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National Audit Office

# PERFORMANCE AUDIT REPORT

Renovation and reconfiguration  
of the City Stadium in Mitrovica,  
Gjilan and Gjakova



Pristina, August 2023

The National Audit Office of the Republic of Kosovo is the highest institution of economic and financial control and is accountable for its work to the Assembly of the Republic of Kosovo.

Our mission is to strengthen accountability in the public administration for the effective, efficient and economical use of national resources through quality audits. The reports of the National Audit Office directly promote the accountability of public institutions by providing a solid basis for holding managers of any audited organization to account. In this way, we increase confidence in spending public funds and play an active role in ensuring the interest of taxpayers and other stakeholders in increasing public accountability.

This audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI 3000<sup>1</sup>) as well as European good practices.

Performance audits undertaken by the National Audit Office are objective and credible reviews that assess whether government actions, systems, operations, programs, activities, or organizations comply with the principles of economy<sup>2</sup>, efficiency<sup>3</sup> and effectiveness<sup>4</sup> and whether there is room for improvement.

The Auditor General has decided regarding the content of this audit report “Renovation and reconfiguration of the City Stadium in Mitrovica, Gjilan and Gjakova” in consultation with Assistant Auditor General, Myrvete Gashi, who supervised the audit.

This audit report was carried out by the team:

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<sup>1</sup> Standards and guidelines on performance audit based on INTOSAI Audit Standards and practice

<sup>2</sup> Economy - the principle of economy means minimizing the costs of resources. The resources used should be available in due time, in and of appropriate quantity and quality and at the best price.

<sup>3</sup> Efficiency - the principle of efficiency means getting the most from the available resources. It is concerned with the relationship between resources employed and outputs delivered in terms of quantity, quality and timing

<sup>4</sup> Effectiveness - the principle of effectiveness concerns meeting the objectives set and achieving the intended results.

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## List of Abbreviations

CA	Contracting Authority
FFK	Football Federation of Kosovo
FIFA	Fédération Internationale de Football Association
MCYS	Ministry of Culture, Youth and Sports
MESPI	Ministry of Environment, Spatial Planning and Infrastructure
EO	Economic Operator
UEFA	Union of European Football Associations
NAO	National Audit Office

## Executive Summary

Adequate sports infrastructure is the basic condition for improving the quality of sports activities as well as raising the sport to the level of acceptable international standards. The infrastructure has a positive impact on more active participation in sports and as a result improves the health, productivity and well-being of young people who play sports. The Ministry of Culture, Youth and Sports as well as the municipalities of the Republic of Kosovo are responsible for creating conditions for sports activities.

The National Audit Office has conducted the audit “Renovation and reconfiguration of the City Stadium in Mitrovica, Gjilan and Gjakova”. This audit assessed whether the Ministry of Culture, Youth and Sports together with the Municipalities of Mitrovica, Gjilan and Gjakova were efficient in managing the projects for the renovation/reconfiguration of the stadiums. Also, the audit has also evaluated the procurement process of these projects, whether the defined goals were achieved and whether they were completed on time and according to the required standards.

The Ministry of Culture, Youth and Sports together with the Municipalities of Mitrovica, Gjilan and Gjakova had not been efficient in managing the renovation/reconfiguration of the stadiums. The intended goals for the renovation and reconfiguration of the stadiums have not been achieved, delays are significant and as a result these projects may not be fully completed and operationalized within an optimal time frame. This had happened because the necessary prerequisites had not been provided in time.

**The Ministry of Culture, Youth and Sports and the municipalities of Mitrovica, Gjilan and Gjakova failed to achieve the goals set for the renovation and reconfiguration of the stadiums.** Despite the fact that several years have passed (from four to seven) since the beginning of the process, the stadiums are still far from being completed and functional. This lack of progress and non-completion of the stadiums pose a risk for the Kosovo National Team and sports clubs, as they may be forced to play international matches in neighboring countries or, in the worst case, may lose the matches by forfeit.

**Significant problems have appeared with the conceptual projects (conceptual design) for the renovation of the stadiums.** In the case of the “Adem Jashari” Olympic Stadium in Mitrovica, the conceptual project was approved by UEFA but was not drafted at the right time. This has prevented the identification and expropriation of properties that are necessary for the continuation of the project as a prerequisite for obtaining construction permits.

Furthermore, the conceptual and main project for the renovation of the city stadium in Gjilan has not been submitted to UEFA, and it has not been categorized according to the UEFA guidelines for stadium infrastructure and quality. This lack of categorization and reference to the UEFA guidelines can lead to substandard infrastructure and quality. Also, in the municipality of Gjakova, the project for the city stadium was initially drawn up to be classified as a category four stadium according to UEFA guidelines. However, due to insufficient

documentation, it had failed to provide the Terms of Construction (Building Regulations), resulting in the downgrading of the category of the stadium from the fourth level to the third category.

