

# Draft Budget 2024

## Analysis of Budget Revenues and Expenditures



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Revenues and Expenditures

—  
December 2023

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## Executive Summary

In the preparation of the Draft Budget 2024, the Government adopted a more prudent approach to planning revenues and expenditures. This is due to the anticipated slower increase of budget revenues and expenditures, by 5% and 3% respectively, compared to the increase projected in the draft budget<sup>1</sup> of the previous year (22% and 17%). The need for funding in 2024 is projected to be lower than in 2023 and the budget deficit is expected to be within the fiscal rule. Capital expenditures are planned to increase more than current expenditures, by 5% and 2% respectively, however, the planned increase is relatively low compared to the previous year, which was 15%. In current expenditures, unlike last year, subsidies and transfers have decreased, where about EUR 38 million less have been budgeted, although continuing to make up the majority share in current expenditures (around 45%, similar to last year at 46%). While in terms of wages and allowances, this year the budget includes an increase of EUR 59.9 million or 8%, owing to the increase in the monetary value of the public sector salary coefficient from EUR 105 to 110 in 2024. The Draft Budget 2024 provides for 2,308 additional jobs, of which 1,793 for the central level (majority in the Ministry of Interior Affairs (Kosovo Police) and Ministry of Defense (KSF), and 515 for the municipal level.

Capital expenditures in 2024 are planned to be EUR 859.2 million, which is about 4.5% more than last year. Of these, about 83% are ongoing projects, and 17% are planned for new capital investment projects. The share of the budget allocated for capital investments in Gross Domestic Product has been declining since 2017. In 2021 and 2022 it remained unchanged, at 8%. In addition, the allocated budget is not fully executed throughout the year. In 2022, capital investment execution rate was 60%, while in 2023, as of September, the execution rate is 35%. This year, the value of new central level capital investments intended for specific projects in municipalities is EUR 21.8 million. Similar to last year, this year too, the government has allocated more funds to the municipalities led by Vetëvendosje (VV), where over half of this amount (59.5% or EUR 13 million) has been directed to the four municipalities led by VV (Gjilan, Kamenicë, Podujevë, and Shtime). These municipalities comprise only 14.5% of the territory and 11.6% of the population in Kosovo.

In terms of sectors, health sector expenditures, although planned to increase by EUR 42 million, as a share of Gross Domestic Product (GDP) remain low compared to the countries of the region and the EU, at about 4%. Planned expenditures on pensions and social policies in 2024 will increase by 15% compared to last year, reaching EUR 708.1 million (about 8.5% of GDP). There will be an increase in the budget for the education sector by EUR 54.1 million or 17% more than last year and the justice sector by EUR 102 million or about EUR 14.5 million more than last year.

In terms of gender perspective, a persistent problem with the Draft Budget drafting process is the failure to mainstream gender-responsive budgeting. Although budget organizations have been legally required since 2017 to do so by completing gender-responsive budgeting tables, MFLT data suggest that municipalities have yet to fully comply with this requirement.

<sup>1</sup> In this analysis, all comparisons with the previous year are made with the 2023 Draft Budget.

## Draft Budget 2024 – Key points

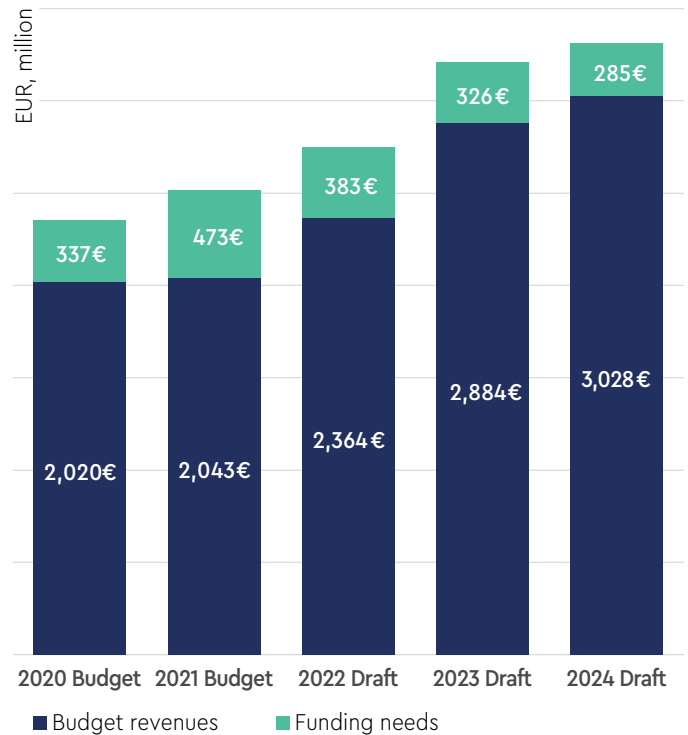
**Slower increase in budget revenues and expenditures in 2024.** The Government has adopted a more conservative approach to planning budget revenues and expenditures for 2024 than last year. More specifically, budget revenues are anticipated at EUR 3 billion or EUR 144 million (5%) more than in last year's Draft Budget.

On the other hand, budget expenditures in 2024 are expected to be around EUR 3.3 billion, an increase of 3% or about EUR 91.3 million compared to 2023. Of these, the largest part is for the central level, at EUR 2.5 billion, while the rest is for the local level, at about EUR 742 million. Compared to the previous year, the budget for the central level will be about EUR 8.7 million or 0.3% more, while that for the local level will be EUR 82.6 million or 12.5% more. In 2024, the three ministries with the highest budget are the Ministry of Finance, Labor, and Transfers (MFLT) with EUR 931 million or EUR 180.1 million less compared to the previous year; the Ministry of Environment, Spatial Planning, and Infrastructure (MESPI) with EUR 265.4 million or EUR 13.8 million more compared to 2023; and the Ministry of Interior Affairs with EUR 216.5 million, or EUR 36.8 million more than in 2023. Budgeted revenues are expected to cover 91% of budget expenditures, at approximately EUR 3 billion. Accordingly, the need for funding in 2024 is expected to fall to 9% or EUR 285 million, from 10% in 2023.

