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AUDIT REPORT

**Procedures and controls in the system for management of municipal
performance**

Performance Audit

Prishtina, November 2017

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The Auditor General has decided related to this report "Procedures and controls in the system for management of municipal performance" in consultation with the Assistant Auditor General, Vlora Mehmeti who supervised the audit.

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¹ Economy - Principle of economy means minimising the cost of resources. Resources used should be available in a timely manner, at the right quantity and quality and at the best price.

² Efficiency - Principle of efficiency means getting the maximum out of the available resources. It has to do with the relation between the resources engaged and results given in terms of quantity, quality and time.

³ Effectiveness - Principle of effectiveness implies achievement of objectives and achievement of expected results.

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List of abbreviations

MAPL	Ministry of Local Government Administration
EMPMS	Electronic Municipal Performance Management System
MPMS	Municipal Performance Management System
ORR	Official Responsible for Reporting
NAO	National Audit Office
DEMOS	The Decentralisation and Municipal Support Project

Executive summary

This report presents an assessment that was done to the functionality of the Municipal Performance Management System with particular focus on procedures and controls in order to ascertain whether the system produces reliable and accurate data backed by documentation. In 2009, the Ministry of Local Government Administration has started implementing the Municipal Performance Management System which has addressed the performance of municipalities in the areas of own competences. The measuring of municipalities' performance aims to make municipalities, Ministry of Local Government Administration, citizens and all stakeholders understand as to what extent have municipalities managed to provide services at the right time of the right quality, in order to improve the lives of citizens.

In order to conduct this audit were used various research methods. Were drafted questionnaires with clear indicators, were conducted interviews, and were analysed documents that were related to audit objectives. In order to have the most accurate audit results, we have assessed whether the work Guidelines were drafted and communicated clearly to all users. Completed forms of the Municipal Performance Management System were analysed in order to compare them with the source of data on which they have relied. In the field, were examined controls at all levels of reporting in order to see how they were applied, while was also assessed how the municipal coordinators do the verification of data and whether they have made adequate correction in case of potential remarks. Was analysed and assessed communication, circulation of information from different service providers outside the municipality to the relevant municipal departments and from them to the municipal officials.

Were audited the Ministry of Local Government Administration and six different municipalities based on the size and ethnic composition.

The Ministry of Local Government Administration had not created all necessary preconditions for the functioning of the Municipal Performance Management System. It had not adopted the new regulation and had not drafted a procedure for management of changes in the system.

During the audit in the six sample municipalities, we have ascertained that municipalities have difficulties in applying the procedures and controls foreseen by the system. In the audited municipalities the data collection procedure was not adequate and the control by the municipal coordinator was not effective. Findings show that there are problems in the manner of collection, reporting and verification of data. There are also problems with providing access to data from municipal units. As a result, some of the reported data were not based on relevant field documents, or as defined by the methodology. Based on the data reported in the forms, we can argue that the current problem of inappropriate procedures and ineffective control is a consequence of the lack of commitment by the municipal officials involved in the process, since the municipalities did not create all the preconditions for functioning of the system.

We recommend that the Ministry of Local Government Administration should as soon as possible adopt the revised regulation for the current Municipal Performance Management System and develop a procedure for management of system changes that will clearly specify who is responsible for initiation, development, approval and implementation of system changes. This is to avoid shortcomings that may arise from possible future system changes.

While we recommend the Mayor to communicate to all organisational units of the Municipality the obligation that the Municipality has related to the reporting process on the Municipal Performance Management System so that they are prepared to provide the required data. In addition, we recommend to ensure close cooperation between the responsible reporting officials and municipal departments, and to ensure that the municipal coordinator and responsible reporting officials have correctly understood the procedures for collection, reporting and verification of data and the implementation of the same.

1 Introduction

Citizens expect and deserve quality services from local government authorities (municipalities). The entire administrative system in the Republic of Kosovo is basically built to be in the function of citizens. Municipalities have complete and exclusive competencies in terms of local interest, by respecting standards set out in the applicable legislation. Some of areas that are related to the responsibilities of municipalities are⁴:

- Urban and rural planning;
- Protection of local environment;
- Provision and maintenance of public services and utilities, including water supply, sewerage and drainage, sewage treatment, waste management, local roads, local transport and local heating schemes;
- Response to local emergency cases;
- Provision of family services and other social welfare services, such as care for the vulnerable, family sheltering, child care, elderly care;
- Public health;
- Provision and maintenance of parks and public spaces;
- Cultural and leisure activities etc.

Measurement of municipal performance aims to make municipalities themselves, Ministry of Local Government Administration (MLGA), citizens and all stakeholders understand the degree in which municipalities have managed to provide quality services at the right time of the right quality in order to improve the lives of citizens.

Measurement of municipal performance also serves as an important tool to improve the link between central and local governance and at the same time enables close engagement between local governments and citizens.⁵

In 2009 the MLGA has started implementation of the Municipal Performance Management System (MPMS). With the support of the project USAID - EMI and then USAID - DEMI, the MLGA has developed the MPMS, which has addressed the performance of municipalities in the areas of own competencies. Establishment of the system and functioning have been regulated under the Regulation 02/2013 and were given basic instructions on functioning of the system in a manual (MLGA-USAID 2013). Recently the MLGA has drafted a Regulation no. 02/2016 on MPMS which is still under review.

Performance indicators quite often include volume, quality, efficiency, and the result of certain services delivered. Measurement of performance refers to institutional culture that assesses

⁴ Law no. 03/L-040 on Local Self-Government, Article 17

⁵ Performance based grant system (PBGs), a guide for municipalities, July 2014

planning, accountability, and use of information in the management of public and private organisations.⁶

The MLGA, supported by DEMOS, has initiated procedures for establishment and implementation of the Electronic Municipal Performance Management System (EMPMS) in order to enter mechanical data into the electronic system.

1.1 Audit problem

Municipalities are responsible for accurate and complete reporting. During our research work in the audit planning stage we have noticed that data recorded in the MPMS are not sufficiently supported in documentation which can be due to:

- Lack of qualified staff;
- Lack of control and supervision; and
- Lack of documentation/records in respective directorates of municipalities that would back the data entered into the system.

We have come to this conclusion based on interviews conducted with a limited number of officials from the municipal and ministerial level as well as DEMOS representatives. In order to have it clearer of what aspects this audit should focus on, we have produced a questionnaire for municipal coordinators related to indicators that they consider to be the most important and the difficulties that they encounter during their work with MPMS. The questionnaire was sent to 32 municipalities, which have assigned coordinators for MPMS, out of which eighteen have responded.

- According to this questionnaire the most emphasised difficulties relate to:
- Inability to verify data;
- Lack of communication i.e. provision of data for the areas designated by the respective directorates;
- Lack of understanding of work procedures;
- Unstructured database;
- Definitions; etc.