**The Ministry of Culture, Youth and Sports and the Municipality of Gjilan have not followed the proper procurement procedures, undermining transparency and competition in procurement processes.**

The municipality of Gjilan has made substantial changes to the contract for the renovation of the stadium without following the necessary steps for re-designing or amending the project. Instead, the changes were made by amending the existing contract. According to legal criteria, substantial changes to the contract require a new project and a new procurement procedure. In the case of Gjilan, where changes were made up to 755% in certain positions, this contract amendment cost the municipality €219,680 more for these positions.

The failure to implement the works according to the contract and the dynamic plan has resulted in obvious delays in the completion of the projects for the renovation of the stadiums and their operationalization. Considering the current intensity of work, there is concern that these projects will not be fully completed and operationalized within an optimal timeframe. Also, the contract for the renovation of the city stadium in Gjilan has been terminated, making the situation even worse.

The Ministry of Culture, Youth and Sports has not justified the use of negotiated procedures in three procurement cases. Cases of emergency or copyright were insufficient reasons for using negotiated procedures, as stadium renovation cannot be classified as an extreme emergency or a copyright issue. Negotiated procedures without publication of the contract notice should be used as a last resort as they do not provide as much transparency and competition as the open procedure.

In order to ensure that the projects developed by the Ministry of Culture, Youth and Sports as well as the Municipalities of Mitrovica, Gjilan and Gjakova, are implemented in accordance with the regulatory requirements, completed on time and made available to the National Team and sports clubs, we have issued nine recommendations. The full list of recommendations is presented in chapter five of this report.

### **Response of parties involved in audit**

The Ministry of Culture, Youth and Sports as well as the Municipalities of Mitrovica, Gjilan and Gjakova have agreed with the findings and conclusions of the audit and have pledged to address all the recommendations given. We encourage the institutions involved in this audit to make every effort to address the recommendations.

## 1. Introduction

Sport in Kosovo for a long time has been in a marginalized position, left aside, among others, due to the lack of admission at the international level, as a result of which there were no investments in infrastructure for years.

In 2018, after constant insistence by the Union of European Football Associations (UEFA), the Fédération Internationale de Football Association (FIFA), the Football Federation of Kosovo (FFK) in cooperation with the Ministry of Culture, Youth and Sports (MCYS) invested in the renovation of Prishtina's main stadium "Fadil Vokrri". After these investments, the stadium now fulfills the criteria set by UEFA/FIFA for staging of international matches of national teams as well as of Kosovo clubs. This is the only stadium in Kosovo which fulfills the criteria and is very loaded, since all international matches take place there. As a result, the stadium risks losing its license from UEFA/FIFA, in which case national teams and clubs will be forced to find solutions abroad.

The lack of infrastructure in sports has a direct impact on the development of sports, athletes and on the continuity of results in the international arena. In terms of active life and early identification of sports talents, the connection of sports education in schools, amateur and recreational sports is necessary for future development.

One of the main elements for massification and raising the quality of sports is the number and functionality of sports facilities.

Considering this, the issue of stadium infrastructure in Kosovo is one of the most sensitive topics for several years now, especially after the admission of sports in the international arena.

The improvement of the quality of sports, especially football, in Kosovo is related to the improvement of the conditions necessary to exercise sports activities, which also coincides with the improvement of sports facilities. This quality improvement is achieved by building new infrastructure, as well as renovating and modernizing the existing sports infrastructure.

However, even though some investments have been made in recent years, the state of the sports infrastructure leaves room for improvement to reach the desired level.

The construction of sports infrastructure/football stadiums in Kosovo is mainly financed by the state budget, but there are cases when it is also financed by the Football Federation of Kosovo in cooperation with UEFA and FIFA through their special programs for the development of sports, such as the FIFA Forward programme<sup>5</sup>.

The completion of projects on time, within budget limits and with good quality is important both for the smooth running of football sports activities and for the development of well-being in our society.

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<sup>5</sup> <https://www.fifa.com/football-development/fifa-forward>

A quality sports infrastructure, built in realistic time, would help Kosovo athletes to be better prepared and more competitive at the international level in order to compete on an equal level with athletes from other countries. Also, it would enable the staging of more international matches in our country, in which case fans will come from different countries, which would affect the growth and development of catering and tourism. This would also have an impact on the growth of GDP in our country, since according to international research the sports industry contributes to the growth of GDP at the global level by 1%<sup>6</sup> on an annual basis.

## 2. Audit objective

Through this audit, we assessed whether MCYS together with the Municipalities of Mitrovica, Gjilan and Gjakova were efficient in the management of projects for the renovation/reconfiguration of stadiums. Also, the audit has evaluated the procurement process of these projects, whether the goals set for the renovation/reconfiguration of the stadiums have been achieved, as well as whether they have been completed on time and according to the required standards.

### Audit questions

In order to fulfill the objective of the audit, we formulated the following questions:

1. How efficient were the Ministry and the Municipalities in renovating/reconfiguring the stadiums?
2. Has the procurement process been conducted properly?
3. Is the management and monitoring of the projects done according to the contracted conditions?

This audit covered three stadium renovation/reconfiguration projects. The contracts for these projects were concluded during the years 2017-2019. These three stadium renovation projects belong to the category four stadiums based on the UEFA Guidelines, which means that these stadiums have a larger capacity and that at the time of licensing, they can host international matches of Kosovo's clubs and national teams. The selection was also made including the costs and the amount contracted to the relevant contracting authorities. Currently, these are the only stadiums of this category that are being built in Kosovo.

