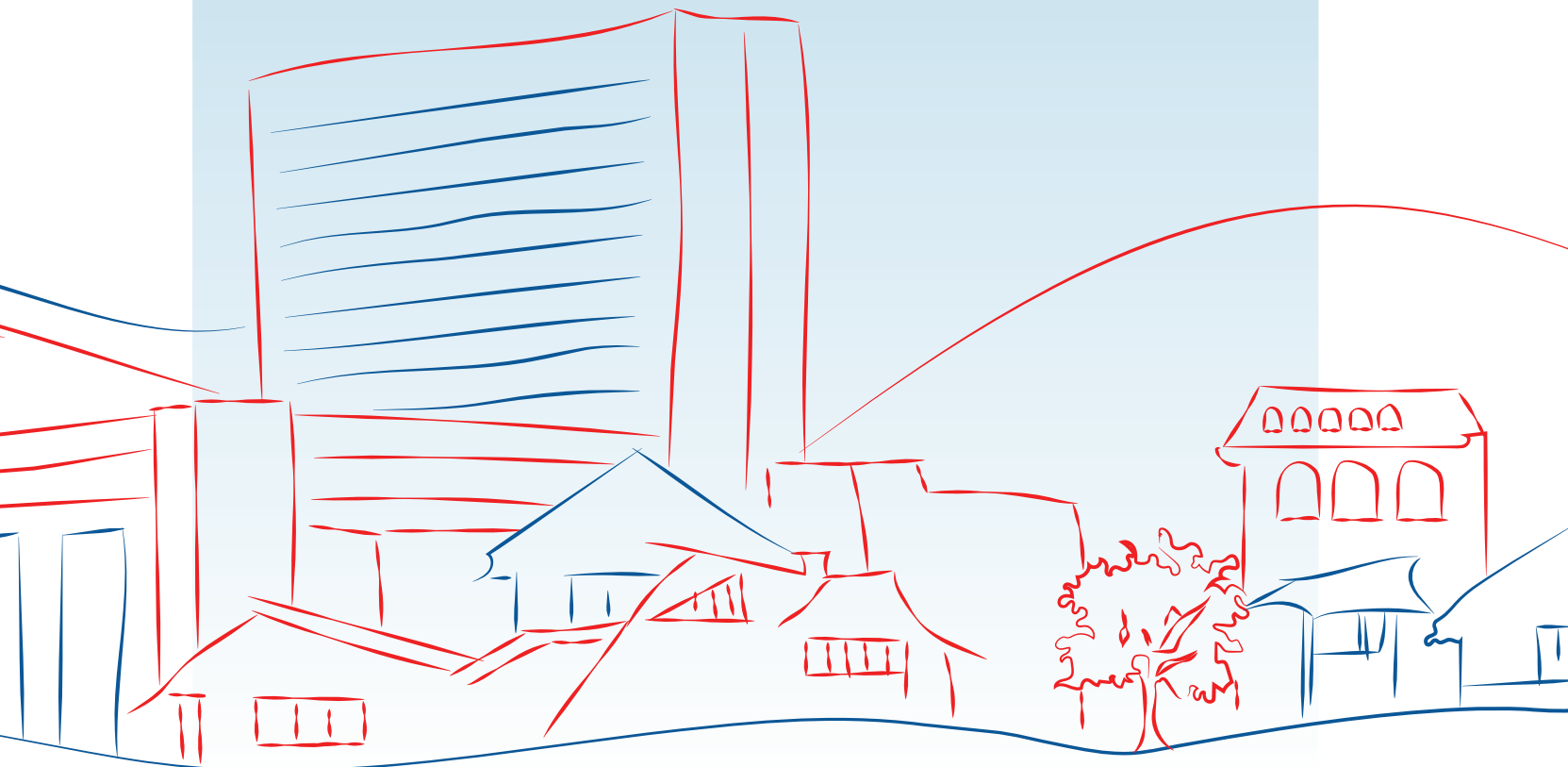


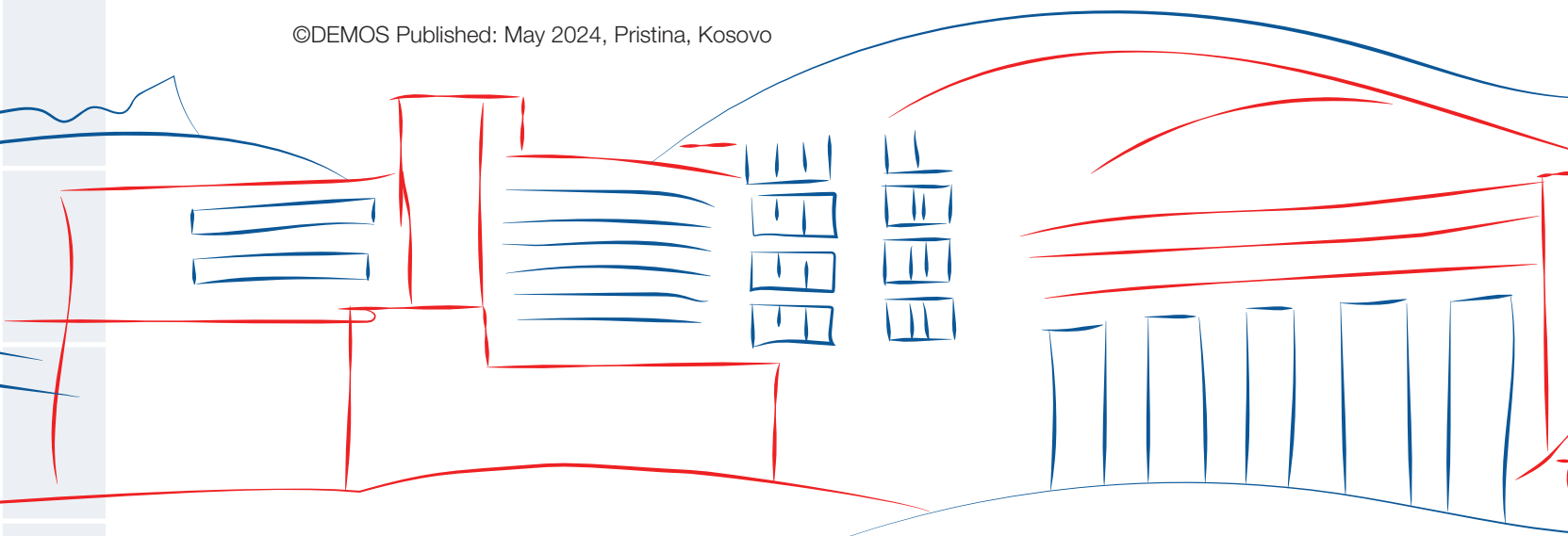
TIMELINES FOR BUDGET PLANNING PROCESS IN MUNICIPALITIES

May 2024

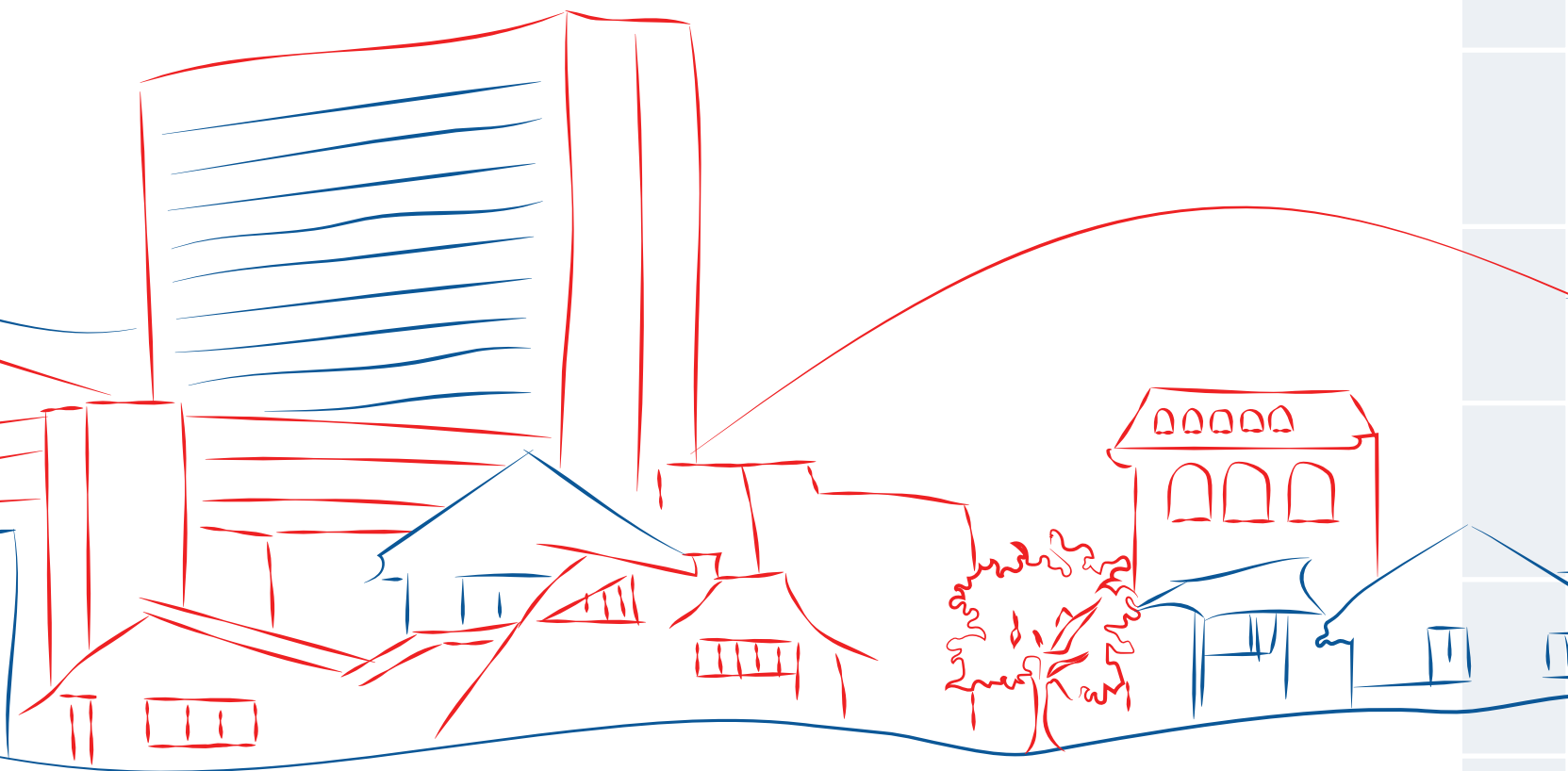


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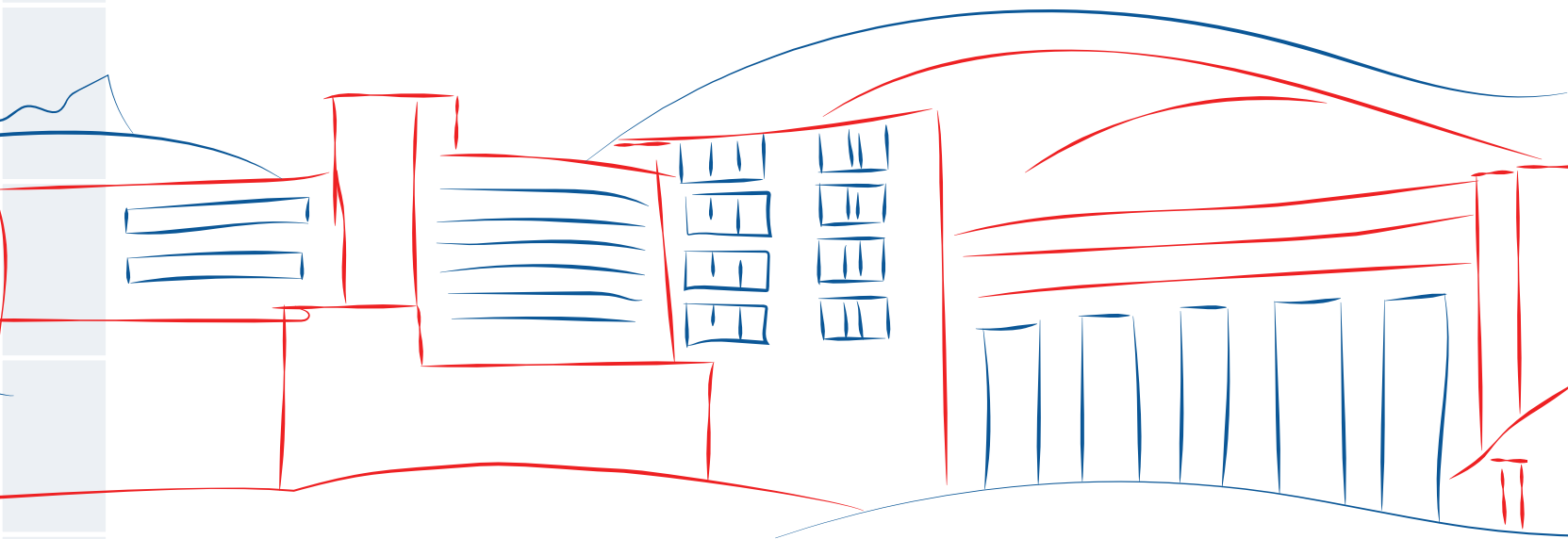
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TIMELINES FOR BUDGET PLANNING PROCESS IN MUNICIPALITIES



During this month, no activity relevant for the budget planning process in municipalities was recorded



During this month, no activity relevant for the budget planning process in municipalities was recorded



Approval of municipal grants



Grant Commission approves municipal grants for the next fiscal year and assessments for the next two years.



