

# PAR Monitor Report Kosovo

## Public Financial Management

2024/2025



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**PAR Monitor Report Kosovo Public  
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## ABOUT WEBER 3.0

Building upon the achievements of its predecessors, the WeBER (2015 – 2018) and WeBER 2.0 (2019 – 2023) projects, the **Western Balkan Enablers for Reforming Public Administrations – WeBER 3.0** project is the third consecutive EU-funded grant of the largest civil society-led initiative for monitoring public administration reform (PAR) in the Western Balkans. Its implementation period is February 2023 – July 2026. Guided by the SIGMA/OECD Principles, the first two phases of the initiative laid the foundation for WeBER 3.0's ambition **to further empower civil society organisations (CSOs) to contribute to more transparent, open, accountable, citizen-centric and thus more EU-compliant administrations in the WB region.**

WeBER 3.0 continues to promote the crucial role of CSOs in PAR, while also advocating for broader citizen engagement in this process and inclusive reform measures which are user-tailored and thus lead to tangible improvements. By grounding actions in robust monitoring data and insights, WeBER 3.0 will empower civil society to more effectively influence the design and implementation of PAR. To foster collaborative policymaking and bridge the gap between aspirations and actionable solutions, the project will facilitate sustainable policy dialogue between governments and CSOs through the WeBER Platform and its National PAR Working Groups. Finally, through small grants for local CSOs, WeBER 3.0 bolsters local-level PAR engagement, amplifying the voices of citizens – the final beneficiaries of the public administrations' work.

WeBER 3.0 products and further information about them are available on the project's website at [www.par-monitor.org](http://www.par-monitor.org).

WeBER 3.0 is implemented by the Think for Europe Network (TEN), composed of six EU policy-oriented think tanks in the Western Balkans:

By partnering with the Centre for Public Administration Research (KDZ) from Vienna, WeBER 3.0 has ensured EU-level visibility.

## ACKNOWLEDGEMENTS

As in the case of the previous editions of the National PAR Monitor reports, published for 2017/2018, 2019/2020 and 2021/2022, special acknowledgements go to the members of the WeBER Platform and the National Working Group in Kosovo, as well as the other stakeholders in Kosovo that shared their experiences through interviews, thus immensely contributing to the quality of this report. They are not individually identified in this report to protect their anonymity.

The WeBER3.0 team would also like to thank its main partners and associates, who have supported the project in research and other activities. Most notably, these are the SIGMA/OECD (Support for Improvement in Governance and Management)<sup>1</sup>, the ReSPA (Regional School of Public Administration), and the Ministry of Culture, Ministry of Defence, Ministry of Education and Ministry of Health, as a project associate.

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<sup>1</sup> A joint initiative of the European Union and the OECD.

## EXECUTIVE SUMMARY

The assessment of the transparency and openness of public financial management focuses on four critical aspects - 1) inclusiveness and transparency of the budget formulation process, 2) availability and comprehensiveness of budgetary documentation, 3) transparency and competitiveness of the public procurement system, and 4) openness and transparency of supreme audit institutions' work. The first aspect examines the extent to which the budget formulation process is inclusive and transparent, ensuring timely access to information, formal participation opportunities, and proactive involvement of citizens and other external stakeholders by the relevant institution. The second aspect focuses on transparency and quality of budgetary documentation across all stages of the budget cycle, assessing whether medium-term projections, policy impacts, and detailed expenditure data are present, while also examining the timeliness of publishing and budgetary documents' accessibility.

When it comes to the public procurement system, emphasis is placed on examining whether the policy, legal and institutional framework promotes open and fair procedures, if those procedures are applied in practice and if the procurements are competitive and regularly reported on. Finally, the last aspect is devoted to assessing whether the supreme audit institutions engage in active communication and cooperation with external stakeholders and ensure regular and accessible publication of activity and audit reports, in user-friendly and open formats. Findings of this report reflect the period since the publication of the PAR Monitor 2021/2022, starting from the second half of 2022, and until the end of 2024.<sup>2</sup>

This report shows the results of monitoring the Public Financial Management system in Kosovo, looking at the transparency of budget and public procurement processes, as well as the level of accountability through the Supreme Audit Institution. The monitoring analyzed the legal framework and official documents of public institutions, but mainly focused on how these rules are applied in practice and their impact on ensuring the proper use of public funds. Kosovo's overall score in this assessment is 52.5 out of 100 points, which reflects a moderate level of transparency, with noticeable progress in some areas but large gaps in full implementation. Kosovo shows partial results in the inclusion and transparency of the budget preparation process. Even though the strategic and regulatory framework provides for stakeholder engagement and public consultations, the real influence of the public in decision-making is limited,

<sup>2</sup> For 2022, only developments not captured by the PAR Monitor 2021/2022 are included.

the time given for comments is short, and citizens' perception of inclusiveness remains low. Transparency at this stage is more formal than substantial.

Progress has been made in the publication and inclusiveness of budget documents, especially in access to budget execution reports, which are usually published on time. However, the documents still do not provide detailed explanations of government priorities and budget impacts, information on capital investments is missing, and the data is still not published in an open format, limiting independent analysis. This means transparency has increased, but the quality and clarity of information still do not meet the level needed for accountability. Meanwhile, the Supreme Audit Institution continues to be one of the strongest points of Kosovo's public finance system. Audit reports are published regularly and are easily accessible to the public, helping to increase transparency in the use of public money. Overall, the results show that transparency in public financial management is raised formally, but it does not always translate into effective accountability and proper use of public resources. There is a clear gap between the rules set and their implementation, especially in procurement and in explaining the impact of budget spending.

## LIST OF ABBREVIATIONS AND ACRONYMS

PFM-Public Finance Management

PPRC- Public Procurement Regulatory Commission

MEAT- Most Economically Affordable Tender

FOI-Freedom of Information

Kis-Key Informants

PAR-Public Administration Reform

ReSPA-Regional School of Public Administration

SIGMA-Support for Improvement in Governance and Management

TEN-Think for Europe Network

WeBER-Western Balkans Enabling Project for Civil Society Monitoring of Public Administration Reform project

# I. WeBER PAR Monitor: What we monitor and how?

## I.1 WeBER's approach to monitoring PAR

The Public Administration Reform (PAR) Monitor methodology was developed in 2015-2016, as part of the first Western Balkans Enabling Project for Civil Society Monitoring of Public Administration Reform (WeBER) project. Since the onset, WeBER has adopted a markedly evidence-based approach in its endeavour to increase the relevance, participation and capacity of civil society organisations (CSOs) in the Western Balkans to advocate for and influence the design and implementation of PAR. The PAR Monitor methodology is a cornerstone WeBER product, enabling civil society monitoring of PAR based on evidence and analysis.

In line with WeBER's focus on the region's EU accession process, once the SIGMA Principles of Public Administration were revised in 2023, the WeBER PAR Monitor methodology was also redesigned in 2024, building on the Principles,<sup>3</sup> and on SIGMA Methodology,<sup>4</sup> and complementing the monitoring by SIGMA by providing additional observations focused on transparency, inclusiveness, openness or other aspects of state administrations' work depending on PAR area in question. This revision helps maintain the focus of WeBER's recommendations on EU-compliant reforms, thus guiding the governments in the region towards successful EU accession and future membership. The main changes in the revised PAR Monitor methodology are briefly listed below.<sup>5</sup>

**Table 1.** Main changes in the PAR Monitor methodology

### Structure

In order to align with the new SIGMA methodological approach, the following structural changes are introduced:

- Introduction of single indicator per PAR area, divided into sub-indicators, further consisting of several sub-indicator elements (i.e. specific criteria assessed), in order to streamline the approach and emphasise the focus on transparency, inclusiveness and openness in each PAR area.
- Introduction of types of sub-indicator elements, ensuring that all following aspects of reform are covered:
  - 1) Strategy and Policy,
  - 2) Legislation,
  - 3) Institutional Setup,
  - 4) Practice in Implementation, and
  - 5) Outcomes and Impact.

<sup>3</sup> OECD (2023), The Principles of Public Administration, OECD Publishing, Paris, <https://doi.org/10.1787/7f5ec453-en>.

<sup>4</sup> Available at: <https://www.sigmaweb.org/en/publications/documents/2024/assessment-methodology-of-the-principles-of-public-administration.html>.

<sup>5</sup> For detailed information on the scope and process of methodology revision please visit <https://www.par-monitor.org/par-monitor-methodology/>.

- Introduction of a 100-point scale, for a more nuanced assessment of progress in each PAR area.

### Data sources

- Introduction of interviews with “key informants”, i.e. key non-state actors engaged and familiar with the processes. These interviews serve as a data source for the “Outcomes and Impact” elements instead of the formerly implemented survey of civil society organisations.
- More systematic use of public perception survey results as a data source for “Outcomes and Impact” elements and expanding the scope of the survey to complement the assessment in five PAR areas – all except “Strategy for PAR”.
- Removal of the survey of civil servants as a data source due to persistent issues with ensuring adequate response rates across the region’s administrations.

