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MINISTRIA E ADMINISTRIMIT  
TË PUSHTETIT LOKAL



# REPORT ON THE OPERATION OF MUNICIPALITIES OF KOSOVO

January - December 2025

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**REPORT ON THE FUNCTIONING OF THE MUNICIPALITIES OF  
THE REPUBLIC OF KOSOVO**

This report presents a comprehensive overview of the functioning of the municipalities of the Republic of Kosovo, which includes: *the functioning of the municipal assemblies and executive ; municipal transparency ; the implementation of the obligations of the municipalities deriving from the National Program for the Stabilization and Association Agreement ;* The report also addresses the planning, implementation and spending of the municipal budget, and provides an overview of the opinions of the Auditor General for the municipalities for the previous year.

Pristina, 2026

The report is a product of the Ministry of Local Government Administration.

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## **ABBREVIATIONS**

<b>AE</b>	European Agenda
<b>KPA</b>	Privatization Agency of Kosovo
<b>EU</b>	European Union
<b>EVS</b>	Safety Action Teams
<b>MA</b>	Municipal Assembly
<b>MCSC</b>	Municipal Community Safety Councils
<b>KLSP</b>	Local Council for Public Safety
<b>LFPL</b>	Law on Local Government Finances
<b>LVLG</b>	Law on Local Self-Government
<b>MJ</b>	Ministry of Justice
<b>MF</b>	Ministry of Finance
<b>ML</b>	Line Ministries
<b>MIA</b>	Ministry of Internal Affairs
<b>MLG</b>	Ministry of Local Government
<b>SAA</b>	Stabilization and Association Agreement
<b>UN</b>	United Nations Organization
<b>NGO</b>	Non-Governmental Organizations
<b>NPISAA</b>	National Program for the Stabilization and Association Agreement
<b>PL</b>	Local Government
<b>PQ</b>	Central Government
<b>PRE</b>	Economic Reform Program
<b>KFMIS</b>	Kosovo Financial Management Information System
<b>SVS</b>	Local Self-Government Strategy 2016 - 2026
<b>AI</b>	Administrative Instruction

## INTRODUCTION

The Ministry of Local Government Administration, during 2025, is dedicated to implementing its strategic priorities in order to support and advance local self-government in Kosovo. In 2016, the Ten-Year Strategy for Local Self-Government (2016 – 2026) entered into force, which provides a clear vision for the progress of the reform and development of local government. In accordance with its development objectives, activities have been operationalized and a series of measures specifically required by local government have been defined. The main targeted pillar remains good governance at the local level, municipal transparency, supervision and control of legality, efficiency and effectiveness of services and prioritization of the obligations of municipalities from the National Program for the Implementation of the SAA, for which the MLGA is working closely with the local level, partners, civil society and other stakeholders.

The report on the functioning of municipalities is a document that assesses the progress of municipalities during the period January - December 2025. This report is drafted every year by March 31 and is presented to the Assembly of the Republic of Kosovo. The purpose of this report is to properly inform: the Government, the Assembly of the Republic of Kosovo, municipalities, civil society, citizens and other interest groups, regarding the functioning and the degree of achievement of progress of municipalities, but also the challenges encountered during the year. The report provides conclusions regarding the relevant areas and provides specific recommendations for municipalities to be addressed in the future.

The report has this structure, as follows:

- Describes the functioning of municipal assemblies and the municipal executive;
- It presents the results of the work of municipal bodies, with special emphasis on the municipal assembly as the highest body in the municipality;
- Analyzes the field of municipal transparency;
- Reviews the steps of municipalities in implementing the obligations from the National Program for SAA;
- Presents data on municipal budget planning, revenue realization and budget expenditures;
- Provides an overview of the Auditor General's opinions on municipalities for the previous year.

## METHODOLOGY

This report is prepared on the basis of data collected and analyzed during the monitoring process of municipalities by the responsible departments and units of the Ministry of Local Government Administration (MLGA). The data included in the report reflect the situation and functioning of municipalities during the year 2025, based on information provided by relevant institutions and the regular institutional monitoring process.

Various data sources were used in the preparation of the report. The information was provided by municipal officials, as well as by MLGA monitors through their field activities. This data was supplemented with additional information collected during the direct monitoring process of the municipalities and from official documentation of the relevant institutions.

A significant portion of the data was obtained from the Kosovo Financial Management Information System (KFMIS) and the Treasury Department of the Ministry of Finance (MoF). Reports related to the obligations of municipalities within the framework of the European agenda were also used, as well as data collected through questionnaires prepared for specific areas addressed in this report.

The methodology used in drafting the report is descriptive and analytical. Through this approach, the collected data were analyzed to present a clear picture of the functioning of the municipalities of the Republic of Kosovo during 2025, identifying the main developments and the level of implementation of institutional responsibilities at the local level.

## EXECUTIVE SUMMARY

During 2025, the municipal assemblies of the Republic of Kosovo held a total of 430 meetings. Among these, 325 were regular, 43 were extraordinary, 55 were solemn, and 7 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 338 meetings, while the Communities Committee held 321 meetings. Furthermore, in 2025, 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 assembly acts, a total of 1478 acts were adopted during this period, of which 54 were regulations and 1,424 were decisions. The Municipal Assembly that adopted the highest number of acts was the Kamenica Municipal Assembly, with 128 acts, followed by the Istog Municipal Assembly with 77 acts, and the Ferizaj Municipal Assembly with 75 acts. Meanwhile, the Municipal Assembly with the lowest number of adopted acts during this reporting period was the Leposavic Municipal Assembly, with 7 acts. The Municipal assemblies have exercised their oversight role over the municipal executive. In 34 municipalities, mayors have fulfilled their legal obligation to report to the municipal assembly, while in 6 municipalities, mayors have reported more than twice. In 1 municipality, the mayor did not fulfill the legal reporting obligation, having reported only once during the year, whereas in 3 municipalities (Zvecan, Zubin Potok, and Leposavic), mayors did not report at all

The promotion of municipal transparency remains one of the key issues in democratic governance. A total of 38 municipalities have met the legal requirement to hold at least two meetings with citizens, 21 municipalities have published invitations for public meetings with citizens, 3 municipalities have published notices for one meeting, while 14 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 30 municipalities, there are 755 women in managerial positions. In addition, in the local public administration including the municipal assembly in 30 municipalities, there are a total of 7397 women represented in public administration. When it comes to the statistical (gender) ratio of female directors of municipal directorates, there are 85 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.

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. Only 5 municipalities have met the legal quota of holding at least 6 meetings per year. The Municipality of Shtime

exceeded this quota with a total of 8 meetings, while the municipalities of Kaçanik, Hani i Elezit, Istog, and Dragash each held 6 meetings. The municipalities that did not meet the legal quota but still held meetings are as follows: Suhareka, Rahovec, Vushtrri, Peja, and Skenderaj did not meet the legal requirement but came close, holding 5 meetings each. Municipalities that held 4 meetings include Gjilan, Deçan, Prishtina, and South Mitrovica. Those that held 3 meetings are: Junik, Klina, Viti, Malishevë, Obiliq, Glllogoc, Prizren, and Zubin Potok. Municipalities with 2 meetings are: Ranillug, Graçanica, Klllokot, Kamenica, Lipjan, Novobërda, and Podujeva. Only 1 meeting was held in Partesh and Fushë Kosova. Meanwhile, no meetings were held during the reporting period in Ferizaj, North Mitrovica, Mamushë, Shtërpçë, Gjakova, Zveçan, and Leposaviq.

In 2025, a total of 1478 acts were approved by municipal assemblies (54 regulations and 1424 decisions) and underwent a legality assessment process. Out of the total of 1478 acts approved by municipal assemblies, the MLGA reviewed the legality of 699 acts, while line ministries reviewed 778 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 2025 the municipalities of the Republic of Kosovo have successfully completed 64% of the activities related to political criteria. Additionally, they have fulfilled 71% of the economic criteria, and 65% of the activities in the field of European standards. The overall level of fulfillment of obligations deriving from the European agenda for 2025 by municipalities is 67%.

Based on official data from the Kosovo Financial Management Information System (KFMS), Treasury Department – Ministry of Finance, the municipalities of the Republic of Kosovo spent a total of €837,642,279.69 in 2025, representing 96.92% of the planned budget of €864,227,543.13. For 2025, the planned own-source revenues amounted to €114,283,838.00. Compared to the planned revenues for 2024, which stood at €105,523,577.00, the 2025 plan was higher by €8,760,261.00, or 8.30% in percentage terms. In addition, revenue realization for 2025 reached €121,572,826.59, which exceeded the planned amount of €114,283,838.00 by 6.38%. In comparison, in 2024 revenue realization did not meet the annual plan, falling short by (-5.63%)

## FUNCTIONING OF MUNICIPALITIES

This report presents an overview of the functioning of municipal bodies in the Republic of Kosovo in fulfilling their legal obligations stemming from the Law on Local Self-Government and relevant legislation in force, which determine the competencies of local self-government. The purpose of the report is to assess the manner in which municipal authorities exercise their competencies and to identify the level of implementation of local governance principles, including accountability, sustainability of municipal bodies, transparency and respect for legality in decision-making processes at the municipal level.

In accordance with the provisions of the law in force, municipalities constitute the basic unit of local self-government and are responsible for managing a substantial part of public affairs in the interest of their citizens. The organization and functioning of municipal bodies, in particular the municipal assembly and the mayor, is based on the principles established by law, which aim to ensure a functional and sustainable system of local government.

In this context, monitoring the functioning of municipal assemblies represents a key element in guaranteeing the democratic functioning of local institutions. The municipal assembly, as the highest representative body at the local level, has an essential role in approving municipal acts, supervising the municipal executive and ensuring the representation of citizens' interests in decision-making processes. The effective functioning of this body contributes to the respect of legal procedures and the strengthening of institutional accountability.

The report also highlights the importance of respecting legal procedures when holding assembly meetings, adopting decisions and exercising municipal powers. The Law on Local Self-Government clearly defines the manner of organizing meetings, the quorum for decision-making and the transparency of processes, requiring that the activities of municipal bodies be conducted openly and in accordance with good governance standards.

Another important aspect of the functioning of municipal bodies is the cooperation and coordination between the various institutional structures within the municipality. Through permanent committees and other institutional mechanisms, oversight of municipal policies, review of financial issues and addressing the needs of communities is ensured. These mechanisms contribute to increasing institutional efficiency and improving the quality of public services for citizens.

In conclusion, the functioning of municipal bodies remains an essential element for the realization of the principles of local self-government and for the provision of public services at the local level. Respecting the provisions of the Law on Local Self-Government, strengthening oversight mechanisms and promoting institutional transparency are key factors for increasing the efficiency of local governance and for advancing citizens' trust in municipal institutions.

## MUNICIPAL ASSEMBLY

Based on the Law on Local Self-Government, the Municipal Assembly is the highest decision-making body at the local government level and at the same time supervises the provision of services by the municipal executive in accordance with the legislation in force. The Assembly is composed of its elected members and holds regular meetings in order to carry out its functions as defined by the Law on Local Self-Government and other by-laws.

The Law on Local Self-Government has determined the minimum number of meetings that the municipal assembly must hold within a year. This law has determined the holding of at least **10** meetings per year of the municipal assembly, **5** of which must be held in the first half of the year.

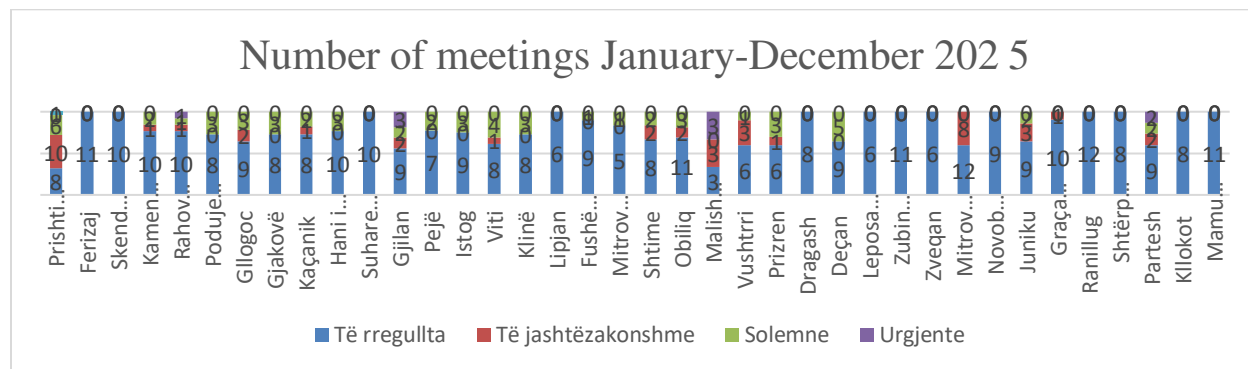
**38 municipal** assemblies functioned, holding regular meetings.

During this year, the municipal assemblies of the Republic of Kosovo held a total of **430 meetings**. **Of these, 325** were regular, 43 extraordinary, **55** solemn and **7 urgent**.

- ✓ Regular meetings, **325**,
- ✓ Extraordinary meetings, **43**,
- ✓ Solemn meetings, **55**,
- ✓ Emergency meetings, **7**.

The meetings held were open to the public, giving citizens the opportunity to be regularly informed about local policy developments, and they were also broadcast on the official websites of the municipalities through the YouTube channel. In parallel with the assemblies, the mandatory committees, as well as other established committees, also carried out their activities. According to the data, **338** meetings of the Committee on Policy and Finance and **321** of the Committee on Communities were held. In addition, during 2025, **3** municipalities established other committees in **11** relevant fields, and **3** municipalities established consultative committees in **5** relevant fields.

*Appendix No. 1 – Diagram with the number of meetings held by municipal assemblies.*



As can be seen from the diagram presented above, most municipalities have fulfilled the legal obligation to hold at least 10 municipal assembly meetings, as stipulated in the Law on Local Self-Government, Article 43.2.

Regarding the notification of municipal assembly meetings, municipalities have generally fulfilled their legal obligation in relation to the MLGA and the public, by continuously informing about the holding of meetings, according to the legally established deadline, and have also sent the materials for the meetings, as stipulated in Article 43.3 of the Law on Local Self-Government.

The conduct of municipal assembly meetings during this period has been in accordance with the provisions of Law No. 03/L-040 on Local Self-Government, but there have also been cases where some assembly members have left the meetings, where meetings have been interrupted due to the lack of a quorum in the municipalities of: Pristina, Dragash, Gjakova, Gllogoc, Podujeva, Shtime, Kaçanik, Junik, Rahovec and North Mitrovica.

## COMMITTEES OF MUNICIPAL ASSEMBLIES

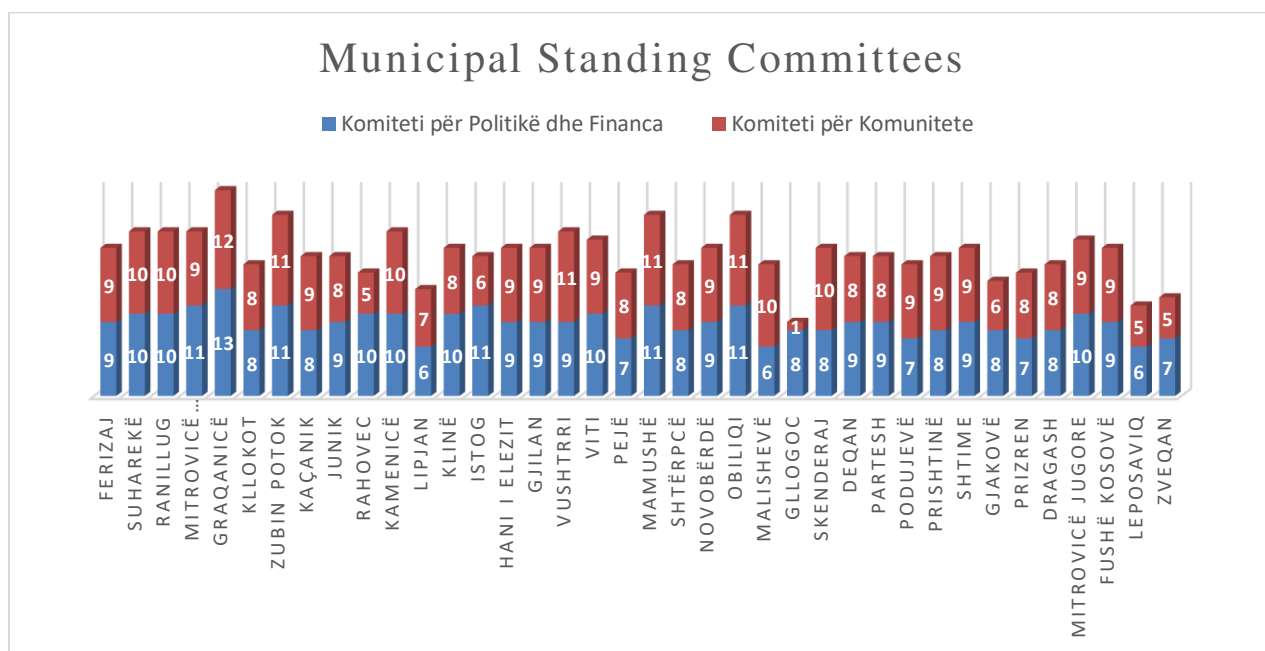
Based on the provisions of the Law on Local Self-Government, municipal assemblies establish two permanent committees: *the Committee on Politics and the Finance* and *Communities Committee*. Committee members are elected by the assembly and their mandate is four years. These committees serve as important support mechanisms for the functioning of the municipal assembly, providing preliminary review and more specific treatment of issues related to the competencies and responsibilities of local government.

The Committee for Policy and Finance is composed of members of the municipal assembly and functions as an advisory body to the assembly. Within the framework of its mandate, this committee reviews in advance all fiscal and financial issues, including strategic planning documents, the Medium-Term Budget Framework, the draft annual budget, the annual procurement plan, property tax regulations, as well as regulations related to municipal fees, charges and fines. The committee also addresses other issues that are submitted for review and approval by the municipal assembly.

The Committee on Communities is composed of a simple majority of the members of the municipal assembly, as well as representatives of communities that are not represented in the assembly. Each community living in the municipality is represented by at least one member on this committee. In fulfilling its role, the committee recommends to the municipal assembly concrete measures and actions to ensure the implementation of provisions related to the protection and promotion of the rights of communities, as well as the advancement and development of their ethnic, cultural, religious and linguistic identity.

During this period, the standing committees have been functional and have held a total of **659** meetings. Of these, the Committee on Politics and Finance has held **338** meetings, while the Committee on Communities has held **321** meetings.

Appendix No. 2 – Graph with the number of meetings held by the standing committees of the municipal assemblies:



Considering that the Committee on Policy and Finance is a permanent body of the Municipal Assembly, responsible for reviewing all policies, fiscal and financial documents, plans and initiatives, proposed decisions, draft regulations and budget issues, the work of this committee therefore also represents recommendations for the Municipal Assembly. Based on this, this committee should hold its meetings before the meetings of the Municipal Assembly, taking into account the functions also defined by the Rules of Procedure of the Municipal Assemblies.

The Committee on Communities is the second standing committee of the municipal assembly, whose task is to review the compliance of municipal authorities with the applicable law, to 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 the measures that should be taken to ensure the implementation of provisions relating to the need of communities to advance, express, protect and develop their ethnic, cultural, religious and linguistic identity, as well as to ensure adequate protection of the rights of communities within the municipality.

## AUXILIARY COMMITTEES AND CONSULTATIVE COMMITTEES

In accordance with Article 73 of the Law on Local Self-Government and Administrative Instruction (MLGA) No. 05/2020 on the Procedures for the Establishment, Composition and Competences of Standing Committees and Other Committees in Municipalities, the municipal assembly establishes sectoral advisory committees with the aim of increasing citizen participation in the decision-making process at the local level. These committees are composed of citizens and representatives of non-governmental organizations and serve as consultative mechanisms that contribute to addressing issues of public interest in various sectors of local development.