Moderate increase in expenditures on wages and allowances and goods and services, and slight decrease in subsidies and transfers. In contrast to the previous year, the biggest increase in current expenditures was noted in wages and salaries with an increase of EUR 59.9 million. A key reason for the higher amount budgeted under this category this year is the increase in the monetary value of the public sector wage coefficient from EUR 105 to 110. The 2024 Draft Budget provides for 2,308 additional jobs, of which 1,793 for the central level (majority in the Ministry of Interior Affairs (Kosovo Police) and Ministry of Defense (KSF), and 515 for the municipal level. Compared to the 2023 Draft Budget, in 2024 expenditures for goods and services have increased by EUR 25.3 million (6%), capital investments by EUR 39.2 million (5%), municipal expenditures by EUR 50 thousand (0.1%), and contingency funds by EUR 4.7 million (88%). Unlike last year, subsidies and transfers have decreased, with about EUR 38 million less budgeted. However, subsidies and transfers

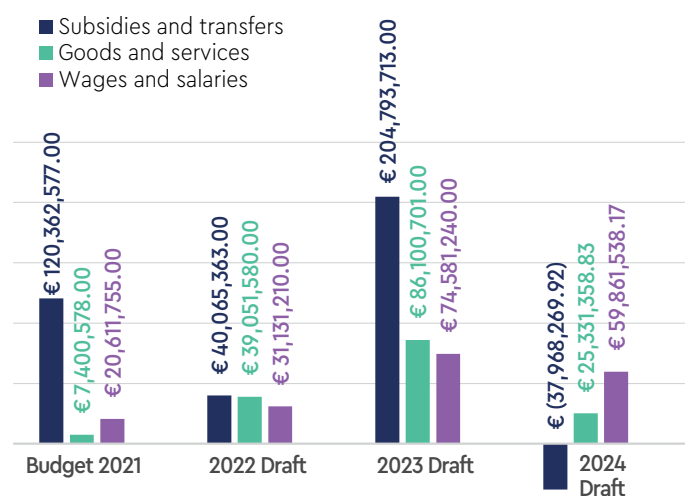
**Figure 1.**

Funding structure of the Kosovo budget (EUR, million)



**Figure 2.**

Increase in current expenditures, 2021–2023



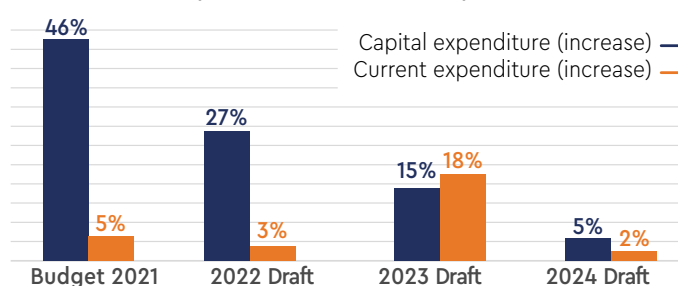
continue to make up the majority of current expenditures (about 45%, a similar share to 46% last year). Moreover, this category of expenditures comprises 32% of the total budget expenditures for this year. Most of the funds in this category have been allocated to the Ministry of Finance, Labor, and Transfers, about EUR 840 million. Of these, about EUR 70 million have been allocated for the Economic Recovery Package, EUR 20 million allocated as contingency funds in MFLT, EUR 7.5 million as contingency funds for energy, and EUR 4.2 million for the implementation of Law No. 04/L-054 on the status and rights of martyrs, invalids, veterans, and members of the Kosovo Liberation Army.

### Slower increase in current and capital expenditures.

Current expenditures in 2024 are planned to be EUR 2,396.8 million, which is EUR 47.3 million (2%) higher than last year. While capital expenditures have been budgeted at EUR 859.2 million or EUR 39.2 million (5%) more than last year. Although an increase is projected for both categories, it is considered relatively low, compared to the increase planned for 2023. Unlike last year, capital expenditures increased more than current expenditures.

Figure 3.

Increase in capital and current expenditures



## Capital Expenditures

**Increased funding of capital investments from the regular budget.** During this year, over 91% or EUR 784 million of capital expenditures will be covered by regular budget funding. In contrast, 9% or EUR 75 million will be covered by the investment clause. Compared to 2023, an increase in funding from the regular budget of EUR 102 million or 15% is foreseen.

Similar to last year, the liquidation funds of the Privatization Agency of Kosovo (PAK) are not expected to be used as a source of funding in 2024, either.

### About EUR 142.7 million in upcoming capital investments, or 17% of total capital investments.

For 2024, EUR 859.2 million capital investments have been budgeted. Of this, EUR 716.5 million or 83% are planned for ongoing projects and EUR 142.7 million or 17% for upcoming capital investment projects. Compared to 2023, budgeted capital investments have increased by EUR 48.2 million. However, the percentage of upcoming capital investments alongside ongoing projects has declined from 25% to 17%.

Of these EUR 716.5 million for ongoing projects, about 81% (or EUR 580.5 million) are allocated to the central level and about 19% (or EUR 136 million) to the municipalities.

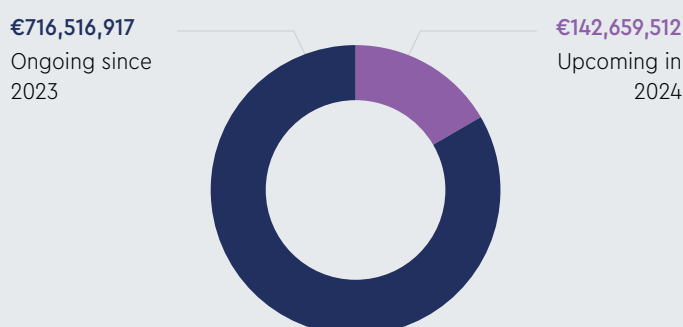
Figure 4.

Funding of capital expenditures, EUR, million



Figure 5.

Upcoming capital investments vs. ongoing investments



### Upcoming central level capital investments in municipalities this year continue to favor municipalities led by Vetëvendosje (VV).

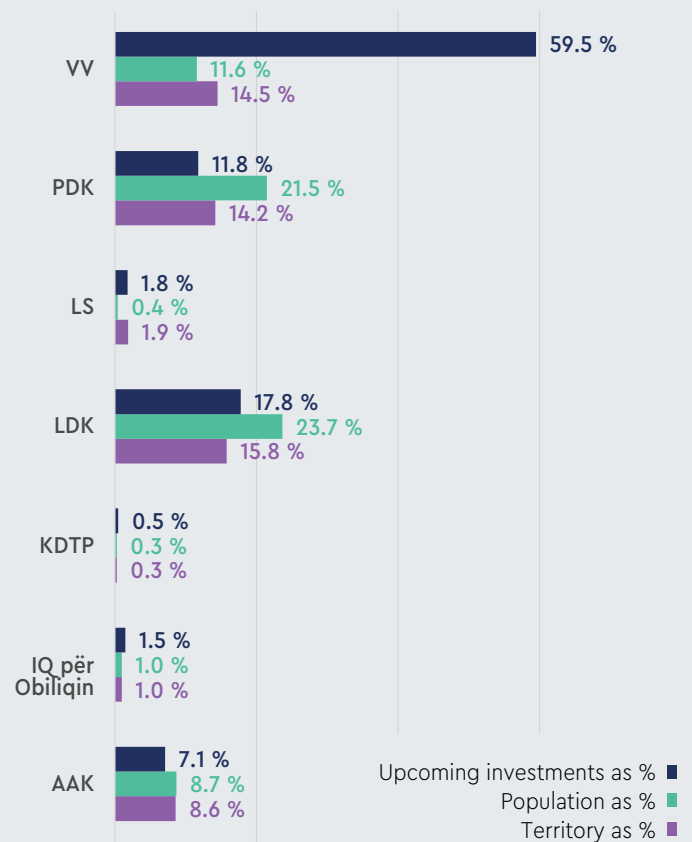
Upcoming capital investments are an indicator of the current government's investment distribution, as well as their orientation. This is in contrast to ongoing capital projects that represent past governments' budgeting. Historically, it has been observed that the current governing parties tend to favor municipalities led by the same party. This year, the value of upcoming central level capital investments intended for specific projects in municipalities is EUR 21.8 million. Similar to last year, this year too, over half of this amount (59.5% or EUR 13 million) has been directed to the four municipalities led by VV (Gjilan, Kamenicë, Podujevë, and Shtime). These municipalities comprise 14.5% of the territory and 11.6% of the population in Kosovo.