### PAR Monitor reporting

- Six national PAR Monitor reports, one per PAR area (36 in total for the entire PAR Monitor), in order to facilitate timely publication and advocacy for the monitoring results rather than publishing the results of 18 months of research at the end of the process.
- Six regional Western Balkan overview reports, one per PAR area (6 in total).

## I.2 Why and how WeBER monitors the “Public Financial Management” area

The manner in which public resources are planned, allocated, spent, and reported on has a direct influence on the efficiency and integrity of public administration. Thus, transparent, accountable, and well-managed public finances reflect the government’s commitment to serving citizens’ needs and using resources responsibly. WeBER’s focus on participatory budget formulation and transparent budget execution, therefore, aims to assess how open and accountable the management of public finances is in practice. The monitoring focus extends to the accessibility and user-friendliness of budget documentation, as they enable citizens and civil society to meaningfully participate and oversee the entire budget cycle. Additionally, WeBER looks into whether the legal and institutional framework for public procurement provides a sound ground for conducting transparent and competitive processes, and whether a transparent and competitive public procurement system exists practice. Finally, equally important aspect of external oversight of public finances is observed through the transparency of work of supreme audit institutions and their practice of proactive engagement of the public. Weaknesses in transparency, inclusiveness, or accountability mechanisms risk fostering inefficiency and corruption, while strong and open PFM systems strengthen public trust, fiscal responsibility, and the overall credibility of public administration reform.

Monitoring in the Public Financial Management area is based on six SIGMA Principles in this area:

**Principle 23:** The annual budget is comprehensive and formulated within a credible and rolling medium-term framework, balancing policy needs with fiscal constraints.

**Principle 25:** The government implements the budget in line with estimates and reports on it in a comprehensive and transparent manner, allowing for timely scrutiny.

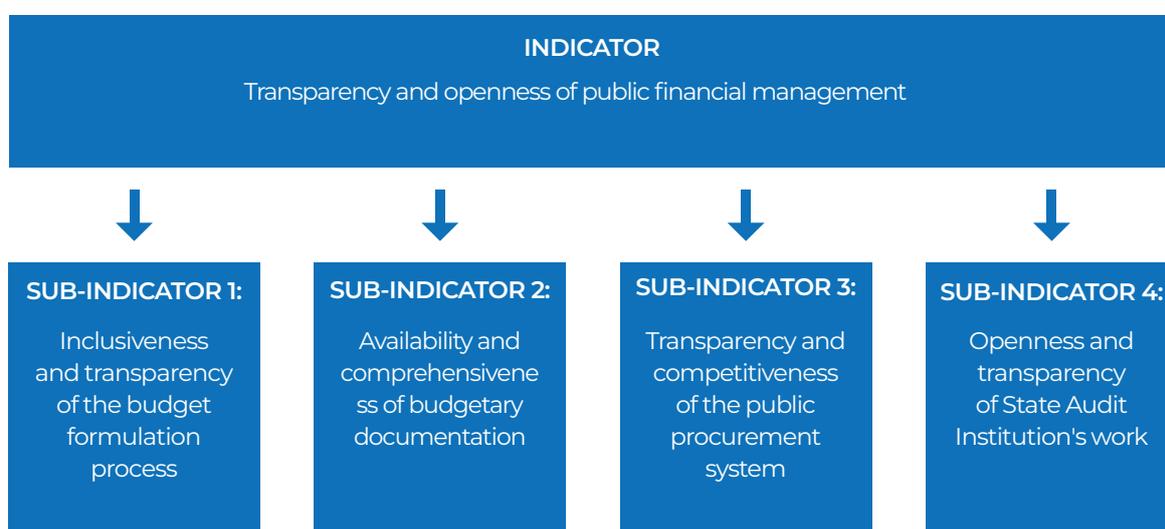
**Principle 26:** Public administration bodies manage resources in an effective and compliant manner to achieve their objectives.

**Principle 28:** Public procurement legislation, including public-private partnerships and concessions, is based on principles of equal treatment, non-discrimination, transparency, proportionality and competition, and supported by a sound governance framework.

**Principle 29:** Contracting authorities conduct public procurement operations, including public-private partnerships, efficiently and economically.

**Principle 31:** All public funds are effectively audited by an independent auditor that provides assurance on the use of public resources and helps improve the functioning of the public sector.

These Principles are assessed from the perspective of the availability and accessibility of all relevant information on the budget process, while also examining the extent to which open and competitive public procurement processes are present within the system. A focus on transparency and openness seeks to determine the extent to which relevant authorities publish information which helps the interested public gain insight into crucial aspects of the system – budget formulation and execution, and the audit of the use of public resources.



The monitoring period for the Public Financial Management covers developments since the last PAR Monitor cycle, which lasted from January until November 2022. Thus, this report focuses primarily on 2023 and 2024, as well as the end-of-2022 developments not covered in the previous cycle. Although this report provides a comparison of findings with previous PAR Monitor editions, country scores are incomparable to the previous monitoring due to methodological changes.

The **first sub-indicator** focuses on the existence of policy and legal frameworks that provide for an inclusive and transparent budget formulation process and envisage citizen involvement, while also examining if external stakeholders are engaged in practice. For the assessment of outcomes and impact, researchers conduct three key informant interviews with non-state actors who possess significant expertise in the area and/or experience participating in the analysed processes and use the public perception survey findings.

**Table 2.** Indicator elements under sub-indicator 1

Indicator element: number and title	Type
E 1.1 There is a strategic document in force that envisages the improvement of inclusivity and transparency of the budget formulation process as a goal	Strategy and policy
E 1.2 Regulations stipulate citizens' involvement in the budget formulation process	Legislation
E 1.3 External stakeholders are provided with complete information in advance, giving them sufficient time to prepare for consultations in the budget formulation process	Practice in implementation
E 1.4 Responsible government bodies are proactive in ensuring that a wide range of external stakeholders become involved in the budget formulation process	Practice in implementation
E 1.5 Key non-state actors consider the budget formulation process as inclusive and transparent	Outcomes and impact
E 1.6 Citizens' perception of inclusivity of the budget formulation process	Outcomes and impact

The **second sub-indicator** assesses the availability and comprehensiveness of budgetary documentation, while also looking into the accessibility of reports. Monitoring of strategy and policy and practice elements is performed by analysing strategic documents and official data publicly available on the websites of relevant institutions. Assessment of outcomes and impact is based on the findings obtained from three key informant interviews and the public perception survey.

**Table 3.** Indicator elements under sub-indicator 2

Indicator element: number and title	Type
E 2.1 There is a strategic document in force that envisages improvement of the transparency of budgetary documentation	Strategy and policy
E 2.2 Enacted annual budget includes a medium-term perspective illustrating how revenue and expenditure will develop beyond the next fiscal year	Practice in implementation
E 2.3 Budget documentation presents the budget implications on the priority policy areas	Practice in implementation
E 2.4 Citizen Budget is regularly published online	Practice in implementation
E 2.5 In-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation
E 2.6 Mid-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation
E 2.7 In-year and mid-year budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation
E 2.8 Year-end budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation
E 2.9 Year-end budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation
E 2.10 Year-end budget execution reports or separate reports contain information on the significant impacts of the budget implementation on the priority policy areas	Practice in implementation
E 2.11 Year-end budget execution reports or separate reports contain information on capital investment	Practice in implementation
E 2.12 Consolidated annual reports on internal financial control and internal audit are timely published and easily accessible online	Practice in implementation
E 2.13 Budgetary data is published in open data format	Practice in implementation
E 2.14 Key non-state actors consider that the budgetary documentation is comprehensive and enables further research	Outcomes and impact
E 2.15 Citizens' perception of availability of budget execution information	Outcomes and impact

The **third sub-indicator** examines the openness and competitiveness of the public procurement system. Specifically, the assessment looks into the existence and public availability of procurement plans and reports, competitiveness and openness of procedures, and user-friendly characteristics of the public procurement portal.

Monitoring of strategy and policy, legislation and practice aspects is performed by combining various data sources to maximise reliability of results. It includes qualitative analysis of strategic documents, legal acts and official data that is publicly available or obtained from responsible institutions using FOI requests. The analysis of certain practice type elements under this sub-indicator is conducted on a sample of five contracting authorities with the highest contracted procurement values in the calendar year preceding the year of the monitoring. For the outcomes and impact assessment, researchers conduct three key informant interviews.

