



Republika e Kosovës
Republika Kosova-Republic of Kosovo
Qeveria - Vlada - Government
Ministria e Administrimit të Pushtetit Lokal
Ministarstvo Administracije Lokalne Samouprave
Ministry of Local Government Administration

REPORT ON THE FUNCTIONING OF MUNICIPALITIES IN THE REPUBLIC OF KOSOVO

*January – December
2024*

This report reflects the functioning of the municipalities of the Republic of Kosovo. It summarizes the functioning of the municipal assemblies and executives; municipal transparency; implementation of the municipalities' obligations outlined in the National Program for SAA; budget planning, execution and expenditures, and provides an overview of the Auditor General's opinions on the municipalities for the previous year.

Prishtina, 2025



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Abbreviations

EA	European Agenda
PAK	Privatization Agency of Kosovo
EU	European Union
SATs	Security Action Teams
MA	Municipal Assembly
MCSC	Municipal Community Safety Councils
LPSC	Local Public Safety Council
LLGF	Law on Local Government Finances
LLSG	Law on Local Self-Government
MJ	Ministry of Justice
MF	Ministry of Finance
LM	Line Ministries
MIA	Ministry of Internal Affairs
MLGA	Ministry of Local Government Administration
SAA	Stabilization and Association Agreement
UNO	United Nations organization
NGO	Non-Governmental Organization
NPSAA	National Program for the Stabilization and Association Agreement
LG	Local Government
CG	Central Government
ERP	Economic Reform Program
KFMIS	Kosovo Financial Management Information System
LSGS	Local Self-Government Strategy
AI	Administrative Instruction

Introduction

Ministry of Local Government Administration was committed to implementing its strategic objectives in the context of support and advancement of local self-government in Kosovo during 2024. In 2016, the ten-year strategy for local self-government (2016 – 2026) entered into force, providing a clear vision on the progress of the reform and development of local government. In line with its development objectives, activities have been carried out and a number of measures specifically required by local government have been defined. The main remaining goal is good governance at the local level, municipal transparency, supervision and control of legality, service efficiency and prioritization of obligations of municipalities arising from the National Program for the Implementation of SAA, for which MAPL is working closely with the local level, partners, civil society, and other actors.

The Report on the functioning of municipalities is a document that evaluates the progress of municipalities from January to December 2024. This report is prepared annually by March 31 and presented to the Assembly of the Republic of Kosovo. The purpose of this report is to provide accurate information to the Government, the Assembly of the Republic of Kosovo, municipalities, civil society, citizens, and other stakeholders, about the functioning and progress level of municipalities, as well as the challenges faced during the year. The Report provides conclusions regarding the respective areas and offers specific recommendations for municipalities to address in the future.

The Report follows this structure:

- describes the functioning of Municipal Assemblies and Municipal Executives;
- presents the results of the work of the municipal bodies, with a particular emphasis on the Municipal Assembly as the highest body in the municipality;
- Analyses the issue of municipal transparency;
- Examines the steps taken by municipalities in implementing the obligations outlined in the National Program for SAA;
- Provides data on municipal budget planning, revenue realization and budget expenditures;
- Provides an overview of the General Auditor's recommendations for the municipalities for the previous year.

The Report is a product of the Ministry of Local Government Administration - MLGA.

Methodology

The report is based on data collected and analysed during the monitoring process of municipalities by the departments and responsible units of the Ministry of Local Government Administration - MLGA.

Regarding the methodology of the report, various data sources have been used. These sources include information provided by municipal officials, as well as data provided by MLGA monitors in the field. Some of the data has been obtained from the Kosovo Financial Management Information System – KFMIS, the Department of Treasury - MFLT, direct monitoring of municipalities, and reports on municipalities' obligations arising from the European agenda. Additionally, data has been collected through questionnaires designed for data collection in the relevant fields presented in the report. The report employs a descriptive and analytical methodology to assess the functioning of municipalities in the Republic of Kosovo during 2024.

Executive summary

During 2024, the municipal assemblies of the Republic of Kosovo held a total of 541 meetings. Among these, 415 were regular, 55 were extraordinary, 68 were solemn, and 3 were urgent. These meetings were open to the public, providing citizens with the opportunity to stay informed about local policy developments. They were also broadcasted on the official websites of the municipalities via YouTube channel. In addition to the assemblies, mandatory committees and other established committees also carried out their activities. According to the data, the Policy and Finance Committee held 430 meetings, while the Communities Committee held 406 meetings. Furthermore, in 2024, 3 municipalities established committees in 11 relevant fields, and 3 municipalities set up consultative committees in 5 relevant fields.

In terms of the number of municipal acts, during this period, a total of 1,948 municipal acts were approved, including 51 regulations and 1,897 decisions. The Municipal Assembly of Podujeva approved the highest number of acts (108), followed by the Municipal Assembly of Ferizaj with 98 acts, and the Municipal Assemblies of Peja and Shtime with 83 acts each. On the other hand, the Municipal Assembly of Leposaviq had the lowest number of approved acts during this year, with only 7 acts. The Municipal Assemblies have exercised their oversight role over the municipal executive. In 30 municipalities, mayors have fulfilled their legal obligation to report to the municipal assembly, and in 7 municipalities, mayors have reported more than twice. However, in 6 municipalities, mayors have not fulfilled their legal obligation to report, as they have only reported once within the year. Additionally, in 2 municipalities (Malisheva and Mamusha), mayors have not reported at all.

The promotion of municipal transparency remains one of the key issues in democratic governance. A total of 29 municipalities have met the legal requirements to hold at least 2 meetings with citizens, and 31 have published invitations for public meetings with citizens. However, 7 municipalities have failed to meet the legal obligation to publish invitations for public meetings with citizens.

Municipalities have been making continuous efforts to support the implementation of gender policies. According to data from 29 municipalities, there are 1,002 women in managerial positions. In addition, in the local public administration including the municipal assembly in 30 municipalities, there are a total of 4,112 women represented in public administration. When it comes to the statistical (gender) ratio of female directors of municipal directorates, there are 95 female directors in 27 municipalities. However, there is a need to increase general institutional and social awareness to address one of the main recommendations of the EU, which is the inclusion of women in decision-making positions. In 38 municipalities, only 3 women have been appointed as vice mayors. In 10 municipalities where the position of vice mayor for communities should exist, no woman holds this position. Additionally, only 9 women have been elected as chairpersons of municipal assemblies: in Dragash, Gjakova, South Mitrovica, Novoberdo, Obiliq, Prizren, Skenderaj, Vushtrri and Zvecan.

Community safety is a shared institutional responsibility aimed at reducing risks to the lives and safety of citizens. Police protection alone is not sufficient to address the various social phenomena that may arise in communities. This requires co-operation and coordination among all mechanisms, including municipalities, police, civil society actors, citizens, media etc. In this regard, the Community Safety Councils (CSC) serve as forums that can bring about essential changes in community safety policies and help set priorities in this area. 16 municipalities have met the legal requirement to hold at least 6 meetings per year. However, the following municipalities have not met the legal

requirement but have still held meetings: Obiliq, Vushtrri, and Graçanica have each held 5 meetings; Vitia, Deçan, Ranillug, and Klllokot have each held 4 meetings; Prishtina, Gjakova, Shtime, and Partesh have each held 3 meetings; Mitrovica South, Malisheva, Novobërda and Shtërpce have each held 2 meetings; and Ferizaj, Fushë Kosova, and Mamusha have each held 1 meeting. In the municipality of North Mitrovica, although the MCSC has been established, no meetings have been held. Additionally, in 3 municipalities (Leposaviq, Zveçan, and Zubin Potok), the MCSCs have not been established by the municipal assemblies.

In 2024, a total of 1,948 acts were approved by municipal assemblies (51 regulations and 1897 decisions) and underwent a legality assessment process. Out of the total of 1,948 acts approved by municipal assemblies, the MLGA reviewed the legality of 1,098 acts, while line ministries reviewed 850 acts.

Kosovo is currently at a crucial stage of development and is working on building relationships with the European Union. The Stabilization and Association Agreement signed by the Republic of Kosovo and the EU came into effect on April 1, 2016, whereas the Assembly of Kosovo has approved the National Program for the Implementation of the SAA, which serves as the primary national policy document for EU accession. Municipalities, as key state actors, have their own share of responsibility in meeting the requirements outlined in the European agenda. The municipalities' program in this area is organized around the three (3) main integration criteria: a) Political, b) Economic, and c) European Standards. Based on the data provided by the municipalities, in 2024 the municipalities of the Republic of Kosovo have successfully completed 54% of the activities related to political criteria. Additionally, they have fulfilled 70% of the economic criteria, and 62% of the activities in the field of European standards. The overall level of fulfillment of obligations deriving from the European agenda for 2024 by municipalities is 64%.

According to official data from the Kosovo Financial Management Information System (KFMIS) Treasury Department at the Ministry of Finance, the Municipalities of the Republic of Kosovo spent a total of €784,532,455.39 in 2024 out of the planned budget of €841,040,645.99. This expenditure represents 93.28% of the budget. In 2024, the projected own source revenues amounted to €105,523,577.00, while the projected revenues for 2023 were €98,519,261.00. This means that the projected revenues for 2024 were higher by €7,004,316.00, or 7.10% in percentage terms.

FUNCTIONING OF MUNICIPALITIES

In this section, we have described the functioning of municipal bodies in the Republic of Kosovo towards fulfilling their legal obligations outlined in the Law on Local Self-Government and other laws that regulate the competencies of local self-government. Specifically, this section focuses on monitoring the functioning of municipal assemblies, whose content plays a crucial role in ensuring the sustainability of municipal bodies, adherence to legal procedures, respect for legality, efficiency, transparency, cooperation, supervision, and oversight.

Municipal Assembly

According to the Law on Local Self-Government, the Municipal Assembly is considered the highest local government decision-making body. It also oversees the provision of services by the municipal executive in accordance with current legislation. The Assembly holds regular meetings to carry out its functions as defined by the Law on Local Self-Government and other sub-legal acts.

The Law on Local Self-Government establishes the minimum number of meetings that the municipal assembly must hold each year. According to this law, the municipal assembly is required to hold at least 10 meetings annually, with at least 5 of these meetings taking place in the first half of the year.

During this period, the assemblies of 38 municipalities in the Republic of Kosovo have been operational and conducting regular meetings.

During this year, the municipal assemblies of the Republic of Kosovo have held a total of 541 meetings. Out of these, 415 were regular, 55 were extraordinary, 68 were solemn, and 3 were urgent.

- Regular meetings, 415;
- Extraordinary meetings, 55;
- Solemn meetings, 68;
- Urgent meetings, 3.

In the chart below, we have presented the number of meetings held by municipal assemblies:

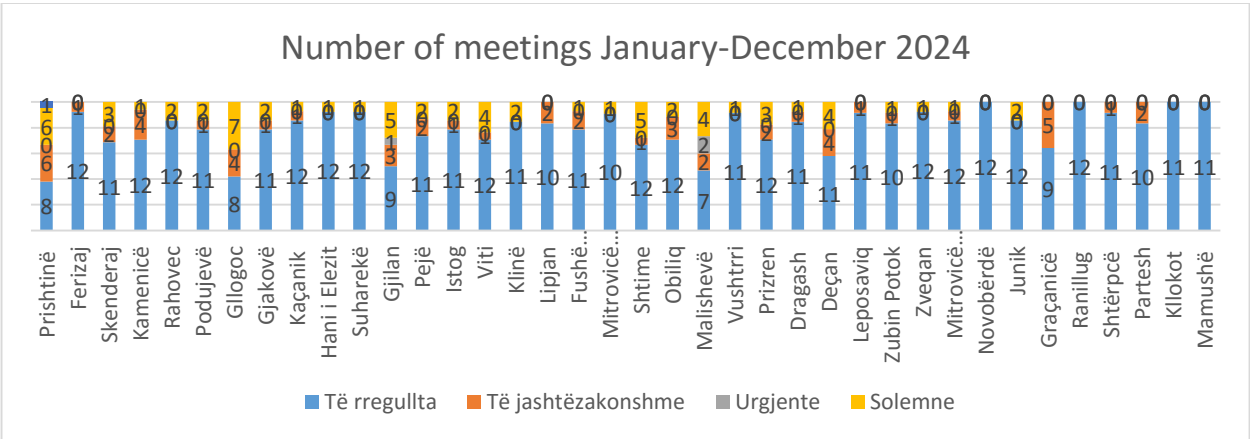


Chart 1: Number of meetings held by municipal assemblies.

As shown in the chart above, all municipalities have met the legal requirement of holding at least 10 municipal assembly meetings, as stipulated in Article 43.2 of the Law on Local Self-Government.

Regarding the notification of municipal assembly meetings, it is important to note that municipalities have generally complied with their legal obligation to inform both the MLGA and the public by consistently providing notice of the meetings within the legally established timeframes. Additionally, they have also distributed the meeting materials as stipulated in Article 43.3 of the Law on Local Self-Government.

Throughout this period, the performance of municipal assembly meetings has been in accordance with the provisions of Law No. 03/L-040 on Local Self-Government. However, there have been instances where certain assembly members have left the meetings, resulting in interruptions due to a lack of quorum in the municipalities of: Prishtina, Ferizaj, Kamenica, Podujeva, Glogoc, Gjakova, Kaçanik, Gjilan, Klina, Fushë Kosova, South Mitrovica, Shtime, Malisheva, Vushtrri, and Prizren.

Municipal Assembly Committees

According to the Law on Local Self-Government, municipal assemblies establish the Policy and Finance Committee and the Communities Committee as permanent committees. The Policy and Finance Committee consists of municipal assembly members, and serves as an advisory mechanism to the municipal assembly. It reviews all fiscal and financial nature matters in advance, including strategic planning documents, the medium-term budget framework, annual procurement plans, property tax regulations, regulations on municipal fees, charges, and fines, as well as any other issues that are reviewed and approved by the municipal assembly.

The Communities Committee consists of a simple majority of municipal assembly members, as well as with representatives from communities outside the assembly. Each community within the municipality is represented by at least one member on the Communities Committee. The Committee advises the municipal assembly on measures necessary to ensure the implementation of provisions related to the advancement, expression, protection, and development of ethnic, cultural, religious, and linguistic identities within the communities. It also ensures the proper protection of communities' rights within the municipality.

During this period, the permanent committees have been operational and have conducted a total of 836 meetings. The Policy and Finance Committee held 430 meetings, while the Communities Committee held 406 meetings.

In the chart below, we have presented the number of meetings held by the permanent committees of the municipal assemblies:

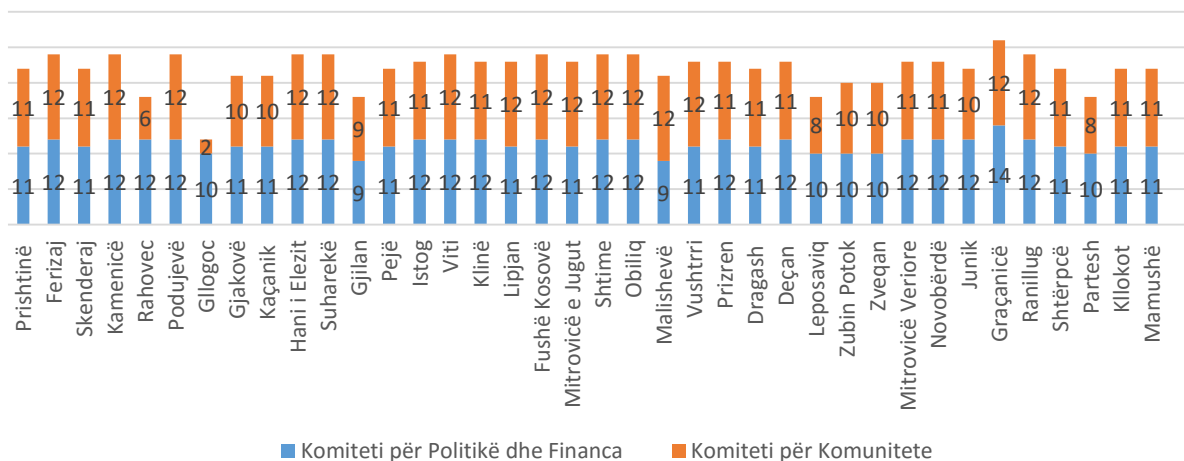


Chart 2: Number of meetings of permanent committees.

Taking into account that the Policy and Finance Committee is a permanent body of the Municipal Assembly, it is tasked with reviewing all policies, fiscal and financial documents, plans, initiatives, draft decisions, draft regulations, and budget issues. As a result, the work of this committee also includes making recommendations to the Municipal Assembly. Therefore, the committee should convene its meetings prior to the Municipal Assembly meetings, taking into account the functions outlined in the Municipal Assembly Rules of Procedure.

The Community's Committee is the second permanent committee of the Municipal Assembly, whose task is to review the compliance of municipal authorities with the applicable law, review all municipal policies, practices and activities to ensure that the rights and interests of communities are fully respected. It also recommends to the Municipal Assembly on measures necessary to ensure the implementation of provisions related to the advancement, expression, protection, and development of ethnic, cultural, religious, and linguistic identities within the communities. It also ensures the proper protection of communities' rights within the municipality.

Auxiliary and Consultative Committees

The Municipal Assembly may establish additional professional committees if it deems necessary and appropriate to fulfill its responsibilities in specific sectors such as education, healthcare, economic development, public services, etc. In order to enhance active participation of citizens and interested groups in the local decision-making process, the Municipal Assembly also establishes consultative committees within relevant government sectors. Based on Article 73 of Law No.03/L-040 on Local Self-Government and Administrative Instruction (MLGA) No.05/2020 on the Procedures of Establishment, Composition and Competences of Permanent Committees and Other Committees in Municipalities, the Municipal Assembly is required to establish consultative committees to promote citizen participation in decision-making. According to data, in 2024, three (3) municipalities have established consultative committees in five (5) key areas: education, culture, youth and sports, spatial planning, local economic development, healthcare and social welfare, and emergency services.

Regarding other auxiliary committees, only three (3) municipalities have established and maintained functional committees, covering the following 11 areas: healthcare and social welfare, education, culture, youth and sports, spatial planning, agriculture, economic development, and public services.