Consultative committees have an advisory role to the municipal assembly and may submit proposals, conduct research and provide opinions on initiatives and policies that are being considered by the assembly. Their activity is carried out in accordance with the municipal statute and aims to support the decision-making process in specific areas such as education, health, local economic development, public services and other sectors of importance to the community.

According to data for 2025, only **three** municipalities have established sectoral consultative committees. These committees have functioned in five main areas, namely: education; culture, youth and sports; spatial planning; local economic development; and health and social welfare, including issues related to emergency services.

As for other auxiliary committees, only **three** municipalities have also reported their establishment and functioning. These committees covered a total of eleven different sectoral areas, including health and social welfare, education, culture, youth and sports, spatial planning, agriculture, economic development and public services, contributing to supporting the work of the municipal assembly in addressing specific local development issues.

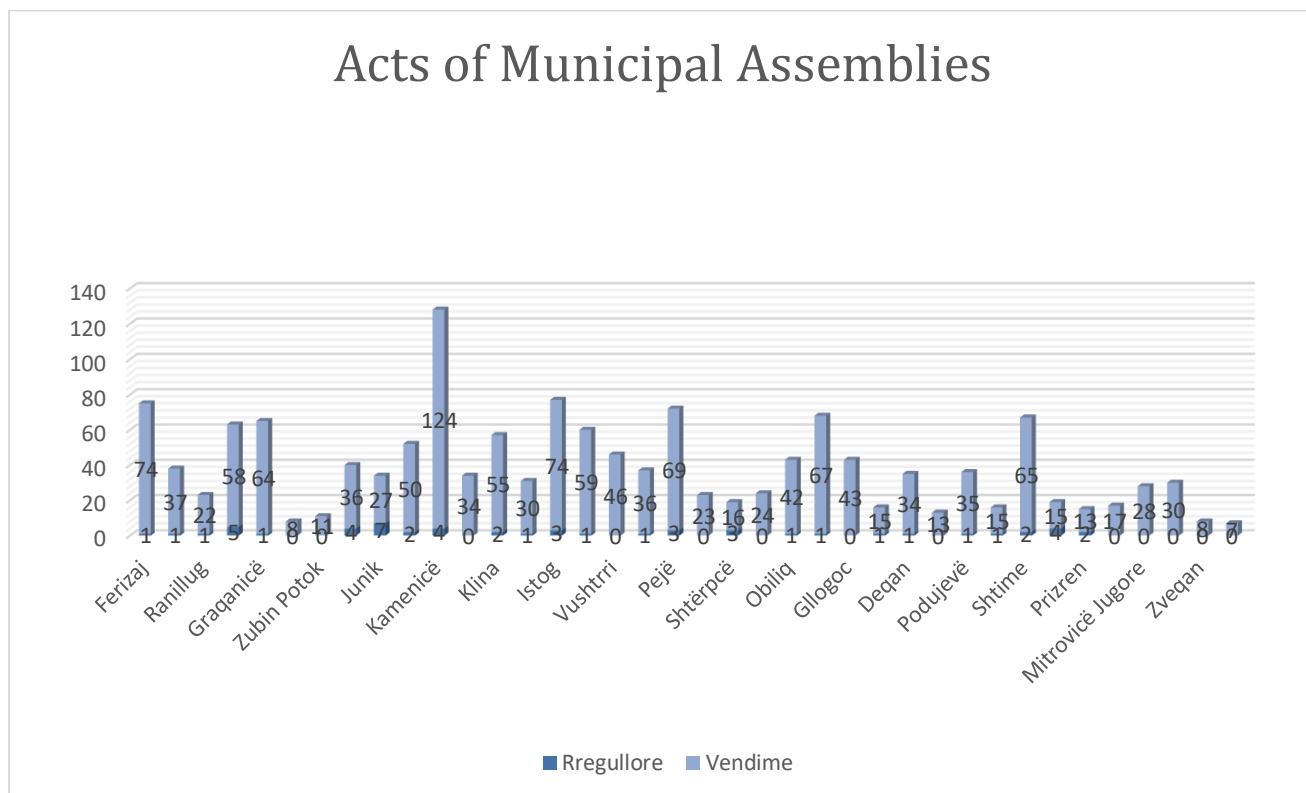
## ACTS OF MUNICIPAL ASSEMBLIES

The basic competence and function of the municipal assembly is the adoption of local policies, namely of the municipal by-laws, such as regulations and decisions for the implementation of sectoral legislation affecting the competencies of municipalities. The Assembly adopts the Statute and Rules of Procedure, decisions, regulations and other general acts, the Medium-Term Budget Framework, approves the budget, establishes committees, approves financial issues, elects the chairman of the municipal assembly and the deputy chairmen of the communities, as well as acts necessary for the efficient functioning of the municipality.

During this period, all municipal assemblies have been functional. Communication between the municipalities and the supervisory body, namely the Ministry of Local Government Administration, has been regular, and the delivery of municipal assembly acts has been regular and within the legally established deadline.

During this year, the municipal assemblies have approved a total of **1478** acts. Out of the total of **1478** acts approved, **54 of them are regulations**, and **1424 are decisions**. Below, through the graph, we have presented the number of acts approved by the municipal assemblies:

Appendix No. 3 – Graph with the number of acts approved by the municipal assemblies:



From graph no. 3, we note that in general, the municipal assemblies have approved a total of **1478** acts, of which **1424 decisions** and **54 regulations**. The Municipal Assembly that has approved the most acts is the Municipal Assembly of Kamenica, 124 decisions, followed by the Municipal Assembly of Ferizaj with 74 decisions, followed by the Municipality of Istog with 75 acts (74 decisions) and the Municipality of Shtime 72 acts (69 decisions and 3 regulations), while the Municipal Assembly of Leposaviq with the smallest number of acts approved during this reporting period was the Municipal Assembly of Leposaviq with 7 acts.

## MUNICIPAL TRANSPARENCY AND ACCOUNTABILITY

**Mayor's Reporting** - The Law on Local Self-Government, within the framework of the responsibilities of **the mayor**, has determined the obligation to report on a regular basis or when requested by the Municipal Assembly. Based on paragraph j) of Article 58 of this law, the mayor is obliged to report to the municipal assembly on the economic and financial situation of the municipality and on the implementation of the investment plans of the municipality, at least once every six months or whenever requested by the Municipal Assembly. The data show that during 2025 the number of reports of **34** mayors to the assembly was **76**, which are presented as follows



According to the diagram above, in 34 municipalities, mayors have fulfilled their legal obligation to report to the municipal assembly, and in 6 municipalities, mayors have reported more than twice. In 1 municipality, the mayor has not fulfilled the legal obligation to report, having reported only once within the year (Gjakova). While in 3 municipalities, mayors have not reported at all (Zveçan, Zubin Potok and Leposaviq).

Other forms of accountability are through direct and written questions posed by the assembly membership to the executive. To enable cooperation between the assembly and the municipal executive, it is necessary to increase the regular presence of mayors and directors in the meetings of their assemblies. Continuous communication between the two bodies contributes to local democracy, increases the quality of decision-making and legality, expands the circle of actors responsible for drafting applicable policies of general interest, and builds 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 basic principle of direct democracy. Municipalities are obliged to put into operation the 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, through: direct meetings, public information, active involvement of citizens, interest groups, joint round tables, use of electronic information systems, as well as other methods by which transparency will influence the advancement of local self-government.

According to the Law on Local Self-Government, each municipality holds at least two public meetings per year, in which any citizen or organization with an interest in the municipality may participate. One of the meetings must be held during the first six months of the year. At such meetings, municipal representatives inform participants about the activities of the municipality, while participants can raise various issues and make proposals to municipal bodies. In 2025, a total of 38 municipalities fulfilled their legal obligation to hold at least two meetings per year with

citizens, thereby contributing to increased transparency and enhanced citizen participation in local decision-making processes.

In addition to these meetings, municipalities have also held other meetings with citizens in smaller locations, neighborhoods, villages and other settlements. Such forms of organization have been carried out on the occasion of discussing draft regulations, plans and budgetary issues, which have enabled citizens to offer their suggestions, proposals and requests.

In addition to public meetings with citizens as defined in Article 68.1, municipalities have also held public consultations with citizens to discuss issues related to the adoption of municipal regulations, development plans, zoning maps and the medium-term budget framework. Although municipalities have organized public consultations with citizens, their participation in these meetings has been low. Holding public meetings and other forms of public consultation should be a continuous process at all stages of policy-making in the municipality.

## OFFICIAL WEBSITES OF MUNICIPALITIES

Official websites are one of the main mechanisms for informing citizens about the activities of municipal bodies. Their functioning is regulated by **Administrative Instruction No. 01/2015 on Websites of Public Institutions**, which obliges public institutions to publish:

- Information about the work of the bodies and the services provided,
- Financial documents, procurement and normative acts,
- Responsibilities of organizational units and updated content of official documents.

Although new municipal websites were launched on March 1, 2025 with the aim of improving transparency and access to public information, monitoring shows that these platforms still face shortcomings in regularly updating content and providing quick and easy access to data for citizens, thus limiting their effectiveness in meeting real-time information needs.

According to **Law No. 03/L-040 on Local Self-Government**, Article 58, the mayor is obliged to report to the municipal assembly at least once every six months. These reports are published on the official website of the municipality. Monitoring data for the period January–December 2025 show that; **19 municipalities (50%)** have published the mayor's report, while the other **19 municipalities (50%)**, have not published any mayor's report.

Regarding public meetings with citizens, each municipality must hold at least two public meetings per year, one of which during the first six months. The meetings serve to inform citizens about the activities of the municipality and to receive proposals and concerns from citizens and interested organizations. The monitoring process in this area reveals data that; **21 municipalities** have published notices for two meetings, **3 municipalities** have published notices for one meeting and **14 municipalities** have not published any meetings with citizens.

A special role in transparency and publication of acts is the publication of acts of the municipal assembly. Municipalities are obliged to publish all normative acts approved by their assemblies,

fulfilling the obligations arising from **Law No. 03/L-040 on Local Self-Government, Regulation No. 02/2021**, and **Administrative Instruction No. 04/2023**. According to official data for 2025, the total number of approved acts is **1,203** acts from **34** municipalities. The municipalities that have not published any are **4**.

One of the main activities of municipalities remains the publication of acts of municipal assemblies in accordance with the legislation in force, however, data shows that out of **33** municipalities, they have published a total of **1,145** decisions, while **5** municipalities have not published any decisions.

to decisions, municipalities during 2025 resulted in having published **58** municipal assembly regulations on their official websites. **28 municipalities** have managed to publish the regulations, while 10 other **municipalities have not published them**.

In the section on announcements for municipal assembly meetings, in the period January-December 2025, **402** invitations were published from **33** municipalities. **5** municipalities did not publish any invitations.

The publication of the minutes of the Municipal Assemblies remains an important indicator of transparency and accountability at the local level. The data show that a total of **299** minutes have been published by **30** municipalities, while **8** municipalities have not published any minutes. Regarding the Committee for Politics and Finance, **236** minutes have been published by **31** municipalities, while **7** municipalities have not published any. This level of publication shows a relatively higher commitment compared to some other municipal mechanisms. On the other hand, the Committee for Communities is presented with only **101** minutes published by **38** municipalities, where only **20** municipalities have published minutes, while **18** others have not published any.

Budget planning and publication in the municipality is a key condition for accountability and to prevent mismanagement of public funds. The publication of the budget plan is considered one of the main criteria of good governance, increasing the transparency and accountability of municipal bodies to citizens. According to data for 2025, most municipalities have made steps towards budget transparency, with **26** municipalities, or about 68%, having published the budget plan, while **12** municipalities, or about 31%, have not published it.

The publication of the Procurement Plan for the period January-December 2025 constitutes a clear legal obligation under Law No. 04/L-042 on Public Procurement, which requires each contracting authority to draft and publish a preliminary procurement plan in writing, at least 60 days before the start of the fiscal year. This plan should include detailed information on the supplies, services and works planned to be carried out during the year, serving as a key instrument for transparency, efficient planning and institutional accountability.

However, data for 2025 show a partial level of implementation of this obligation, with **27** municipalities (around 71%) having published their procurement plans, while **11** municipalities (around 29%) have not. This situation demonstrates moderate progress, but at the same time highlights the ongoing need to ensure full transparency in public procurement processes.

A key instrument for ensuring transparency and citizen involvement in decision-making is public consultations. The publication of the Public Consultation Plan for the period January–December 2025 constitutes an important legal obligation. In accordance with Article 20 of Administrative Instruction No. 04/2023 on Open Administration in Municipalities, this plan must be published on the official website of the municipality and drafted in the early planning stages, namely during the preparation of the annual work plan and the public communication plan.

However, data for 2025 show that only **16** municipalities (about 42.1%) have published a public consultation plan. On the other hand, the majority of **22** municipalities (about 57.9%) have not published this document, limiting the opportunities for information and active participation of citizens in decision-making processes. This indicator reflects the ongoing need to advance transparency and open governance at the local level. The lack of publication of public consultation plans weakens the mechanisms of dialogue between municipalities and citizens, underlining the need to strengthen the implementation of the legal framework and to increase institutional commitment to inclusive and transparent practices.

## SAFETY IN COMMUNITY

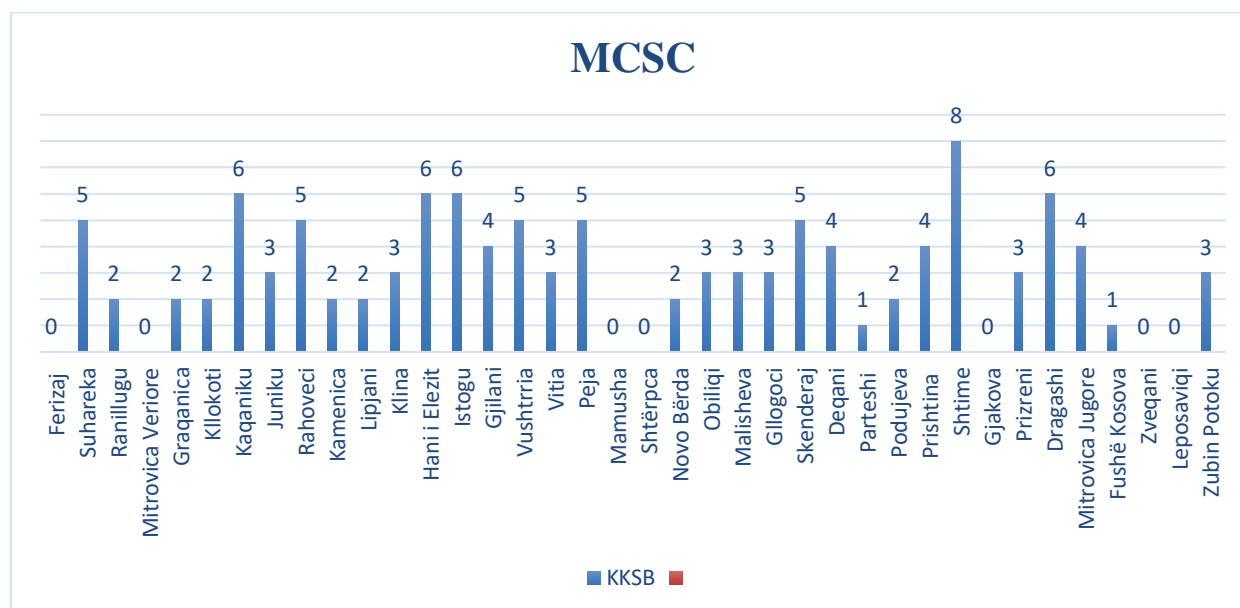
The Municipal Community Safety Council (MCSC) is a cross-sectoral advisory body that addresses security issues at the local level with broad representation of all communities of a municipality and representatives of society. The functioning of these councils is regulated by Administrative Instruction No. 27/2012 of the Ministry of Internal Affairs and the Ministry of Local Government Administration on Municipal Community Safety Councils, which determines the manner of establishment, composition, objectives, duties and responsibilities of the Municipal Community Safety Councils in each municipality of the Republic of Kosovo, as well as regulating the manner of functioning. Each municipality establishes the MCSC, by decision of the Municipal Assembly of the respective Municipality. Through this institutional mechanism, coordination between local institutions and relevant actors is aimed at addressing issues related to community safety.

The implementation of this administrative instruction has contributed to increasing institutional awareness of the importance of the functioning of MCSCs. As a result, municipalities have increased their commitment to addressing general security issues, including raising citizens' awareness of the nature of crimes, irregularities and violent behavior in the community. Also, through these mechanisms, it has been possible to identify citizens' concerns and represent their views and concerns regarding security and crime issues at the local level.

MCSCs have been established in **31** municipalities in Kosovo. During **2025, a total of 115 meetings of these councils** were held, which served as a platform for discussing and addressing community safety issues.

The following chart presents the distribution of MCSC meetings by municipality.

Annex No. 5 – Number of MCSC meetings by municipality.



The total number of meetings of the Municipal Community Safety Councils (MCSCs) in the municipalities of Kosovo is **115**. Of these, only **5** municipalities have met the legal quota of 6 meetings per year. The municipality of Shtime has exceeded this quota with a total of **8** meetings, while the municipalities of Kaçanik, Hani i Elezit, Istog and Dragash have held **6** meetings each. The municipalities of Suhareka, Rahovec, Vushtrri, Peja and Skenderaj have not met the legal quota, but have been close to it, holding **5** meetings each. The municipalities that have held **4** meetings each are: Gjilan, Deçan, Prishtina and South Mitrovica. While the municipalities that have held **3** meetings each are: Junik, Klina, Viti, Malisheva, Obiliq, Gillogoc, Prizren and Zubin Potok. With **2** meetings each are: Ranilug, Graçanica, Kllokot, Kamenica, Lipjan, Novo Brdo and Podujevo. Only **1** meeting each was held in Partesh and Fushë Kosova. Meanwhile, in the municipalities of Ferizaj, North Mitrovica, Mamusha, Sterpc, Gjakova, Zveçan and Leposaviq, no meetings were held during the reporting period.

The most frequent problems that have been addressed during this reporting period, as well as initiatives for the implementation of community safety projects during 2025, are: traffic accidents; operational plans undertaken by the Kosovo Police to exercise stricter control of road traffic, to reduce fatal accidents and challenges; identification of dangerous traffic areas (where more accidents occur) and preparation for welcoming compatriots; security issues in the municipality; stray dogs; infrastructure; forest control; preparations for the harvest campaign in the territory of the Municipality; natural and other disasters; fires in the summer season; verification of fire extinguishers; management of the situation from recent floods and the development of other activities; preservation and protection of the environment; the situation in the Municipality with lighting, parking lots, garbage and street cleaning; safety in schools, use of narcotic substances and carrying dangerous vehicles; abuse of children of youth 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 hours and employment contracts; return of

citizens with temporary residence outside Kosovo, the issue of security and Administrative services.

## SUPERVISION OF MUNICIPALITIES

The Ministry of Local Government Administration is the supervisory authority of municipalities, if the responsibility for their supervision has not been given by law to a responsible ministry or institution dealing with specific areas, while the review of delegated powers is exercised by the central government body that has delegated the powers.

Administrative review is the right of central level institutions to review the legality of municipal acts, in particular acts adopted by municipal assemblies, but also acts adopted by the mayor in the field of own competences, extended competences and the appropriateness of their activities in the field of delegated competences.

The Law on Local Self-Government and Law No. 08/L-284 on Administrative Review of Municipal Acts have set out the conditions and procedures for how the central level (Ministry of Local Government Administration and Sectoral Ministers) exercise their supervisory role.

## PROCEDURE FOR REQUESTING RECONSIDERATION

In cases where the Ministry of Local Government Administration and the Sectoral Ministries consider that a municipal act is not in accordance with the applicable law, they may request a review of such act. The municipality should respond to such a request for review within **30** days of its receipt. If the municipality accepts the request for review, it may suspend the execution of the contested decision or act until further review by the local authorities. If the municipality does not respond within the prescribed time limit, rejects the request or upholds the contested act or decision, the supervisory authority may challenge the act in question in the competent court within 30 days of the failure to respond. The court may order, as an interim measure, the suspension of the implementation of the contested decision or act or other interim acts in accordance with applicable law.