**Table 4.** Indicator elements under the sub-indicator 3

Indicator element: number and title	Type
E 3.1 There is a strategic document in force that envisages improvement in transparency and competitiveness of the public procurement system	Strategy and policy
E 3.2 Regulations stipulate transparency and competitiveness as the key principles of public procurement processes	Legislation
E 3.3 No special legislation creates exceptions from the general law on public procurement	Legislation
E 3.4 There is a designed central procurement body that supports transparency and competitiveness of public procurement processes	Institutional set-up
E 3.5 Central procurement body regularly reports to the public on the implementation of overall public procurement policy	Practice in implementation
E 3.6 Reporting on public procurement policy by the central procurement body is citizen-friendly	Practice in implementation
E 3.7 Central review body regularly reports to the public on procedures for the protection of the rights of bidders in public procurement	Practice in implementation
E 3.8 Public procurement portal is user-friendly	Practice in implementation
E 3.9 Central-level contracting authorities regularly publish up-to-date annual procurement plans that are easily accessible online	Practice in implementation
E 3.10 Central-level contracting authorities regularly publish annual procurement reports that are easily accessible online	Practice in implementation
E 3.11 Open procedures represent a standard public procurement method	Practice in implementation
E 3.12 Public procurement processes are competitive	Practice in implementation
E 3.13 Public procurement data is available in open format(s)	Practice in implementation

E 3.14 Key non-state actors consider public procurement system as competitive and transparent	Outcomes and impact
E 3.15 Key non-state actors consider exceptions from public procurement law as adequately regulated and applied in practice	Outcomes and impact

The **fourth sub-indicator** focuses on the regular communication and citizen-friendly presentation of supreme audit institutions' (SAI) activity and reports. Monitoring of this sub-indicator is based on the review of the strategic framework, regulations and SAI's website. For the assessment of outcomes and impact, researchers conduct key informant interviews.

**Table 5.** Indicator elements under the sub-indicator 4

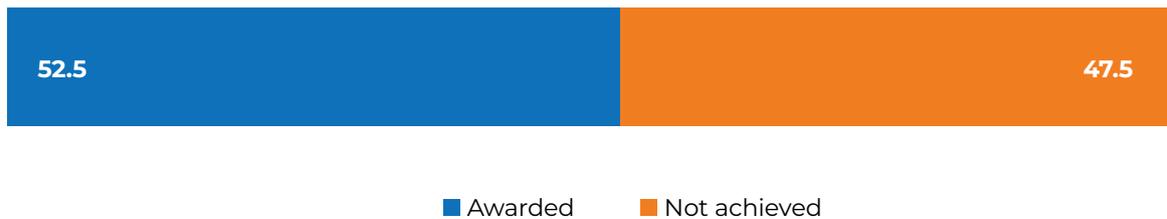
Indicator element: number and title	Type
E 4.1 There is a strategic document in force that envisages enhanced communication and cooperation of SAI with external stakeholders	Strategy and policy
E 4.2 Regulations stipulate the transparency of the SAI's work	Legislation
E 4.3 SAI's annual activity reports are regularly published and easily accessible online	Practice in implementation
E 4.4 SAI's audit reports are citizen-friendly and easily accessible online	Practice in implementation
E 4.5 Data contained in the external audit reports are available in open format(s)	Practice in implementation
E 4.6 SAI uses a variety of channels for external communication and promotion of its activities and reports	Practice in implementation
E 4.7 Key non-state actors consider SAI's work as transparent and SAI's reports as easily accessible	Outcomes and impact

## II. Transparency and Openness of Public Financial Management

This section presents the assessment results for Kosovo. Each sub-section presents the results for one sub-indicator (four in total), beginning with a brief overview of developments since the PAR Monitor 2021/2022. This is followed by a detailed assessment of the sub-indicator elements, starting with the policy, legislation and institutional framework, then moving to the practice in implementation, and ending with outcomes and impact. Each sub-indicator assessment concludes with the graph showing the awarded points.

The graph below displays the overall results for the Public Financial Management area in Kosovo, measured on a scale from 0 to 100 points.

Transparency and openness of public financial management  
(score 0-100)



## II.1 Inclusiveness and transparency of the budget formulation process

**Principle 23: The annual budget is comprehensive and formulated within a credible and rolling medium-term framework, balancing policy needs with fiscal constraints.**

Awarded points per element in sub-indicator 1: Inclusiveness and transparency of the budget formulation process<sup>6</sup>

Indicator elements	Element type	Score
E 1.1 There is a strategic document in force that envisages the improvement of inclusivity and transparency of the budget formulation process as a goal	Strategy and policy	0/1
E 1.2 Regulations stipulate citizens' involvement in the budget formulation process	Legislation	1/1
E 1.3 External stakeholders are provided with complete information in advance, giving them sufficient time to prepare for consultations in the budget formulation process	Practice in implementation	0/2
E 1.4 Responsible government bodies are proactive in ensuring that a wide range of external stakeholders become involved in the budget formulation process	Practice in implementation	0/3.5
E 1.5 Key non-state actors consider the budget formulation process as inclusive and transparent	Outcomes and impact	0/3

<sup>6</sup> The first sub-indicator focuses on the following SIGMA sub-principle: The government stimulates citizen engagement in the budgeting process by making a complete set of budget documentation publicly available, preparing a citizen budget and using open budgeting tools.

E 1.6 Citizens' perception of inclusivity of the budget formulation process	Outcomes and impact	0.5/2
<b>Total score for sub-indicator 1</b>		<b>1.5/12.5</b>

This sub-indicator analyzes the openness and inclusiveness of the budget-making process, including the existence of strategic approaches for transparency and inclusion, the rules that provide for citizen participation, and the assurance that external actors receive complete and timely information for consultations. It also examines the proactive role of responsible institutions in involving a wide range of non-state actors, as well as the perception of key actors and citizens regarding the level of transparency and inclusion in this stage of the budget process. According to the SIGMA 2024 Report on Public Administration in Kosovo<sup>7</sup>, the assessment of performance in public financial management-including aspects of transparency-is part of the analysis of good governance indicators and needs further improvement, as communication and public engagement practices remain challenging in the context of modern public administration standards.

## How does Kosovo do in regional terms?

**Sub-indicator 1:** Inclusiveness and transparency of the budget formulation process (maximum score 12.5)

The Public Finance Management Strategy 2022-2026<sup>8</sup> foresees measures to improve transparency and inclusiveness only in relation to budget reporting and budget scrutiny, specifically under Specific Objective 4.2, but not during the budget development and formulation phase. The activities planned under this objective focus on improving transparency, without concrete measures to include the wider public in the budget formulation process. As a result, the criteria for improving transparency and inclusiveness in budget formulation, with a clear assignment of responsibilities, are not met and no points were awarded.

Regarding the legal framework, the Law on Public Financial Management and Accountability<sup>9</sup> and its amendments do not contain specific provisions on citizen participation. However, the Rules of Procedure of the Government of the Republic of Kosovo<sup>10</sup> provide for public consultation for all legal initiatives, including the draft Law on Budget Appropriations, in line with the procedures

7 SIGMA 2024 Report on Public Administration in Kosovo. Available at: [https://www.sigmaweb.org/content/dam/sigma/en/publications/reports/2025/01/public-administration-in-kosovo-2024\\_d9378da9/a53fce6b-en.pdf](https://www.sigmaweb.org/content/dam/sigma/en/publications/reports/2025/01/public-administration-in-kosovo-2024_d9378da9/a53fce6b-en.pdf)

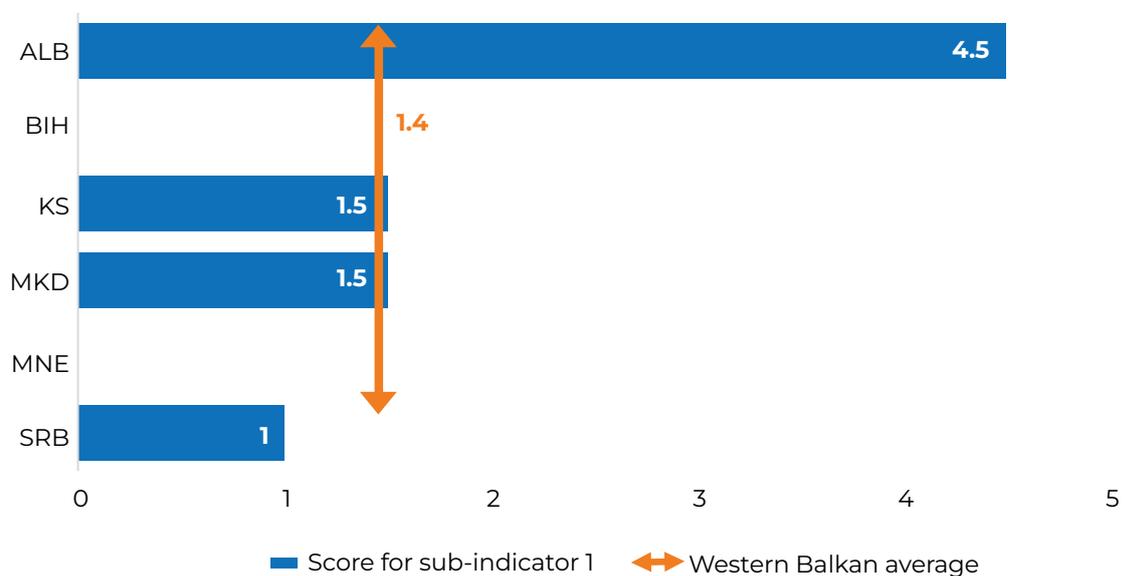
8 Public Finance Management Strategy, 2022-2026. Available at: <https://kryeministri.rks-gov.net/wp-content/uploads/2023/03/Public-Finance-Management-Strategy-of-Republic-of-Kosovo-2022-2026.pdf>

9 Law on Public Financial Management and Accountability. Available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2524&langid=2>

10 Rules of Procedure of the Government of the Republic of Kosovo. Available at: [https://www.kuvendikosoves.org/Uploads/Data/Files/6/2022\\_08\\_09\\_RulesofProcedureoftheAssemblyoftheRepublicofKosovo\\_mGJNJJBy62.pdf](https://www.kuvendikosoves.org/Uploads/Data/Files/6/2022_08_09_RulesofProcedureoftheAssemblyoftheRepublicofKosovo_mGJNJJBy62.pdf)

set out in Chapter IV and Article 46. An exception applies only to draft laws that ratify international agreements, as defined in Article 31. Since there are no other specific limitations on which parts of the draft law can be commented on, it is concluded that the entire budget is open to public consultation. Based on this, the criterion on citizens' consultation on the budget as a whole is considered met and one point was awarded.