Since 2013 the NAO has carried out financial performance audits in municipalities. Reports that have resulted from these audits, known as the Discussion Paper, have been discussed with the parties involved. The concern related to the reliability of data reported by municipalities has been raised in these published documents by the Kosovo National Audit Office.⁷

⁶ International experience in Municipal Performance Measurement, Federation of Canadian municipalities, 2005

⁷ Discussion Paper, Financial Performance and Services Provided in Municipalities, 2014

Based on these indicators we conclude that although the MLGA in cooperation with municipalities have managed to establish a system for management of municipal performance, there are significant opportunities for improvement.

There is a risk that the MLGA, as the last link in the process that analyses all the data received by the municipalities, to reach wrong conclusions due to the shortcomings mentioned above.

1.2 Audit objective

The objective of this audit is to assess the manner in which the MPMS operates in general, with a particular focus on procedures and controls in order to ascertain whether the system produces reliable and accurate data based on documents. The recommendations resulting from this audit report aim to improve the current manner in which MPMS functions.

1.3 Audit questions and criteria

The main audit question was formulated in line with goals that the MPMS has, and it was posed as follows:

Have the MLGA and municipalities taken adequate measures to ensure that the system produces reliable and accurate data?

Audit questions

1. Has the MLGA created necessary preconditions to ensure appropriate functioning of MPMS?

1.1. Is there a Regulation on the manner the MPMS is used and procedures for management of eventual changes?

Criterion: The use of MPMS should be based on a Regulation. Any changes made to the MPMS there should be a procedure that clearly defines how a change is initiated, by whom it is approved and how it is communicated to municipalities.

1.2. Have there been drafted and delivered Guidelines and Forms to municipalities for MPMS?

Criterion: Guideline and forms should be drafted and approved by relevant authorities within the MLGA and have to be submitted to municipalities after the approval.

1.3. Is training provided to officials responsible for MPMS, and are there assessments done to determine whether they meet the needs of officials responsible?

Criterion: The MLGA should develop a training plan for all the officials involved in the MPMS, at the MLGA and municipal level. MLGA should ensure that trainings provided is understood and implemented in practice. Uncertainties/difficulties encountered during the work should be addressed to the municipal coordinators, namely by the municipal coordinators to the MLGA to provide additional training or additional clarification.

1.4. Does the data submitted by municipalities to the MLGA go through a process of verification, analysis and presentation?

Criterion: The MLGA should establish a committee consisting of MLGA, Civil Society and Donors whose role is to verify the data received based on which stimulus funds are awarded. The process should be documented and include all municipalities.

2. Have municipalities created all necessary prerequisites to ensure proper functioning of MPMS?

2.1. Have there been established communication/reporting policies between parties involved in the process and are they being implemented in practice?

Criterion: The Mayor should have had established formal communication policies (circular) and have communicated them to reporting parties. Directors of relevant municipal directorates should receive regular information from external parties (e.g. Publicly Owned Enterprises). They should keep records on the activity for which they are responsible and communicate results to municipal officials.

2.2. Have there been assigned persons who are responsible to ensure appropriate running of MPMS?

Criterion: The Mayor should appoint a coordinator and officials responsible for reporting.

2.3. Is the accuracy of data in the forms verified?

Criterion: The Municipal coordinator should verify that forms are completed and ensure that the information presented in forms is supported by documents.

The Mayor prior to signing the forms should ensure that the Municipal coordinator has verified the data beforehand.

1.4 Audit scope

The scope of the audit includes reporting of municipalities for 2016.

Audited entities are MLGA and six municipalities.

A sample of six municipalities has been selected based on three criteria. The first criterion is the annual budget of municipality, the second criterion is municipality's performance in the areas of MPMS and the third is the ethnic criterion. In order to select samples based on the budget criteria, we have divided municipalities into three categories; in the first category take part municipalities that have an annual budget of over 10 million euros, in the second take part municipalities that have an annual budget of 3 to 10 million euros, and in the third category are municipalities that have an annual budget of less than 3 million euros. Therefore we have selected two municipalities from each category, and out of each category one municipality was a beneficiary of the stimulus fund.

Selected municipalities are: Peja and Ferizaj – first category; Obilic and Gračanica - second category; and Junik and Mamusha - third category (based on the budget criteria).

1.5 Audit methodology

We have responded to audit questions based on various techniques for data collection, such as: research, questionnaires, interviews and study of relevant documents.

We have responded to audit questions by:

- Assessing whether work guidelines have been clearly drafted and communicated to all users;
- Analysing MPMS's completed forms in order to compare them with the source of data on which they have relied on;
- Examining controls at all reporting levels to see how they are applied;
- Assessing the manner in which municipal coordinators verify data and whether they are completed again after the potential remarks;
- Assessing communication (circulation of information) by different service providers outside the municipality to relevant municipal directorates and from them to the municipal officials;
- Interviewing municipal reporting officials, coordinators, mayors of municipalities and with relevant directorates as well as responsibilities for MPMS by the MLGA.

2 Description of audit area

In order to ensure appropriate functioning of MPMS, core preconditions are: legal base, the system itself, and persons responsible for its implementation.

2.1 Relevant documents

Current frameworks that regulate this area are:

- **Regulation no. 02/2013**, on MPMS purpose of which is to measure and monitor the performance of municipal services provided to citizens, ensure sustainability of MPMS and increase the quality of services provided;
- The general document of MLGA - which describes the overall establishment of the system. This document describes in detail each field, indicator, and result, and gives instructions as to where to obtain the data; and
- Work instructions.

2.2 Description of MPMS

In order to achieve the purpose of MPMS were developed general objectives that are closely linked to actions of MLGA, municipalities and of other key stakeholders. Objectives show how to achieve goals of the MPMS. Core objectives of MPMS are:

- Implementation of standard methodology for measurement of municipalities' performance;
- Ensure reliability of data;
- Publication of reliable information; and
- Improvement of decision-making process and facilitation of municipal administration operation.

MPMS consists of:

Areas - express the group of rights (competencies) and obligations that municipalities exercise in the service of citizens;

Results - are short-term or long-term achievements that municipalities aim in each specific area that they exercise;

Indicators - size (in general statistical, but also logical) that indicates the extensiveness of results achieved; and

Data - are facts that prove that a service has been delivered at the measure and quality specified or requested.

In general, the system has **14 areas**⁸ which covers 18 municipal competences, **24 results**, **65 indicators** and **203 pieces of data**.

A constituent part of MPMS is also the electronic program that enables reporting of data by municipalities to MLGA in an electronic manner.

2.3 Parties involved and the manner of their involvement in implementation of MPMS

The three direct actors that responsible for functioning of the system within the municipality are:

Officials for municipal performance – are municipal officials that handle measuring, collection, reporting and analysis of service indicators for specific areas.

The coordinator for municipal performance – is the one who carries the role of a liaison person between the respective municipality and the MLGA. He is the one in charge of the process of communication and coordination of the work on collection, verification and reporting of data for municipality's performance management system.

The Mayor has the primary role in quality assurance and approval of data after collection, processing and their verification.

The MLGA plays a special role in the process, as a developer and monitoring body of the system. The The department for municipal performance and transparency is responsible, among other⁹, for development and monitoring of the system for assessment of municipalities' performance.