The detailed methodology applied during this audit, the audit sub-questions, the audit criteria and the scope of the audit are presented in Appendix I.

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<sup>6</sup> <https://www.uwi.edu/uop/sites/uop/files/Value%20and%20benefits%20of%20the%20Sport%20Industry.pdf>

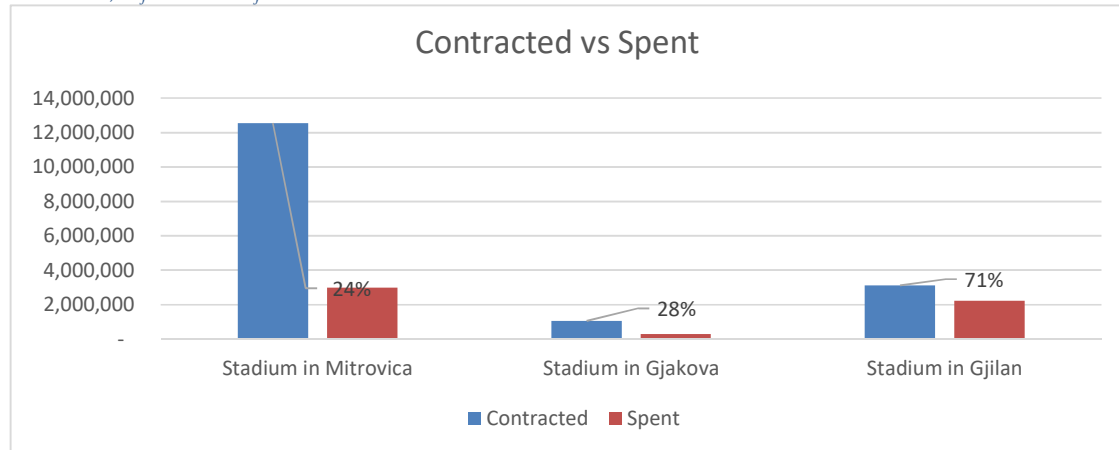


### 3 Audit findings

The Ministry of Culture, Youth and Sports (MCYS) together with the municipalities had signed contracts for the renovation of three stadiums, the total value of which was 16.7 million euros. The value of the contract concluded through a negotiated procedure without publication of the contract notice for the Olympic stadium “Adem Jashari” was about 12.5 million euros, while the value of the contracts for the other two stadiums (Gjilan and Gjakova for the first phase) concluded through open procedure was about 4.2 million euros.

For the renovation of these three stadiums that are part of the sample, from the signing of the contract until the period when we were in the audit execution phase<sup>7</sup> MCYS had spent about 5.6 million euros against the 16.7 million euros that were contracted.

*Chart 1 Percentage ratio between contracting and expenditures for the renovation/construction of stadiums in Mitrovica, Gjilan and Gjakova*



As can be seen in the chart, the expenditures realized for the renovation of the “Adem Jashari” stadium in Mitrovica are only 24% of the contracted value, while 28% of the contracted value were spent for the stadium in Gjakova. The stadium of Gjilan stands at a better position in terms of the realization of expenditures in relation to the contracted value, which had reached 71% of the contracted value. All these expenditures also coincide with the completed works.

#### 3.1 Renovations at the “Adem Jashari” Olympic Stadium in Mitrovica

*The Olympic stadium “Adem Jashari” in Mitrovica* is a stadium with an Olympic character and the largest seating capacity in Kosovo. This stadium was built in the 80s and in some cases, it had served for international games.

In 2014, MCYS invested 740 thousand euros from the state budget in this stadium. In the absence of maintenance, within a short time the stadium had suffered visible damages. As a result of this damage, 1.5 million euros were invested in 2017, of which 700 thousand euros for reflectors were allocated by the Football Federation of Kosovo (FFK) and the rest by MCYS.

<sup>7</sup> Payments made until March 2023

With these renovation investments, it was enabled for this stadium to be certified for the second category according to the criteria set out in the UEFA Guidelines.

Photo 1 Olympic Stadium “Adem Jashari” in Mitrovica



The photo above shows the state of the Olympic stadium “Adem Jashari” in Mitrovica after the investments undertaken by the MCYS (2014-2017) in cooperation with the FFK after which the stadium was certified for the second level category according to the UEFA guidelines.

The UEFA inspector in November 2018 had drawn up a report where he had recommended FFK to start planning and dealing with issues related to the renovation or reconstruction of another stadium.

According to the inspector, taking into account the significant investment that was made in the Olympic stadium “Adem Jashari” in Mitrovica (2014-2017), which at that time met UEFA's requirements for the second category, improving the infrastructure in this stadium could be the most suitable and least expensive option for Kosovo. In this way, Kosovo will have at least two stadiums of the fourth category according to UEFA standards, where international matches for clubs and national teams could be organized and the load of matches at the “Fadil Vokrri” stadium in Prishtina could be reduced.