The review of legality determines the right of the MLGA and sectoral Ministries to assess the legality of municipal acts, including:

- Statutes,
- Municipal regulations,
- General decisions of the municipal assembly,
- Agreements for inter-municipal and international municipal cooperation,
- Local spatial planning documents. Procedures and conditions for exercising this supervisory function.

This report includes the acts approved by the Municipal Assemblies of the Republic of Kosovo,

as well as the assessment of these acts by the MLGA and the Line Ministries, as well as the institutions responsible for this process.

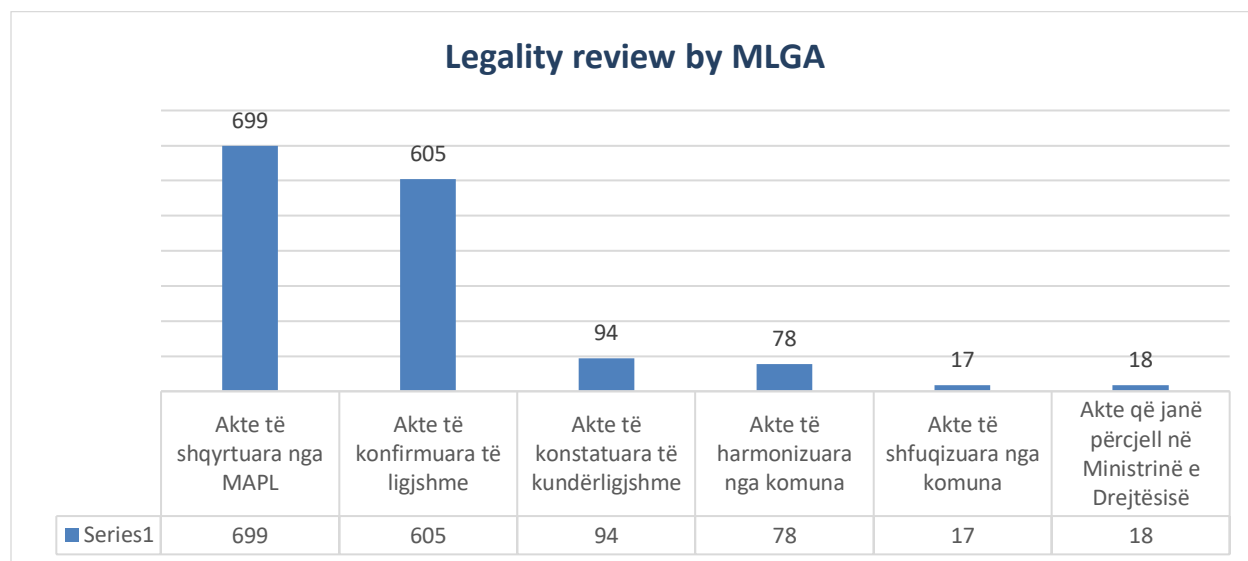
The report includes data for **38** municipalities in the Republic of Kosovo. We believe that the information provided in this report, and in particular the requests for review, will serve to benefit local self-government processes, increase institutional accountability, and enable municipalities to take concrete steps to improve illegal actions.

## REVIEW OF THE LEGALITY OF MUNICIPAL ACTS BY THE MLGA

The Ministry of Local Government Administration has exercised its supervisory function through the systematic review of acts issued by municipalities. During 2025, a total of **1,478** acts approved by municipal assemblies were subjected to the legality assessment process. Out of a total of 1,478 acts approved by municipal assemblies, **54 of them** are regulations and **1,424** are decisions.

The MLGA has reviewed the legality of **699** acts, or **47.3%** of the total. Below, through the diagram, we have presented data regarding the process of reviewing the legality of municipal acts by the MLGA.

*Annex No. 6 – Review of the legality of municipal acts by the MLGA.*



In the reporting period, as can be seen from the diagram presented above, the MLGA has reviewed the legality of **699** acts, where **605** acts were confirmed legal, which constitutes **86.55%** of the total. The results show a relatively high level of legal compliance of municipal acts, reflecting a stable functioning of internal institutional mechanisms.

Meanwhile, **94** acts, or **13.44%**, were identified with inconsistencies and were returned to the municipal authorities for review.

Regarding the handling of acts returned for review, municipalities have taken action in most cases. Of the **94** acts returned for review, municipalities have reviewed, harmonized or repealed **78** of them, demonstrating a satisfactory level of institutional response to the MLGA recommendations. At the same time, **17** acts have not been reviewed, while **18** acts have been processed at the Ministry of Justice for the initiation of an administrative conflict.

## REVIEW OF THE LEGALITY OF MUNICIPAL ACTS BY LINE MINISTRIES

This administrative review process constitutes a key mechanism for ensuring the rule of law and strengthening institutional accountability at the local level, where during the reporting period, line ministries reviewed **779 acts** out of **1,478 approved acts**, or **52.7%** of the total.

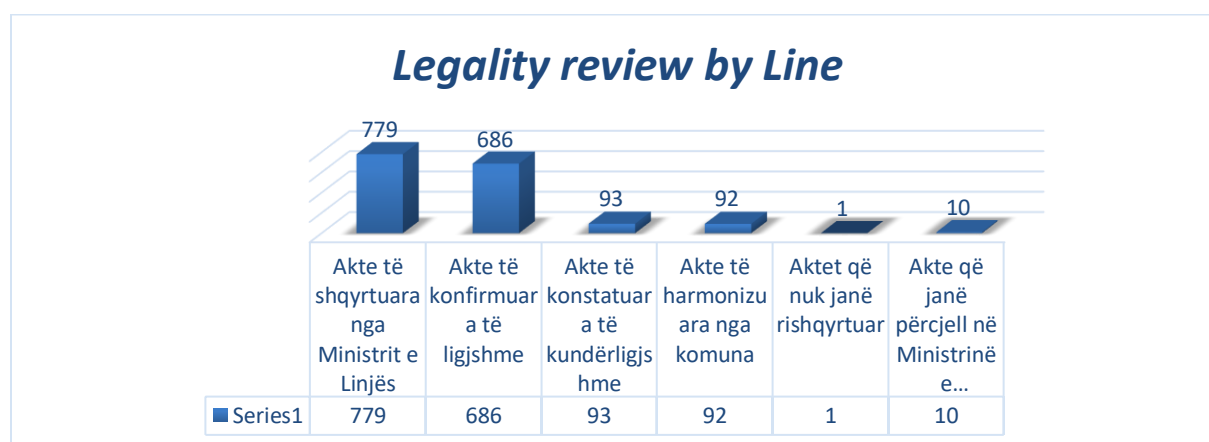
Of these, **779** acts, **686** acts have been confirmed legal, which constitutes **88.06%** of the total, reflecting a relatively high degree of compliance with the legislation in force.

However, **93** acts or **11.93%** were identified as unlawful, which signals the need for further improvement of normative quality and decision-making processes at the municipal level.

Regarding the treatment of illegal acts, a largely effective institutional response is evident. Of the **93** acts identified, **92** have been reviewed, harmonized or repealed, demonstrating functionality and inter-institutional cooperation.

However, the fact that **one (1)** act has not been reviewed and which requires addressing. Also, **10** cases have been processed at the Ministry of Justice for administrative conflict, reflecting the need for intervention at a higher legal level in certain cases.

*Annex No. 7 – Review of the legality of municipal acts by line ministries.*



**187 acts** were returned for review during 2025, of which **94** by the Ministry of Local Government Administration and **93** by line ministries.

The acts returned for review mainly relate to:

- Granting use of municipal property,
- Exchange of municipal property,
- Changing the purpose of agricultural land,
- Public interest declaration,
- Approval of municipal development plans and inter-municipal waste management plans,
- Setting tax rates and municipal fees,
- The establishment of municipal committees,
- Zoning maps and regulatory plans.

In conclusion, the data show a positive trend in municipalities' respect for legality, but at the same time they highlight structural gaps in the quality of drafting acts and the consistency of implementation of legal procedures.

At the same time, the administrative review process has contributed to strengthening legality, increasing institutional accountability and preventing the implementation of acts contrary to the legislation in force. However, to further advance this area, it is recommended to strengthen professional capacities at the municipal level, standardize the processes of drafting acts and increase coordination between the central and local levels, in order to reduce the incidence of illegal acts and improve local governance as a whole.

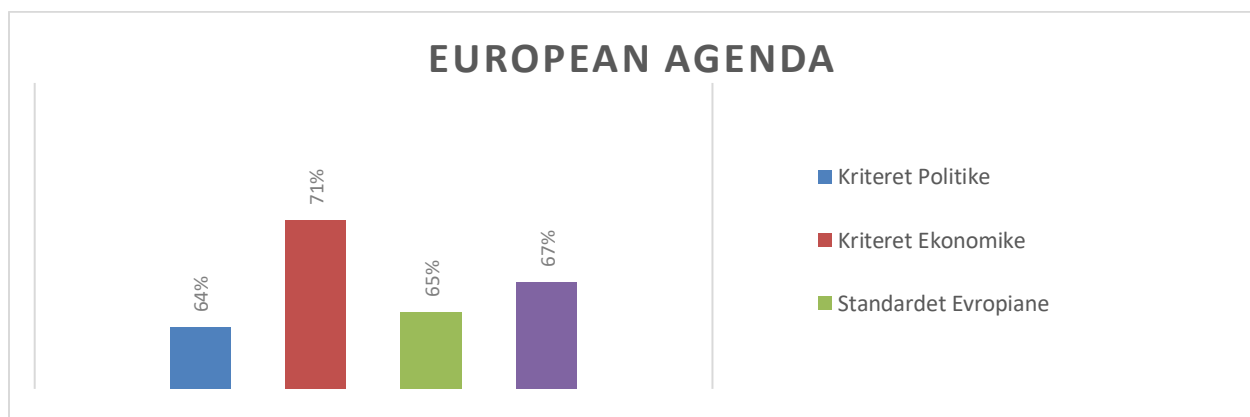
## EUROPEAN AGENDA

The implementation of the Stabilization and Association Agreement is one of the most important priorities of the Republic of Kosovo, which was signed by the Republic of Kosovo and the European Union and entered into force on 1 April 2016. The Assembly of the Republic of Kosovo on 10 March 2016 approved the National Program for the Implementation of the SAA, a document that obliges state institutions to fulfill all obligations required in this process. Municipalities as a special level of state administration institutions have their own responsibility in relation to the fulfillment of the required measures in the field of the European agenda. In this regard, the Ministry of Local Government, in order to coordinate activities in this field with the local level of government, during 2025 has undertaken a series of actions to address and implement the obligations from the European agenda, which are presented in this report. During the period January - December 2025, 32 municipalities of the Republic of Kosovo reported, while 6 municipalities; Ferizaj, Gracanica, Klllokot, Mitrovica North, Zubin Potok, Leposaviq, did not

report during this period.

- The program of municipalities in this area is structured based on 3 main integration criteria: a) Political Criteria, b) Economic Criteria and c) European Standards,
- Municipalities have provided information in this regard based on the general plans drafted by the MLGA, which include obligations within the framework of: the National Implementation Program of the SAA, local governance challenges identified by the Country Report and other relevant documents,
- Based on the data provided by the municipalities, during 2025 the municipalities of the Republic of Kosovo have managed to fulfill 64% of the activities in the field of political criteria. Whereas, in terms of fulfilling the economic criteria, the municipalities have managed to fulfill 71% of the criteria and in the field of European standards they have realized 65% of the activities. The overall level of fulfillment of the obligations of the municipalities from the European agenda for 2025 is 67%, as follows:

*Annex No. 1 – Fulfillment of municipalities' obligations under the European Agenda.*



## POLITICAL CRITERIA

The stability of institutions in democratic governance, respect for human rights and the rights of non-majority communities, is one of the main chapters of a country that must be fulfilled in relation to the European integration agenda. Fulfilling the political criteria is an obligation that must be fulfilled by Kosovo as a potential candidate country for EU membership. This part of the report includes data on the activities of municipalities in the field of political criteria, with a focus on: strengthening local public administration, cooperation with civil society, the fight against terrorism, the fight against corruption, human rights and non-majority communities, gender equality, children's rights, property rights, the protection and promotion of cultural heritage, as well as other relevant areas.

One of the main areas that falls within the framework of the political criteria is the functioning of

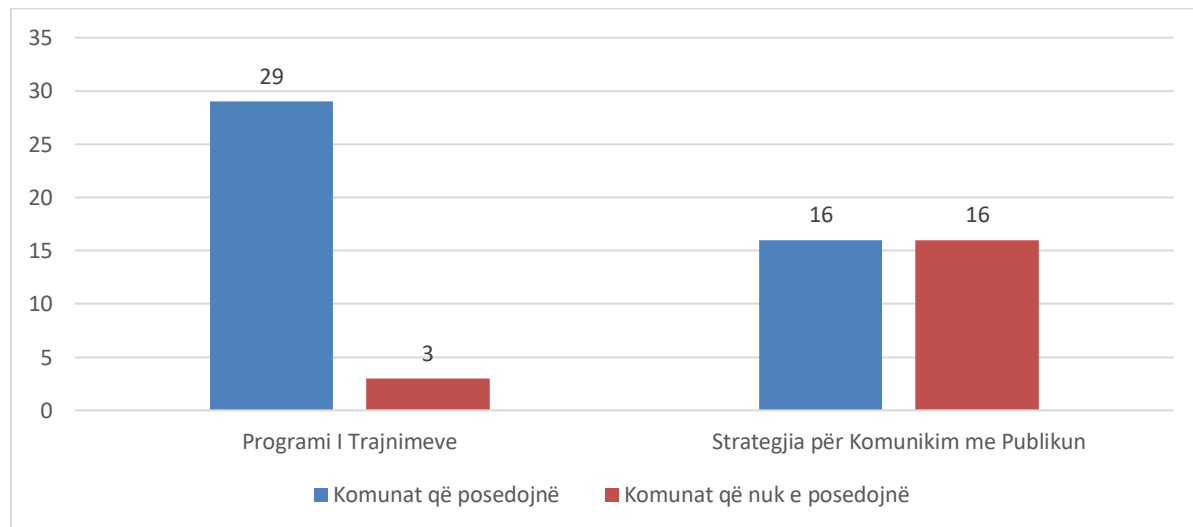
local public administration. Within this area, the municipalities of the Republic of Kosovo have undertaken activities related to ensuring the necessary capacities for local administration, increasing the quality of public services for citizens, increasing efficiency and transparency, as well as building more efficient accountability mechanisms in relation to citizens.

As part of measures to build human resource capacities, **29** municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glogoc, Gjakova, Hani i Elezit , Istog, Kaçanik, Klina, Lipjan, Malisheva, Mamusheva, South Mitrovica, Novobërdë, Obiliq, Partesh , Podujeva, Prishtina, Prizren, Rahovec, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtri, Kamenica) have drafted a training program for 2025, while **3** municipalities (Peç, Ranillug , Zveçan), have not drafted this program for the reporting period.

In order to further improve the policy framework in the field of administration, in the overview of municipal data we can see that out of **32** reporting municipalities, **16** municipalities have drafted a Communication and Public Relations Strategy for the reporting period: Deçan, Junik, Gjilan, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, Obiliq, Podujeva, Prizren, Rahovec, Shtime, Skenderaj, Suhareka.

In **16** municipalities, the Communication and Public Relations Strategy for the reporting period has not been drafted: Dragash, Fushë Kosovë, Glogoc, Gjakova, Mamusha, South Mitrovica, Novo Brdo, Partesh, Peja, Pristina, Ranillug, Shtërpçë, Viti, Vushtri, Zvecan, Kamenica.

*Annex No. 2 - Training program and public communication strategy.*



Also, **21** municipalities have so far drafted the annual communication plan for the reporting period: Deçan, Junik, Gjilan, Glogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, South Mitrovica, Obiliq, Podujeva, Prizren, Rahovec, Shtime, Suhareka, Viti, Vushtri, Kamenica. In **11** municipalities, the annual communication plan for the reporting period has not been drafted:

Dragash, Fushë Kosovë, Mamushë, Novobërdë, Partesh, Pejë, Prishtina, Ranillug, Shtërpçë, Skenderaj, Zvečan.

Regarding the implementation of Administrative Instruction (MLGA) No. 04/2023 on minimum standards of public consultation, the Administrative Instruction (MLGA) No. 04/2023 on minimum standards of public consultation is being implemented in 32 municipalities: Deçan, Dragash, Fushë Kosovë, Junik, Gjiilan, Glllogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, Mamusha, South Mitrovica; Novobërdë, Obiliq, Partesh, Peja, Podujeva, Prishtinë, Prizren, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Suharekë, Viti, Vushtrri, Zvečan, Kamenicë. However, if we look at the data presented below, we can see that the provisions of the AI are still not implemented at the appropriate level, since the results of the public consultation with the report of all proposals offered by citizens with the necessary clarifications regarding the reasons for the rejection of the requests of citizens or other interest groups are published in a considerable number of Municipalities.

Administrative Instruction (MLGA) No. 04/2023 on minimum standards of consultation determines that in each municipality, the responsible person for coordinating the public consultation process is the public communication unit/officer, in accordance with this, so far in **27** municipalities the responsible person for coordinating the public consultation process has been appointed: Deçan; Dragash; Junik; Gjiilan; Glllogoc, Gjakova; Hani i Elezit ; Istog; Kaçanik; Klina; Lipjan; Malisheva; Mamushë ; Mitrovica e Jugut; Novobërdë; Obiliq; Partesh ; Podujevë; Prishtinë; Prizren; Rahovec; Shtime; Shtërpçë; Suhareka; Viti; Vushtrri; Kamenica. In **5** municipalities the responsible person for this process has not been appointed: Fushë Kosovë; Pejë; Ranillug; Skenderaj; Zveçan.

From the data provided during the reporting, we see that municipalities have consistently supported civil society by offering support and cooperation. From the data received, a significant number of municipalities have provided financial support for NGO projects. In 30 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjiilan, Glllogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, South Mitrovica, Novobërdë, Obiliq, Partesh, Peja, Podujeva, Prishtina, Prizren, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica) the budget allocated for supporting CSO projects in accordance with Regulation 04/2017 on criteria, standards and procedures for public financing of NGOs is €11,747,704.06, while in 2 municipalities ( Mamushë, Zveçan), no budget has been allocated. With this financial support, 866 NGOs have been supported with projects.

To encourage and stimulate the application of NGOs in municipal projects, municipalities have also undertaken actions such as: informing on local radio, social networks and calls on the municipal websites, organizing information meetings on application procedures, providing assistance in completing application documentation for groups of NGOs that are marginalized, etc. Municipalities have also supported NGO projects for the protection of minority communities. In **18** municipalities (Dragash, Fushë Kosovë, Gjiilan, Gjakova, Istog, Malisheva, Mamushë, South Mitrovica, Novobërdë, Obiliq, Peja, Prishtina, Prizren, Shtime, Suhareka, Viti, Vushtrri, Kamenicë), 142 NGO projects for the protection of minority communities have been supported in the amount of €2,000,145.26, municipalities with a number of projects but without many reported: Malisheva, Mamushë, Skenderaj.

In **27** municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glogoc, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, South Mitrovica, Novobërdë, Obiliq, Partesh, Podujeva, Prishtina, Prizren, Rahovec, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica) the publication of calls and beneficiaries on the websites has been made. In 3 municipalities (Gjakova, Ranillug, Zveçan) they have not done so. In 2 municipalities (Mamušë, Pejë) partially.