PERIOD

First week of March



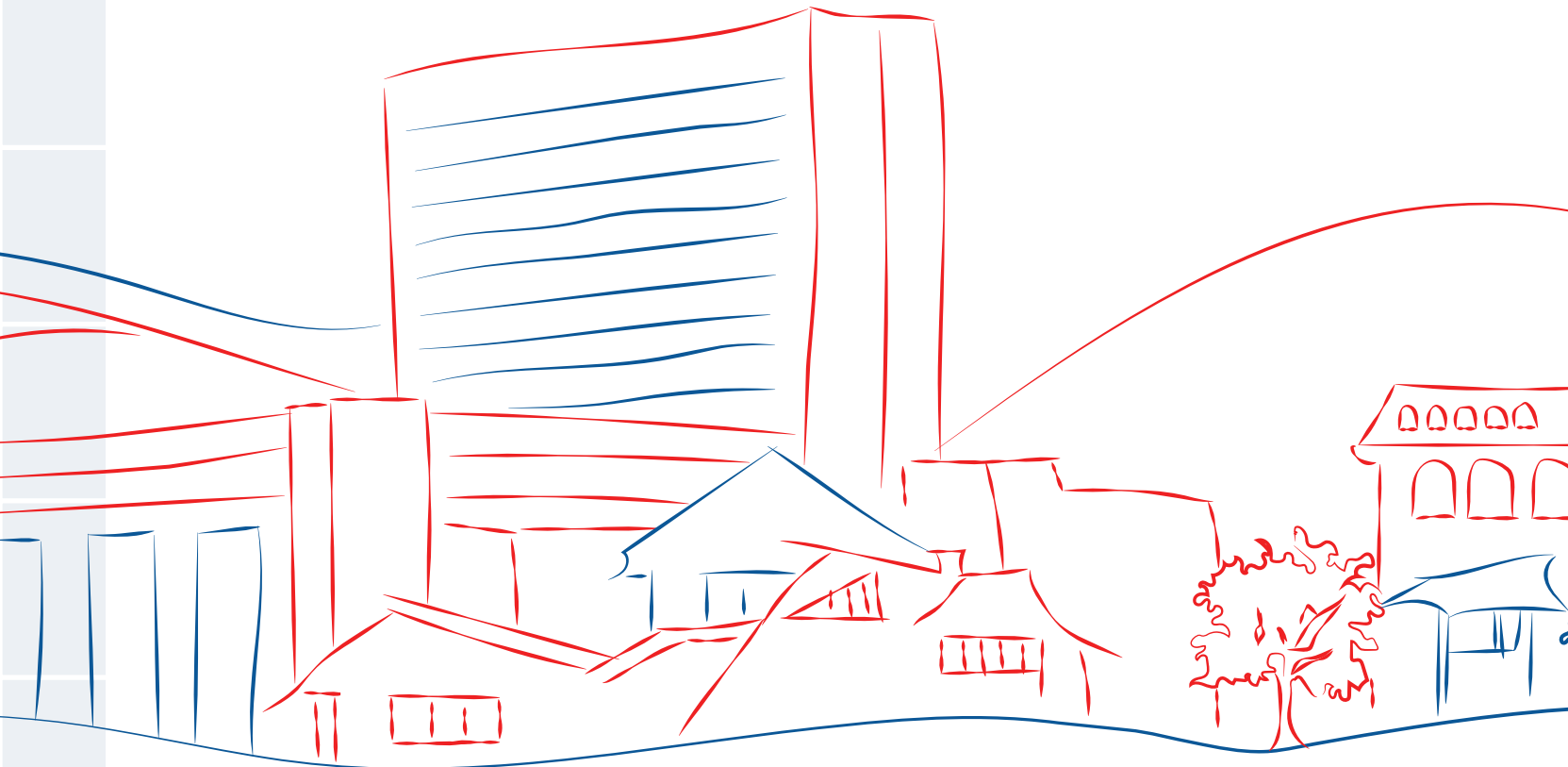
RESPONSIBLE PARTIES

- Grant Commission



LEGAL FRAMEWORK

Law on Local Government Financing,
Article 33, point c.



Approval of the Medium-Term Expenditure Framework (MTEF) by the Government



Approval of MTEF by the Government



PERIOD

30 April



RESPONSIBLE PARTIES

- Government
- Assembly



LEGAL FRAMEWORK

Law on Public Finances, Article 19, paragraph 19.1.

APRIL

Issuance of the budget circular



One or more budget circulars are issued by the Ministry of Finances for all budget organizations.



PERIOD

30 April



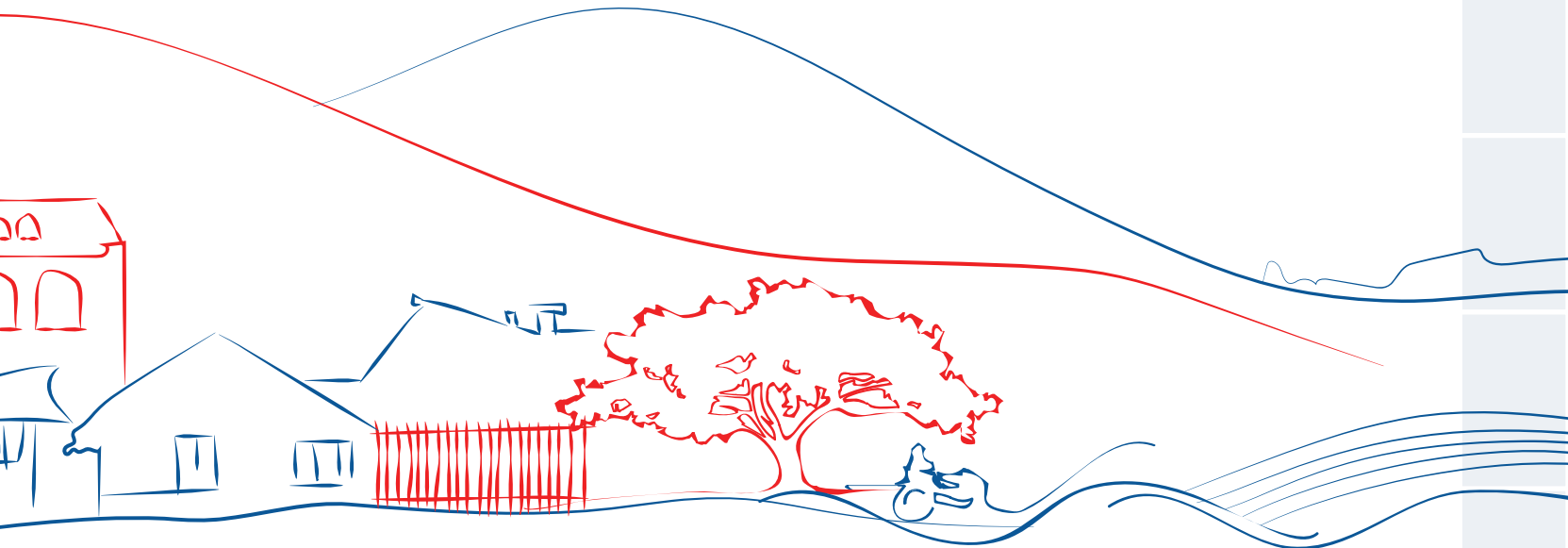
RESPONSIBLE PARTIES

- Ministry of Finances



LEGAL FRAMEWORK

Law on Public Finances, Article 20, paragraph 20.3.



Issuance of the first budget circular



Ministry of Finances issues the first budget circular, which contains the instructions for the budget process. This circular applies to all local and central level budget organizations



PERIOD

15 May



RESPONSIBLE PARTIES

- Ministry of Finances



PRACTICE

Practice of the Ministry of Finances

MAY

Development of the first budget circular



Budget and Finances Department/Chief Financial Officer (CFO) ensures the development of municipal internal circular (at the level of the program/sub-program and category of expenses) and distributes the same to all directors of departments.



PERIOD

16-22 May



RESPONSIBLE PARTIES

- Budget and Finances Department
- Chief Financial Officer



LEGAL FRAMEWORK

Law on Public Finances, Article 60, paragraph 60.1 and in practice

Notification for budgetary hearings for the Medium-Term Budget Framework (MTBF)



Public Communication Office publishes the notification for budgetary hearings with citizens at least 2 (two) weeks before the budgetary hearing.



