

**Organization for Security and Co-operation in Europe
MISSION IN KOSOVO**

**The Municipal Budget Development Process in Kosovo:
A Comparative Assessment of the 2012 and 2013 Processes**

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EXECUTIVE SUMMARY

This report assesses the 2013 municipal budget development process and analyses the degree of compliance of municipal institutions with the legal framework compared to the previous fiscal year.

Every September, municipalities in Kosovo are required to adopt an annual budget for the following fiscal year. Both the executive and legislative branches of municipal government structures have legislated responsibilities vis-à-vis annual municipal budget development and adoption. Municipalities must develop and submit two key documents to the Ministry of Finance – a medium term budget framework and a budget proposal, both of which must be adopted by the municipal assembly of a municipality.

Adherence to the deadline for approval of the medium term budget framework by municipal assemblies and policy and finance committees improved in 2012 in comparison to 2011 while the timely adoption of the 2013 budget proposal posed no challenge for municipalities.

Municipal budgets determine the allocation of scarce municipal financial resources; as such, public participation in the development of a municipal budget can contribute to the creation of a budget that reflects the needs and priorities of residents and demonstrates commitment by local level institutions to adherence to good governance principles of transparency and accountability. In 2012, in comparison to previous year OSCE observed an 80 per cent increase in the number of public meetings called by municipalities to solicit public input on budget priorities. However, majority of municipalities still do not follow the required public consultation steps in terms of when public input should be sought and by which municipal bodies (executive or legislative).

OSCE observed that municipalities made efforts to implement a number of the recommendations presented in the 2012 Report. However, the line ministry, municipalities, and civil society organizations are encouraged to continue to pursue implementation of those recommendations. In addition, OSCE urges the Ministry of Finance to increase the level of information sharing with the Ministry of Local Government Administration during the municipal budget development process to address legislative oversight shortcomings of the process. Municipalities, on the other hand, should provide regular updates on the budget development process at meetings of municipal legislative bodies. Municipalities should also inform the public on the extent of inclusion of their requests in the budget proposal. Finally, municipalities should keep close contacts with municipal officer for gender equality and women's caucuses to solicit women's participation in the budget development process.

1. INTRODUCTION

In support of the further development of a viable and accountable democracy in Kosovo, the OSCE aims to enhance the capacity of municipal assemblies and their committees to monitor local policy implementation, improve legislative and operational capacity of municipal governments, and increase municipal efforts for including the public in decision-making processes. In pursuit of these objectives OSCE field teams conduct yearly monitoring activities of municipal compliance with the budget development legal framework, particularly adherence to the budget adoption deadlines and public consultation requirements.¹

This report presents developments observed in adherence to the legal framework for the preparation and adoption of municipal budgets for the fiscal year 2013 by municipalities in Kosovo. Through comparison of compliance with the legal framework (2012 vs 2013 municipal budgets)², areas in need of further improvement and support are identified. Data for this report was collected from monitoring and reporting activities of the OSCE Field Teams in 34 municipalities³ from May to October 2012.⁴ OSCE designed a tool for tracking public participation at every municipal assembly, policy and finance committee, and communities committee meeting in which municipal budget development was an agenda item as well as public meetings called to discuss the 2013 budget.⁵ 74 municipal assembly meetings, 69 policy and finance committee meetings, 7 communities committee meetings, and approximately 180 public meetings were uniformly monitored using this tool. In addition, data related to municipal adherence to the mandatory budget preparation deadlines was collected directly from the relevant municipal officials. Information from the Ministry of Finance also feeds into this report.

As its previous report on the same subject, this report serves as a tool for stakeholders, particularly municipalities, line ministries, and civil society organizations, for formulating strategies for improving municipal compliance with the legal requirements of the municipal budget development process in municipalities. Therefore, against the background of the relevant legal provisions related to the preparation and adoption of annual municipal budgets it provides a quantitative and qualitative analysis of municipal adherence to the legal provisions compared to the previous fiscal year, placing particular attention on the budget adoption deadlines and public consultation requirements, as well as the extent of public participation in the budget development process. The report offers a set of additional recommendations for remedial action to line ministry and municipalities. An overview of some of the main OSCE activities organized in support of the 2013 municipal budget development process is annexed at the end of this report.

¹ For the purposes of this report, OSCE has examined only the municipal budget adoption *process*, not categories/allocations within a particular municipal budget proposal.

² Please note: any current municipal budget is prepared during the previous fiscal year. This reports analyses the processes of adoption of the 2012 and 2013 municipal budgets, which were prepared in 2011 and 2012, respectively.

³ Municipalities north of the Ibar River were not included in this assessment.

⁴ The previous report's findings were published and distributed to all relevant municipal and ministerial officials, civil society organizations, as well as other international organizations. See OSCE Report *2012 Budget Development Process in Kosovo Municipalities: An Assessment* (May 2012) link

⁵ The tracking tool recorded information on the quantitative and qualitative participation of residents in the aforementioned meetings, as well as public notification of and conditions for public participation in such meetings.

2. PROCEDURES FOR ANNUAL MUNICIPAL BUDGET PREPARATION AND ADOPTION

The Law on Public Financial Management and Accountability prescribes key requirements that must be adhered to during the development and adoption of municipal budgets each year, while specific steps are elaborated upon in a Budget Circular issued by the Ministry of Finance.⁶ Both the executive and legislative branches of municipal government structures have legislated tasks and responsibilities vis-à-vis annual municipal budget development. On the executive side, the mayor is responsible for proposing a draft municipal budget to the municipal assembly for adoption as well as for executing the budget once adopted.⁷ On the legislative side, the policy and finance committee, a mandatory committee of any municipal assembly,⁸ is responsible for reviewing, *inter alia*, the medium term budget framework and the draft budget proposal.⁹ Both documents must then be adopted by the municipal assembly, the highest representative body of a municipality.¹⁰ Moreover, while the budget-related legislation does not assign the communities committee with an explicit review or approval role of the aforementioned documents, the committee is mandated to review all municipal policies, practices, and activities to ensure that the rights of non-majority¹¹ communities are respected.¹²

With regard to public consultation, the Law on Public Financial Management and Accountability and Budget Circular specify which forms of public consultation should take place during the municipal budget development process. Public consultation is meant to contribute to the formulation of municipal budgets that reflect the needs and priorities of residents as well as municipal commitment to the good governance principles of transparency and accountability.¹³

While no relevant amendments were made to the Law on Public Financial Management and Accountability for the 2013 budget development process,¹⁴ Municipal Budget Circular 2013/01,¹⁵ contained two amendments from the previous year:

⁶ For a detailed description of the legal framework, see: OSCE Report *2012 Budget Development Process in Kosovo Municipalities: An Assessment* (May 2012).

⁷ Article 58, Law No. 03/L-040 on Local Self Government, 4 June 2008.

⁸ Article 52.1, Ibid. The policy and finance committee is chaired by the municipal assembly chairperson and its composition reflects the political parties/entities represented in the municipal assembly.

⁹ Article 52.2, Law on Local Self Government.

¹⁰ Article 35.1, Ibid.

¹¹ For the purpose of this report, non-majority refers to any community that is in a numerical minority in any given municipality.

¹² Article 53, Law on Local Self Government.

¹³ Legal references for public consultation requirements presented in Figure 1: *Consultations with communities and key stakeholders; policy and finance committee holds public meetings; mayor submits Medium Term Budget Framework to the municipal assembly for discussion* – page 16, Municipal Budget Circular 2013/01, 11 May 2012. *Chief finance officer, in consultation with mayor, conducts public meetings* – page 17, Municipal Budget Circular 2013/01, 11 May 2012. *Municipal assembly holds at least one public meeting* – Article 61.2, Law No. 03/L-048 on Public Financial Management and Accountability, 3 June 2008.

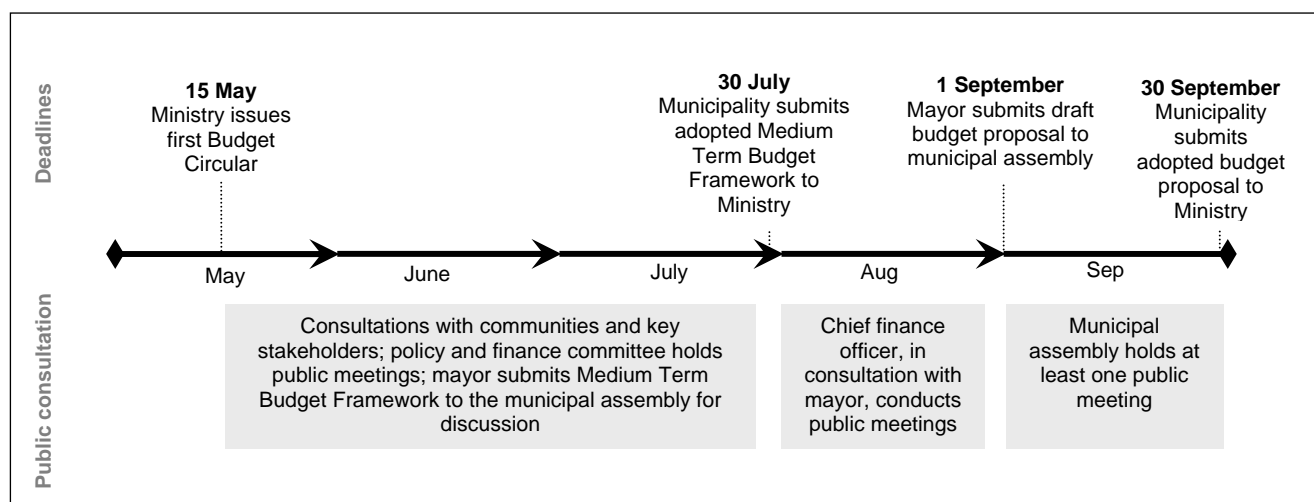
¹⁴ A Draft Law on Amendments and Supplements to the Law on Public Financial Management and Accountability is on the Kosovo Assembly legislative program for 2013.

¹⁵ Issued on 11 May 2012 by the Ministry of Finance.

