

# PAR PRINCIPLES MAINSTREAMING IN SECTORAL POLICIES Report for Kosovo

PAR Area:  
Public Finance Management - Budget

Policy Sector:  
Education

Institution:  
Ministry of Education, Science, Technology and Innovation

 INSTITUTI GAP  
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# PAR Principles Mainstreaming in Sectoral Policies - Report for Kosovo

## PAR AREA:

Public Finance Management - Budget

## POLICY SECTOR:

Education

## INSTITUTION:

Ministry of Education, Science, Technology and  
Innovation



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## Report summary

This report provides information about budget management practices, within the Public Finance Management (PFM) area, against SIGMA Principle 5 (Transparent budget reporting and scrutiny are ensured). More specifically, this report is focused on analysing budget practices in the sector of education in Kosovo, which is covered by the Ministry of Education, Science, Technology, and Innovation (MESTI). The analysis of budget implementation and reporting has been done focusing on a checklist which consists of 6 requirements that pertain to different aspects of transparency of budget execution reporting. More specifically, these requirements focus on budget comprehensiveness in terms of budgetary classifications used, availability of reports on capital investment projects, programme budget implementation, and performance-oriented reporting.

Budgetary data and reports for the education sector in Kosovo are published yearly on the website of the Ministry of Finance, Labour and Transfers as a part of two main documents: The Law on Budget and Annual Financial Report of the Government, under the section of Ministry of Education, Science, Technology, and Innovation. Performance-oriented reporting is done under two different reports: MESTI's internal budget documentation which comprises performance indicators and Strategic and Operational Plan of the Government 2021-2025. The first document concerns the education sector only, and is an internal document, while the second one consists of all government institutions, where education is included under MESTI's section. These reports have been thoroughly analysed for the purpose of this monitoring report. In addition, other internal reports provided by MESTI have been analysed and interviews with officials have been held.

Monitoring results for the first two requirements which focus on availability of sector-specific information on budget spending and sufficient details, show that they are fully met by MESTI. Budget execution data are available in the Annual Financial Report prepared by the Ministry of Finance, Labour and Transfers, which is published every year on a quarterly, six-month, nine-month and annual basis. This report provides information about the implementation level of revenues and expenditures according to economic classification (wages and salaries, goods and services, subsidies and transfers, utilities, and capital expenditures). Detailed reports regarding budget execution data for MESTI are available internally, and they present budget data on the basis of budget programs, budget users and also economic categories and sub-categories.

For the third requirement, which focuses on availability of reports on the implementation of capital (investment projects), data are available as a part of the Annual Financial Report prepared by the Ministry of Finance, Labour and Transfers. More specifically, a list of ongoing capital projects of MESTI including information such as budget allocation, payments, progress status and commitment is provided. There are also other internal documents prepared by MESTI that list all project expenditures based on programs and sub-programs, and provide information about budget execution, contract signing dates, dynamic plan, contractor, project manager and comments for each project. Since there is elaborate information on the implementation status and spending of capital projects, this requirement is fully met.

Requirements four and five focus on availability of performance-based budget reporting and adequate performance information. Regarding requirement 4, MESTI contains in its budget documentation performance indicators, policy objectives, and activities planned for each objective based on sub-programs. These elements are presented in two different reports. The first report, which is internal and is incorporated as a part of the budgetary requests sent by MESTI each year to the Ministry of Finance, Labour, and Transfers, presents in a table performance indicators of the Budget Programme 2022-2024. This table includes policy objectives defined for each sub-program of MESTI, baseline indicators and target indicators, and also activities planned for each

objective. The other report that includes sector strategic goals, is the Strategic and Operational Plan of the Government 2021-2024. For the education sector, the strategic goals are defined and shown within MESTI, and for each goal operational objectives are defined. The activities aligned to each objective are defined too. For each of the objectives, main performance indicators are defined and for each of the activities annual budget allocation is provided (in accordance with the Medium Term Expenditure Framework 2022-2024). In summary, the elements that these reports include are: strategic goals and objectives, performance indicators for each sub-program, baseline and target indicators, and budget allocations. Since the majority of listed elements are included, this requirement is partially met.