PERIOD

23 May



RESPONSIBLE PARTIES

- The directors of each department
- The Policy and Finance Committee (PFC), the officials of the Public Communication Offices.



LEGAL FRAMEWORK

Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities - Article 17, point 6 and Article 31, point 6.

Budgetary hearings/public meetings with citizens for the Medium-Term Budgetary Framework (MTBF)



Each year, the municipality must hold at least two meetings on matters of general interest. One of these public meetings will be held in the first six (6) months of the year.



PERIOD

8 June



RESPONSIBLE PARTIES

- The Working Group responsible for preparing and carrying out budgetary hearings, which is usually led by the relevant Department of Budget and Finance



LEGAL FRAMEWORK

Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities - Article 18, point 1 and Article 31, point 1 and 3.

Review of proposals/requests and organization of meetings with each municipal department



The CFO reviews the budget proposals and requests for budget allocations that have been sent by the municipal departments. Holds meetings with each department in order to review and understand the budget proposals, including the relevant departments to find solutions to issues and concerns related to the budget proposals, especially those related to the adequacy of the budget proposals with the internal expenditure ceilings and the circular of the municipal budget.



PERIOD

11-21 June



RESPONSIBLE PARTIES

- Chief Financial Officer,
- Director of Finances
- Municipal Departments



LEGAL FRAMEWORK

The time period based on municipal practice, while the activity foreseen by the Law on Public Finances, Article 60, paragraph 60.2

JUNE

Review of citizens' proposals/requests/ideas/comments from budgetary hearings and those sent in writing and publication of the report



Proposals/requests/ideas/comments are submitted by the Working Group responsible for preparing and carrying out budgetary hearings, which decides on the acceptance or rejection of the recommendations received from the stakeholders.

The time period for preparing the Report is at least fifteen (15) days and no more than thirty (30) calendar days, from the day of the end of the time period for submitting proposals/requests/ideas/comments of citizens during budgetary hearings or sent in writing.



PERIOD

22 June



RESPONSIBLE PARTIES

- Working group responsible for preparing and carrying out budgetary hearings



LEGAL FRAMEWORK

Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities - Article 30, points 2 and 4.

JUNE

Notification of the Policy and Finance Committee (PFC) in relation to the meetings of the Assembly



Members of the municipal assembly (Policy and Finance Committee) must be notified in advance in writing, as required, seven (7) working days before the meeting of the Assembly when the Medium Term Budgetary Framework is to be approved.



PERIOD

23 June



RESPONSIBLE PARTIES

- Policy and Finances Committee



LEGAL FRAMEWORK

Law on Local Government, Article 43, paragraph 43.3 Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities - Article 5, paragraph 1

Approval of the Municipal Medium-Term Budget Framework (MMTBF)



Chief Financial Officer and/or Budget and Finances Director prepares the document and submits the same to the Mayor for signature and then MMTBF is approved by the Municipal Assembly.



PERIOD

30 June



RESPONSIBLE PARTIES

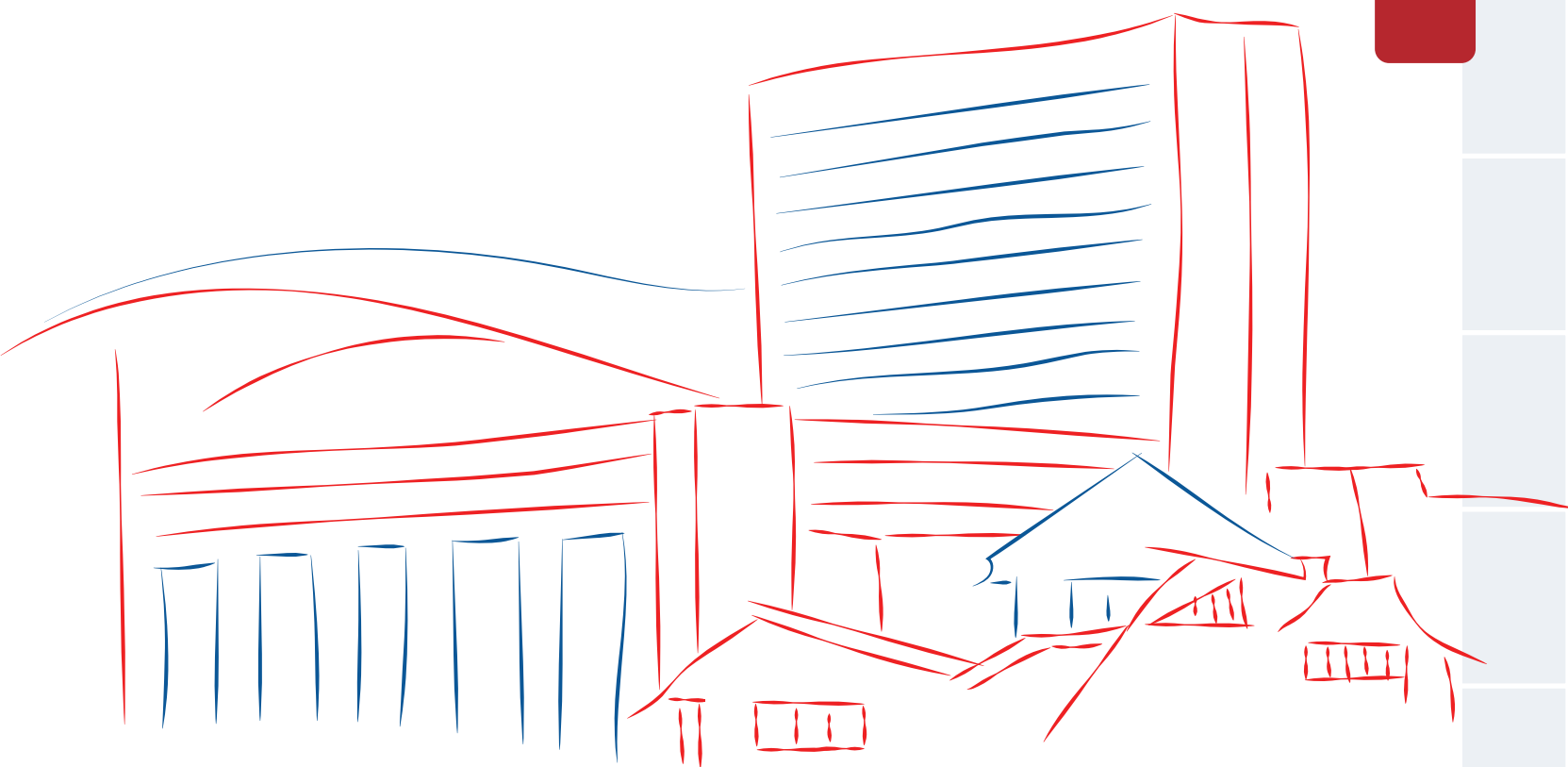
- CFO/Budget and Finances Department, members of the MA



LEGAL FRAMEWORK

Law on Public Finances, Article 60, 60,3.

JUNE



Notification about the calendar of budgetary hearings for the draft budget of the municipality



Notification about the budgetary hearings along with the budget proposal and explanatory documents, is published at least 2 (two) weeks before the first budgetary hearings is held



PERIOD

1 July



RESPONSIBLE PARTIES

- Executive
- Working Group responsible for preparing and holding budgetary hearings



LEGAL FRAMEWORK

Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities - Article 31, point 6.

