Municipal Budget Transparency Index **2025**

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Contents

Executive Summary

The 2025 Municipal Budget Transparency Index shows an overall improvement in terms of budget transparency at the local level compared to the previous year. The assessment presented in this report measures the extent to which municipalities published key budgetary and financial documents, provided access to information on public spending, and involved citizens in budget planning processes during 2025. The findings indicate that municipalities have continued to improve the publication of budget information. However, further improvements are needed to ensure comprehensive and sustainable budget transparency.

The average Municipal Budget Transparency Index score reached 64.5 in 2025, compared to 61 points in 2024. In 2025, 10 municipalities achieved the maximum score of 100 points, representing the highest number of municipalities to receive a perfect score since the Index was first introduced in 2016. In addition, half of Kosovo's municipalities (19 out of 38) scored at least 89.5 points, indicating that budget transparency has improved across most municipalities. At the other end of the ranking, six municipalities, Kllokot, Leposaviq, Partesh, Shtërpcë, Zubin Potok, and Zveçan, did not receive any points and remained at the bottom of the Index. Compared to the previous year, the greatest improvements were recorded by Obiliq (+60 points), Ferizaj (+52.5 points), and Gjilan (+43.5 points). The largest declines were recorded by Viti (-35 points), North Mitrovica (-29 points), and Lipjan (-15 points).

Improved budget transparency was also reflected in the increased number of published documents. In 2025, municipalities published a total of 240 budgetary and financial documents, along with other supporting materials. Notable progress was also made in the publication of the Analytical Accounts Card for budget expenditures, increasing from 18 municipalities in 2024 to 20 municipalities in 2025. As part of the budget preparation process for 2026, municipalities organized 119 budget hearings, while 28 of the 38 municipalities met the requirement of holding at least four public budget hearings with citizens.

Regarding publication formats, the majority of budget documents, specifically 76%, were published in open and user-friendly formats, primarily Excel and Word. This is particularly evident for budget planning and financial reporting documents, where most publications were made available in formats that facilitate data analysis and reuse. By comparison, 8% of the documents were published in PDF format, while 16% were published as scanned files, limiting accessibility and making the data difficult to search, analyze, and reuse.

One area requiring continued improvement is transparency in public contracts and the publication of information on subsidy beneficiaries. With regard to gender-responsive budgeting, the findings indicate only limited progress. In 2025, 18 of the 38 municipalities published gender-responsive budget documents, compared to 17 municipalities in 2024.

Methodology

The Municipal Budget Transparency Index is an annual assessment through which GAP Institute evaluates the budget transparency of Kosovo's municipalities using a standardized methodology applied consistently across all municipalities. The Index has been updated annually since 2017 and aims to strengthen accountability and improve citizens' access to budget-related information at the local level. This report assesses the publication of documents that municipalities are required to disclose under the current legal framework, as well as the publication of additional budget documents that provide citizens with more comprehensive information on the use of public funds. The assessment also evaluates the formats in which these documents are published. Specifically, the report evaluates public access to budget planning documents for 2026, financial reports for 2025, information on subsidy beneficiaries, public contracts, and information related to budget hearings.[1] Data on the publication of documents were collected by requesting municipalities to complete a questionnaire and provide links to the documents published on their official websites. In May 2026, GAP Institute submitted official requests to municipal public communication offices. Website monitoring concluded in June 2026. Out of Kosovo's 38 municipalities, 18 responded to the request, while 20 did not. For municipalities that failed to respond, the assessment was based on information available on their official websites. Documents that could not be located within three clicks of the dedicated budget section were considered unavailable for the purposes of this assessment.[2] Recent improvements to municipal websites have significantly enhanced their functionality compared to previous years, making budget documents and public information more accessible to citizens. Public institutions are required to publish all finalized public documents, regardless of whether citizens have submitted a request for access to information. According to the Administrative Instruction on Open Administration in Municipalities,[3] issued by the Ministry of Local Government Administration (MLGA), municipalities are required to publish financial reports on their official websites, including the municipal budget plan, capital investment plans, quarterly expenditure reports, the Medium-Term Budget Framework (MTBF), the summary report of the previous fiscal year's municipal budget, and the National Audit Office municipal audit report and the corresponding recommendations. With respect to budget hearings, the same Administrative Instruction requires municipalities to organize at least one public meeting[4] on the MTBF and one on the draft municipal budget, as both documents are subject to mandatory public consultation requirements.[5] In addition, the Law on Public Financial Management and Accountability requires municipal assemblies to hold public budget hearings on the draft municipal budget.[6] More broadly, although the Administrative Instruction on Open Administration in Municipalities does not prescribe a specific number of public hearings, it encourages municipalities to organize multiple budget hearings[7] and other public meetings on issues such as municipal investments, local economic development, and other matters of public interest.[8] Although less common in practice, there are also instances where budget circulars require municipalities to organize public budget hearings.[9]