Municipal assembly acts

The competence and fundamental role of the municipal assembly is to approve local policies, specifically sub-legal acts of the municipality, such as regulations and decisions that implement sectoral legislation affecting municipal competencies. The assembly is in charge of adopting the Statute and Rules of Procedure, decisions, regulations, and other general acts. Additionally, it also approves the budget, establishes committees, approves financial matters, elects the chairperson of the municipal assembly and deputy chairpersons from communities, and carries out any other necessary actions for the municipality to function effectively.

During this period, all municipal assemblies have been operational. Communication between the municipalities and the supervisory body, the Ministry of Local Government Administration, has been consistent. The delivery of municipal assembly acts has been regular and within the legally established timeframe. Throughout the year, municipal assemblies have approved a total of 1,948 acts. Of these, 51 are regulations and 1,897 are decisions. In the chart below, we have presented the number of acts approved by municipal assemblies:

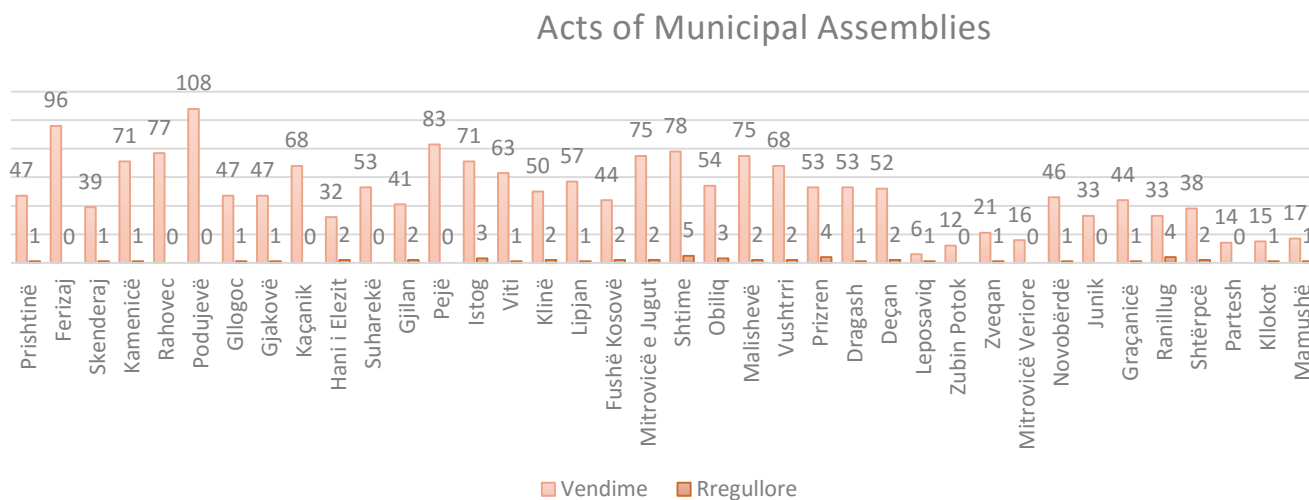


Chart 3: Number of adopted acts by the Municipal Assemblies.

From the chart, we note that the Municipal Assembly of Podujeva approved the highest number of acts (108), followed by the Municipal Assembly of Ferizaj with 98 acts, and the Municipal Assemblies of Peja and Shtime with 83 acts each. On the other hand, the Municipal Assembly of Leposaviq had the lowest number of approved acts during this year, with only 7 acts.

Municipal transparency and accountability

Mayor's Reporting - The Law on Local Self-Government has established the mayor's obligation to report regularly or whenever requested by the Municipal Assembly. According to paragraph j) of Article 58 of this law, the mayor is required to report to the municipal assembly, particularly on the economic and financial situation of the municipality

and the progress of investment plans, at least once every six months or as requested by the Municipal Assembly. The data shows that in 2024, 36 mayors have reported 93 times before the municipal assembly. This data is presented in the chart below:

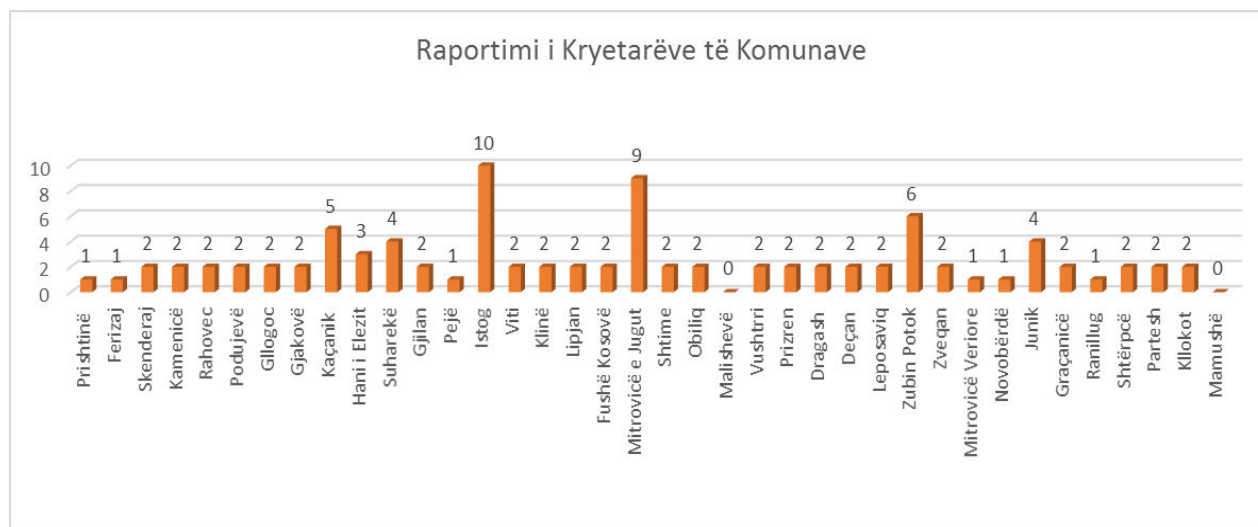


Chart 4: Number of mayor's reporting to the municipal assemblies.

According to the chart above, in 30 municipalities, mayors have fulfilled their legal obligation to report to the municipal assembly, and in 7 municipalities, mayors have reported more than twice. However, in 6 municipalities, mayors have not fulfilled their legal obligation to report, as they have only reported once within the year (Prishtina, Ferizaj, Peja, North Mitrovica, Novoberda and Ranillug). In 2 municipalities, mayors have not reported at all (Malisheva and Mamusha).

Other forms of accountability include members of the assembly asking direct questions and submitting written inquiries to the executive. To promote cooperation between the assembly and the municipal executive, it is essential for mayors and directors to regularly attend assembly meetings. Maintaining open communication between these two bodies enhances local democracy, improves the quality of decision-making and legality, broadens the range of stakeholders responsible for drafting applicable policies of general interest, and establishes segments of accountability within the municipal administration.

Public meetings with citizens - At the local level, the mechanism of citizen participation in policy-making is a fundamental principle of direct democracy. Municipalities are required to implement specific standards set out in Law No. 03/L-040 on Local Self-Government, Article 68.1, and Administrative Instruction No. 04/2023 on open administration in municipalities. This involves holding direct meetings, sharing public information, actively engaging citizens and interest groups, hosting joint round tables, utilizing electronic information systems, and other transparency methods that will contribute to enhance local self-government.

According to the Law on Local Self-Government, each municipality is required to hold at least two public meetings per year, which are open for any citizen or organization with an interest in the municipality to participate. One of these meetings must take place within the first six months of the year. During these meetings, municipal representatives provide information to participants about the municipality's activities, while also allowing

participants to raise various issues and make proposals to the municipal authorities. In 2024, the organization of comprehensive public meetings with citizens in municipalities was as follows:

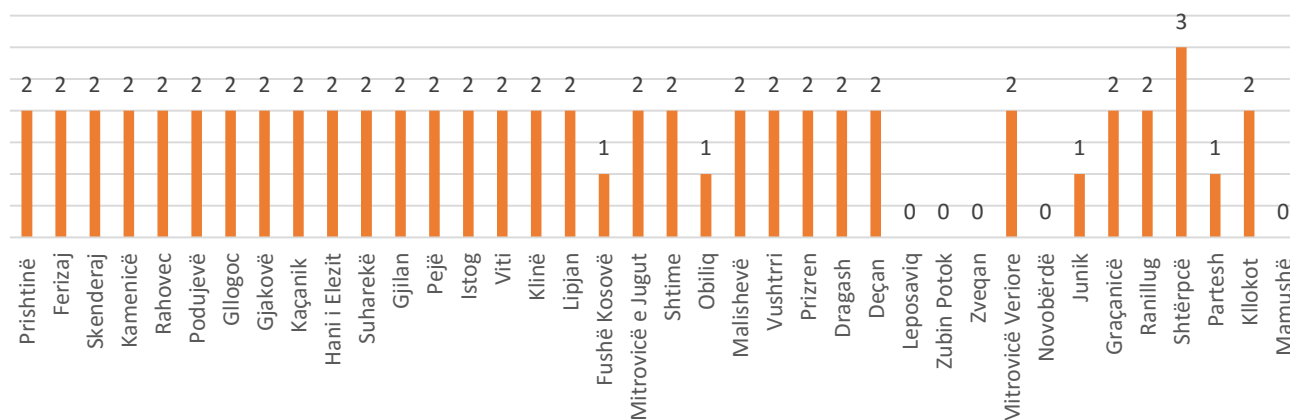


Chart 5: Number of public meetings with citizens

From the chart, it is evident that 29 municipalities have met the legal requirement of holding a minimum of 2 meetings with citizens. However, four (4) municipalities (Lipjan, Obiliq, Junik and Partesh) have only held one (1) public meeting with citizens, thus only partially meeting the legal requirement. Additionally, five (5) municipalities (Leposaviq, Zubin Potok, Zvecan, Novoberda and Mamusha) have not held any public meetings with citizens.

In addition to these meetings, municipalities have also held other meetings with citizens in smaller locations such as neighborhoods, villages, and other settlements. These forms of organization have been used to discuss draft regulations, plans, and budgetary issues, allowing citizens to provide their suggestions, proposals and requests.

In addition to public meetings with citizens as defined in Article 68.1, municipalities have also conducted public consultations with citizens to discuss matters related to the adoption of municipal regulations, development plans, zoning maps, and the medium-term budget framework. Despite organizing these public consultations with citizens, municipalities have observed low participation from citizens in these meetings. It is essential that holding public meetings and other forms of public consultation be a continuous process at all stages of policymaking within the municipality.

Official websites of municipalities – are one of the mechanisms used to keep citizens informed about the activities of municipal bodies. The functioning and use of these official websites are regulated by Administrative Instruction No. 01/2015 on Websites of Public Institutions. This Administrative Instruction obliges all public institutions to provide information about their work, services provided, content and updating of official documents, responsibilities of organizational units of municipalities, financial documents, procurement, etc. Furthermore, the information published on the website must comply with language requirements and standards. In 2018, a project was carried out to redesign the websites of all municipalities. In 2019, these changes have made it possible to integrate the intranet system into the municipalities' websites. This allows citizens to address requests for civil status documents. Additionally, citizens can now access tracking of construction permits, submit requests in the field of community safety, and watch municipal assembly meetings online. The sitemap of the websites enables easier and faster access

to all relevant documents for publication. Continuous updating of municipal data has been taking place, but there is still room for improvement, especially in the publication of normative acts in official languages.

During this period, municipal assemblies have published 4,920 acts from 26 municipalities, representing 68% of the total. However, 12 municipalities, or 32%, have not published any acts. Out of a total of 38 municipalities, 34 have published 1,539 decisions of the municipal assembly, while 4 municipalities have not published any decisions. Additionally, 59 regulations have been published, with 27 municipalities having published regulations, and 11 municipalities not having published any regulations in 2024.

From January to December 2024, 425 invitations to municipal assembly meetings were published by 31 municipalities. However, 7 municipalities did not publish any invitations for municipal assembly meetings. 328 minutes of municipal assemblies were published by 38 municipalities, with 9 municipalities not publishing any minutes, while 29 municipalities have published assembly minutes. Out of the total of 38 municipalities, 26 municipalities have published 324 minutes of the Policy and Finance Committee, while 12 municipalities have not published any minutes. Additionally, 38 municipalities have published a total of 145 minutes of the Communities Committee, with 21 municipalities publishing minutes of the Communities Committee, while 17 municipalities have not published any minutes.

When it comes to budget transparency, 30 out of 38 municipalities, or around 79% of them have published their budget plan for 2024. However, 8 municipalities or around 13% of them have not published their budget plan for 2024. The municipalities that have not published their budget plan are: Klllokot, Ranillug, Shtërpce, Zubin Potok, Zveqan, Leposaviq, North Mitrovica and Mamusha.

In terms of transparency in procurement for 2024, 27 municipalities have published their procurement plan, while 11 municipalities have not published their procurement plan. These include: Fushë Kosova, Istog, Kaçanik, Klllokot, Novobërda, Partesh, Ranillug, Zubin Potok, Zveqan, and North Mitrovica.

Regarding the public consultation plan, 21 municipalities have published it, while 17 municipalities (Fushë Kosova, Gjilan, Graçanica, Istog, Kaçanik, Klllokot, Novobërda, Partesh, Peja, Prishtina, Ranillug, Shtërpce, Zubin Potok, Zveqan, Leposaviq, North Mitrovica, and Mamusha) have not published this plan.

Safety in Community

The Municipal Community Safety Council (MCSC) is an inter-sectoral advisory body responsible for security issues at the local level. The functioning of Community Safety Councils is regulated by Administrative Instruction No. 27/2012 MIA – 03/2012 MLGA on Municipal Community Safety Councils. Due to the standardization of their operating procedures, there has been an increase in institutional awareness of the importance of MCSCs. This has led municipalities to focus on general security issues, such as raising citizens' awareness of the nature of crimes, irregularities and violent behavior in the local community, identifying citizens' concerns and representing citizens' views and concerns on crime issues. MCSCs are established in 35 municipalities, and a total of 153 meetings were held in 2024. The chart below shows the number of MCSC meetings held by municipality:

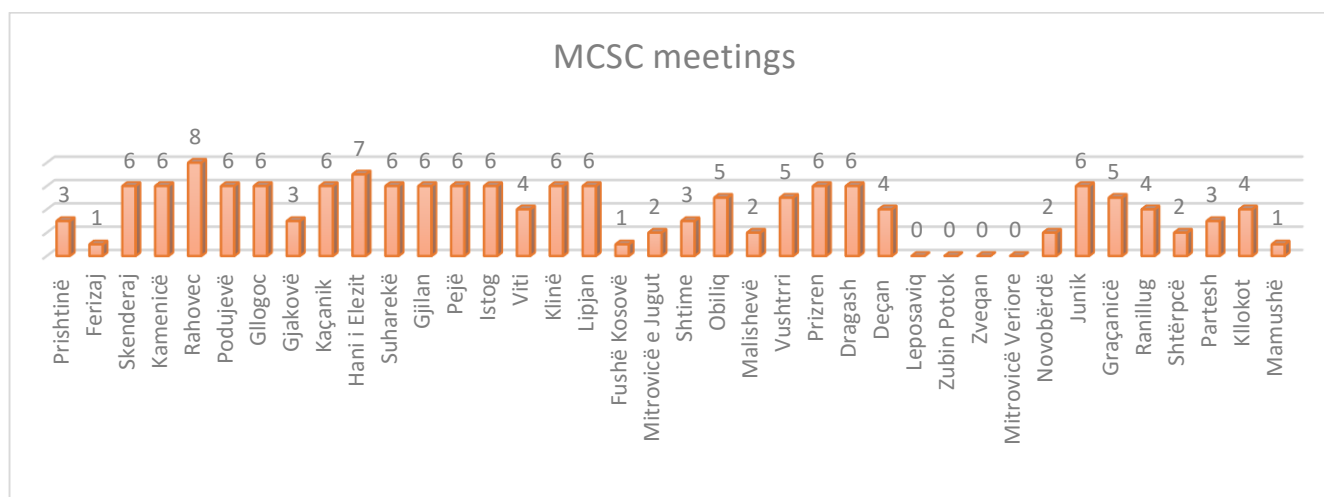


Chart 6: Number of MCSC meetings by municipality.

According to the data presented above, 16 municipalities have met the legal (quota) requirement to hold at least 6 meetings per year. The most active in terms of number of meetings have been MCSC in the Municipality of Rahovec (8 meetings) and Hani i Elezit (7 meetings); with 6 meetings held by the municipalities of Skenderaj, Kamenica, Podujeva, Glogoc, Kaçanik, Suhareka, Gjilan, Peja, Istog, Klina, Lipjan, Prizren, Dragash, and Junik. The municipalities that have not met the legal quota but have held meetings are as follows: 5 meetings have been held in the municipalities of Obiliq, Vushtrri, and Graçanica; 4 meetings in the municipalities of Viti, Deçan, Ranillug, and Klllokot; 3 meetings in the municipalities of Prishtina, Gjakova, Shtime, and Partesh; 2 meetings each in the municipalities of South Mitrovica, Malisheva, Novobërda, and Shtërpca; with 1 meeting each in the municipalities of Ferizaj, Fushë Kosova, and Mamusha. In the municipality of North Mitrovica, although the MCSC was established, no meeting was held. In 3 municipalities (Leposaviq, Zveçan, and Zubin Potok) the MCSCs were not established by the municipal assemblies.