1. The date by which the municipal assembly must have adopted the medium term budget Framework and submitted a copy to the Ministry of Finance was extended from 30 June to 30 July.¹⁶
2. An explicit requirement to the mayor to submit the medium term budget framework “to the municipal assembly for public discussion.”¹⁷

Figure 1 illustrates the key steps and public consultation requirements of the annual budget preparation and adoption process:¹⁸

Figure 1: Annual municipal budget development-related deadlines and public consultation requirements¹⁹



The legal framework provides details on how municipalities should inform residents about regular meetings of the municipal assembly and its committees as well as public meetings.²⁰ For regular meetings of the municipal assembly and its committees, a notice of the meeting must be made public seven days in advance²¹ and comply with the law on languages.²² Public

¹⁶ Page 6, Municipal Budget Circular 2013/01, 11 May 2012.

¹⁷ Page 16, Ibid.

¹⁸ Several budget preparation steps internal to the municipality, such as preparation of the municipal programs priority review, setting initial program specific ceilings, and issuance of internal municipal budget circulars, are not examined in this report.

¹⁹ Legal references for deadlines presented in Figure 1: *15 May deadline* – Article 6.2, Law No. 03/L-221 Amending and Supplementing Law No. 03/L-048 on Public Financial Management and Accountability. *30 July deadline* – Page 6, Municipal Budget Circular 2013/01, 11 May 2012. *1 September deadline* – Article 61.1, Law No. 03/L-048 on Public Financial Management and Accountability, 3 June 2008. *30 September deadline* – Articles 20.3 and 61.3, Law No. 03/L-048 on Public Financial Management and Accountability, 3 June 2008.

²⁰ Article 45, Law on Local Self Government, supplemented by Article 3 of the Ministry of Local Government Administration Administrative Instruction 2008/09 for Transparency in Municipalities, states that meetings of the municipal assembly and its committees are open to the public. Members of the public are allowed to follow and participate in meetings of the municipal assembly according to the municipality’s rules of procedure. In fact, regular and extraordinary meetings of the municipal assembly and its committees are open to the public unless specific action, specifically a majority vote of the assembly or committee, is taken to prohibit public attendance based on either security or privacy concerns.

²¹ Article 43.3, Law on Local Self Government. The notice must also contain information on the date, time, location of the meeting and the agenda of the meeting and any related materials. Also, extraordinary legislative body meetings must follow the same procedural requirements for notification, but only three working days advance notice is required (Ibid, Article 44.4).

notification must be placed in the most frequented places within the territory of the municipality and be posted on the official municipal website and also in written and electronic local media.²³ Moreover, the chairperson of the municipal assembly or committee is responsible for ensuring that the physical conditions of the meeting venue are adequate for public participation.²⁴ For public meetings, which are distinct from meetings of legislative bodies, the same notification requirements apply, albeit with two weeks advance notice.²⁵

3. COMPARATIVE ANALYSIS OF MUNICIPALITIES' ADHERENCE TO BUDGET DEVELOPMENT REQUIREMENTS IN 2012 AND 2013 BUDGETS

3.1 Adherence to budget development deadlines

As described in the previous section, municipalities must submit two main budget documents to the Ministry of Finance. The first, the Medium Term Budget Framework, must be passed by the policy and finance committee and municipal assembly and submitted to the Ministry of Finance by 30 July. The mayor must submit the second document, the budget proposal, to the municipal assembly by 1 September. The budget proposal, after review and amendment, must then be approved by the policy and finance committee and municipal assembly and submitted to the Ministry by 30 September.²⁶ Table 1 provides information on adherence to these deadlines by municipalities in 2012 and 2013 municipal budgets:

<i>TABLE 1: Adherence to budget-related deadlines</i>	Percentage of municipalities (2012 budget) (%)	Percentage of municipalities (2013 budget) (%)
Approval of Medium Term Budget Framework		
Municipal assembly approval by the deadline	47 ²⁷	62 ²⁸
Municipal assembly approval after the deadline	47 ²⁹	35 ³⁰

²² Article 43.4, Law on Local Self Government. Article 7.3, Law No. 02/L-37 on the Use of Languages, "The official languages are used on an equal basis in the meetings and work of the municipal representative and executive bodies. Municipal institutions shall make interpretation available from one official language into another, if such interpretation is requested, for meetings of the representative and executive bodies of the municipality, as well as in public meetings organized by the municipality.

²³ Article 3.3, Administrative Instruction No. 2008/09 for Transparency in Municipalities, Ministry of Local Government Administration, 15 July 2008.

²⁴ "The chairman of municipal assembly or of respective committee meeting ensures the conditions and physical capabilities for the public participation in the place where the meeting will take place.", Article 3.2, Ibid.

²⁵ Article 68.1, Law on Local Self Government, Article 6.4, Administrative Instruction for Transparency in Municipalities, Ministry of Local Government Administration.

²⁶ The Mission has collected information on both the date of approval of the budget proposal by the policy and finance committees and municipal assemblies, as well as the date of submission and/or receipt of the document by the Ministry of Finance. For the purposes of clarity, the date of approval is the focus of these monitoring findings, as receipt by the Ministry can be delayed due to various logistical and organizational issues.

²⁷ 16 municipalities: Fushë Kosovë/Kosovo Polje, Gjiilan/Gnjilane, Glogoc/Glogovac, Hani i Elezit/Elez Han, Kamenicë/Kamenica, Klokot/Klllokot, Lipjan/Lipljan, Mamuşa/Mamushë/Mamuşa, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Ranilug/Ranillug, Shtime/Štimlje, Skenderaj/Srbica, Štrpce/Shtërpçë, Suharekë/Suva Reka, Vushtrri/Vučitrn.

²⁸ Twenty-one municipalities: Deçan/Dečane, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjiilan/Gnjilane, Glogoc/Glogovac, Gračanica/Gračanicë, Hani i Elezit/Elez Han, Istog/Istok, Klinë/Klina, Klokot/Klllokot, Lipjan/Lipljan, Malishevë/Mališevo, Mamuşa/Mamushë/Mamuşa, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Ranilug/Ranillug, Shtime/Štimlje, Skenderaj/Srbica, Štrpce/Shtërpçë, Suharekë/Suva Reka, Vushtrri/Vučitrn.

No municipal assembly approval	6 ³¹	3 ³²
Submitted to Ministry of Finance without/prior to municipal assembly approval	35 ³³	21 ³⁴
No policy and finance committee endorsement	12 ³⁵	9 ³⁶
Approval of budget proposal		
Municipal assembly approval by the deadline	100	97 ³⁷
Municipal assembly approval after the deadline	0	3 ³⁸
No policy and finance committee endorsement	6 ³⁹	0
Submission of the budget proposal to the legislative		
Mayor submitted by the deadline	38 ⁴⁰	38 ⁴¹
Adherence to all three deadlines	21 ⁴²	29 ⁴³

The following improvements were observed from the 2012 to the 2013 municipal budget development process:

- Five more municipal assemblies adopted the 2013 - 2015 Medium Term Budget Framework within the legal timeframe in comparison to that of 2012 - 2014.
- Three fewer municipalities forwarded the 2013 Medium Term Budget Framework to the Ministry of Finance prior to or without municipal assembly approval in comparison to that of 2012.
- Policy and finance committee endorsement of the 2013 budget proposal was not bypassed in any municipalities, while this was the case in two municipalities during the 2012 municipal budget process.

²⁹ Sixteen municipalities: Dečan/Dečane, Dragash/Dragaš, Ferizaj/Uroševac, Gjakovë/Đakovica, Gračanica/Gračanicë, Istog/Istok, Junik, Kačanik/Kaçanik, Malishevë/Mališevo, Obiliq/Obilić, Pejë/Peć, Podujevë/Podujevo, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Viti/Vitina.

³⁰ Twelve municipalities: Dragash/Dragaš, Gjakovë/Đakovica, Junik, Kačanik/Kaçanik, Kamenicë/Kamenica, Obiliq/Obilić, Parteš/Partesh, Pejë/Peć, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Viti/Vitina.

³¹ Two municipalities: Klinë/Klina, Parteš/Partesh.

³² Podujevë/Podujevo, only.

³³ Twelve municipalities: Dečan/Dečane, Dragash/Dragaš, Gjakovë/Đakovica, Gračanica/Gračanicë, Istog/Istok, Junik, Klinë/Klina, Malishevë/Mališevo, Parteš/Partesh, Pejë/Peć, Prishtinë/Priština, Viti/Vitina.

³⁴ Seven municipalities: Fushë Kosovë/Kosovo Polje, Gračanica/Gračanicë, Junik, Obiliq/Obilić, Pejë/Peć, Podujevë/Podujevo, Prizren.

³⁵ Four municipalities: Gjiilan/Gnjilane, Parteš/Partesh, Ranilug/Ranillug, Shtime/Štimlje.

³⁶ Three municipalities: Fushë Kosovë/Kosovo Polje, Malishevë/Mališevo, Štrpce/Shtërpçë. However, in Parteš/Partesh, the Medium Term Budget Framework was approved in November following a request from the Ministry of Finance.

³⁷ Not in Viti/Vitina.

³⁸ Viti/Vitina.

³⁹ Two municipalities: Shtime/Štimlje, Štrpce/Shtërpçë.

⁴⁰ Thirteen municipalities: Dečan/Dečane, Gjakovë/Đakovica, Gjiilan/Gnjilane, Glogoc/Glogovac, Hani i Elezit/Elez Han, Istog/Istok, Klinë/Klina, Lipjan/Lipljan, Malishevë/Mališevo, Mitrovicë/Mitrovica, Podujevë/Podujevo, Skenderaj/Srbica, Vushtrri/Vučitrn.

⁴¹ Thirteen municipalities: Ferizaj/Uroševac, Gjiilan/Gnjilane, Glogoc/Glogovac, Istog/Istok, Junik, Klinë/Klina, Klokot/Kllkot, Mitrovicë/Mitrovica, Parteš/Partesh, Pejë/Peć, Skenderaj/Srbica, Štrpce/Shtërpçë, Vushtrri/Vučitrn.

⁴² Seven municipalities: Gjiilan/Gnjilane, Glogoc/Glogovac, Hani i Elezit/Elez Han, Lipjan/Lipljan, Mitrovicë/Mitrovica, Skenderaj/Srbica, Vushtrri/Vučitrn.