Based on all this, at the request of the FFK and the recommendations of the UEFA inspector, MCYS (Sports Department) at the end of December 2018 had started the procedures for the “third” renovation of the Olympic stadium “Adem Jashari” in Mitrovica.

### 3.1.1 Shortcomings in the design of conceptual and main projects

*Conceptual and main projects must be drawn up before the publication of the contract notice in accordance with the requirements of the construction law as well as UEFA guidelines for quality in stadiums*

In addition to the requirements of the construction law, the UEFA Guide to quality stadiums<sup>8</sup> very clearly foresee the path to be followed by the builder/investor regarding the construction/renovation of a stadium. In item A:9 of this guide, seven independent phases are clearly presented including the timelines that must be followed in order for such a stadium construction/renovation project to be completed in the best possible way. Drafting of the conceptual project according to the guide is part of the second phase which precedes the procurement process and which is part of the fourth phase.

MCYS had decided to use the conditions of the International Federation of Consulting Engineers (FIDIC) Silver Book or “Design - Build” for the realization of the contract for the renovation of the Olympic Stadium “Adem Jashari” in Mitrovica. These conditions are used in the construction and engineering industry for complex projects. In addition to these conditions, MCYS included in the contract the criteria derived from the UEFA guidelines, with a focus on those related to infrastructure and quality in stadiums.

The methodology that MCYS had used (FIDIC Silver Book conditions - “Design-Build”) incorporating all phases in one contract including project design, which is usually used in small and medium-sized projects and not for complex projects such as this stadium, did not turn out to be a suitable method for this contract.

The contract for the renovation of the stadium signed in June 2019 was designed by MCYS in such a way that it incorporated the five phases (from concept to implementation) foreseen by the UEFA Guidelines in a single basic contract and did not treat them as independent/separate phases.

It is worth noting that MCYS together with representatives of EO at the beginning of December 2019 had discussed the conceptual project with representatives of UEFA, who had assessed that this conceptual project meets the criteria for a fourth category stadium with some recommendations that should be taken into account during the renovation of the Olympic stadium “Adem Jashari” in Mitrovica.

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<sup>8</sup> [https://editorial.uefa.com/resources/01f9-0f842793b513-3ec14e88e0ef-1000/uefa\\_guide\\_to\\_quality\\_stadiums.pdf](https://editorial.uefa.com/resources/01f9-0f842793b513-3ec14e88e0ef-1000/uefa_guide_to_quality_stadiums.pdf)

Photo 2 Conceptual project for the Olympic stadium “Adem Jashari” in Mitrovica



The conceptual project was drawn up within the six-month deadline as required by the UEFA guidelines. However, as we have mentioned above, the project was drawn up as part of the basic contract for stadium renovation and was not prepared before the stage of contract notice regarding stadium renovation. In addition, the time when the conceptual project was prepared does not coincide with the time when MCYS should have prepared the technical documentation.

The use of the FIDIC conditions, which provided for the inclusion of the conceptual project in the basic contract for stadium renovation, was made with the idea that this is the most suitable method for the realization of this project. Because the conceptual project was not drawn up at the right stage, this caused delays in the submission of the request first for the Terms of Construction (Building Regulations) and then for the construction permit.

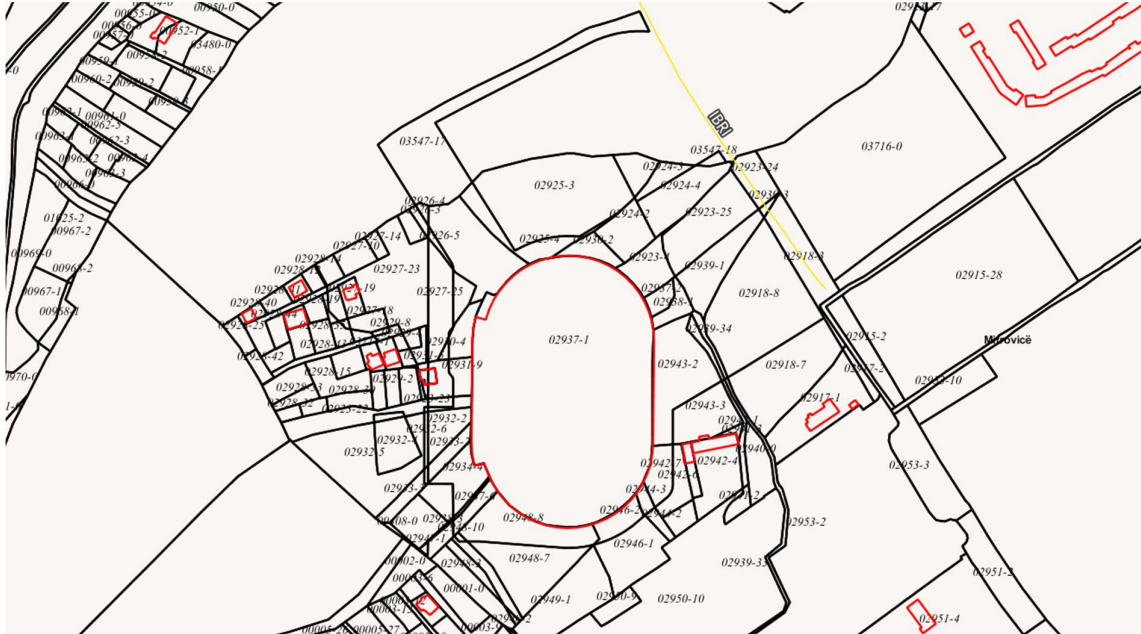
### 3.1.2 The expropriation process still in the initial phase

