planned Budget	15	2	6		23
Medium-Term Budget Framework 2024–2026	12	3	9		24
Analytical Accounts Card for budget expenditure in 2023	11		2	1	14
2023 List of Subsidy Beneficiaries	10	2	9	1	22
Regulation on Allocation of Subsidies	4	1	22		27
Public budget hearing on 2024 Budget	68	4	19		91

Source: GAP Institute

Based on the format of published budget-related documents, the municipalities of Vushtrri, Drenas, Lipjan, Hani i Elezit, Ferizaj, Suharekë, and Klinë have published all budget-related documents in 'Excel/Word' formats, allowing for easier access and more efficient use of data. These municipalities have also published their subsidy allocation regulations and concluded contracts in 'scanned document' format. On the other hand, the municipalities of Viti and Shtërpçë published all their budget-related documents in 'scanned document' format, while the municipality of Novobërdë published nearly all of its documents (88%) in this format.

Table 3. Municipalities publishing most budget-related documents in 'Excel/Word' or 'scanned document' formats

Municipality	Excel/Word	Municipality	Scanned Document
Vushtrri	100%	Viti	100%
Drenas	100%	Shtërpçë	100%
Hani i Elezit	100%	Novobërdë	88%
Lipjan	100%		

Source: GAP Institute

Municipal Performance Analysis – 2023 Index vs. 2022 Index

The Municipal Budget Transparency Index for 2023 shows varied results across municipalities in Kosovo regarding transparency. Municipalities like Drenas, Vushtrri, Hani i Elezit, and Lipjan have managed to maintain their top rankings. For Lipjan, this is the third time it has achieved the maximum score, while Drenas has earned the top score for the second consecutive year. Hani i Elezit and Vushtrri have significantly improved their rankings, moving from 8th and 9th place in 2022 to 1st place in 2023.

The municipalities of Kaçanik, North Mitrovicë, and Ferizaj have notably improved their scores, climbing 16, 9, and 14 places, respectively. Ferizaj, with 95 points (24 points more than the previous year), moved up from 19th place to 5th. Similarly, Suharekë also achieved 95 points (10 points more than last year) and ranked 5th. On the other hand, some municipalities, despite minor differences in points, have dropped in rankings. Rahovec fell from 1st to 9th place, with 6 less points. Klinë, with 20 less points, ranked 11th. In contrast, Graçanicë experienced a sharp decline in its score (37 points fewer), dropping to 25th place, two positions lower than last year.

This situation highlights that while some municipalities have managed to improve their budget transparency, others face significant challenges that require improvement.

These findings underscore the need for continuous progress in the accessibility and transparency of municipal financial documents, including enhancing the quality of and access to information that is essential for citizen participation in governance and public budget oversight.

Table 4. Municipalities with the greatest improvement and deterioration in ranking on the Budget Transparency Index

No.	Municipal Budget Transparency Index	2023 Score	2023 Ranking	2022 Score	2022 Ranking	Difference in Score 2022-2023	Difference in Ranking 2022-2023
1.	Drenas	100	1	100	1	0	0
2.	Hani i Elezit	100	1	95	8	5	7
3.	Lipjan	100	1	100	1	0	0
4.	Vushtrri	100	1	93.5	9	6.5	8
5.	Ferizaj	95	5	71	19	24	14
6.	Suharekë	95	5	85	11	10	6
7.	Kaçanik	94	7	62.5	23	31.5	16
8.	Rahovec	94	7	100	1	-6	-6
9.	Dragash	83.5	9	70	20	13.5	11
10.	Malishevë	82.5	10	70	20	12.5	10
11.	Klinë	80	11	100	1	-20	-10
12.	Podujevë	80	11	92.5	10	-12.5	-1
13.	Prishtinë	75.5	13	77	14	-1.5	1
14.	Shtime	75	14	65	22	10	8

No.	Municipal Budget Transparency Index	2023 Score	2023 Ranking	2022 Score	2022 Ranking	Difference in Score 2022–2023	Difference in Ranking 2022–2023
15.	Istog	72.5	15	77	14	-4.5	-1
16.	Gjakovë	72	16	78.5	12	-6.5	-4
17.	Junik	68.5	17	75.5	16	-7	-1
18.	Obiliq	65	18	62.5	23	2.5	5
19.	Deçan	62.5	19	63.5	23	-1	4
20.	Gjilan	58.5	20	75	17	-16.5	-3
21.	Viti	45	21	55	27	-10	6
22.	Fushë Kosovë	41.5	22	52.5	28	-11	6
23.	Novobërdë	35	23	25	31	10	8
24.	Shtërpcë	27.5	24	22.5	32	5	8
25.	Graçanicë	25.5	25	62.5	23	-37	-2
26.	North Mitrovicë	25	26	0	35	25	9
27.	Mamushë	20	27	40	29	-20	2
28.	Kllokot	12.5	28	22.5	32	-10	4
29.	Ranillug	12.5	28	27.5	30	-15	2
30.	Leposaviq	0	30	0	35	0	5
31.	Partesh	0	30	15	34	-15	4
32.	Zubin Potok	0	30	0	35	0	5
33.	Zveçan	0	30	0	35	0	5

The following municipalities were not included in the evaluation: Skenderaj, Pejë, Kamenicë, South Mitrovicë, and Prizren.