The municipality with the highest value of upcoming investments this year remains Gjilan, with investments worth EUR 6.3 million or about 29% of the total upcoming investments in municipalities. The second municipality with the highest value is the Municipality of Shtime, with upcoming investments worth EUR 2.7 million, or about 12.6% of the total upcoming investments. The third municipality with the highest investment value is Prishtinë, with upcoming investments worth EUR 2.3 million. These investments constitute about 10% of the total investment. The first two municipalities are governed by VV, while the latter is governed by LDK.

If these investments are analyzed per capita, it turns out that the Municipality of Shtime has the highest value, with EUR 102.15 of investments per capita. Two other municipalities with high values are Gjilan and Kamenicë, with EUR 85.69 and EUR 80.26 investments per capita, respectively.

Figure 6.

Upcoming central level capital investments in municipalities in 2024



Note: Budget distribution to municipalities by political entity is based on the winning party or coalition in the 2021 elections.

**Table 1.** Upcoming central level capital investments in municipalities in 2024

Municipality	Upcoming investments (€)	Upcoming investments (%)	Population (%)	Territory (%)	Political Entity*	Investment per capita (%)
<b>Gjilan</b>	6,300,000€	28.8%	4.1%	3.6%	VV	€85.69
<b>Shtime</b>	2,753,333€	12.6%	1.5%	1.2%	VV	€102.15
<b>Prishtina</b>	2,300,000€	10.5%	12.3%	4.7%	LDK	€10.50
<b>Kamenica</b>	2,100,000€	9.6%	1.5%	3.9%	VV	€80.26
<b>Podujeva</b>	1,855,000€	8.5%	4.5%	5.8%	VV	€23.04
<b>Mitrovica</b>	1,150,000€	5.3%	3.8%	3.0%	PDK	€16.85
<b>Rahovec</b>	1,100,000€	5.0%	3.1%	2.6%	AAK	€19.86
<b>Peja</b>	1,000,000€	4.6%	5.5%	5.5%	LDK	€19.07
<b>Prizren</b>	900,000€	4.1%	10.9%	5.50%	PDK	€4.64
<b>Lipjan</b>	400,000€	1.8%	3.2%	3.1%	LDK	€6.96
<b>Novoberda</b>	400,000€	1.8%	0.4%	1.9%	LS	€56.58
<b>Decan</b>	350,000€	1.6%	2.4%	2.7%	AAK	€8.24
<b>Vushtrri</b>	350,000€	1.6%	3.4%	3.2%	PDK	€5.74
<b>Obiliq</b>	333,500€	1.5%	1.0%	1.0%	IQ për Obiliqin	€19.32
<b>Viti</b>	200,000€	0.9%	2.7%	2.5%	LDK	€4.21
<b>Drenas</b>	185,000€	0.8%	3.4%	2.5%	PDK	€3.05
<b>Mamusha</b>	100,000 €	0.5%	0.3%	0.3%	KDTP	€17.21
<b>Suhareka</b>	100,000€	0.5%	3.2%	3.3%	AAK	€1.77

The issue of unequal distribution of capital investment funds from ministries to municipalities is also noted in the Country Report of the European Commission for Kosovo.<sup>2</sup>

## Underexecution of capital investments and decrease in GDP share

Capital expenditures represent the main category of the state budget through which economic growth can be promoted. This is done by creating the necessary and modern infrastructure in various areas. Over the years, Kosovo has underexecuted the budget in this category. Specifically, there is a tendency for projects to be procrastinated and not implemented, where many exceed their execution timeframes and carry over from year to year. Further, there are cases when the Government borrows funds from international financial institutions, but uses them at a low and slow rate, or fails to disburse them altogether. For this, in some cases it was compelled to pay fees for failure to disburse loan funds (commitment fee).<sup>3</sup>

<sup>2</sup> European Commission. Kosovo 2023 Report. Brussels, November 2023. Last accessed on November 30, 2023.

<sup>3</sup> National Audit Office. Annual Audit Report 2022. Last accessed on December 7, 2023.

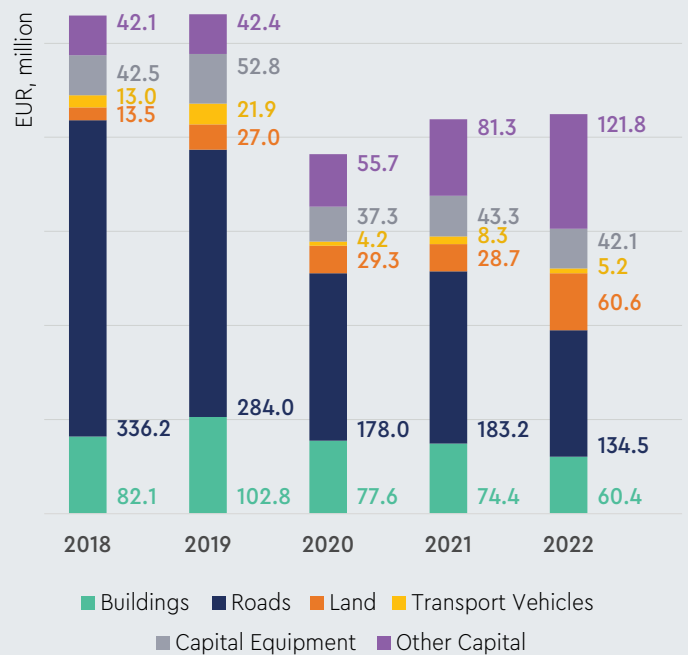
In recent years, only about two-thirds of the budget planned for capital investments has been executed duly. While the budget allocated as a percentage of GDP appears to be declining after 2017. In addition, the allocated budget is not fully executed throughout the year. In 2022, capital investment execution rate was only 60%, while in 2023, as of September, the execution rate is 35%.

In the capital investments made in the period 2018–2022, a downward trend in expenditures for roads and building construction can be observed. Spending on road construction in 2022 was 53% less than in 2019, while spending on buildings was 41% less. In recent years, a larger increase in expropriation expenses has been observed.

Expropriation expenditures, which in 2022 were 124% higher than in 2019, on the one hand may herald a higher dynamics of capital investments in the following years, considering that expropriation problems may be the reason for certain capital investments deadlock or stall. On the other hand, an increase in expropriation expenditures is one of the easiest ways to boost capital investments' performance, compared to investments in roads, various facilities, and the like.