One of the most specific objectives stemming from the Strategy for the Prevention of Violent Extremism and Radicalism Leading to Terrorism is to build the capacities of institutions with the aim of early identification of factors and processes of radicalization, therefore, with this aim, in 18 municipalities (Deçan, Dragash, Junik, Glogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Lipjan, Malisheva, Obiliq, Podujeva, Prizren, Suhareka, Viti, Vushtrri, Kamenica, South Mitrovica) in cooperation with the central level and donors, trainings have been organized for municipal education officials, teachers, and school management to identify young people who are at risk of extremism, while in 14 municipalities (Fushë Kosovë, Gjilan, Klinë, Mamushë, Novobërdë, Partesh, Pejë, Prishtinë, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Zveçan) they have not been organized.

The implementation of the national strategy for the prevention of violent extremism and the counter-terrorism strategy has also been extended to the local administration level. To support and prevent terrorism, radicalism and violent extremism, 20 municipalities have undertaken concrete actions to raise awareness among citizens against radicalism that can lead to violent extremism, such as: lectures and trainings in schools; awareness-raising campaigns in communities; distribution of brochures and leaflets; meetings and debates with youth, parents and educational structures; training for municipal officials; cooperation with the Kosovo Police, KFOR and civil/international organizations; discussions and recommendations through the MCSC; creation of safe spaces in schools for private questions about sensitive issues; and field activities for identification and referral of cases of risk. While 12 municipalities (Fushë Kosovë/Kosovo Polje, Hani i Elezit, Klinë, Mamushë, Novobërdë, Partesh, Peja, Prishtinë, Rahovec, Ranillug, Shtërpçë, Skenderaj) have not reported such actions for the reporting period. In 31 municipalities there were no cases reported to the Municipal Community Safety Councils regarding violent extremism and terrorism, while in 1 municipality (Gjilan) 5 cases were reported.

In order to prevent and manage conflicts of interest, during the period January-December 2025, no cases of conflict of interest by municipal officials were reported in 28 municipalities. Cases were reported in 4 municipalities: Glogoc - 1 case; Gjakova - 1 case; Klina - 3 cases; Kamenica - 5 cases, a total of 10 reported cases of conflict of interest by municipal officials.

Regarding assembly members who declared a conflict of interest before making decisions in the municipal assembly, 30 cases were reported in 4 municipalities (Novobrdë, Obiliq, Podujevo, Shtime); in 28 municipalities no such case was reported.

From the data received, **28** municipalities have answered Yes - that is, they have drafted the Local Integrity Plan according to Law No. 03/L-159: Deçan, Dragash, Junik, Gjilan, Glogoc, Gjakova,

Hani i Elezit , Istog, Klina, Lipjan, Malisheva, Mitrovica e Jugut, Novobërdë, Obiliq, Partesh, Peja, Podujevo, Prishtinë, Prizren, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri and Kamenica. 4 municipalities have answered No - that is, they have not drafted the plan: Fushë Kosovë, Kaçanik, Mamushë and Zveçan.

Most municipalities, according to reports, have designated an official who reports on the Local Integrity Plan. Out of 32 reporting municipalities, 27 municipalities have a coordinator who monitors and reports on the Local Integrity Plan. 5 municipalities do not have such a coordinator: Fushë Kosovë, Kaçanik, Mamushë, Ranillug, Zveçan.

Regarding the implementation of the Law on the Use of Languages, **25** municipalities have taken actions to create access to services in official languages, such as organizing training courses in Serbian and Albanian, hiring translation officers, providing simulation services during all official meetings, translating all municipal materials into official languages, distributing various brochures to promote language rights for all communities, etc., while 7 municipalities have not reported such measures (Hani i Elezit, Kaçanik, Malishevë, Pejë, Prishtina, Skenderaj, Zveçan).

The effective implementation of the legislation on cultural heritage has been part of the ongoing commitments of municipal bodies. According to the data, only **7** municipalities (Deçan; Dragash; Junik, Istog; Kaçanik; Prizren; Rahovec) have drafted a Plan for the Protection of Cultural Heritage.

The challenges that **25** municipalities (Fushë Kosova, Gjilan, Glogoc, Gjakova, Hani i Elezit, Klina, Lipjan, Malisheva, Mamushë, South Mitrovica, Novobërdë, Obiliq, Partesh, Peja, Podujevë; Prishtina, Ranillug, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Zvecan, Kamenica) have not adopted this Plan are: Lack of professional staff, lack of experts, lack of budgetary funds, challenges related to the registration and documentation of existing cultural heritage, etc.

Number of violations and illegal constructions 12 municipalities (Deçan, Fushë Kosovë, Gjakova, Istog, Kaçanik, Klina, Malisheva, Podujeva, Prizren, Shtërpçë, Viti, Kamenicë) have recorded 12 violations in protected areas, while in 20 municipalities (Dragash, Gjilan, Glogoc/Drenas, Hani i Elezit, Lipjan, Mamushë, South Mitrovica, Novobërdë, Obiliq, Partesh, Pejë, Prishtina, Rahovec, Ranillug, Shtime, Skenderaj, Suhareka, Vushtrri, Zvecan, Junik) no cases have been reported.

Also, with the aim of raising awareness and promoting the protection of cultural heritage, municipalities have undertaken these activities; Promoting heritage assets on television media, posting photos of cultural heritage assets , a project has been carried out for the restoration of several cultural heritage objects, cleaning the city, distributing brochures, raising awareness among citizens, restorations, educational activities, exhibitions and cultural projects, drafting area maps and brochures for the promotion of tourism, various visits to objects that are under protection, etc.

In 9 municipalities (Glogoc, Hani i Elezit, Kaçanik, Klina, Partesh, Rahovec, Ranillug, Suhareke, Zvecan) the equipment for security monitoring/installation of cameras of cultural heritage sites, religious cult objects, protected areas, museums, etc. has not been provided, in 12 municipalities (Fushë Kosovë, Junik, Gjilan, Gjakova, Istog, Lipjan, Mamushë, Obiliq, Peja, Podujeva, Prizren, Shtime) these equipment has been provided, and in 11 municipalities (Deçan, Dragash, Malisheva, South Mitrovica, Novobërdë, Prishtina, Shtërpçë, Skenderaj, Viti, Vushtrri, Kamenica) they have been partially provided.

Regarding the signing of Memorandums of Cooperation on the duties and responsibilities for the maintenance of Orthodox Churches (only municipalities that have church buildings), 24 municipalities have church buildings; of these, 7 municipalities (Istog, Klina, Novobërdë, Obiliq, Peja, Prizren, Kamenica) have signed Memorandums; 17 municipalities (Deçan, Fushë Kosovë, Kaçanik, Lipjan, South Mitrovica, Partesh, Podujevo, Prishtina, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Suhareke, Viti, Vushtrri, Zvecan) have not signed Memorandums; 8 municipalities do not have Orthodox church buildings (Dragash, Gjilan, Glogoc, Gjakova, Hani i Elezit, Malisheva, Mamushë and Junik).

For the functioning of the Village Council for Hoqë e Madhe, the Municipal Assembly of Rahovec on 28.02.2022 made a decision to initiate the establishment of this council.

For the implementation of the Law on the Historical Center of Prizren, for the period January - December 2025, the municipality of Prizren has not allocated a budget. There have been no illegal constructions within the Special Protected Areas in the Municipality of Prizren. The Assembly of the Municipality of Rahovec on 28.02.2022, has taken a decision to initiate the establishment of this council for which it has allocated a budget in the amount of 30,670 for the year 2025, to enable its functioning. For the functioning of the Village Council for Hoqë e Madhe, the Municipal Assembly of Rahovec on 28.02.2022 made a decision to initiate the establishment of this council.

## ECONOMIC CRITERIA

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

Regarding the concrete activities foreseen in the municipal plans in this area, during 2025, necessary conditions have been created in **29 municipalities for the functioning of** one-stop centers, which facilitate the provision of services to businesses, including their registration. However, there are also **3** municipalities (Prishtina, Ranillug, Partesh) that have not yet functionalized the centers for business registration (one-stop shops). The number of market inspectors in 27 municipalities is 70, while 4 municipalities (Novobrdë, Peja, Shtërpçë, Zvecan)

do not have an inspector and the Municipality of Pristina has emphasized that this is not the competence of the Municipality. Also, the number of inspections in 25 municipalities is 4,405 inspections, while 7 municipalities (Mamushë, Novobrdó, Partesh, Peja, Pristina, Shtërpcë, Zvečan) have not had any inspections.

Regarding the planning of municipal property for local economic development, there are **26** municipalities that have published the municipal property register, while in 6 municipalities (Mamušë, Novobërdë, Ranillug, Viti; Zvečan, Pejë) it has not been published. In 19 municipalities, the functionalization of economic zones has been carried out, in 13 municipalities (Gjilan; Gjakova; Hani i Elezit, Klina, Mamushë, Novobërdë, Obiliq, Prishtina, Prizren, Vushtrri, Zvečan, Kamenicë, Pejë) the functionalization of economic zones has not yet been carried out.

Municipalities have also focused on improving public finance management, as spending budget funds in the capital expenditure category remains a particular challenge. Implementing the auditor's recommendations will improve public finance management for better performance and better services to citizens.

During the period 2025, out of **32** reporting municipalities, **26** of them have received **305** recommendations from the General Auditor, the municipalities that have recommendations are (Dečan 7; Dragash 6; Fushë Kosovë 15; Junik 3; Gjilan 14; Gillogoc 11; Gjakova 10; Kačanik 14; Klina 8; Lipjan 15; Malisheva 24; Mamushë 3; Mitrovica e Jugut 13; Novobërdë 15; Obiliq 9; Partesh 5; Podujevë 13; Prishtina 27; Prizren 12; Rahovec 6; Shtime 8; Shtërpcë 11; Skenderaj 11; Viti 13; Vushtrri 27; Kamenica 5) while the municipalities without recommendations are 2 (Istog, Suhareka) and 4 municipalities have not provided data (Hani i Elezit, Peja, Ranillug, Zvečan). Of these, **174 recommendations** have been addressed, **88** recommendations remain unaddressed, and **146** recommendations are in the process.

Audit Unit is functional in **27** municipalities and has 48 officials, while 4 municipalities (Hani i Elezit, Mamusha, Partesh, Zvečan) are not functional, Municipalities without response (Peja).

In 25 municipalities (Summary: The establishment of the internal audit committee was done in 25 municipalities: Dečan, Dragash, Fushë Kosovë, Junik, Gjilan, Gillogoc/Drenas, Gjakova, Kačanik, Klina, Lipjan, Malisheva, South Mitrovica, Obiliq, Podujevo, Prishtina, Prizren, Rahovec, Ranillug, Shtime, Shtërpcë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica) an internal audit committee was established, while in 6 municipalities (Hani i Elezit, Istog, Mamushë, Novobërdë, Partesh, Zvečan) it was not established. The Municipality of Peja did not provide a response.

Regarding public hearings on budget planning, **274** public hearings were held in **27 municipalities**, while in **5** municipalities (Dečan, Mamushë, Pejë, Ranillug, Shtime), none were held.

During the period January - December 2025 in 29 municipalities the number of registered

businesses is 7,124 businesses. While the number of closed businesses in 27 municipalities is 839 businesses, in 3 municipalities (Partesh, Ranilug, Zvecan) there was no data. One of the activities that is important on the European agenda is the support of women in business management, and during 2025 the number of businesses led by women in 28 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, South Mitrovica, Novobërdë, Obiliq, Partesh, Peja, Podujeva, Prizren, Rahovec, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenicë) is 2,402 businesses, while in 3 municipalities (Mamusha, Ranillug, Zvecan) there are no businesses led by women; there is no information provided for Pristina.

The budget allocated to 19 municipalities (Dragash, Fushë Kosovë, Gjilan, Glogoc, Gjakova, Hani i Elezit, Kaçanik, Lipjan, Malisheva, Mamushë, South Mitrovica, Peja, Podujeva, Prizren, Rahovec, Shtime, Skenderaj, Viti, Kamenicë) for subsidizing businesses is €2,512,422.60, while 13 municipalities (Deçan, Junik, Istog, Klina, Novobërdë, Obiliq, Partesh, Prishtina, Ranillug, Shtërpçë, Suhareka, Vushtrri, Zvecan) have not allocated a budget for subsidizing businesses 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 common European agricultural policies. In the agricultural sector, a significant challenge remains the drafting of documents for the further regulation of agricultural lands, since out of 32 reporting municipalities, only 12 municipalities (Dragash, Junik, Glogoc, Gjakova, Hani i Elezit, Istog, Malisheva, Partesh, Podujeva, Prizren, Rahovec, Shtime) have drafted a Program Plan for Agriculture and Rural Development, while in 20 municipalities (Deçan, Fushë Kosovë, Gjilan, Kaçanik, Klinë, Lipjan, Mamushë, Mitrovica e Jugut, Novobërdë, Obiliq, Pejë, Prishtina, Ranillug, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Zveçan, Kamenica) a Program Plan for Agriculture and Rural Development has not yet been drafted.

Regarding the further consolidation of municipal information and advisory centers for agriculture and rural development, these centers have been functionalized in 27 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glogoc, Gjakova, Istog, Kaçanik, Klina, Lipjan, Malisheva, Mamushë, South Mitrovica, Novobërdë, Obiliq, Peja, Prishtina, Prizren, Rahovec, Ranillug, Shtime, Shtërpçë, Suhareka, Viti, Vushtrri, Kamenica). In 5 municipalities (Hani i Elezit, Partesh, Podujevë, Skenderaj, Zveçan) they have not been functionalized. For the protection of agricultural lands and the promotion of the importance of agriculture, in 27 municipalities (Decan, Dragash, Fushe Kosove, Gjilan, Glogoc, Gjakove, Hani i Elezit, Kacanik, Kline, Lipjan, Malisheva, Mamushe, Mitrovica Jugore, Obiliq, Partesh, Peje, Podujeve, Prishtine, Prizren, Rahovec, Ranillug, Shtime, Shterpce, Skenderaj, Suhareke, Viti, Kamenice) support was provided

to 9,454 farmers in the sectors of beekeeping, livestock, vegetable growing, fruit growing, fodder plants and horticulture; for the municipality of Kamenica it was reported that there is support, but the number of farmers was not given in the data received. Meanwhile, 5 municipalities (Junik, Istog, Novobërdë, Vushtrri, Zveçan) did not report support for farmers during the reporting period.

The Rural Land Management Plan is in the possession of 10 municipalities (Dragash, Hani i Elezit, Istog, Partesh, Peja, Podujevo, Prishtina, Ranillug, Shtime, Viti). In 22 municipalities (Deçan, Fushë Kosovë, Junik, Gjilan, Glllogoc, Gjakova, Kaçanik, Klina, Lipjan, Malisheva, Mamushë, South Mitrovica, Novobërdë, Obiliq, Prizren, Rahovec, Shtërpçë, Skenderaj, Suhareka, Vushtrri, Zvecan, Kamenica), it has not been drafted.

In order to implement the obligations arising from the SAA, municipalities have advanced energy efficiency policies. The Energy Efficiency Plan has been approved by **18** municipalities: Deçan, Dragash, Junik, Gjilan, Glllogoc, Gjakova, Hani i Elezit, Istog, Malisheva, Mamushë, Obiliq, Partesh, Prizren, Rahovec, Shtime, Shtërpçë, Suhareka, Viti; while in 14 municipalities (Fushë Kosovë, Kaçanik, Klina, Lipjan, South Mitrovica, Novobërdë, Pejë, Podujevo, Prishtina, Ranillug, Skenderaj, Vushtrri, Zvecan, Kamenica) this plan has not yet been drafted.

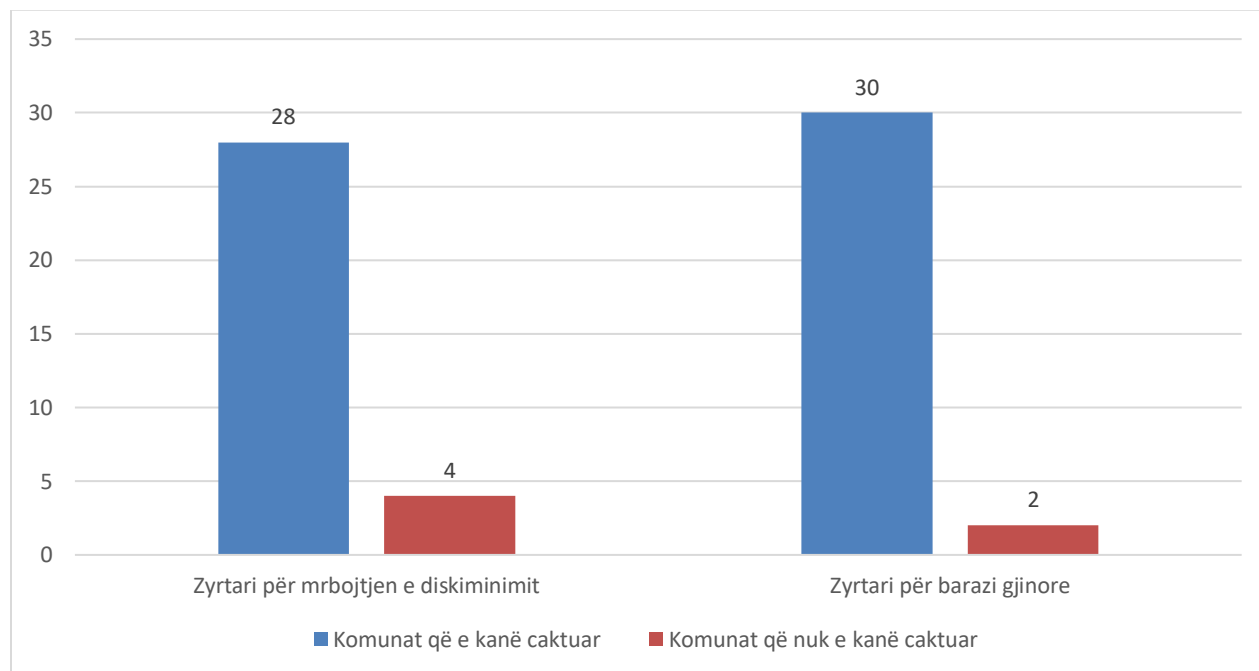
In order to implement the Energy Efficiency Plan, municipalities have launched a series of concrete projects to improve the energy performance of public buildings and infrastructure. From the data provided, **22** municipalities Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glllogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Lipjan, Malisheva, Mitrovica e Jugut, Obiliq, Podujeva, Prishtina, Prizren, Rahovec, Shtime, Suhareka, Viti and Kamenica have reported concrete activities (renovations, installation of solar panels, LED lighting, insulation, etc).

Meanwhile, the 10 municipalities of Klina, Mamusha, Novobërdë, Partesh, Peja, Ranillug, Skenderaj, Shtërpçë, Vushtrri and Zveçan, did not have any activities mentioned in the data.

In order to strengthen the protection of human rights at the municipal level, the relevant human rights officer has been appointed in 28 municipalities: Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glllogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, Mamushë, Mitrovica e Jugut, Obiliq, Partesh, Podujevo, Prizren, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica. In 4 municipalities, the relevant officer has not been appointed: Novobërdë, Pejë, Prishtinë, Zvecan.

As for the gender equality officer, he has been appointed in 30 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glllogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, Mamushë, South Mitrovica, Novobërdë, Obiliq, Partesh, Peja, Podujeva, Prishtina, Prizren; Rahovec, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica), while in 2 municipalities (Ranillug, Zvecan), the relevant officer has not been appointed.

*Annex No. 3 - Local mechanisms for implementing the law against discrimination.*



One of the challenges identified by the EC report on Kosovo at the local level is that care for the elderly remains a serious issue. From the data provided, it results that **20** municipalities (Deçan, Fushë Kosovë, Junik, Glllogovcë (regional), Gjakova, Hani i Elezit , Istog, Klina, Lipjan, Novobërdë, Pejë, Podujevë, Prishtina, Shtime, Skenderaj, Suhareka, Viti (service linked to Prishtina), Vushtrri, Kamenica (service linked to Prishtina), South Mitrovica (Skenderaj Regional Center), offer residential care for the elderly in their municipalities or regions, while **12** municipalities (Dragash, Gjilan, Kaçanik, Malisheva, Mamushë , Obiliq, Partesh , Prizren, Rahovec, Ranillug , Shtërpçë, Zvecan ) do not offer residential care for the elderly.