The main steps that need to be followed for data recording into the MPMS according to the Guideline are as follows:

1. The MLGA sends the notification with the package of documents (guidelines and forms) to the municipal coordinator;
2. The municipal coordinator provides guidance/clarification to responsible municipal officials and distributes work guidelines and forms for each indicator of the respective area;
3. The official who is responsible for a relevant area completes the form with the necessary data for each indicator separately. The official responsible for the respective area is responsible for checking the completeness of data for each indicator; verify accuracy of data in documents, archives, official webpages etc.; and for submitting the form with details to the coordinator;

⁸ Public administrative services; human rights, social and family services, youth culture and sports; disaster management; spatial planning; public spaces; road infrastructure; public transport; public parking lots; drinkable water; sewerage; waste; environmental protection

⁹ Proposes, designs and ensures implementation of plans for capacity building in municipalities; Provides support for implementation of capacity building activities in municipalities; Monitors the quality of municipal services (performance); Plans and coordinates actions to monitor transparency in local governance; Develops criteria for assessment of municipal transparency; etc. .

4. The coordinator checks the completeness and accuracy of data, and if he considers that a piece of data needs adjustments, than he requests from the official responsible that reported the data to adjust it. When the coordinator is assured that the data is accurate, all forms are submitted to the Mayor for approval;
5. The Mayor ensures the accuracy of data and approves it and returns it to the coordinator, who reports this data electronically and physically to the MLGA; and
6. After completing the stage of data collection and reporting, the MLGA organises visits to municipalities in order to verify the data according to selected samples, with the aim of drafting a revised MPMS report. The summary report is published on the Ministry's website. After the assessment of annual work of municipalities by the MLGA and the donors, stimulus funds are awarded as a support for performance management of municipal services, for priority municipal projects.

3 Key findings

This chapter presents actions undertaken by the MLGA and municipalities to ensure functioning of MPMS. Here are presented findings that relate to actions or non-actions of the MLGA and municipalities in relation to requirements of MPMS.

3.1 Creation of necessary preconditions by the MLGA to ensure proper functioning of MPMS

In order to create necessary preconditions for proper functioning of MPMS, the MLGA should undertake a number of actions.

1. Firstly, should ensure sustainability and continuity of the system by updating the regulation of MPMS when needed, and by developing clear procedures that address potential changes in the system;
2. Secondly, work guidelines and forms should be drafted on time and distributed to municipalities;
3. Thirdly, should ensure training of municipal officials that are responsible for reporting as well as to determine through assessment the level of adequateness of the training organised; and
4. Finally, the MLGA should verify and present the data reported by municipalities.

3.1.1 Changes in MPMS – necessary procedures for initiation of change, approval and communication of change to the municipalities.

The Regulation 02/2013 was reviewed and the drafting of the new Regulation was in process but was not approved even though changes have occurred in the system. According to the Regulation 02/2013, the reporting of data by municipalities is done twice a year, until July 15th and after the end of the year until January 15th. However, according to reviewed MPMS, reporting of data is done once a year and the reporting deadline is 15th February of the following year.

The MLGA did not have a procedure related to the system changes that describes how a change is initiated and processed further up to the approval and implementation of change. This is necessary to be drafted and followed so that reporting municipalities are timely informed of the changes so that they are able to take necessary measures to respond to the requirements of the changed MPMS. Since this procedure does not exist, the MLGA had communicated with the municipalities via e-mail to inform them of the composition of the changed MPMS.

In addition, we have not encountered adequate procedures that regulate the functionality of the Electronic Municipal Performance Management System, which is a prerequisite for implementation of the System in an independent and non-volatile manner (lack of policies, procedures and regulations for effective implementation of the EMPMS).

3.1.2 Drafting and submission of MPMS guidelines and forms to municipalities

The MLGA had ensured timely accessibility to work guidelines and forms for all municipalities. Two key documents had been drafted and submitted to the municipal coordinators. One of the documents – general establishment of the system – describes the overall system starting from the context of the MPMS development, system concepts, purposes, and description of each indicator of each area. While the other document – Work guidelines – contained detailed guidelines on the steps needed for verification and reporting of data. These two documents with forms were submitted timely to all municipal coordinators.

3.1.3 Training for officials that are responsible for MPMS

The MLGA with the support of DEMOS had organised and held three trainings, two for coordinators and one for the ORRs. Training for coordinators lasted for five days and covered each area and indicator of MPMS. At the end of the training coordinators that participates were subject to a test which was passed at a satisfactory level. On average, coordinators had scored 67 points out of 100. For the MLGA, this result showed that training was effective and that coordinators were willing to convey the knowledge gained in training to the relevant ORRs.

The second training was organised for ORRs of all municipalities and had addressed each area and indicator of the MPMS. However, according to interviews with participating ORRs this training had not been effective as the training session lasted about 1-2 hours per area, while the number of participants in the session had been somewhere from 25 to 30. Training was not interactive where participants could have posed questions related to potential concerns or uncertainties related to reporting, as it was more like a presentation.

A third training was held for coordinators on data quality and quality assurance of data. According to the lecturers the training had not yielded expected results as audiences' knowledge on the training topic was basic and therefore training objectives were not achieved.

3.1.4 Process of verification, analysis, and presentation of data

The MLGA has taken some actions to verify the accuracy of data reported by the municipalities. Daily visits were made to municipalities while were checked completed forms and were advised municipal officials on how to correct mistakes if found. The MLGA with current capacities has managed to make 14 visits within seven days¹⁰. These were short visits and only superficially they checked the forms.

The other manner for verification of accuracy of the data is by comparing the values reported in the current year with those reported in the prior year. Appearance of a significant difference between them was an indicator that the data was not correctly reported. In such cases, the respective municipality was advised to review the data and potentially correct it.

¹⁰ 12 - 20 January 2017

Another way to verify the accuracy of data was identification of logical errors, e.g. if a data is required to be reported in two or more indicators, then the data should be the same in all the cases. Or when the value of a given data is practically impossible to be true, e.g. the number of employees in the municipality is seven, or similar.

3.2 Creation of necessary preconditions by municipalities to ensure appropriate functioning of MPMSs

In order to create necessary preconditions for proper functioning of MPMS, the municipality should undertake the following actions:

1. Firstly, the Mayor should assign persons responsible for reporting. Municipal officials responsible for reporting on the MPMS are the ones responsible for collection and verification of data from various sources within municipality's organisational units (municipal directorates) and outside (publicly owned enterprises);
2. Secondly, communication / reporting policies should be established between the municipal organizational units, reporting officers and responsible coordinators. These policies would include a formal reporting method among the parties involved in the process; and
3. Third, ensure that the accuracy of the data on the form is verified. The Municipal Coordinator for MLSW is responsible for verifying the accuracy of the data presented in the MLSW forms, ensuring that the reported data are accurate and that they are based on documents.

3.2.1 Assigning responsible persons to ensure functioning of the MPMS

According to the guidelines, the Mayor has to assign a coordinator and at least four reporting officials, depending on the size of the municipality. Each reporting official appointed by the Mayor has to report on specific area. We have noticed that in the municipality of Mamusha, Ferizaj and Obilic a number of officials had not reported at all and that the Mayor was not aware at all of these changes.