1 For more information about the methodology used to calculate the Index, visit the Municipal Budget Transparency Index platform: https://institutigap.org/transparenca-buxhetore/

2 Of the 38 municipalities in the Republic of Kosovo, 16 municipalities have not responded to our request at the time of writing: Fushë Kosovë/Kosovo Polje, Gjakovë/Đakovica, Gračanica/Graçanicë, Junik, Klokot/Kllokot, Malishevë/Mališevo, Mamuşa/Mamushë/Mamuša, Novobërdë/Novo Brdo, Obiliq/Obilić, Parteš/Partesh, Prishtinë/Priština, Ranilug/Ranillug, Štrpce/Shtërpcë, Zubin Potok, Zvečan/Zveçan, and Leposavić/Leposaviq.

3 Ministry of Local Government Administration (MLGA). Administrative Instruction (MLGA) No. 04/2023 on Open Administration in Municipalities. Article 13.

4 In this context, the term refers to a budget hearing. Ministry of Local Government Administration (MLGA). Administrative Instruction (MLGA) No. 04/2023 on Open Administration in Municipalities. 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.

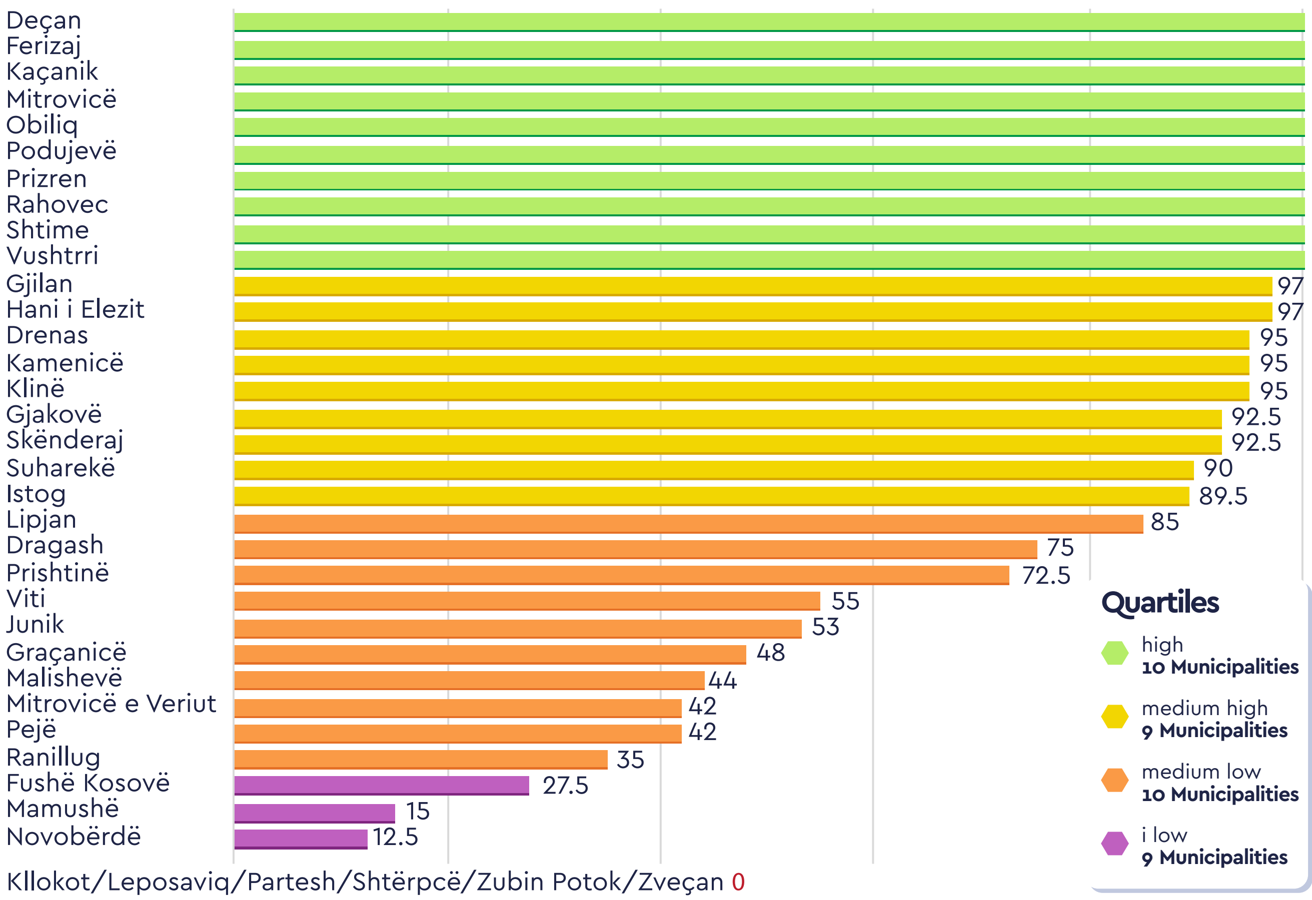
Key Findings for 2025

Budget transparency strengthens oversight and accountability in the management of public finances by enabling citizens to understand how their tax revenues are spent and to hold public institutions accountable for the use of public funds. Compared to the previous year, budget transparency across Kosovo's municipalities has improved. The average Municipal Budget Transparency Index score increased to 64.5 points in 2025, up from 61 points in 2024. The trend over time shows that an increasing number of municipalities are achieving higher levels of budget transparency. In 2025, 10 municipalities received the maximum score of 100 points, marking