Another finding from the EC report on Kosovo was the drafting of the Strategy and Action Plan against domestic violence. The Action Plan against domestic violence in 24 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glllogovc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, Obiliq, Peja, Podujeva, Prishtina, Prizren, Rahovec, Shtime, Skenderaj, Suhareka, Viti, Kamenica) has been drafted, while in 8 municipalities (Mamusha, Mitrovica e Jugu, Novobërdë, Partesh, Ranillug, Shtërpçë, Vushtrri, Zvecan) it has not been drafted yet. Cases of domestic violence remain worrisome, where according to reports in 24 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Glllogoc (Drenas), Gjakova, Hani i Elezit, Istog, Kaçanik, Lipjan, Malisheva, South Mitrovica, Novobërdë, Obiliq, Podujevë, Prishtina, Prizren, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenicë) 1,387 cases have been treated. In 4 municipalities (Mamushë, Partesh, Rahovec, Ranillug) no case of domestic violence has been treated. The municipalities without complete data for this question are 4: Klina (data on cases and treatment

are missing), Peja (data are missing), Zvečan (data are missing) and Gjilan (reports 201 cases but has not provided information on whether they have been treated).

Regarding the establishment of a municipal council or mechanism for the protection of victims of domestic violence on gender grounds, from the data provided, **28** municipalities have responded Yes (they have a mechanism for the protection of victims of domestic violence): Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glogoc, Gjakova, Hani i Elezit , Istog, Kaçanik, Klina, Lipjan, Malisheva, Mamushë, Novobërdë , Obiliq, Peja, Podujevo, Prishtinë, Prizren, Rahovec, Ranillug , Shtime, Shtërpçë, Skenderaj, Suhareka, Viti and Vushtrri. While 4 municipalities have responded No: Mitrovica e Jugut, Partesh, Zvecan and Kamenica.

Continuous efforts have been made by municipalities to support the implementation of gender policies, where in 30 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, South Mitrovica, Novobërdë, Obiliq, Partesh, Peja, Podujevo, Prishtina, Prizren, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica), the number of women in managerial positions is **755**. In the municipalities of (Zvecan , Mamushë ) it has not been reported that there are women in managerial positions . In addition, in the local public administration, including the Municipal Assembly, in 30 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, Mamushë, South Mitrovica, Novobërdë, Obiliq, Partesh, Peja, Podujevo, Prishtina, Prizren, Rahovec, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica) the total number of women represented is 7,937. Meanwhile, two municipalities (Ranillug and Zvečan) do not have women represented in the administration/assembly. Regarding the statistical (gender) ratio of directors of municipal directorates, in 27 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glogoc (Drenas), Gjakova, Hani i Elezit, Istog, Kaçanik, Lipjan, Malisheva, Mamushë, South Mitrovica, Obiliq, Peja, Podujevo, Prishtina, Prizren, Rahovec, Shtime, Shtërpçë, Suhareka, Viti, Vushtrri, Zvecan, Kamenica) there are 85 female directors. While in **5** municipalities (Klina, Novobërdë, Partesh, Ranillug, Skenderaj), there are no female directors.

In the name of two spouses during the period January-December 2025, according to the reports of the municipalities, in 29 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glogoc, Gjakova, Istog, Kaçanik, Lipjan, Malisheva, Mamushë, South Mitrovica, Novobërdë, Obiliq, Partesh, Peja, Podujevo, Prishtina, Prizren, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica) 6,476 properties were registered in the name of two spouses. While in 3 municipalities (Hani i Elezit, Klina, Zvečan) there were no properties registered in the name of two spouses during the reporting period.

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 significant number of

municipalities have shown difficulties in its implementation: lack of adequate staff and officials for the protection of children's rights; lack of financial resources and insufficient budget; lack of specialized services (shelter, psychologists, helplines); lack of regular training and professional capacities; insufficient inter-institutional cooperation; delays in identifying and reporting cases; lack of efficient mechanisms for public hearings; need for information campaigns and increased awareness of parents and communities; lack of foster families and protection centers; and need for promotional materials , expertise and implementation of the child protection regulation.

In **28** municipalities (Deçan, Dragash, Fushë Kosovë/Kosovo Polje, Junik, Gjilan, Glogoc, Gjakova, Hani i Elezit , Istog, Kaçanik, Klina, Lipjan, Malisheva, Mamushë , South Mitrovica, Novobërdë, Obiliq, Partesh , Peja, Podujevo, Prizren, Rahovec, Shtime, Shtërpçë, Suhareka, Viti, Vushtrri, Kamenica) mechanisms for the protection of children's rights have been established, such as: municipal teams for children's rights, appointment of children's rights officers, formation of working groups for the promotion of children's rights and establishment of municipal children's assemblies. While in 4 municipalities (Prishtina, Ranillug, Skenderaj, Zveçan) such teams/mechanisms have not been established according to the reported data.

In **23** municipalities, the relevant child protection officer has been appointed: Kamenicë, Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, Partesh, Peja, Podujeva, Rahovec, Ranillug, Shtime, Skenderaj, Suhareka, Vushtrri. In 9 municipalities, the child protection officer has not yet been appointed: Mamushë, Mitrovica e Jugut, Novobërdë, Obiliq, Prishtina, Prizren, Shtërpçë, Viti, Zveçan.

In **26** municipalities, the working spaces in local institutions are accessible to persons with disabilities: Deçan, Dragash, Fushë Kosovë/Kosovo Polje, Junik, Gjilan, Glogoc, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, Obiliq, Partesh, Peja, Podujevo, Prishtinë/Priština, Prizren, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti and Kamenica. In 6 municipalities, the working spaces are not accessible: Gjakova, Mamushë /Mamušë, South Mitrovica, Novobërdë/Novo Brdo, Vushtrri and Zveçan. Based on the reported data, 27 municipalities have declared that educational facilities are accessible to persons with disabilities, while 5 municipalities reported that the facilities are not accessible. Municipalities that reported accessibility (27): Deçan; Dragash; Junik; Gjilan; Glogoc Drenas; Gjakova; Istog; Kaçanik; Klina; Lipjan; Malisheva; Mamusha ; South Mitrovica; Obiliq; Partesh ; Peja; Podujeva; Prishtina; Prizren; Rahovec; Ranillug ; Shtime; Shtërpçë; Skenderaj; Suhareka; Kamenica. Municipalities that reported lack of access (5): Hani i Elezit; Novobërdë; Viti; Vushtrri; Zveçan.

According to the reported data, in **29** municipalities it was declared that persons with disabilities have the appropriate assistance in the learning process according to the applicable legislation in Kosovo: Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glogoc (Drenas), Istog, Kaçanik, Klina, Lipjan, Malisheva, Mamushë, South Mitrovica, Novobërdë, Obiliq, Partesh, Peja, Podujevo, Prishtinë, Prizren, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri,

Kamenica. In 3 municipalities it was reported that they do not provide the appropriate assistance: Gjakova, Hani i Elezit, Zveçan.

According to reported data, in **25** municipalities (Deçan, Fushë Kosovë, Junik, Gjiilan, Glogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, South Mitrovica, Novobërdë, Obiliq, Peja, Podujevo, Prishtina, Prizren, Rahovec, Shtime, Skenderaj, Suhareka, Vushtrri, Kamenica) guardianship is provided for children without parental care according to the basic forms of legal and family protection, based on the legislation in force, while in 7 municipalities (Dragash, Mamushë, Partesh, Ranillug, Shtërpçë, Viti, Zveçan) such guardianship is not provided according to reports.

In **17** municipalities, a three-year Social Housing Plan has been approved in accordance with the Law on Financing Special Housing Programs: Deçan, Gjiilan, Glogoc, Gjakova, Istog, Kaçanik, Klina, Lipjan, Malisheva, South Mitrovica, Obiliq, Podujeva, Prizren, Rahovec, Shtime, Skenderaj, Suhareka. In **15** municipalities, the Three-Year Plan has not been approved: Dragash, Fushë Kosovë/Kosovo Polje, Junik, Hani i Elezit, Mamushë, Novobërdë, Partesh, Pejë, Prishtina, Ranillug, Shtërpçë, Viti, Vushtrri, Zveçan, Kamenica.

The Consultative Committee for Persons with Disabilities has been functionalized in 15 municipalities (Dragash, Fushë Kosovë/Kosovo Polje, Junik, Gjiilan, Glogoc (Drenas), Gjakova, Istog, Lipjan, Malisheva, South Mitrovica, Obiliq, Peja, Rahovec, Shtime and Suhareka), while in 17 municipalities (Deçan, Hani i Elezit, Kaçanik, Klina, Mamushë/Mamusha, Novobërdë, Partesh, Podujevë, Prishtinë/Priština, Prizren, Ranillug, Shtërpçë/Shtërpe, Skenderaj, Viti, Vushtrri, Zveçan and Kamenica) it has not been established. Regarding free legal aid for citizens of the Republic of Kosovo, out of 6 municipalities, only 4 municipalities (Prizren, Prishtina, Gjiilan, Gjakova) have regional offices for free legal aid, and 1 municipality (Peja) has not functionalized it. They have been established in 24 municipalities: Dragash; Fushë Kosovë/Kosovo Polje; Junik; Gjiilan; Glogoc (Drenas); Gjakova; Hani i Elezit; Istog; Kaçanik; Klina; Lipjan; Malisheva; Novobërdë; Obiliq; Partesh; Podujeva; Prizren; Rahovec; Shtime; Skenderaj; Suhareka; Viti; Vushtrri; Kamenica. They have not been established in 7 municipalities: Deçan; Mamushë; Peja; Prishtina; Ranillug; Shtërpçë; Zveçan. While South Mitrovica is marked as “Not within the municipality” and is excluded from the count.

The number of requests for free legal aid in **21** municipalities (Dragaš, Fushë Kosovë, Junik, Gjiilan, Glogoc (Drenas), Gjakova, Istog, Klina, Lipjan, Malisheva, Partesh, Podujeva, Prishtina, Prizren, Rahovec, Shtime, Skenderaj, Suhareka, Viti, Vushtrri and Kamenica) is 2,009 requests; in 11 municipalities (Deçan, Hani i Elezit, Kaçanik, Mamushë, Mitrovica e Jugut, Novobërdë, Obiliq, Peja, Ranillug, Shtërpçë and Zveçan), no requests were submitted during the reporting period.

From the collected data, **the 18** municipalities that have a Roma, Ashkali and Egyptian communities and where a local committee has been established are: Fushë Kosovë/Kosovo Polje, Gjiilan, Gjakova, Istog, Klina, Lipjan, Novobërdë, Obiliq, Peja, Podujevo, Prishtina, Prizren, Rahovec, Shtime, Suhareka, Viti, Vushtrri and Kamenica. The 7 municipalities that have a Roma, Ashkali and Egyptian communities, but the committee has not been established are: Deçan, Kaçanik, Malisheva, Mamushë, South Mitrovica, Skenderaj and Zveçan. The other 7 municipalities are reported to have no Roma, Ashkali and Egyptian communities: Dragash, Junik, Glllogoc (Drenas), Hani i Elezit, Partesh, Ranillug and Shtërpçë.

One of the challenges of the EC report on Kosovo is the drafting of the Local Action Plan for Reintegration, for which a plan has been drafted in 30 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjiilan, Glllogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, Mamushë, South Mitrovica, Novobërdë, Obiliq, Partesh, Peja, Podujeva, Prishtina, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica), while in 2 municipalities (Prizren, Zvecan) this plan has not yet been approved.

In **27** municipalities (Deçan; Dragash; Fushë Kosovë, Junik; Gjiilan; Glllogoc, Gjakova, Hani i Elezit, Kaçanik, Klina, Lipjan, Malisheva, Mamushë, South Mitrovica, Obiliq, Peja, Podujeva, Pristina, Prizren, Rahovec, Ranillug, Shtime, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica) the Municipal Commission for Reintegration (KKR) has been established, while in 5 municipalities (Istog, Novobërdë, Partesh, Shtërpçë, Zvecan) 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 17 municipalities (Dragash, Gjiilan, Glllogoc, Gjakova, Istog, Kaçanik, Klina, Lipjan, Mamushë, Obiliq, Peja, Rahovec, Ranillug, Shtime, Skenderaj, Viti, Kamenicë) the number of displaced persons is 388 people, while in 15 municipalities (Deçan, Fushë Kosovë, Junik, Hani i Elezit, Malishevë, Mitrovica e Jugut, Novobërdë, Partesh, Podujevë, Prishtina, Prizren, Shtërpçë, Suhareka, Vushtrri, Zvecan) no cases are reported.

Regarding the application for assistance from the reintegration fund in 20 municipalities (Deçan, Dragash, Fushë Kosovë, Gjiilan, Glllogoc, Gjakova, Istog, Kaçanik, Klina, Lipjan, South Mitrovica, Obiliq, Peja, Podujeva, Pristina, Prizren, Rahovec, Shtërpçë, Vushtrri, Kamenica) the number of applications is 236, while 12 municipalities (Junik, Hani i Elezit, Malisheva, Mamushë, Novobërdë, Partesh, Ranillug, Shtime, Skenderaj, Suhareka, Viti, Zvecan) have not had any applications.

The development of the education system and capacity building in inclusive education have continued in the municipalities, for which field in 25 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjiilan, Glllogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Lipjan, Malisheva, Mitrovica e Jugut, Novobërdë, Obiliq, Partesh, Podujeva, Prishtina, Prizren, Rahovec, Shtime, Skenderaj, Suhareka, Zvecan, Kamenicë) 222 trainings for teachers have been organized. In 7

other municipalities (Mamušë, Ranillug, Shtërpçë, Viti, Vushtrri, Klinë, Pejë) there were no trainings.

In 28 municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glllogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, South Mitrovica, Obiliq, Partesh, Podujeva, Prishtina, Prizren, Rahovec, Ranillug, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica) the number of kindergartens is 169. While in 3 municipalities (Mamušë, Novobërdë, Zveçan) they do not have kindergartens, and the Municipality of Peja has not provided data.

Regarding the increase in the level of participation of children in preschool education institutions, in 28 municipalities the number of children aged 0-5 years attending early childhood education and care is 9,821 children, 4 municipalities (Mamusha, Novobërdë, Pejë, Zveçan) did not provide data.

The number of children with special needs who are included in kindergartens in 22 municipalities (Deçan, Fushë Kosovë, Glllogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, South Mitrovica, Obiliq, Podujeva, Prishtina, Prizren, Rahovec, Shtime, Shtërpçë, Suhareka, Viti, Vushtrri, Kamenica), is 165 children.

The number of cases of school dropout from the Roma, Ashkali and Egyptian communities in 9 municipalities (Deçan, Fushë Kosovë, Gjakova, Istog, Klina, Obiliq, Podujeva, Prishtina, Shtime) is 66 cases.

The action plan for the prevention of dropout and non-enrollment in education for non-majority communities (Roma and Ashkali), has been drafted only in **11** municipalities (Deçan, Fushë Kosovë, Gjakova, Istog, Lipjan, Malisheva, Obiliq, Prishtina, Shtime, Shtërpçë, Suhareka).

In **24** municipalities (Deçan, Dragash, Fushë Kosovë, Gjilan, Glllogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, South Mitrovica, Obiliq, Podujeva, Prishtina, Prizren, Rahovec, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Kamenica), teams have been formed to prevent student dropout from schools.

Municipalities remain committed to the preservation and protection of the environment and the waste management system. In order to implement the Law on Environmental Protection, **28** municipalities (Deçan, Dragash, Fushë Kosovë, Junik, Gjilan, Glllogoc, Gjakova, Hani i Elezit, Istog, Kaçanik, Klina, Lipjan, Malisheva, Mamushë, Mitrovica e Jugut, Obiliq, Partesh, Podujeva, Prishtina, Prizren, Rahovec, Shtime, Shtërpçë, Skenderaj, Suhareka, Viti, Vushtrri, Kamenica) have drafted a Waste Management Plan, while in 4 municipalities (Novobërdo, Peja, Ranillug, Zveçan) it has not been drafted. With the aim of promoting and protecting the environment, 152 campaigns were held in 21 municipalities, while in 11 municipalities (Klina; Mamusha;

Novoberdo, Partesh, Peja, Podujeva, Rahovec, Ranillug, Shtërpçë, Skenderaj, Zvečan), there were no campaigns.

In the field of maternal and child health, 25 municipalities have organized awareness campaigns, while in 7 municipalities (Hani i Elezit, Istog, Mamushë, Novobërdë, Partesh, Shtërpçë, Skenderaj) there was no campaign. During the period January - December 2025, 284 trainings were held in 24 municipalities, while in 8 municipalities (Hani i Elezit, Istog, Mamushë, Novobërdë, Ranillug, Shtërpçë, Skenderaj, Zvečan) no training was held.

## LOCAL FINANCES

The Ministry of Local Government Administration, based on its legal mandate and work plan for 2026, prepares the report on the functioning of municipalities, where the report on own revenues of municipalities is an integral part of this report. The Law on Local Government Finances determines that the sources of municipal revenues, in addition to the government grant, also consist of own revenues, which are collected by municipalities on behalf of services provided to citizens, although they generally have a low share in the total budget of municipalities. Municipal own revenues from taxes and fees constitute the main pillar on which the financial sustainability of a municipality depends, they contribute to filling the budget of a municipality and as such constitute an important source of municipal revenues. Municipal revenues directly affect the economic development of the Municipalities of the Republic of Kosovo.

### OWN SOURCE REVENUE PLANNING

For 2025, the planning of own source revenues is in the amount of **€114,283,838.00**, where compared to the planned revenues for 2024, in the amount of **€105,523,577.00**, it turns out that the planning for 2025 was higher by **€8,760,261.00**, or expressed as a percentage of 8.30%.

Also, the realization of revenues for 2025, of **€121,572,826.59**, compared to the planning of **€114,283,838.00**, has an excess of the plan of 6.38%, compared to 2024, when the realization did not reach the annual plan by (- 5.63%).

### REALIZATION OF OWN REVENUES

Direct and indirect revenues for 2025 has reached the value of €147,717,346.46, of which €121,572,826.59 were direct revenues and €26,144,519.87 were indirect revenues. If this value is compared to the total planned value, in the amount of €114,283,838.00, then we see that the realization has reached the level of 129.25%. Collection of own source revenues direct taxes for 2025 in the amount of €121,572,826.59 compared to the collection of revenues of the same type for 2024 in the amount of €99,583,077.74, is higher by €21,989,748.85, or 22.08%.

Based on the percentage of own source revenue collection , the municipalities with the highest level of realization are as follows : Fushë Kosova 139.25%, Lipjan 106.67%, Obiliq 114.92%, Podujevo 108.41%, Prishtina 111.87%, Graçanica 96.26 %, Rahovec 110.43%, Suhareka 94.68%, Malisheva 132.29%, Deçan 100.66%, Gjakova 91.91%, Istog 149.99%, Klina 94.40%, Peja 117.43%, Mitrovica 95.31%, Vushtrri 109.56%, North Mitrovica 190.33%, Gjilan 98.54%, Novo Brdo 120.39%, Ferizaj 108.51%, Vitia 100.69%, Parteš 94.29%, Hani I Elezit 388.21%, Ranilug 128.24%. The municipalities that have shown average collection performance are: Gllgovc /Glogovac 86.68%, Shtime/Shtime 87.97%, Dragash/Dragaš 85.76%, Prizren 88.81%, Mamusha /Mamuša 84.46%, Junik/Junik 73.75%, Skenderaj /Srbica 84.71%, Kaçanik/Kaçanik 84.39%, Kamenica/Kamenica 82.31%, Shtërpca/Shtërpca 75.06%, Kllkot/Kllkot 61.71%. While the municipalities with the lowest percentage of revenue realization are: Leposaviq 28.04%, Zubin Potok 23.04%, Zveçan 13.22%.