Public participation in consultation processes at the central level is limited and, in practice, almost absent. As part of this indicator, interviews were conducted with representatives of civil society organizations<sup>11</sup>, who emphasized that there is no agreement that the budget formulation process is transparent or inclusive. At the central level, no public hearings or consultations with third parties are held during budget preparation, and information and materials are not shared fully or on time with interested parties. Although some consultations take place at the municipal level, this indicator focuses only on central-level institutions. There is no space for comments from interest groups, including business associations, trade unions, professional organizations, academia, gender equality organizations, or marginalized groups, and their comments are not reflected in the budget process. Overall, the assessment shows that the budget formulation process at the central level is not open to external actors and does not provide sufficient transparency or inclusiveness.



<sup>11</sup> During September and October, three interviews were conducted for this indicator. The interviews were held with two representatives of civil society organizations and one expert in the field.

## II.2 Availability and comprehensiveness of budgetary documentation

**Principle 23:** The annual budget is comprehensive and formulated within a credible and rolling medium-term framework, balancing policy needs with fiscal constraints.

**Principle 25:** The government implements the budget in line with estimates and reports on it in a comprehensive and transparent manner, allowing for timely scrutiny.

**Principle 26:** Public administration bodies manage resources in an effective and compliant manner to achieve their objectives.

Awarded points per element in sub-indicator 2: Availability and comprehensiveness of budgetary documentation<sup>12</sup>

Indicator elements	Element type	Score
E 2.1 There is a strategic document in force that envisages improvement of the transparency of budgetary documentation	Strategy and policy	1/1
E 2.2 Enacted annual budget includes a medium-term perspective illustrating how revenue and expenditure will develop beyond the next fiscal year	Practice in implementation	3/3
E 2.3 Budget documentation presents the budget implications on the priority policy areas	Practice in implementation	0/2
E 2.4 Citizen Budget is regularly published online	Practice in implementation	2/2

<sup>12</sup> The second sub-indicator focuses on the following SIGMA sub-principles: The government stimulates citizen engagement in the budgeting process by making a complete set of budget documentation publicly available, preparing a citizen budget and using open budgeting tools; The annual budget documentation is comprehensive and includes all public expenditures and revenues, fiscal risks, tax expenditures and multi-annual commitments; The budget is presented in administrative, economic, functional, and programmatic terms, and makes use of non-financial performance information. Expenditures related to policies such as green transition and gender equality are tracked to assess the impact of initiatives where there are relevant targets or goals; The ministry of finance monitors the execution of the budget throughout the financial year and regularly publishes budget execution information to enable effective decision-making and transparency; The government publishes its annual financial report no later than six months after the end of the financial year. The supreme audit institution audits the report, and the parliament discusses it before the next budget debate; The annual financial report of the government is comprehensive and based on an appropriate financial reporting framework, is in a format mirroring the format of the budget, explains variations from the budget figures, includes an analysis of state assets and liabilities, and contains non-financial performance information comparing results with performance targets; The government, in its annual financial report or a separate report, provides information on the significant economic, social and environmental impacts of its policies, procurements and operations; The government provides information on capital investment in its annual financial report or a separate report; A single ministry co-ordinates implementation of internal control, reviews progress and reports annually to the government on the development of internal control in the public sector.

E 2.5 In-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation	1.5/3
E 2.6 Mid-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation	3/3
E 2.7 In-year and mid-year budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation	2/3
E 2.8 Year-end budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation	3/3
E 2.9 Year-end budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation	2/4
E 2.10 Year-end budget execution reports or separate reports contain information on the significant impacts of the budget implementation on the priority policy areas	Practice in implementation	0/2
E 2.11 Year-end budget execution reports or separate reports contain information on capital investment	Practice in implementation	0/3
E 2.12 Consolidated annual reports on internal financial control and internal audit are timely published and easily accessible online	Practice in implementation	0/2
E 2.13 Budgetary data is published in open data format	Practice in implementation	0/2
E 2.14 Key non-state actors consider that the budgetary documentation is comprehensive and enables further research	Outcomes and impact	0/3
E 2.15 Citizens' perception of availability of budget execution information	Outcomes and impact	1/2
<b>Total score for sub-indicator 2</b>		<b>18.5/38</b>

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Sub-indicator 2 assesses the availability and comprehensiveness of budgetary documentation in Kosovo. The assessment is based on the analysis of the existence of a strategic document in force that foresees the improvement of the transparency of budgetary documentation, as well as on the review of key budget documents published during the budget cycle. Within this sub-indicator, it is assessed whether the enacted annual budget includes a medium-term perspective on the development of revenues and expenditures beyond the next fiscal year, whether the budget documentation presents the budget implications for priority policy areas, and the regular publication of the Citizen Budget. It also assesses the timely publication and online accessibility of in-year budget execution reports, mid-year reports, and year-end budget execution reports, including their content by expenditure classifications, information on capital investment, and the main impacts of budget implementation on priority policy areas. In addition, the assessment covers the publication of consolidated annual reports on internal financial control and internal audit, the publication of budgetary data in open data format, and the perception of non-state actors and citizens regarding the availability and comprehensiveness of information on budget execution.

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Kosovo has a clear policy commitment to improving budget transparency through the Public Finance Management Strategy 2022–2026.<sup>13</sup> Under Specific Objective 4.2, the strategy defines concrete measures, including quarterly and monthly reporting on financial and non-financial performance, capital investment implementation, and budget execution at central and local levels. Responsibilities are clearly assigned to the Ministry of Finance’s Budget Department and the Treasury, with donor support foreseen. In addition, the Laws on Budget Allocations for 2024 and 2025 include medium-term fiscal perspectives and assumptions broken down by categories, programs, and budget users, which formally meets key indicator requirements.<sup>14</sup>

While budget laws do not publish separate analytical documents that justify budget choices or assess their impacts, as required by the assessment methodology. The Citizen Informant is published every year for the respective budget on the official website of the Ministry of Finance, to communicate the budget’s main elements in a simplified manner to the wider public.<sup>15</sup> Budget execution reports are generally published regularly and are accessible through the Ministry of Finance’s Treasury website, but there are notable delays, such as the semi-annual report for 2025, which was published late and therefore assessed negatively.<sup>16</sup> The observed mid-year reports for 2024 and 2025 are published and easily accessible.<sup>17</sup> In addition, there are nine-month reports available.<sup>18</sup>

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13 Public Finance Management Strategy 2022-2026, available at <https://kryeministri.rks-gov.net/wp-content/uploads/2023/03/Strategjia-e-Menaxhimit-te-Financave-Publike.pdf>.

14 Article 4, Table 3.1, Law on Budget Allocations (Budget Law 2024) for 2024, available at <https://gzk.rks-gov.net/ActDetail.aspx?ActID=85052>; and Tables 1 and 4.1, Law on Budget Allocations for 2025 (Budget Law 2025), available at <https://gzk.rks-gov.net/ActDetail.aspx?ActID=99639>.

15 Citizen Informant for the last two years is available at: <https://mfpt.rks-gov.net/Buxheti/Page/329>.

16 Monthly Fiscal Series, available at: <https://mfpt.rks-gov.net/Thesari/Page/973>.

17 Semi-Annual Reports, available at <https://mfpt.rks-gov.net/Thesari/Page/33>.

18 Nine-Month Reports, available at <https://mfpt.rks-gov.net/Thesari/Page/33>.

The Semi-annual Report 2025 of the Ministry of Finance, Labour and Transfers meets the requirement for economic and administrative/organisational classifications, but it does not include the functional classification.<sup>19</sup> The latest annual financial report was reviewed and administrative classification is fully provided through Annex No. 3, which details expenditures by all central and local budget organizations for 2024.<sup>20</sup> Economic classification is also clearly included, following the IMF Government Finance Statistics framework, with detailed expenditure categories presented in the main financial statements and supporting notes. However, functional classification is not publicly presented. Although the report references the IMF GFS system, it does not include expenditure tables by functional areas such as education or health. Program classification is only partially covered, limited to specific measures (e.g. pandemic management, economic recovery, and EU energy contingency), rather than a comprehensive program-based breakdown.