*The dynamic plan for renovation/reconfiguration to the operationalization of the stadium should include a series of activities or preliminary actions. All relevant documents (construction, environmental permits, expropriation elaborate, work safety certificate, etc.) which are related to the start of construction work must be completed on time so that no unnecessary obstacles appear during the execution of the works.*

The AI on the division and registration of parcels states “When the merger of the plots is done for the purpose of construction, before obtaining the construction permit, the investor is obliged to first create legal and cadastral records according to the urban plan” as well as “Each new plot created by division or merger shall receive a new cadastral number”.

MCYS was not aware that the Olympic stadium “Adem Jashari” in Mitrovica did not have a single owner of the property. The stadium was built on several properties which mainly belonged to the companies within the “Trepça” Enterprise”.

Photo 3 Properties in and around the Olympic stadium “Adem Jashari” in Mitrovica



To meet the criteria for UEFA's fourth category, the stadium needs to be expanded and this expansion will affect 35 plots. For the plots that were inside the stadium, the Municipality of Mitrovica had merged them into a single plot, in which case the plot number had also changed (see photo 5 the part of the stadium highlighted in red).

According to the Directorate of Urbanism in the Municipality of Mitrovica, for the other plots around the stadium, in the first period of 2023, it had taken steps in cooperation with the representatives of the Trepça JSC company to conclude the issue of merging the remaining properties into a single title holder in order to enable MCYS to fulfill the criteria for expropriation.

After this step, MCYS must prepare the new expropriation elaborate and after the expropriation process is completed, it can proceed with procedures to obtain the Terms of Construction at MESPI.

The lack of knowledge about criteria and procedures about the equipment with a construction permit, as well as the late start of communication with the Municipality of Mitrovica on the issue of properties (after signing the contract), has resulted in a situation where MCYS has to prepare a new expropriation elaborate and apply again for expropriation, and then for Terms of Construction to MESPI as a prerequisite for obtaining the permit.

Not dealing with property issues before signing the contract for the renovation of the stadium and the lack of proper inter-institutional communication has influenced the failure to deal

with the issue of expropriation in time. As a result, MCYS has not yet completed the expropriation of the properties and their unification into a single title holder.

### 3.1.3 Shortcomings during application and equipment with construction permits

*One of the other criteria that must be met before starting the process of renovating/reconfiguring the stadium until putting it into operation is having a construction permit.*

MCYS had applied for environmental consent in November 2019 (196 days after signing the contract) and obtained it at the end of December of the same year from MESPI. The environmental consent is only one of the requirements that must be met and is a condition for obtaining the Terms of Construction and as such is not enough for the start of the stadium works.

MCYS is still in the initial stages of fulfilling the requirements to apply for the Terms of Construction, which is a step before obtaining the construction permit, while the latter, without meeting these criteria, has conducted the procurement procedures and contracted the renovation/reconfiguration of the stadium. The criteria that MCYS has fulfilled so far to be equipped with Terms of Construction are environmental consent and the conceptual project.

MCYS has not yet applied for a construction permit because it does not meet the criteria to be provided with such a permit. One of the legal requirements to be provided with a construction permit is that the property on which the construction is carried out must have a property owner (title holder), in this case this issue has not been resolved yet.

Since the MCYS has not yet managed to fulfill the requirements to apply for a construction permit, the works for the renovation of the Olympic stadium "Adem Jashari" in Mitrovica have not started and continue to remain hostage to the construction permit. In addition, due to the non-development of the works, its maintenance so as not to degrade may cause additional costs.

### 3.1.4 Implementation not in compliance with the dynamic plan

*The CA through contract management must ensure that the stadiums are according to the standards set by UEFA and that the acceptance of works is done based on the contracted positions. Stadium construction projects must be completed in time to enable the unhindered development of sports activities*

EO had initially presented a dynamic plan for the renovation of the stadium. Due to the fact that the inspectorate within the MESPI had stopped its work at the request of the inspectorate of the Municipality of Mitrovica, this dynamic plan was revised.

According to the Supervisory Body, the work could not be developed according to the proposed dynamic plan due to the lack of a permit for terms of construction as well as a construction permit.

To address this situation, the MCYS in coordination with the EO in September 2021 amended the contract for the part that refers to the timelines for the implementation of the project, postponing the completion date until June 2023.

Photo 4. The current state of the Olympic stadium “Adem Jashari” in Mitrovica



As of the time of the audit<sup>9</sup>, MCYS still had not fulfilled the prerequisites to obtain the construction permit and as a result the construction works could not be developed according to the dynamic plan because they were interrupted by the MESPI Inspectorate in April 2022.