⁴³ Ten municipalities: Ferizaj/Uroševac, Gjiilan/Gnjilane, Klokot/Kllkot, Štrpce/Shtërpçë (although policy and finance committee approval of the Medium Term Budget Framework was bypassed) Glogoc/Glogovac, Mitrovicë/Mitrovica, Skenderaj/Srbica, Vushtrri/Vučitrn, Istog/Istok, Klinë/Klina.

- The number of municipalities which adhered to all three deadlines for the preparation of the 2013 municipal budgets increased by three in comparison to the preparation of the 2012 budgets.

Little to no improvements were noted in the following areas:

- Only one less municipality by-passed policy and finance committee endorsement of the Medium Term Budget Framework.
- One municipality failed to adopt the 2013 budget proposal by the deadline in comparison to none in 2012.
- The number of municipalities in which the mayor met the 1 September deadline for submission of the draft budget proposal to the municipal assembly remained the same as with the 2013 municipal budgets.

3.2 Meetings of municipal legislative bodies on budget development

3.2.1 Overview of meetings of legislative bodies on municipal budget development

Table 2 presents information on the number of meetings convened by municipal assemblies, policy and finance committees, and communities committees to review and/or approve the medium term budget framework or budget proposal, or to discuss budget preparation in general:

TABLE 2: Overview of legislative body meetings held on budget review/approval	Percentage of municipalities (2012 budget) (%)	Percentage of municipalities (2013 budget) (%)
1 municipal assembly meeting	26 ⁴⁴	12 ⁴⁵
2 municipal assembly meetings	71 ⁴⁶	62 ⁴⁷
3+ municipal assembly meetings	3 ⁴⁸	26 ⁴⁹
1 policy and finance committee meeting	35 ⁵⁰	21 ⁵¹
2 policy and finance committee meetings	59 ⁵²	59 ⁵³

⁴⁴ Nine municipalities: Gjakovë/Dakovica, Istog/Istok, Junik, Klinë/Klina, Malishevë/Mališevo, Pejë/Peć, Prishtinë/Priština, Prizren, Rahovec/Orahovac.

⁴⁵ Four municipalities: Dragash/Dragaš, Gjakovë/Dakovica, Prishtinë/Priština, Rahovec/Orahovac.

⁴⁶ Twenty-four municipalities: Deçan/Deçane, Dragash/Dragaš, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjilan/Gnjilane, Glogoc/Glogovac, Gračanica/Gračanicë, Hani i Elezit/Elez Han, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klokot/Klllokot, Lipjan/Lipljan, Mamuşa/Mamushë/Mamuşa, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Obiliq/Obilić, Parteš/Partesh, Podujevë/Podujevo, Ranilug/Ranillug, Shtime/Štimlje, Skenderaj/Srbica, Suharekë/Suva Reka, Viti/Vitina, Vushtrri/Vučitrn.

⁴⁷ Twenty-one municipalities: Deçan/Deçane, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjilan/Gnjilane, Glogoc/Glogovac, Hani i Elezit/Elez Han, Istog/Istok, Junik, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klokot/Klllokot, Lipjan/Lipljan, Malishevë/Mališevo, Mamuşa/Mamushë/Mamuşa, Parteš/Partesh, Pejë/Peć, Podujevë/Podujevo, Ranilug/Ranillug, Skenderaj/Srbica, Štrpce/Shtërpçë, Viti/Vitina.

⁴⁸ Štrpce/Shtërpçë.

⁴⁹ Nine municipalities: Gračanica/Gračanicë, Klinë/Klina, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Obiliq/Obilić, Prizren, Shtime/Štimlje, Suharekë/Suva Reka, Vushtrri/Vučitrn.

⁵⁰ Twelve municipalities: Gjakovë/Dakovica, Gjilan/Gnjilane, Gračanica/Gračanicë, Istog/Istok, Malishevë/Mališevo, Parteš/Partesh, Pejë/Peć, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Ranilug/Ranillug, Štrpce/Shtërpçë.

⁵¹ Seven municipalities: Dragash/Dragaš, Fushë Kosovë/Kosovo Polje, Gjakovë/Dakovica, Malishevë/Mališevo, Prishtinë/Priština, Rahovec/Orahovac, Štrpce/Shtërpçë.

3+ policy and finance committee meetings	6 ⁵⁴	21 ⁵⁵
1+ or more communities committee meeting	21 ⁵⁶	18 ⁵⁷

As in the previous budget development process, the majority of policy and finance committees and municipal assemblies held exactly two meetings on the 2013 budget – generally, one in which the Medium Term Budget Framework was approved and another in which the budget proposal was approved. For those municipalities in which the policy and finance committee met only once during the budget preparation process, the committee’s approval of either document was not sought, the committee approved both documents at one meeting, or both documents were endorsed as one “package”. Similarly, municipal assemblies which convened only once adopted both documents on the same day or as one “package”. Not only are such practices a violation of the procedures set forth in the legal framework, they also call into question the extent to which these legislative bodies thoroughly deliberate spending priorities.

On a positive note, the number of municipalities in which policy and finance committees and municipal assemblies convened only once to review and approve the 2013 budget documents decreased. However, the number of communities committees which reviewed either document did not increase.

3.2.2 Public notification of legislative body meetings on municipal budget development

Tables 3 and 4 present data on public notification of municipal assembly, policy and finance committee, and communities committee meetings to review and/or adopt 2012 and 2013 budgets:

TABLE 3: Public notification of meetings of legislative bodies on budget development I	Percentage of total meetings (2012 budget)	Percentage of total meetings (2013 budget)
Municipal assembly meetings publicly announced 7+ days in advance	85%	85%
Policy and finance committee meetings publicly announced 7+ days in advance	59%	68%
Communities committee meetings publicly announced 7+ days in advance	38% (3 out of 8)	43% (3 out of 7)

⁵² Twenty municipalities: Dragash/Dragaš, Fushë Kosovë/Kosovo Polje, Glogoc/Glogovac, Hani i Elezit/Elez Han, Junik, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Klokot/Klllokot, Lipjan/Lipljan, Mamuşa/Mamushë/Mamuşa, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Obiliq/Obilić, Podujevë/Podujevo, Shtime/Štimlje, Skenderaj/Srbica, Suharekë/Suva Reka, Viti/Vitina, Vushtrri/Vučitrn.

⁵³ Twenty municipalities: Deçan/Deçane, Ferizaj/Uroševac, Gjiilan/Gnjilane, Glogoc/Glogovac, Gračanica/Gračanicë, Hani i Elezit/Elez Han, Junik, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klokot/Klllokot, Obiliq/Obilić, Parteš/Partesh, Pejë/Peć, Podujevë/Podujevo, Prizren, Ranilug/Ranillug, Skenderaj/Srbica, Suharekë/Suva Reka, Viti/Vitina, Vushtrri/Vučitrn.

⁵⁴ Two municipalities: Deçan/Deçane and Ferizaj/Uroševac.

⁵⁵ Seven municipalities: Istog/Istok, Klinë/Klina, Lipjan/Lipljan, Mamuşa/Mamushë/Mamuşa, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Shtime/Štimlje.

⁵⁶ Seven municipalities: Dragash/Dragaš, Fushë Kosovë/Kosovo Polje, Gračanica/Gračanicë, Hani i Elezit/Elez Han, Lipjan/Lipljan, Mamuşa/Mamushë/Mamuşa, Suharekë/Suva Reka.

⁵⁷ Six municipalities: Dragash/Dragaš, Fushë Kosovë/Kosovo Polje, Hani i Elezit/Elez Han, Klinë/Klina, Lipjan/Lipljan, Mamuşa/Mamushë/Mamuşa.

TABLE 4: Public notification of meetings of legislative bodies on budget development II	Percentage of municipalities (2012 budget) (%)	Percentage of municipalities (2013 budget) (%)
Municipal assembly meetings		
Failed to publicly announce 1+ meetings	9 ⁵⁸	3 ⁵⁹
Every meeting publicly announced in official languages	29 ⁶⁰	32 ⁶¹
Policy and finance committee meetings		
Failed to publicly announce 1+ meetings	32 ⁶²	21 ⁶³
Every meeting publicly announced in official languages	32 ⁶⁴	26 ⁶⁵
Communities committee meetings		
Failed to publicly announce 1+ meetings	9 ⁶⁶	12 ⁶⁷
Every meeting publicly announced in official languages	3 ⁶⁸	3 ⁶⁹

In this respect, minor progress was observed during the municipal budget preparations for 2013 in comparison with 2012:

- More policy and finance committee meetings were publicly announced seven or more days in advance.
- Fewer municipalities failed to publicly announce one or more municipal assembly or policy and finance committee meetings on budget development.

The most commonly used forms of public notification for meetings of the main legislative bodies remain the same as for the 2012 budget – an announcement on the municipal website, notices (flyers and/or posters) posted on municipal buildings and/or public information boards, or a combination thereof. Other forms of public notification employed by municipalities include displaying of notices (flyers and/or posters) in public places, airing of radio announcements, and sending of invitations directly to civil society and media

⁵⁸ Three municipalities: Gjakovë/Đakovica, Klokot/Klllokot, Štrpce/Shtërpçë.

⁵⁹ Suharekë/Suva Reka; however, this was an extraordinary municipal assembly session, which would have required three days advance notice.

⁶⁰ Ten municipalities: Dragash/Dragaš, Gjiilan/Gnjilane, Klinë/Klina, Klokot/Klllokot, Pejë/Peć, Novo Brdo/Novobërdë, Prizren, Ranilug/Ranillug, Štrpce/Shtërpçë, Vushtrri/Vučitrn.

⁶¹ Eleven municipalities: Dragash/Dragaš, Ferizaj/Uroševac, Gjiilan/Gnjilane, Gračanica/Gračanicë, Kamenicë/Kamenica, Klokot/Klllokot, Novo Brdo/Novobërdë, Parteš/Partesh, Prizren, Ranilug/Ranillug, Štrpce/Shtërpçë.