the highest number of municipalities to achieve a perfect score since the Index was first introduced. In addition, half of Kosovo's municipalities (19 out of 38) scored at least 89.5 points, indicating that a significant share of municipalities provided relatively comprehensive disclosure of the information and documents assessed under the Index.

The 10 highest-performing municipalities, all of which received the maximum score, are ranked in the top quartile. Another nine municipalities fall within the upper-middle quartile, with scores ranging from 87.25 to 99 points. The lower-middle quartile includes 10 municipalities, with scores ranging from 35 to 87.1 points, while the bottom quartile consists of nine municipalities with scores of 35 points or below.

Among the municipalities in the bottom quartile, three municipalities scored between 12.5 and 27.5 points. Meanwhile, Kllokot, Leposaviq, Partesh, Shtërpcë, Zubin Potok, and Zveçan received zero points, placing them at the bottom of the 2025 ranking. Of Kosovo's 38 municipalities, 18 municipalities responded to GAP Institute's request via email,[10] while 20 municipalities did not respond to the official request.[11]

Figure 1. 2025 Municipal Budget Transparency Index



Note: Where two or more municipalities receive the same score, they are ranked in alphabetical order by municipality name.
Source: GAP Institute

10 Deçan/Dečane, Dragash/Dragaš, Drenas/Glogovac, Ferizaj/Uroševac, Istog/Istok, Kaçanik/Kačanik, Kamenicë/Kamenica, Lipjan/Lipljan, Mitrovicë e Jugut/Južna Mitrovica (Mitrovica South), Obiliq/Obilić, Pejë/Peć, Podujevë/Podujevo, Prizren, Rahovec/Orahovac, Shtime/Štimlje, Skenderaj/Srbica, Suharekë/Suva Reka, and Vushtrri/Vučitrn.