Regarding the implementation of these performance indicators in requirement 5, MESTI reports on a quarterly and annual basis. Reporting is done based on the performance indicators set previously for each objective, where the status of implementation of the indicator is reported, and comments are provided regarding its progress. Nevertheless, since reporting is done based on strategic goals and not based on budget programs (which is a requirement for this assessment), this requirement is not met.

Requirement six that requires program budget execution reports to be available online is considered to not be met. Planned budget data based on programs for the education sector can be accessed online on the website of Ministry of Finance, Labour and Transfers, as a part of the Law on Budget; however, budget execution data based on programs is not available online.

Based on the monitoring results, this report provides a few recommendations for improvements as well. One of the recommendations is that MESTI should publish separate specific reports for planned and executed budget on its website, since currently these reports are only published as a part of the reports of Ministry of Finance, Labour and Transfers. Moreover, regarding capital projects, it is recommended that all existing reports pertaining to them, be comprised in a single report which should include financial, statistical and qualitative information for each capital project. In addition, it is important to include other information about possible obstacles during implementation as well. Similarly, it is recommended that performance-based budget reporting should be comprised into a single report which should include the following elements: main policy objectives according to its programs, and consist of performance indicators, baseline and target values, sources of verification/justification, responsible persons, and budget allocations. The report should provide information on budget execution for each objective as well.

# I. Introduction

## — I.1. What does WeBER monitor and how?

The monitoring of budget management practices, within the Public Finance Management (PFM) area, is performed against SIGMA Principle 5.

Principle 5: Transparent budget reporting and scrutiny are ensured.

PFM checklist on budget management consists of 6 requirements that pertain to different aspects of transparency of budget implementation and reporting. Requirements focus on data transparency on sectoral spending (in-year, or annual reporting), and its comprehensiveness in terms of budgetary classifications used, on availability of reporting on capital (investment) projects, and on programme budget implementation. When it comes to programme budgeting practices, it is also monitored

whether assessed institutions adequately define targets, as a prerequisite for meaningful and performance-oriented reporting.

For data collection, the approach employed relies on review of websites of assessed institution and of ministry responsible for finance, but also on filing of requests for free access to information for all documents that are not available online. Depending on individual requirement, timeframe of analysis covers budget transparency and reporting practices for the ongoing year at the time of assessment, or previous two calendar years.

## — 1.2. In this report

The main purpose of this report is to analyze budgetary data access for education sector with a focus on the Ministry of Education, Science, Technology and Innovation (MESTI). The report initially provides an executive summary of the findings. The following section is an analysis divided into six requirements. In the first requirement, the availability of budgetary data, information sources and frequency of data for the MESTI is described. The second requirement analyzes how detailed and categorized the data on the ministry's budget execution reports are. Requirement 3 focuses on the budgetary information on the implementation status and spending for the category of capital investments. Requirement 4 determines if policy objectives are defined for each budget program within the education sector. It also analyzes elements included within each program. Requirement 5 shows if program budget reports of MESTI contain adequate performance information based on objectives of the education sector. Requirement 6 describes whether reports of for the education sector are available online for two last calendar years (2020 and 2021).

This report also provides recommendations for each of these requirements. These recommendations may help improving budget transparency and also interested parties to find budget information more easily and quickly. Thus, implementation of these recommendations leads to better long-term budget decisions.

## II. Analysis

### REQUIREMENT 1: Sector-specific information on budget spending is available

In accordance with the provisions of Law no. 03/L-048 on Public Financial Management and Accountability<sup>1</sup>, the financial reports on the execution of the state budget are elaborated and published regularly on an annual basis, but also on a quarterly, six months, and nine-month basis. The report on the budget execution (Annual Financial Report) consists of information about all government institutions, including the Ministry of Education, Science, Technology, and Innovation (MESTI), and it is prepared and published by the Ministry of Finance, Labour, and Transfers (MFLT).<sup>2</sup>

1 Official Gazette of the Republic of Kosovo, The provisions of law no. 03/L-048 on public financial management and accountability, Quarterly Budget Reports, Article 45. Source: <https://bit.ly/37Gotau>