Table 1. Represents the number of OAGs who did not report.

Municipality	Size	Number of assigned ORRs	Number of assigned ORRs
Peja	Large	10	0
Ferizaj	Large	13	2
Obilic	Large	7	1
Graçanica	Large	9	0
Junik	Large	9	0
Mamusha	Large	6	3

From the table above it can be seen that six ORRs had not reported, thus due to their absence, other ORRs were obligated to report on areas that were not within their scope of responsibility or had

they underwent any adequate training. The Municipality of Mamusha had reported with a smaller number of officials than foreseen under the Guideline.

In one case¹¹ we found a coordinator who was assigned to collect and report the data on the form. This presents a conflict of interest as with this action was eliminated a checking point in the process.

3.2.2 Communication/reporting policies between parties involved in the process

In order to strengthen cooperation and communication between the parties involved in the reporting process for MPMS, the Mayor should have had developed a communication with all municipal organisational units in order to prepare them for provision of data, thus by facilitating the data collection process for ORRs.

None of the Mayors that were subject of this audit had distributed a circular or at least an e-mail notification to notify organisational units of municipality regarding the foreseen activity of data collection for MPMS.

Due to lack of this communication, ORRs in some cases had encountered difficulties during data collection. Based on interviews conducted, in some cases, staff of municipalities' organisational units was not available to provide the information requested by the ORRs.

Various organisational units of the municipality had produced periodic reports that contained sufficient information but not in all cases were they used as a direct source of information during the data collection.

Sources of information for ORRs were different. Some of the ORRs had based the data presented in periodic reports on municipal organisational units, while most had based the data on the document given by the unit based on the request of ORR on specific data for indicators. There were also ORRs that had not based their data in any source (neither unit nor document). In addition to this there were cases where the referenced document was not relevant i.e. the data could not be found in referenced document.

The manner of data collection differed among municipalities and within the municipality itself. For example, a manner of collecting data - the right way - was that the ORR had personally contacted those responsible of respective directorates and had personally seen documents that were needed to fill out the form. The data was filled out and together with it the source, respectively the directorate and the document wherefrom the data was obtained.

Another acceptable manner was the response through an official document by municipal units which contained the data as well as the reference to the source of data. Although the referenced document was not attached to the form, ORR had the opportunity to see the document and to be convinced that the data was accurate.

Two other manners of collecting data - which are not acceptable as they do not ensure that the data is accurate - were used very often in almost all municipalities. One manner was by sending a written document to the relevant directorate specifying what data is required. The response to the request

¹¹ Municipality of Obilic

was answered, however the reference to the source document from which the data was taken is missing. The ORR as a source of data had mentioned the respective directorate, while the referenced document was the written response of the directorate.

There were cases when the ORR had not even submitted a written document instead he sent the form to the municipal unit asking that the unit returns it filled out. This manner of data collection had mostly occurred in Ferizaj.

Another rarer manner of data collection was though verbal communication. Meaning, this manner of data collection does not have a basis on document. Partly this has happened because the requested data was not documented by any of municipal organisational units but was based on general knowledge.

3.2.3 Verification of accuracy of data in the forms

The work related to collection and reporting of data in the forms by the ORR is controlled by the coordinator who ensures that the data is accurate. The procedure that is followed in this case is that for every piece of data reported is verified the reported value and the source.

The municipal coordinator in Peja, had verified most of the data properly and signed forms only after being assured that the data was accurate. To the completed forms were attached referred documents as source of data, with exception of cases when documents were voluminous and could not be attached to the form.

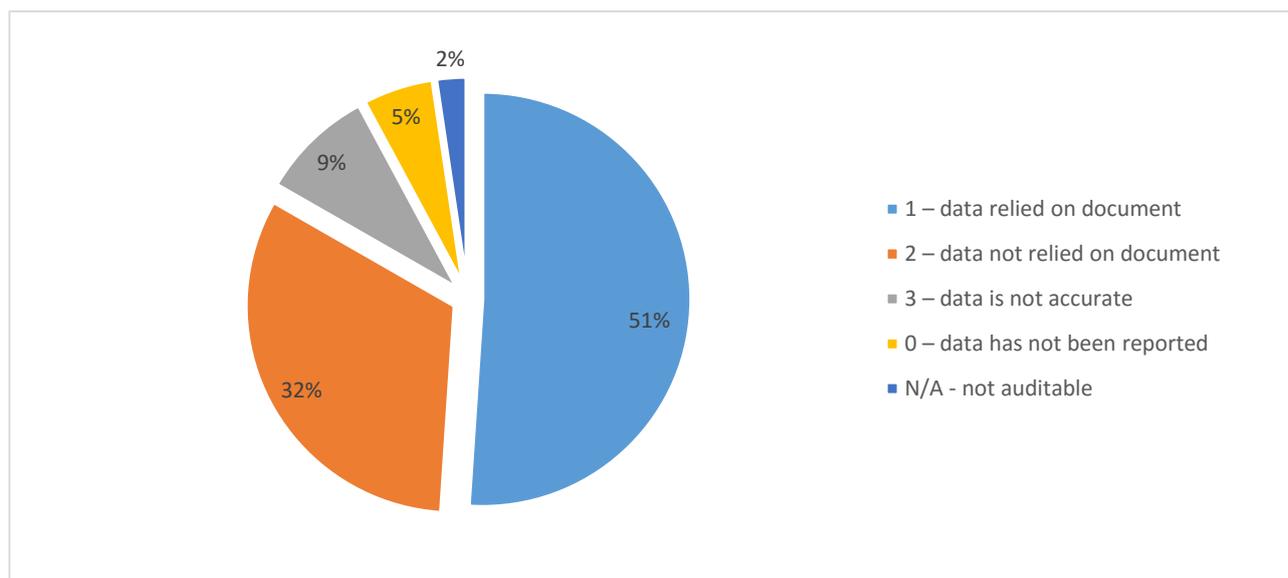
Municipal coordinators had applied this method of data verification in municipalities of Obilic, Graçanica and Junik. What is different from Peja is that referenced documents were not that relevant as the document to which they have referred to is not considered relevant by us.

The coordinator in Ferizaj had not followed this verification procedure, instead he requested a written confirmation from each directorate that had provided data to the ORR that the data is accurate.

Municipality of Mamusha had not report on time thus the data verification process for many areas had not happened at all.

Graph 1. Percentage of evidence-based indicators for six audited municipalities.

Only 51% of data reported in six audited municipalities have been supported by documents, 32% did not have sufficient documentation support, nine per cent of the data was not accurate and five per cent of the indicators were not reported at all (see annex 1). With this degree of documentation is threatened the reliability of reporting, therefore municipalities should take concrete actions in order to improve reporting requirements for MPMS.

Table 2. Summary of indicators for six audited municipalities.