Holding budgetary hearings on the municipality's draft budget by the executive



The municipality is obliged to hold budgetary hearings with its citizens, as determined according to the Law on Public Financial Management and Accountability. Every year, the municipality holds at least two public meetings for issues of general interest, in which any interested person or organization in the Municipality can participate. The municipality may also organize additional meetings, and be as close as possible to citizens for issues related to municipal budget, local economic development, use of municipal property, spatial planning, investments, municipal revenues as well as other issues of the general interest.



PERIOD

15-30 July



RESPONSIBLE PARTIES

- Executive
- Working Group responsible for preparing and holding budgetary hearings
- Citizens



LEGAL FRAMEWORK

Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities – Article 31, point 1; Article 18, points 1 and 3

Review of citizens’ proposals/requests/ideas/comments received during budgetary hearings and those sent in writing for the municipal draft budget



Proposals/requests/ideas/comments are reviewed by the Working Group responsible for preparing and holding budgetary hearings, which decides for accepting or rejecting the recommendations of the stakeholders.



PERIOD

1-14 August



RESPONSIBLE PARTIES

- Working Group responsible for preparing and holding budgetary hearings



LEGAL FRAMEWORK

Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities - Article 30, point 2

Issuance of the second budgetary circular



Ministry of Finances issues the second budgetary circular, which contains instructions on budget process, budget limits, budget calendar. This circular applies for central and local budget organizations



PERIOD

15 August



RESPONSIBLE PARTIES

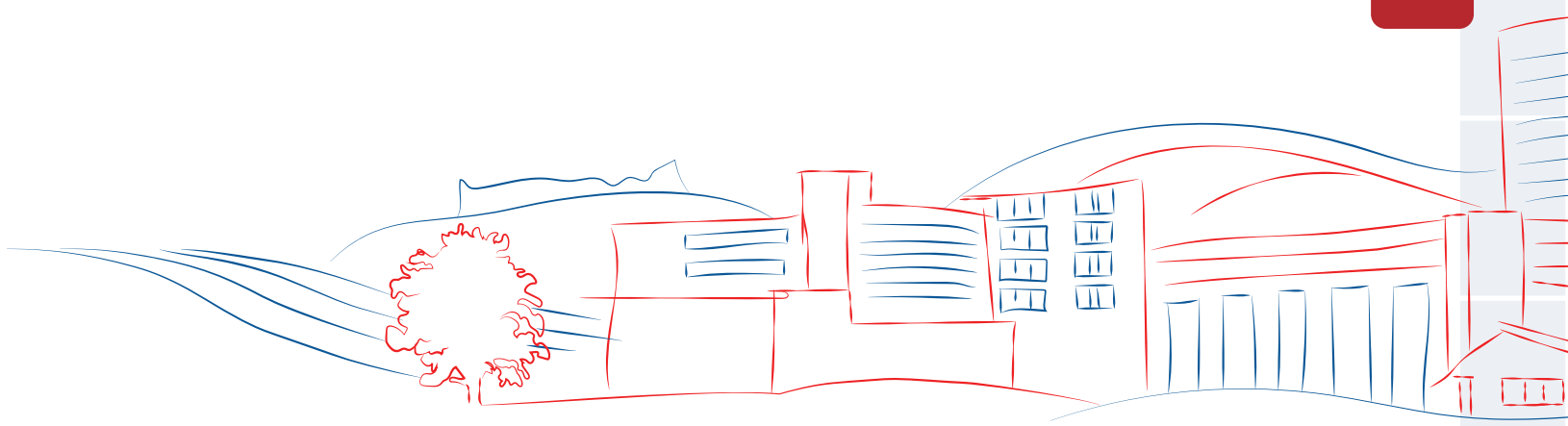
- Ministry of Finances



PRACTICE

Practice of the Ministry of Finances

AUGUST



Publication of the report on budgetary hearings for the draft budget of the Municipality



All proposals, remarks and suggestions given by the public within the manner and time limit determined by the provisions of this Administrative Instruction are included in the report on the public review.

The time period for preparing the Report is at least fifteen (15) days and no more than thirty (30) calendar days, from the end of the deadline for submitting proposals/requests/ideas/comments of citizens during budgetary hearings or sent in writing.

The reviews of citizens' proposals and requests carried out by the working group are updated according to the limits set by the second budget circular, especially for the category of capital investments, subsidies and goods and services.



PERIOD

16-22 August



RESPONSIBLE PARTIES

- Working Group responsible for preparing and holding budgetary hearings



LEGAL FRAMEWORK

Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities - Article 30, points 3 and 4

AUGUST

Notification of the Policy and Finance Committee in relation to the meeting of the Assembly



Members of the Municipal Assembly (Policy and Finance Committee) must be notified in advance in writing, as requested, seven (7) business days before the meeting of the Assembly when the draft budget of the municipality is to be approved.



PERIOD

23 August



RESPONSIBLE PARTIES

- Policy and Finance Committee



LEGAL FRAMEWORK

Law on Local Government, Article 43, paragraph 43.3 and Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities - Article 5, point 1

Approval of the municipal budget by the executive of the municipality



After the approval of the Municipal Budget proposal by the Mayor of the Municipality, the Mayor of the Municipality, until 1 September of the relevant fiscal year, must hand over these documents to the Municipal Assembly.

The report from the budgetary hearings is addressed to the Assembly together with the budget proposal. The Municipal Assembly will be notified of the links of the minutes published online.



PERIOD

1 September



RESPONSIBLE PARTIES

- Mayor



LEGAL FRAMEWORK

Law on Public Finances, Article 6.1, paragraph 61.1 and Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities – Article 31, point 5

Notification about the calendar of budgetary hearings for the draft budget of the Municipality



Notification for budgetary hearings along with the budget proposal and explanatory documents, is published at least 2 (two) weeks before the first budgetary hearing is held.



PERIOD

2 September



RESPONSIBLE PARTIES

- Municipal Assembly, potentially also the Working Group responsible for preparing and holding budgetary hearings



LEGAL FRAMEWORK

Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities – Article 31, point 6

SEPTEMBER

Holding budgetary hearings for the draft budget of the Municipality by the Municipal Assembly



After receiving the budget proposal, the Municipal Assembly will hold budgetary hearings in compliance with the applicable legal acts of the municipality.



PERIOD

10-15 September



RESPONSIBLE PARTIES

- Municipal Assembly
- Citizens



LEGAL FRAMEWORK

Law on Public Finances, Article 61, point 61.2

Publication of the report on budgetary hearings for the draft budget of the Municipality



All proposals, remarks and suggestions submitted by the public within the manner and time limit determined by the provisions of this Administrative Instruction, are included in the public review report. The period for preparing the Report is at least fifteen (15) days and no more than thirty (30) calendar days, from the day of the end of the deadline for submitting proposals/requests/ideas/comments of citizens during budgetary hearings or sent in writing.



PERIOD

22 September



RESPONSIBLE PARTIES

- Municipal Assembly



LEGAL FRAMEWORK

Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities - Article 30, points 3 and 4

Notification of the Policy and Finance Committee regarding the meeting of the Assembly



Members of the Municipal Assembly (Policy and Finance Committee) must be notified in advance in writing, as required, seven (7) working days before the meeting of the Assembly when the draft budget of the municipality is to be approved



PERIOD

23 September



RESPONSIBLE PARTIES

- Policy and Finances Committee



LEGAL FRAMEWORK

Law on Local Self-Government, Article 43, paragraph 43.3 and Administrative Instruction (MLGA) 04/2023 on Open Administration in Municipalities – Article 5, point 1

Approval of the municipal budget and submission to the Ministry of Finance, Labour and Transfers (MFLT)



The Municipal Assembly approves the budget and submits it to the Ministry. The date on which the municipalities must complete and submit their budget proposals and their budget allocation requests is September 30 of that year.