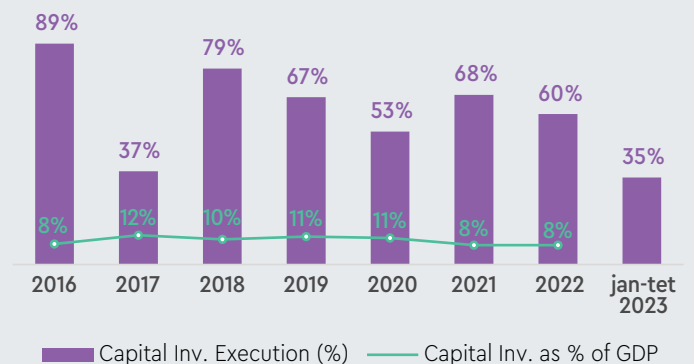
**Figure 7.**

Executed capital investments by type, 2018–2022



**Figure 8.**

Capital investment execution trend in Kosovo and capital investment share in GDP, 2016 – October 2023

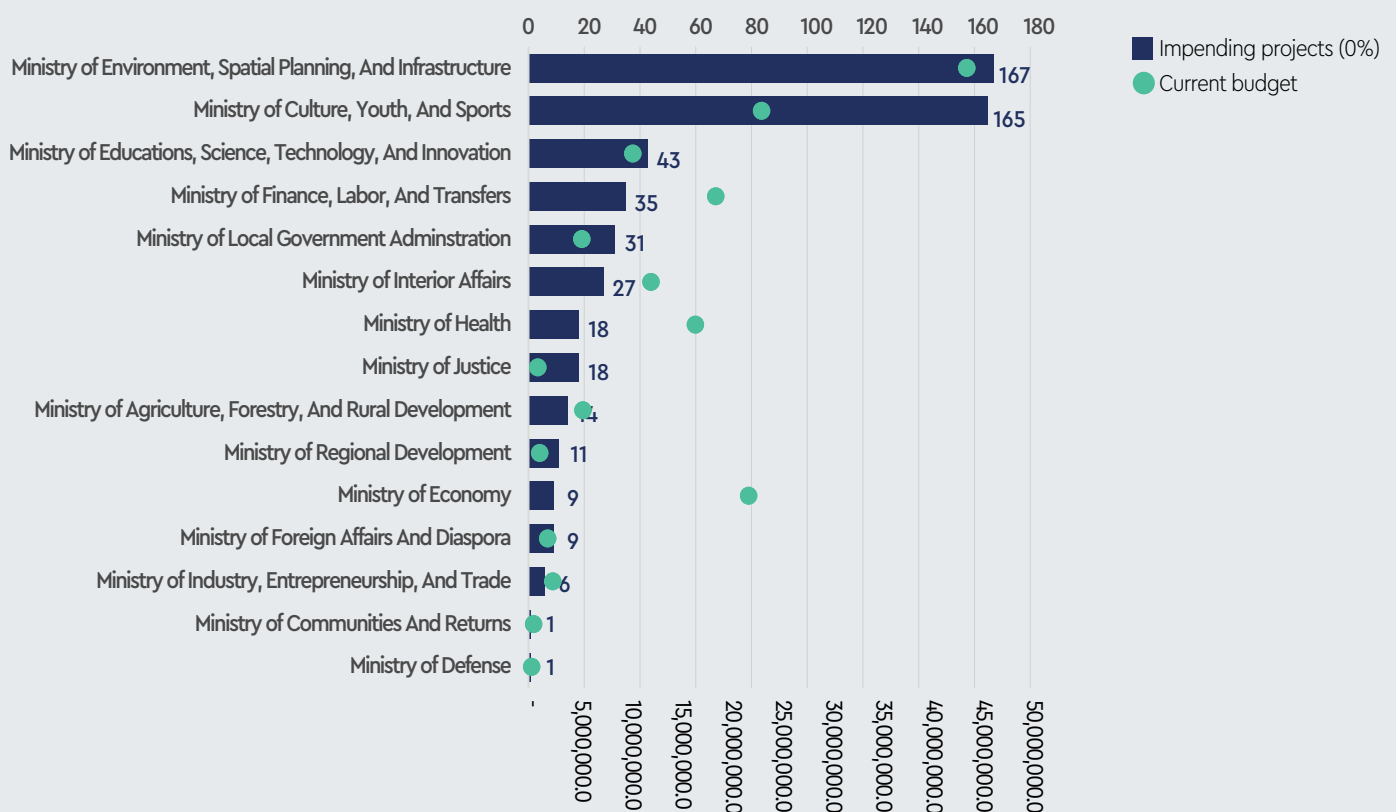




More than 1,700 capital projects from 2023 are still impending. Among the reasons for these delays in making public investments remain poor planning and weak management capacity.<sup>4</sup> During 2023, in the January-September period there were 1,740 capital investment projects for which funds have not been disbursed at all from central level institutions (ministries and other institutions) and local level institutions. The local level leads with the number of impending projects at 1,101, while ministries have 555 impending capital investment projects.<sup>5</sup> So, no work has been done on these projects during this period. At the ministry level, the Ministry of Infrastructure leads with 167 impending projects for which the budget allocated in 2023 is about EUR 43.7 million, followed by the Ministry of Culture with 165 impending projects worth EUR 23.2 million. There are a total of 555 impending projects by the ministries as of September 2023, which amount to around EUR 165 million.<sup>6</sup>

**Figure 9.**

Number of impending capital projects, January-September 2023, by ministry



While in terms of municipalities, Vushtrri leads with 138 impending capital projects, amounting to EUR 6 million, followed by Istog with 92 capital projects (EUR 3.1 million), Prizren with 77 projects (EUR 7.4 million), Dragash with 71 projects (EUR 2.6 million), Prishtinë with 70 projects (EUR 29.3 million), followed by others. In total, there are 1,101 impending capital investment projects by all municipalities for the period January-September 2023.