⁶² Eleven municipalities: Deçan/Deçane, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Glllogoc/Glogovac, Istog/Istok, Junik, Klokot/Klllokot, Lipjan/Lipljan, Skenderaj/Srbica, Viti/Vitina, Vushtrri/Vučitrn.

⁶³ Seven municipalities: Gjakovë/Đakovica, Deçan/Deçane, Fushë Kosovë/Kosovo Polje, Gjiilan/Gnjilane, Junik, Prizren, Vushtrri/Vučitrn.

⁶⁴ Eleven municipalities: Dragash/Dragaš, Gjiilan/Gnjilane, Kamenicë/Kamenica, Klinë/Klina, Klokot/Klllokot, Lipjan/Lipljan, Novo Brdo/Novobërdë, Pejë/Peć, Prizren, Ranilug/Ranillug, Štrpce/Shtërpçë.

⁶⁵ Nine municipalities: Dragash/Dragaš, Ferizaj/Uroševac, Gračanica/Gračanicë, Kamenicë/Kamenica, Klokot/Klllokot, Novo Brdo/Novobërdë, Parteš/Partesh, Ranilug/Ranillug, Štrpce/Shtërpçë.

⁶⁶ Of the eight municipalities which called communities committee meetings, three failed to publicly announce one or more: Fushë Kosovë/Kosovo Polje, Gračanica/Gračanicë, Lipjan/Lipljan.

⁶⁷ Of the six municipalities which called communities committee meetings, four failed to publicly announce one or more: Fushë Kosovë/Kosovo Polje, Hani i Elezit/Elez Han, Klinë/Klina, Lipjan/Lipljan.

⁶⁸ Dragash/Dragaš.

⁶⁹ Dragash/Dragaš.

organizations. Radio announcements were more frequently used to announce meetings of legislative bodies on the 2013 budget than the 2012 budget.

3.2.3 Public participation in meetings of legislative bodies on municipal budget development

Table 5 provides data on conditions for public participation, specifically adequacy of the venue and provision of interpretation, at legislative body meetings on budget review and approval.

TABLE 5: Conditions for public participation at meetings of legislative bodies	Percentage of municipalities (2012 budget) (%)	Percentage of municipalities (2013 budget) (%)
Municipal assembly meetings		
All meetings held in venues adequate for public participation	91 ⁷⁰	94 ⁷¹
Interpretation provided in 1+ meetings	21 ⁷²	12 ⁷³
Policy and finance committee meetings		
All meetings held in venues adequate for public participation	71 ⁷⁴	68 ⁷⁵
Interpretation provided in 1+ meetings	12 ⁷⁶	21 ⁷⁷
Communities committee meetings		
1+ meeting held in venues not adequate for public participation	No data	9 ⁷⁸
Interpretation provided in 1+ meetings	12 ⁷⁹	12 ⁸⁰

No significant changes were observed from the 2012 to 2013 municipal budget preparation processes with regard to adequacy of meeting room of municipal assemblies or policy and finance committees for public participation.

For the 2013 budget, provision of interpretation occurred less frequently for municipal assembly meetings and more frequently for policy and finance committee meetings than for

⁷⁰ Thirty-one municipalities: All municipalities except Glogoc/Glogovac, Junik, Ranilug/Ranillug.

⁷¹ Thirty-two municipalities: All municipalities except Klokot/Klllokot, Ranilug/Ranillug.

⁷² Seven municipalities: Fushë Kosovë/Kosovo Polje, Gračanica/Gračanicë, Kamenicë/Kamenica, Klokot/Klllokot, Lipjan/Lipljan, Mamuşa/Mamushë/Mamuşa, Ranilug/Ranillug.

⁷³ Four municipalities: Fushë Kosovë/Kosovo Polje, Gjilan/Gnjilane, Pejë/Peć, Prizren.

⁷⁴ Twenty-four municipalities: Deçan/Deçane, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjilan/Gnjilane, Gračanica/Gračanicë, Hani i Elezit/Elez Han, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Klokot/Klllokot, Malishevë/Mališevo, Mamuşa/Mamushë/Mamuşa, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Obiliq/Obilić, Parteš/Partesh, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Ranilug/Ranillug, Shtime/Štimlje, Skenderaj/Srbica, Štrpce/Shtërpçë, Suharekë/Suva Reka.

⁷⁵ Twenty-three municipalities: Ferizaj/Uroševac, Gjakovë/Đakovica, Gračanica/Gračanicë, Hani i Elezit/Elez Han, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Klokot/Klllokot, Malishevë/Mališevo, Mamuşa/Mamushë/Mamuşa, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Obiliq/Obilić, Parteš/Partesh, Pejë/Peć, Podujevë/Podujevo, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Shtime/Štimlje, Skenderaj/Srbica, Štrpce/Shtërpçë, Suharekë/Suva Reka.

⁷⁶ Four municipalities: Dragash/Dragaš, Gjilan/Gnjilane, Novo Brdo/Novobërde, Štrpce/Shtërpçë.

⁷⁷ Seven municipalities: Dragash/Dragaš, Gračanica/Gračanicë, Kamenicë/Kamenica, Klokot/Klllokot, Mamuşa/Mamushë/Mamuşa, Novo Brdo/Novobërde, Štrpce/Shtërpçë.

⁷⁸ Three municipalities: Dragash/Dragaš, Fushë Kosovë/Kosovo Polje, Mamuşa/Mamushë/Mamuşa.

⁷⁹ Four municipalities: Dragash/Dragaš, Fushë Kosovë/Kosovo Polje, Lipjan/Lipljan, Mamuşa/Mamushë/Mamuşa.

⁸⁰ Four municipalities: Dragash/Dragaš, Fushë Kosovë/Kosovo Polje, Lipjan/Lipljan, Mamuşa/Mamushë/Mamuşa.

the 2012 budget. Nonetheless, interpretation continues to be provided in nearly all cases when requested or it is provided regardless of specific requests.⁸¹

Table 6 presents figures for attendance of members of the public, including civil society representatives, as well as media representatives at meetings of legislative bodies on budget review and/or approval for 2012 and 2013:

TABLE 6: Public participation at meetings of legislative bodies	Percentage of municipalities (2012 budget) (%)	Percentage of municipalities (2013 budget) (%)
Municipal assembly meetings		
Residents present at 1+ meetings	74 ⁸²	74 ⁸³
Civil society present at 1+ meetings	No data	71 ⁸⁴
Media present at 1+ meetings	82 ⁸⁵	82 ⁸⁶
Policy and finance committee meetings		
Residents present at 1+ meetings	26 ⁸⁷	35 ⁸⁸
Civil society present at 1+ meetings	n/a	29 ⁸⁹
Media present at 1+ meetings	41 ⁹⁰	41 ⁹¹

⁸¹ Article 7.3, Law No. 02/L-37 on the Use of Languages, “The official languages are used on an equal basis in the meetings and work of the municipal representative and executive bodies. Municipal institutions shall make interpretation available from one official language into another, if such interpretation is requested, for meetings of the representative and executive bodies of the municipality, as well as in public meetings organized by the municipality.”

⁸² Twenty-five municipalities: Deçan/Deçane, Dragash/Dragaš, Ferizaj/Uroševac, Gjakovë/Đakovica, Gjilan/Gnjilane, Glogoc/Glogovac, Gračanica/Gračanicë, Junik, Kaçanik/Kaçanik, Klinë/Klina, Lipjan/Lipljan, Malishevë/Mališevo, Mamuşa/Mamushë/Mamuşa, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Pejë/Peć, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Ranilug/Ranillug, Shtime/Štimlje, Štrpce/Shtërpçë, Suharekë/Suva Reka, Viti/Vitina, Vushtrri/Vučitrn.

⁸³ Twenty-five municipalities: Deçan/Deçane, Dragash/Dragaš, Fushë Kosovë/Kosovo Polje, Gjilan/Gnjilane, Glogoc/Glogovac, Istog/Istok, Junik, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Klokot/Kllkot, Lipjan/Lipljan, Malishevë/Mališevo, Mamuşa/Mamushë/Mamuşa, Novo Brdo/Novobërde, Obiliq/Obilić, Parteš/Partesh, Pejë/Peć, Podujevë/Podujevo, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Shtimë/Štimlje, Skenderaj/Srbica, Suharekë/Suva Reka.

⁸⁴ Twenty-four municipalities: Deçan/Deçane, Dragash/Dragaš, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjilan/Gnjilane, Glogoc/Glogovac, Istog/Istok, Junik, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klokot/Kllkot, Lipjan/Lipljan, Mamuşa/Mamushë/Mamuşa, Mitrovicë/Mitrovica, Obiliq/Obilić, Pejë/Peć, Podujevë/Podujevo, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Shtimë/Štimlje, Skenderaj/Srbica, Suharekë/Suva Reka, Vushtrri/Vučitrn.

⁸⁵ Twenty-eight municipalities: Deçan/Deçane, Dragash/Dragaš, Ferizaj/Uroševac, Gjakovë/Đakovica, Gjilan/Gnjilane, Glogoc/Glogovac, Hani i Elezit/Elez Han, Istog/Istok, Junik, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Klokot/Kllkot, Lipjan/Lipljan, Malishevë/Mališevo, Mitrovicë/Mitrovica, Parteš/Partesh, Pejë/Peć, Podujevë/Podujevo, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Shtimë/Štimlje, Skenderaj/Srbica, Štrpce/Shtërpçë, Suharekë/Suva Reka, Viti/Vitina, Vushtrri/Vučitrn.

⁸⁶ Twenty-eight municipalities: Deçan/Deçane, Dragash/Dragaš, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjakovë/Đakovica, Gjilan/Gnjilane, Glogoc/Glogovac, Istog/Istok, Junik, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Klokot/Kllkot, Lipjan/Lipljan, Malishevë/Mališevo, Mitrovicë/Mitrovica, Obiliq/Obilić, Pejë/Peć, Podujevë/Podujevo, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Shtimë/Štimlje, Skenderaj/Srbica, Štrpce/Shtërpçë, Suharekë/Suva Reka, Viti/Vitina, Vushtrri/Vučitrn.