PERIOD

30 September



RESPONSIBLE PARTIES

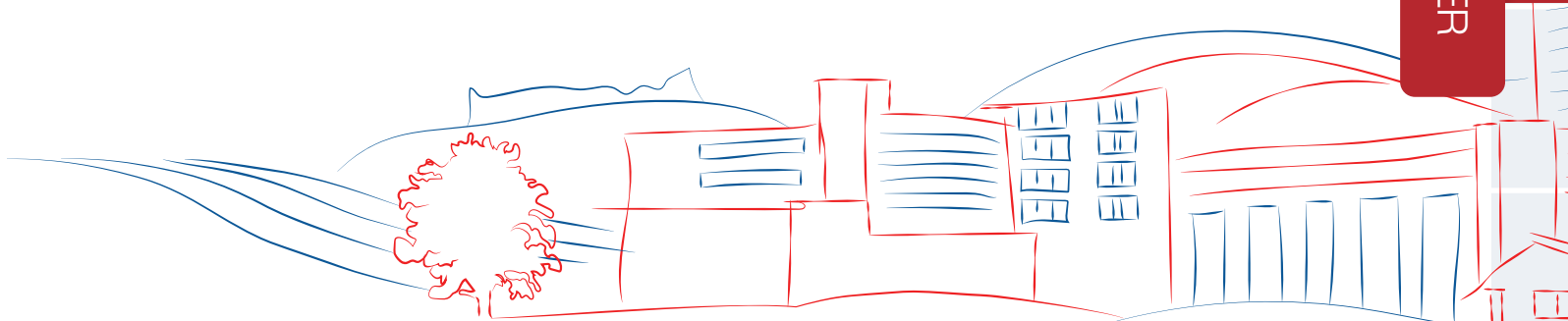
- Municipal Assembly



LEGAL FRAMEWORK

Law on Public Finances, Article 20 paragraph 20.3.

SEPTEMBER



Approval of the budget proposal by the Government



The Government approves the budget proposal and submits it to the Assembly of Kosovo.



PERIOD

31 October



RESPONSIBLE PARTIES

- Government

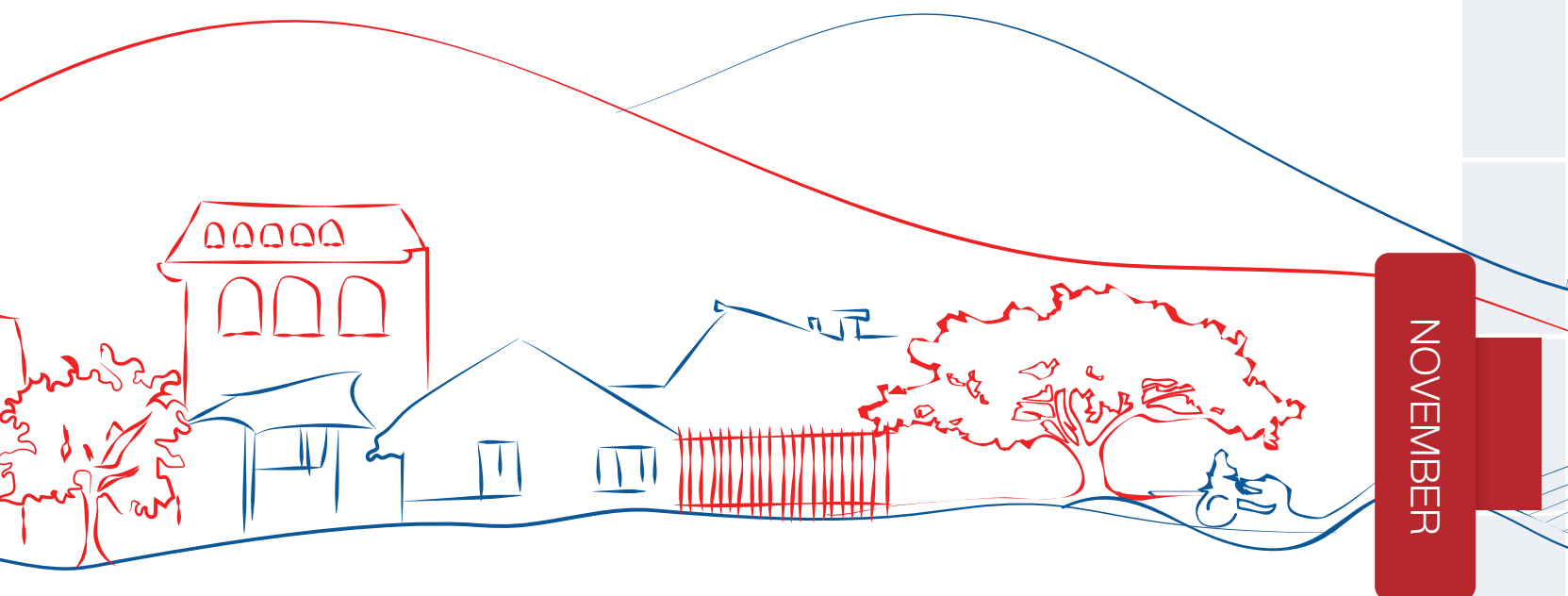


LEGAL FRAMEWORK

Law on Public Finances, Article 22, paragraph 1.

OCTOBER

During this month, no activity relevant for the budget planning process in municipalities was recorded



Approval of annual state budget for the next fiscal year and assessment of the next two years



Parliament of Kosovo approves the annual state budget for the next fiscal year and assessments for the next two years.