The revenues that have a greater impact on the increase in own-source revenues are property tax, which during 2025 was collected in the amount of €39,177,938.91. Another type of revenue that has an impact on the increase in own-source revenues are municipal revenues for building permits, for which an amount of €44,526,469.09 was collected for the reporting period.

*Appendix No. 1 – Comparison of planning and realization of national revenues 2024 and 2025.*

Realizimi I Të hyrat vetanake 2025 dhe krahasimi me vitin 2024										
Viti 2024			Viti 2025			Krahasimi 2025/2024				Indeksi krahasues i tejkalimit planit mes viteve 2024/2025 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 2025/2024	Krahasimi i planifikimit 2025/2024 i shprehur ne %	Krahasimi i realizimit 2025/2024	Krahasimi i realizimit 2025/2024 i shprehur ne %	
105,523,577.00	99,583,077.74	94.37	114,283,838.00	121,572,826.59	106.38	8,760,261.00	8.30	21,989,748.85	22.08	12.01

The table shows the planning and realization of revenues for 2024 and 2025. If we make a comparison, we notice that the planning compared to these two years is 8.30% higher in 2025 than in 2024. Meanwhile, the realization of own-source revenues compared to 2024, in 2025 the realization is 22.08% higher.

Appendix No. 2 – Index of overshoots between years.

Realizimi i Të hyrat vetanake 2025 dhe krahasimi me vitin 2024											
Komunat	Viti 2024			Viti 2025			Krahasimi 2025/2024				Indeksi krahasues i tejkalimit planit mes te viteve 2024/2025 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 2025/2024 i shprehur ne %	Krahasimi I planifikimit 2025/2024 i shprehur ne %	Krahasimi I realizimit 2025/2024 i shprehur ne %	Krahasimi I realizimit 2025/2024 i shprehur ne %	
Gilgovc	1,560,705.00	1,718,887.01	110.14	1,936,467.00	1,678,619.23	86.68	375,762.00	24.08	(40,267.78)	(2.34)	(23.45)
Fushë Kosovë	3,714,607.00	4,039,204.96	108.74	3,459,675.00	4,817,444.94	139.25	(254,932.00)	(6.86)	778,239.98	19.27	30.51
Lipjan	2,532,006.00	3,135,804.28	123.85	3,174,047.00	3,385,650.87	106.67	642,041.00	25.36	249,846.59	7.97	(17.18)
Obiliq	1,255,245.00	917,530.99	73.10	1,291,588.00	1,484,324.34	114.92	36,343.00	2.90	566,793.35	61.77	41.83
Podujevë	1,859,659.00	1,711,013.95	92.01	1,986,336.00	2,153,415.88	108.41	126,677.00	6.81	442,401.93	25.86	16.40
Prishtinë	38,778,968.00	32,395,922.64	83.54	38,778,968.00	43,382,111.80	111.87	-	-	10,986,189.16	33.91	28.33
Shtime	569,700.00	558,061.57	97.96	858,258.00	755,044.90	87.97	288,558.00	50.65	196,983.33	35.30	(9.98)
Graçanicë	2,290,078.00	2,517,245.20	109.92	2,729,206.00	2,627,083.67	96.26	439,128.00	19.18	109,838.47	4.36	(13.66)
Dragash	464,450.00	442,296.20	95.23	551,054.00	472,560.81	85.76	86,604.00	18.65	30,264.61	6.84	(9.47)
Prizren	10,193,294.00	8,411,212.36	82.52	10,600,777.00	9,414,946.50	88.81	407,483.00	4.00	1,003,734.14	11.93	6.30
Rahovec	1,614,904.00	1,863,076.94	115.37	2,001,711.00	2,210,469.48	110.43	386,807.00	23.95	347,392.54	18.65	(4.94)
Suharekë	2,252,469.00	2,457,095.64	109.08	2,401,424.00	2,273,685.48	94.68	148,955.00	6.61	(183,410.16)	(7.46)	(14.40)
Malishevë	916,849.00	1,907,693.69	208.07	1,505,526.00	1,991,682.03	132.29	588,677.00	64.21	83,988.34	4.40	(75.78)
Mamushë	71,552.00	83,328.49	116.46	98,782.00	83,432.56	84.46	27,230.00	38.06	104.07	0.12	(32.00)
Deçan	847,565.00	871,200.24	102.79	900,571.00	906,488.03	100.66	53,006.00	6.25	35,287.79	4.05	(2.13)
Gjakovë	5,091,658.00	5,869,692.01	115.28	5,934,237.00	5,454,005.97	91.91	842,579.00	16.55	(415,686.04)	(7.08)	(23.37)
Istog	1,306,223.00	1,927,456.89	147.56	1,496,509.00	2,244,606.68	149.99	190,286.00	14.57	317,149.79	16.45	2.43
Klinë	1,436,260.00	1,289,763.07	89.80	1,495,504.00	1,411,753.82	94.40	59,244.00	4.12	121,990.75	9.46	4.60
Pejë	5,365,017.00	5,339,289.22	99.52	5,593,510.00	6,568,283.43	117.43	228,493.00	4.26	1,228,994.21	23.02	17.91
Junik	208,056.00	156,804.13	75.37	204,942.00	151,144.37	73.75	(3,114.00)	(1.50)	(5,659.76)	(3.61)	(1.62)
Leposaviq	96,985.00	10,465.00	10.79	100,720.00	28,238.61	28.04	3,735.00	3.85	17,773.61	169.84	17.25
Mitrovicë	3,288,174.00	2,710,413.69	82.43	3,615,495.00	3,446,038.53	95.31	327,321.00	9.95	735,624.84	27.14	12.88
Skenderaj	1,299,271.00	1,578,300.97	121.48	1,709,466.00	1,448,163.53	84.71	410,195.00	31.57	(130,137.44)	(8.25)	(36.76)
Vushtrri	3,418,154.00	2,981,539.03	87.23	3,525,467.00	3,862,642.05	109.56	107,313.00	3.14	881,103.02	29.55	22.34
Zubin Potok	68,072.00	4,522.00	6.64	68,072.00	15,686.90	23.04	-	-	11,164.90	246.90	16.40
Zveçan	62,021.00	6,928.50	11.17	66,702.00	8,816.32	13.22	4,681.00	7.55	1,887.82	27.25	2.05
Mitrovicë Veriore	90,000.00	99,595.50	110.66	106,157.00	202,047.47	190.33	16,157.00	17.95	102,451.97	102.87	79.67
Gjilan	5,038,508.00	4,367,252.58	86.68	5,038,508.00	4,964,897.99	98.54	-	-	597,645.41	13.68	11.86
Kaçanik	924,200.00	743,893.38	80.49	950,401.00	802,067.62	84.39	26,201.00	2.83	58,174.24	7.82	3.90
Kamenicë	1,016,621.00	741,531.31	72.94	1,134,072.00	933,432.09	82.31	117,451.00	11.55	191,900.78	25.88	9.37
Novobërdë	313,845.00	499,233.23	159.07	432,758.00	520,988.19	120.39	118,913.00	37.89	21,754.96	4.36	(38.68)
Shtërpcë	391,317.00	316,083.75	80.77	403,713.00	303,020.39	75.06	12,396.00	3.17	(13,063.36)	(4.13)	(5.72)
Ferizaj	5,409,728.00	6,194,484.18	114.51	7,974,306.00	8,652,757.74	108.51	2,564,578.00	47.41	2,458,273.56	39.68	(6.00)
Viti	1,029,502.00	941,055.85	91.41	1,270,127.00	1,278,947.50	100.69	240,625.00	23.37	337,891.65	35.91	9.29
Partesh	171,594.00	264,766.57	154.30	244,251.00	230,294.81	94.29	72,657.00	42.34	(34,471.76)	(13.02)	(60.01)
Hani i Elezit	274,376.00	253,529.64	92.40	339,719.00	1,148,948.98	338.21	65,343.00	23.82	895,419.34	353.18	245.80
Kllokot	194,046.00	124,639.06	64.23	198,114.00	122,250.18	61.71	4,068.00	2.10	(2,388.88)	(1.92)	(2.52)
Ranillugë	107,898.00	132,265.02	122.58	106,698.00	136,832.90	128.24	(1,200.00)	(1.11)	4,567.88	3.45	5.66
Gjithsej	105,523,577.00	99,583,077.74	94.37	114,283,838.00	121,572,826.59	106.38	8,760,261.00	8.30	21,989,748.85	22.08	12.01

The second table 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 2025, compared to 2024, while some municipalities have a decrease in their own-source revenue.

REALIZIMI I TË HYRAVE VETANAKE TE KOMUNAVE SIPAS STRUKTURES PER VITIN 2025 dhe 2024

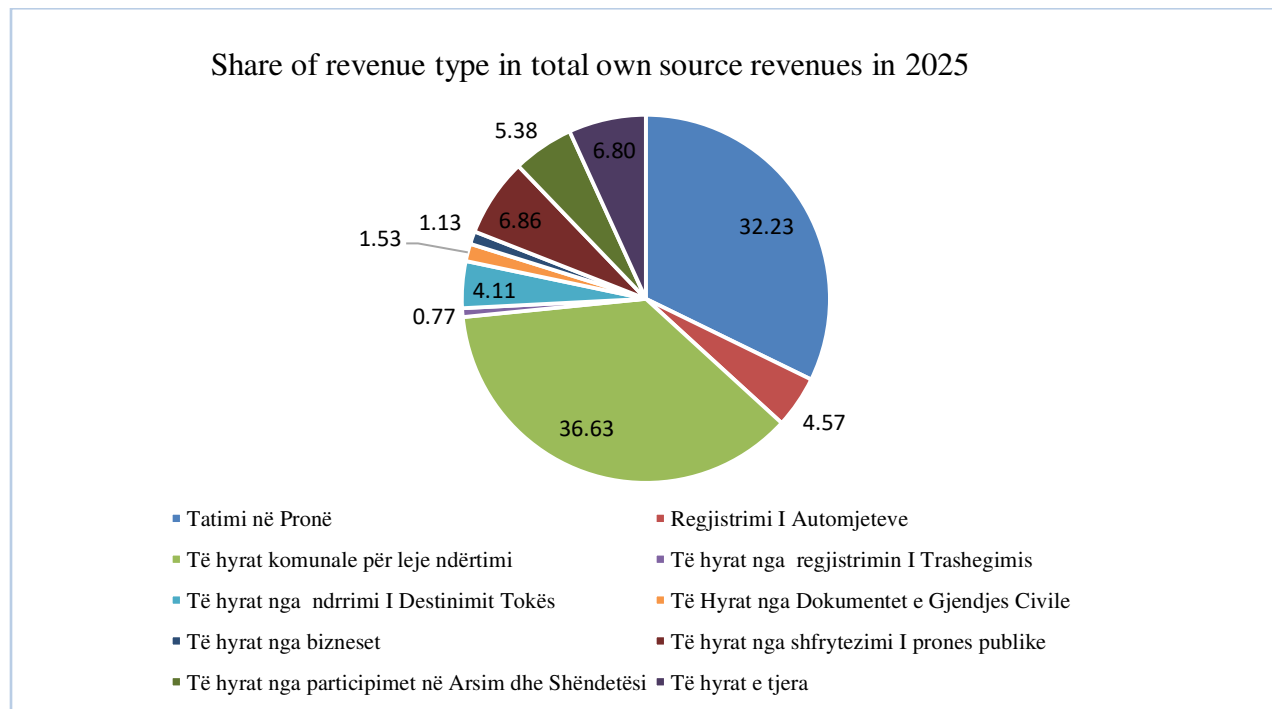
Viti	Komunat	Tatimi në Pronë		Regjistrimi i Automjeteve		Të hyrat komunale për leje ndërtimi		Të hyrat nga regjistrimi i Trashegimis		Të hyrat nga ndrrimi i Destinimit Tokës		Të Hyrat nga Dokumentet e Gjendjes Civile		Të hyrat nga bizneset		Të hyrat nga shfrytëzimi i pronës publike		Të hyrat nga participimet në Arsim dhe Shëndetësi		Të hyrat e tjera		Totali i realizimit të hyrave vetanake direkte		
		2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	
1	Glllovc	383,330.32	487,828.50	144,907.00	159,655.00	569,983.33	470,525.91	66,876.00	57,805.50	26,251.60	70,141.40	54,330.63	44,642.18	296,082.14	165,200.00	50,358.44	83,496.34	88,167.50	94,867.50	38,600.05	44,456.90	1,718,887.01	1,678,619.23	
2	Fushë	1,516,262.64	1,696,093.37	165,551.00	188,500.00	1,699,722.40	2,161,627.94	83,329.24	86,581.50	181,450.89	118,527.00	67,183.85	41,944.50	-	1.00	8,825.88	41,288.28	122,575.47	244,960.50	194,303.59	237,920.85	4,038,204.96	4,817,444.94	
3	Lipjan	1,360,881.14	1,399,261.36	173,007.00	193,820.00	923,558.44	950,035.50	84,724.00	65,373.00	109,633.95	205,602.60	42,521.00	50,208.00	3,150.00	5,865.00	152,206.32	120,477.29	166,352.00	253,620.00	119,770.43	141,388.12	3,135,804.28	3,385,650.87	
4	Ohid	445,529.96	545,499.92	71,545.00	79,370.00	20,322.98	371,394.33	51,316.10	47,903.00	700.00	50,896.06	21,499.00	20,569.00	130,499.84	117,493.82	24,913.01	34,927.68	145,309.70	159,453.20	5,895.40	56,817.33	917,530.99	1,484,324.34	
5	Podujevë	347,282.93	574,485.37	205,126.50	228,215.00	437,016.32	586,094.75	-	-	67,293.72	50,564.26	81,144.00	77,780.00	4,295.15	2,445.76	54,244.31	104,649.28	263,705.64	256,137.68	250,905.38	273,043.78	1,711,013.95	2,153,415.88	
6	Prishtinë	8,645,724.03	11,316,301.06	918,897.60	1,004,723.84	12,599,925.13	21,235,371.27	-	-	1,337,701.96	1,130,474.00	198,841.53	203,551.20	187,519.68	283,511.09	3,198,538.99	3,601,828.86	1,388,338.71	1,504,317.93	3,920,435.01	3,102,032.55	32,395,922.64	43,382,111.80	
7	Shkëmb	221,528.04	320,036.43	71,316.00	76,810.00	35,304.50	92,986.68	24,259.00	17,525.00	7,016.75	36,053.00	34,047.00	33,484.00	-	-	56,150.33	46,429.88	98,114.60	106,860.30	10,325.35	24,859.61	538,061.57	755,044.90	
8	Gracanica	1,244,957.67	1,227,677.95	80,535.00	93,135.00	455,491.12	640,971.06	70,970.00	42,840.00	451,044.50	462,945.50	13,739.00	13,398.00	5,838.00	2,250.00	78,787.86	47,195.93	15,316.50	12,357.00	100,565.55	84,313.23	2,517,245.20	2,627,083.67	
9	Draçevë	251,995.66	271,410.00	53,812.01	56,591.01	21,033.62	38,782.99	5,329.00	1,939.00	-	-	64,565.01	57,374.00	230.00	-	38,007.71	43,112.35	805.02	747.00	6,518.17	2,604.46	442,226.00	472,580.81	
10	Prizren	2,515,848.43	2,871,065.44	1,060,710.71	1,21,025.00	130,044.00	65,872.66	117,868.32	30,000.00	39,655.00	480.00	324,749.93	74,823.00	74,038.40	94,944.90	59,614.00	180,687.76	157,224.34	222,073.63	176,106.80	491,119.91	1,431,433.44	1,848,762.81	
11	Rahovec	993,629.45	1,060,710.71	121,025.00	130,044.00	65,872.66	117,868.32	30,000.00	39,655.00	480.00	324,749.93	74,823.00	74,038.40	94,944.90	59,614.00	180,687.76	157,224.34	222,073.63	176,106.80	491,119.91	1,431,433.44	1,848,762.81		
12	Sutarskë	544,388.60	837,186.00	175,949.00	193,571.00	892,858.25	489,077.36	-	5,252.00	-	-	71,216.75	51,207.10	153,849.68	122,929.29	317,758.87	276,117.02	147,463.90	207,173.80	153,610.59	91,171.91	2,457,085.64	2,773,683.48	
13	Malishevë	748,260.74	705,347.84	121,437.00	129,110.00	499,456.14	693,230.51	20,779.00	23,827.00	67,089.00	45,523.40	56,343.36	49,875.70	19,665.00	3,870.00	83,322.64	36,145.44	158,745.80	171,668.90	132,595.01	133,083.24	1,907,693.69	1,991,622.03	
14	Mamushë	53,879.72	48,197.56	11,705.00	13,505.00	1,268.77	-	-	-	-	-	4,917.50	5,641.50	384.00	1,564.00	-	-	3,992.50	3,225.50	7,181.00	11,299.00	83,328.49	83,432.56	
15	Decan	520,053.85	397,617.37	95,245.00	101,871.00	82,392.12	244,254.71	-	-	65,635.50	46,217.00	32,544.03	26,044.54	1,480.00	1,590.00	2,735.50	375.00	6,864.00	6,184.00	64,250.24	82,334.41	871,200.24	906,488.03	
16	Gjakovë	2,309,844.25	2,429,593.73	247,920.00	264,578.00	1,833,974.72	1,331,566.26	29,008.49	14,229.41	64,484.43	84,484.75	125,935.50	93,573.36	171,381.25	185,904.50	454,613.48	389,557.70	512,736.35	528,026.70	119,793.54	132,491.56	5,889,882.01	5,454,006.68	
17	Istog	492,112.86	725,139.01	116,555.00	127,070.00	744,389.67	479,390.06	-	-	67,800.41	510,721.91	55,891.50	59,592.00	3,880.00	4,870.00	186,356.25	116,096.40	167,892.13	163,372.83	92,579.07	58,354.47	1,927,456.99	2,244,606.68	
18	Klinë	551,021.23	586,707.52	93,854.92	101,354.50	300,941.13	333,070.27	-	-	-	-	49,136.00	127,745.77	68,433.28	45,672.00	87,258.55	86,939.54	120,256.00	116,024.50	19,061.96	14,239.72	1,288,763.07	1,411,733.82	
19	Pejë	2,208,682.69	2,218,775.42	287,657.00	313,085.00	1,340,236.90	1,820,755.95	132,612.00	105,026.00	18,919.70	496,564.39	155,888.00	132,055.00	55,420.00	27,001.00	787,727.95	1,069,721.09	308,137.70	364,343.30	44,007.28	20,956.28	5,338,289.22	6,588,283.43	
20	Junik	98,143.77	101,771.64	9,115.00	9,330.00	6,451.51	5,683.86	8,113.00	8,538.47	2,410.65	2,016.00	6,083.00	5,493.90	9,148.00	8,231.00	9,714.20	4,019.00	6,073.00	6,030.50	1,552.00	30.00	158,894.13	151,144.37	
21	Leposaviq	-	547.61	-	-	-	-	-	-	-	-	4,117.00	12,069.00	-	-	-	-	-	-	6,348.00	15,622.00	10,465.00	28,238.61	
22	Mitrovicë	1,174,736.88	1,225,952.39	170,315.00	187,050.00	644,355.39	1,295,069.49	92,134.00	74,093.00	7,204.00	34,516.76	106,098.03	90,782.54	14,663.10	48,497.50	244,886.80	213,822.85	180,878.00	181,019.50	75,142.49	95,234.50	2,710,413.69	3,446,038.53	
23	Skenderaj	217,509.29	288,441.64	106,626.00	113,307.00	587,072.04	403,721.49	39,151.00	37,363.00	89,914.83	1,465.00	49,474.00	43,778.00	30,725.00	24,730.00	260,543.15	337,784.29	99,252.80	128,759.40	98,032.86	68,813.71	1,578,300.97	1,448,163.53	
24	Vushtri	665,404.75	934,903.33	170,835.00	189,680.00	764,122.29	1,244,542.27	-	-	140,228.55	133,512.81	36,042.00	48,109.50	33,511.50	31,219.50	145,415.55	155,319.60	228,917.00	267,739.00	797,062.39	857,616.04	2,981,539.03	3,862,642.05	
25	Zubin Potok	-	130.30	-	-	-	8,091.60	-	-	-	-	4,522.00	7,465.00	-	-	-	-	-	-	-	-	4,522.00	15,686.90	
26	Zvecan	-	43.36	-	-	-	-	-	-	-	-	3,955.50	4,503.00	-	-	-	-	-	-	-	-	2,973.00	6,928.36	
27	Mitrovicë	-	8,336.82	18,626.00	19,565.00	2,399.50	57,672.25	12,948.00	10,710.00	-	19,786.25	17,471.00	16,367.00	-	-	37,393.00	56,097.39	-	-	-	10,758.00	13,512.76	99,395.50	202,047.47
28	Gilan	1,621,438.91	2,361,986.96	259,230.00	268,623.00	1,168,630.37	1,103,002.32	-	-	82,561.75	46,612.75	107,950.00	88,285.50	1,862.50	16,656.00	458,042.76	371,860.97	422,069.30	414,834.10	245,466.99	293,056.39	4,387,252.58	4,984,897.99	
29	Kacanik	310,632.83	271,644.75	79,430.50	87,416.00	60,155.42	180,406.33	-	991.90	61,913.40	19,824.55	25,758.79	25,385.20	360.00	-	57,573.77	52,976.73	55,021.00	73,199.50	93,047.67	90,222.66	743,893.38	802,067.62	
30	Kamenicë	300,251.75	431,023.89	78,539.50	82,231.00	25,610.70	59,115.00	28,761.00	30,030.00	-	2,710.68	29,875.00	31,448.50	78,002.10	76,640.54	60,246.77	62,395.41	111,321.80	129,912.50	28,922.69	27,924.57	741,531.21	933,432.08	
31	Novobërë	188,639.17	277,920.11	19,215.00	20,945.00	86,572.58	35,835.47	1,000.00	1,710.00	164,945.47	152,824.35	6,761.00	4,518.00	7,607.00	207.00	6,666.00	10,175.00	2,099.60	2,028.60	15,727.41	14,824.66	499,233.23	520,988.19	
32	Shërriz	228,670.29	232,039.47	25,711.00	27,450.00	4,148.56	2,263.32	33,266.00	27,081.00	-	-	5,051.00	5,685.00	-	-	-	1,645.90	1,177.10	17,591.00	7,324.50	316,083.75	303,020.39		
33	Ferizaj	2,142,214.12	2,371,732.22	372,320.00	430,027.33	2,450,041.31	4,895,869.16	-	-	-	-	103,937.00	91,335.50	2,680.00	4,310.00	484,018.32	302,940.40	349,951.70	291,115.80	289,321.73	265,427.33	6,194,484.18	6,632,757.74	
34	Viti	450,548.14	678,177.72	127,766.00	138,355.50	50,972.19	106,550.84	51,152.00	54,585.00	4,028.25	10,191.75	45,379.00	39,211.00	2,730.00	5,012.50	59,922.00	67,342.27	123,364.70	153,327.00	25,193.57	28,193.92	941,555.85	1,278,947.50	
35	Partesh	77,693.96	70,038.52	6,381.00	6,913.57	83,826.75	91,640.30	3,545.89	1,309.00	57,445.02	23,627.00	6,441.10	10,763.68	-	773.80	-	-	-	-	28,659.05	26,002.65	264,766.57	230,294.81	