⁸⁷ Nine municipalities: Deçan/Deçane, Gjilan/Gnjilane, Hani i Elezit/Elez Han, Kaçanik/Kaçanik, Kamenicë/Kamenica, Lipjan/Lipljan, Prishtinë/Priština, Rahovec/Orahovac, Viti/Vitina.

⁸⁸ Twelve municipalities: Fushë Kosovë/Kosovo Polje, Gjakovë/Đakovica, Gjilan/Gnjilane, Kaçanik/Kaçanik, Lipjan/Lipljan, Mitrovicë/Mitrovica, Obiliq/Obilić, Podujevë/Podujevo, Prishtinë/Priština, Rahovec/Orahovac, Shtimë/Štimlje, Vushtrri/Vučitrn.

⁸⁹ Ten municipalities: Fushë Kosovë/Kosovo Polje, Gjilan/Gnjilane, Kaçanik/Kaçanik, Lipjan/Lipljan, Obiliq/Obilić, Podujevë/Podujevo, Prishtinë/Priština, Prizren, Shtimë/Štimlje, Vushtrri/Vučitrn.

Communities committee meetings		
Residents present at 1+ meetings	0	6 ⁹²
Civil society present at 1+ meetings	0	6 ⁹³
Media present at 1+ meetings	0	0

Data shows that there is no major change regarding the attendance of members of the public at meetings of the legislative bodies during the preparation of 2013 budgets in comparison to that of the 2012 budgets. Attendance still occurs with much greater frequency at municipal assembly meetings than at policy and finance committee or communities committee meetings.⁹⁴ Even when members of the public do attend meetings of these legislative bodies, recorded figures tend to be low – again for the 2013 budget development process, for the overwhelming majority of policy and finance committee and municipal assembly meetings in which residents were present, attendance stood at less than five individuals.

Presence of the media at meetings of legislative bodies can enhance public awareness of legislative decisions and ensure that elected officials are held to a greater standard of transparency and accountability. The number of municipalities in which media were present for one or more municipal assembly or policy and finance committee meetings remained the same for the 2012 and 2013 budget preparation.

However, some positive developments are noted in the 2013 budget development process:

- The presence of residents at communities committee meetings was observed at two meetings in one municipality, in comparison with no presence of residents during the development of the 2012 budgets.⁹⁵
- In three more municipalities than the previous budget process, residents attended at least one policy and finance committee meeting.

In 2013 budget process, OSCE gathered data on the attendance of civil society organizations, such as local advocacy or monitoring groups, local youth action councils, and others, at meetings of the three legislative bodies on budget review and approval. Table 6 shows that representatives of civil society organizations attended municipal assembly and policy and finance committee meetings in slightly fewer municipalities than did media representatives.

OSCE also tracked for the first time whether or not concerns related to gender and municipal spending priorities were raised by municipal officials or residents in meetings on budget development. Such concerns were raised at eight municipal assembly meetings in 18 per cent

⁹⁰ Fourteen municipalities: Dečan/Dečane, Gjakovë/Đakovica, Gjiilan/Gnjilane, Glogoc/Glogovac, Hani i Elezit/Elez Han, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Malishevë/Mališevo, Pejë/Peć, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Viti/Vitina.

⁹¹ Fourteen municipalities: Ferizaj/Uroševac, Gjiilan/Gnjilane, Glogoc/Glogovac, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Pejë/Peć, Podujevë/Podujevo, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Shtimë/Štimlje, Skenderaj/Srbica, Viti/Vitina.

⁹² Two municipalities: Klinë/Klina, Lipjan/Lipljan.

⁹³ Two municipalities: Klinë/Klina, Lipjan/Lipljan.

⁹⁴ This could be attributed to stronger adherence to public notification requirements for municipal assembly meetings than policy and finance committee meetings, as described above; it is also likely that public interest in the municipal assembly, as the highest representative body in the municipality, is greater.

⁹⁵ Mamuša/Mamushë/Mamuša.

of municipalities⁹⁶ and at two policy and finance committee meetings in 6 per cent of municipalities.⁹⁷ Usually raised by elected female members of these bodies, the concerns dealt mostly with requests for allocation of funds to either the municipal women's caucus or the municipal office for gender equality for the implementation of projects to promote gender equality.

3.3 Public meetings on municipal budget development

3.3.1 Overview of public meetings on municipal budget development

The OSCE Field Teams monitored and reported on approximately 180 public meetings called to discuss 2013 budget and gather public input on budget priorities.⁹⁸ Table 7 reveals that greater numbers of municipalities called more public meetings to discuss the 2013 budget than the 2012 budget:

TABLE 7: Number of public meetings called on budget development	Percentage of municipalities (2012 budget) (%)	Percentage of municipalities (2013 budget) (%)
Total number: 100 in 2011; 180 in 2012		
1 – 2 public meetings called	47 ⁹⁹	35 ¹⁰⁰
3 – 4 public meetings called	24 ¹⁰¹	18 ¹⁰²
5 – 7 public meetings called	24 ¹⁰³	26 ¹⁰⁴
8 – 11 public meetings called	0	18 ¹⁰⁵
15 meetings called	3 ¹⁰⁶	0
32 meetings called	0	3 ¹⁰⁷
0 public meetings	3 ¹⁰⁸	0

⁹⁶ Six municipalities: At one meeting in Dečan/Dečane, Malishevë/Mališevo, Pejë/Peć, Parteš/Partesh; at two meetings in Mitrovicë/Mitrovica and Suharekë/Suva Reka.

⁹⁷ Two municipalities: Dečan/Dečane, Parteš/Partesh.

⁹⁸ It should be noted that in numerous instances, external actors provided support to municipalities in organizing meetings, such as OSCE; USAID's Democratic Effective Municipalities, Initiative implemented by The Urban Institute; the Swiss Agency for Development and Cooperation-financed Kosovo Local Governance and Decentralization Support (LOGOS) project, implemented by Helvetas Swiss-Inter-cooperation; and civil society organizations in Kosovo.

⁹⁹ Sixteen municipalities: Dragash/Dragaš, Gjiilan/Gnjilane, Glogoc/Glogovac, Hani i Elezit/Elez Han, Junik, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Malishevë/Mališevo, Obiliq/Obilić, Pejë/Peć, Podujevë/Podujevo, Skenderaj/Srbica, Štrpce/Shtërpçë, Suharekë/Suva Reka; Vushtri/Vučitrn.

¹⁰⁰ Twelve municipalities: Dragash/Dragaš, Gjiilan/Gnjilane, Junik, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klokot/Kllkot, Malishevë/Mališevo, Mamuşa/Mamushë/Mamuša, Obiliq/Obilić, Parteš/Partesh, Podujevë/Podujevo, Suharekë/Suva Reka.

¹⁰¹ Eight municipalities: Fushë Kosovë/Kosovo Polje, Gračanica/Gračanicë, Klokot/Kllkot, Mamuşa/Mamushë/Mamuša, Novo Brdo/Novobërde, Parteš/Partesh, Ranilug/Ranillug, Shtimë/Štimlje.

¹⁰² Six municipalities: Dečan/Dečane, Gjakovë/Đakovica, Klinë/Klina, Ranilug/Ranillug, Skenderaj/Srbica; Pejë/Peć.

¹⁰³ Eight municipalities: Dečan/Dečane, Istog/Istok, Lipjan/Lipljan, Mitrovicë/Mitrovica, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Viti/Vitina.

¹⁰⁴ Nine municipalities: Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Glogoc/Glogovac, Hani i Elezit/Elez Han, Istog/Istok, Novo Brdo/Novobërde, Prishtinë/Priština; Shtimë/Štimlje; Štrpce/Shtërpçë.

¹⁰⁵ Six municipalities: Gračanica/Gračanicë, Lipjan/Lipljan, Mitrovicë/Mitrovica, Prizren; Viti/Vitina; Vushtri/Vučitrn.

¹⁰⁶ Ferizaj/Uroševac.

¹⁰⁷ Rahovec/Orahovac.

¹⁰⁸ Gjakovë/Đakovica.

As described in Section 2, both municipal legislative and executive bodies have obligations vis-à-vis public consultation on the forthcoming fiscal year's budget. Table 8 provides information on which municipal bodies called public meetings:

TABLE 8: Public meetings on budget development called by municipal legislative and executive branches	Percentage of municipalities (2012 budget)	Percentage of municipalities (2013 budget)
Public meetings called by only the executive branch	53 ¹⁰⁹	64 ¹¹⁰
Public meetings called by the policy and finance committee	35 ¹¹¹	26 ¹¹²
Public meetings called by the municipal assembly	18 ¹¹³	21 ¹¹⁴
Public meetings called by the municipal assembly after receipt of the budget from the mayor	9 ¹¹⁵	9 ¹¹⁶

There is an increase in the number of public meetings called solely by the executive branch. This took place in four more municipalities.¹¹⁷ The number of municipal assemblies, which called public meetings, increased only by one. A lack of progress in the following areas was observed for the 2013 budget process compared to the 2012 budget process. The number of municipal assemblies which fulfilled the legal requirement of calling one or more public meetings after receipt of the budget proposal from the mayor remained at three. There is regress as far as policy and finance committee meetings, there were three fewer public meetings called during 2013 budget process.

As with the preparations for the 2012 municipal budget, the sequence of public consultation outlined in the Budget Circular – public meetings on the Medium Term Budget Framework called by the executive branch, followed by public meetings on the Medium Term Budget Framework called by the policy and finance committee, then public meetings on the Medium Term Budget Framework called by the municipal assembly, followed by public meetings on the budget proposal called by the executive branch, and concluded with a public meeting on

¹⁰⁹ Eighteen municipalities: Dragash/Dragaš, Ferizaj/Uroševac, Hani i Elezit/Elez Han, Junik, Kaçanik/Kaçanik, Klinë/Klina, Klokot/Kllokot, Lipjan/Lipljan, Malishevë/Mališevo, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Obiliq/Obilić, Pejë/Peć, Prishtinë/Priština, Ranilug/Ranillug, Skenderaj/Srbica, Suharekë/Suva Reka, Viti/Vitina.