PERIOD

31 Dec



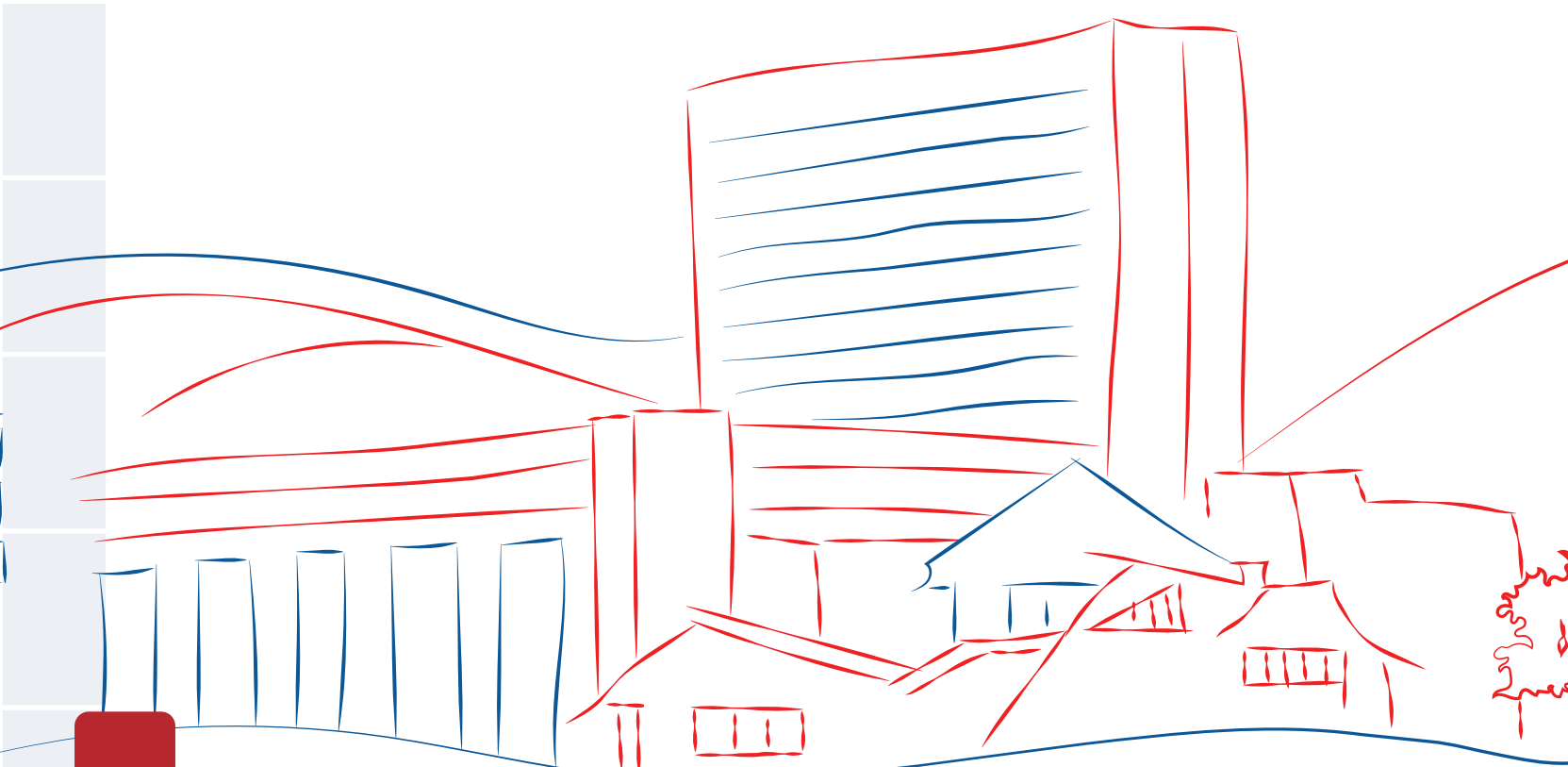
RESPONSIBLE PARTIES

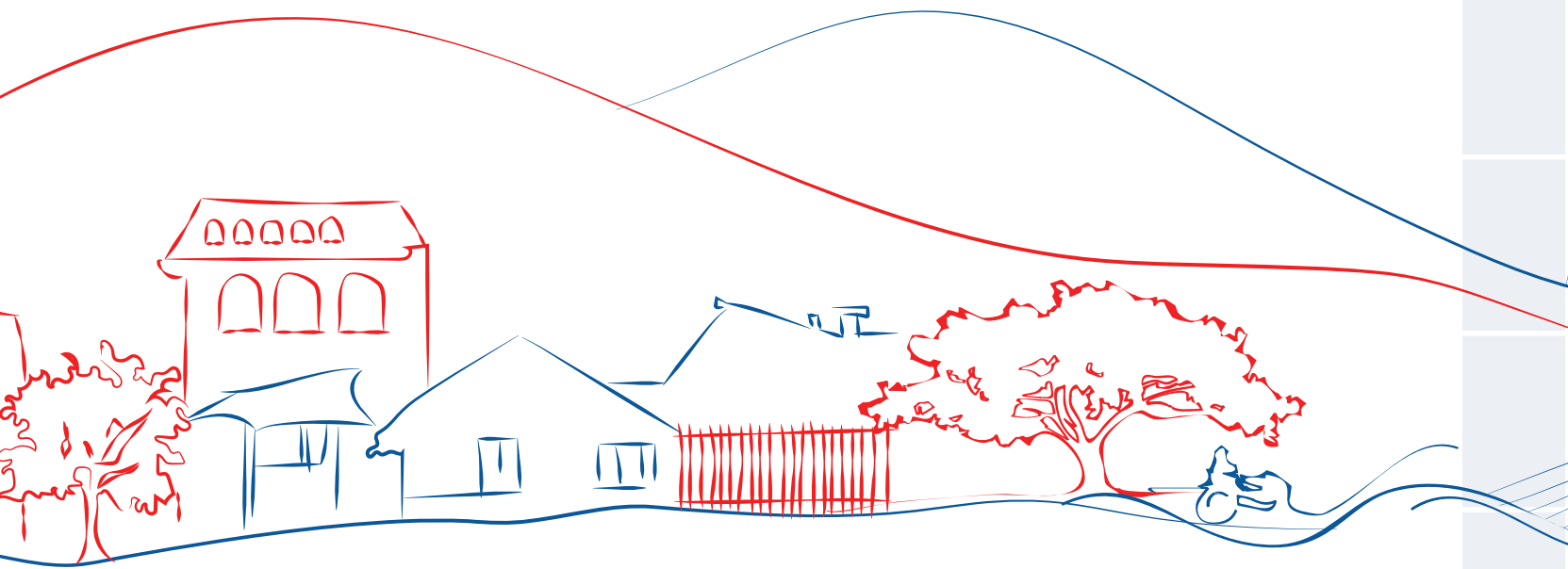
- Members of the Parliament

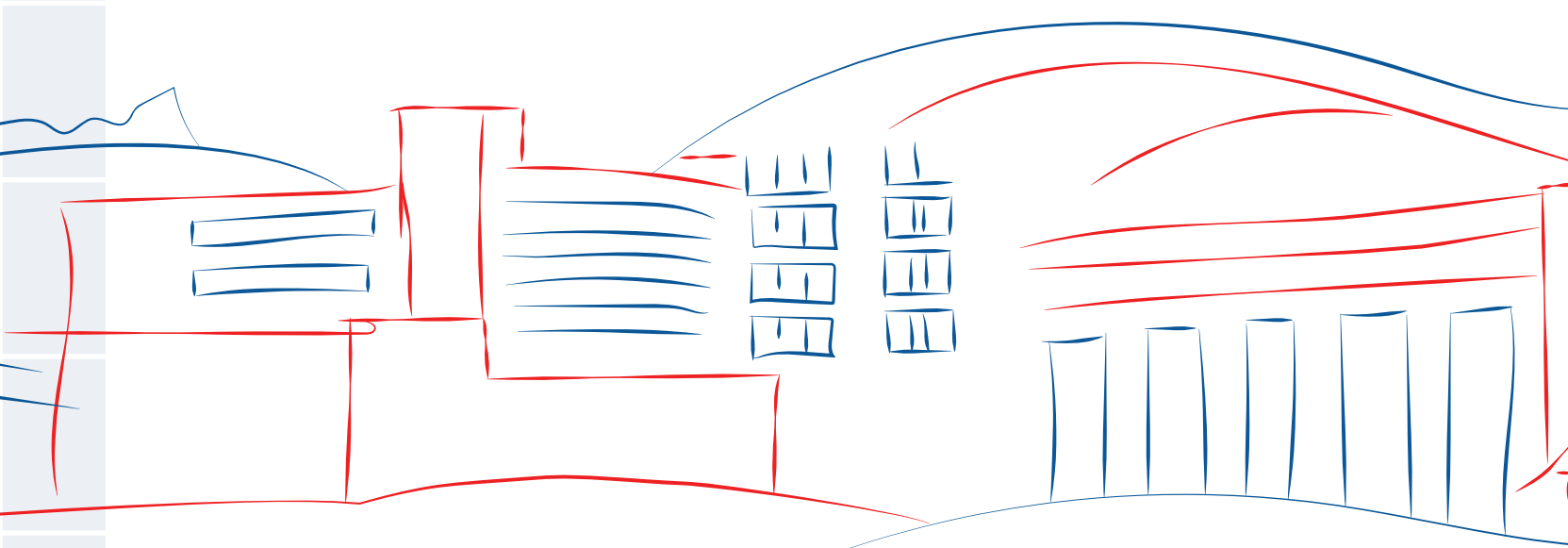