2 Ministry of Finance, Labour, and Transfers. The 2021 Annual Financial Report. Annex no. 3: Expenditures by budget organizations – Central level: Ministry of Education, Science, Technology and Innovation. Page 56. Source: <https://bit.ly/3PnLLDg>; Ministry of Finance, Labour, and Transfers. The 2020 Annual Financial Report. Annex no. 3: Expenditures by budget organizations - Central Level: Ministry of Education, Science, Technology and Innovation. Page 52. Source: <https://bit.ly/3wbB3rL>

The quarterly, six-month, nine-month, and annual reports for the years 2020<sup>3</sup> and 2021<sup>4</sup> provide information about the implementation level of expenditures according to economic classification (wages and salaries, goods and services, subsidies and transfers, utilities, and capital expenditures). In addition, the category of capital expenditures is well detailed and lists all capital projects of MESTI by providing information on budget allocation, payments, commitments, and progress. Moreover, these reports highlight information about payments related to court and enforcement decisions, payments to fulfil the measures of pandemic management by budget organizations and economic categories, and payments for final court decisions.<sup>5</sup>

In addition to the above data, the annual reports for the years 2020 and 2021 include data on non-financial assets and debt of organizations. The documents are published in a computer readable format, such as readable PDF. However, due to legal deadlines regarding the audit process for the annual report, the online 2021 report is unaudited.

Since budget spending data for the education sector is publicly available for both years observed, and includes in-year and annual data, this requirement is fully met.

**REQUIREMENT 2: Sector-specific information on budget spending is sufficiently detailed**

Spending for the education sector is provided in three different financial reports. Two of them are prepared by the Ministry of Education, Science, Technology and Innovation (MESTI) and provide budget spending information in detail. And, the other one is prepared by the Ministry of Finance, Labour, and Transfers (MFLT).

The first one is The Report of Analysis of Summary Budget Control 2021. This report contains budgetary expenditure data according to economic classification (wages and salaries, goods and services, subsidies and transfers and utilities) in aggregated and disaggregated form.<sup>6</sup> In this report, budget expenditures are presented in an excel table. This table provides information concerning the

- 3 Ministry of Finance, Labour, and Transfers. Nine-month financial report (for the period 1 January – 30 September 2020). Annex 3: Budget and Payments according to Budget Organizations - Central level: Ministry of Education, Science, Technology and Innovation. Page 20; and Annex 8: Expenditures for capital projects. Pages 50-51. Source: <https://bit.ly/39i9cx0>; Six Monthly Financial Report (for the period 1 January – 30 June 2020). Annex 3: Budget and Payments according to Budget Organizations-Central level. Page 19; Annex 11: Expenditures on capital projects for the period. Pages 49-50. Source: <https://bit.ly/3L5CQTg>; Quarterly Financial Report (for the period 1 January – 31 March 2020). Annex 3: Budget and Payments according to Budget Organizations-Central level. Page 18. Annex 8: Expenditures for capital projects. Pages 39-40. Source: <https://bit.ly/3yx22iX>
- 4 Ministry of Finance, Labour, and Transfers. Quarterly Financial Report (for the period 1 January – 31 March 2021). Annex 3: Budget and Payments according to Budget Organizations - Central level: Ministry of Education, Science, Technology and Innovation. Page 21; Annex 9: Expenditures for capital projects. Page 45-17. Source: <https://bit.ly/3Pk81gX>; Six Month Financial Report Budget (for the period 1 January - 30 June 2021). Annex 3: Budget and Payments according to Budget Organizations - Central level: Ministry of Education, Science, Technology and Innovation. Page 21. Annex 9: Expenditures for capital projects. Page 45-47. Source: <https://bit.ly/3Pd35ux>; Nine-month financial report (for the period 1 January – 30 September 2021). Annex 3: Budget and Payments according to Budget Organizations - Central level: Ministry of Education, Science, Technology and Innovation. Page 20. Annex 11: Expenditures for capital projects. Page 50-51. Source: <https://bit.ly/3wbB3rL>
- 5 Ministry of Finance, Labour, and Transfers. The 2021 Annual Financial Report. Annex no. 20 Report on payments according to court and enforcement decisions. Page 93. Annex No. 23: Payments for Covid-19 pandemic management. Pages 106-110. Source: <https://bit.ly/3PnLLDg>; The 2020 Annual Financial Report. Annex No.20: Report on payments according to court and executive decisions. Page 89. Annex No. 24 Payments for Covid-19 pandemic management. Pages 101-108. Source: <https://bit.ly/3wbB3rL>
- 6 Ministry of Education, Science, Technology and Innovation. The Report of Analysis of Summary Budget Control 2021. Source: FOI.



budgetary expenses of budget users/subprograms (universities, agencies and others).<sup>7</sup> Furthermore, data is also provided on the basis of budget programs (higher education and science, pre-university education and others). The expenditures of all these responsible institutions are presented in accordance with economic categories.