The third table presents the collection of revenues by structure. Where the largest percentage of own source revenue collection is in municipal revenues for building permits with € 44,526,469.09, then property tax with € 39,177,938.91.

*Appendix no. 3 – Revenues by structure expressed in percentage.*

Revenue share by structure		
Property Tax	39,177,938.91	32.23
Vehicle Registration	5,549,860.93	4.57
Municipal revenues for building permits	44,526,469.09	36.63
Revenues from Heritage registration	934,227.78	0.77
Revenues from the change of Land Use	4,996,719.90	4.11
Revenue from Civil Status Documents	1,863,986.07	1.53
Income from businesses	1,376,372.90	1.13
Revenues from the use of public property	8,341,920.50	6.86
Income from participation in Education and Health	6,535,971.30	5.38
Other income	8,269,359.21	6.80
<b>Total realization of own source revenues</b>	<b>121,572,826.59</b>	<b>100.00</b>

*Annex No. 4 – Structure of own source revenues.*

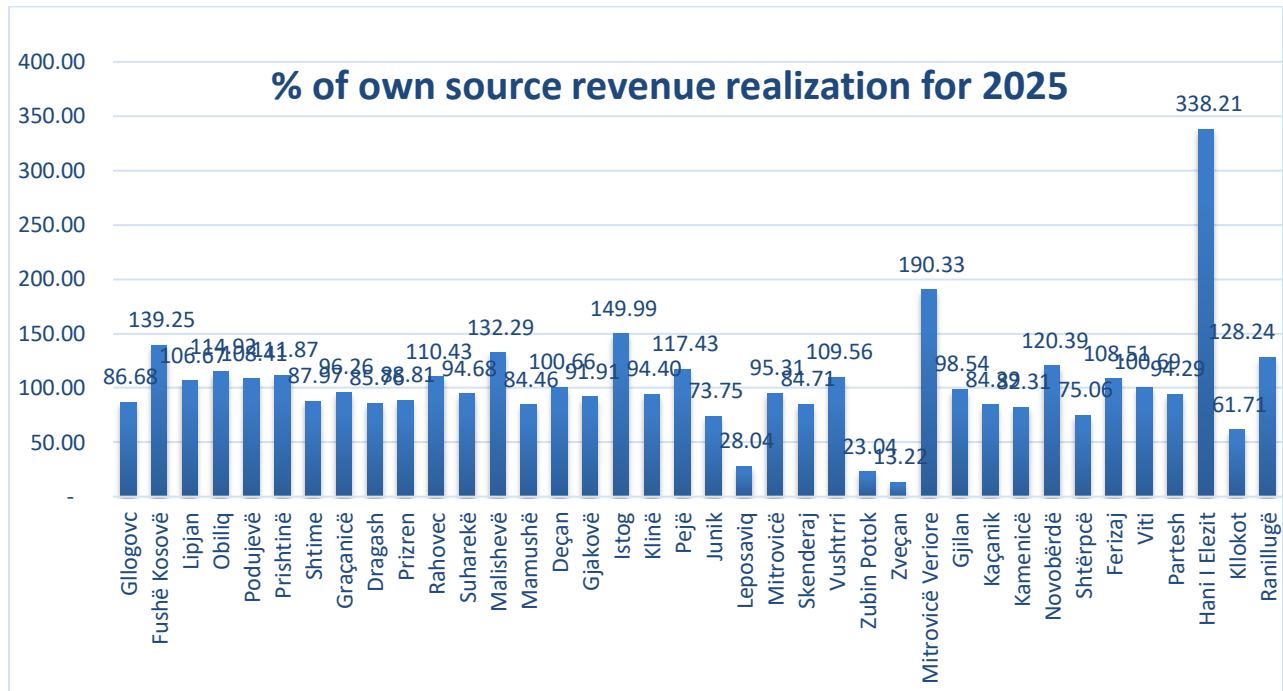


Appendix No. 5 – Direct and indirect revenues for 2025.

Komunat	Planifikimi I të hyrave vetanake	Realizimi i të hyrave për vitin 2025					Gjithsej realizimi i të hyrave	% e realizmit
		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		
Gilgovec	1,936,467.00	1,678,619.23	78,558.50	984,434.50	-	1,062,993.00	2,741,612.23	141.58
Fushë Kosovë	3,459,675.00	4,817,444.94	105,305.00	1,183,933.00	-	1,289,238.00	6,106,682.94	176.51
Lipjan	3,174,047.00	3,385,650.87	51,390.00	486,514.00	216.90	538,120.90	3,923,771.77	123.62
Obiliq	1,291,588.00	1,484,324.34	-	402,518.00	-	402,518.00	1,886,842.34	146.09
Podujevë	1,986,336.00	2,153,415.88	39,470.00	612,855.00	165.64	652,490.64	2,805,906.52	141.26
Prishtinë	38,778,968.00	43,382,111.80	215,215.00	6,255,626.36	2,579.95	6,473,421.31	49,855,533.11	128.56
Shtime	858,258.00	755,044.90	-	224,808.00	-	224,808.00	979,852.90	114.17
Graçanicë	2,729,206.00	2,627,083.67	21,825.00	401,276.00	-	423,101.00	3,050,184.67	111.76
Dragash	551,054.00	472,560.81	2,260.00	82,197.00	14,041.69	98,498.69	571,059.50	103.63
Prizren	10,600,777.00	9,414,946.50	121,515.00	2,654,173.00	15,380.87	2,791,068.87	12,206,015.37	115.14
Rahovec	2,001,711.00	2,210,469.48	34,811.92	398,604.00	198.40	433,614.32	2,644,083.80	132.09
Suharekë	2,401,424.00	2,273,685.48	37,940.00	689,240.00	3,627.91	730,807.91	3,004,493.39	125.11
Malishevë	1,505,526.00	1,991,682.03	60,095.73	522,754.00	-	582,849.73	2,574,531.76	171.01
Mamushë	98,782.00	83,432.56	-	19,001.00	-	19,001.00	102,433.56	103.70
Deçan	900,571.00	906,488.03	12,705.00	154,793.00	-	167,498.00	1,073,986.03	119.26
Gjakovë	5,934,237.00	5,454,005.97	98,294.84	1,521,966.50	-	1,620,261.34	7,074,267.31	119.21
Isog	1,496,509.00	2,244,606.68	48,045.00	349,918.00	6,333.93	404,296.93	2,648,903.61	177.01
Klinë	1,495,504.00	1,411,753.82	15,555.00	628,425.00	-	643,980.00	2,055,733.82	137.46
Pejë	5,593,510.00	6,568,283.43	85,055.48	1,148,813.81	-	1,233,869.29	7,802,152.72	139.49
Junik	204,942.00	151,144.37	-	15,355.00	-	15,355.00	166,499.37	81.24
Leposaviq	100,720.00	28,238.61	-	110,711.00	-	110,711.00	138,949.61	137.96
Mitrovicë	3,615,495.00	3,446,038.53	98,050.00	444,483.00	741.58	543,274.58	3,989,313.11	110.34
Skenderaj	1,709,466.00	1,448,163.53	40,350.00	278,866.00	441.56	319,657.56	1,767,821.09	103.41
Vushtrri	3,525,467.00	3,862,642.05	44,790.00	668,198.00	907.08	713,895.08	4,576,537.13	129.81
Zubin Potok	68,072.00	15,686.90	-	111,088.00	-	111,088.00	126,774.90	186.24
Zveçan	66,702.00	8,816.32	-	105,191.50	-	105,191.50	114,007.82	170.92
Mitrovicë Veriore	106,157.00	202,047.47	-	3,970.00	-	3,970.00	206,017.47	194.07
Gjilan	5,038,508.00	4,964,897.99	70,275.00	1,254,469.00	1,543.04	1,326,287.04	6,291,185.03	124.86
Kaçanik	950,401.00	802,067.62	18,402.00	210,387.00	9,096.92	237,885.92	1,039,953.54	109.42
Kamenicë	1,134,072.00	933,432.09	6,780.00	251,628.00	49,960.19	308,368.19	1,241,800.28	109.50
Novobërdë	432,758.00	520,988.19	7,400.00	116,736.00	15,423.94	139,559.94	660,548.13	152.64
Shtërpcë	403,713.00	303,020.39	8,540.00	67,710.00	4,679.02	80,929.02	383,949.41	95.10
Ferizaj	7,974,306.00	8,652,757.74	118,035.00	1,727,283.00	6,865.36	1,852,183.36	10,504,941.10	131.73
Viti	1,270,127.00	1,278,947.50	26,450.00	271,142.00	0.00	297,592.00	1,576,539.50	124.12
Partesh	244,251.00	230,294.81	-	16,350.00	-	16,350.00	246,644.81	100.98
Hani i Elezit	339,719.00	1,148,948.98	-	119,370.00	198.75	119,568.75	1,268,517.73	373.40
Kllokot	198,114.00	122,250.18	-	24,235.00	-	24,235.00	146,485.18	73.94
Ranilugë	106,698.00	136,832.90	-	25,981.00	-	25,981.00	162,813.90	152.59
<b>Totali</b>	<b>114,283,838.00</b>	<b>121,572,826.59</b>	<b>1,467,113.47</b>	<b>24,545,003.67</b>	<b>132,402.73</b>	<b>26,144,519.87</b>	<b>147,717,346.46</b>	<b>129.25</b>

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. The direct revenues for 2025 are **€121,572,826.59**, while the indirect revenues are **€121,572,826.59**. **€26,144,519.87**. Total revenues collected for 2025 are **€147,717,346.46**.

Appendix No. 6 – % of own source revenue realization for 2025.



**Reference:** Notes from the Kosovo Financial Management Information System-KFMIS from the Ministry of Finance, Labor and Transfers / Treasury Department dated 09.03.2026.

## BUDGET FOR 2025

Based on official data from the Kosovo Financial Management Information System (KFMIS) Treasury Department - Ministry of Finance, Labor and Transfers, the Municipalities of the Republic of Kosovo for 2025 have spent their budgets in a total amount of € 837,642,279.69, or **96.92%** of the planned budget in the amount of € 864,227,543.13.

In 2025 the total budget was € 864,227,543.13 which means for € 23,186,897.14, or **2.76%** greater than in 2024, which was €841,040,645.99.

While if we compare the budget and expenditures between 2024 and 2025, we note:

Appendix No. 7 – Overview of municipal expenditures for 2025 and comparison with 2024.

Pasqyra e shpenzimeve komunale për vitin 2025 dhe krahasimi me vitin 2024							Krahasimi i Buxhetit 2025/2024		Krahasimi i Shpenzimeve 2025/2024	
Komunat	Shpenzimet 2024			Shpenzimet 2025			krahasimi 2025-2024 në vlerë	krahasimi 2025-2024 në %	krahasimi 2025-2024 në vlerë	krahasimi 2025-2024 në %
	Buxheti 2024	Shpenzimet 2024	% e realizimit	Buxheti 2025	Shpenzimet 2025	% e realizimit				
Paga dhe shtesa	381,092,179.59	380,868,004.81	99.94	396,207,995.06	393,562,841.13	99.33	15,115,815.47	3.97	12,694,836.32	3.33
Mallrat dhe shërbimet	124,781,063.81	121,633,403.95	97.48	138,672,867.76	135,108,751.88	97.43	13,891,803.95	11.13	13,475,347.93	11.08
Shpenzimet komunale	15,600,287.60	14,531,182.27	93.15	16,526,679.32	16,001,135.29	96.82	926,391.72	5.94	1,469,953.02	10.12
Subvencione dhe transfere	34,088,682.80	32,580,056.50	95.57	38,760,527.08	37,353,529.47	96.37	4,671,844.28	13.70	4,773,472.97	14.65
Shpenzimet kapitale(pasurit jo financ)	285,478,432.19	234,919,807.86	82.29	273,820,027.91	255,616,021.92	93.35	(11,658,404.28)	(4.08)	20,696,214.06	8.81
Rezervat				239,446.00	-	-	239,446.00	#DIV/0!	-	#DIV/0!
<b>TOTALI</b>	<b>841,040,645.99</b>	<b>784,532,455.39</b>	<b>93.28</b>	<b>864,227,543.13</b>	<b>837,642,279.69</b>	<b>96.92</b>	<b>23,186,897.14</b>	<b>2.76</b>	<b>53,109,824.30</b>	<b>6.77</b>

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

According to economic categories, in general, the municipal budget in 2025 was spent as follows: category of salaries and allowances **99.94%**, goods and services category **97.48%**, utility expenses **93.15%**, subsidies and transfers **95.57%**, and the capital expenditure category **82.29%**, (the least spent category).

Expenditures in 2025 are in the amount of **€ 837,642,279.69** or **€53,109,824.30** more than in 2024 which were **€784,532,455.39** or expressed in % more by **6.77%**.

According to economic categories, the municipal budget in 2025 was spent as follows:

- Salary and allowance category in 2025 it was planned in the amount of €396,207,995.06, while it was spent in the amount of €393,562,841.13, or 99.33%,
- The goods and services category was planned at a value of €138,672,867.76, while it was spent at a value of €135,108,751.88 or 97.43%,
- Of the planned municipal expenditures in the amount of €16,526,679.32, €16,001,135.29, or 96.82%, were spent.
- Planned subsidies and transfers in the amount of €38,760,527.08, €37,353,529.47 or 96.37% were spent,
- The category of planned capital expenditures in the amount of €273,820,027.91, and € 255,616,021.92, or 93.95%, were spent,
- Category of planned reserves in the amount of €239,446.00, not spent at all (0.00%).

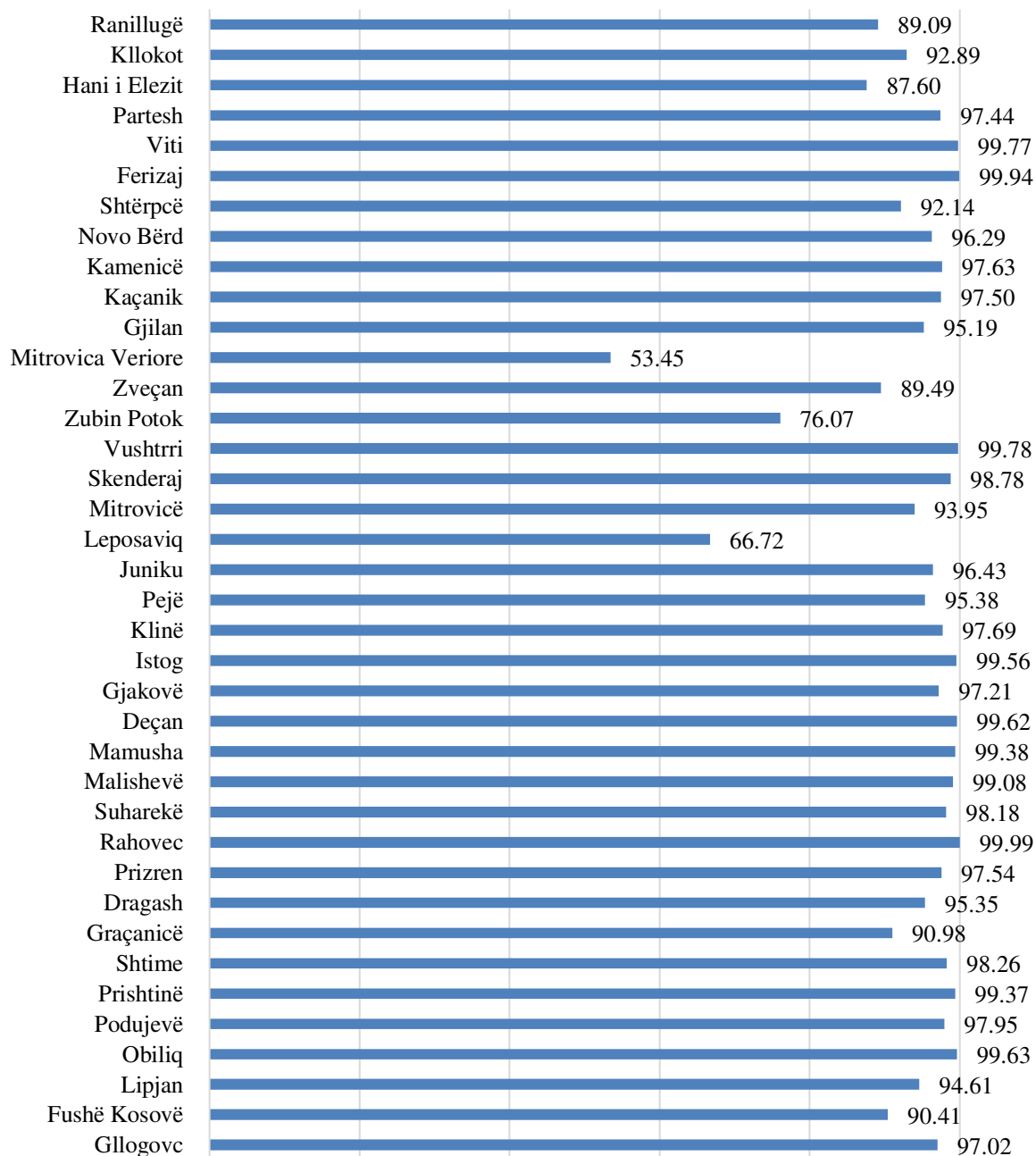
If we compare between economic categories, we note that in 2025, in the category of salaries and allowances, €12,694,836.32 more was spent than in 2024; in the category of goods and services,