¹¹⁰ Twenty-two municipalities: Dragash/Dragaš, Gjakovë/Đakovica, Glogoc/Glogovac, Hani i Elezit/Elez Han, Junik, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klokot/Kllokot, Lipjan/Lipljan, Malishevë/Mališevo, Mitrovicë/Mitrovica, Obiliq/Obilić, Partë/Partesh, Pejë/Peć, Prishtinë/Priština, Rahovec/Orahovac, Ranilug/Ranillug, Shtimë/Štimlje, Štrpce/Shtërpçë, Suharekë/Suva Reka, Viti/Vitina, Vushtri/Vučitrn.

¹¹¹ Twelve municipalities: Deçan/Dečane, Fushë Kosovë/Kosovo Polje, Gjiilan/Gnjilane, Glogoc/Glogovac, Istog/Istok, Kamenicë/Kamenica, Mamuşa/Mamushë/Mamuša, Prizren, Rahovec/Orahovac, Shtimë/Štimlje, Štrpce/Shtërpçë, Vushtri/Vučitrn.

¹¹² Nine municipalities: Deçan/Dečane, Fushë Kosovë/Kosovo Polje, Gjiilan/Gnjilane, Istog/Istok, Klinë/Klina, Mamuşa/Mamushë/Mamuša, Novo Brdo/Novobërde, Podujevë/Podujevo, Prizren.

¹¹³ Six municipalities: Deçan/Dečane, Gračanica/Gračanicë, Istog/Istok, Mamuşa/Mamushë/Mamuša, Partë/Partesh, Podujevë/Podujevo.

¹¹⁴ Seven municipalities: Ferizaj/Uroševac, Gračanica/Gračanicë, Istog/Istok, Klinë/Klina, Suharekë/Suva Reka. Meetings called in Fushë Kosovë/Kosovo Polje, Novo Brdo/Novobërde were called jointly with the executive.

¹¹⁵ Three municipalities: Mamuşa/Mamushë/Mamuša, Istog/Istok, Podujevë/Podujevo.

¹¹⁶ Three municipalities: Ferizaj/Uroševac, Istog/Istok, Klinë/Klina.

¹¹⁷ It should also be noted that in some instances, legislative and executive bodies jointly call public meetings on budget (in Fushë Kosovë/Kosovo Polje, Gračanica/Gračanicë, Novo Brdo/Novobërdë, Prizren). It was observed that such meetings were usually chaired by officials from the executive.

the budget proposal conducted by the municipal assembly – was generally not followed for the preparations for the 2013 municipal budget.

3.3.2 Public notification of public meetings on municipal budget development

Table 9 illustrates that for public meetings on the 2013 municipal budget, more municipalities issued at least one form of public notification about a public meeting in official languages – usually a website announcement, flyer, or poster.

TABLE 9: Public notification of public meetings on budget development	Percentage of municipalities (2012 budget)	Percentage of municipalities (2013 budget)
1+meeting announced two weeks in advance	50 ¹¹⁸	47 ¹¹⁹
1+ meeting public announced in official languages ¹²⁰	44 ¹²¹	62 ¹²²

Regarding the notification of public meetings during the number of municipalities which announced one or more public meetings two weeks in advance decreased by one from the 2012 to the 2013 budget process (see Table 9).

It remains the case that municipalities tend to be more diligent with issuing public notifications in both official languages for public meetings on budget development (see Table 9) than for legislative body meetings (see Table 4).

Municipalities use broader public notification methods for public meetings than for legislative body meetings, in terms of both geographic placement of public notices and greater use of alternative methods such as radio announcements. As with the 2012 budget process, the most commonly used forms of public notification for public meetings were announcements on the municipal website, notices (posters and/or flyers) posted on municipal buildings and/or public information boards, or a combination of these two forms. The next most commonly used form of public notification was invitations sent to village leaders, civil society, and/or media, followed by radio announcements. In fact, as for meetings of legislative bodies, it was observed that for the 2013 budget process, more municipalities employed the usage of radio to announce public meetings on budget development.¹²³ Only one municipality used television

¹¹⁸ Seventeen municipalities: Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjilan/Gnjilane, Glogoc/Glogovac, Gračanica/Gračanicë, Junik, Kaçanik/Kaçanik, Klinë/Klina, Klokot/Klllokot, Lipjan/Lipljan, Malishevë/Mališevo, Parteš/Partesh, Podujevë/Podujevo, Prizren, Skenderaj/Srbica, Suharekë/Suva Reka, Vushtrri/Vučitrn.

¹¹⁹ Sixteen municipalities: Deçan/Deçane, Dragash/Dragaš, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjilan/Gnjilane, Junik, Kamenicë/Kamenica, Klinë/Klina, Lipjan/Lipljan, Novo Brdo/Novobërde, Podujevë/Podujevo, Prizren, Shtimë/Štimlje, Skenderaj/Srbica, Suharekë/Suva Reka, Vushtrri/Vučitrn.

¹²⁰ In the cases of Prizren and Mamuşa/Mamushë/Mamuşa, all three official languages of the municipality.

¹²¹ Fifteen municipalities: Dragash/Dragaš, Gjilan/Gnjilane, Kamenicë/Kamenica, Klinë/Klina, Klokot/Klllokot, Novo Brdo/Novobërde, Obiliq/Obilić, Pejë/Peć, Štrpce/Shtërpçë, Vushtrri/Vučitrn, Fushë Kosovë/Kosovo Polje, Gračanica/Gračanicë, Lipjan/Lipljan, Prizren, Ranilug/Ranillug.

¹²² Twenty-one municipalities: Deçan/Deçane, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjilan/Gnjilane, Gračanica/Gračanicë, Junik, Kamenicë/Kamenica, Klokot/Klllokot, Lipjan/Lipljan, Mitrovicë/Mitrovica, Malishevë/Mališevo, Mamuşa/Mamushë/Mamuşa, Novo Brdo/Novobërde, Pejë/Peć, Podujevë/Podujevo, Parteš/Partesh, Prizren, Ranilug/Ranillug, Štrpce/Shtërpçë, Viti/Vitina, Vushtrri/Vučitrn.

¹²³ Twelve municipalities or 35 per cent: Deçan/Deçane, Dragash/Dragaš, Glogoc/Glogovac, Istog/Istok, Kaçanik/Kaçanik, Mitrovicë/Mitrovica, Parteš/Partesh, Podujevë/Podujevo, Shtimë/Štimlje, Skenderaj/Srbica, Suharekë/Suva Reka, Vushtrri/Vučitrn.

announcements¹²⁴ and two used print media (newspapers),¹²⁵ which constitutes little change from the 2012 budget process. Findings for the 2013 budget process also revealed that the majority of municipalities use at least three forms of public notification to announce public meetings on budget development,¹²⁶ mainly the municipal website, flyers and/or posters, and specific invitations.

3.3.3 Public participation in public meetings on municipal budget development

Conditions for public participation in public meetings on budget development remained adequate for the 2013 budget development process:

- Nearly all municipalities held public meetings in rooms adequate for public participation.¹²⁷
- Provision of interpretation at public meetings changed little: it was provided in one or more public meetings in nine municipalities¹²⁸ during the 2012 budget development processes and eleven municipalities¹²⁹ during the development of the 2013 budget. Interpretation continues to be provided in all cases when requested, or it is provided regardless of specific requests.

Similar to the 2012 budget preparation process, attendance at public meetings varied greatly from meeting to meeting, even in the same municipality. Table 10 shows that the most frequently recorded range of attendance at meetings to discuss the 2013 budget was 30 to 39 residents,¹³⁰ followed by 10 to 19 residents, which points to the conclusion that, on average, greater numbers of people attended public meetings on the 2013 budgets than 2012 budgets.

<i>TABLE 10: Attendance at public meetings</i>	Number of meetings (2012 budget)	Number of meetings (2013 budget)
0 residents	8	8
1 to 9 residents	9	24
10 to 19 residents	26	43
20 to 29 residents	23	24
30 – 39 residents	18	50
40 – 49 residents	9	12
50 – 59 residents	5	8
60 – 69 residents	3	5
70 – 79 residents	4	2
80 – 89 residents	3	2
90 – 99 residents	0	1

¹²⁴ Ferizaj/Uroševac.

¹²⁵ Pejë/Peć, Prishtinë/Priština.

¹²⁶ *Three forms* – Dragash/Dragaš, Ferizaj/Uroševac, Gjakovë/Đakovica, Hani i Elezit/Elez Han, Kamenicë/Kamenica, Mamuşa/Mamushë/Mamuša, Mitrovicë/Mitrovica, Parteš/Partesh, Podujevë/Podujevo, Rahovec/Orahovac, Ranilug/Ranillug, Štrpce/Shtërpçë. *Four forms*: Glogoc/Glogovac, Istog/Istok, Klinë/Klina, Lipjan/Lipljan, Novo Brdo/Novobërde, Prishtinë/Priština, Prizren, Shtimë/Štimlje, Skenderaj/Srbica, Suharekë/Suva Reka. *Five forms*: Deçan/Deçane, Kaçanik/Kaçanik, Pejë/Peć, Vushtrri/Vučitrn.

¹²⁷ Exceptions were Ranilug/Ranillug and Klokot/Klllokot, which are new municipalities where space is more limited in current facilities.

¹²⁸ Twenty-six per cent: Dragash/Dragaš, Gjilan/Gnjilane, Štrpce/Shtërpçë, Fushë Kosovë/Kosovo Polje, Kamenicë/Kamenica, Klokot/Klllokot, Lipjan/Lipljan, Novo Brdo/Novobërde, Prizren.

¹²⁹ Thirty-two per cent: Dragash/Dragaš, Gjilan/Gnjilane, Gračanica/Gračanicë, Kamenicë/Kamenica, Klokot/Klllokot, Lipjan/Lipljan, Novo Brdo/Novobërde, Parteš/Partesh, Prizren, Rahovec/Orahovac, Ranilug/Ranillug.

¹³⁰ This is mostly due to series of public meetings held in villages in Rahovec/Orahovac.