Source: GAP Institute

In terms of the number of documents published, the most commonly published documents by municipalities in 2023 were the Annual Financial Report and the Subsidy Allocation Regulation. On the other hand, the least published documents were the Q2 Financial Report for 2023 and the Subsidy Recipient List.

Table 5. Number of published budget-related documents and public budget hearings by municipalities

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

Source: GAP Institute

Gender-Responsive Budgeting

Gender-responsive budgeting is a process that aims to integrate a gender perspective into the design and implementation of budgets, ensuring that public funds are allocated fairly and address the specific needs of both women and men. This process helps identify and eliminate gender inequalities in resource distribution and promotes the broader inclusion of all social groups. At the municipal level, gender-responsive budgeting is particularly important because municipalities are closer to citizens and are responsible for providing essential public services such as education, healthcare, infrastructure, and social protection.

Incorporating a gender perspective into the municipal budget helps create policies and programs that reflect the diverse needs and experiences of women and men, thereby promoting gender equality and improving the quality of life for all citizens.

In Kosovo, gender equality is guaranteed by the Constitution, but in practice, society remains discriminatory against women, particularly in politics, the labor market, and in 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.⁸

Based on the Index data, municipalities such as Deçan, Gjakovë, Hani i Elezit, Istog, Junik, Klinë, Lipjan, Podujevë, Rahovec, Shtime, Ferizaj, and Vushtrri have been consistent in publishing gender-responsive budgeting reports in both 2022 and 2023, demonstrating a continued commitment to transparency and the inclusion of a gender perspective. On the other hand, municipalities such as Dragash, Graçanicë, Kaçanik, Kamenicë, and Obiliq, which had published gender-responsive budgeting in 2022, did not do so in 2023. Improvements were observed in Malishevë, where the documents were published in 2023, although this occurred after a request from GAP Institute. Meanwhile, municipalities such as Fushë Kosovë, Klllokot, Leposaviq, Mamushë, North Mitrovicë, Novobërdë, Partesh, Pejë, Prishtinë, Prizren, Ranillug, Shtërpçë, Zubin Potok, and Zveçan did not publish gender-responsive budgeting in either of these two years, indicating a continued lack of commitment to transparency and gender inclusion.

⁸ [Law No. 05/L-020 on Gender Equality](#), Article 3. Item 1.17.

Table 6. (Non-)Publication of Gender-Responsive Budgeting Documents by Municipalities

Municipality	2021 Gender Responsive Budgeting	2022 Gender Responsive Budgeting	2023 Gender Responsive Budgeting
Deçan	✓	✓	✓
Dragash	✓	✓	✗
Drenas	✓	✓	✗
Ferizaj	✗	✓	✓
Fushë Kosovë	✗	✗	✗
Gjakovë	✓	✓	✓
Gjilan	✗	✓	✗
Graçanicë	✓	✓	✗
Hani i Elezit	✗	✓	✓
Istog	✗	✓	✓
Junik	✓	✓	✓
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

Conclusion and Recommendations

In 2023, there was a significant decline in budget transparency compared to 2022. The average score dropped from 62.8 to 57.5. This negative difference is mainly due to technical issues with the municipal websites. Lipjan, Drenas, Vushtrri, and Hani i Elezit are the municipalities that achieved the maximum score of 100 and maintained their top rankings in the Index. While four municipalities (Leposaviq, Zubin Potok, Partesh, and Zveçan) scored zero. The Index for this year includes 33 out of the 38 municipalities in Kosovo. Technical issues with website access and prolonged periods of non-functioning websites were the primary factors negatively affecting transparency results. Consequently, the municipalities of Pejë, Prizren, South Mitrovicë, Kamenicë, and Skenderaj are not included in this year's index calculations.