The most common issues addressed during this reporting period, as well as initiatives for implementing community safety projects in 2024, include: traffic accidents; operational plans implemented by the Kosovo Police for stricter road traffic control to reduce fatalities and challenges; identification of high-risk traffic areas (where more accidents occur) and preparation for welcoming compatriots; security issues in the municipality; stray dogs; infrastructure; forest control; preparations for harvesting campaigns in the municipality's territory; natural disasters and other emergencies; summer season fires; verification of fire extinguishing equipment; management of the aftermath of recent floods and other activities; environmental preservation and protection; lighting, parking lots, waste, and street cleaning situations in the municipality; safety in schools, use of narcotic substances and transportation of hazardous materials; abuse of children and adolescents; bullying in schools; psychological, physical and sexual violence in schools; treatment of abandoned and old buildings; the right to work; work in the private sector; working schedules and employment contracts; the return of citizens with temporary residence outside Kosovo, security issues, and administrative services;

Initiatives that must be undertaken include: approval of the action plan and dynamic work plan; overall assessment of the security situation in the municipality's territory; monitoring and reporting on the level of security in schools and implementation of the school security plan. Additionally, information from institutions such as: Municipal Offices for Communities and Returns, KFOR, KSF, Education, Community Representatives, Prishtina Local Public Safety

Councils, etc. The most frequent challenges faced by the Municipal Community Safety Council include finding funds for the implementation of projects proposed by the MCSCs; payment of MCSC members; environmental pollution; installation of underpasses on main roads, especially near schools; traffic safety; freeing up public spaces; dealing with stray dogs, etc.

Local Public Safety Councils have been established in 23 municipalities, but in 8 municipalities (Shtërpce, Deçan, Dragash, Hani Elezit, Skenderaj, Shtime, Ranillug, and Novobërda) there are no Local Public Safety Councils. Among these, 17 municipalities have held a total of 84 LPSC meetings.

Security Action Teams in 12 municipalities have held a total of 39 meetings. However, in 19 municipalities (Shtërpce, Prizren, Glogoc, Deçan, Rahovec, Dragash, Prishtina, Klina, Hani Elezit, Skenderaj, Graçanica, South Mitrovica, Shtime, Ranillug, North Mitrovica, Gjilan, Ferizaj, Novobërda, and Kamenica) no meetings have been held.

Village councils have been established in 24 municipalities (Peja, Junik, Prizren, Glogoc, Deçan, Dragash, Klina, Kaçanik, Hani i Elezit, Graçanica, South Mitrovica, Malisheva, Podujeva, Vitia, Ranillug, Rahovec, Gjilan, Ferizaj, Vushtrri, Obiliq, Suhareka, Novobërda, Lipjan, and Kamenica). Among them, 15 municipalities (Peja, Junik, Prizren, Glogoc, Deçan, Kaçanik, South Mitrovica, Podujeva, Vitia, Gjilan, Ferizaj, Obiliq, Suhareka, Lipjan, and Kamenica) have held a total of 363 council meetings.

Supervision of Municipalities

MLGA is the supervisory authority of municipalities when the responsibility for their oversight is not assigned by law to any specific ministry or institution. The central government body that delegated the powers is responsible for reviewing them. The process of administrative review of municipal acts is governed by the Law on Local Self-Government, and Regulation (GRK) NR-10/2019 on the Administrative Review of Municipal Acts.

Review of the legality of municipal acts by the Ministry of Local Government Administration - In 2024, a total of 1,948 acts approved by municipal assemblies underwent a legality assessment process. Out of a total of 1,948 acts approved by municipal assemblies (51 regulations and 1897 decisions), the MLGA reviewed the legality of 1,098 acts. The chart below presents the data on the process of reviewing the legality of municipal acts by the MLGA:

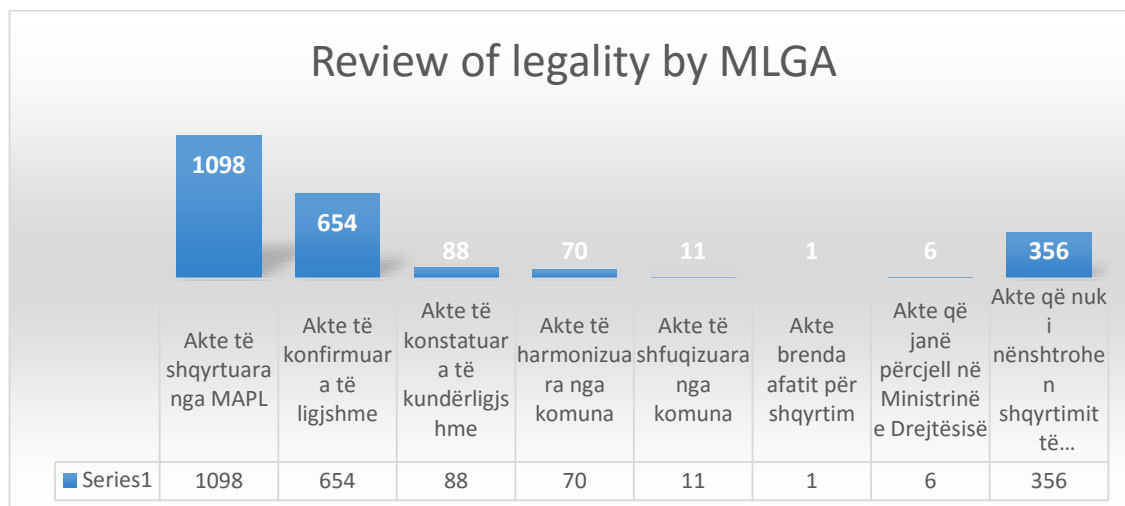


Chart 7: Review of the legality of municipal acts by the MLGA.

As shown in the chart above, the MLGA has reviewed the legality of 1,098 acts. Out of these, 654 acts have been confirmed as legal, and 88 acts have been found to be unlawful. After receiving the review request, municipalities have reviewed and harmonized 70 acts as requested by the MLGA. Additionally, 11 acts have been repealed by the municipality, 1 act is still within the deadline for review, and 6 acts remain unreviewed. These unreviewed acts have been sent to the Ministry of Justice to be challenged in court. Furthermore, 356 accepted acts are not subject to legality review.

Review of the legality of municipal acts by line ministries - Out of a total of 1,948 acts approved by municipal assemblies (51 regulations and 1,897 decisions), Line Ministries have reviewed the legality of 850 acts. The chart below presents the data on the process of reviewing the legality of municipal acts by line ministries:

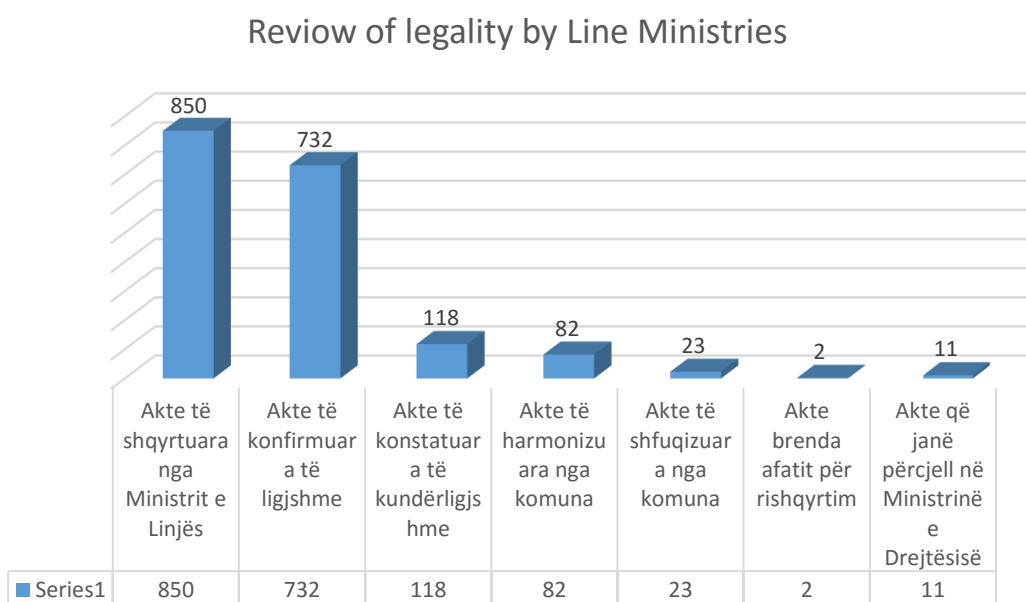


Chart 8: *Review of the legality of municipal acts by line ministries.*

As shown in the chart above, line ministries have reviewed 850 acts. Of these, 732 have been confirmed as legal, while 118 acts have been found to be unlawful. Out of the 118 acts identified as unlawful, municipalities have reviewed and harmonized 82 acts as requested. Furthermore, 23 acts have been repealed by the municipality, 2 acts are still within the legal deadline for review, and 11 acts have been sent to the Ministry of Justice.

EUROPEAN AGENDA

The implementation of the Stabilization and Association Agreement is one of the most important priorities for the Republic of Kosovo. This agreement was signed by the Republic of Kosovo and the European Union, entering into force on April 1, 2016. On March 10, 2016, the Assembly of the Republic of Kosovo adopted the National Program for the Implementation of the SAA. This document requires state institutions to fulfill all obligations necessary for this process. Municipalities, as a distinct level of state administration institutions, also have their own responsibilities in meeting the required measures outlined in the European agenda. The Ministry of Local Government has taken several actions in 2024 to coordinate activities in this area with local level government. These actions were aimed at addressing and fulfilling the obligations arising from the European agenda, as detailed in this report. During the period from January to December 2024, 31 municipalities in the Republic of Kosovo submitted reports, while 6 municipalities (Gjakova, Istog, Leposaviq, Zvečan, Zubin Potok, Mamusha, and Klokot) did not submit a report during this time.

- The municipalities in this area have structured their program based on three (3) main integration criteria: a) Political, b) Economic and c) European Standards criteria.
- The municipalities have provided information regarding this based on the general plans drafted by the MLGA, which include obligations under the National SAA Implementation Program, local governance challenges identified in the Country Report and other relevant documents.
- According to the data provided by municipalities, in 2024 the municipalities of the Republic of Kosovo have managed to complete 54% of the activities related to political criteria. In terms of economic criteria, municipalities have managed to complete 76% of the criteria, and in terms of European standards they have implemented 62% of the activities. The overall level of implementation of the municipalities' obligations derived from the European agenda for 2024 is 64%, as presented below:

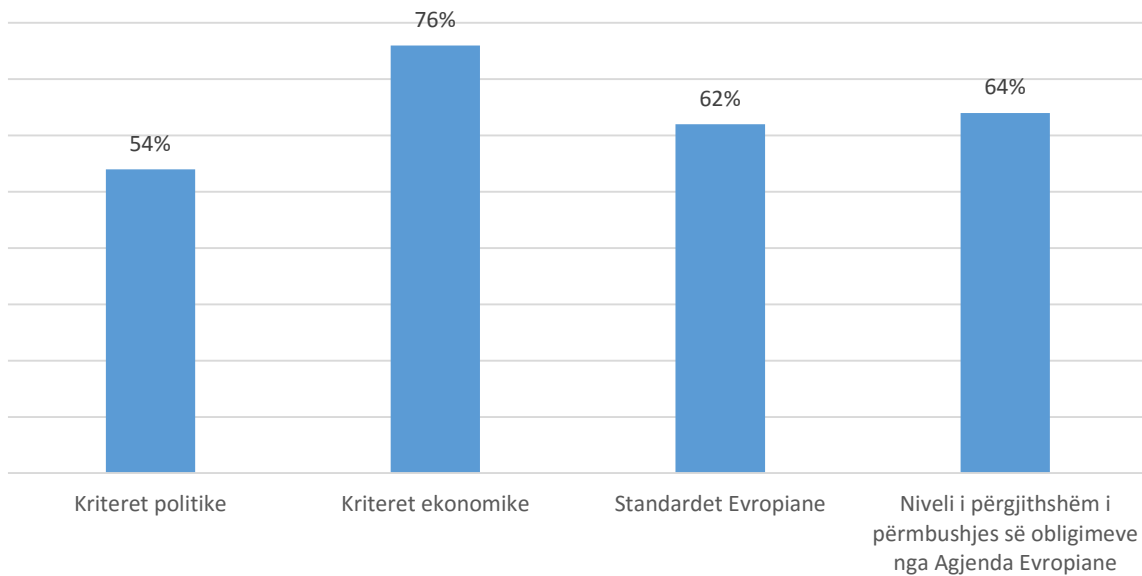


Chart 9: *Fulfillment of obligations by municipalities deriving from the European Agenda.*

Political criteria

The stability of institutions in democratic governance, respect for human rights, and the rights of non-majority communities are the main pillars that a country must meet to align with the European integration agenda. Meeting the political criteria is a requirement that Kosovo, as a potential candidate country for EU membership, must fulfill. This section of the report provides data on municipal activities related to the political criteria, focusing on enhancing local public administration, cooperating with civil society, combating terrorism and corruption, advancing human rights and the rights of non-majority communities, promoting gender equality, protecting children's rights, upholding property rights, safeguarding and promoting cultural heritage, and other relevant areas.

One of the main areas that is part of the political criteria is the functioning of local public administration. In 2024, several activities were carried out to strengthen the essential capacities of local government administration, enhance the quality of public services for citizens, improve efficiency and transparency, and establish more effective accountability mechanisms with citizens.

As part of efforts to enhance human resource capacities, 25 municipalities have drafted a Training Program. However, in 6 municipalities (*Shtërpce, Deçan, Podujeva, Ranillug, North Mitrovica, and Obiliq*), no training program has been developed during the reporting period.

In order to further enhance the public policy framework in the field of administration, data indicates that out of 31 reporting municipalities, 18 municipalities (*Peja, Junik, Prizren, Deçan, Rahovec, Prishtina, Klina, Kaçanik, Hani i Elezit, Skenderaj, Graçanica, Shtime, Malisheva, Partesh, Gjilan, Ferizaj, Suhareka, and Lipjan*) have drafted a Public Communication Strategy, while in 13 (*Shtërpce, Glogoc, Dragash, South Mitrovica, Podujeva, Viti, Ranillug, North Mitrovica, Vushtrri, Novobërda, Fushë Kosova, Kamenica, and Obiliq*) it has not been drafted.

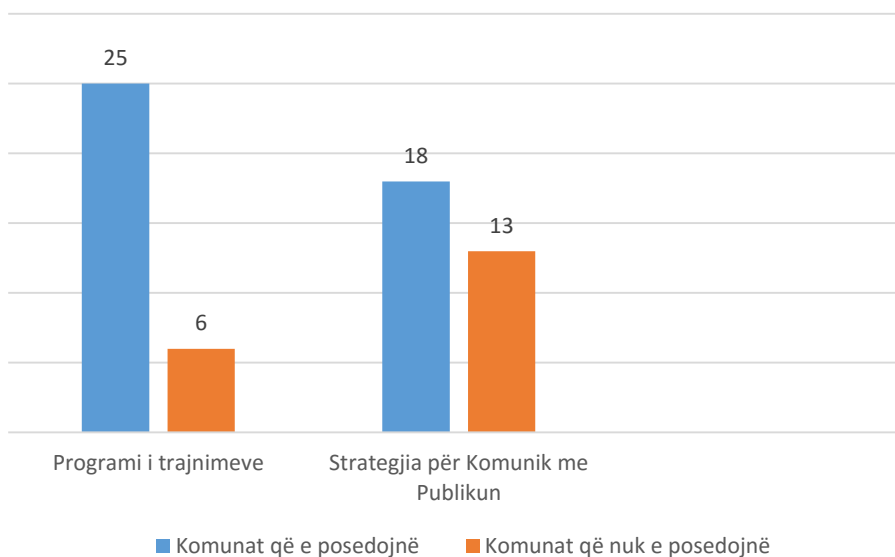


Chart 10: Training program and public communication strategy.

So far, 23 municipalities have developed their annual communication plans (Peja, Junik, Prizren, Gllogoc, Deçan, Rahovec, Klina, Kaçanik, Hani i Elezit, South Mitrovica, Shtime, Malisheva, Podujeva, Vitia, Ranillug, Partesh, Gjilan, Ferizaj, Vushtrri, Obiliq, Suhareke, Lipjan, and Kamenica), while 8 municipalities (Shtërpce, Dragash, Prishtina, Skenderaj, Graçanica, North Mitrovica, Novobërda, and Fushë Kosova) have not yet developed theirs.

Administrative Instruction (MLGA) No. 06/2018 on Minimum Standards of Public Consultation in Municipalities stipulates that the public communication unit/officer is responsible for coordinating the public consultation process in each municipality. Currently, 29 municipalities have appointed an officer responsible for this task (Klina, Skenderaj, Rahovec, Deçan, Junik, Dragash, Drenas, Peja, Hani i Elezit, Kaçanik, Prishtina, Shtërpce, Graçanica, Gjakova, Gjilan, Ferizaj, Obiliq, Suhareka, Malisheva, Shtime, Vushtrri, South Mitrovica, Lipjan, Istog, Vitia, Kamenica, Partesh, Prizren, Klllokot, and Podujeva), while 4 municipalities have not yet appointed an officer for this purpose. Regarding the implementation of this Administrative Instruction, 28 municipalities fully comply with it (Peja, Junik, Shtërpce, Prizren, Gllogoc, Deçan, Rahovec, Dragash, Klina, Kaçanik, Hani i Elezit, Skenderaj, Graçanica, South Mitrovica, Shtime, Malisheva, Podujeva, Ranillug, Partesh, Gjilan, Ferizaj, Vushtrri, Obiliq, Suhareka, Novobërda, Lipjan, Fushë Kosova, and Kamenica), 1 municipality partially complies with it (Prishtina), and 2 municipalities do not comply with it at all (Vitia, North Mitrovica).

Based on the data provided in the report, it is clear that municipalities have consistently shown support for civil society by offering assistance and cooperation. The information indicates that a significant number of municipalities have provided financial support for NGO projects. Specifically, in 26 municipalities (Prishtina, Rahovec, Gllogoc, Viti, Graçanica, Skenderaj, Peja, Shtime, Podujeva, Prizren, Deçan, Malisheva, Klina, Shtërpce, Hani i Elezit, South Mitrovica, Dragash, Junik, Gjilan, Vushtrri, Obiliq, Suhareka, Novobërda, Lipjan, Fushë Kosova, and Kamenica) a total budget of €9,634,249.02 has been allocated for this purpose. On the other hand, in 4 municipalities (Ranillug, Partesh, North Mitrovica, and Obiliq) no budget has been allocated, and 1 municipality (Kaçanik) has not provided data. Overall, this financial support has enabled the funding of 1,211 NGO projects NGOs.

In order to promote and facilitate the application of NGOs in municipal projects, municipalities have implemented various measures. These include: *broadcasting information on local radio stations, social media platforms, and posting calls on municipal websites, organizing information sessions on application procedures, providing assistance with completing forms for marginalized NGO groups, ensuring equal treatment and non-discrimination of all applicants, etc.* Municipalities have also shown support for NGO projects aimed at protecting minority communities. A total of 28 projects in 14 municipalities (*Peja, Shtërpce, Prizren, Dragash, Prishtina, Graçanica, Shtime, Gjiilan, Ferizaj, Vushtrri, Obiliq, Lipjan, Fushë Kosova, and Kamenica*) have received support for the protection of minority communities in the amount of €220,250.00. Furthermore, in 25 municipalities (*Peja, Junik, Shtërpce, Prizren, Glllogoc, Deçan, Rahovec, Dragash, Prishtina, Klina, Kaçanik, Hani i Elezit, Skenderaj, Graçanica, South Mitrovica, Shtime, Podujeva, Vitia, Gjiilan, Ferizaj, Vushtrri, Suhareka, Lipjan, Fushë Kosova, and Kamenica*) information about calls and beneficiaries has been published on their respective websites. However, there are 4 municipalities (*Malisheva, Partesh, North Mitrovica, and Obiliq*) that have not followed this practice. Additionally, for 2 municipalities (*Ranillug, and Novobërda*) there is no available data.

One of the specific objectives outlined in the Strategy for the Prevention of Violent Extremism and Radicalization Leading to Terrorism is to enhance the capacities of institutions aimed at early identifying factors and processes of radicalization. To achieve this goal, 11 municipalities (*Junik, Glllogoc, Deçan, South Mitrovica, Malisheva, Podujeva, Partesh, Gjiilan, Vushtrri, Obiliq, and Lipjan*) in cooperation with the central level and donors have organized training sessions for municipal education officials, teachers, and school management to identify young people at risk of extremism. In contrast, 20 municipalities (*Peja, Shtërpce, Prizren, Rahovec, Dragash, Prishtina, Klina, Kaçanik, Hani i Elezit, Skenderaj, Graçanica, Shtime, Vitia, Ranillug, North Mitrovica, Ferizaj, Suhareka, Novobërda, Fushë Kosova, and Kamenica*) have not organized training sessions.

The implementation of the national strategy for preventing violent extremism and the counter-terrorism strategy has been extended to the local level administration. In order to support the fight against terrorism, radicalism and violent extremism, 17 municipalities (*Junik, Glllogoc, Deçan, South Mitrovica, Malisheva, Podujeva, Partesh, Gjiilan, Vushtrri, Obiliq, and Lipjan*) have taken concrete actions to raise awareness among citizens about radicalism that can lead to violent extremism. These actions include: *regular meetings through local councils and imams of local mosques, meetings with students from various schools, creating safe spaces in schools for students to ask sensitive social questions privately, awareness campaigns with citizens, field activities, discussions during regular meetings with members of the MCSC, meetings with youth, women, and educational structures to identify factors that contribute to the increase of extremism in radicalism, etc.* However, actions have been taken in 14 municipalities (*Peja, Shtërpce, Rahovec, Dragash, Prishtina, Klina, Kaçanik, Ranillug, North Mitrovica, Shtime, Ferizaj, Suhareka, Novobërda, and Fushë Kosova*). In 30 municipalities, there have been no cases reported to the Municipal Community Safety Councils regarding violent extremism and terrorism. Only 1 municipality (*Gjiilan*) has reported 1 case.

In order to combat corruption, municipalities have consistently reported cases of conflict of interest. From January to December 2024, 26 municipalities had no reported cases of conflict of interest among municipal officials. However, in 5 municipalities (*Glllogoc, Prishtina, Klina, Podujeva, and Vushtrri*) there were a total of 12 reported cases of conflict of interest by officials. Regarding assembly members who reported a conflict of interest before making decisions in the municipal assembly, 3 municipalities (*Rahovec, Klina, and Vushtrri*) reported a total of 36 cases, while 28 municipalities had no such cases.

In order to improve the operational aspects of work within the administration, decision-making responsibility, strengthen internal control, and enhance the quality of services, municipalities have developed Local Integrity Plans. These plans *have been developed* in 27 municipalities, while in 4 municipalities (*Graçanica, North Mitrovica, Ferizaj, and Fushe Kosova*) the Plan has not been developed in 2024. Out of the 31 reporting municipalities, 27 have appointed an officer responsible for reporting on the Local Integrity Plan, while 4 municipalities (*Shtërpce, Ranillug, North Mitrovica, and Fushe Kosova*) have not made any appointments.

Regarding the implementation of the Law on the Use of Languages, 22 municipalities have taken actions to ensure access to services in official languages. These actions include organizing training courses in Serbian and Albanian, hiring translation officers, providing interpretation services at all official meetings, translating all materials of municipal bodies into official languages, distributing various brochures to promote language rights for all communities, etc. However, 5 municipalities (*Skenderaj, Shtime, Podujeva, North Mitrovica, and Gjiilan*) have not taken any action. Additionally, 4 municipalities (*Klina, Malisheva, Ranillug, and Partesh*) have either taken partial action or are in the process of improving this issue. According to the Law on the Use of Languages and municipal regulations on official languages, municipal acts are published in official languages in 27 municipalities, while in 4 municipalities (*Hani Elezit, Skenderaj, North Mitrovica, and Gjiilan*) they are not published.

The effective implementation of legislation regarding cultural heritage has been a priority for municipal authorities. Data shows that only 10 municipalities (*Shtërpca, Prizren, Deçan, Dragash, Prishtina, Graçanica, Kaçanik, Viti, Obiliq, and Rahovec*) have developed a Plan for the Protection of Cultural Heritage. However, due to the lack of professional staff, budgetary funds, and challenges related to the registration and documentation of existing cultural heritage, 21 municipalities (*Peja, Junik, Glogoc, Malisheva, Podujeva, Partesh, Ranillug, Ferizaj, Suhareka, Novobërda, South Mitrovica, Hani Elezit, Skenderaj, Shtime, Gjiilan, Vushtrri, Lipjan, Fushë Kosova, Kamenica, North Mitrovica, and Klina*) have not yet adopted this plan.

During this period, there have been a total of 19 violations and illegal constructions in protected areas across four (4) municipalities (*Shtërpce, Prizren, South Mitrovica, and Lipjan*).

Furthermore, with the aim of raising awareness and promoting the protection of cultural heritage, municipalities have carried out various activities. In 22 municipalities (*Peja, Junik, Prizren, Glogoc, Deçan, Rahovec, Prishtina, Klina, Kaçanik, South Mitrovica, Malisheva, Podujeva, Viti, Partesh, Gjiilan, Ferizaj, Vushtrri, Obiliq, Suhareka, Lipjan, Fushë Kosova, and Kamenica*) the following activities have been carried out: *promoting heritage assets on television, sharing photos of cultural heritage sites, creating area maps and distributing brochures to promote tourism, raising citizen awareness, initiating a project for restoring several cultural heritage sites, providing support for projects and individuals, organizing folklore festivals, conducting educational and cultural events, visits to museums and protected sites, various promotions, etc.* Meanwhile, in 9 municipalities (*Shtërpce, Dragash, Hani Elezit, Skenderaj, Graçanica, Shtime, Ranillug, North Mitrovica, and Novobërda*) no activities have been reported during this period.

Furthermore, 12 municipalities (*Peja, Junik, Shtërpce, Prizren, Deçan, Klina, Gjiilan, Ferizaj, Obiliq, Suhareka, Lipjan, and Fushë Kosova*) have provided equipment for security monitoring/installation of cameras at cultural heritage sites. In 10 municipalities (*Dragash, Kaçanik, South Mitrovica, Prizren, Rahovec, Dragash, Prishtina, Podujeva, Viti, Novobërda, and Kamenica*) the equipment has been partially provided. However, in 9 municipalities (*Glogoc, Shtime,*

Malisheva, Partesh, Ranillug, North Mitrovica, Partesh, Vushtrri, and Hani i Elezit) the equipment for monitoring cultural heritage sites has not been provided.

Memorandums of Cooperation outlining the duties and responsibilities for the maintenance of Orthodox Churches have been signed in five (5) municipalities (Shtërpce, Klina, Partesh, Ferizaj, and Fushë Kosova). In 20 other municipalities, Memorandums have not been signed because some of them do not have churches.

From January to December 2024, the municipality of Prizren did not allocate a budget for the implementation of the Law on the Historical Center of Prizren. Within the Special Protected Zones in the Municipality of Prizren, there have been three (3) illegal constructions: one (1) construction, one (1) demolition, and one (1) renovation. On the other hand, the municipality of Rahovec has established the Village Council for Hoqa e Madhe and allocated a budget of €30,670 for 2025 to support its functioning.

Economic criteria

Economic development remains one of the main priorities at the national level. Economic policies constitute the program substance of nearly all state administration mechanisms, including municipalities, which play an indisputable role in this.

In terms of specific activities in this area outlined in municipal plans, by 2024, 28 municipalities have created the necessary conditions for the functioning of one-stop-shop centres, which facilitate the provision of services for businesses, including registration. However, there are still three (3) municipalities (*Prishtina, Ranillug, and Partesh*) that have not established these centres. The total number of market inspectors in 25 municipalities is 33, with six (6) municipalities (Peja, Junik, Shtërpce, Prishtina, North Mitrovica, and Novobërda) having no inspectors.

Regarding planning municipal property for local economic development, 25 municipalities have published their municipal property register. However, in 6 municipalities (Prizren, Deçan, Partesh, North Mitrovica, Obiliq, and Graçanica) the register remains unpublished. Additionally, the functionalization of economic zones has been completed in 11 municipalities, but in 20 municipalities (Peja, Prizren, Deçan, Rahovec, Prishtina, Klina, Kaçanik, Hani i Elezit, Shtime, Malisheva, Podujeva, Ranillug, Partesh, North Mitrovica, Gjilan, Ferizaj, Vushtrri, Novobërda, Fushë Kosova, and Graçanica) this process is still ongoing.

Municipalities are focusing on improving public finance management, with a particular challenge being the expenditure of budget funds in the capital expenditure category. Implementing the auditor's recommendations has positively impacted on public finance management, leading to improved performance and services for citizens. From January to December 2024, out of 31 reporting municipalities, 25 received a total of 233 recommendations from the Auditor General. Of these, 173 recommendations have been addressed, 80 remain unaddressed, and the rest are in progress. The Internal Audit Unit is operational in 26 municipalities, while in 5 municipalities (*North Mitrovica, Partesh, Hani i Elezit, Graçanica, and Ranillug*) it is not functioning. Furthermore, the audit committee has been established in 24 municipalities (Peja, Junik, Shtërpce, Prizren, Glogoc, Deçan, Rahovec, Dragash, Prishtina, Klina, Kaçanik, Skenderaj, Graçanica, South Mitrovica, Shtime, Malisheva, Podujeva, Vitia, Gjilan, Ferizaj, Vushtrri, Obiliq,

Suhareka, and Kamenica), while in 7 municipalities (Partesh, North Mitrovica, Novobërda, Lipjan, Fushë Kosova, Hani i Elezit, and Ranillug) it has not been established.

Regarding public hearings for budget planning, there have been 187 public hearings held in 27 municipalities. However, in three (3) municipalities (Peja, Gračanica, and Shtime), no hearings have been held, and in one (1) municipality (Hani i Elezit) no response has been provided.

During the period from January to December 2024, there were 6,951 businesses registered in 27 municipalities, with 522 businesses closed. It is important to note that one of the key activities in the European Agenda is supporting women in business leadership. In 2024, there were 4,398 businesses led by women in 26 municipalities (Peja, Junik, Shtërpce, Prizren, Glllogoc, Deçan, Rahovec, Dragash, Klina, Kaçanik, Hani Elezit, Skenderaj, South Mitrovica, Shtime, Malisheva, Podujeva, Ranillug, North Mitrovica, Partesh, Gjilan, Ferizaj, Vushtrri, Suhareka, Lipjan, Fushë Kosova, and Kamenica). However, in five (5) municipalities (Prishtina, Obiliq, Novobërda, Gračanica and Viti), there were no businesses led by women. The budget allocated to 12 municipalities for businesses subsidies was €797,200.00, while 19 municipalities did not allocate any budget for this purpose during the reporting period.

European Standards

The main component of local economic development remains the agricultural sector, namely the proper and effective implementation of policies that are essential for the functioning of the European common agricultural policies. Out of a total of 31 reporting municipalities, only 11 municipalities (*Junik, Prizren, Glllogoc, Rahovec, Dragash, Hani i Elezit, Malishevë, Podujevë, Partesh, Ferizaj, Kamenicë*) have drafted a Plan Program for Agriculture and Rural Development.

Regarding the further consolidation of municipal advisory information centres for agriculture and rural development, in 22 municipalities (*Peja, Junik, Glllogoc, Deçan, Rahovec, Dragash, Prishtina, Klina, Kaçanik, Skenderaj, South Mitrovica, Viti, Partesh, Gjilan, Ferizaj, Vushtrri, Obiliq, Suhareka, Novobërdo, Lipjan, Fushë Kosovë, Kamenica*) the information centres are functional, while in 9 municipalities (*Shtërpcë, Prizren, Hani i Elezit, Shtime, Malisheva, Podujevë, Ranillug, Graçanicë, North Mitrovica*) they are not yet functional. There are 22 municipalities that have provided support to 7889 farmers for agricultural cultivation in the sectors of: livestock, horticulture, vegetable growing, poultry farming, etc., while 6 municipalities (*Shtërpcë, Deçan, Novobërdë, Lipjan, Graçanicë, North Mitrovica*) have not provided support to farmers this year.

A total of 16 municipalities have a Rural Land Management Plan (Pejë, Dragash, Hani Elezit, Gračanica, Shtime, Podujeva, Viti, Partesh, Gjilan, Ferizaj, Vushtrri, Obiliq, Suhareka, Novoberdo, Lipjan, Fushë Kosovë), while 15 other municipalities have not drafted this plan yet.

A number of activities have also been carried out in the field of energy efficiency. Energy efficiency plans have been drafted in 17 municipalities. Actions need to be taken to draft these plans in 16 municipalities (*Peja, Junik, Shtërpcë, Prizren, Glllogoc, Deçan, Rahovec, Dragash, Malisheva, Viti, Partesh, Ferizaj, Obiliq, Suhareke, Novobërdë, Lipjan*). In order to implement this plan, in 21 municipalities (Peja, Junik, Shtërpcë, Prizren, Glllogoc, Rahovec, Dragash, Prishtina, Klina, Kaçanik, Skenderaj, Mitrovica South, Malisheva, Podujevo, Viti, Gjilan, Ferizaj, Obiliq, Suhareke, Lipjan, Kamenica) there have been projects on the implementation of efficiency measures. Some of the projects are:

installing efficient light bulbs in cities and villages, insulating educational facilities and other public buildings with energy efficiency measures, replacing lighting fixtures with efficient ones - LED, building new central heating systems in public buildings, etc. In 10 municipalities (Deçan, Hani i Elezit, Graçanicë, Shtime, Ranillug, Partesh, North Mitrovica, Vushtrri, Novobërdë, Fushë Kosovë) there were no projects.

Within the framework of the Law on Protection from Discrimination, municipalities are obliged to appoint the relevant unit or officer to coordinate and report on the implementation of this law and according to official data, we can see that so far 25 municipalities have appointed the officer for protection from discrimination, while 6 municipalities (*Kaçanik, Viti, North Mitrovica, Gjilan, Obiliq, Novobërdë*) have not yet appointed one.

Meanwhile, the gender equality officer has been appointed in 27 municipalities (*Peja, Junik, Shterpce, Prizren, Gllogoc, Deçan, Rahovec, Dragash, Prishtina, Klinë, Hani i Elezit, Skenderaj, Graçanicë, South Mitrovica, Shtime, Malisheva, Podujevë, Viti, Partesh, North Mitrovica, Gjilan, Ferizaj, Vushtrri, Suharek, Lipjan, Fushë Kosovë, Kamenica*), while in 4 (*Kaçanik, Ranillug, Obiliq, Novobërdë*) he/she has not been appointed yet.

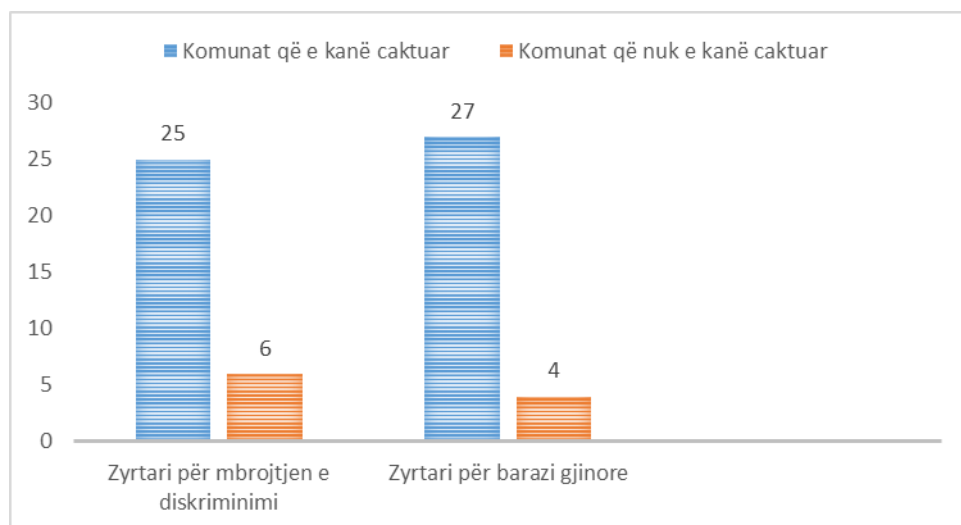


Diagram 11: Local mechanisms for the implementation of the law against discrimination.

One of the challenges identified by the EC report on Kosovo at the local level, which remains a serious issue, is care for the elderly. The data provided shows that 10 municipalities (*Peja, Rahovec, Prishtina, Skenderaj, Shtime, Ferizaj, Vushtrri, Suhareka, Novoberdo, Lipjan*) offer residential care for the elderly, while 21 municipalities (*Junik, Shtërpçë, Prizren, Gllogoc, Deçan, Dragash, Klinë, Kaçanik, Graçanicë, South Mitrovica, Malisheva, Podujevë, Viti, Ranillug, Partesh, North Mitrovica, Gjilan, Obiliq, Fushë Kosovë, Kamenicë, Hani i Elezit*) do not offer residential care for the elderly.

According to the legislation applicable in Kosovo, each municipality, through its respective directorate, is responsible for ensuring the provision of social and family services within its territory according to the standard specified by the Ministry. Also in 12 municipalities (*Peja, Prizren, Rahovec, Prishtina, Skenderaj, Shtime, Ferizaj, Vushtrri, Obiliq, Suhareka, Novoberdo, Lipjan*) there are 13 centres for the elderly.

Another finding from the EC Kosovo report was the drafting of a Strategy and Action Plan against domestic violence, which, based on the reports, was drafted in 19 municipalities (*Peja, Junik, Prizren, Rahovec, Dragash, Klina, Kaçanik, Hani i Elezit, Skenderaj, South Mitrovica, Shtime, Malisheva, Podujeva, Gjilan, Obiliq, Suhareka, Lipjan, Fushë Kosovë, Kamenica*). In 24 municipalities, a total of 1080 cases of violence were reported, while in 5 municipalities (*Peja, Partesh, Ranillug, North Mitrovica, Hani i Elezit*) there were no reported cases of violence. In general, the municipalities reported that they had taken actions and provided support in response to the reported cases. In the meantime, aiming to increase public awareness of domestic violence, there are 25 municipalities that have taken measures/actions towards victims of domestic violence in accordance with the law on protection from domestic violence, such as: *raising awareness of citizens on the consequences of domestic violence, social counselling, awareness campaigns, training, brochures distributed to raise awareness against violence*, etc. In 6 municipalities (*Rahovec, Ranillug, Partesh, North Mitrovica, Novobërdë, Hani Elezit*) no measures have been taken.

As regards the establishment of the municipal council for the protection of victims of gender-based domestic violence, in 19 municipalities (*Peja, Junik, Shtrpce, Prizren, Glogoc, Rahovec, Dragash, Prishtina, Klina, South Mitrovica, Shtime, Malisheva, Viti, Partesh, Ferizaj, Suhareka, Novoberdo, Lipjan, Fushë Kosovë*) this council has been established *and 18 meetings have been held*. Meanwhile in 12 municipalities (*Deçan, Kaçanik, Skenderaj, Graçanicë, Podujevë, Ranillug, North Mitrovica, Obiliq, Vushtrri, Kamenica, Hani i Elezit*) they have not been established the council yet.

Continuous efforts have been made by municipalities to support the implementation of gender policies, where in 29 municipalities the number of women in managerial positions is 1002. In addition, in the local public administration, including the municipal assembly in 30 municipalities, 4112 women are included. Regarding the statistical (gender) ratio of directors of municipal directorates, in 27 municipalities the number of female municipal directors is 95, while 4 municipalities (*Klina, Ranillug, Partesh, Novoberdo*) there is not one female director.

There are 5,898 registered properties in the names of two spouses in 26 municipalities, while in 5 municipalities (*Peja, Shetpce, Dragash, Hani i Elezit, North Mitrovica*) there were no properties registered in the names of two spouses.

Another challenge identified by the European Commission report on the local level of governance is the implementation of the law on child protection, for which a considerable number of municipalities have expressed their challenges and difficulties, such as: *lack of financial resources, lack of professional staff, low number of public hearings, lack of establishment of a Child Protection Team, lack of drafting of administrative instructions provided for in the Law on Child Protection, lack of Specific Grant for Social Work Centers in the Budget Law, which grant would provide CSWs with sufficient budgeting for the regular exercise of their activities, lack of logistical support such as shelters*, etc. In 23 municipalities, relevant child protection officers have been appointed, while in 7 municipalities (*Shtërpçë, Glogoc, Skenderaj, Viti, Ranillug, North Mitrovica, Novoberdo*) these officers have not yet been appointed. To raise awareness about this law, awareness campaigns/meetings with citizens have been organized in 23 municipalities, while 8 municipalities (*Shtërpçë, Dragash, Klina, Graçanicë, Ranillug, North Mitrovica, Suhareke, Hani i Elezit*) have not conducted any campaigns.

In the framework of the implementation of the law on child protection, the proper access of children with disabilities to educational facilities and the necessary assistance continues to be a challenge. In this regard, during the reporting period, 19 municipalities (*Junik, Shtërpçë, Prizren, Glogoc, Deçan, Rahovec, Klinë, Kaçanik, Skenderaj, Graçanicë, Viti,*

Ranillug, Partesh, Gjiilan, Ferizaj, Suhareke, Lipjan, Kamenicë, Fushë Kosovë) reported that educational facilities are accessible to persons with disabilities, in 8 municipalities (Dragash, Prishtina, South Mitrovica, Shtime, Malisheva, Podujevo, Vushtrri, Novobërdë) they are partially accessible, and in 4 municipalities (Peja, Obiliq, Hani i Elezit, North Mitrovica) they are not accessible. Also, in 26 municipalities (Junik, Shtërpçë, Prizren, Glllogoc, Deçan, Rahovec, Dragash, Prishtina, Klina, Kaçanik, Skenderaj, Graçanicë, South Mitrovica, Malisheva, Podujeva, Viti, Ranillug, Partesh, North Mitrovica, Gjiilan, Ferizaj, Vushtrri, Suhareka, Lipjan, Fushë Kosovë, Kamenica) people with disabilities have the right assistance in learning, in 5 municipalities they do not have the right assistance.

In 22 municipalities (Peja, Junik, Prizren, Glllogoc, Deçan, Dragash, Prishtina, Klina, Kaçanik, Skenderaj, Graçanicë, South Mitrovica, Shtime, Malisheva, Podujeva, Partesh, Gjiilan, Ferizaj, Vushtrri, Suhareka, Lipjan, Fushë Kosovë) care is provided for children without parental care, in 9 municipalities (Shtërpçë, Partesh, Klllokot, Ranillug, Novobërdë, Shtime, Vushtrri, Hani i Elezit and Ranillug) no care is provided.

To strengthen the local level in the fight against human trafficking, in 16 municipalities (Prizren, Glllogoc, Deçan, Rahovec, Klina, Kaçanik, Graçanicë, South Mitrovica, Shtime, Malisheva, Podujevo, Gjiilan, Ferizaj, Obiliq, Lipjan, Fushë Kosovë) a three-year plan for social housing has been approved, while there are 15 municipalities (Peja, Junik, Shterpce, Dragash, Prishtina, Skenderaj, Viti, Ranillug, Partesh, North Mitrovica, Vushtrri, Novobërdë, Suhareka, Kamenica and Hani i Elezit) that have not yet drafted this plan.

The Consultative Committee for Persons with Disabilities has been functionalized in 17 municipalities, while in 13 municipalities (Shtërpçë, Prizren, Deçan, Dragash, Prishtinë, Kaçanik, Skenderaj, Podujevë, Ranillug, Partesh, North Mitrovica, Vushtrri, Novobërdë and Hani Elezit) it has not been established. Regarding free legal aid for all citizens of the Republic of Kosovo, in 7 regions (*South Mitrovica, Prishtinë, Prizren, Peja, Ferizaj, Gjiilan, Gjakova*) the Regional Office for Free Legal Aid has been functionalized. Mobile offices for free legal aid as a form of organizing legal services have been established in 18 municipalities (*Peja, Junik, Prizren, Glllogoc, Rahovec, Dragash, Klina, Kaçanik, Skenderaj, Graçanicë, Shtime, Malisheva, Podujevë, Partesh, Gjiilan, Fushë Kosovë, Vushtrri, Kamenica*), and in 5 municipalities (*Shtërpçë, Ranillug, North Mitrovica, Ferizaj, North Mitrovica*). The number of requests for free legal aid in 16 municipalities is 3305 and in 2 municipalities (*South Mitrovica and Peja*), there were no requests.

For the implementation of the Strategy for Roma, Ashkali and Egyptian Communities, a local committee has been established in 18 municipalities, while in 6 municipalities (Skenderaj, Malisheva, Viti, North Mitrovica, Graçanica and Prishtina) it has not been established. 7 municipalities (Glllogoc, Junik, Dragash, Shtërpçë, Kaçanik, Hani i Elezit, Ranillug) do not have Roma, Ashkali and Egyptian communities.

In 17 municipalities (*Prizren, Rahovec, Prishtina, Klina, South Mitrovica, Shtime, Podujevo, Viti, Partesh, North Mitrovica, Ferizaj, Vushtrri, Obiliq, Suhareke, Novobërdë, Lipjan, Kamenice*) the Local Action Plan for the Integration of Roma, Ashkali and Egyptian Communities has been approved, while in 9 municipalities (*Peja, Junik, Shterpce, Deçan, Skenderaj, Graçanicë, Malisheva, Gjiilan, Fushë Kosovë*) this plan has not yet been approved, and in 5 municipalities (*Glllogoc, Dragash, Kaçanik, Hani i Elezit, Ranillug*) there are no Roma, Ashkali and Egyptian communities.

For the implementation of free registration campaigns for the Roma, Ashkali and Egyptian Communities, registration campaigns have been carried out in 19 municipalities, while in 7 municipalities (*Peja, Shterpce, Graçanica, South*

Mitrovica, Gjilan, Suhareke, Novobërdë) no campaign has been carried out, and 5 municipalities (Glogoc, Dragash, Kaçanik, Hani i Elezit, Ranillug) do not have Roma, Ashkali and Egyptian communities.

One of the challenges of the EC Kosovo report is the drafting of the Local Action Plan for Reintegration, which 27 municipalities have managed to draft, while in 4 municipalities (*Shtërpçë, Skenderaj, Mitrovica North, Fushë Kosovë*) they have not yet drafted one. In 27 municipalities (Peja, Junik, Shtërpçë, Prizren, Glogoc, Deçan, Dragash, Prishtina, Klinë, Kaçanik, Hani i Elezit, Skenderaj, South Mitrovica, Shtime, Malisheva, Podujeva, Viti, Partesh, North Mitrovica, Gjilan, Ferizaj, Vushtrri, Obiliq, Suhareke, Novobërdë, Lipjan, Fushë Kosovë) a Municipal Reintegration Commission (MRC) has been established, while in 4 municipalities (Rahovec, Gracanica, Ranillug, Fushë Kosovë) it has not been established.

The provision of return opportunities for displaced persons and support from the local level has continued during this period. In 15 municipalities (Peja, Glogoc, Dragash, Kaçanik, Skenderaj, Gracanica, Malisheva, Viti, Ranillug, Partesh, Gjilan, Obiliq, Suhareke, Lipjan, Kamenicë) the number of displaced persons is 187 persons, while in 16 municipalities (Junik, Shtërpçë, Prizren, Deçan, Rahovec, Prishtina, Klinë, South Mitrovica, Shtime, Podujeva, Ferizaj, Vushtrri, Novobërdë, Fushë Kosovë, Hani Elezit and North Mitrovica) there were no displaced persons.

Regarding the application for assistance from the reintegration fund in 17 municipalities (Peja, Glogoc, Prishtinë, Klinë, Gracanica, South Mitrovica, Malisheva, Podujevë, Viti, Gjilan, Ferizaj, Vushtrri, Obiliq, Suhareka, Lipjan, Fushë Kosovë, Kamenica) the number of applications is 169, while the number of applications for business development by repatriated persons in 11 municipalities (Glogoc, Prishtinë, Malisheva, Podujevë, Viti, Vushtrri, Obiliq, Suhareka, Novobërdë, Lipjan, Fushë Kosovë) is 124.

Municipalities are responsible for providing pre-primary, primary and secondary education. In order to increase the capacity of teachers in the framework of inclusive education, 21 municipalities have organized 331 trainings, in 9 municipalities (*Junik, Shtërpçë, Dragash, Viti, Ranillug, Partesh, Vushtrri, Hani i Elezit, Gracanicë*) no training was held, while the municipality of North Mitrovica due to political circumstances was not able to hold trainings. In 27 municipalities, there are 125 functional nursery schools.

Regarding the increase in the level of participation of children in preschool education institutions, in 27 municipalities the number of children aged 0-5 years attending early childhood education and care is 10,738 children. The number of children with special needs who are included in nursery schools in 17 municipalities is 215.

The issue of school dropout among the Roma, Ashkali and Egyptian communities has been evident for years. According to the data, the number of cases of school dropout among the Roma, Ashkali and Egyptian communities in 9 municipalities (*Peja, Deçan, Prishtina, Skenderaj, Shtime, Podujevë, Ferizaj, Lipjan, Fushë Kosovë*) is 118.

The action plan for the prevention of dropout and non-enrolment in school for non-majority communities (Roma and Ashkali) has been drafted only in 10 municipalities (*Prizren, Deçan, South Mitrovica, Shtime, Malisheva, Podujeva, Gjilan, Ferizaj, Obiliq, Lipjan*). There are 23 municipalities (Glogoc, Suhareka, Deçan, Peja, Podujeva, Skenderaj, Klinë, Dragash, Shtërpçë, Kaçanik, Kamenicë, Malisheva, Rahovec, Shtime, Lipjan, Fushë Kosovë, Gjakova, South Mitrovica, Prishtina, Prizren, Gjilan, Viti, Ferizaj) that have formed action teams for the prevention of dropout of students in schools. In this regard, 7 municipalities (Prizren, Podujeva, Ferizaj, Obiliq, Lipjan, Fushë Kosovë, Kamenicë) have

developed: trainings, projects and awareness campaigns with parents on the importance of the need for education of children of this community with the aim of raising awareness of the need for education of children of the Roma, Ashkali and Egyptian communities, while in 20 municipalities no training has been developed.

Municipalities face numerous difficulties in the field of environment, waste problem, air pollution and irregular landfills. In order to implement the Law on Environmental Protection, 28 municipalities (Peja, Junik, Shterpce, Prizren, Glogoc, Deçan, Rahovec, Dragash, Klina, Kaçanik, Hani Elezit, Skenderaj, South Mitrovica, Shtime, Malisheva, Podujeva, Viti, Ranillug, Partesh, Gjilan, Ferizaj, Vushtrri, Obiliq, Suhareke, Novobërdë, Lipjan, Fushë Kosovë, Kamenica) have drafted a Waste Management Plan, *while 3 other municipalities* have not yet drafted this plan. In order to promote and protect the environment, 56 campaigns have been conducted in 21 municipalities. The number of illegal landfills in 26 municipalities is 495, while 5 municipalities (*Junik, Prishtina, Hani Elezit, Graçanicë, North Mitrovica*) have reported that there are no illegal landfills.

The development of an action plan for air quality remains a significant challenge for municipalities, with only 5 municipalities (*Glogoc, Deçan, Kaçanik, Vushtrri, Fushë Kosovë*) having developed such a plan.

In the area of maternal and child health, 19 municipalities have organized campaigns, while 12 municipalities (*Junik, Shtërpçë, Prizren, Deçan, Skenderaj, Shtime, Ranillug, Partesh, North Mitrovica, Novobërdë, Hani i Elezit and Vushtrri*) have not had any campaigns.

LOCAL FINANCES

Municipal financial resources are required to be equivalent to the municipal competencies defined in the Law on Local Self-Government. The financial resources of a municipality consist of: own revenues of the municipality, operating grants, grants for increased competencies, transfers for delegated competencies, extraordinary grants and revenues from municipal borrowings. Municipal own revenues are the financial resources collected from: taxes, fees, fines, payments for public services provided by the municipality, rents from immovable properties owned by the municipality, revenues from the sale of municipal assets, revenues from municipal enterprises, co-payments from education and health services, etc. This part of the report reflects important data for planning own revenues of municipalities for 2022, as well as the realization of revenues and expenditures of municipal budgets as a whole.

Own source revenue planning

For the year 2024, the planning of own revenues is in the amount of €105,523,577.00, where compared to the planned revenues for the year 2023, in the amount of €98,519,261.00, it turns out that the planning for the year 2024 was higher by €7,004,316.00, or expressed as a percentage of 7.10%.

Also, the realization of revenues for the year 2024 of €99,583,078.74, compared to the planning of €105,523,577.00, has a decrease of 5.63% compared to the year 2023, when the realization had an increase of 11.36%.

Realization of own revenues

Municipalities collect their own revenues in two forms: a) revenues collected directly by the municipality (direct revenues) and b) revenues collected from the central level (indirect revenues), which are transferred to the municipalities as an integral part of their own revenues.

The realization of direct and indirect revenues for 2024 has reached the value of €120,457,860.29, of which €99,583,078.74 were direct revenues and €20,874,781.55 were indirect revenues. If this value is compared with the total planned value, in the amount of €105,523,577.00, then we see that the realization has reached the level of 114.15%.

The collection of direct own source revenues for 2024 in the amount of €99,583,078.74 compared to the collection of revenues of the same type for 2023 in the amount of €109,713,354.71, is lower by €10,130,274.97, or 9.23%

Based on the percentage of own source revenue collection, the municipalities with the highest level of realization are as follows: Gllogoc 110.14%, Fushë Kosovë 108.74%, Lipjan 123.85%, Podujevë 92.01%, Shtime 97.96%, Graçanicë 109.92%, Dragash 95.23%, Rahovec 115.37%, Suharekë 109.08%, Malishevë 208.07%, Mamushë 116.46%, Deçan 102.79%, Gjakovë 115.28%, Istog 147.56%, Pejë 99.52%, Skenderaj 121.48%, North Mitrovica 110.66%, Novobërdë 159.07%, Ferizaj 114.51%, Viti 91.41%, Partesh 154.30%, Hani i Elezit 92.40%, Ranillug 122.58%. While the lowest percentage of revenue realization is in the municipalities of Leposaviq 10.79%, Zubin Potok 6.64%, Zveçan 11.17%.

The municipalities that have shown average collection performance are: Obiliq 73.10%, Prishtinë 83.54%, Prizren 82.52%, Klinë 89.80%, Junik 75.37%, Mitrovicë 82.43%, Vushtri 87.23%, Gjiilan 86.68%, Kaçanik 80.49%, Kamenicë 72.94%, Shtërpçë 80.77%, Klllokot 64.23%.

The revenues that have a greater impact on the increase in own-source revenues are property tax, which during 2024 was collected in the amount of €33,014,454.57, another type of revenue that has an impact on the increase in own-source revenues are also municipal revenues for building permits, for which the amount of €31,365,351.76 was collected for the reporting period.

The table shows the planning and realization of revenues for the period January - December 2023 and 2024. If we make a comparison, we notice that the planning compared to these two years is 7.11% higher in 2024 than in 2023. While the realization of own-source revenues compared to 2023 in 2024 is 9.23% lower.

Realizimi i të hyrave vetanake për periudhën Janar -Dhjetor 2024 krahasuar periudhën Janar-Dhjetor 2023								
Viti 2023			Viti 2024			Krahasimet		
Planifikimi	Realizimi	% e realizimit 2023	Planifikimi	Realizimi	% e realizimit 2024	Krahasimi I planifikimit 2024/2023 I shprehur ne %	Krahasimi I realizimit 2024/2023 I shprehur ne %	Krahasimi I % së realizimit 2024/2023
1	2	3=2/1*100	4	5	6=5/4*100	7=4/1*100	8=5/2*100	9=6-3
98,519,261.00	109,713,353.71	111.36	105,523,577.00	99,583,078.74	94.37	107.11	90.77	(16.99)

Table 1: Comparison of planning and realization of own source revenues 2022 and 2023.

Table number two shows numerous movements across municipalities in revenue collection compared to the previous year. The table shows that some municipalities have an increase in the percentage of own source revenue collection in 2024, compared to 2023, while some municipalities have a decrease.

Realizimi i Të hyrat vetanake 2024 dhe krahasimi me vitin 2023									
Komunitet	Viti 2023			Viti 2024			Krahasimi i planifikimit 2024/2023 i shprehur ne %		Indeksi krahasues i tejkallimit planit mes te viteve 2023/2022 i shprehur ne %
	Planifikimi i te hyrave vetanake	Realizimi i te hyrave vetanake	% e realizimit	Planifikimi i te hyrave vetanake	Realizimi i te hyrave vetanake	% e realizimit	Krahasimi i planifikimit 2024/2023 i shprehur ne %	Krahasimi i realizimit 2024/2023 i shprehur ne %	
Glllogovc	1,357,468.00	1,985,795.31	146.29	1,560,705.00	1,718,887.01	110.14	114.97	86.56	(36.15)
Fushë Kosovë	3,805,402.00	3,347,169.07	87.96	3,714,607.00	4,039,204.96	108.74	97.61	120.68	20.78
Lipjan	2,337,990.00	3,203,568.91	137.02	2,532,006.00	3,135,804.28	123.85	108.30	97.88	(13.18)
Obiliq	1,084,437.00	902,556.74	83.23	1,255,245.00	917,530.99	73.10	115.75	101.66	(10.13)
Podujevë	1,806,493.00	1,750,237.52	96.89	1,859,659.00	1,711,013.95	92.01	102.94	97.76	(4.88)
Prishtinë	34,166,863.00	34,909,886.72	102.17	38,778,968.00	32,395,922.64	83.54	113.50	92.80	(18.63)
Shtime	587,000.00	902,750.36	153.79	569,700.00	558,061.57	97.96	97.05	61.82	(55.83)
Graçanicë	2,181,623.00	2,656,188.46	121.75	2,290,078.00	2,517,245.20	109.92	104.97	94.77	(11.83)
Dragash	500,037.00	504,935.70	100.98	464,450.00	442,296.20	95.23	92.88	87.59	(5.75)
Prizren	8,403,558.00	9,584,945.58	114.06	10,193,294.00	8,411,212.36	82.52	121.30	87.75	(31.54)
Rahovec	1,445,603.00	1,813,064.51	125.42	1,614,904.00	1,863,076.94	115.37	111.71	102.76	(10.05)
Suharekë	2,193,669.00	2,405,166.41	109.64	2,252,469.00	2,457,095.64	109.08	102.68	102.16	(0.56)
Malishevë	1,158,603.00	1,600,548.93	138.14	916,849.00	1,907,693.69	208.07	79.13	119.19	69.93
Mamushë	70,419.00	82,748.44	117.51	71,552.00	83,328.49	116.46	101.61	100.70	(1.05)
Deçan	1,098,485.00	805,327.67	73.31	847,565.00	871,200.24	102.79	77.16	108.18	29.48
Gjakovë	4,203,787.00	5,896,070.90	140.26	5,091,658.00	5,869,692.01	115.28	121.12	99.55	(24.98)
Istog	1,244,588.00	1,339,428.31	107.62	1,306,223.00	1,927,456.89	147.56	104.95	143.90	39.94
Klinë	1,373,774.00	1,386,528.92	100.93	1,436,260.00	1,289,763.07	89.80	104.55	93.02	(11.13)
Pejë	5,200,497.00	5,357,888.07	103.03	5,365,017.00	5,339,289.22	99.52	103.16	99.65	(3.51)
Junik	159,330.00	160,007.01	100.42	208,056.00	156,804.13	75.37	130.58	98.00	(25.06)
Leposaviq	80,000.00	867.00	1.08	96,985.00	10,465.00	10.79	121.23	1,207.04	9.71
Mitrovicë	3,673,370.00	4,382,589.06	119.31	3,288,174.00	2,710,413.69	82.43	89.51	61.85	(36.88)
Skenderaj	1,318,120.00	1,786,631.99	135.54	1,299,271.00	1,578,300.97	121.48	98.57	88.34	(14.07)
Vushtrri	2,900,559.00	3,414,827.37	117.73	3,418,154.00	2,981,539.03	87.23	117.84	87.31	(30.50)
Zubin Potok	45,000.00	2,696.00	5.99	68,072.00	4,522.00	6.64	151.27	167.73	0.65
Zveçan	40,000.00	1,336.00	3.34	62,021.00	6,928.50	11.17	155.05	518.60	7.83
Mitrovicë V	87,550.00	35,472.00	40.52	90,000.00	99,595.50	110.66	102.80	280.77	70.15
Gjilan	4,952,586.00	6,694,650.79	135.17	5,038,508.00	4,367,252.58	86.68	101.73	65.23	(48.50)
Kaçanik	862,578.00	884,319.32	102.52	924,200.00	743,893.38	80.49	107.14	84.12	(22.03)
Kamenicë	956,771.00	1,156,007.31	120.82	1,016,621.00	741,531.31	72.94	106.26	64.15	(47.88)
Novobërdë	300,286.00	430,753.38	143.45	313,845.00	499,233.23	159.07	104.52	115.90	15.62
Shtërpcë	500,753.00	343,331.63	68.56	391,317.00	316,083.75	80.77	78.15	92.06	12.21
Ferizaj	6,435,924.00	7,868,890.05	122.27	5,409,728.00	6,194,484.18	114.51	84.06	78.72	(7.76)
Viti	1,052,819.00	1,240,676.31	117.84	1,029,502.00	941,055.85	91.41	97.79	75.85	(26.43)
Partesh	111,214.00	245,426.11	220.68	171,594.00	264,766.57	154.30	154.29	107.88	(66.38)
Hani i Elezit	560,121.00	365,175.05	65.20	274,376.00	253,529.64	92.40	48.99	69.43	27.21
Kllokot	153,800.00	167,345.57	108.81	194,046.00	124,639.06	64.23	126.17	74.48	(44.58)
Ranillugë	108,185.00	97,546.23	90.17	107,898.00	132,265.02	122.58	99.73	135.59	32.42
Gjithsej	98,519,262.00	109,713,354.71	111.36	105,523,577.00	99,583,078.74	94.37	107.11	90.77	(16.99)

Table 2: Index of overruns between years

REALIZIMI I TË HYRAVE VETANAKE TE KOMUNAVE SIPAS STRUKTURES PER VITIN 2024 dhe 2023																							
	Komunat	Tatimi në Pronë		Regjistrimi i Automejeteve		Të hyrat komunale për leje ndërtimi		Të hyrat nga regjistrimi i Trashegimis		Të hyrat nga ndërtimi i Destinimit Tokës		Të Hyrat nga Dokumentet e Gjendjes Civile		Të hyrat nga bizneset		Të hyrat nga shfrytëzimi i pronës publike		Të hyrat nga participimet në Arsim dhe Shëndetësi		Të hyrat e tjera		Totali i realizimit të hyrave vetanake direkte	
	Viti 2023-2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024
1	Glogoc	927,216.35	383,330.32	126,689.00	144,907.00	222,122.93	569,983.33	83,977.50	66,876.00	60,614.77	26,251.60	105,082.16	54,330.63		296,082.14	86,570.37	50,358.44	73,294.00	88,167.50	300,128.23	38,600.05	1,985,795.31	1,718,887.01
2	Fushë	1,489,815.15	1,516,282.64	149,160.00	165,551.00	992,028.80	1,699,722.40	86,847.50	83,329.24	133,220.40	181,450.89	194,483.19	67,183.85		-	1,901.00	8,825.88	121,191.50	122,575.47	178,521.53	194,303.59	3,347,169.07	4,038,204.96
3	Lipjan	1,462,528.02	1,360,881.14	155,716.00	173,007.00	642,515.83	923,558.44	75,635.00	84,724.00	313,002.98	109,633.95	130,589.66	42,521.00	938.00	3,150.00	96,328.39	152,206.32	151,990.00	166,352.00	174,315.03	119,770.43	3,203,588.91	3,135,804.28
4	Obiliq	449,556.67	445,529.96	65,410.00	71,545.00	13,149.27	20,322.98	65,655.16	51,316.10	4,838.36	700.00	175,500.93	21,499.00	2,625.00	130,499.84	18,271.25	24,913.01	107,430.10	145,309.70	120.00	5,895.40	902,556.74	917,530.99
5	Podujevë	667,035.23	347,282.93	187,167.00	205,126.50	172,810.64	437,016.32		-	37,631.94	67,293.72	299,989.40	81,144.00	8,803.75	4,295.15	72,372.28	54,244.31	240,022.81	263,705.64	64,404.47	250,905.38	1,750,237.52	1,711,013.95
6	Prishtinë	13,144,915.65	8,645,724.03	837,318.50	918,897.60	11,746,034.04	12,599,825.13		-	1,251,957.96	1,337,701.96	979,539.37	198,841.53	46,980.00	187,519.68	2,533,807.31	3,198,538.99	1,368,159.67	1,388,338.71	3,001,174.22	3,920,435.01	34,909,886.72	32,395,922.64
7	Shitë	332,447.99	221,528.04	67,920.50	71,316.00	186,110.10	35,304.50	24,528.00	24,259.00	36,641.00	7,016.75	56,380.31	34,047.00	132.00	-	26,328.95	56,150.33	90,187.11	98,114.60	82,074.40	10,325.35	902,750.36	558,061.57
8	Gjapacë	1,141,761.31	1,244,957.67	74,995.00	80,535.00	521,976.85	455,491.12	65,380.00	70,970.00	492,607.25	451,044.50	37,899.00	13,739.00	6,730.53	5,838.00	25,802.00	78,787.86	10,115.50	15,316.50	279,121.02	100,565.55	2,656,188.46	2,517,245.20
9	Dragash	324,437.87	251,995.66	50,557.07	53,812.01	5,494.67	21,033.62	17,903.00	5,329.00		-	56,487.77	64,565.01		230.00	22,731.90	38,007.71		805.02	27,323.42	6,518.17	504,935.70	442,296.20
10	Prizren	3,581,899.15	2,515,848.43	391,417.69	415,261.70	2,604,522.30	2,887,836.41	212,537.00	193,516.00	5,302.00	-	622,293.82	214,555.50	25,832.37	8,047.00	193,863.27	361,071.08	397,820.85	383,642.80	1,549,457.13	1,431,433.44	9,584,945.58	8,411,212.36
11	Rahovec	1,043,419.27	993,629.45	111,579.00	121,025.00	55,382.28	65,872.66	30,821.00	30,000.00	105.85	480.00	99,697.85	74,823.00	82,784.50	94,944.30	140,233.19	180,687.76	110,173.10	222,073.63	138,868.47	79,540.54	1,813,068.51	1,663,078.94
12	Suharekë	1,026,000.56	544,388.60	163,200.00	175,949.00	434,963.30	892,658.25		-		-	128,071.61	71,216.75	147,616.44	153,849.68	176,190.02	317,758.87	133,112.06	147,463.90	196,012.42	153,610.59	2,495,168.41	2,457,065.64
13	Malishevë	647,537.39	748,260.74	112,164.00	121,437.00	392,884.76	499,456.14	21,243.00	20,779.00	64,118.50	67,089.00	97,831.79	56,343.36	43,340.00	19,665.00	18,068.71	83,922.64	132,499.72	158,745.80	70,891.06	132,595.01	1,600,548.93	1,907,683.69
14	Mamushë	49,636.94	53,879.72	10,150.00	11,705.00	1,242.00	1,268.77		-		-	16,225.00	4,917.50	1,496.00	384.00		-	3,728.50	3,992.50	270.00	7,181.00	82,748.44	83,328.49
15	Degan	505,567.12	520,053.85	87,656.50	95,245.00	26,125.67	82,392.12		-	36,116.50	65,635.50	84,022.66	32,544.03	985.00	1,480.00	29,027.10	2,735.50	5,928.00	6,864.00	30,499.12	64,250.24	805,327.67	871,200.24
16	Gjakovë	2,742,958.44	2,309,844.25	233,364.40	247,920.00	1,369,128.37	1,833,974.72	54,062.89	29,008.49	129,486.91	64,484.43	135,708.50	125,935.50	31,510.92	171,381.25	161,933.98	454,613.48	482,666.80	512,736.35	555,249.69	119,793.54	5,896,070.90	5,868,692.01
17	Istog	589,605.08	492,112.86	105,246.50	116,555.00	93,095.40	744,389.67		-	29,035.50	67,800.41	64,301.40	55,891.50	8,858.99	3,880.00	4,616.00	186,356.25	162,522.94	167,892.13	282,146.50	92,579.07	1,339,428.31	1,927,456.89
18	Klinë	622,199.03	551,021.23	86,049.50	93,654.92	303,282.64	300,941.13		-		-	55,342.62	49,136.00	69,671.73	68,433.28	46,760.89	87,258.55	101,636.10	120,256.00	101,586.41	19,061.96	1,386,528.92	1,289,763.07
19	Pejë	2,761,107.60	2,208,682.69	282,280.00	287,657.00	606,193.21	1,340,236.90	145,757.00	132,612.00	15,099.26	18,919.70	172,034.00	155,888.00	15,350.00	55,420.00	308,698.01	787,727.95	257,280.00	308,137.70	814,108.99	44,007.28	5,357,888.07	5,338,289.22
20	Junik	113,650.76	98,143.77	8,887.00	9,115.00		6,451.51	7,210.00	8,113.00		2,410.65	6,052.50	6,083.00	12,937.25	9,148.00		9,714.20	5,124.50	6,073.00	6,145.00	1,552.00	160,007.01	156,804.13
21	Leposaviq		-	-	-	-	-	-	-	-	-	867.00	4,117.00		-	-	-	-	-	-	6,348.00	867.00	10,465.00
22	Mitrovicë	1,574,609.60	1,174,736.88	152,823.00	170,315.00	489,408.98	644,355.39	110,858.00	92,134.00	697,731.25	7,204.00	780,765.00	106,098.03	28,010.00	14,663.10	207,586.96	244,886.80	172,675.00	180,878.00	168,121.27	75,142.49	4,382,589.06	2,710,413.69
23	Shkenderaj	374,885.92	217,509.29	97,307.50	106,626.00	547,057.26	587,072.04	58,999.00	33,151.00	108,445.83	89,914.83	93,975.64	49,474.00	6,500.00	30,725.00	52,765.59	260,543.15	118,702.11	99,252.80	327,993.14	98,032.86	1,786,631.99	1,578,300.97
24	Vushtri	1,288,782.74	665,404.75	151,601.50	170,835.00	771,588.51	764,122.29		-	77,902.70	140,228.55	77,556.08	36,042.00	22,810.00	33,511.50	30,390.71	145,415.55	170,635.06	228,917.00	843,580.07	797,062.39	3,414,827.37	2,981,538.03
25	Zubin Potok		-	-	-	-	-	-	-	-	-	2,686.00	4,522.00		-	-	-	-	-	-	-	2,686.00	4,522.00
26	Zveçan		-	-	-	-	-	-	-	-	-	1,336.00	3,955.50		-	-	-	-	-	-	2,973.00	1,336.00	6,928.50
27	Mitrovicë		-	10,275.00	18,626.00		2,399.50		12,948.00			20,301.50	17,471.00	250.00	-	2,291.50	37,393.00		-	2,354.00	10,758.00	35,472.00	99,595.50
28	Gilan	3,106,752.96	1,621,438.91	248,406.38	259,230.00	1,588,520.88	1,168,630.37		-	60,234.50	82,561.75	151,082.00	107,950.00	750.00	1,862.50	101,246.62	458,042.76	402,515.66	422,069.30	1,035,141.79	245,466.99	6,694,650.79	4,367,252.50
29	Kacanik	444,057.13	310,632.83	71,962.00	79,430.50	117,063.54	60,155.42	1,478.92	-	27,726.27	61,913.40	90,150.70	25,798.79	10,165.00	360.00	15,576.76	57,573.77	37,105.00	55,021.00	69,034.00	93,047.67	88,318.32	743,893.38
30	Kamenitë	596,124.97	300,251.75	73,550.00	78,539.50	81,936.75	25,610.70	28,894.00	28,761.00	9,241.20	-	56,608.50	29,875.00	111,219.23	78,002.10	47,803.68	60,246.77	106,841.10	111,321.80	43,787.70	28,922.69	1,156,007.31	741,531.31
31	Novobërdë	153,524.46	188,639.17	17,872.00	19,215.00	46,150.73	86,572.58	1,104.00	1,000.00	151,702.20	164,945.47	11,256.00	6,761.00	920.00	7,607.00	5,104.10	6,666.00	1,955.60	2,099.60	41,164.29	15,727.41	430,753.38	499,233.23
32	Shqipëri	267,608.84	228,670.29	23,775.00	25,711.00	1,492.06	4,148.56	37,275.00	33,266.00		-	10,524.53	5,061.00	590.00	-	100.00	-	1,864.20	1,645.90	102.00	17,591.00	343,331.63	316,083.75
33	Ferizaj	3,618,628.29	2,142,214.12	330,544.00	372,320.00	2,611,179.85	2,450,041.31		-		-	125,048.00	103,937.00	25,465.76	2,680.00	91,800.25	494,018.32	344,562.32					

The third table presents the collection of revenues by structure. Where the largest percentage of own-source revenue collection is in property tax with €33,014,454.57, then municipal revenues for building permits with €31,365,351.76.

Revenue share by structure		
Property Tax	33,014,454.57	33.15
Vehicle Registration	5,056,499.73	5.08
Municipal Revenues for Building Permits	31,365,351.76	31.50
Revenues from Inheritance Registration	1,081,113.72	1.09
Revenues from Land Use Change	3,092,524.83	3.11
Revenues from Civil Status Documents	1,989,044.08	2.00
Revenues from Businesses	1,474,092.00	1.48
Revenues from the Use of Public Property	7,991,236.73	8.02
Revenues from Participation in Education and Health	5,925,162.95	5.95
Other Revenues	8,593,598.37	8.63
Total Realization of Own Source Revenues	99,583,078.74	100.00

Table 4: Revenues by structure expressed in percentage

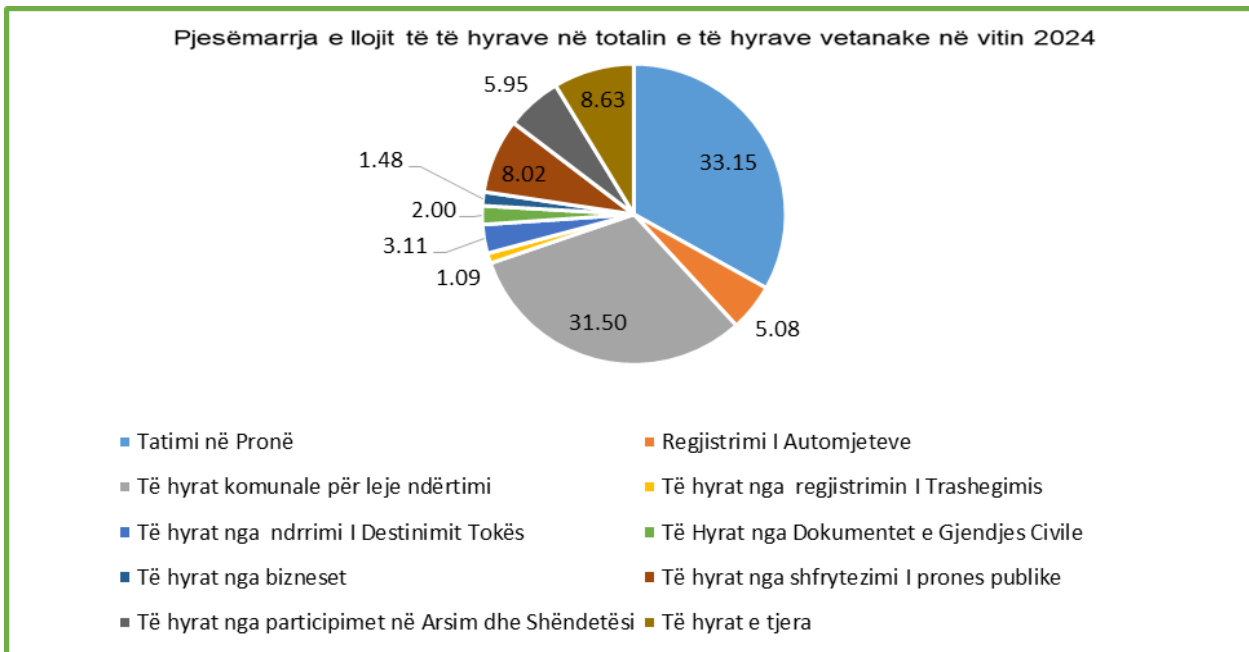


Chart 1: Structure of own source revenues

Komunat	Planifikimi I të hyrave vetanake	Realizimi i të hyrave për vitin 2024					Gjithsej realizimi i të hyrave	% e realizimit
		Të hyrat direkte	Te hyrat indirekte					
			Të hyrat nga gjykatat	Të hyrat nga gjobat ne trafik	Të hyrat nga licencat për pyje	Totali i të hyrave indirekte		
Glogoc	1,560,705.00	1,718,887.01	103,130.71	822,935.00	-	926,065.71	2,644,952.72	169.47
Fushë Kosovë	3,714,607.00	4,039,204.96	74,750.00	1,068,878.00	-	1,143,628.00	5,182,832.96	139.53
Lipjan	2,532,006.00	3,135,804.28	37,035.00	410,133.00	-	447,168.00	3,582,972.28	141.51
Obiliq	1,255,245.00	917,530.99	-	312,239.50	-	312,239.50	1,229,770.49	97.97
Podujevë	1,859,659.00	1,711,013.95	47,495.00	514,564.01	245.08	562,304.09	2,273,318.04	122.24
Prishtinë	38,778,968.00	32,395,922.64	209,381.89	4,414,963.33	76.14	4,624,421.36	37,020,344.00	95.47
Shtime	569,700.00	558,061.57	-	206,102.00	201.69	206,303.69	764,365.26	134.17
Graçanicë	2,290,078.00	2,517,245.20	42,670.00	336,670.00	-	379,340.00	2,896,585.20	126.48
Dragash	464,450.00	442,296.20	1,205.00	74,456.50	7,946.58	83,608.08	525,904.28	113.23
Prizren	10,193,294.00	8,411,212.36	132,334.50	1,904,171.50	5,970.00	2,042,476.00	10,453,688.36	102.55
Rahovec	1,614,904.00	1,863,076.94	36,631.33	326,358.50	221.40	363,211.23	2,226,288.17	137.86
Suharekë	2,252,469.00	2,457,095.64	45,729.00	455,793.00	2,725.73	504,247.73	2,961,343.37	131.47
Malishevë	916,849.00	1,907,693.69	66,988.27	407,453.00	103.07	474,544.34	2,382,238.03	259.83
Mamushë	71,552.00	83,328.49	-	15,045.00	-	15,045.00	98,373.49	137.49
Deçan	847,565.00	871,200.24	12,500.00	148,431.00	-	160,931.00	1,032,131.24	121.78
Gjakovë	5,091,658.00	5,869,692.01	63,154.37	1,284,021.50	-	1,347,175.87	7,216,867.88	141.74
Istog	1,306,223.00	1,927,456.89	50,330.00	248,994.00	15,018.85	314,342.85	2,241,799.74	171.62
Klinë	1,436,260.00	1,289,763.07	17,115.00	461,484.00	-	478,599.00	1,768,362.07	123.12
Pejë	5,365,017.00	5,339,289.22	76,305.00	1,044,141.50	-	1,120,446.50	6,459,735.72	120.40
Junik	208,056.00	156,804.13	-	11,966.00	-	11,966.00	168,770.13	81.12
Leposaviq	96,985.00	10,465.00	-	68,761.00	-	68,761.00	79,226.00	81.69
Mitrovicë	3,288,174.00	2,710,413.69	111,979.62	371,909.50	1,093.18	484,982.30	3,195,395.99	97.18
Skenderaj	1,299,271.00	1,578,300.97	45,635.00	210,090.00	155.80	255,880.80	1,834,181.77	141.17
Vushtrri	3,418,154.00	2,981,539.03	71,205.00	524,088.50	243.43	595,536.93	3,577,075.96	104.65
Zubin Potok	68,072.00	4,522.00	-	51,110.00	-	51,110.00	55,632.00	81.73
Zveçan	62,021.00	6,928.50	-	100,177.00	-	100,177.00	107,105.50	172.69
Mitrovicë Veriore	90,000.00	99,595.50	-	1,890.00	-	1,890.00	101,485.50	112.76
Gjilan	5,038,508.00	4,367,252.58	87,679.00	1,139,099.50	28,869.36	1,255,647.86	5,622,900.44	111.60
Kaçanik	924,200.00	743,893.38	12,850.00	197,207.00	26,968.19	237,025.19	980,918.57	106.14
Kamenicë	1,016,621.00	741,531.31	9,315.00	207,668.00	16,317.84	233,300.84	974,832.15	95.89
Novobërdë	313,845.00	499,233.23	14,180.00	79,860.00	1.08	94,041.08	593,274.31	189.03
Shtërpçë	391,317.00	316,083.75	13,810.00	51,890.00	9,226.20	74,926.20	391,009.95	99.92
Ferizaj	5,409,728.00	6,194,484.18	129,680.00	1,344,792.00	6,933.93	1,481,405.93	7,675,890.11	141.89
Viti	1,029,502.00	941,055.85	13,550.00	282,757.00	199.91	296,506.91	1,237,562.76	120.21
Partesh	171,594.00	264,766.57	-	12,195.00	-	12,195.00	276,961.57	161.41
Hani I Elezit	274,376.00	253,529.64	-	68,845.00	2,122.56	70,967.56	324,497.20	118.27
Kllkot	194,046.00	124,639.06	-	18,591.00	-	18,591.00	143,230.06	73.81
Ranillugë	107,898.00	132,265.02	-	23,772.00	-	23,772.00	156,037.02	144.62
Totali	105,523,577.00	99,583,078.74	1,526,638.69	19,223,502.84	124,640.02	20,874,781.55	120,457,860.29	114.15

Table 5: Direct and indirect revenues for 2024

This table presents the direct revenues collected by the municipal level and the indirect revenues collected by the central level and returned to the local level. Direct revenues for 2024 are €99,583,078.74, while indirect revenues are €20,874,781.55. The total revenues collected for 2024 are €120,457,860.29.

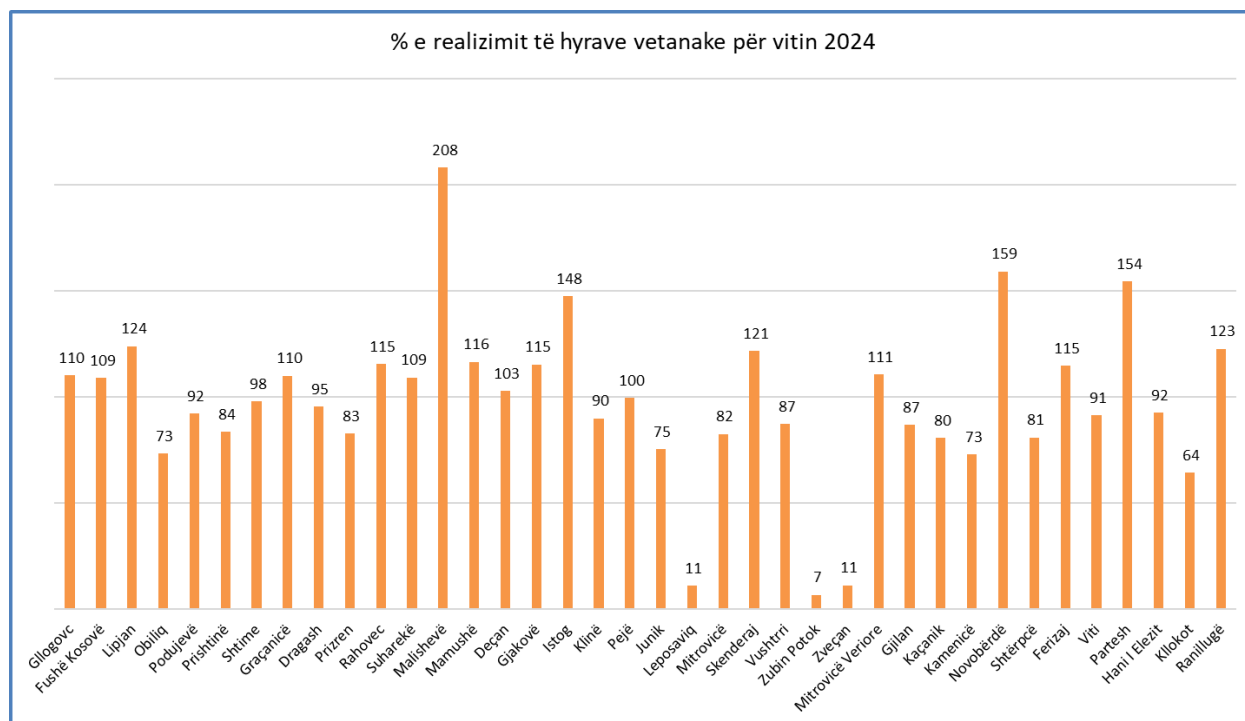


Chart 2: *percentage of own-source revenue realization*

Municipal Budget for 2024

Based on official data from the Kosovo Financial Management Information System (KFMIS) Treasury Department - Ministry of Finance, the Municipalities of the Republic of Kosovo for 2024 have spent their budgets in the total amount of €784,532,455.39 or 93.28% of the planned budget in the amount of €841,040,645.99.

Based on the latest status of the annual reports in KFMIS, for 2024 the municipalities of Kosovo have had at their disposal the budget in the amount of €841,040,645.99 or €51,562,323.72, more compared to 2023 which was €789,478,322.27.

While if we compare the budget and expenditures between 2023 and 2024, we notice:

Overview of municipal expenditures for 2024 and comparison with 2023							budget comparisons 2024/2023		comparisons of expenses 2024/2023	
Municipalities	Expenditures 2023			Expenditures 2024						
	Budget 2023	Expenditures 2023	% of realization	Budget 2024	Expenditures 2024	% of realization	comparison 2023-2022 in value	comparison 2024-2023 in %	comparison 2024-2023 in value	comparison 2024-2023 in %
Salaries and allowances	339,780,704.17	339,102,154.64	99.80	381,092,179.59	380,868,004.81	99.94	41,311,475.42	12.16	41,765,850.17	12.32
Goods and services	119,673,629.12	115,289,317.22	96.34	124,781,063.81	121,633,403.95	97.48	5,107,434.69	4.27	6,344,086.73	5.50
Utilities	15,485,347.32	14,010,307.64	90.47	15,600,287.60	14,531,182.27	93.15	114,940.28	0.74	520,874.63	3.72
Subsidies and transfers	32,224,195.33	30,616,792.64	95.01	34,088,682.80	32,580,056.50	95.57	1,864,487.47	5.79	1,963,263.86	6.41
Capital expenditures (non-financial assets)	282,314,446.33	205,636,763.52	72.84	285,478,432.19	234,919,807.86	82.29	3,163,985.86	1.12	29,283,044.34	14.24
TOTAL	789,478,322.27	704,655,335.66	89.26	841,040,645.99	784,532,455.39	93.28	51,562,323.72	6.53	79,877,119.73	11.34

Table 6: *Overview of municipal expenditures for 2024 and comparison with 2023*

In 2023 the total budget was €789,478,322.27 and €704,655,335.66 or 89.26% of the budget was spent.

According to the economic categories, the budget of municipalities in 2023 was spent as follows: the category of salaries and allowances 99.80%, the category of goods and services 96.34%; utilities 90.47%; subsidies and transfers 95.01%; and the category of capital expenditures 72.84% (the least spent category).

In 2024 the total budget was €841,040,645.99 and €784,532,455.39 or 93.28% of the budget was spent.

Expenditures compared to budgeting

If we compare the budget and expenditures between 2023 and 2024 in table no. 5, we note that in 2023 the total budget was in the amount of €789,478,322.27 and €704,655,335.66 was spent or 89.26% of the budget, while in 2024 the total budget was in the amount of €841,040,645.99 and €784,532,455.39 was spent, or 11.34% more than in 2023.

- According to economic categories, the budget of municipalities in 2024 was spent as follows:
- **Salaries and Allowances Category:** according to the data, the planned budget for this category was €381,092,179.59, while €380,868,004.81 was spent, or 99.94%;
 - **Goods and Services Category:** according to the data, the planned budget for this category was €124,781,063.81, while €121,633,403.95 was spent, or 97.48%;
 - **Utilities Category:** according to the data, the planned budget for this category was €15,600,287.60, while €14,531,182.27 was spent, or 93.15%;
 - **Subsidies and Transfers Category:** in this category during this period, the planned budget was €34,088,682.80, of which €32,580,056.50 or 95.57% were spent;
 - **Capital Expenditures Category:** according to data in this category, the planned budget was €285,478,432.19, and €234,919,807.86, or 82.29% were spent.

If we make a comparison between economic categories, we note that in 2024, €41,765,850.17 more was spent in the category of salaries and allowances than in 2023; in the category of goods and services, €6,344,086.73 more was spent in 2024; in the category of utilities, €520,874.63 more was spent compared to 2023; in the category of subsidies and transfers, €1,963,263.86 was spent, and in the category of capital expenditures, €29,283,044.34 more was spent in 2024.

Below we have presented the budget and municipal expenditures for 2023 compared to 2024, as follows::

Overview of municipal expenditures for 2024 and comparison with 2023			Comparison of Expenses 2024/2023
	Expenditures 2023	Expenditures 2024	

Municipalities	Budget 2023	Expenditures 2023	% of realization	Budget 2024	Expenditures 2024	% of realization	comparison 2024-2023 in value	comparison 2024-2023 in %
Gillogoc	22,353,096.00	21,202,092.12	94.85	23,622,785.42	22,153,082.99	93.78	950,990.87	4.49
Fushë Kosovë	23,149,065.86	16,575,522.75	71.60	23,747,556.72	20,770,493.81	87.46	4,194,971.06	25.31
Lipjan	22,722,374.13	21,317,387.81	93.82	25,223,733.89	24,660,049.15	97.77	3,342,661.34	15.68
Obiliq	13,934,340.28	13,725,693.98	98.50	14,612,754.36	14,379,435.05	98.40	653,741.07	4.76
Podujevë	31,290,497.98	29,624,647.97	94.68	33,816,157.46	33,114,654.84	97.93	3,490,006.87	11.78
Prishtinë	164,356,925.92	114,195,436.05	69.48	170,702,510.22	137,213,244.93	80.38	23,017,808.88	20.16
Shtime	9,805,493.24	9,376,388.60	95.62	10,859,984.30	10,659,398.65	98.15	1,283,010.05	13.68
Graçanicë	10,164,639.94	9,318,337.04	91.67	9,886,126.37	9,316,993.80	94.24	(1,343.24)	(0.01)
Dragash	11,404,280.01	10,828,474.79	94.95	12,336,546.44	12,192,220.37	98.83	1,363,745.58	12.59
Prizren	65,509,052.11	62,314,835.42	95.12	69,441,123.07	67,996,154.02	97.92	5,681,318.60	9.12
Rahovec	19,521,835.54	19,442,435.76	99.59	21,801,773.87	21,695,290.60	99.51	2,252,854.84	11.59
Suharekë	22,289,734.21	20,745,052.95	93.07	24,818,347.88	24,620,015.81	99.20	3,874,962.86	18.68
Malishevë	20,223,290.25	20,008,369.34	98.94	21,701,931.29	21,618,284.17	99.61	1,609,914.83	8.05
Mamushë	2,562,103.33	2,513,436.55	98.10	2,655,047.96	2,628,752.29	99.01	115,315.74	4.59
Deçan	13,669,886.07	13,327,062.32	97.49	14,778,314.61	14,613,840.81	98.89	1,286,778.49	9.66
Gjakovë	39,642,450.90	37,299,496.50	94.09	42,459,303.23	41,284,593.03	97.23	3,985,096.53	10.68
Istog	15,156,082.57	14,634,246.83	96.56	16,426,935.88	15,790,561.36	96.13	1,156,314.53	7.90
Klinë	15,034,106.02	14,226,856.56	94.63	15,746,410.59	15,346,178.50	97.46	1,119,321.94	7.87
Pejë	40,911,359.75	39,948,528.69	97.65	41,859,908.57	41,339,024.87	98.76	1,390,496.18	3.48
Junik	2,344,478.18	2,163,218.03	92.27	2,374,083.16	2,218,402.69	93.44	55,184.66	2.55
Leposaviq	1,060,286.74	961,978.19	90.73	2,733,066.67	1,613,177.73	59.02	651,199.54	67.69
Mitrovicë	28,418,439.49	26,385,459.76	92.85	30,800,458.55	28,907,760.50	93.85	2,522,300.74	9.56
Skenderaj	18,627,813.16	18,282,705.50	98.15	20,500,264.77	20,340,451.42	99.22	2,057,745.92	11.26
Vushtri	27,477,896.20	26,211,269.70	95.39	29,358,260.11	27,470,771.26	93.57	1,259,501.56	4.81
Zubin Potok	1,067,623.47	812,373.66	76.09	2,332,937.48	2,062,202.84	88.40	1,249,829.18	153.85
Zveçan	828,118.28	681,443.86	82.29	2,163,216.62	2,078,996.47	96.11	1,397,552.61	205.09
North Mitrovica	1,380,413.94	1,288,570.09	93.35	2,718,630.53	2,440,605.70	89.77	1,152,035.61	89.40
Gjilan	37,380,743.15	34,022,977.65	91.02	41,235,959.96	39,252,593.23	95.19	5,229,615.58	15.37
Kamenicë	14,201,646.16	13,238,678.34	93.22	16,995,289.82	15,682,872.30	92.28	2,444,193.96	18.46
Novobërdë	4,100,550.01	3,907,272.46	95.29	4,266,737.24	4,205,132.50	98.56	297,860.04	7.62
Shtërpcë	5,187,003.99	4,556,879.19	87.85	4,769,578.26	4,313,962.06	90.45	(242,917.13)	(5.33)
Ferizaj	45,550,400.47	45,284,394.30	99.42	42,966,691.32	42,920,087.66	99.89	(2,364,306.64)	(5.22)
Viti	16,894,614.47	16,588,686.57	98.19	19,431,800.89	19,369,714.32	99.68	2,781,027.75	16.76
Partesh	1,758,057.53	1,723,216.45	98.02	1,642,990.31	1,628,443.87	99.11	(94,772.58)	(5.50)
Hani i Elezit	3,759,547.75	3,423,018.45	91.05	3,548,177.12	3,313,445.01	93.38	(109,573.44)	(3.20)
Kllokot	1,487,050.78	1,329,462.39	89.40	1,502,872.72	1,328,306.98	88.38	(1,155.41)	(0.09)
Ranillug	2,249,244.95	2,014,525.37	89.56	2,347,289.67	2,116,053.88	90.15	101,528.51	5.04
TOTAL	789,500,322.27	704,655,335.66	89.25	841,040,645.99	784,532,455.39	93.28	79,877,119.73	11.34

Table 7: Comparison of budget and expenditures between 2022 and 2023.

Through this graph, we have presented the percentage of budget expenditure realization by municipalities for 2024:

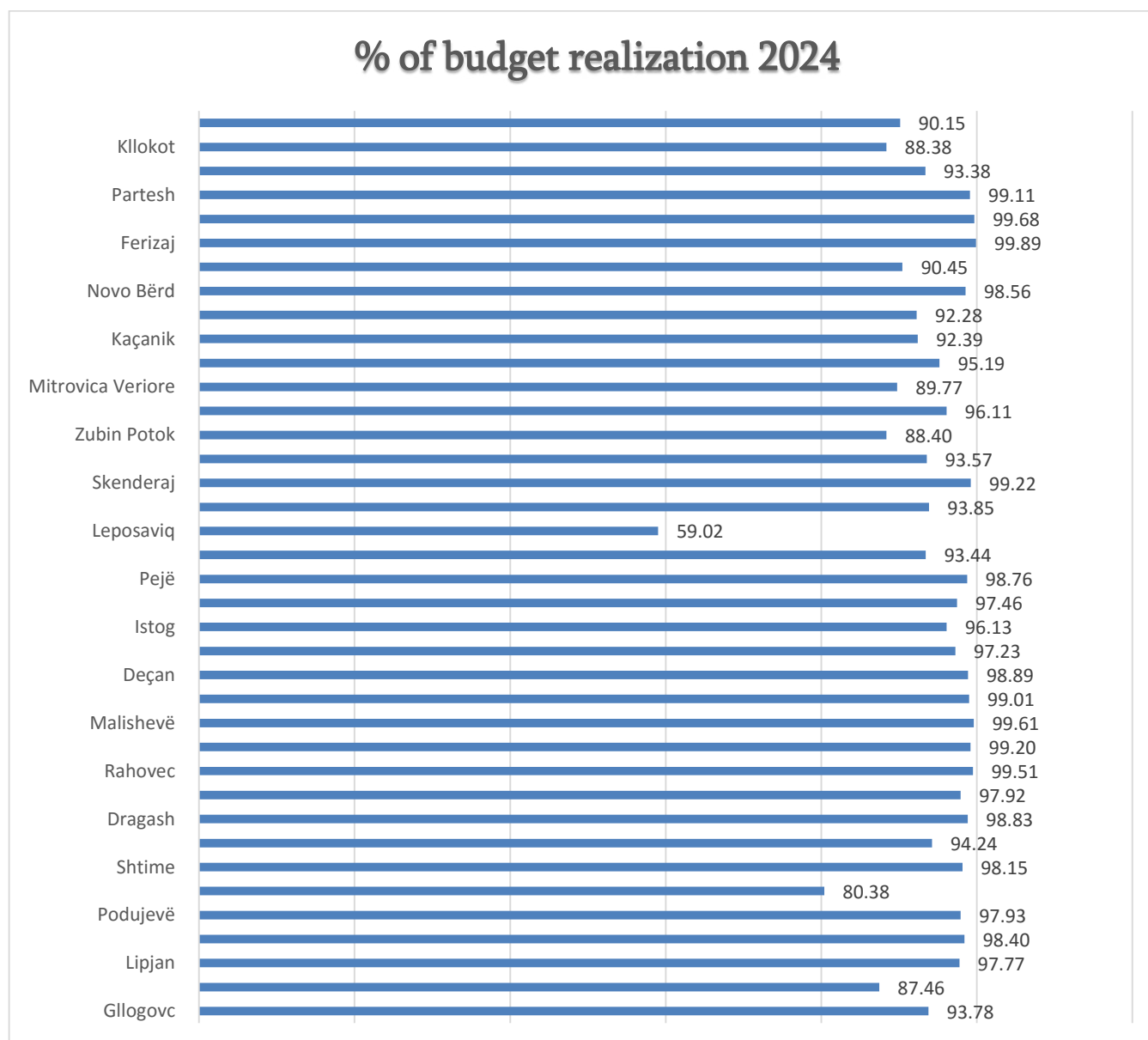


Diagram 12: Percentage of budget expenditure realization by municipalities

Auditor's opinion on the municipalities of the Republic of Kosovo

The auditor's opinions for municipalities vary by year. 15 municipalities received an **unmodified opinion** in 2023, while 18 municipalities received this opinion in 2022. 23 municipalities received a **qualified opinion** in 2023, while 16 municipalities received it in 2022.

Below you can see the overview with more detailed data regarding these opinions of the National Audit Office by municipality and by year:

Auditor's opinion	Years	Municipalities
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Unmodified opinion	2022	Lipjan, Novobërdë, Partesh, Pejë, Ranillug, Shtërpcë, Shtime, Suharekë, Vushtrri, Obiliq, Rahovec, Dragash, Hani i Elezit, Junik, Kaçanik, Malishevë, Mamushë and Skenderaj (18)
	2023	Skenderaj, Mamushë, Klinë, Kaçanik, Junik, Hani i Elezit, Dragash, Glogoc, Suharekë, Shtërpcë, Prizren, Partesh, South Mitrovica, Lipjan and Istog (15)
Qualified opinion	2022	Prishtinë, Fushë Kosovë, Ferizaj, Gjakovë, Gjiilan, Graçanicë, Istog, Klokot, North Mitrovica, Podujevë, Prizren, Glogoc, Deçan, Kamenicë, Klinë, Viti (16)
	2023	Viti, Malishevë, Kamenicë, Deçan, Rahovec, Obiliq, Vushtrri, Shtime, Ranillug, Podujevë, Pejë, Novobërdë, Klokot, Graçanicë, Gjiilan, Gjakovë, Ferizaj, Fushë Kosovë, Prishtina, Leposaviq, North Mitrovica, Zveqan and Zubin Potok. (23)

Table 8: Reflects the Auditor's opinion for the municipalities of the Republic of Kosovo 2022 - 2023.

Recommendations

- Sending the list of acts approved by the mayors of municipalities, as stipulated in Article 80.1 of the LLSG;
- Municipalities send timely invitations and materials for regular meetings of municipal assemblies as stipulated in Article 43 of Law No. 03/L-040 on Local Self-Government.
- Municipalities of Leposaviq, Zubin Potok, Zvecan, Novobërdo and Mamushë hold public meetings with

citizens as defined in Article 68.1 of the LLSG;

- *Mayors of municipalities (Malisheva and Mamushë), report on the economic and financial situation of the municipality and on the implementation of the investment plans of the municipality as defined in Article 58 of the LLSG;*
- *Municipal assemblies review the acts, as defined in Article 80.2 of the Law No. 03/L-040 on Local Self-Government, to review the acts of the Municipalities;*
- *Municipal assemblies of Leposaviq, Zveçan, Zubin Potok establish the Council for Community Safety according to Law No. 04/L-076 On Police and Administrative Instruction No.27/2012 MIA – 03/2012 MLGA; A.I. No.27/2012 MIA – 03/2012 MLGA for MCSC;*
- *Municipalities that have established MCSCs (Obiliq, Vushtrri, Gracanica, Viti, Deçan, Ranillug, Klllokot, Prishtina, Gjakova, Shtime, Partesh, South Mitrovica, Malisheva, Novoberdo, Shtërpçë, Ferizaj, Fushë Kosovë, Mamushë and North Mitrovica) should take concrete actions and hold at least 6 meetings per year in accordance with the administrative instruction.*
- *Legal principles, criteria and procedures should be respected when drafting and approving sub-legal acts;*
- *Municipalities should submit for legality assessment to the MLGA the acts approved by the municipal assemblies as defined in Article 43.5 of the LLSG.*
- *Municipal assemblies that do not have telepresence functionality should take steps to make telepresence functional or broadcast municipal assembly meetings through platforms such as YouTube, Facebook or municipal websites, so that the monitoring officer can directly follow the assembly meetings, according to Administrative Instruction No. 2012/01 on monitoring municipal assembly meetings through information technology with “Telepresence” equipment.*
- *Draft a Strategy on Communication and Public Relations in the municipalities of: Shtërpçë, Glllogoc, Dragash, South Mitrovica, Podujevë, Viti, Ranillug, North Mitrovica, Vushtrri, Novobërdë, Fushë Kosovë, Kamenicë, Obiliq;*
- *Draft a Local Integrity Plan in the municipalities of: Gracanica, North Mitrovica, Ferizaj, Fushe Kosovë;*
- *Draft a Plan for the Protection of Cultural Heritage in the municipalities of: Peja, Junik, Glllogoc, Malisheva, Podujeva, Partesh, Ranillug, Ferizaj, Suhareka, Novoberdo, South Mitrovica, Hani Elezit, Skenderaj, Shtime, Gjilan, Vushtrri, Lipjan, Fushë Kosovë, Kamenica, North Mitrovica, and Klina;*
- *Establish an internal audit committee in the municipalities of: Partesh, North Mitrovica, Novoberdo, Lipjan, Fushë Kosovë, Hani Elezit, Ranillug;*
- *Establish one-stop shops for business registration in the municipalities of Prishtina, Ranillug, Partesh;*
- *Draft a Program Plan for Agriculture and Rural Development in the municipalities of: Peja, Shtërpçë, Deçan, Prishtina, Klina, Kaçanik, Skenderaj, South Mitrovica, Shtime, Viti, Ranillug, Mitrovica North, Gjilan, Vushtrri, Obiliq, Suhareka, Novoberdo, Lipjan, Fushë Kosovë, Graçanicë;*
- *Draft a Rural Land Management Plan in the municipalities of Junik, Shtërpçë, Prizren, Glllogoc, Deçan, Rahovec, Prishtinë, Klina, Kaçanik, Skenderaj, South Mitrovica, Malisheva, Ranillug, Kamenicë, North Mitrovica;*
- *Draft an Energy Efficiency Plan in the municipalities of: Peja, Junik, Shtërpçë, Prizren, Glllogoc, Deçan, Rahovec, Dragash, Malisheva, Viti, Partesh, Ferizaj, Obiliq, Suhareke, Novobërdë, Lipjan;*
- *Draft a Strategy and Action Plan against violence in the municipalities of: Shtërpçë, Glllogoc, Deçan, Prishtinë, Graçanicë, Viti, Ranillug, Partesh, North Mitrovica, Ferizaj, Vushtrri, Novobërdë;*

- *Draft a three-year Plan for Social Housing in the municipalities of Peja, Junik, Shtërpçë, Dragash, Prishtinë, Skenderaj, Viti, Ranillug, Partesh, North Mitrovica, Vushtrri, Novobërdë, Suhareke, Kamenica, and Hani i Elezit;*
- *Draft a Local Action Plan for the Integration of Roma, Ashkali and Egyptian Communities in the municipalities of Peja, Junik, Shtërpçë, Deçan, Skenderaj, Graçanicë, Malisheva, Gjilan, Fushë Kosovë;*
- *Appoint an official to report on the Local Integration Plan in the municipalities of Shtërpçë, Ranillug, North Mitrovica, and Fushë Kosovë.*
- *Appoint an official for protection from discrimination in the municipalities of Kaçanik, Viti, North Mitrovica, Gjilan, Obiliq, and Novobërdë;*
- *Appoint the relevant child protection officer in the municipalities of Shtërpçë, Gllogoc, Skenderaj, Viti, Ranillug, North Mitrovica, and Novobërdë;*
- *Provide care for children without parental care in the municipalities of Shtërpçë, Partesh, Klokot, Ranillug, Novobërdë, Shtime, Vushtrri, Hani i Elezit and Ranillug;*
- *Establish a Municipal Council for the Protection of Victims of Gender-Based Domestic Violence in the municipalities of Deçan, Kaçanik, Skenderaj, Graçanicë, Podujevë, Ranillug, North Mitrovica, Obiliq, Vushtrri, Kamenica, and Hani i Elezit;*
- *Make the Consultative Committee for Persons with Disabilities functional in the municipalities of Shtërpçë, Prizren, Deçan, Dragash, Prishtina, Kaçanik, Skenderaj, Podujevë, Ranillug, Partesh, North Mitrovica, Vushtrri, Novobërdë, and Hani i Elezit;*
- *Establish the Safety Action Team (SAT) in the municipalities of Shtërpçë, Deçan, Dragash, Klina, Hani Elezit, Skenderaj, Graçanicë, Shtime, Ranillug, Novobërdë, and Kamenica;*
- *Establish Village Councils in the municipalities of Shtërpçë, Skenderaj, Shtime, Partesh, Fushe Kosovë, and Prishtina;*
- *Organize awareness campaigns in the field of maternal and child health in the municipalities of Junik, Shtërpçë, Prizren, Deçan, Skenderaj, Shtime, Ranillug, Partesh, North Mitrovica, Novobërdë, Hani i Elezit, and Vushtrri;*
- *Establish Local Public Safety Councils (LPSCs) in the municipalities of Shtërpçë, Deçan, Dragash, Hani i Elezit, Skenderaj, Shtime, Ranillug, and Novobërdë;*
- *Provide residential care for the elderly in the municipalities of Junik, Shtërpçë, Prizren, Gllogoc, Deçan, Dragash, Klina, Kaçanik, Graçanicë, South Mitrovica, Malisheva, Podujevo, Viti, Ranillug, Partesh, North Mitrovica, Gjilan, Obiliq, Fushë Kosovë, Kamenica, and Hani i Elezit;*
- *Establish a local committee for the implementation of the Strategy for the Roma, Ashkali and Egyptian community in the municipalities of Skenderaj, Malisheva, Viti, North Mitrovica, Graçanica and Prishtina;*
- *Regarding budget transparency, the municipalities of Klokot, Ranillug, Shtërpçë, Zubin Potok, Zveqan, Leposaviq, North Mitrovica and Mamusha should publish budget plans on the official websites of the municipality.*

Publisher

Ministry of Local Government Administration

Ministry of Local Government Administration -MLGA

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