11 Fushë Kosovë/Kosovo Polje, Gjakovë/Đakovica, Gjilan/Gnjilane, Gračanica/Graçanicë, Hani i Elezit/Elez Han, Junik, Klinë/Klina, Klokot/Kllokot, Leposavić/Leposaviq, Malishevë/Mališevo, Mamuşa/Mamushë/Mamuša, Severna Mitrovica/Mitrovicë e Veriut (Mitrovica North), Novobërdë/Novo Brdo, Parteš/Partesh, Prishtinë/Priština, Ranilug/Ranillug, Štrpce/Shtërpcë, Viti/Vitina, Zubin Potok, and Zvečan/Zveçan.

According to the 2025 Municipal Budget Transparency Index, municipalities published a total of 240 budget-related documents, including financial reports and supporting budget policy documents, such as regulations governing the allocation of subsidies. Citizen participation in the budget process also reflects a meaningful level of public engagement. During the preparation of the 2026 budget, a total of 119 public budget hearings were recorded. Of the 38 municipalities, 28 organized at least four public budget hearings with citizens, while one municipality held three hearings, one municipality held two hearings, and one municipality held only one public budget hearing.

Financial reporting and budget execution represented the category with the highest number of published documents, totaling 133 documents. Budget planning documents ranked second, with a total of 55 published documents. The publication of the 2026 Draft Budget and the 2026–2028 Medium-Term Budget Framework (MTBF) demonstrates a more consistent approach by municipalities to providing information on the financial planning process.

There remains considerable room for improvement in the publication of contracts signed with economic operators. Of the 38 municipalities, 26 published these contracts on their official websites, while 12 did not provide public access to them. These findings underscore the need for greater transparency regarding public procurement contracts and the use of public funds.

Table 1. 2025 Municipal Budget Transparency Index: Published Documents by Format

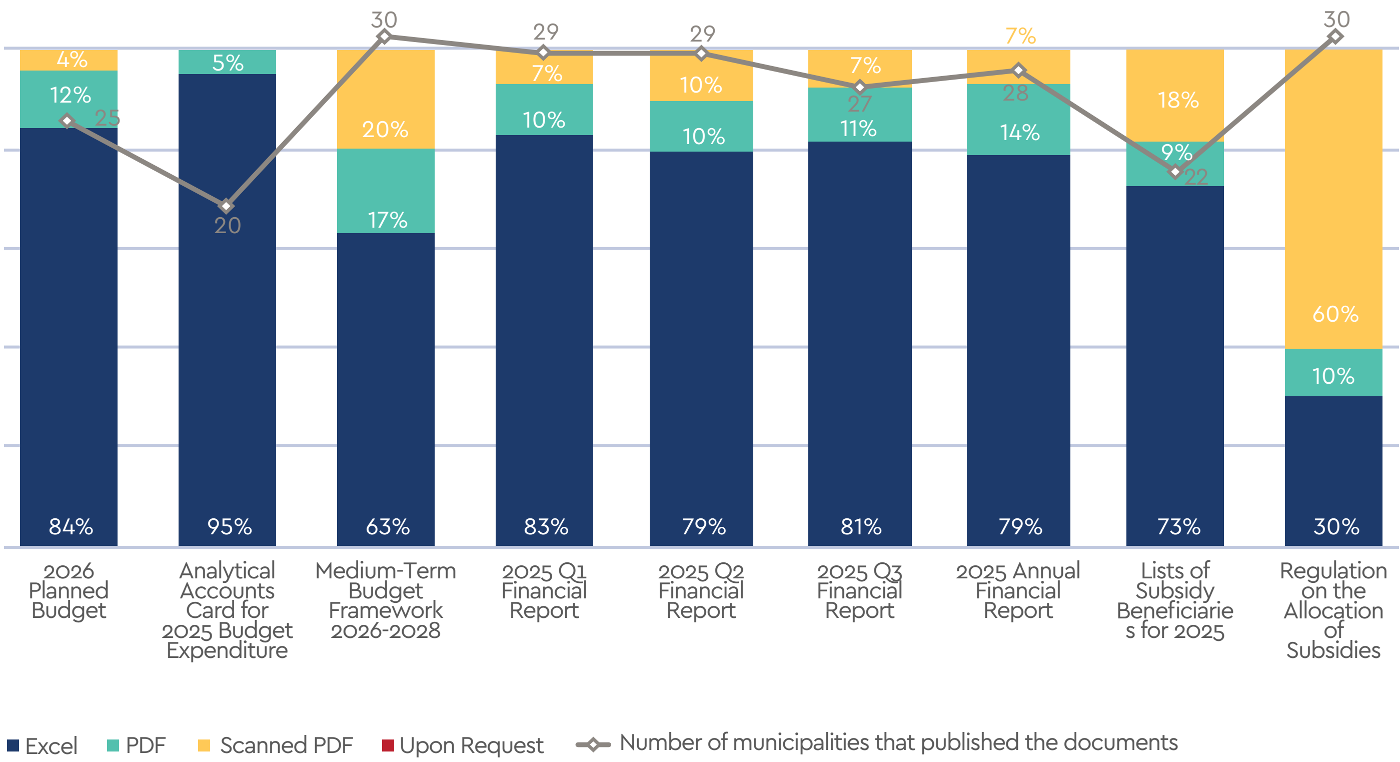
Category	Document	Excel	PDF	Scanned PDF	Upon Request	Total
Budget Planning	2026 Planned Budget	21	3	1	0	25
	Medium-Term Budget Framework 2026–2028	19	5	6	0	30
	Total Budget Planning	40	8	7	0	55
Financial Reporting and Budget Execution	Analytical Accounts Card for 2025 Budget Expenditure	19	1	0	0	20
	2025 Q1 Financial Report	24	3	2	0	29
	2025 Q2 Financial Report	23	3	3	0	29
	2025 Q3 Financial Report	22	3	2	0	27
	2025 Annual Financial Report	22	4	2	0	28
	Total Financial Reporting	110	14	9	0	133
Subsidies	2025 List of Subsidy Beneficiaries	16	2	4	0	22
	Regulation on the Allocation of Subsidies	9	3	0	18	30
	Total Subsidies	25	5	4	18	52
Citizen Participation	Public Budget Hearings for the 2026 Budget	119				
Public Contracts	2025 Signed Contracts	0	4	22	0	26