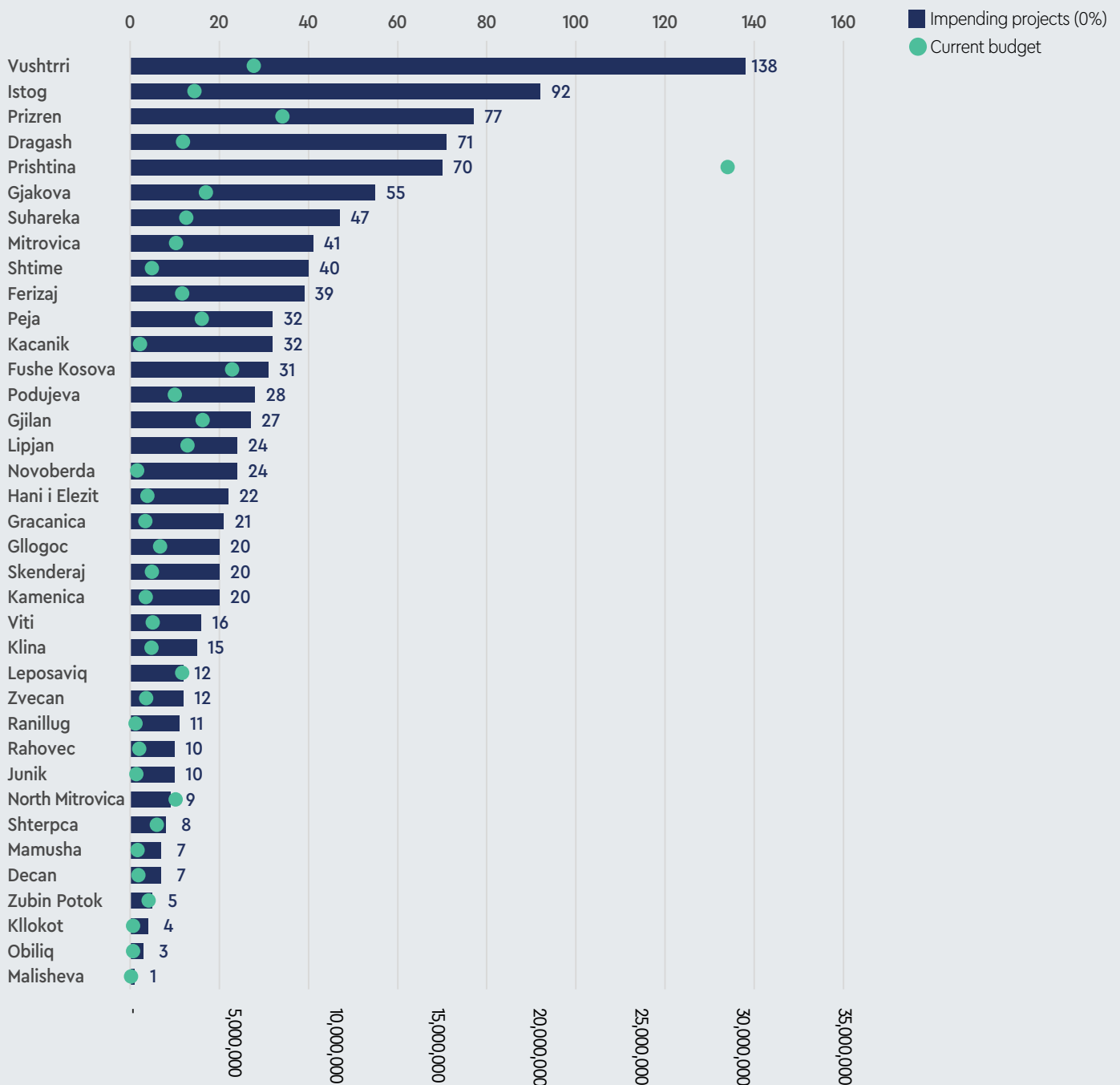
<sup>4</sup> European Commission. Kosovo 2023 Report. Brussels, November 2023. Last accessed on November 30, 2023.

<sup>5</sup> Other impending projects belong to other institutions, such as independent agencies, etc.

<sup>6</sup> This does not include EUR 53.2 million of contingency funds of the Ministry of Finance, Labor, and Transfers for capital investments.

Figure 10.

Number of impending capital projects, January-September 2023, by municipality



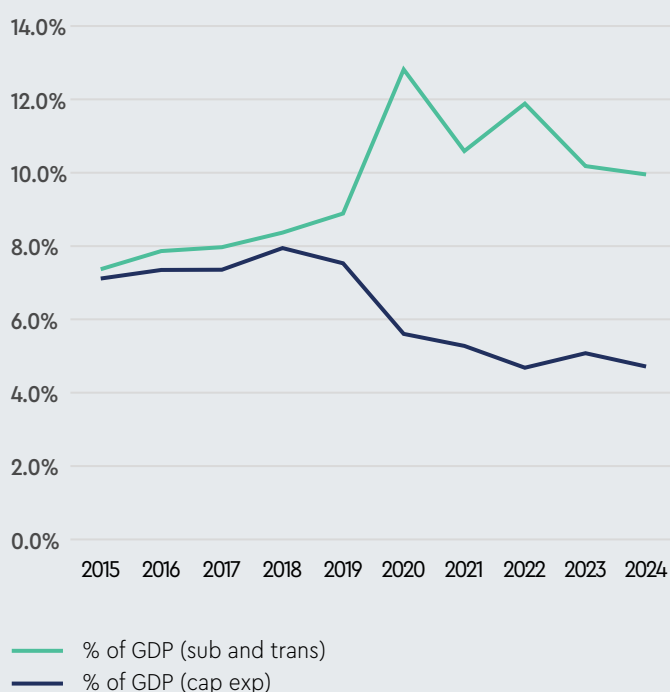
### Growing gap between capital investments and subsidies and transfers.

While underexecution of capital expenditures vs. other expenditures has been a more prominent problem year over year in Kosovo, the post-pandemic period features an even lower execution rate with a strong focus on subsidies and transfers. During 2015–2024, a gap is observed between these two types of expenditure.

The pre-pandemic period featured similar spending both on capital investments and on subsidies and transfers. Moreover, the gap created during 2020–2021 is understandable due to the pandemic situation. However, even after these years, there is no convergence of the two towards the pre-pandemic trend. With the current Kosovo Government, we observe greater focus on subsidies and transfers. However, the figures for the recent years of capital spending also speak of underexecution. While the average execution of capital expenditures before the pandemic, in the 2015–2019 period, was about 77 percent, in 2022 this rate dropped to 60 percent. It should be noted that beyond the ideological differences, economic theory (on the fiscal multiplier) shows that the economic return on capital expenditures is greater than that from subsidies and transfers. Therefore, it is required to re-balance these two types of expenditure, as close as possible to the pre-pandemic period trend, especially in light of the recent findings from the World Bank that Kosovo would need another 30 years for its income per capita to approach European states which Kosovo aspires to reach.<sup>7</sup>

**Figure 11.**

Capital expenditures vs. Subsidies and transfers, execution, % of GDP



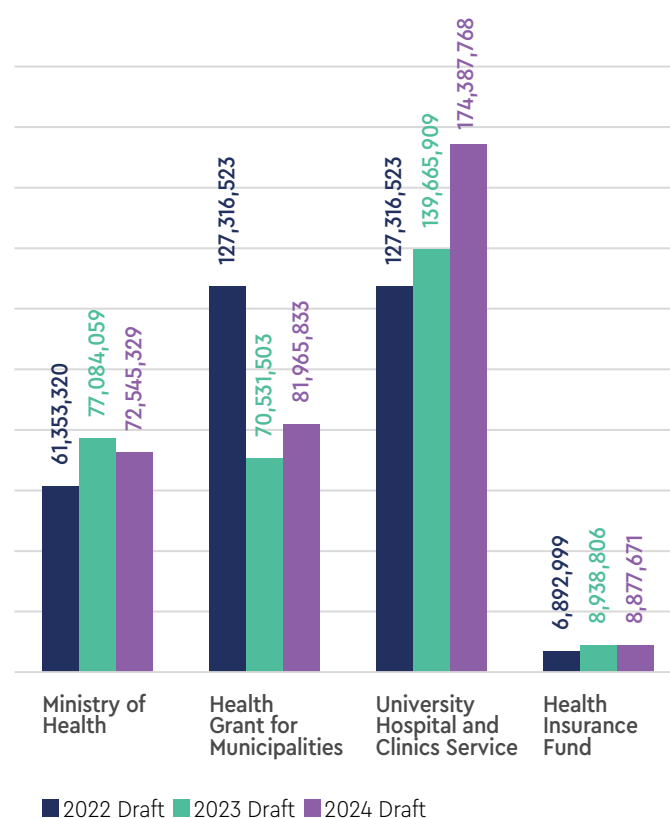
### About EUR 42 million more for the health sector than in 2023.