Failure to obtain a construction permit has affected that the works are not carried out in accordance with the contract and the dynamic plan, which has resulted in obvious delays in the start of the works for the renovation of the stadium. As a result of not securing the necessary permits so far, there is concern that the full completion of the project and its operationalization will not occur within an optimal period of time. This increases the risk that the Kosovo national football team, due to the load of the only stadium that meets the UEFA criteria, will be forced to play matches in a country in the region. Also, this affects that sports

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<sup>9</sup> April 2023

clubs, fans and the general public still do not have the opportunity to perform their sports and recreational activities in this stadium.

### 3.2 The first phase of the renovation of the City Stadium in Gjilan

*The City Stadium of Gjilan was built in the 70s and once enjoyed the epithet of one of the stadiums with the best pitch. Now this stadium is unable to host one of the most competitive matches in Kosovo football, that between FC Gjilan and FC Drita, two clubs that enjoy reputation in the city of Gjilan as well as in Kosovo football.*

*With the signing of the memorandum of cooperation between the Municipality of Gjilan and MCYS in 2016, the implementation of the project for the renovation of the stadium of the city of Gjilan also started. For the realization of this project, the Municipality of Gjilan has been responsible for the design of the conceptual, main and implementing project, as well as the conducting of procurement procedures for the contracting of the company for the execution of works for the renovation of the stadium, while MCYS has been obliged to provide the financial means.*

*It is worth noting that for the realization of the project for the renovation of this stadium, a total of three memorandums were signed between the Municipality of Gjilan and MCYS.*

*The works were officially stopped in August 2022, when the Municipality of Gjilan terminated the contract with the contracted company.*

#### 3.2.1 Shortcomings in the conceptual and main project

*Conceptual and main projects must be drawn up before the publication of the contract notice in accordance with the requirements of the construction law as well as UEFA guide to quality stadiums*

The municipality of Gjilan at the end of December 2016 had contracted the company for the design of the conceptual and main project for the renovation of the city stadium according to the project task (terms of reference) submitted by the municipality. The project task submitted by the municipality did not contain a categorization of the stadium at all, although there was a reference to the UEFA Guidelines for infrastructure and quality in stadiums. However, according to the project task (terms of reference), it is foreseen that the stadium will have up to 8,000 seats, which according to the UEFA guidelines is classified as a second category stadium. After discussions between the Municipality of Gjilan and MCYS, which resulted in the amendment of the contract, the city stadium in Gjilan with the project task (terms of reference) was classified in the fourth category, since the UEFA guide foresees that stadiums with over 8,000 seats are categorized in the fourth category (meeting the other necessary criteria).

Likewise, in the report drawn up by the municipality in July 2022 for ascertaining the state of works in the stadium, it is emphasized that “the conceptual and main project for the renovation of the Gjilan Stadium had designed physical interventions so that at the end of the process, the Gjilan Stadium would be certified for the second category”.



It is worth noting that the municipality did not see fit to send the conceptual and main project to MCYS and UEFA to discuss and assess whether the project meets the criteria to be classified even for the second category, as well as to receive recommendations for eventual improvements in the project.

The eventual discussions with UEFA representatives could be useful for the municipality to determine the correct categorization of the stadium and to avoid the problems that appeared during the realization of the project due to the delayed categorization.

At the end of October 2017, the municipality signed a contract for the implementation of construction works with a term of 36 months. The renovation works of the stadium for the second category started in November 2017.

Photo 5 The current state of the city stadium of Gjilan



Two years later (December 2019), the MCYS requested that the main project be submitted to approval by UEFA in order for it to receive approval from the latter for the holding of international matches, but the project was not submitted to UEFA by the municipality.

The renovation works of the city stadium had continued for 34 months (until September 2020) at a slow pace and with numerous interruptions, first due to the pandemic situation, then due to problems with the quality of the project as well as property issues.

In September 2020 or two months before the contract expired, the municipality, on the recommendation of MCYS, made substantial amendments to the contract by changing the positions in the Bill of Quantities to accommodate the implementation of the works for the fourth category stadium.

In this case, the necessary steps for re-designing the renovation of the stadium, or even a new tender for the implementation of the project for the fourth category stadium, were not taken into consideration, since this implies substantial changes in the project.

The MCYS and the Municipality of Gjilan had started the discussion about the categorization of the stadium only after they had started the renovation works of the city stadium. Regarding the changes made by amending the contract, the Municipality did not consult the law on construction regarding the steps that must be followed since the new categorization (category four) of the stadium had substantial changes in the project. According to the contract manager, the completed works were done only with details on an ad-hoc basis reworked by the design company without regular and complete technical documentation.

The lack of re-design for the renovation of the city stadium of Gjilan had caused the municipality to encounter difficulties and reduced dynamics of the works, as well as the postponement of the deadline for the realization of the works through the time amendment for two years. This had resulted in significant changes in some positions as well as termination of the contract and a return to the zero point of the process, but the parts that have been paid for have been built. Now MCYS has taken full ownership of this project and has started a new process from the design of the conceptual and main project to its final implementation. However, due to constant changes in the project, this stadium risks not being licensed for the fourth category.