Source: GAP Institute

Regarding publication formats, the majority of budget documents, specifically 76%, were published in open and user-friendly formats, primarily Excel and Word. This is particularly evident for budget planning and financial reporting documents, where most publications were made available in formats that facilitate data analysis and reuse. By comparison, 8% of the documents were published in PDF format, while 16% were published as scanned files, limiting accessibility and making the data difficult to search, analyze, and reuse.

At the individual document level, the 2025 Analytical Accounts Card for Budget Expenditures was published in Excel format in 95% of cases, making it the most accessible document for data analysis. Similarly, the 2026 Draft Budget was published in Excel format in 84% of cases, while the 2025 Q1 Financial Report was published in Excel in 83% of cases. By contrast, the Regulation on the Allocation of Subsidies is the document most frequently published as a scanned PDF, accounting for 60% of all published versions.

Figure 2. Municipal Budget Documents by Publication Format (Percentage Distribution)



Source: GAP Institute

In 2025, the Medium-Term Budget Framework (MTBF) and the Regulation on the Allocation of Subsidies were the most frequently published documents, with 30 municipalities publishing each of them. In addition, 29 municipalities published their Q1 and Q2 Financial Reports, while 28 municipalities published their 2025 Annual Financial Report. Consistent with the requirements of the MLGA Administrative Instruction on Open Administration in Municipalities, the publication of these key financial documents reflects a satisfactory level of budget transparency.

The Analytical Accounts Card for Budget Expenditures for 2025 remains the least frequently published document. Although this document is particularly important for financial accountability and carries the highest weighting in the Municipal Budget Transparency Index, it continues to be published by a relatively small number of municipalities.

Nevertheless, continued progress is evident, since compared to the previous year, the number of municipalities publishing the Analytical Accounts Card for Budget Expenditures increased from 18 to 20.

Municipal Performance Analysis: 2025 Index vs. 2024 Index

A comparison of municipal performance in 2025 with the 2024 Municipal Budget Transparency Index shows an overall improvement in municipal performance. A significant number of municipalities increased both their scores and their rankings, reflecting progress in meeting the assessment criteria and adopting stronger local governance practices.