	Ferizaj	Peja	Obilic	Gračanica	Junik	Mamusha	Total	%
1 – data relied on document	12	44	44	20	47	29	196	51%
2 – data not relied on document	32	10	19	31	12	20	119	32%
3 – data is not accurate	8	10	1	9	5	1	34	9%
0 – data has not been reported	3	0	0	4	0	14	21	5%
N/A ¹²	9	0	0	0	0	0	9	2%
Total ¹³	64	64	64	64	64	64	384	100%

The table above shows the number of indicators and how much they have been supported by evidence in each of six audited municipalities. Reliance on documents for audited municipalities is as follows: Ferizaj with 19%, Peja 68%, Obilic 68%, Gračanica 31%, Junik 73% and Mamusha with 45%.

3.3 More details for each area of MPMS

Area 1: Public administrative services

This area includes public administrative services and management of citizens' requests, natural and legal persons addressed to municipal bodies for matters that relate to municipal competencies and which pass through the Centre for Services to Citizens in the Municipality.

¹² It is not auditable as we did not have access to the source of data (intranet was not functional).

¹³ Indicator 1.1.3 - Average time to review requests for public administrative services - is not reported by municipalities as the intranet system does not provide this opportunity. Therefore, 65 indicators have been reported and audited 64.

Municipality of Peja, Ferizaj, Junik and Obilic have reported accurate data in this area. Source of data was the intranet of the municipality.

Municipality of Gracanica had not used the intranet (neither the old nor the new version). Requests of citizens in the municipality of Gracanica were in physical registers out of which the ORR had extracted the data.

Municipality of Mamusha had not reported on this area as of January 2017, si they have started using a new version of the intranet, while they did have access to old version. Municipality of Mamusha had not stored or archived the data of old intranet in physical or electronic form.

The old intranet did not allow categorisation of requests received by citizens according to legal deadlines (seven categories, from 1-45 days) within which the municipality is obligated to address the request. Therefore, municipalities had not reported on the number of received requests in different categories. Indicator 1.1.3 - Average review time of requests for public administrative services – was not reported by municipalities as the intranet system does not allow it. Therefore, out of 65 indicators were reported and audited 64.

Area 2: Transparency

Municipal transparency refers to the participation of citizens in the decision making process in municipal bodies. This process involves access of citizens to meeting of municipal assembly and its committees, meetings of municipal institutions with the general public, obligations of municipalities to inform and consult the general public upon development of municipal acts. In cases when the municipality cannot ensure participation in citizens in decision-making processes, then it creates appropriate mechanisms to inform them about the work of municipal bodies through access to public physical documents, access to electronic documents on official municipal webpages, particularly providing access to budget planning and its execution, as well as access to the use of immovable property owned by the municipality.

Municipal transparency is achieved through publication of various announcements and documents mainly on its website.

In general websites were up-to-date and the data reported was based on the website, but it had a complex structure therefore it was difficult even for ORRs to find the information which they reported on MPMS.

Due to the large number of documents, the Municipality of Peja had difficulties in posting documents in the webpage as the site had a limited space for posting, as in order to post a new document you had to remove an old one.

The website of the Municipality of Ferizaj was not fully functional therefore we could not audit reported data.

One of the pieces of data that is required under the MPMS is to post the procurement plan on the website for the current year. However, according to the standard form of the procurement plan, this plan should remain confidential while the Law on Public Procurement does not address the confidentiality of the plan. Therefore, none of the municipalities had published it and as such had not met reporting requirement of this indicator.

The data reported on this area was mainly based on documents with exception of indicator 2.2.6 – fulfilment of the criteria of the official website - where some elements that the official site should have contained were missing.

Area 3: Human rights and social services

Through this area was intended measurement of equality and protection of citizens from discrimination as well as provision of social and family services to the citizens in need. The area contains a total of seven indicators.

Four of six audited municipalities had accurately reported data on this area.

Municipality of Peja and Ferizaj had not reported correctly on the indicators 3.1.1 - percentage of employees with limited disabilities in municipal institutions, on gender basis up to 3.1.3 - percentage of employees from non-majority communities by gender as the ORRs had not correctly understood which employees of which municipal institutions should be reported. Due to this misunderstanding were reported only employees who are within the municipal facility without including employees in Health and Education.

Municipality of Junik had reported only employees that were recruited during the reporting year. Later the form was corrected and resubmitted to the MLGA.

Indicators 3.2.1 - percentage of families in need which were provided housing up to 3.2.4 - percentage of children in need with family housing measures achievement of municipality in providing necessary social services and protection of family through provision of basic living conditions for citizens in need (such as housing, child protection without care and social assistance).

The data reported for these indicators was obtained from the Centre for Social Work, which was accurate in all municipalities.

Area 4: Culture, Youth, and Sports

This area measures municipal performance in creating physical preconditions (facilities and spaces) for development of sports, cultural and youth activities, and the number of organising and co-organising of activities for development of these activities, as well as the number of participants in these activities.

In order to report on this area, the municipality is required to have work plans which would be compared to the work reports in order to determine implementation of the plan.

Due to lack of plan, municipalities had reported that all activities had been carried out, despite the fact that they have not been planned.

Four of six audited municipalities lacked this plan. Only municipalities of Junik and Ferizaj had the plan, but in Ferizaj were not included all activities that were carried out and reported during the year in the municipality (five activities were planned while were reported 1068 activities as unplanned).

In addition, officials did not have a clear distinction between a project and an activity, two terms that were used in forms. In most cases municipalities had reported identical figures in these two indicators.

Citizen participation in these activities was reported with approximate values as the participation was not formally documented (with tickets, invitations etc.).

Area 5: Management of accidents

Measuring performance in this area includes protection of people and their private and public assets, such as: protection from fires, earthquakes, floods, landslides, avalanches, droughts, outbreaks of infectious diseases, destruction of dams and various ecological accidents. For this reason municipalities should draft a plan at the beginning of the year, implementation of which is determined at the end through a work report by the respective directorate that is responsible for implementation of the plan.

Municipalities of Peja, Junik and Obilic had work plans for management of disasters as well as work reports on the works carried out. But the data reported was not always based on documents, as they also reported activities that were not foreseen in the plan.

Municipalities of Ferizaj, Mamusha and Gracanica did not have a plan or a report on management of disasters.

In terms of interventions in reported emergency cases, all municipalities had reported data based on reports from Local Fire fighting Units.

Area 6: Spatial planning

Spatial planning means municipal spatial development through instruments of spatial planning, such as: Municipal Development Plan, Municipal Zoning Map, and Detailed Regulatory Plans to ensure institutional and social activities in an organised manner.

This area requires municipalities to report on the extent of percentage that the municipal territory is regulated with development plans or zoning maps.

Municipalities of Peja and Junik had supported values reported for this indicator with documents, while other municipalities have not provided sufficient evidence to support reported data. Municipality of Ferizaj and Gracanica as a reference had submitted the confirmation received from respective Directorate. The Municipality of Oblic and Mamusha had not provided any supporting documents for this indicator.

For Indicators 6.2.1 - percentage of approved applications for construction permits up to 6.2.3 - percentage of new buildings with construction permits where municipalities of Pej and Junik had reported and supported values with documents. Municipality of Obilic only partially while the Municipality of Ferizaj had not provided any referring document.