The other internal budget report of MESTI is Budget Analysis Report for the Capital Projects 2021. This report includes information regarding the category of capital projects and is well explained in the following requirement.

The last report is The Financial Report 2021 of the MFLT. This report contains budget spending for MESTI according to economic classification (wages and salaries, goods and services, subsidies and transfers and utilities in aggregated form). As it's mentioned in the first requirement this report is published (in a computer readable format) in the website of MFLT.<sup>8</sup>

Since budget spending data for the education sector is sufficiently detailed according to economic classification, budget users and programme classification this requirement is fully met.

### **REQUIREMENT 3: Responsible sector institution reports on the implementation of capital (investment) projects**

As stated in Requirement 1, the report on national public budget execution, and budget execution of MESTI, is published by the Ministry of MFLT.<sup>9</sup> This report also includes the category of capital expenditures, and lists all the ongoing and planned capital projects of MESTI, and provides information such as budget allocation, payments, the level of project implementation and commitment.

Two other budgetary documents that provide information about project expenditures for the education sector are: the 2021 Financial and Physical Progress Report of the Capital Projects<sup>10</sup> and 2021 Annual Report of Capital Projects of MESTI.<sup>11</sup> These documents are internal documents of MESTI and list all project expenditures based on programs and sub-programs. These reports provide information regarding budget realization for the year 2021 as well, including payments made for each project, and other relevant information such as contract signing dates, the dynamic plan, the contractor, project manager and comments section as well.

In addition, a descriptive status report for each project is provided by the department of infrastructure in the MESTI. This report includes the description of the dynamic plan, the quality level, safety measures and technical documents.<sup>12</sup>

This requirement is considered to be fully met since the information for the spending of capital projects is available, and was received through an official request.

7 Ministry of Education, Science, Technology and Innovation. The Budget Analysis Report for Capital Projects 2021 and The Report of Analysis of Summary Budget Control 2021. Source: FOI - Hard Copy Report.

8 Ministry of Finance, Labour, and Transfers. The 2021 Annual Financial Report. Annex No. 3: Expenditures by budget organizations - Central level: Ministry of Education, Science, Technology and Innovation. Page 56. Source: <https://bit.ly/3PnLLDg>.

9 Ibid.-7

10 Ministry of Education, Science, Technology and Innovation. The Financial and Physical Progress Report of the Capital Projects 2021. Table: Monitoring periods 2021 (Q4). Table: Management of capital projects by MESTI. Pages 4-230. Source: FOI - Hard Copy Report.

11 Ministry of Education, Science, Technology and Innovation. Budget Analysis Report of Capital Projects of MESTI 2021. Table 1. Source: FOI - Hard Copy Report.

12 Ministry of Education, Science, Technology and Innovation. The Financial and Physical Progress Report of the Capital Projects 2021. Progress report of work for the years 2020, 2021 and 2022. Source: FOI - Hard copy report.



**REQUIREMENT 4:** Sectoral budget contains performance targets as a precondition for performance-based budget reporting

Ministry of Education, Science, Technology, and Innovation (MESTI) contains in its budget documentation performance indicators, policy objectives, and activities planned for each objective based on sub-programs. These elements are presented in two different reports. Each of these reports have different structures and categorize objectives differently (based on strategic objectives, sub-programs, or strategic goals).