In 2025, 10 municipalities achieved the maximum score of 100 points, sharing first place in the ranking. In addition to municipalities that maintained their maximum scores from the previous year, including Kaçanik, South Mitrovica, Prizren, Rahovec, Shtime, and Vushtrri, notable improvements were recorded by Deçan, Ferizaj, and Obiliq, all of which moved from substantially lower positions in 2024 to the highest performance category in 2025. The most remarkable improvement was recorded by Obiliq, which increased its score from 40 points in 2024 to the maximum 100 points in 2025. Similarly, Ferizaj improved from 47.5 points to a perfect score of 100 points. These improvements were primarily driven by the publication of all documents included in the Municipal Budget Transparency Index and by improvements in the formats used to publish those documents.

Progress was also evident among municipalities that moved from average to high levels of performance. Gjilan increased its score from 53.5 to 97 points, rising to 11th place, while Gjakovë improved from 52 to 92.5 points. Similarly, Kamenicë/Kamenica, Podujevë, and Deçan recorded substantial improvements in their rankings compared to the previous year.

Despite the overall positive trend, several municipalities experienced declines in performance compared to 2024. The most significant decreases were recorded by Viti/Vitina, whose score fell from 90 to 55 points, North Mitrovica, which declined from 71 to 42 points, and Lipjan, which dropped from a perfect 100 to 85 points. In addition, Klinë, Skenderaj, and Malishevë also recorded lower scores than in the previous year. At the bottom of the ranking remain the municipalities with the lowest scores or no points at all, including Kllokot, Leposaviq, Partesh, Shtërpcë, Zubin Potok, and Zveçan.

Overall, the 2025 Municipal Budget Transparency Index demonstrates a positive trend in municipal performance, with a growing number of municipalities achieving high scores and several previously lower-performing municipalities making substantial progress. Nevertheless, significant disparities remain among municipalities, highlighting the need for knowledge-sharing between top performers and those seeking to improve.

Table 2. Municipal Ranking by Score in 2025 (Alphabetical Order for Tied Scores, Compared with 2024)

No.	Municipality	2025 Score	2024 Score	2025 Ranking	2024 Ranking
1	Deçan	100	75	1	18
2	Ferizaj	100	47.5	1	26
3	Kaçanik	100	100	1	1
4	South Mitrovica	100	100	1	1
5	Obiliq	100	40	1	27
6	Podujevë	100	95	1	10
7	Prizren	100	100	1	1
8	Rahovec	100	100	1	1
9	Shtime	100	100	1	1

10	Vushtrri	100	100	1	1
11	Gjilan	97	53.5	11	24
12	Hani i Elezit	97	95	11	10
13	Drenas	95	95	13	10
14	Kamenicë	95	67.5	13	21
15	Klinë	95	100	13	1
16	Gjakovë	92.5	52	16	25
17	Skënderaj	92.5	100	16	1
18	Suharekë	90	85	18	14
19	Istog	89.5	85	19	14
20	Lipjan	85	100	20	1
21	Dragash	75	75.5	21	16
22	Prishtinë	72.5	75.5	22	16
23	Viti	55	90	23	13
24	Junik	53	70	24	20
25	Graçanicë	48	10	25	34
26	Malishevë	44	57.5	26	23
27	North Mitrovica	42	71	27	19
28	Pejë	42	62.5	27	22
29	Ranilug	35	12.5	29	33
30	Fushë Kosovë	27.5	24.5	30	28
31	Mamushë	15	15	31	31
32	Novobërdë	12.5	17.5	32	30
33	Kllokot	0	5	33	36
34	Leposaviq	0	7.5	33	35
35	Partesh	0	20	33	29
36	Shtërpcë	0	15	33	31
37	Zubin Potok	0	0	33	37
38	Zveçan	0	0	33	37

Source: Instituti GAP

The trend in the publication of budgetary and financial documents during the 2020–2025 period indicates an overall positive trajectory, with an increasing number of municipalities publishing most of the key financial documents. The most notable improvements have been recorded in the publication of quarterly financial reports, the annual financial report, the Medium-Term Budget Framework (MTBF), the Regulation on the Allocation of Subsidies, and the Analytical Accounts Card for Budget Expenditures. These developments point to a gradual strengthening of financial transparency and increasing institutional commitment to disclosing information on the management of local public finances.