### 3.2.2 Failure to deal with property issues in a timely manner

*The dynamic plan for renovation/reconfiguration to the operationalization of the stadium should include a series of preliminary activities or actions. All relevant documents (construction, environmental permits, expropriation elaborate, work safety certificate, etc.) which are related to the start of construction work must be completed on time so that no unnecessary obstacles appear during the execution of the works.*

For the project “Renovation of the Gjilan City Stadium”, we observed that the municipality had not addressed in time the issue related to the expropriation of some properties around the stadium which have a key role in the operationalization of the stadium. This has caused that a property dispute related to a private property prevented the laying of the sewerage and

stormwater pipes<sup>10</sup>, which had made it impossible for the EO to carry out the works for a whole year.

According to the Project Manager, with the finalization of the project as a whole, there will be problems in the arrangement of the accompanying infrastructure, because the large location also includes several private plots, especially the access to the stadium.

Within the location of the stadium are seven private plots which have a space of about 53 ares. Four parcels are partially resolved, while three of them are waiting to be resolved by the Municipality.

In addition, the Municipality has not yet given an epilogue to the process of solving the municipal spaces “complex of high schools” that are in use by the Education Directorate and that conflict with the City Stadium project, but that at this stage is not an obstacle to the works.

The municipality did not consider the issue of property expropriation, especially those linked to access to the stadium, as a priority. This is because, according to municipal officials, the works were taking place inside the stadium and were focused on the first phase of the project.

Failure to timely address the property issues that play a key role in the operationalization of the stadium has resulted in delays in the implementation of the project, thus making it impossible for the EO to continue with the works in the stadium. Delays in the steps taken by the Municipality in solving the issues of private and municipal properties found around the Stadium location, during the operationalization of the Stadium may result in problems for creating the right access for entering the Stadium. These delays may cause the operationalization of the city stadium to be prolonged even after the completion of the construction works.

### 3.2.3 Failure to comply with the criteria for equipment with adequate construction permits and terms of construction

*In cases where there are substantial changes in the project, a new request must be submitted to be provided with Terms of Construction and a construction permit.*

The Municipality of Gjilan had obtained the construction permit from the Municipal Department of Urbanism in September 2017 for the renovation of the city stadium without specifying the category. The construction permit was obtained two months before the signing of the contract for the execution of the works.

The municipality had amended the contract to accommodate the requirements for the classification of the stadium in the fourth level category according to the UEFA guidelines. It did this to avoid the need to go back to the beginning of the process to obtain terms of construction and construction permit. However, the change of the category of the stadium means substantial changes in the structure, therefore the construction law requires the

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<sup>10</sup> Now this problem is partially overcome where the pipe is connected to the network of the sewage system and the stormwater system of the city

drafting of a new project, which returns the process of equipment with terms of construction and construction permit at the starting point.

The municipality did not see fit to re-apply for a permit since it had obtained one earlier and considered this matter closed. Poor planning and improper management resulted in not being provided with an adequate construction permit, which is one of the reasons that resulted in the termination of the contract.

### 3.2.3 Significant changes in several positions of the contract

In the interpretation of the PPRC that deals with changes to expand the object of the contract, it is emphasized that *“Whenever the change to the contract significantly expands the object of the contract in order to include more quantities of supplies, services or additional works, it is considered an essential change and is therefore not allowed. The object of the contract is significantly changed when the changes in the contract exceed 10% of the contract value in the case of public contracts for supply, services and additional works”*.

In the contract for the renovation of the city stadium in Gjilan, from the comparisons made we observe that there was a difference between the contracted value and the realized value, which can be seen in detail in the following table both in terms of value and percentage:

**Table 1 The difference between the contracted and realized value in euros**

No. of position	Contracted value	Realized value	Difference	Difference in %
01	200	0	(200)	-100%
02	200	0	(200)	-100%
03	900	0	(900)	-100%
04	600	0	(600)	-100%
06	100	0	(100)	-100%
07	100	0	(100)	-100%
08	2,500	0	(2,500)	-100%
F017-1	29,750	23,075	(6,675)	-22%
F017-2	14,280	251,242	236,962	1659%
F017-3	8,330	157,871	149,541	1795%
F017-4	23,625	31,509	7,884	33%
F017-5	15,435	392,905	377,470	2446%
F017-6	7,875	17,538	9,663	123%
F017-7	5,249	0	(5,249)	-100%
F017-8	3,474	66,052	62,578	1801%
F017-9	1,587	32,138	30,550	1924%
<b>TOTAL</b>	<b>114,205</b>	<b>972,330</b>	<b>862,725</b>	<b>755%</b>

From the analysis conducted in the table above we notice that the total contracted value for certain positions was €114,205, while the realized value changed with amendments for the same positions was €972,330, which resulted in a higher difference of €862,725 or 755%.

These differences show that the change of the contracted value through the amendment of the contract is materially high and according to the rules of public procurement such a thing is not allowed. This had happened initially due to not properly drafting the project for the renovation of the stadium, which had not taken into account the real state of the stands in terms of quality and durability, as well as the amendment of the contract to a significant extent. As a result of this, works were carried out which had enormous excesses for certain positions changed through amendment compared to those originally contracted.