Area 7: Public spaces

Municipalities are competent for provision and maintenance of parks and public spaces. Public spaces include parks, squares, green spaces and recreational areas.

The area requires reporting on the size of squares and public parks and how well they are maintained.

Municipalities of Peja and Junik had drafted a plan for maintenance of public spaces in which, among other things, were identified public spaces and their surface. Values reported were based on this document.

Municipality of Ferizaj had not provided any evidence to support reported values but referred to a document (statement) of the respective Directorate to confirm the accuracy of data. Gracanica also had reported values based on a document received by the relevant directorate but had not referred to an official document wherein are identified the sizes of public spaces.

Municipalities of Obilic and Mamusha did not have a document that supports reported values either.

Area 8: Road infrastructure

Local road infrastructure means municipal roads and associated infrastructure (pavements and public lighting) that is under the competence of municipality.

This area requires municipalities to report on the percentage of total roads paved in the municipality, how many of them are maintained, how many of them have pavements, public lighting and horizontal and vertical signalling. Road lengths can be measured through field measurements or through applications such as Google Maps, GIS App, Geo-app or other.

Municipality of Peja had used the GIS application in which it registered municipality's roads, length and its conditions, and had used this data for reporting.

In municipalities of Ferizaj, Obilic, Graçanica, Mamusha and Junik the data was reported based on the list of named roads, but these only contained lengths of roads. The list did not contain any other required data.

Municipality of Junik had not reported according to requirements of the guideline, there are road calculations in meters and kilometres but this data has been received through the request sent to the respective department, and the response was returned in the same manner without any supporting documentation.

The situation is similar in the Municipality of Gracanica, the data was not supported by a document except for a protocolled letter by the respective department.

When it comes to the percentage of maintained local roads, municipalities had reported based on data provided by road maintenance companies within their territory and contracts signed through procurement. Municipality of Mamusha has based this data on special services contracts of employees that carry this activity for the municipality. But in the contracts is not mentioned the name and the length of roads that are maintained, thus the document that they referred to is not sufficient to support the reported data.

However, reporting was not done as required, the municipality of Ferizaj had reported the same data on length of roads as in municipalities and on their overall maintenance there is no evidence that this takes place. While municipalities of Gracanica and Junik had relied on the data provided through the protocolled document which contained the required data but without a supporting document.

Municipality of Obilic has obtained this data from the annual work report in the municipality.

In terms of public lighting there is no complete data in municipalities except for in the the municipality of Peja. Municipality of Obilic has evidence on the work done for public lighting in the municipality during the reporting year but there is no overall evidence.

For roads with signalling system, municipalities had not provided evidence on the total length of roads with signalling system even though they had presented the figures. None of municipalities had any evidence whether any work has been done towards assessment of the condition or signalling in their territory.

Area 9: Public transport

Municipal public transport means provision of transportation to citizen, which with same conditions is suitable for all users of transportation services based on normative acts which are approved by the municipality.

Furthermore, municipality also drafts and approves the plan for local road transport and changes it as needed, depending on the circumstances, which should not be in disagreement with the inter-urban network approved and published by the Ministry (Law on Road Transport, Article 6, and paragraph 2). In addition, in accordance with Article 17, paragraph 6 of the Law on Road Transport, the municipality is obligated to regulate urban and urban-peripheral transport of bus passengers with a special municipal act. In addition, the municipality has exclusive competence for licensing of public services in the area of local public transport, including taxis (Law on Local Self-Government, Article 17).

The number of actions planned under the municipal plan for local public transport compared to the implemented one. Most of municipalities have not understood form requirements, thus the reporting was not done properly either. Municipality of Gracanica had not reported this indicator at all, while municipality of Peja reported it zero. In our meeting with officials we have noticed that municipalities approve requests for public transport and have a plan for the transport that is organised in their territory.

Reporting on the percentage of inhabitations included in local public transport is done based on general knowledge of officials but there is no evidence of the accuracy of these data because the requirements are not understood.

The total number of bus stops for vehicles of local public transportation. With exception of municipality of Peja that reported with zero and Gracanica who has not reported, they do not have supporting documentation on signalling of local public transport. Recording was done based on general knowledge.

Area 10: Public parking lots

Public parking lots are public and public and privately owned places, with a certain number of parking spaces, constructed under required standards that are designated for parking of motor vehicles. For purposes of measuring performance in this area, the term “public” in the context of parking lots does not refer to ownership, namely locations or public parking lots may be in private ownership and as such provide services to the public.

The total number of public parking lots in the respective municipality. None of audited municipalities possess supporting documentation on the number of public parking lots, with exception of municipality of Peja, which assessed the situation of parking lots, but only the ones that are public property, and not the private ones. For other municipalities, listed numbers are done based on general knowledge.

The total number of public parking lots in the respective municipality is not based on a document, with exception of municipality of Peja which through a committee has identified and counted public parking lots in its territory.

The total number of formal parking lots designated for taxi vehicles only. All municipalities have reported on the number of parking lots based on general knowledge. There is no recording/document that proves the parking lots or the parking places for taxi vehicles, with exception of municipality of Mamusha which has reported with zero.

On the total number of parking lots with reserved parking spaces for people with disabilities, municipalities have reported but not based on an official document. The reporting was done based on a general knowledge. With exception of municipality of Peja which has reported with zero based on what has no knowledge of or evidence.

Area 11: Drinkable water

Providing or supplying citizens with drinkable water is the most essential service that the respective municipality is obligated to provide.

The data has been collected from regional or municipal water companies. During the audit we have noticed communication difficulties between municipalities and regional companies as the data on reports of water companies are not separate per municipality. Municipalities have managed to receive data only by communicating with them which provided unproved figures in terms of the process required in the form. The Municipality of Gracanica has received the data through the phone, while the Municipality of Ferizaj has sent the forms to the company and they have filled them out. Municipalities do not receive information on the samples taken for testing of water quality. The request was done by the municipality and a report was submitted which served as evidence to fill out the form.

Municipality of Mamusha is not supplied with drinkable water therefore the reporting was zero.

Area 12: Sewerage

This area includes engagements of the municipality and of respective companies for management of wastewater and construction of the sewage system, inclusion of all inhabitations and households economies and businesses in the system, continuous checking and maintenance of the sewerage system from clogging and its flow, setting the fee collection services of wastewater and payment of obligations by citizens who are users of the sewerage system.

Municipality of Peja has secured most of the evidence from within the municipality, such as various works contracts implemented in this area.

All the data reported in this area has been taken by regional or municipal water supply companies. In all cases, the water supply company is also responsible for sewerage maintenance. Difficulties have been the same on the manner of reporting, even though they have managed to report based on the data obtained from these companies.

Area 13: Waste management

Waste management implies activities of the municipality to reduce waste production and actions related to collection and disposal in designated places, and adequate actions that ensure protection and preservation of the environment and the health of the citizens.

This area includes engagement of the municipality and of respective companies in management of the process of collection from all relevant economies that produce waste, its classification, transportation and disposal in specific sites so that is reduced the effect of environmental pollution and preserve the health of citizens.

Data was obtained from municipal or regional companies. Just like water companies, they also report quarterly, semi-annually and annually and finally submit a final report. According to the municipality challenging remains also to collect data in these companies. The data were obtained at the request of the municipality. Just as with water supply and sewerage, also for waste the municipality of Ferizaj has submitted the forms to the company so that they can fill out the forms, without any evidence that support the data provided.

Municipality Mamusha has engaged an employee to provide these services.

In addition, in this case when the data was obtained from within the municipality, they are based on a protocolled document of the municipality, but there are no supporting documentation to prove the accuracy of the data.

Area 14: protection of environment

Environmental protection implies actions of the respective municipality for protection and preservation of the natural and living (urban and rural) environment from damage, degradation or pollution as a result of human activity or natural impact.

Environmental protection includes all actions which are planned with the local Environmental Action Plans and environmental programs, which should be in compliance with the Kosovo Environmental Action Plan (Law No. 03/L 025 on Environmental Protection, Article 24), that handles protection of all types of environments from all actions and materials that endanger the environment in the respective municipality.

Municipality of Peja has taken as a base the municipal environmental plan 2009-2015 although according to an interview conducted with the reporting officer, those projects have not yet been implemented.

Municipality of Ferizaj does not have any evidence regarding the reporting on this area. Figures have been presented without any basis.

Municipality of Mamusha had not reported on this indicator.

In general, the reporting was not done according to the indicator requirement, as it was required to report only on the projects that have been planned, while municipalities lack such plan.

The number of Municipal Environmental Permits issued per year in relation to construction permits issued per year. The data for this indicator are based on the data obtained by the environmental

department but not all municipalities have received the necessary documents to rely on, except for a protocolled document and presentation of figures that have not been implemented.

In the case of municipality of Junik we have noticed that the figures presented were not consistent with the number reported.

Regulated environmental surfaces are compared to the damaged environmental areas in the municipality, including the number of people and the days engaged to regulate damaged areas expressed in hectares.

Municipalities did not have any document in which were identified damaged areas. Municipalities in general have not managed to provide evidence on the requirements of this indicator, except for the municipality of Junik which has provided contracts with the companies that are engaged in this process. All the data is based only on the protocolled document, but there is no supporting evidence.

4 Conclusions

Despite the progress and measures taken by MLGA to create preconditions for proper functioning of MPMS, there is still room for improvement. Key issues that affect expected functioning of the MPMS are non-updating of the current regulation in order to adapt to the changed system and the lack of a procedure for management of potential changes in the system in the future.

From the examination of documents in six sample municipalities, namely forms that serving for MPMS, we can conclude that municipalities have difficulties in applying procedures and controls foreseen under the system.

From analysis of documents used by municipal officials to report indicators in the six audited municipalities has resulted that only 51% of indicators are supported with documents. Data collection procedure was not adequate and the coordinator's control was not effective. This makes us conclude that MPMS is not fully effective.

4.1 Creation of necessary preconditions by the MLGA to ensure proper functioning of MPMS

Current MPMS did not have adequate support in sub-legal act (regulation) as a precondition for effectiveness of the system. Failure by the MLGA to approve the regulation that corresponds to current MPMS poses a risk as it may cause uncertainty among system users, even though MPMS guide was drafted in accordance with current system and was distributed to municipalities.

Due to lack of a procedure that describes the process for management of changes in the MPMS (for the current system and for the future) is risked effectiveness of the system. Consequently, it is impossible to measure the indicator in the current system as it disagrees with existing legal norms.

The training was held for officials responsible for reporting results to have been ineffective. Training that lasted two hours per area, with a large number of participants, had prevented interactive communication between trainers and trainees. In addition, due to lack of a post-training test/assessment has resulted in the lack of feedback from trainees on the knowledge gained.

The MLGA had not taken actions to prepare for the implementation of EMPMS. Has not drafted and approved the necessary documentation - regulations and procedures - for effective implementation of the EMPMS. This can cause consequences in independent implementation of the system.

4.2 Creation of necessary preconditions by municipalities to ensure proper functioning of MPMS

Mayors had not created necessary preconditions for functioning of the MPMS. They had not notified municipal organisational units related to their reporting obligations for MPMS, thus not all were prepared to provide data. Mayors were not informed of the difficulties that reporting officials had encountered during the reporting period, and the data collection problems were not addressed adequately to ensure that data is sufficiently supported by documentation.

The control by the municipal coordinator had not been effective. Reported data that was not supported by the documentation was not identified by the coordinator so that are undertaken corrective actions.

Officials in charge of reporting had not clearly understood the procedure of data collection and reporting, thus have used inadequate procedures (discrepant with the guideline) for data collection.

Periodic reports of municipal organisational units were used only few times as a source of data because responsible reporting officials were not informed that they existed. Even in cases when they were used, they did not contain the necessary information, thus the reporting was deficient. The lack of plans on the activities of the municipality, in many cases was a contributing factor for deficient reporting for MPMS.

Due to lack of data regarding the activities that it has conducted, the municipality did not have the opportunity to correctly report the situation in the municipality. The municipality, citizens and other stakeholders will not be able to evaluate the performance of the municipality, as to whether it achieves its objectives or not, and whether there is a need for improvements in municipal services provided to citizens.

5 Recommendations

This chapter includes recommendations from the National Audit Office on practical improvements that relate to MPMS, based on audit findings and conclusions.

The MLGA should ensure that MPMS is fully operational. The revised regulation should be adopted and implemented in full as a support to MPMS.

The Mayor to ensure that all conditions for an effective reporting on MPMS are met.

Therefore we recommend the MLGA to:

- Adopt the revised regulation for current MPMS;
- Draft a procedure for management of changes in the MPMS, which will clearly specify who is responsible for initiation, development, approval and implementation of changes in the system;
- Draft and approve documentation - regulations and procedures - necessary for functionalization and introduction of the EMPMS; and
- Ensure increase of capacities of ORRs in a consistent manner, especially in areas where reporting deficiencies have been identified.

We recommend the Mayors to:

- Draft and submit a circular to all municipal organisational units to inform them about the reporting process for MPMS so that they are prepared to provide the required data for MPMS;
- Ensure close cooperation between officials responsible for reporting and directorates. As soon as directories have their plans and work reports approved to make them available to the municipal coordinator and then he makes it available to relevant ORRs; and
- Ensure that the municipal coordinator and officials responsible for reporting have correctly understood the procedures for collecting, reporting and verifying data.

Annex I – Table of indicators

Table below presents how municipalities have reported:

1 – Data relied on documentation

2 – Data not relied on documentation

3 – Data is not accurate

0 – has not been reported at all

N/A – not auditable

Area	Result	Area	Indicator	Ferizaj	Peja	Obilic	Graçanica	Junik	Mamusha
1	Provision of administrative services based on citizens' requirements	1.1.1	% of cases reviewed during the year	1	1	1	1	1	0
		1.1.2	% of cases reviewed within the legal deadlines	1	1	1	1	1	0
Area	Result	Area	Indicator						
2	Ensuring participation of citizens in the decision-making process in the municipality	2.1.1	% of municipal assembly meetings made public to the citizens	N/A	1	1	1	1	1
		2.1.2	% of the acts adopted in the municipal assembly for which the public was consulted	N/A	1	1	1	1	1
		2.1.3	Consultation with public for adoption of the medium-term framework and municipal budget	N/A	1	1	2	1	1
	Was ensured citizens' access to public documents	2.2.1	% of adopted acts in the municipal assembly published in municipality's website	N/A	1	2	1	1	1
		2.2.2	% of acts adopted by the Mayor that were published on municipality's website	N/A	1	2	1	1	1
		2.2.3	% of published documents for budget planning and spending	N/A	3	1	3	1	1
		2.2.4	% of published documents of municipal public procurement	N/A	3	3	3	3	2

		2.2.5	% of citizens' requests fulfilled for access to public documents	N/A	1	1	1	1	1
		2.2.6	% of criteria fulfilled of municipality's website	N/A	2	2	2	2	2
Area	Result	Area	Indicator						
3	Ensuring equality and protection from discrimination	3.1.1	% of employees with disabilities in municipal institutions, on gender basis	3	3	1	1	1	1
		3.1.2	% of employees based on gender	3	3	1	1	1	0
		3.1.3	% of employees from non-majority communities, based on gender	3	3	1	1	1	2
	Provision of social and family services	3.2.1	% of families in need that have been provided housing	2	1	1	1	1	2
		3.2.2	% of population that benefits from social scheme	2	1	1	1	1	2
		3.2.3	% of complaints approved for social assistance scheme	2	1	1	1	1	2
		3.2.4	% of children in need of family shelter	2	1	1	1	1	2
Area	Result	Area	Indicator						
4	Building necessary capacities for the exercise of cultural, youth and sports activities	4.1.1	% of implementation of the municipal plan for capacity building for cultural, youth and sports	2	3	2	3	3	0
	Increased number of cultural, youth and sports activities and citizen participation	4.2.1	% of implementation of planned activities for culture, youth and sport	2	2	2	3	1	0
		4.2.2	% of citizens' participation based on activities for culture, youth and sports	1	1	1	1	1	3
Area	Result	Area	Indicator						
5	Protecting citizens and their wealth from disasters	5.1.1	% implementation of the municipal plan for management of disasters	2	3	1	3	1	0
		5.1.2	% of interventions for protection from disaster	2	1	1	1	1	1

Area	Result	Area	Indicator						
6	Sustainable municipal planning	6.1.1	% of municipal territory for which there are regulatory plans	2	1	1	2	1	0
	Planned municipal construction	6.2.1	% of approved applications for construction permits	2	1	1	2	3	0
		6.2.2	% of new buildings that were inspected	2	1	1	2	1	0
		6.2.3	% of new buildings with construction permits	2	2	2	2	1	0
Area	Result	Area	Indicator						
7	Public spaces sufficient for a healthy environment	7.1.1	Surface of green public spaces per m2 per capita	3	1	1	2	1	2
		7.1.2	Surface of public squares in m2 per capita	2	1	2	2	1	2
		7.1.3	% of public spaces that are maintained regularly	2	2	2	2	1	2
Area	Result	Area	Indicator						
8	Local road infrastructure expanded, paved and maintained	8.1.1	% of local roads paved	3	1	2	2	3	2
		8.1.2	% of local roads maintained	2	1	2	2	2	2
	Local road infrastructure safe for citizens	8.2.1	% of length of local roads with pavements	3	1	2	2	3	2
		8.2.2	% of length of local streets with public lighting	3	1	2	2	2	2
		8.2.3	% of length of roads with traffic signs	3	1	2	2	2	2
Area	Result	Area	Indicator						
9	Provision of local public transport for all inhabitations of the municipality	9.1.1	% of implementation of municipal plan for local public transport	2	2	1	0	1	1
		9.1.2	% of inhabitations included in local public transport	2	2	1	0	1	1
		9.1.3	% of bust stops marked for public transport vehicles	2	2	2	0	2	2

Area	Result	Area	Indicator						
10	Creation of sufficient spaces for parking of motor vehicles	10.1.1	Number of parking lots for parking of motor vehicles	2	1	2	3	2	1
		10.1.2	Number of parking lots for motor vehicles in the territory of the municipality	2	1	1	2	2	1
		10.1.3	% of parking lots designated for taxis	2	1	2	2	2	1
		10.1.4	% of parking lots with reserved parking spaces for people with disabilities	2	1	2	2	2	1
Area	Result	Area	Indicator						
11	Inclusion of all citizens in the drinking water system	11.1.1	% of implementation of the plan for the construction and maintenance of the water supply system	1	1	1	3	2	1
		11.1.2	% of inhabitations included in the drinking water system	1	1	1	2	1	1
		11.1.3	% of economies included in the drinking water system	1	1	1	2	?	1
	Sustainable supply of drinking water	11.2.1	% of days per year without uninterrupted supply of drinking water	1	1	1	2	1	1
		11.2.2	% of billing of consumed water	1	1	1	2	1	1
		11.2.3	% of water bills paid	1	1	1	2	1	1
	Supply of citizens with drinking water according to standards	11.3.1	% of water samples that meet drinking water standards	1	1	1	2	1	1
Area	Result	Area	Indicator						
12	Connecting all citizens into the sewerage system	12.1.1	% of implementation of the plan for construction and maintenance of the sewerage system	2	1	1	2	2	1
		12.1.2	% of inhabitations included in the sewerage system	2	1	1	2	1	2
		12.1.3	% of households connected into the sewerage system	0	1	1	2	1	2
	Treatment of wastewater	12.2.1	% of implementation of planned investments for sewage treatment	0	1	1	1	1	1
		12.2.2	% of inhabitations included in the sewage treatment system	0	1	1	3	1	1

Area	Result	Area	Indicator						
13	Inclusion of all citizens in the waste collection system	13.1.1	% of implementation of the municipal plan on waste management	2	2	2	2	1	1
		13.1.2	% of inhabitations included in the waste collection system	1	3	1	2	1	1
		13.1.3	% of economies that have access to the waste collection system	1	3	1	2	1	2
	Sustainable provision of waste collection services	13.2.1	% of implementation of the schedule for waste collection per year	2	1	1	3	1	2
		13.2.2	% of funds collected for collection of waste	2	2	1	2	1	1
	Disposal of waste	13.3.1	Quantity of waste disposal in kilograms per capita per year	2	2	1	1	1	1
Area	Result	Area	Indicator						
14	Creating a clean and healthy environment	14.1.1	% of implementation of the local action plan on the environment	2	3	1	2	2	0
		14.1.2	% of municipal environmental permits	2	1	1	1	1	0
		14.1.3	% of new buildings that have implemented the municipal environmental permit	2	1	1	1	1	0
		14.1.4	% of the regulated environmental surfaces	2	2	2	0	2	0