MESTI's internal budget documentation comprises of performance indicators of the Budget Programme 2022-2024 for each sub-program (budget user) as listed in the budget document. Moreover, it consists of policy objectives defined for each sub-program. In addition to the policy objectives for each of the listed sub-programs, baseline indicators and target indicators which measure the level of achievement for each indicator, and also activities planned for each objective are included. The definition of objectives for some of the sub-programs is specific and clearly defined; however, for some of them, objectives and target values could be more precise and measurable.<sup>13</sup>

Performance-based budget reporting about MESTI is also provided based on strategic goals, in the Strategic and Operational Plan of the Government 2021-2025<sup>14</sup>. More specifically, this report is prepared for a four-year period, in a quarterly basis, and for each government institution, defines strategic goals, operational objectives for each goal, and main activities for each objective. For each of the objectives, main performance indicators are defined and for each of the activities annual budget allocation is provided (in accordance with the Medium Term Expenditure Framework 2022-2024). This document is relevant since it contains performance indicators for the objectives set by the ministry, accompanied with budget allocation for each of them. Nevertheless, objectives are not set based on budget programs, but rather based on strategic goals.

To conclude, the assessment for this requirement is not very straightforward, as there is performance-based budgeting in two different reports, and each of them may include elements that the other ones do not. In summary, the elements that these reports include are: strategic goals and objectives, performance indicators for each sub-program, baseline and target indicators, and budget allocations. Since the majority of listed elements are included, the requirement is partially met.

**REQUIREMENT 5:** Sectoral programme budget reports contain adequate performance information

MESTI reports on performance indicators on a quarterly and annual basis<sup>15</sup>. This reporting is based on the Strategic and Operational Plan of the Government 2021-2024 and focuses on the education sector objectives. Reporting is done based on the performance indicators set previously for each objective, where the status of implementation of the indicator is reported, and comments are provided regarding its progress.

<sup>13</sup> Ministry of Education, Science, Technology and Innovation. Budgetary requests for MESTI for the year 2022 and projections for 2023 and 2024. Table 3: Performance Indicators of the Budgetary Programme 2022-2024. Pages: 49-70. Source: FOI – Hard copy report.

<sup>14</sup> Office of the Prime Minister of Kosovo. Strategic and Operational Plan of the Government 2021-2025: Ministry of Education, Science, Technology and Innovation. Pages: 50-53. Source: <https://bit.ly/3t1TBc8>

<sup>15</sup> Ministry of Education, Science, Technology and Innovation. Quarterly Monitoring Report of Strategic and Operational Plan of the Government 2021-2025. Source: FOI – Hard copy report.

Performance of set indicators is reported in some cases against outputs delivered and in others against outcomes. Conclusively, performance of majority (more than 50%) of set indicators are reported against outcomes. Clarifications are provided for each performance indicator explaining justifications for underperformance or delays. Justifications for some of the indicators could provide more details. Performance in this report is reported based on sector strategic goals, and not based on budget programs. Moreover, this report includes only planned budget for each objective, and does not report for budget execution.

As a result, since this report does not include the program budget component and the execution of the budget based on budget programs, which is a requirement for this assessment, the final assessment is that it has not been met.

**REQUIREMENT 6:** Sectoral programme budget reports are publicly available online

Sectoral budget reports for the years 2021 and 2020 can be easily accessed online on the website of the Ministry of Finance, Labour and Transfers (MFLT).<sup>16</sup> The main budget document which is the Law on Budget Appropriations for the Budget of the Republic of Kosovo<sup>17</sup> is published annually every year on the website of MFLT, under Publications and Reports. This document specifies the budget planned for all ministries/institutions of Kosovo and budget users, according to their programs and sub-programs.

For the education sector, budget data are published as a part of this document for the Ministry of Education, Science, Technology and Innovation according to programs, sub-programs (budget users in this case) and economic classification (expense categories: salaries and allowances, goods and services, subsidies and transfers, and capital expenditures).

Another budget document, which reports for the budget execution, is the Financial Report which is published online every year on the website of the Ministry of Finance, Labour and Transfers (MFLT), under the Treasury department, Reports and Financial Statements. This report<sup>18</sup> is available for a quarterly, semi-annually, nine-months,<sup>19</sup> and annual period. For the years 2020 and 2021 it is

16 Ministry of Finance, Labour, and Transfers. The 2021 Annual Financial Report. Annex no. 3: Expenditures by budget organizations – Central level: Ministry of Education, Science, Technology and Innovation. Page 56.