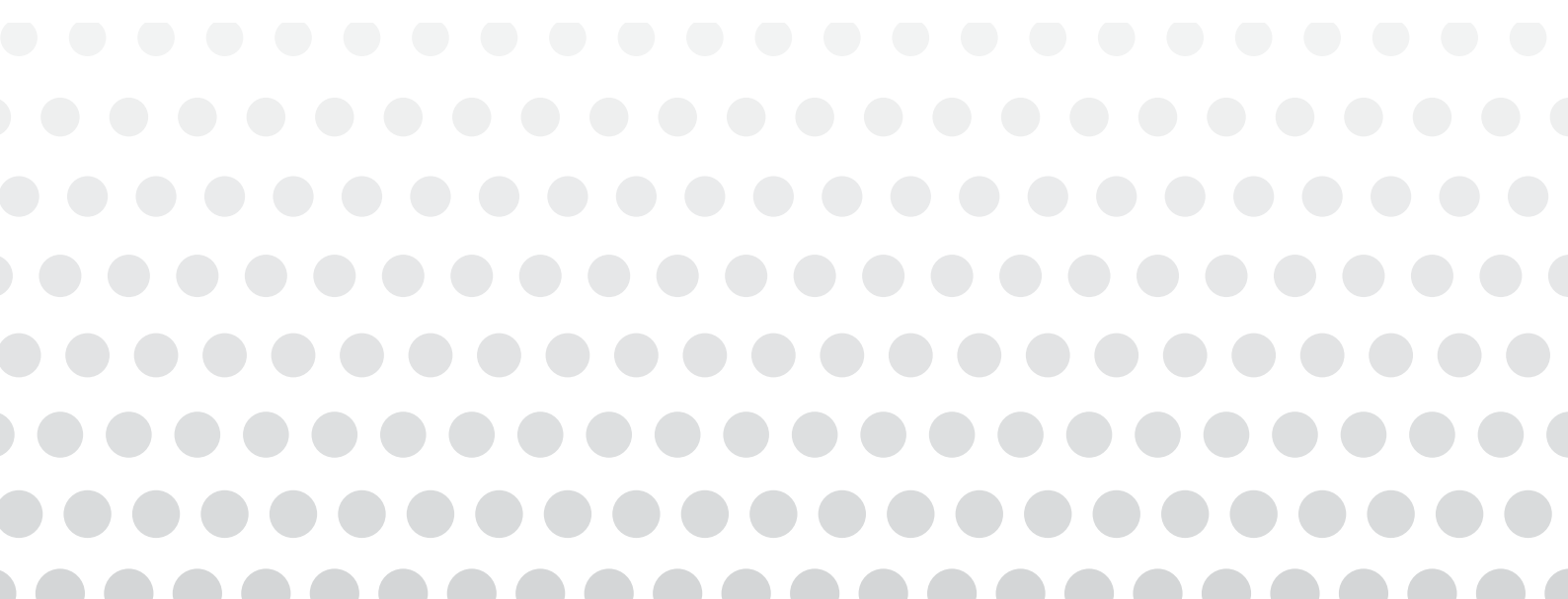
The number of published budget-related documents has decreased, and the publication of documents in more accessible formats has also declined. The results of the 2023 Index highlight the need for continuous improvement in access to and transparency of financial documents. Issues related to access and the quality of publication are factors that must be addressed to enhance transparency and accountability at the local level. Additionally, the legal requirement to incorporate a gender perspective in budgeting remains an area with much room for improvement. Incorporating a gender perspective in municipal budgets is crucial for addressing the different needs of both genders and promoting gender equality.

To improve budget transparency, GAP Institute recommends the following:

- Municipalities must ensure that their websites are accessible and functional at all times.
- Budget documents should be published on municipal official websites within the time-frames established by the Law on Access to Public Documents.
- Municipalities should publish documents in formats that are user-friendly for reading and downloading.
- MLGA should monitor and encourage the implementation of Administrative Instruction No. 03/2020 on Transparency in Municipalities, specifically: a) to assess whether the required budget-related documents are being published by municipalities, and b) to ensure that these documents are published according to specific section.
- Separate sections should be created on municipal websites for better organization of published documents.
- Municipalities should engage more actively to encourage citizen participation in budget hearings and publish the records of budget hearings.
- Municipalities should integrate a gender perspective into the planning and implementation of the budget, ensuring that public funds are distributed fairly and address the specific needs of all gender groups.



Instituti GAP është think-tank i themeluar në tetor të 2007 në Kosovë. Qëllimi kryesor i GAP-it është të tërheq profesionistë për të krijuar një ambient të zhvillimit dhe hulumtimit profesional, që haset në institucione të ngjashme në shtetet perëndimore. Kjo gjithashtu u ofron mundësi kosovarëve për hulumtimin, zhvillimin dhe implementim e projekteve me qëllim të avancimit të shoqërisë kosovare. Prioritet për këtë Institut është mobilizimi i profesionistëve në adresimin e sfidave ekonomike, politike dhe sociale të vendit. Qëllimet kryesore të GAP-it janë të mbush zbrazëtitë në mes të qeverisë dhe qytetarëve, si dhe të mbushë zbrazëtitë në mes të problemeve dhe zgjidhjeve.



Instituti GAP përkrahët nga:

