



■ WeBER Indicator Summary

AREA: PUBLIC FINANCE MANAGEMENT

KOSOVO

- **Author: Group for Legal and Political Studies - GLPS**
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PAR Area	PUBLIC FINANCE MANAGEMENT	Country	KOSOVO
SIGMA Principle	5. Transparent budget reporting and scrutiny are ensured		

WeBER Indicator	PFM_P5_I1: Transparency and accessibility of budgetary documents
Indicator approach	
<p>Elements of this indicator cover the key budgetary documents: annual budget, and budget execution reports – monthly, mid-year, and year-end. First three elements focus on ease of access of documents on official websites of responsible institutions. Remaining elements look into transparency and quality of data from these documents, in relation to citizen-friendliness, performance information and open data. For all elements of this indicator analysis of available budgetary information and documents from the website of ministries responsible for finances is performed, unless specified otherwise.</p>	
Summary of the findings	
<p>Analysis of budgetary information and related documents show very much satisfying results in terms of transparency and availability of data. Enacted annual budget are available on the website of the Ministry of Finance and can be found in less than three clicks away from the homepage; making them very easily accessible for the public. Monthly, quarterly, semi-annual, and year-end annual budget execution reports are all available online, and also easily accessible. Monthly budget execution reports are published and updated in a timely manner in a consolidated excel database that includes monthly expenditures data since January of 2006. This file is available in a downloadable excel file (open data format) and free of charge. Granted, these data only include economic expenditures, but quarterly, semi-annual, and end year reports are presented in a very comprehensive way, and entail detailed data based on each local and centre level institutions' expenditure execution i.e. expenditure for wages and salaries, expenditures for good and salaries, expenditures for subsidies and transfers, capital expenditure, expenditures for debt service etc. To that extent, budget reports are presented only according to economic and organizational classification. Functional classification was not evident. Although reports contain only financial information (without non-financial information on performance of the Government), for the past two years, Ministry of Finance has published on its website Citizen friendly Budget, also easily accessible for any interested party.</p>	
Specific observations	
None.	

Indicator score	20 (out of 24 points)
Final indicator value	4 (scale 0-5) ¹
Measurement period	21 June – 26 June 2018

¹ Conversion of points: 0-4 points = 0; 5-8 points = 1; 9-12 points = 2; 13-16 points = 3; 17-20 points = 4; 21-24 points = 5.