Source: <https://bit.ly/3PnLLDg>; Ministry of Finance, Labour, and Transfers. The 2020 Annual Financial Report. Annex no. 3: Expenditures by budget organizations - Central Level: Ministry of Education, Science, Technology and Innovation. Page 52. Source: <https://bit.ly/3wbB3rL>

17 Ministry of Finance, Labour, and Transfers. Budget of Republic of Kosovo. Law on Budget Appropriations for the budget of the Republic of Kosovo, Table 3.1 Central Budget. Source: <https://bit.ly/3wWJ2lI>

18 Ibid. -18

19 Ministry of Finance, Labour, and Transfers. Nine-month financial report (for the period 1 January – 30 September 2020). Annex 3: Budget and Payments according to Budget Organizations - Central level: Ministry of Education, Science, Technology and Innovation. Page 20; and Annex 8: Expenditures for capital projects. Pages 50-51. Source: <https://bit.ly/39i9cx0>; Six Month Financial Report (for the period 1 January – 30 June 2020). Annex 3: Budget and Payments according to Budget Organizations-Central level. Page 19; Annex 11: Expenditures on capital projects for the period. Pages 49-50. Source: <https://bit.ly/3L5CQTg>; Quarterly Financial Report (for the period 1 January – 31 March 2020). Annex 3: Budget and Payments according to Budget Organizations-Central level. Page 18. Annex 8: Expenditures for capital projects. Pages 39-40. Source: <https://bit.ly/3yx22iX> Ministry of Finance, Labour, and Transfers. Quarterly Financial Report (for the period 1 January – 31 March 2021). Annex 3: Budget and Payments according to Budget Organizations - Central level: Ministry of Education, Science, Technology and Innovation. Page 21; Annex 9: Expenditures for capital projects. Page 45-17. Source: <https://bit.ly/3Pk81gX>; Six Month Financial Report Budget (for the period 1 January - 30 June 2021). Annex 3: Budget and Payments according to Budget Organizations - Central level: Ministry of Education, Science, Technology and Innovation. Page 21. Annex 9: Expenditures for capital projects. Page 45-47. Source: <https://bit.ly/3Pd35ux>; Ministry of Finance, Labour,

available online, however, for the year 2021 the version is unaudited. The budget execution data for the education sector are published as a part of this document for the Ministry of Education, Science, Technology and Innovation according to economic classification (expense categories: salaries and allowances, goods and services, subsidies and transfers, and capital expenditures). Budget execution according to programs and sub-programs is not published.

Conclusively, since the report on budget execution according to programs and sub-programs is not available online, which is a requirement for this assessment, the final assessment is that this requirement has not been met.

#### Final assessment of the requirement

Requirement	Final assessment
<b>Requirement 1:</b> Sector-specific information on budget spending is available	Fully met
<b>Requirement 2:</b> Sector-specific information on budget spending is sufficiently detailed	Fully met
<b>Requirement 3:</b> Responsible sector institution reports on the implementation of capital (investment) projects	Fully met
<b>Requirement 4:</b> Sectoral budget contains performance targets as a precondition for performance-based budget reporting	Partially met
<b>Requirement 5:</b> Sectoral programme budget reports contain adequate performance information	Not met
<b>Requirement 6:</b> Sectoral programme budget reports are publicly available online	Not met

### III. Recommendations for improvements

#### *Requirement 1:*

1. The Ministry of Education, Science, Technology, and Innovation (MESTI) is recommended to publish documents that provide planned and executed (expenditures) budget for its ministry on its website based on the economic classification and subcategories of the economic classification (short-term).
2. An interpretation of these data in separated sections of these planning and execution budget reports is also advisable (short-term).

#### *Requirement 2:*

1. The Ministry of Education, Science, Technology, and Innovation (MESTI) is recommended to publish documents that provide planned and executed (expenditures) budget for its ministry on its website based on the economic classification and subcategories of the economic classification (short-term).