The planned budget for 2024 for the institutions that cover health, including the Ministry of Health, the University Hospital and Clinics Service, the municipalities, and the Health Insurance Fund, reaches EUR 337.8 million or EUR 41.6 million (14%) more than in 2023. Of these, the budget of the University Hospital and Clinics Service (UHCS) has increased by EUR 34.7 million or 25% compared to last year. UHCS's total budget is dominated by wages and allowances (50%), followed by goods and services (37%).

Also, the Health Grant for Municipalities was increased by EUR 11.4 million or 16%, and the Health Insurance Fund by EUR 61 thousand or less than 1%. On the other hand, the budget of the Ministry of Health was cut by EUR 4.5 million or 6%. Of these, the largest share of the budget (40%) is earmarked for capital investments, and another large share (37%) for goods and services.

**Figure 12.**

Health care budget, 2021–2024



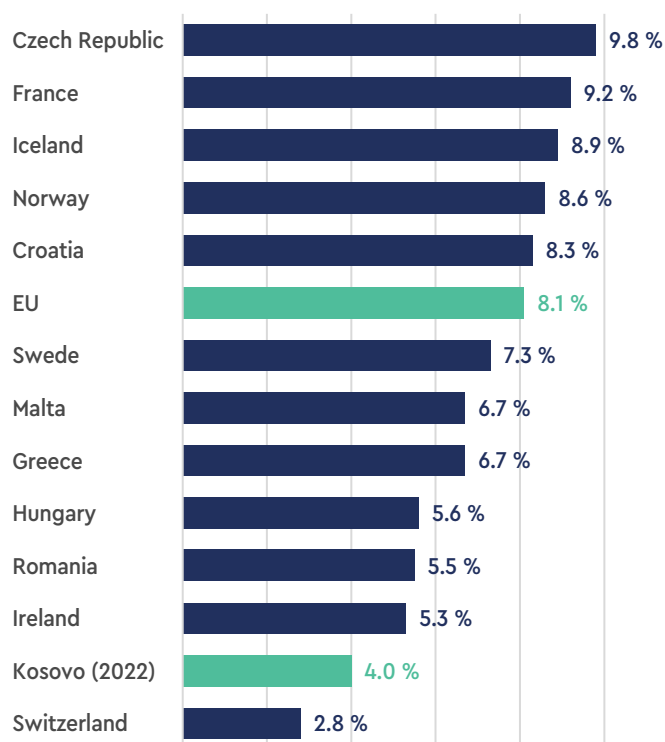
<sup>7</sup> World Bank. Country Partnership Framework for the Republic of Kosovo. April 2023. Last accessed on November 30, 2023.

Compared to developed and regional countries, health expenditures in Kosovo will remain low in 2024, at 4% of GDP. Based on Eurostat data, the EU average for public health spending is 8.1%, in the Czech Republic 9.8%, in France 9.2%, in Croatia 8.6%, in Greece 6.7%, in Romania 5.5%, while in Switzerland only 2.8%.<sup>8</sup>

Moreover, according to World Bank's Kosovo Public Expenditure Report, health spending per capita is also low. More specifically, in 2019 such expenditures were USD 226 per capita, while in the countries of the region they were: EUR 275 in Albania, EUR 437 in North Macedonia, EUR 641 in Serbia, and EUR 735 in Montenegro. Accordingly, low spending in this sector has consequences such as insufficient budget to pay medical staff, to maintain facilities and equipment, or to make the necessary purchases of medical equipment and medications, resulting in lower quality of services.<sup>9</sup>

**Figure 13.**

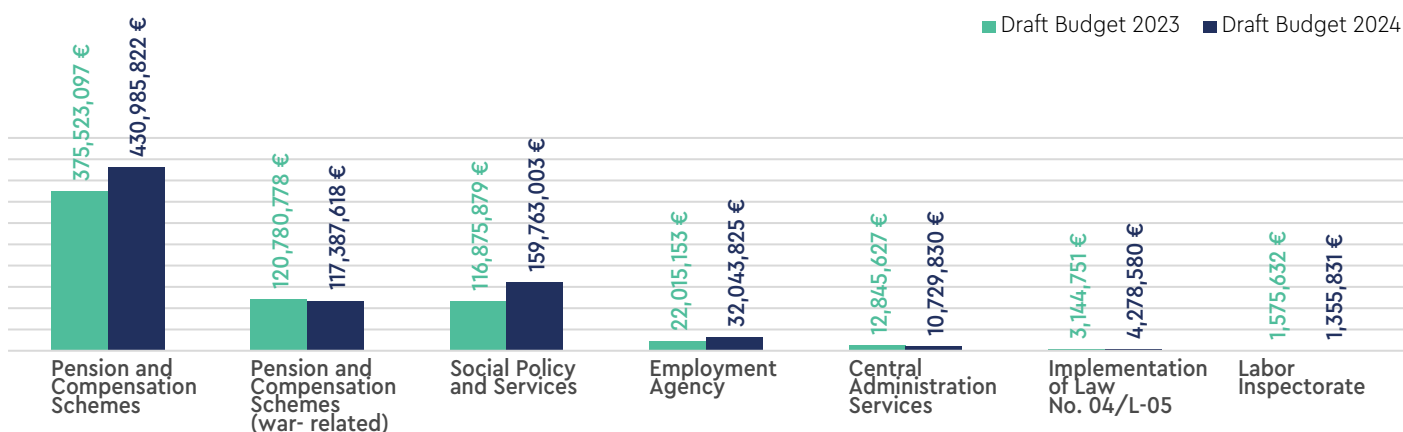
Health expenditure (% of 2021 GDP)



**About EUR 95 million more for pensions and social policies.** Planned expenditure on **pensions and social policies** in 2024 will reach EUR 708.1 million, about 15% higher than last year, and about 8.5% of GDP. From these, pensions and compensations are expected to increase by EUR 55 million or 15%, social policies and services by EUR 42.9 million or 37%. In contrast, pensions for war-related categories are expected to decrease by EUR 3.4 million or 3%, compared to last year. A decrease is also forecasted for the Central Administration Services by EUR 2.1 million or 16% and the Labor Inspectorate Agency by about EUR 220 thousand or 14%. By contrast, there will be an increase for the Employment Agency of EUR 10 million and for the implementation of Law No. 04/L-054 by EUR 1.1 million more than last year.