100 + residents	3 ¹³¹	3 ¹³²
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Identifying methods which are successful in attracting greater numbers of residents to public meetings still proves challenging. Certainly, the more public meetings called by a municipality, especially if conducted in various locations, the greater the number of residents that will be targeted. Evidence from OSCE's monitoring does not point to longer advance notice resulting in greater attendance. However, in general the budget process tends to draw in greater numbers of residents to public meetings, if there is a broader reach of notification, both geographically and in terms of forms of notification.

Based on previous recommendations, OSCE collected data on several new categories for public meetings called to gather public input on 2013 municipal budgets. First, in line with the recommendation that municipalities prepare and publicly announce a schedule of public meetings at the onset of the budget development process, 16 municipalities publicly announced a meeting schedule in May, June, or July.¹³³ Second, OSCE recommended that municipalities schedule public meetings after working hours (after 16:00) in order to facilitate public attendance. Approximately 45 per cent of the public meetings monitored during the 2013 budget development were held after working hours. Put in other terms, fifteen municipalities held at least one public meeting after working hours;¹³⁴ additionally, 12¹³⁵ of those held the majority of public meetings after working hours. Third, the 2012 Report recommended that municipalities hold some public meetings outside of the main municipal town/village to ensure outreach to a greater number of residents. A positive development was observed in this area: whereas for the development of the 2012 budget, 14¹³⁶ municipalities conducted at least one public meeting outside of the main municipal town/village, 21 did so for the 2013 budget.¹³⁷ Fourth, it was recommended that written materials, specifically draft copies of the medium term budget framework and budget proposal, be distributed to residents at public meetings. Copies or summaries of budget documents were distributed at one or more public meetings in 22 municipalities during the development of the 2013 budgets.¹³⁸ Finally, municipalities were also recommended to ensure that both documents were available on the

¹³¹ 100 (Kačanik/Kaçanik), 130 (Gračanica/Gračanicë), and 140 (Podujevë/Podujevo).

¹³² 120 (Hani i Elezit/Elez Han), 105 (Kačanik/Kaçanik), 100 (Kamenicë/Kamenica).

¹³³ Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Junik, Kamenicë/Kamenica, Klokot/Kllkot, Lipjan/Lipljan, Mitrovicë/Mitrovica, Obiliq/Obilić, Prishtinë/Priština, Prizren, Ranilug/Ranillug, Skenderaj/Srbica, Shtimë/Štimlje, Štrpce/Shtërpçë, Viti/Vitina, Vushtrri/Vučitrn.

¹³⁴ Forty-four per cent: Deçan/Deçane, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjakovë/Đakovica, Glogoc/Glogovac, Gračanica/Gračanicë, Hani i Elezit/Elez Han, Istog/Istok, Mitrovicë/Mitrovica, Pejë/Peć, Prishtinë/Priština, Prizren, Rahovec/Orahovac, Viti/Vitina, Vushtrri/Vučitrn.

¹³⁵ Thirty-five per cent: Fushë Kosovë/Kosovo Polje, Gjakovë/Đakovica, Glogoc/Glogovac, Gračanica/Gračanicë, Hani i Elezit/Elez Han, Istog/Istok, Mitrovicë/Mitrovica, Pejë/Peć, Prishtinë/Priština, Prizren, Viti/Vitina, Vushtrri/Vučitrn.

¹³⁶ Forty-one per cent: Ferizaj/Uroševac, Gračanica/Gračanicë, Istog/Istok, Kamenicë/Kamenica, Lipjan/Lipljan, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Parteš/Partesh, Prishtinë/Priština (in neighbourhoods), Prizren, Rahovec/Orahovac, Ranilug/Ranillug, Shtimë/Štimlje, Viti/Vitina.

¹³⁷ Sixty-two per cent: Deçan/Deçane, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjakovë/Đakovica, Glogoc/Glogovac, Gračanica/Gračanicë, Hani i Elezit/Elez Han, Istog/Istok, Lipjan/Lipljan, Mitrovicë/Mitrovica, Novo Brdo/Novobërde, Parteš/Partesh, Pejë/Peć, Prishtinë/Priština (in neighbourhoods), Prizren, Rahovec/Orahovac, Ranilug/Ranillug, Shtimë/Štimlje, Štrpce/Shtërpçë, Viti/Vitina, Vushtrri/Vučitrn.

¹³⁸ Sixty-five per cent: Deçan/Deçane, Dragash/Dragaš, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Glogoc/Glogovac, Gjilan/Gnjilane, Gračanica/Gračanicë, Istog/Istok, Kačanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Mitrovicë/Mitrovica, Mamuşa/Mamushë/Mamuša, Novo Brdo/Novobërde, Obiliq/Obilić, Podujevë/Podujevo, Prizren, Skenderaj/Srbica, Shtimë/Štimlje, Štrpce/Shtërpçë, Viti/Vitina, Vushtrri/Vučitrn.

municipal website in a timely manner, as required.¹³⁹ As at December 2012, half of the assessed municipalities had posted one or both documents on the municipal website,¹⁴⁰ which is a slight improvement in comparison to 2012 budget, as two more municipalities posted the documents on the website.

OSCE also tracked the attendance of women at public meetings on 2013 municipal budgets. Monitoring findings show that women were present in approximately 37 per cent of such meetings. However, attendance was generally low: only between one and four women attended the overwhelming majority of those meetings.¹⁴¹ Concerns related to gender and municipal finances were raised at six public meetings in six municipalities.¹⁴² Raised by municipal officials and residents/civil society representatives, such concerns related mainly to funding of activities to promote gender equality or inquiries about gender responsive budgeting practices.

In addition, OSCE collected information from residents attending public meetings on what form of notification informed him/her about the meeting.¹⁴³ Table 11 provides information on responses from members of the public, disaggregated by the sex of the respondents. In addition to the most common forms of public notification employed by municipalities (website and flyers/posters), word of mouth played a significant role in alerting residents to the convening of public meetings on the 2013 budget, especially women. It is also important to note that personal invitation was reported more by women than men and that the traditional media (TV, Radio and electronic media) played no role in informing women about the public meeting.

TABLE 11: Responses from members of the public on forms of notification	Men (as % of 245 men interviewed)	Women (as % of 51 women interviewed)
Municipal website	20%	20%
Flyers/posters	39%	24%
Radio announcements	6%	6%
TV announcements	2%	0
Print media (newspaper)	0	0
Electronic media	0	0
Word of mouth	28%	39%
Personal invitation	5%	11%

Finally, Table 12 shows that attendance of civil society representatives at public meetings on the 2013 budget development is almost the same as that of media representatives (24 and 25 per cent respectively), while there is no difference in the attendance of media representatives at the public meetings for the development of the 2012 and 2013 budgets.

¹³⁹ Pages 16 and 18, Municipal Budget Circular 2013/01, Ministry of Finance, 11 May 2012.

¹⁴⁰ Fifty per cent: Gjiilan/Gnjilane, Gračanica/Gračanicë, Hani i Elezit/Ellez Han, Kačanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Klokot/Klllokot, Malishevë/Mališevo, Novo Brdo/Novobërde, Podujevë/Podujevo, Prizren, Rahovec/Orahovac, Ranilug/Ranillug, Shtimë/Štimlje, Štrpce/Shtërpçë, Viti/Vitina, Vushtrri/Vučitrn.

¹⁴¹ Sixty-seven meetings: One to four women attended 47 meetings; five to 10 women attended nine meetings; 11 – 19 women attended six meetings; 20 – 29 women attended two meetings; 30 – 39 women attended two meetings; and 45 women attended one meeting.

¹⁴² Deçan/Deçane, Klinë/Klina, Lipjan/Lipljan, Novo Brdo/Novobërde, Prizren, Ranilug/Ranillug.

¹⁴³ Two-hundred forty-five and fifty-one women were asked how they learned about the meeting.

TABLE 12: Participation of civil society and media at public meetings	Percentage of municipalities (2012 budget) (%)	Percentage of municipalities (2013 budget) (%)
Civil society present at 1+ meetings	No data	71 ¹⁴⁴
Media present at 1+ meetings	74 ¹⁴⁵	74 ¹⁴⁶

4. CONCLUSION

Based on the comparative findings described above related to development of the 2012 and 2013 municipal budgets in Kosovo, the following recommendations given by the OSCE to local institutions in its previous assessment have been implemented to some extent by the assessed municipalities:

- Recommendation 1: Prepare and publicly announce a schedule of meetings at the onset of the annual budget development process in order to allow ample time for public notification of meetings. Implementation: *Nearly half of municipalities did so in May, June, or July.*
- Recommendation 2: Increase residents' awareness of meetings by broadening public notification geographically throughout the municipality and employing alternative notification methods such as radio and print media announcements, posters/notifications in public places throughout the entire municipality, etc. Implementation: *In comparison with previous year three more municipalities used radio announcements to publicize meetings for the 2013 budget; nevertheless, there is still room for improvement in this area.*
- Recommendation 3: Hold meetings after regular working hours to facilitate public attendance and hold some meetings outside of the main municipal town/village to ensure outreach to a greater number of residents. Implementation: *Nearly half of the assessed municipalities held meetings after regular working hours. There was also an increase in the number of municipalities which held meetings outside of the main town/village for the 2013 budget.*
- Recommendation 4: Ensure that public notification of meetings targets all communities by issuing public notifications in all official languages in Kosovo/the municipality, as required. Implementation: *In comparison with previous year six more municipalities announced public meetings in official languages for the 2013 budget process; however,*

¹⁴⁴ Twenty-four municipalities: Deçan/Dečane, Dragash/Dragaš, Ferizaj/Uroševac, Fushë Kosovë/Kosovo Polje, Gjakovë/Đakovica, Gjilan/Gnjilane, Gračanica/Gračanicë, Hani i Elezit/Elez Han, Istog/Istok, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Klokot/Klllokot, Lipjan/Lipljan, Pejë/Peć, Podujevë/Podujevo, Prizren, Rahovec/Orahovac, Ranilug/Ranillug, Shtimë/Štimlje, Skenderaj/Srbica, Suharekë/Suva Reka, Viti/Vitina, Vushtrri/Vučitrn.

¹⁴⁵ Twenty-five municipalities: Deçan/Dečane, Dragash/Dragaš, Ferizaj/Uroševac, Gjilan/Gnjilane, Glogoc/Glogovac, Hani i Elezit/Elez Han, Istog/Istok, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Klokot/Klllokot, Lipjan/Lipljan, Malishevë/Mališevo, Mitrovicë/Mitrovica, Partesh/Partesh, Pejë/Peć, Podujevë/Podujevo, Prizren, Rahovec/Orahovac, Ranilug/Ranillug, Shtimë/Štimlje, Skenderaj/Srbica, Suharekë/Suva Reka, Viti/Vitina, Vushtrri/Vučitrn.

¹⁴⁶ Twenty-five municipalities: Dragash/Dragaš, Ferizaj/Uroševac, Gjakovë/Đakovica, Gjilan/Gnjilane, Glogoc/Glogovac, Gračanica/Gračanicë, Hani i Elezit/Elez Han, Istog/Istok, Kaçanik/Kaçanik, Kamenicë/Kamenica, Klinë/Klina, Malishevë/Mališevo, Novo Brdo/Novobërde, Obiliq/Obilić, Partesh/Partesh, Pejë/Peć, Podujevë/Podujevo, Prizren, Rahovec/Orahovac, Ranilug/Ranillug, Shtimë/Štimlje, Skenderaj/Srbica, Štrpce/Shtërpçë, Viti/Vitina, Vushtrri/Vučitrn.

there were no significant changes in terms of public notification of meetings of legislative bodies in official languages.

- Recommendation 5: Provide written materials, specifically draft copies of the medium term budget framework and budget proposal, to residents at all budget-development meetings. Also ensure that both documents are available on the municipal website in a timely manner. Implementation: *Copies or summaries of budget documents were distributed at one or more public meetings in 22 municipalities; however, in terms of availability of both adopted documents on municipal website, little improvement was observed for the 2013 budget documents.*
- Recommendation 6: The legislative branch should ensure that policy and finance committee and communities committee review and endorsement of the medium term budget framework and the budget proposal is not bypassed. Implementation: *Policy and finance committee review and endorsement of both budget documents improved for the 2013 budget process in eight more municipalities; however, communities committees remain mostly uninvolved in the budget development process.*

However, there is little evidence that initiatives were taken to implement the following recommendations from the 2012 OSCE Report:

- Recommendation 1: Employ alternative efforts to solicit public input and feedback on the municipal budget, such as televised debates and consultative meetings with special interest groups such as women's groups, youth groups, etc.
- Recommendation 2: Issue regular updates on the budget development process through media outlets and on the municipal website.
- Recommendation 3: The legislative branch should exercise its oversight role by requiring the executive branch to regularly report on its progress in developing the Medium Term Budget Framework and budget proposal. This would increase compliance with the budget approval deadlines outlined in the legal framework.

Over and above efforts to implement the recommendations described above, other positive developments were observed during the 2013 budget development process as compared to the 2012 process:

- First, compliance with timely approval of the medium term budget framework by the policy and finance committee and municipal assembly improved. Moreover, fewer municipalities passed both documents as the medium term budget framework or the budget proposal as one "package".
- Second, improvements were noted in terms of timely notification of legislative body meetings to review and/or approve 2013 municipal budgets.
- Third, the attendance of residents at policy and finance committee and communities committee meetings increased for the 2013 municipal budget, albeit by a small degree.
- Finally, there was a significant – 80 per cent – increase in the number of public meetings called to gather public input on 2013 municipal budgets. Not only did every assessed municipality call at least one public meeting on budget development, but also the number of residents which attended each public meeting was on average greater for the 2013 than for the 2012 budget.

In other key areas, no progress or even set backs were observed:

- First, the number of municipalities in which the mayor met the 1 September deadline for submission of the draft budget proposal to the municipal assembly remained the same for the 2013 budget process.
- Second, even when members of the public did attend meetings of the legislative bodies on budget review and/or adoption, recorded figures remained low.
- Third, for the 2013 budget process, public consultation efforts by the legislative branch were significantly lacking in most municipalities, as was the case for the 2012 budget process; in fact, the number of municipalities in which only the executive branch called public meetings increased for the 2013 process, albeit not greatly. Moreover, the vast majority of municipal assemblies did not call at least one public meeting on the municipal budget proposal after its receipt from the mayor.
- Fourth, regarding timely public notification of public meetings, adherence to the two-week advance notification requirement is in need of improvement.
- Finally, no municipality fulfilled all public consultation requirements as outlined in the Budget Circular in terms of both executive and legislative calling of public meetings on the Medium Term Budget Framework and the budget proposal.

It should also be noted that in other areas, particularly provision of adequate space and interpretation at meetings, compliance was satisfactory for both the 2012 and 2013 budget processes.

With regard to Ministry of Finance, implementation of OSCE's recommendations put forth in the 2012 Report should be further pursued. Concerning the recommendations to civil society organizations, it was highlighted in OSCE-organized workshops with relevant stakeholders that public participation in decision-making processes at the local level remains insufficient. This can be attributed to a lack of trust in public institutions by the public as well as inadequate information about municipal policies and decisions. With few exceptions, organizations working at the municipal level also face a lack of resources, which hampers their ability to hold local governments accountable. As such, civil society organizations should continue their efforts to engage with municipalities and the general public so that a wide-range of public interests are taken into account by municipal decision-makers.

5. RECOMMENDATIONS

In addition to the recommendations contained in the 2012 Report, and detailed in section 4 above, OSCE recommends the following:

To Ministry of Finance

- Increase information sharing with the Ministry of Local Government Administration, which monitors municipal assembly meetings, during the budget review and adoption period to address shortcomings related to legislative oversight of the budget development process.

To municipalities

- The mayor and/or municipal department of budget and finance should take initiatives to provide regular updates on the budget development process at meetings of legislative bodies during the annual budget review and adoption period. This would increase compliance with the budget approval deadlines outlined in the legal framework.

- Both executive and legislative bodies should systematically track to what extent requests and comments from residents attending public meetings on the forthcoming year's budget have been incorporated into the adopted medium term budget framework and budget proposal. This information should be made public.
- Issue regular updates on the budget development process, including dates of all meetings of legislative bodies and public meetings, through standard outlets and social media outlets.
- Utilize the municipal officer for gender equality and the women's caucus, where established, to reach out to women and encourage their participation in the budget development process. Personal invitation to the women resulted productive tool in 2013 budget process.

ANNEX 1

Support provided by OSCE to increase compliance with the 2013 municipal budget development requirements

As in previous years, OSCE Field Teams advocated with key municipal officials throughout the course of the budget development and approval process to meet the mandatory deadlines and adhere to public consultation requirements. Municipalities were especially encouraged to reach out to women, non-majority communities, and residents of rural areas. In addition to such daily monitoring and advocacy work, in 2012, OSCE provided its support to all 34 assessed municipalities to support them in improving adherence to the legal requirements of the 2013 budget development process:

- In April, OSCE printed and distributed posters to municipalities to announce public meetings on the 2013 budget.¹⁴⁷
- A study visit for representatives from Fushë Kosovë/Kosovo Polje, Glllogoc/Glogovac, Kamenicë/Kamenica, Mitrovicë/Mitrovica and Vushtrri/Vučitrn municipalities and the Ministry of Finance was conducted in June to Bonn, Germany. The participating municipalities were chosen based on their compliance with the budget development legal framework in 2011. The study visit provided the participants with an opportunity to learn more about best practices in budget planning, including gender responsive budgeting and public participation. In fact, all participating municipalities but one¹⁴⁸ increased efforts in 2012 to consult the public during the budget preparation process.¹⁴⁹
- In June, OSCE and the Department of Municipal Budgets at the Ministry of Finance Department held a two-day forum on implementation of Municipal Budget Circular 2013/01 for municipal representatives.¹⁵⁰
- In July, OSCE organized a workshop in cooperation with the European Union Twinning Project, “European Cooperation for Stronger Municipalities” on cooperation between the central government and municipalities during the 2013 municipal budget preparation process for municipal representatives and line ministries.
- Five one-day regional workshops on gender responsive budgeting were conducted by OSCE in June and July. The workshops aimed to provide municipal executive and legislative officials and civil society representatives with an introduction to examining municipal budgets from a gender perspective.¹⁵¹
- From July to September, 28 municipal workshops were conducted by municipal directors of budget and finance and/or chief finance officers with support from OSCE. The workshops focused on the legal requirements of the 2013 budget development process.¹⁵²
- In November, OSCE organized a best practices exchange forum on municipal budget processes in cooperation with the Department of Municipal Budgets at the Ministry of Finance for municipal representatives and line ministries.¹⁵³

¹⁴⁷ Local Governance Section project – *Facilitating Exchange of Municipal Best Practices II*.

¹⁴⁸ Kamenicë/Kamenica.

¹⁴⁹ Local Governance Section project – *Facilitating Exchange of Municipal Best Practices II*.

¹⁵⁰ Local Governance Section project – *Support to central-local level dialogue for efficient exercise of municipal competencies*.

¹⁵¹ Local Governance Section project – *Facilitating Exchange of Municipal Best Practices II*.

¹⁵² Local Governance Section project – *Support to central-local level dialogue for efficient exercise of municipal competencies*.

¹⁵³ Local Governance Section project – *Facilitating Exchange of Municipal Best Practices II*.

- In November, OSCE organized a workshop in cooperation with Ministry of Local Government Administration to evaluate progress achieved in the participation of civil society organizations in local governance issues in 2012. Participants discussed, *inter alia*, modalities for improving public participation in the budget development process in forthcoming years.
- OSCE provided tailor-made support to outreach programs and public inclusion strategies in Podujevë/Podujevo and Fushë Kosovë/Kosovo Polje throughout the year.¹⁵⁴ In the Prizren region, additional training sessions on gender responsive budgeting were provided to women's caucuses by OSCE in October.¹⁵⁵

¹⁵⁴ Local Governance Section project – *Facilitating Exchange of Municipal Best Practices II* and OSCE Regional Centre Prishtinë/Priština project – *Enhancing public participation and awareness in the municipal budget planning in Fushë Kosovë/Kosovo Polje municipality*.

¹⁵⁵ OSCE Regional Centre Prizren project – *Enhancing women's participation in local decision-making processes in Prizren region*.