€13,475,347.93 more was spent in 2025; in the category of municipal expenditures, €1,469,523.02 more was spent compared to 2024; in the category of subsidies and transfers, €4,773,472.97 more was spent compared to 2024 and in the category of capital expenditures, €20,696,214.06 more was spent in 2024. The comparison of budget and expenditures between 2024 and 2025 is reflected in the following table:

*Appendix No. 8 – Comparison of budget and expenditures between 2024 and 2025.*

Pasqyra e shpenzimeve komunale për vitin 2025 dhe krahasimi me vitin 2024							Krahasimi Buxhetit 2025/2024		Krahasimi Shpenzimeve 2025/2024	
Komunat	Shpenzimet 2024			Shpenzimet 2025			krahasimi 2025-2024 në vlerë	krahasimi 2025-2024 në %	krahasimi 2025-2024 në vlerë	krahasimi 2025-2024 në %
	Buxheti 2024	Shpenzimet 2024	% e realizimit	Buxheti 2025	Shpenzimet 2025	% e realizimit				
Gilgovec	23,622,785.42	22,153,082.99	93.78	23,964,349.97	23,251,146.87	97.02	341,564.55	1.45	1,098,063.88	4.96
Fushë Kosovë	23,747,556.72	20,770,493.81	87.46	22,297,951.94	20,159,728.69	90.41	(1,449,604.78)	(6.10)	(610,765.12)	(2.94)
Lipjan	25,223,733.89	24,660,049.15	97.77	27,335,092.10	25,861,901.33	94.61	2,111,358.21	8.37	1,201,852.18	4.87
Obiliq	14,612,754.36	14,379,435.05	98.40	15,304,250.76	15,247,030.58	99.63	691,496.40	4.73	867,595.53	6.03
Podujevë	33,816,157.46	33,114,654.84	97.93	36,081,020.43	35,341,907.62	97.95	2,264,862.97	6.70	2,227,252.78	6.73
Pristinë	170,702,510.22	137,213,244.93	80.38	158,338,868.85	157,342,545.11	99.37	(12,363,641.37)	(7.24)	20,129,300.18	14.67
Shtime	10,859,984.30	10,659,398.65	98.15	11,485,299.16	11,285,452.89	98.26	625,314.86	5.76	626,054.24	5.87
Graçanicë	9,886,126.37	9,316,993.80	94.24	10,824,417.15	9,848,543.78	90.98	938,290.78	9.49	531,549.98	5.71
Dragash	12,336,546.44	12,192,220.37	98.83	13,380,396.54	12,757,807.80	95.35	1,043,850.10	8.46	565,587.43	4.64
Prizren	69,441,123.07	67,996,154.02	97.92	73,867,538.45	72,046,839.53	97.54	4,426,415.38	6.37	4,050,685.51	5.96
Rahovec	21,801,773.87	21,695,290.60	99.51	22,660,271.22	22,657,300.17	99.99	858,497.35	3.94	962,009.57	4.43
Suharekë	24,818,347.88	24,620,015.81	99.20	24,973,907.00	24,520,388.84	98.18	155,559.12	0.63	(99,626.97)	(0.40)
Malishevë	21,701,931.29	21,618,284.17	99.61	22,745,306.09	22,535,954.51	99.08	1,043,374.80	4.81	917,670.34	4.24
Mamusha	2,655,047.96	2,628,752.29	99.01	2,730,754.63	2,713,956.80	99.38	75,706.67	2.85	85,204.51	3.24
Deçan	14,778,314.61	14,613,840.81	98.89	15,066,891.08	15,009,612.07	99.62	288,576.47	1.95	395,771.26	2.71
Gjakovë	42,459,303.23	41,284,593.03	97.23	43,216,536.56	42,009,775.42	97.21	757,233.33	1.78	725,182.39	1.76
Istog	16,426,935.88	15,790,561.36	96.13	17,498,050.53	17,421,448.05	99.56	1,071,114.65	6.52	1,630,886.69	10.33
Klinë	15,746,410.59	15,346,178.50	97.46	16,947,073.30	16,554,775.35	97.69	1,200,662.71	7.62	1,208,596.85	7.88
Pejë	41,859,908.57	41,339,024.87	98.76	42,629,962.05	40,661,557.37	95.38	770,053.48	1.84	(677,467.50)	(1.64)
Juniku	2,374,083.16	2,218,402.69	93.44	2,542,647.24	2,451,784.86	96.43	168,564.08	7.10	233,382.17	10.52
Leposaviq	2,733,066.67	1,613,177.73	59.02	5,667,656.67	3,781,589.61	66.72	2,934,590.00	107.37	2,168,411.88	134.42
Mitrovicë	30,800,458.55	28,907,760.50	93.85	31,862,420.55	29,935,457.37	93.95	1,061,962.00	3.45	1,027,696.87	3.56
Skenderaj	20,500,264.77	20,340,451.42	99.22	20,855,881.71	20,600,859.28	98.78	355,616.94	1.73	260,407.86	1.28
Vushtrri	29,358,260.11	27,470,771.26	93.57	29,895,825.29	29,829,442.89	99.78	537,565.18	1.83	2,358,671.63	8.59
Zubin Potok	2,332,937.48	2,062,202.84	88.40	2,856,031.39	2,172,681.10	76.07	523,093.91	22.42	110,478.26	5.36
Zveçan	2,163,216.62	2,078,996.47	96.11	2,848,892.40	2,549,478.67	89.49	685,675.78	31.70	470,482.20	22.63
Mitrovica Veriore	2,718,630.53	2,440,605.70	89.77	6,145,662.74	3,285,044.48	53.45	3,427,032.21	126.06	844,438.78	34.60
Gjilan	41,235,959.96	39,252,593.23	95.19	41,341,681.20	39,354,278.98	95.19	105,721.24	0.26	101,685.75	0.26
Kaçanik	12,855,088.66	11,877,205.92	92.39	14,126,898.03	13,773,300.32	97.50	1,271,809.37	9.89	1,896,094.40	15.96
Kamenicë	16,995,289.82	15,682,872.30	92.28	15,969,091.35	15,591,005.06	97.63	(1,026,198.47)	(6.04)	(91,867.24)	(0.59)
Novo Bërd	4,266,737.24	4,205,132.50	98.56	4,749,353.94	4,572,915.98	96.29	482,616.70	11.31	367,783.48	8.75
Shtërpcë	4,769,578.26	4,313,962.06	90.45	4,887,719.35	4,503,450.67	92.14	118,141.09	2.48	189,488.61	4.39
Ferizaj	42,966,691.32	42,920,087.66	99.89	49,710,790.43	49,680,698.81	99.94	6,744,099.11	15.70	6,760,611.15	15.75
Viti	19,431,800.89	19,369,714.32	99.68	18,527,662.85	18,484,532.37	99.77	(904,138.04)	(4.65)	(885,181.95)	(4.57)
Partesh	1,642,990.31	1,628,443.87	99.11	1,882,098.62	1,833,901.34	97.44	239,108.31	14.55	205,457.47	12.62
Hani i Elezit	3,548,177.12	3,313,445.01	93.38	4,737,666.83	4,150,049.82	87.60	1,189,489.71	33.52	836,604.81	25.25
Klokot	1,502,872.72	1,328,306.98	88.38	1,541,013.82	1,431,409.38	92.89	38,141.10	2.54	103,102.40	7.76
Ranillugë	2,347,289.67	2,116,053.88	90.15	2,730,610.91	2,432,725.92	89.09	383,321.24	16.33	316,672.04	14.97
<b>TOTALI</b>	<b>841,040,645.99</b>	<b>784,532,455.39</b>	<b>93.28</b>	<b>864,227,543.13</b>	<b>837,642,279.69</b>	<b>96.92</b>	<b>23,186,897.14</b>	<b>2.76</b>	<b>53,109,824.30</b>	<b>6.77</b>

## % of Budget 2025 implementation



**References:** Notes from the Kosovo Financial Management Information System-KFMIS from the Ministry of Finance, Labor and Transfers / Treasury Department dated 09.03-10.03.2026.

## REPORT ON AUDIT OPINIONS FOR MUNICIPALITIES OF THE REPUBLIC OF KOSOVO

Based on the work plan for 2025, the Department for Local Economic Planning and Development, MLGA, has also prepared a report regarding the opinions of the National Audit Office for municipalities for 2024 and a comparison with 2023.

The report is based on data published by the National Audit Office for the municipalities of the Republic of Kosovo for the years 2024 and 2023.

The auditor's opinions for municipalities vary by year:

- **Unmodified opinion:** In 2024, 7 municipalities accepted the unmodified opinion, while in 2023, 15 municipalities accepted this opinion,
- **Qualified opinion:** There are 31 municipalities with qualified opinion in 2024, while in 2023 there are 23 municipalities.

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

*Appendix No. 1 - General overview of the opinions of the National Audit Office by municipalities and by years 2023-2024.*

Auditor's opinion	Years	Municipalities
Unmodified opinion	<b>2023</b>	Skenderaj, Mamusha, Klina, Kaçanik, Junik, Hani i Elezit, Dragash, Glllogoc, Suhareka, Shtërpcë, Prizren, Partesh, South Mitrovica, Lipjan, Istog. (15)
	<b>2024</b>	Mamusha, Klina, Kamenica, Hani i Elezit, Dragash, Rahovec, Partesh (7)
Qualified opinion	<b>2023</b>	Viti, Malisheva, Kamenica, Deçan, Rahovec, Obiliq, Vushtrri, Shtime, Ranillug, Podujeva, Peja, Novo Brdo, Klllokot , Gracanica , Gjilan, Gjakova, Ferizaj, Fushë Kosovë, Pristina, Lepsaviq, North Mitrovica, Zvecan , Zubin Potok. (23)
	<b>2024</b>	Viti, Skenderaj, Malisheva, Kaçanik, Junik, Deçan, Glllogoc, Obiliq, Vushtrri, Suhareka, Shtime, Shtërpcë, Ranillug, Prizren, Podujevo, Peja, Novoberdë , South Mitrovica, Lipjan, Klllokot , Istog, Gracanica , Gjilan, Gjakova, Ferizaj, Kosovo Polje, Pristina, Lepsaviq, North Mitrovica, Zvecan , Zubin Potok.(31)

## AUDIT FINDINGS

The irregularities are included in various transaction cycles and economic categories related to financial management of expenditures, revenues, procurement processes, subsidies, asset management, personnel management and other areas. In the field of public procurement, the most prominent findings are:

- Development of the procurement procedure in violation of legal requirements, processing of purchase orders not according to financial rules, selection of irresponsible economic operator, exceeding quantities in contracted positions, deficiencies in contract management through the electronic procurement system, deficiencies in the bid evaluation process, deficiencies in the contract management process, signing of contracts in the absence of a budget, lack of execution projects, changes in the quantities of the advance payment without prior approval and delays in the implementation of works, lack of security of execution for the duration of the contract and lack of bank guarantee for the quality of the works.

In the area of expenditures, findings of the following nature have been identified:

- Inadequate classification of expenditures, lack of registration of non-financial assets in the accounting register of assets, unclosed advances from previous years, delays in payment of liabilities, delays in project implementation, overvaluation of financial and non-financial assets and undervaluation of financial and non-financial assets, certification of payments in the absence of a project manager's report, payments through court decisions, unapproved expenditures and exceeding allowed limits, payments for work that has not been completed, lack of an annual plan for financial support to NGOs, deficiencies in cooperation agreements between the municipality and Non-Governmental Organizations, deficiencies in the process of evaluating applications for subsidies, subsidies without public calls, failure to record invoices received.

In the area of revenue, key findings have been identified, such as:

- Inefficient management of accounts receivable /old debts, overstatement of accounts receivable, inaccurate presentation of accounts receivable, inefficiency in verification of municipal properties, delays in issuing construction permits.

Irregularities have been found in the area of personnel management, such as:

- Appointment and engagement of officials to perform special services not in compliance with applicable laws and regulations, engagement of employees under agreements for special services without respecting public procurement procedures and mainly for regular work and duties of the organization.

Review and harmonization of legislation, integration of systems in the field of public money management (SIMFK, PIP, E-assets, E-procurement, etc.), a more committed approach to legal obligations and responsibilities, would help municipalities to have the opportunity to improve public money management, improve findings and address recommendations received from the National Audit Office

## RECOMMENDATIONS

- The submission of the list of acts adopted by mayors of municipalities should be carried out in accordance with Article 80.1 of the Law on Local Self-Government (LLSG);
- Municipalities are required to ensure the timely submission of invitations and accompanying materials for regular meetings of municipal assemblies, in line with Article 43 of Law No. 03/L-040 on Local Self-Government;
- Mayors of municipalities (Gjakova, Gjilan, Zvečan, Zubin Potok, and Leposavić) are required to report on the economic and financial situation of the municipality, as well as on the implementation of municipal investment plans, in accordance with Article 58 of the LLSG;
- Municipal assemblies are required to undertake the review of acts, in compliance with Article 80.2 of Law No. 03/L-040 on Local Self-Government;
- Municipal assemblies are required to establish Community Safety Councils (CSCs) in accordance with Law No. 04/L-076 on Police, as well as Administrative Instruction No. 27/2012 of the Ministry of Internal Affairs and Administrative Instruction No. 03/2012 of the Ministry of Local Government Administration (MLGA);
- Municipalities that have established Community Safety Councils (CSCs) are required to undertake concrete actions and to hold at least six meetings per year, in compliance with the relevant administrative instruction;
- Legal principles, criteria, and procedures must be strictly adhered to in the drafting and adoption of sub-legal (secondary) legislation;
- Municipalities are required to submit acts adopted by municipal assemblies to the MLGA for legality review, in accordance with Article 43.5 of the LLSG.
- To draft a Strategy for Communication and Public Relations in the municipalities of: Dragash, Fushë Kosovë/Kosovo Polje, Glllogoc, Gjakova, Mamushë, South Mitrovica, Novo Brdo, Partesh, Peja, Pristina, Ranillug, Shtërpcë, Viti, Vushtrri, Zvečan , Kamenica.
- To draft a Local Integrity Plan in 5 municipalities: Fushë Kosovë/Kosovo Polje, Kaçanik, Mamushë /Mamusha, North Mitrovica, Zvečan ,
- To draft a Plan for the Protection of Cultural Heritage in the municipalities of: Dragash, Ferizaj, Fushë Kosovë, Gjilan, Glllogoc, Hani i Elezit, Klina, Lipjan, Mamushë, South Mitrovica, North Mitrovica, Novobërdë, Obiliq, Partesh, Podujevë, Prishtina, Ranillug, Shtime, Shtërpcë, Skenderaj, Suhareka, Viti, Vushtrri, Zvečan , Kamenica,
- To establish an internal audit committee in the municipalities of: Hani i Elezit, Istog, Mamusha, Novobërdë, Partesh, Zvečan ,
- To establish Business Registration Centers (one -stop shops) in the municipalities of: Partesh ; Pristina; Ranillug ,

- To draft a Program Plan for Agriculture and Rural Development in the municipalities of: Deçan; Fushë Kosovë/Kosovo Polje; Gjilan; Kaçanik; Klina; Lipjan ; Mamushë; South Mitrovica; Novo Brdo; Obiliq; Peja; Pristina; Ranillug ; Shtërpcë; Skenderaj; Suhareka; Viti; Vushtrri; Zveçan ; Kamenicë,
- To draft a Rural Land Management Plan in the municipalities of: Deçan, Fushë Kosovë/Kosovo Polje, Junik, Gjilan, Glllogoc, Gjakova, Kaçanik, Klina, Lipjan, Malisheva, Mamushë, South Mitrovica, Novo Brdo, Obiliq, Peja, Prizren, Rahovec, Shtërpcë, Skenderaj, Suhareka, Vushtrri, Zveçan , Kamenica),
- To draft an Energy Efficiency Plan in the municipalities of: Fushë Kosovë/Kosovo Polje, Kaçanik, Klina, Lipjan, South Mitrovica, Novo Brdo, Peja, Podujevo, Pristina, Ranillug, Skenderaj, Vushtrri, Zveçan , Kamenica,
- To draft a Strategy and Action Plan against violence in the municipalities of: Mamusha, South Mitrovica, Novobërdë, Partesh, Ranillug, Shtërpcë, Vushtrri, Zveçan,
- To draft a three-year Plan for Social Housing in the municipalities of: Dragash, Fushë Kosovë, Junik, Hani i Elezit, Mamushë, Novobërdë, Partesh, Pejë, Prishtina, Ranillug, Shtërpcë, Viti, Vushtrri, Zveçan, Kamenica,
- To draft a Local Action Plan for the Integration of Roma, Ashkali and Egyptian communities in the municipalities of: Deçan, Fushë Kosovë/Kosovo Polje, Gjilan, Istog, Kaçanik, South Mitrovica, North Mitrovica, Peja, Prizren, Skenderaj, Viti, Zveçan,
- To appoint an official reporting on the Local Integrity Plan in the municipalities of: Fushë Kosovë/Kosovo Polje, Kaçanik, Mamushë, Ranillug, Zveçan,
- To appoint the relevant child protection officer in the municipalities of: Mamusha, South Mitrovica, Novo Brdo, Obiliq, Prishtina, Prizren, Shtërpcë, Viti, Zveçan.
- To provide care for children without parental care in the municipalities of: Dragash, Mamushë, Partesh, Ranillug, Shtërpcë, Viti, Zveçan.
- To establish a Municipal Council or mechanism for the protection of victims of gender-based domestic violence in the municipalities of: Ferizaj, South Mitrovica, Partesh, Zveçan , Kamenica,
- To operationalize the Consultative Committee for Persons with Disabilities in the municipalities of: Deçan, Hani i Elezit, Istog, Kaçanik, Mamusha, North Mitrovica, Novobërdë, Partesh, Podujevo, Prishtina, Prizren, Ranillug, Shtërpcë, Skenderaj, Vushtrri, Zveçan, Kamenica,
- To establish the Security Action Team (SAT) in the municipalities of: Deçan, Dragash, Fushë Kosovë/Kosovo Polje, Klina, Mamushë, South Mitrovica, North Mitrovica, Novo Brdo, Pristina, Ranillug, Shtërpcë, Skenderaj, Zveçan,
- To establish Village Councils in the municipalities of: Kosovo Polje; Gjilan; Kaçanik; Mamusha; Ranillug; Shtërpcë; Skenderaj; Zveçan,

- To organize awareness campaigns in the field of maternal and child health in the municipalities of: Hani i Elezit, Istog, Mamusha, Novobërdë, Ranillug, Shtërpçë, Skenderaj, Zveçan,
- To establish Local Public Safety Councils (LPSCs) in the municipalities of: Dragash; Hani i Elezit; Istog; Mamusha; Novobërdë; Rahovec; Ranillug; Shtërpçë; Skenderaj; Zveçan,
- Provide residential care for the elderly in the municipalities of: Dragash; Gjilan; Kaçanik; Malisheva; Mamushë; Obiliq; Partesh; Prizren; Rahovec; Ranillug; Shtërpçë; Zveçan,
- To establish a local action committee for the implementation of the Strategy for the Roma, Ashkali and Egyptian communities in the municipalities of: Ferizaj, Gjilan, South Mitrovica, North Mitrovica, Skenderaj.