Internal reports are not publicly available, and there is no legal requirement for their publication, leading to a negative assessment of this element. Further transparency constraints are in the open data portal, which is currently non-functional and has been so for a long time, making budget data inaccessible and not presented in the formats required by the indicator. While a comprehensive monthly fiscal dataset (2006–2025) in Excel format is available and regularly updated, covering revenues and expenditures at central and local levels,<sup>21</sup> this alone is insufficient to meet the indicator's requirements or to justify a positive rating.

Three key non-state actors, experienced with the formulation of budgetary documentation have been interviewed. They do not agree on any of the issues, hence negative assessment is given. Only two of the interviewees tend to agree that the available annual budgets are comprehensive enough. Annual budgets do not provide adequate information for the purpose of researching and policy-making. The interviewees do not consider that budget execution reports are not comprehensive enough and that they provide adequate information for the purpose of researching.

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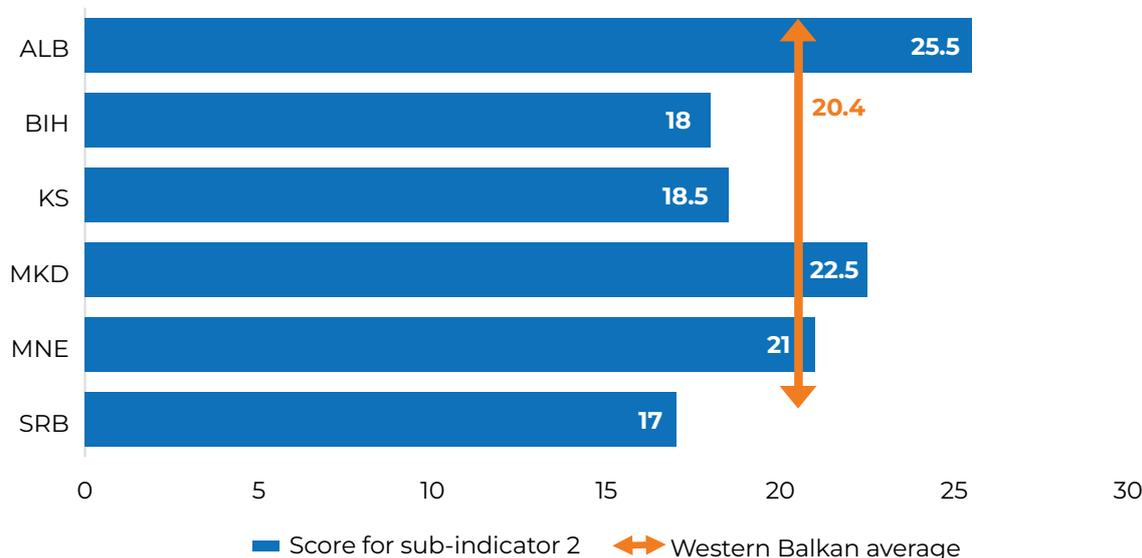
19 Semi-Annual Report 2025, available at [file:///C:/Users/User/Downloads/Raporti%20N%C3%AB-nt%C3%ABmujor%20Financiar%202025%20\(1\).pdf](file:///C:/Users/User/Downloads/Raporti%20N%C3%AB-nt%C3%ABmujor%20Financiar%202025%20(1).pdf).

20 Nine-Month Financial Report 2025, available at <https://mfpt.rks-gov.net/Thesari/Page/33>.

21 Monthly Fiscal Series, available at <https://mfpt.rks-gov.net/Thesari/Page/973>.

## How does Kosovo do in regional terms?

**Sub-indicator 2:** Availability and comprehensiveness of budgetary documentation (maximum score 38)



## II.3 Transparency and competitiveness of the public procurement system

**Principle 28:** Public procurement legislation, including public-private partnerships and concessions, is based on principles of equal treatment, non-discrimination, transparency, proportionality and competition, and supported by a sound governance framework.

**Principle 29:** Contracting authorities conduct public procurement operations, including public-private partnerships, efficiently and economically.

Awarded points per element in sub-indicator 3: Transparency and competitiveness of the public procurement system<sup>22</sup>

<sup>22</sup> The third sub-indicator focuses on the following SIGMA sub-principles: The public administration has clear and comprehensive policies in place for the longer-term development of the public procurement system, including PPPs and concessions; Public procurement legislation, including public-private partnerships (PPPs) and concessions, reflects internationally recognised principles, such as value for money, free competition, transparency, non-discrimination, equal treatment, mutual recognition and proportionality; A body with a clear political and legal mandate at central level is entrusted with a policy-making function to steer and manage public procurement reform. The key functions and responsibilities to implement the public procurement system are clearly distributed among central procurement institutions, which have the necessary authority and resources; A central procurement body monitors, oversees and evaluates the procurement system and identifies possible improvements. It provides public access to consolidated data on public procurement operations (including both contract award and performance); Contracting authorities widely use e-procurement, which covers all stages of the procurement process; The public procurement market is competitive and attracts interest of domestic and international economic operators, especially small and medium-sized enterprises; Contracting authorities develop annual or multi-annual procurement plans, aligned with budget planning, and publish them on time. A thorough needs analysis and market research guide the preparation of individual procurement, including definition of desired outcomes; Competitive procedures are standard procurement methods, and contracting authorities use other procedures only in duly justified exceptional circumstances.

Indicator elements	Element type	Score
E 3.1 There is a strategic document in force that envisages improvement in transparency and competitiveness of the public procurement system	Strategy and policy	0.5/1
E 3.2 Regulations stipulate transparency and competitiveness as the key principles of public procurement processes	Legislation	1/1
E 3.3 No special legislation creates exceptions from the general law on public procurement	Legislation	0/1.5
E 3.4 There is a designed central procurement body that supports transparency and competitiveness of public procurement processes	Institutional set-up	2/2
E 3.5 Central procurement body regularly reports to the public on the implementation of overall public procurement policy	Practice in implementation	2/2
E 3.6 Reporting on public procurement policy by the central procurement body is citizen-friendly	Practice in implementation	1.5/1.5
E 3.7 Central review body regularly reports to the public on procedures for the protection of the rights of bidders in public procurement	Practice in implementation	2.5/2.5
E 3.8 Public procurement portal is user-friendly	Practice in implementation	2.5/3
E 3.9 Central-level contracting authorities regularly publish up-to-date annual procurement plans that are easily accessible online	Practice in implementation	3/3
E 3.10 Central-level contracting authorities regularly publish annual procurement reports that are easily accessible online	Practice in implementation	0/3
E 3.11 Open procedures represent a standard public procurement method	Practice in implementation	0/2
E 3.12 Public procurement processes are competitive	Practice in implementation	0/2
E 3.13 Public procurement data is available in open format(s)	Practice in implementation	1/2
E 3.14 Key non-state actors consider public procurement system as competitive and transparent	Outcomes and impact	1.5/3

E 3.15 Key non-state actors consider exceptions from public procurement law as adequately regulated and applied in practice	Outcomes and impact	0/3
<b>Total score for sub-indicator 3</b>		<b>17.5/32.5</b>

Sub-indicator 3 examines the competitiveness and the transparency of the public procurement system. From a strategic and legislative perspective, it assesses whether the public procurement framework envisages improvements, uphold transparency and competitiveness as key principles. In practice, the analysis looks into whether a central procurement body exists, whether it regularly publishes procurement reports and procurement plans, and how clear and user-friendly these documents are. It also assesses the usability of the online procurement portal. Additionally, the review evaluates the procurement procedures to determine whether open procedures are the standard approach, if the processes are competitive, and if the procurement data is publicly available in open formats.

Kosovo does not currently have a public procurement strategy, and neither the Public Finance Management Strategy<sup>23</sup> (PFMS) nor the Public Administration Reform Strategy (PARS) includes concrete measures specifically targeting procurement transparency. While the PFMS acknowledges systemic weaknesses such as the dominance of the lowest-price criterion and incomplete transposition of EU directives and plans the adoption of a new Public Procurement Law, it does not outline clear actions to improve transparency in practice.<sup>24</sup>

The PFMS aims to increase the use of Most Economically Affordable Tender (MEAT) criterion instead of lowest-price criterion to award contracts.<sup>25</sup> This contributes to the regulation of competitiveness in the public procurement.

The Law on Public Procurement establishes transparency and competition as core principles and prohibits discriminatory or anti-competitive practices.<sup>26</sup> It also mandates broad participation, proper publication, and clear technical specifications.<sup>27</sup> However, the LPP is not the only one that regulates it. The Law on Public-Private Partnerships (2011) partially derogates from the general public procurement framework. Public procurement rules apply only in specific cases or where the PPP law does not regulate a procedural issue. Where the Law on Public-Private Partnerships contains specific provisions, it prevails over

23 Public Finance Management Strategy, 2022-2026. Available at: <https://kryeministri.rks-gov.net/wp-content/uploads/2023/03/Public-Finance-Management-Strategy-of-Republic-of-Kosovo-2022-2026.pdf>.