#### *Requirement 3:*

1. It is preferable that the data included on MESTI's reports: The Financial and Physical Progress Report of capital projects 2021, the budget analysis report for the capital projects 2021, the analysis of the summary report of the budget control for the capital projects 2021, to be included and presented in a single summary annual report as well. This annual report for the execution of the budget of capital projects should include financial, statistical and qualitative information for each capital project of the above-mentioned reports (mid-term).
2. In the framework of financial data, a separate section of capital project's list implemented during the last calendar year to be added, as well as an interpretation of the results achieved as a result of project implementation.
3. Regarding the ongoing projects, in addition to financial information in the comments column it's necessary to add information about the obstacles that are encountered during the implementation of the project. It is also very important to offer possible solutions in addition to the problems. (mid-term).

#### *Requirement 4:*

1. The challenge identified for this requirement is that there are different reports of the Ministry regarding performance-based reporting. We recommend that the Ministry should incorporate the reports that it already possesses into a single report for performance-based budget reporting, which includes all required elements. This report should present main policy objectives according to its programs, and consist of performance indicators, baseline and target values, sources of verification/justification, responsible persons, and budget allocations. Specifically, the element of responsible persons'/job positions for each activity was noticed to be missing in all related reports (mid-term).
2. For some of the programs/sub-programs, objectives and performance indicators should be defined more specifically, and be easily measurable (mid-term).

#### *Requirement 5:*

1. Performance report should include budget programs/sub-programs as well; objectives should be defined and categorized for each budget program/sub-program (long-term).
2. The report should provide additional information not only for planned budget, but also for the budget execution for each objective, based on programs and sub-programs. Moreover, for each deviation from the budget due to underperformance, there should be sufficient details provided in the report (mid-term).

**Requirement 6:**

1. The main recommendation for this requirement is for the Financial Report (budget execution report) to include and publish budget execution according to programs and sub-programs as well (short-term).
2. Another recommendation is that programme budget reports for planned budget are available online only on the website of the Ministry of Finance, Labour, and Transfers for all government ministries/institutions. These reports should be published separately in the respective ministry's website, in this case, for the education sector, in the Ministry of Education, Science, Technology and Innovation's (MESTI) website. In this way, it is more easily accessible for the public if they're interested only in sectorial budget data. This applies for both the Budget Report and the Financial Report (short-term).

## Appendices

### Free access to information requests

Institution	Date of sending	Date of receipt
The Ministry of Education, Science, Technology and Innovation	27/04/2022 29/04/2022 - email reminder as well as phone call. 06/05/2022 - email reminder and phone call.	11/05/2022

### Interviews

Institution/Organisation	Position	Date	Place
The Ministry of Education, Science, Technology and Innovation	Financial Director of MEST, Fehmi Zylfiu	27/04/2022	In the Ministry of Education, Science, Technology and Innovation.
The Ministry of Education, Science, Technology and Innovation	Financial Director of MEST, Fehmi Zylfiu; Head of Budget and Finance Division, Kushtrim Kozmaqi; From the statistics department, Aferdita Kryeziu; From the infrastructure department, Naim Demiri	11/05/2022	In the Ministry of Education, Science, Technology and Innovation.

## Other sources

1. Ministry of Education, Science, Technology and Innovation. Budgetary requests of MESTI for 2022 and early projections for 2023 and 2024. Source: MESTI, FOI – Hard copy report
2. Office of the Prime Minister. Strategic and Operational Plan of the Government 2021-2024. Source: <https://bit.ly/3FJeWfh>
3. Ministry of Education, Science, Technology and Innovation. Quarterly Monitoring report of Strategic and Operational Plan of the Government 2021-2024. Source: MESTI (report sent by e-mail).
4. Official Gazette of the Republic of Kosovo, The provisions of Law no. 03/L-048 on public financial management and accountability, Quarterly Budget Reports, Article 45. Source: <https://bit.ly/37Gotau>
5. Official Gazette of the Republic of Kosovo, Law no. 06/L-081 on access to public documents, Article 4, Basic Principles on the Right to Access Public Documents. Source: <https://bit.ly/3L5Ewwl>
6. Ministry of Finance, Labour, and Transfers. Law on budget appropriations for the budget of the republic of Kosovo for year 2021: Ministry of Education, Science, Technology and Innovation. Table 3.1: Central Budget, Budget. Table 3.2 Capital Projects for Central Level. Annex 1. Estimated budget ceilings for 2022-2024. Source: <https://bit.ly/3N9yrAn>
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