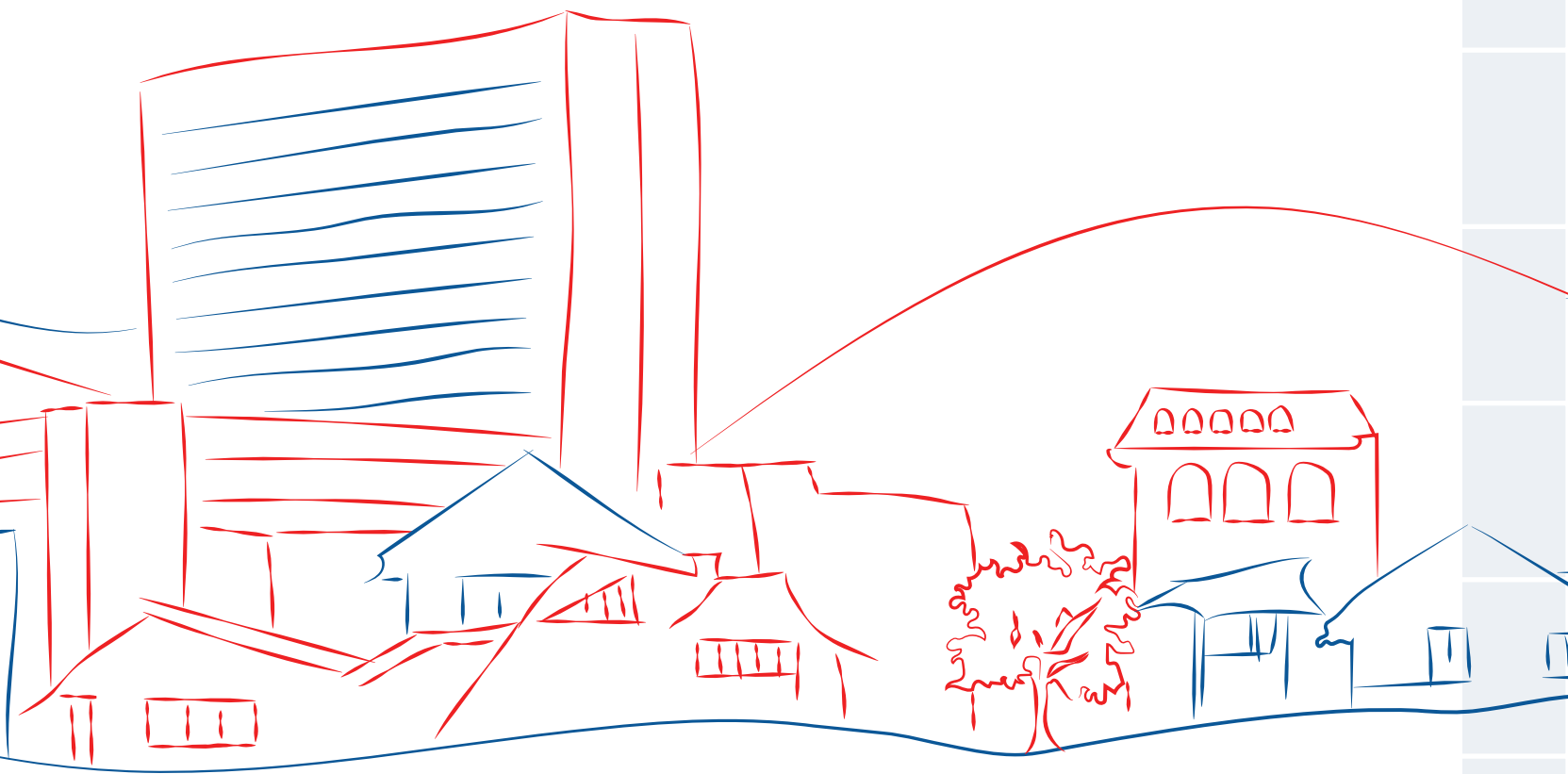
LEGAL FRAMEWORK

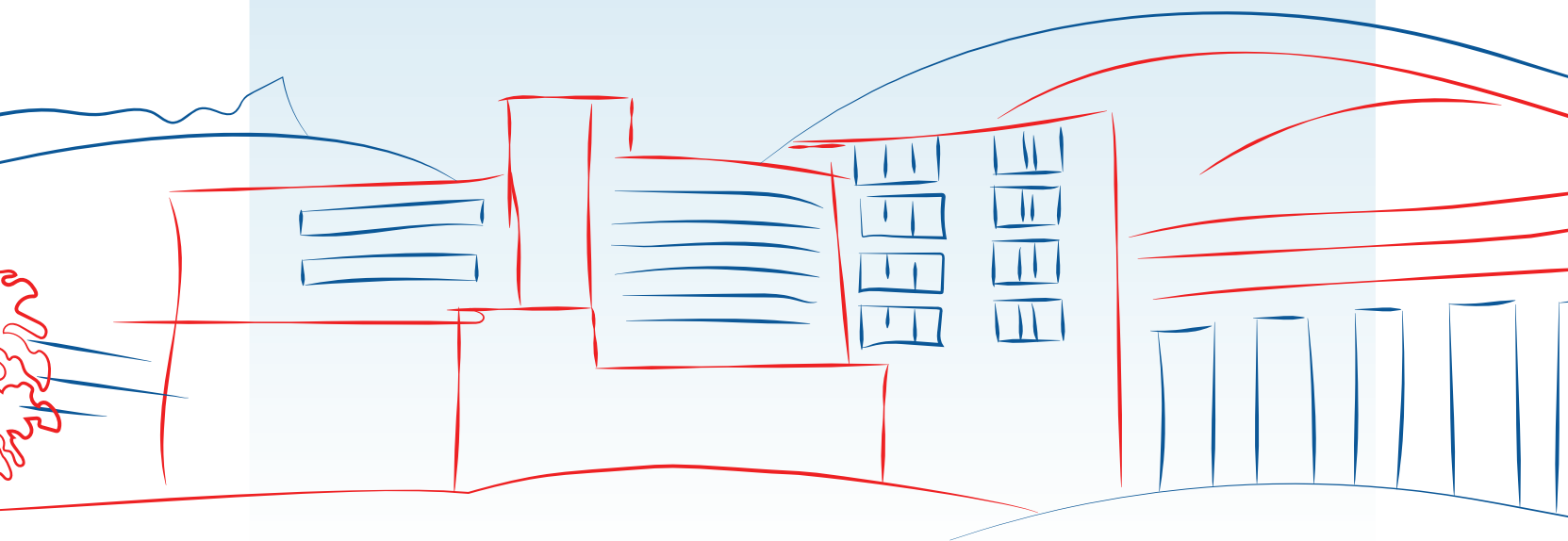
Law on Public Finances











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