24 Ibid, pages 30-31.

25 Public Finance Management Action Plan, activities 3.1.1, 3.1.6, and 3.1.7, available at <https://kryeministri.rks-gov.net/wp-content/uploads/2023/03/Plani-i-Veprimit-anglisht.pdf>.

26 Law on Public Procurement, Article 1 and Article 7, paragraph 2, available at <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2772>.

27 Law on Public Procurement, Article 7 paragraph 6, available at <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2772>.

the Law on Public Procurement, which therefore applies only subsidiarily.<sup>28</sup> The Law on the Central Bank (2010) explicitly derogates the Law on Public Procurement. In case of conflict, the Central Bank law prevails, and the Central Bank of Kosovo (CBK) is exempt from the application of the Law on Public Procurement and several other general laws. As a result, the CBK operates under its own procurement and financial rules rather than Kosovo's general public procurement framework.<sup>29</sup>

The main procurement bodies are the independent regulatory agency, Public Procurement Regulatory Commission (PPRC), the Central Procurement Agency (CPA) and the Procurement Overview Body (POB). The PPRC, is regulated by the Law on Public Procurement, in part VI, which specifies its functions, oversight functions, members' appointments, removal and suspension, organisation and voting, implementing measures and more, and the Rules of Procedure of the Public Procurement Regulatory Commission.<sup>30</sup> The CPA is regulated by LPP, part VII.<sup>31</sup>

The PPRC provides manuals, video guides, FAQs, and access to the e-procurement platform.<sup>32</sup> The manuals include are PDFs with information for Economic Operators such as the EO registration in the platform;<sup>33</sup> user manual containing the preparation and submitting the offer, managing the offers and managing the procedures.

For the Contracting Authorities (CA), it includes information about the registration in the platform; tender preparation and publishing; handbook on using the award criterion Most Economically Affordable Tender (MEAT); public contract management manual; and the manual on technical specifications for common supplies and services.

Contracting authorities do not publish procurement reports on their own websites, reporting instead only to the PPRC. We have looked into the last two annual reports, for the years 2023 and 2024, both are publicly available and well-structured.<sup>34</sup>

28 Law on Public-Private-Partnerships, Article 7, paragraph 3, Article 8, paragraph 2, and Article 45, available at <https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=2784>.

29 Law on Central Bank, Article 73, paragraphs 1 and 2, available at <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2696>.

30 Law on Public Procurement, part IV, Articles 86-97, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2772>; and Rules of Procedure of the Public Procurement Regulatory Commission, available at <https://e-prokurimi.rks-gov.net/HOME/Documents/Legislation/Rregulloret/shq/Rregulloret%20e%20Punës%20e%20Komisionit%20Rregullativ%20të%20Prokurimit%20Publik.pdf>.

31 Law on Public Procurement, available at <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2772>.

32 E-procurement portal link under Menu, available at <https://krpp.rks-gov.net/njoftimet>.

33 Videos for Contracting Authorities and Economic Operators, available at <https://krpp.rks-gov.net/videomanualeta?language=EN>; and Video-manuals for contract management, available at <https://krpp.rks-gov.net/menaxhimikontratesv?language=EN>.

34 List of available PPRC's annual reports in e-procurement, available at <https://e-prokurimi.rks-gov.net/Home/ClanakItemNew.aspx>; PPRC Annual Report 2024, available at [https://krppcms.rks-gov.net/uploads/Raporti\\_Vjetor\\_KRPP\\_2024\\_ALB\\_431d89dd59.pdf](https://krppcms.rks-gov.net/uploads/Raporti_Vjetor_KRPP_2024_ALB_431d89dd59.pdf); and PPRC Annual Report 2023, available at <https://e-prokurimi.rks-gov.net/HOME/Documents/Legislation/Rapor->

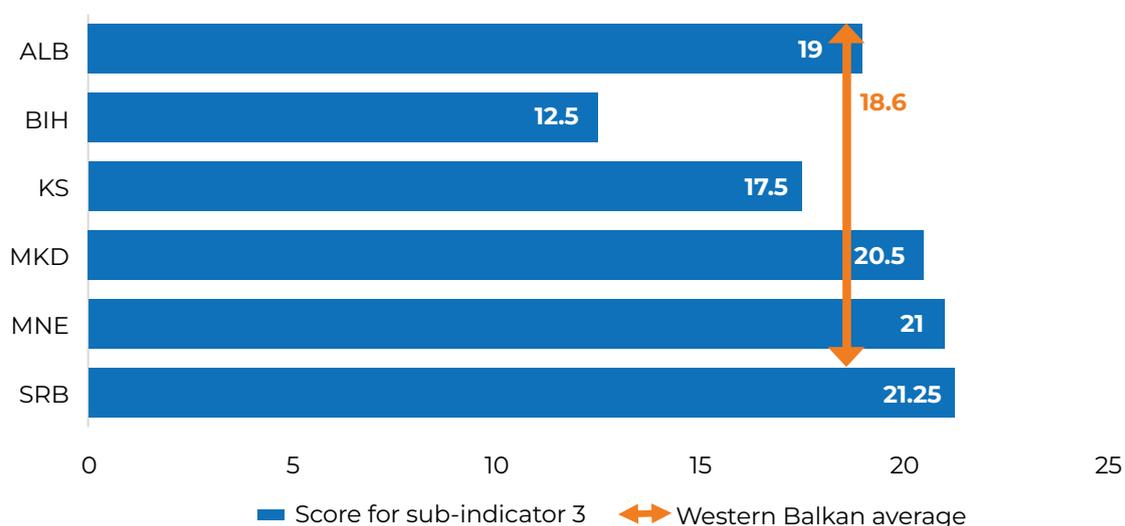
In practice, full tender documentation can be accessed for free in the e-Procurement portal and downloadable in machine-readable format, Excel, from the results of advanced search.<sup>35</sup> We have looked into the annual procurements plans of five institutions with the highest-value procurement plans. Through FOIs we have confirmed that updated plans are in the e-Procurement portal, hence being assessed with maximum points, in Element 3.9, for published and easily accessible annual procurement plans.

We compared the available data on the e-procurement portal for the last calendar year. There were 10,012 total procedures procured in 2024,<sup>36</sup> but the number of procedures is not given, thus not able to confirm the number of open procedures. From the available data, 92% of the total contracted value comes from open procedures, not exceeding the minimum required for this element of 95%.<sup>37</sup>

From the interviews conducted with key non-state actors, all three tend to agree that the public procurement is transparent, while not all agree that it is competitive. Asked if the public procurement law regulates adequately exceptions to its application and if the exceptions from the application of the public procurement law in practice is limited, one of the interviewees fully disagrees to both questions.

### How does Kosovo do in regional terms?

**Sub-indicator 3:** Transparency and competitiveness of the public procurement system (maximum score 32.5)



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35 e-Procurement search engine, available at: <https://e-prokurimi.rks-gov.net/HOME/Cla-nakItemNew.aspx?id=327>.

36 PPRC Annual Report 2024, page 104, available at: [https://krppcms.rks-gov.net/uploads/Raport\\_i\\_Vjetor\\_KRPP\\_2024\\_ALB\\_431d89dd59.pdf](https://krppcms.rks-gov.net/uploads/Raport_i_Vjetor_KRPP_2024_ALB_431d89dd59.pdf).

37 PPRC Annual Report 2024, page 113, available at: [https://krppcms.rks-gov.net/uploads/Raport\\_i\\_Vjetor\\_KRPP\\_2024\\_ALB\\_431d89dd59.pdf](https://krppcms.rks-gov.net/uploads/Raport_i_Vjetor_KRPP_2024_ALB_431d89dd59.pdf).

## II.4 Openness and transparency of state audit institution's work

**Principle 31: All public funds are effectively audited by an independent auditor that provides assurance on the use of public resources and helps improve the functioning of the public sector.**

Awarded points per element in sub-indicator 4: Openness and transparency of state audit institution's work<sup>38</sup>

Indicator elements	Element type	Score
E 4.1 There is a strategic document in force that envisages enhanced communication and cooperation of SAI with external stakeholders	Strategy and policy	1/1
E 4.2 Regulations stipulate the transparency of the SAI's work	Legislation	1/1
E 4.3 SAI's annual activity reports are regularly published and easily accessible online	Practice in implementation	4/4
E 4.4 SAI's audit reports are citizen-friendly and easily accessible online	Practice in implementation	4/4
E 4.5 Data contained in the external audit reports are available in open format(s)	Practice in implementation	0/2
E 4.6 SAI uses a variety of channels for external communication and promotion of its activities and reports	Practice in implementation	2/2
E 4.7 Key non-state actors consider SAI's work as transparent and SAI's reports as easily accessible	Outcomes and impact	3/3
<b>Total score for sub-indicator 4</b>		<b>15/17</b>

This final sub-indicator focuses on the work of the National Audit Office (NAO). From a strategic and legislative perspective, the analysis assesses whether policy and legal frameworks envisage improvements in communication and cooperation with external stakeholders and whether the transparency of the NAO's work is clearly regulated through instruments such as the Law on the State Audit Institution and the Rules of Procedure. In practice, the assessment examines the availability and accessibility of information on the SAI's annual activities, including whether audit reports are timely, citizen-friendly, and easily accessible online. It also reviews whether external audit reports are published in open and reusable formats, allowing for broader public scrutiny and use. Additionally, the analysis considers the effectiveness and diversity of the channels the SAI uses for external communication and the promotion of its activities and findings, such as its website, social media, and public outreach efforts.