However, progress remains uneven across all areas. In 2025, there was a decline in the publication of the planned budget for the following fiscal year, the lists of subsidy beneficiaries, and a slight decrease in the number of public budget hearings held with citizens compared to 2024. While overall progress has been made, these findings underscore the need for municipalities to sustain efforts toward complete transparency, particularly by publishing budget planning documents and involving citizens in decision-making processes.

Table 3. Overview of published budget documents and public budget hearings by municipality

Document	2020	2021	2022	2023	2024	2025
Q1 Financial Report for the current Year	28	28	31	24	25	29
Q2 Financial Report for the current Year	29	30	32	22	26	29
Q3 Financial Report for the current Year	29	24	29	24	25	27
Annual Financial Report for the previous Year	30	29	29	27	24	28
Planned Budget for the following Year	34	28	31	23	27	25
Medium-Term Budget Framework	32	29	32	24	29	30
Regulation on the Allocation of Subsidies	32	30	30	27	25	30
List of Subsidy Beneficiaries for the current Year	24	20	29	22	28	22
Analytical Accounts Card for budget expenditures in the current Year	7	8	14	14	18	20
Public budget hearings for the following year	84	106	130	91	123	119

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 municipal 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 areas such as political participation, the labor market, and access to public funds. According to Law No. 05/L-020 on Gender Equality, Kosovo's public institutions are required to incorporate gender-responsive budgeting in all these aspects.[12]

Although gender-responsive budgeting has been a legal obligation since the enactment of the Law on Gender Equality in 2015 and has been required by the Ministry of Finance through annual budget circulars since 2018, it has not yet been incorporated as a separate scored component in the Municipal Budget Transparency Index.[13] This is primarily because its implementation has remained relatively unfamiliar to municipalities, there has been no clearly standardized format or content for GRB documentation, and no established indicators have been available to assess the quality of these documents. As a result, until this reporting cycle, GRB has been treated as an observational and informational indicator, rather than as a criterion included in the Index's scoring methodology.

According to the findings of the Municipal Budget Transparency Index, in 2025, only 19 of Kosovo's 38 municipalities published Gender-Responsive Budgeting (GRB) documents, representing an improvement of two additional municipalities compared to the previous year. In this context, GRB documents generally include gender-disaggregated budgetary and financial information, as well as information on how a gender perspective has been integrated into budget planning and resource allocation. Positive progress in 2025 was recorded by Deçan, Dragash, Drenas, Istog, Kamenicë, Pejë, Podujevë, Prizren, Rahovec, and Suharekë, all of which had not published GRB documents in 2024 but did so in 2025. By contrast, several municipalities experienced a decline in performance. Although they published GRB documents in 2024, they did not continue this practice in 2025. These municipalities are: Gjilan, Hani i Elezit, Klinë, North Mitrovica, Prishtinë, and Viti.

Meanwhile, Gjakovë, Ferizaj, Kaçanik, Lipjan, Mitrovicë e Jugut, Obiliq, Shtime, Skenderaj, and Vushtrri maintained their positive performance by publishing GRB documents in both 2024 and 2025.

12 Official Gazette of the Republic of Kosovo. Law No. 05/L-020 on Gender Equality. Article 3. Point 1.17
13 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.

Overall, 2025 reflects moderate progress in the publication of Gender-Responsive Budgeting documents. However, further institutional efforts are needed to ensure that this practice becomes consistent and is fully integrated into municipal budget transparency and accountability frameworks.