**Figure 14.**

Budget of the Ministry of Finance, Labor, and Transfers (MFLT)



<sup>8</sup> Eurostat. General government expenditure by function (COFOG). Luxembourg, November 2023. Last accessed on November 20, 2023.

<sup>9</sup> World Bank. Kosovo Public Expenditure Review 2023. March 2023. Last accessed on November 20, 2023.

Source: GAP Institute using Eurostat, KAS, and MFLT data

Although expenditures for pensions and social policies are increasing this year as well and constitute a significant part of the budget (about 21%), there is still a lack of specific targeting of the beneficiaries of such payments. In this way, although there are many beneficiaries of social benefit payments, some people in the poorest categories do not benefit enough, considering that some benefit payments are not based on data more specific to them, such as their income. According to the European Commission's 2023 Country Report on Kosovo, an overall poorly targeted system of social assistance creates disincentives to join formal employment. More specifically, issues such as the war veteran pension scheme and the lack of social benefits (health insurance) in formal employment discourage employers and employees from formalizing working arrangements. Moreover, poverty-targeting social assistance funds are considered low (less than 0.5% of GDP).<sup>10</sup>

**Over EUR 54 million more for the main education institutions.** The 2024 Draft Budget provides for an increase of EUR 54.1 million or 17% compared to 2023. This increase will mostly benefit the Ministry of Education, Science, and Technology with an additional EUR 17.3 million. It will also benefit municipalities through the Education Grant with an additional EUR 37.3 million. The University of Prishtina is expected to suffer a budget cut of EUR 956 thousand and the Academy of Justice by EUR 29 thousand.

In the field of education, Kosovo spends about 4.5% of GDP, which is close to the EU average of about 4.8%.<sup>10</sup> This percentage is about 0.2% higher than in the 2023 Draft Budget. Whereas, if compared with the total budget expenditures for 2024, the education expenditures from the above institutions constitute about 11.2%. According to the World Bank's Kosovo Report, although the education budget expenditures are at a similar level to other countries, human capital benefits are limited. Locally, salary spending dominates, while capital and maintenance expenditures remain challenging. Moreover, through the prioritization of investments in early childhood education facilities, it is possible to increase access to early childhood education. This will consequently increase the labor force participation rate for women.<sup>11</sup>

Furthermore, according to the European Commission, education spending per capita is still low. Based on this, Kosovo should increase student funds per capita and investments in quality education.<sup>12</sup>

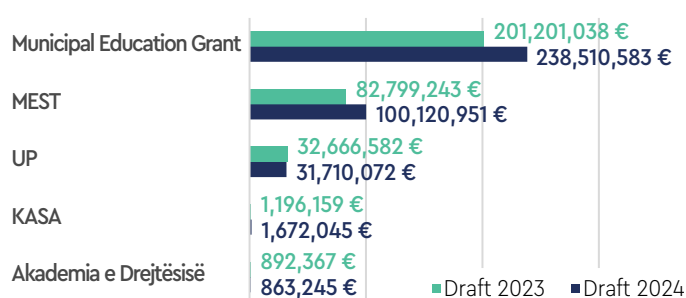
<sup>10</sup> European Commission. Kosovo 2023 Report. Brussels, November 2023. Last accessed on November 30, 2023.

<sup>11</sup> World Bank. Kosovo Public Expenditure Review 2023. March 2023. Last accessed on November 20, 2023.

<sup>12</sup> European Commission. Kosovo 2023 Report. Brussels, November 2023. Last accessed on November 30, 2023.

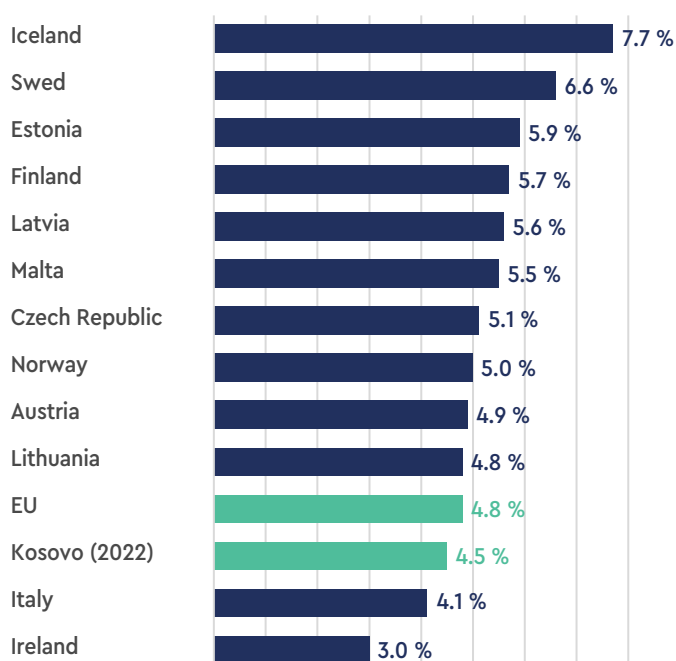
**Figure 15.**

Education budget, 2023–2024



**Figure 16.**

Education expenditure (% of 2021 GDP)