<sup>38</sup> The fourth sub-indicator focuses on the following SIGMA sub-principles: Audit reports are concise and contain relevant and useful recommendations, and procedures are in place to follow up on audit reports; The SAI communicates widely on its activities and audit results through the media, websites and other means and makes its reports publicly available, in a timely manner.

## How does Kosovo do in regional terms?

**Sub-indicator 4:** Openness and transparency of State Audit Institution's work (maximum score 17)

This report confirms that the National Audit Office (NAO) of Kosovo has a strong and well-defined framework for transparency, public communication, and cooperation with external stakeholders. The Communication Strategy 2023–2026<sup>39</sup> sets out clear objectives and concrete activities for engaging the public, media, civil society, donors, and international partners. It defines responsibilities across NAO leadership and the Department for Communication and International Cooperation. The strategy also outlines concrete activities to strengthen cooperation with external stakeholders, including engagement with media, invitations to conferences, workshops, and stakeholder meetings, with clear responsibilities.<sup>40</sup>

As for the legal framework, the Law No. 05/L-055 on the Auditor General and the National Audit Office<sup>41</sup> explicitly regulates transparency and obliges the NAO to publish audit reports, annual reports, performance reports, internal regulations, and other relevant information on its website.<sup>42</sup> The law also embeds INTOSAI standards, which guide the NAO's work.<sup>43</sup> In addition, internal regulations, such as Regulation No. 01/2024 on Recruitment and Career, further reinforce compliance with INTOSAI principles and international best practices, demonstrating institutional alignment with professional audit standards.<sup>44</sup>

NAO publishes a wide range of audit and performance reports that are easily accessible online, generally available in three official languages, and increasingly well-designed and citizen-friendly. We have reviewed the last two available reports to assess their online availability and ease of access.<sup>45</sup>

Audit reports are searchable, include visual elements, and are published regularly and on time. Ten audit reports published in the period of March–September have been reviewed for these criteria: if they are searchable, if they contain summaries and easy-to-understand key information, and if they contain graphical parts.<sup>46</sup> All of them meet both criteria.

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39 Communication Strategy 2023–2026, pages 15-17, available at [https://zka-rks.org/cms/DocumentFiles/2023\\_34bdfaec-a748-47ed-af67-1db8075c6438.pdf](https://zka-rks.org/cms/DocumentFiles/2023_34bdfaec-a748-47ed-af67-1db8075c6438.pdf).

40 Communication Strategy 2023–2026, pages 18-19, available at [https://zka-rks.org/cms/DocumentFiles/2023\\_34bdfaec-a748-47ed-af67-1db8075c6438.pdf](https://zka-rks.org/cms/DocumentFiles/2023_34bdfaec-a748-47ed-af67-1db8075c6438.pdf).

41 Law No. 05/L-055 on the Auditor General and the National Audit Office, available at: <https://gzk.rks-gov.net/ActDetail.aspx?ActID=12517&langid=2>

42 Ibid.

43 Ibid, Article 3, paragraphs 1.8 and 1.9.

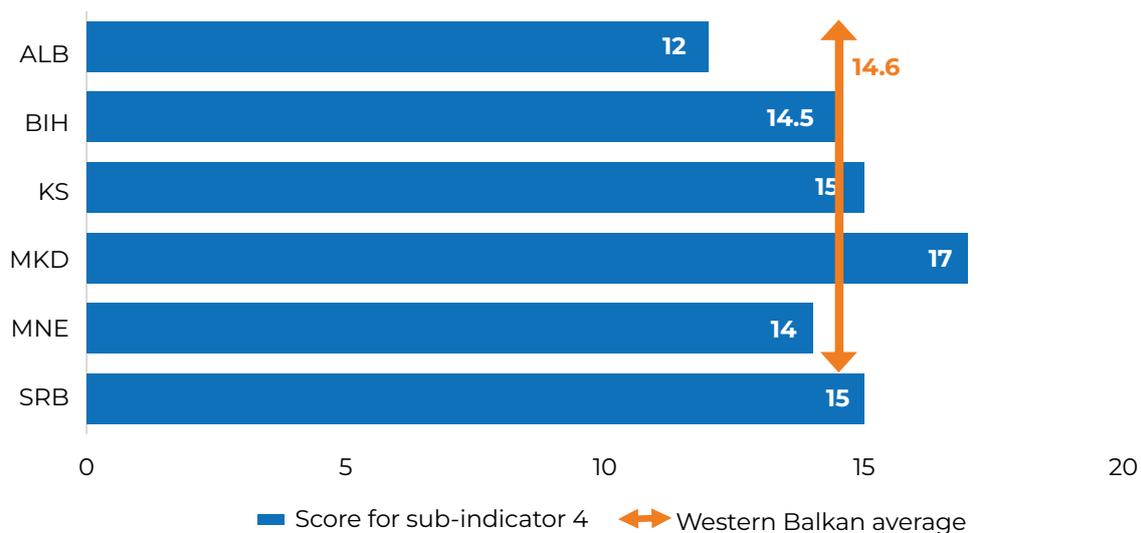
44 Regulation (NAO) No. 01/2024 on Recruitment and Career in the National Audit Office, Article 3, paragraphs 1.3 and 1.4, and Article 38, available at <https://gzk.rks-gov.net/ActDetail.aspx?ActID=88977>.

45 NAO Performance reports, available at <https://zka-rks.org/AboutUs/ReportDocument>; Annual Audit Report 2024, available at <https://zka-rks.org/Reports/ReportDetails?reportId=8096>; Annual Audit Report 2023, available at <https://zka-rks.org/Reports/ReportDetails?reportId=8096>.

46 National Audit Office, all reports available at <https://zka-rks.org/Reports?reportSubTypeId=7>.

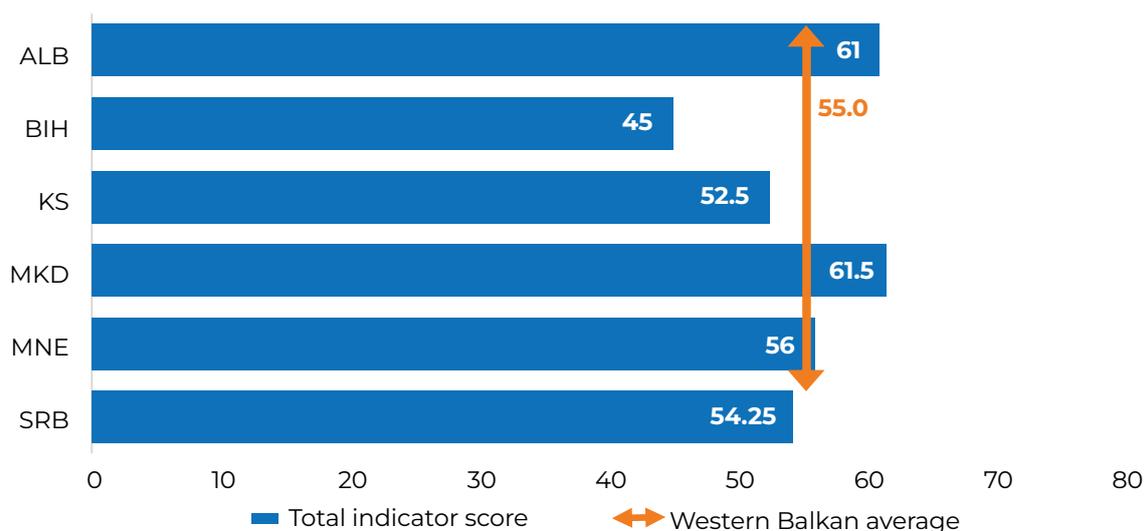
However, audit reports are published exclusively in PDF format and are not available in open, machine-readable formats, nor are they accessible through the national open data portal. This restricts deeper analysis, trend comparison, and data-driven research by journalists, researchers, and civil society.

Key non-state actors with experience in the field have been interviewed for this sub-indicator as well. Out of two who answered if they consider the work of NAO as transparent, two agree (or tend to). All three interviewees fully agree that the NAO's reports are easily accessible online.



## Overall scores comparison in the Public Financial Management area

Indicator: Transparency and openness of public financial management



Regional overview report for Public Financial Management area, with results for all WB administrations is available at: [www.par-monitor.org](http://www.par-monitor.org)

## II.5 Recommendations for the Public Financial Management area

### II.5.1 Tracking recommendations from PAR Monitor 2021/2022

Recommendations	Type (short term/medium term/long term) <sup>47</sup>	Status	Explanation
<p>1.Enhance Transparency in Budget Reports: Improve the annual year-end reports by including nonfinancial data that provides information about the performance of the government for individual budget users or specific policies. This will enhance transparency and accountability in budgetary processes.</p>	<p>Short term</p>	<p>Fully implemented</p>	<p>Based on the monitoring and data in this report, this recommendation has been implemented.</p>

<sup>47</sup> Recommendations for which the assessed time for implementation is up to one year are labelled as short-term. Medium-term recommendations should be implementable within a period of one to three years. Long-term recommendations require more than three years to be implemented.