Table 4. (Non-)Publication of Gender-Responsive Budgeting (GRB) documents by Municipality

No.	Municipality	2023	2024	2025
1	Deçan	✖	✔	✔
2	Dragash	✔	✖	✔
3	Drenas	✖	✔	✔
4	Ferizaj	✔	✔	✔
5	Fushë Kosovë	✖	✖	✖
6	Gjakovë	✔	✔	✔
7	Gjilan	✔	✖	✖
8	Graçanicë	✖	✖	✖
9	Hani i Elezit	✖	✔	✖
10	Istog	✔	✖	✔
11	Junik	✔	✖	✖
12	Kaçanik	✔	✔	✔
13	Kamenicë	✔	✖	✔
14	Klinë	✖	✔	✖
15	Kllokot	✖	✖	✖
16	Leposaviq	✖	✖	✖
17	Lipjan	✔	✔	✔
18	Malishevë	Upon Request	✖	✖
19	Mamushë	✖	✖	✖
20	South Mitrovica	✔	✔	✔
21	North Mitrovica	✖	✔	✖
22	Novobërdë	✖	✖	✖
23	Obiliq	✔	✔	✔
24	Partesh	✖	✖	✖
25	Pejë	✔	✖	✔
26	Podujevë	✔	✖	✔
27	Prishtinë	✔	✖	✖
28	Prizren	✔	✖	✔
29	Rahovec	✖	✖	✔
30	Ranillug	✖	✖	✖
31	Shtërpcë	✖	✖	✖
32	Shtime	✔	✔	✔
33	Skenderaj	✔	✔	✔
34	Suharekë	Upon Request	✖	✔
35	Viti	✔	✖	✖
36	Vushtrri	✔	✔	✔
37	Zubin Potok	✖	✖	✖
38	Zveçan	✖	✖	✖

Source: GAP Institute

Conclusions and Recommendations

In 2025, the number of municipalities achieving the maximum score in the Municipal Budget Transparency Index reached its highest level since 2017, when the systematic assessment of budget transparency at the local level was first introduced. This result reflects the growing commitment of a substantial number of municipalities to meeting public accountability standards and improving citizens' access to financial information.

During the year, the number of budget documents published on municipalities' official websites also increased. Moreover, the average score on the Index rose to 64.5 points, compared to 61 points in 2024, reflecting an overall positive trend in municipal budget transparency.

It is noteworthy that several of the municipalities recording the greatest improvements this year were among those that experienced the sharpest declines the previous year. Conversely, some municipalities that previously ranked among the highest performers recorded notable declines in 2025. This suggests that progress in budget transparency has not yet been fully institutionalized and remains susceptible to significant year-to-year fluctuations.

These findings underscore that, despite the overall positive trend, there is still considerable room for improvement across most municipalities, particularly with respect to transparency in public procurement contracts and the publication of Gender-Responsive Budgeting (GRB) documents. To address these gaps, municipalities should take concrete steps to ensure higher and more sustainable levels of budget transparency.

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

- Revise the legal framework to require public institutions, including municipalities, to publish budget-related documents in open, machine-readable formats, such as Excel or Word. In 2025, similar to previous years, approximately 10% of these documents were still published as scanned PDF files, creating significant barriers to searching, analyzing, and reusing the data.
- Ensure adequate human and technical capacity for the regular publication of budget documents and maintain them in clearly designated, easy-to-navigate sections of official municipal websites. The 2025 assessment identified numerous cases where municipalities experienced substantial year-to-year declines in their rankings, in some cases repeatedly. In many instances, the required budget-related documents were likely to be prepared but were not published consistently.
- While current legislation implicitly encourages municipalities to hold budget hearings, and the majority do so in practice, the legal framework requires greater clarity and detail. Explicit provisions should establish higher baseline standards and mandate a representative number of public hearings on the Medium-Term Expenditure Framework (MTEF) and draft budget to guarantee genuine public involvement in these key planning processes.
- Publish complete, clear, and regularly updated lists of subsidy beneficiaries, including the amount awarded and the purpose of the subsidy, to enhance transparency in the allocation of public funds.
- Regularly publish all contracts signed with economic operators in order to strengthen accountability for the use of public funds and improve transparency in public procurement.
- Prioritize the publication of the Analytical Accounts Card, which remains one of the least frequently published budget documents despite providing essential information for detailed monitoring of municipal budget expenditures.
- Increase attention to the publication of Gender- Responsive Budgeting (GRB) documents, recognizing their importance in supporting evidence-based municipal policymaking. Municipalities should also enhance the content of these documents beyond the minimum requirements established in the annual budget circulars.

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