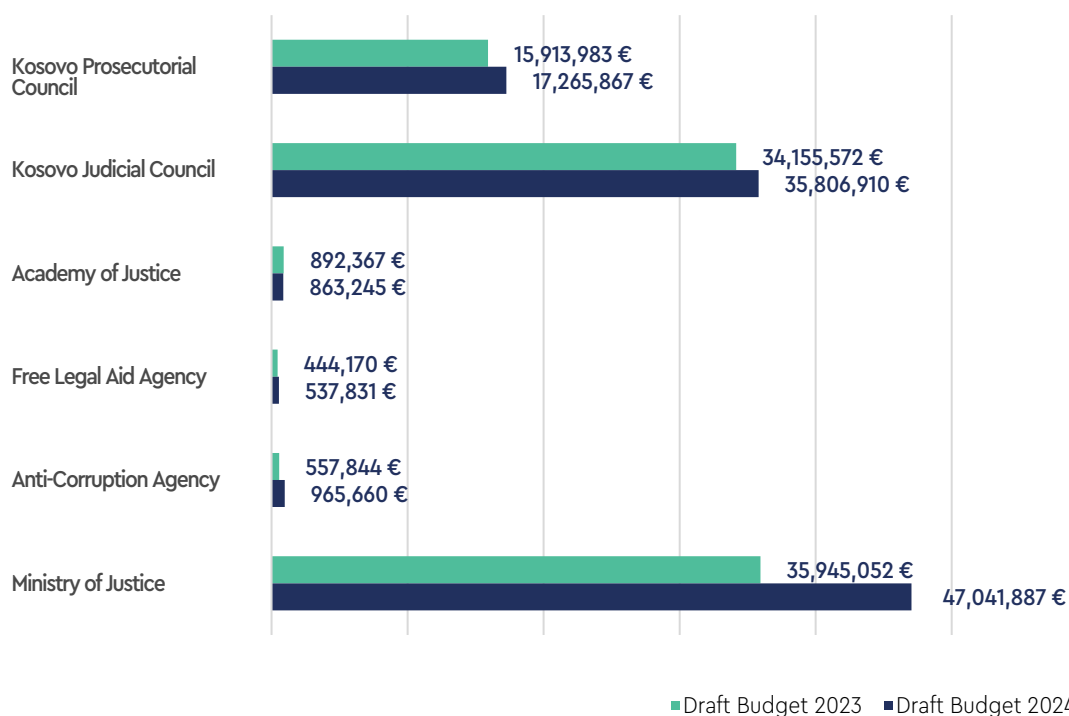


Source: GAP Institute using Eurostat, KAS, and MFLT data

**About EUR 14.5 million more for the justice sector.** According to the 2024 Draft Budget, the budget for the six central institutions, the State Prosecutor/Kosovo Prosecutorial Council (SP/KPC), Kosovo Judicial Council (KJC), Kosovo Judicial Institute/Academy of Justice (KJI/AJ), the Ministry of Justice (MoJ), Free Legal Aid Agency (FLAA), and Anti-Corruption Agency (ACA) is expected to exceed EUR 102 million. Compared to 2023, the Ministry of Justice will benefit from the largest budget increase of EUR 11 million or 31%, followed by the Kosovo Judicial Council with an increase of EUR 1.6 million or 5%. Similarly, the ACA budget will be about EUR 408 thousand higher, an increase of 73% compared to 2023, the KPC budget will be EUR 1.6 million higher (8%), and the FLAA budget will be about EUR 94 thousand higher or 21%. The Academy of Justice's budget is expected to decrease by EUR 29 thousand or 3%.

**Figure 17.**

Budgets of certain Rule of Law institutions



An issue raised in the European Commission's Country Report on Kosovo for the justice sector is to have a higher budget for the Anti-Corruption Agency, to effectively fulfill its responsibilities and powers. In addition, an increased budget is essential to provide the necessary resources to conduct thorough investigations and implement effective anti-corruption measures.

**Failure to mainstream gender-responsive budgeting.** Another persistent problem with the Draft Budget drafting process is the failure to mainstream gender-responsive budgeting. Although budget organizations have been legally required since 2017 to do so by completing gender-responsive budgeting tables, MFLT data suggest that municipalities have yet to fully comply with this requirement. Many municipalities have not completed all the tables, some have submitted them with many errors, others have failed to follow instructions, etc.

Even in the 2024 Draft Budget, data regarding gender-responsive budgeting implementation in the drafting process is missing. According to an earlier report by GAP Institute,<sup>13</sup> data concerning women's and men's employment in the municipal public sector for 2023 were provided by 33 out of 38 municipalities (86.8%). According to that data, women employed in this sector constitute 48.8% of total employees. Furthermore, 34 out of 38 municipalities have provided data regarding municipal budget allocations by gender. According to that data, in 22 municipalities men receive the largest part of the salary budget, about 65%. Women dominate this aspect in the other 12 municipalities. In the category of subsidies and transfers, women dominate the number of subsidy beneficiaries in 12 municipalities, while men in 11 municipalities. If subsidy benefits are parsed according to value, men are subsidized at higher monetary values than women (on average EUR 695 and EUR 609, respectively).<sup>14</sup>

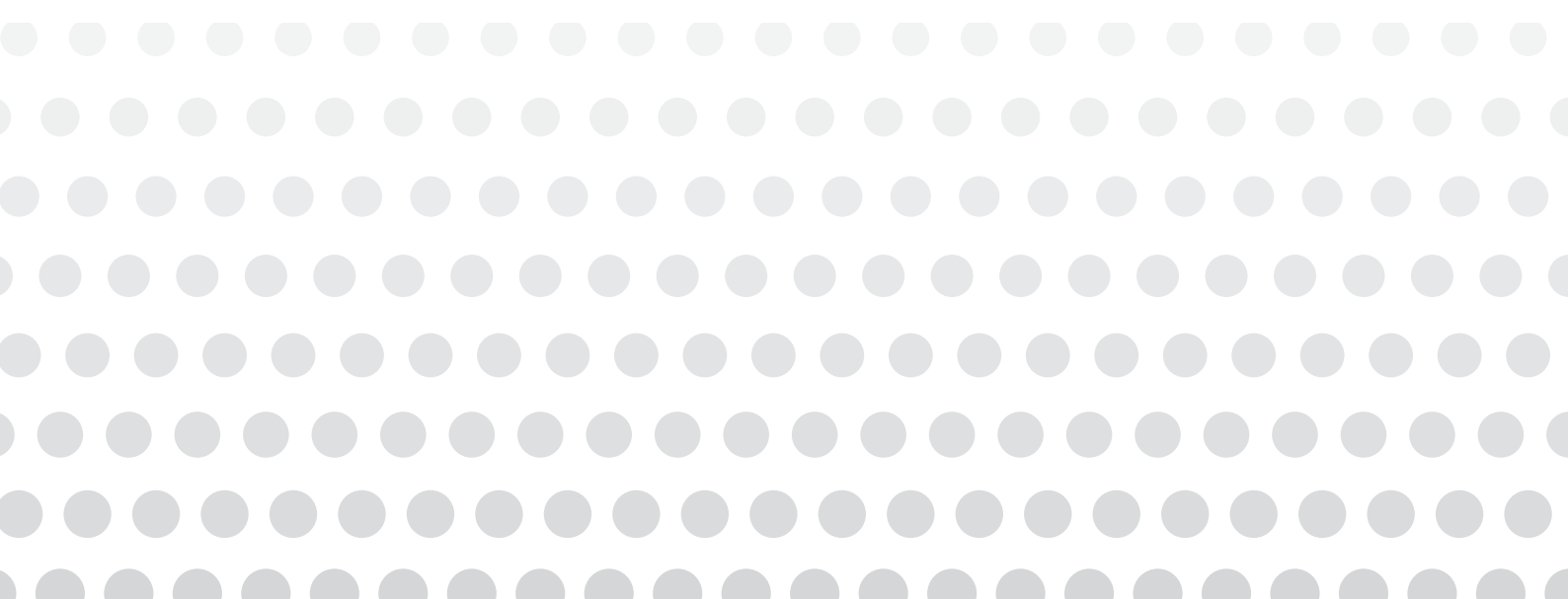
In conclusion, gender-responsive budgeting is still neglected, with MFLT still unable to collect complete data from all municipalities.

<sup>13</sup> GAP Institute. Gender Responsive Budgeting. Prishtinë, May 2023. Accessed on 20 November 2023.

<sup>14</sup> Ibid.



GAP Institute is a Think Tank established in October 2007 in Kosovo. GAP's main goal is to attract professionals to create an environment of professional development and research, as seen in similar institutions in Western countries. This also provides Kosovars with opportunities to research, develop and implement projects in order to advance the Kosovo society. Priority for this Institute is the mobilization of professionals to address the country's economic, political and social challenges. GAP's main goals are to fill the gaps between government and citizens, and between problems and solutions.





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