<p>2.Strengthen Public Engagement: Establish proactive communication channels to engage with the public effectively. This can include regular press releases, media appearances, the production of reader-friendly summaries of reports, active social media presence, and organizing public events involving non-state stakeholders and civil society. These measures will improve public awareness and understanding of budgetary processes and increase public participation.</p>	<p>Medium term</p>	<p>Partially implemented</p>	<p>Further efforts are still required in this area.</p>
<p>3.Promote Collaboration with Civil Society Organizations (CSOs): Reinstate and formalize the process of consultation with CSOs in the updated regulations.</p>	<p>Medium term</p>	<p>No action taken</p>	<p>N/A</p>

## **II.5.2 Recommendations from the 2024/2025 Monitor report**

Recommendations from the monitoring cycle 2024/2025 for the Public Financial Management area are listed below. The recommendations are grouped into three types, according to the estimated time needed for their implementation. Recommendations for which the assessed time for implementation is up to one year are labelled as short-term. Medium-term recommendations should be implementable within a period of one to three years. Long-term recommendations would likely require more than three years to be implemented.

### **Medium Term**

- Hold budget consultations earlier and share full information: The Ministry of Finance should organise public consultations on the budget before key budget decisions are made, not only at the end of the process. Relevant documents should be published on time, and the deadlines for comments should be realistic. This would allow civil society organisations and other interested groups to give meaningful input and would improve transparency during budget preparation.

### **Short Term**

- Annual budget reports should explain what was achieved with public money: Annual budget execution reports should clearly explain what results were achieved with public spending, especially in priority policy areas. They should also include complete information on capital investments.

### **Long Term**

- Make public procurement data more open and easier to use: Institutions responsible for public procurement should publish more information on procurement procedures and contract implementation, including data on competition and contract changes. The data should be easy to find and published in formats that allow analysis, so that citizens, media, and civil society can properly monitor public procurement processes.

## Methodology Appendix

For producing this report for Kosovo, the following research methods and tools were used for data collection and calculation of elements:

- Analysis of official documentation, data, and official websites
- Requests for free access to information
- Interviews with stakeholders and key informants
- Public perception survey.

Monitoring heavily relied on the analysis of official documents publicly available on the websites of administration bodies and on the data and information contained therein. However, in cases where the data was not available, researchers sent requests for free access to information to relevant institutions in order to obtain information necessary for awarding points for the elements.

**Table X. FOI requests sent in Kosovo**

Institution	Date of request	Date of reply to the request
Ministry of Culture	09.09.2025	12.09.2025
Ministry of Defence	09.09.2025	12.09.2025
Ministry of Health	09.09.2025	08.10.2025
Ministry of Education	09.09.2025	09.10.2025
Ministry of Environment, Spatial Planning and Infrastructure	09.09.2025	N/A

Interviews with key informants were conducted and used as a base for point allocation for elements 1.5, 2.14, 3.14, 3.15 and 4.7. Additionally, they were used to collect qualitative, focused, and in-depth inputs on monitored phenomena. Interviews with other stakeholders (such as representatives of public administration bodies) were additionally used in the research to complement and verify otherwise collected data and findings. Selection of interviewees was based on purposive, non-probability sampling, targeting interlocutors based on their expertise on the topic.

Key informant interviews were comprised of a set of up to four questions where the participants expressed their agreement on a four-point scale: fully disagree, tend to disagree, tend to agree and fully agree. Points under elements 1.5, 2.14, 3.14, 3.15 and 4.7 were allocated if all key informants stated that they tend to agree/fully agree with the statement. Additionally, a set of open-ended questions was used, allowing for a discussion with interviewees and on-the-spot sub-questions rather than strictly following a predetermined format. Interviewees

were given full anonymity in terms of personal information and institutional/organisational affiliation.

**Table X. Interviews conducted in Kosovo**

Date	Interviewees
28.08.2025	Field expert for budget
02.09.2025	GAP Insitute
07.10.2025	GLPS
08.10.2025	Field expert for public procurement
04.09.2025	Field expert for public procurement
10.09.2025	Democracy Plus

List of interview questions

- **Element 1.5**

The following questions are used for point allocation for element 1.5. Point allocation is determined based on fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1.5 points are allocated.

1. To what extent do you agree with the following statement: **The budget formulation process is transparent.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

2. To what extent do you agree with the following statement: **The budget formulation process is inclusive.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

*Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):*

1. Can you describe your experience, if any, with participating in the budget formulation process?
2. In your opinion, how open and accessible is the budget formulation process to non-state actors?

3. Have you observed any improvements or setbacks in transparency or inclusiveness over the past few years? If so, what triggered them?
4. Do you think that feedback from non-state actors is taken into account during the budget planning process? Please elaborate

- **Element 2.14.**

The following questions are used for point allocation for element 2.14. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 0.75 points are allocated.

1. To what extent do you agree with the following statement: **Available annual budgets are comprehensive enough.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

2. To what extent do you agree with the following statement: **Available annual budgets provide adequate information for the purpose of research, analysis and policy monitoring.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

3. To what extent do you agree with the following statement: **Available budget execution reports are comprehensive enough.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

4. To what extent do you agree with the following statement: **Available budget execution reports provide adequate information for the purpose of research, analysis and policy monitoring.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

*Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):*

1. How would you assess the accessibility of annual budgets and execution reports online? Are they easy to find and use?
2. In your view, does the format and structure of the published budget documents support understanding and analysis by non-experts?
3. What kind of information do you find missing or insufficient in the available annual budgets or execution reports?
4. Have you or your organisation used publicly available budget documents for research, advocacy, or monitoring? If so, how useful were they?
5. Have you encountered any challenges when trying to access or understand budget documentation? If yes, can you describe them?

- **Element 3.14.**

The following questions are used for point allocation for element 3.14. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1.5 points are allocated.

1. To what extent do you agree with the following statement: **Public procurement system, as established by the public procurement legislation, is transparent.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

2. To what extent do you agree with the following statement: **Public procurement system, as established by the public procurement legislation, is competitive.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

*Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):*

1. Based on your experience, how would you describe the overall transparency of the public procurement system at the central level?
2. Do you believe that the current legal and institutional framework ensures fair competition in public procurement?
3. Have you observed any common practices or patterns that reduce transparency and competitiveness in procurement procedures?
4. Are there mechanisms in place that allow for meaningful oversight or public scrutiny of procurement processes? If yes, how effective are they?

- **Element 3.15**

The following questions are used for point allocation for element 3.15. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1.5 points are allocated.

1. To what extent do you agree with the following statement: **The public procurement law adequately regulates exceptions to its application.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

2. To what extent do you agree with the following statement: **Exceptions from the application of the public procurement law are in practice limited to those regulated by the law.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

*Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):*

1. How would you assess the clarity and adequacy of legal provisions regulating exceptions to the public procurement law?
2. In your experience, are exceptions applied strictly within the legal framework, or are there cases where they are used more broadly?
3. Do you think the use of exceptions has increased or decreased over time?

What factors might have influenced this trend?

4. Are there sufficient oversight or control mechanisms to monitor the use of exceptions in public procurement?

5. What reforms or safeguards would you recommend to ensure that exceptions are used appropriately and do not undermine integrity of public procurement, transparency or competition?

- **Element 4.7.**

The following questions are used for point allocation for element 4.17. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1.5 points are allocated.

1. To what extent do you agree with the following statement: **The work of the SAI is transparent.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

2. To what extent do you agree with the following statement: **SAI's reports are easily accessible online.**

- a) fully disagree
- b) tend to disagree
- c) tend to agree
- d) fully agree

*Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):*

1. How would you assess the overall transparency of the SAI's work, including its audit and reporting practices?

2. In your experience, how easy is it to access SAI reports online? Are they published in a timely and user-friendly manner?

3. Do you find the content and structure of the SAI's reports suitable for understanding key findings and recommendations?

4. Do you think the SAI engages sufficiently with civil society, media, or the public to communicate its work and findings?

5. The public perception survey is based on a questionnaire targeting the general public (18+ permanent residents) of Kosovo. The survey was conducted

through computer-assisted telephone interviewing (CATI) in combination with computer-assisted web interviewing (CAWI).

6. The survey was conducted between 1 February until 26 February 2025. The margin of error for the sample of 1007 citizens is  $\pm 3.52\%$ , at the 95% confidence level.

**Table X: public perception survey questions in the area of Public Financial Management**

Statement 20	Strongly disagree	Disagree	Agree	Strongly agree	Don't know/No opinion
I have the opportunity to influence how money from the state budget funds is spent.	26.1	34.9	28.9	6	4.7
Statement 21	Strongly disagree	Disagree	Agree	Strongly agree	Don't know/No opinion
State authorities publish information about how money from the state budget funds is spent.	20.5	30.6	34.8	8.7	5.4

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