The level of realization for the first phase was 71% and the contract for this stadium has been terminated. For the continuation of the renovation of this stadium, MCYS has now started to deal with it and it has contracted the design of the conceptual project.

### 3.2.4 The winning bid more expensive in execution than the other bids after the amendment of the contract

*Based on the fact that the criterion for awarding the contract was the lowest price, then the winning EO during the implementation of the contract must be the one with the lowest cost.*

Seen from the perspective of procurement management at the time of signing the contract, it appears that the winning bid was the one with the lowest cost for the CA.

We have analysed whether, during the implementation of the contract, the winning bid had resulted in a lower cost compared to the other responsive bids participating in this procedure. In the following we have disclosed our analysis:

**Table 2 The difference between the winner and other EOs in the procedure**

No. of position	Total Value of the basic contract	Total Value of the amended contract	Bid value of Unsuccessful EO	Difference
01	200	0	0	0
02	200	0	0	0
03	900	0	0	0
04	600	0	0	0
06	100	0	0	0
07	100	0	0	0
08	2,500	0	0	0
F017-1	29,750	23,075	12,361	10,713
F017-2	14,280	251,242	134,594	116,648
F017-3	8,330	157,871	84,574	73,297
F017-4	23,625	31,509	16,880	14,629
F017-5	15,435	392,905	210,485	182,420

<b>F017-6</b>	7,875	17,538	9,395	8,142
<b>F017-7</b>	5,249	0	0	0
<b>F017-8</b>	3,474	66,052	35,385	30,667
<b>F017-9</b>	1,587	32,138	17,217	14,921
<b>Total contract value</b>	<b>3,121,346</b>	<b>3,979,470</b>	<b>3,759,790</b>	<b>219,680</b>

When this process is viewed from the perspective of the implementation of the contract, completely different results emerge, where the cost of the works carried out by the winning operator after the amendment, in the end exceeded the other bids<sup>11</sup>.

Our analysis has shown that of the other five bidders who had responsive bids, we observed that three of them resulted in bids with a lower value than the winning bid after the contract amendment.

This shows that the procurement did not achieve its intended purpose, regarding the economic aspect and the value for money spent, since the Municipality of Gjilan had paid €219,680 more than it would have paid if it had done proper planning in the first place.

### 3.3. The first phase for the renovation of the City Stadium in Gjakova

*The city stadium in Gjakova* is an important symbol of sports for this city. This stadium is mainly used for staging of football matches by the local club FC Vellaznimi. The stadium had a limited spectator capacity and had a rather damaged infrastructure, so the need for capital investment was more than necessary.

#### 3.3.1 The project does not meet the criteria for a category four stadium

*Conceptual as well as main projects must be drawn up before the publication of the contract notice in accordance with the requirements of the construction law as well as the UEFA guidelines for quality in stadiums. For stadiums with a capacity of more than 10,000 spectators, the permit must be obtained from MESPI, while for stadiums with a capacity of less than 10,000 spectators, the permit is provided by the relevant municipality*

In February 2019, the Municipality of Gjakova drafted the project for the renovation of the city stadium with a capacity of about 12,000 seats. In May 2019, the municipality signed a memorandum of cooperation with MCYS, according to which the ministry undertakes the financing and conducting of procurement procedures for the first phase of the project worth €1,300,000.

In order to implement the project, the municipality had applied for the obtaining of Terms of Construction at MESPI, since for stadiums with more than 10,000 seats, the request must be made to the ministry. The municipality had tried to make the design of the project for the city

<sup>11</sup> In addition to the EO presented in the report, in this procedure there were 3 EOs with cheaper prices than the winning EO, for the specified positions, but we have presented only the cheapest offer

stadium for the category four according to the UEFA guidelines, but it had not managed to obtain the Terms of Construction from the MESPI.

MESPI had rejected the request for the granting of Terms of Construction because the construction documentation submitted by the municipality was missing some documents.

It is worth noting that neither the municipality nor MESPI had sent the conceptual project and the main project to UEFA to discuss and assess whether the project meets the criteria to be classified for the category four, as well as to receive recommendations for eventual improvements in the project.

As a result, the Municipality of Gjakova has been forced to reduce the number of seats in the stadium below 10,000, more precisely 9,942, so that the request for terms of construction and a construction permit is submitted to the municipality. As a result, in June 2020, the Directorate of Culture and Sports in the municipality of Gjakova applied to the Directorate for Urbanism and Environmental Protection for Terms of Construction, which approved the terms of construction within a month.

The deficiencies that have accompanied the drafting of the conceptual and main projects, the lack of necessary documents and the rejection of terms of construction by MESPI have resulted in the failure to start the work on time for the renovation of the stadiums, the postponement of the deadlines for the realization of contracts/projects or even in the reduction of the category from category four to category two.

Photo 6 Tribune of the City Stadium of Gjakova





### 3.3.2 Rejection of the request for Terms of Construction in the absence of documentation

*The documentation to be provided with a construction permit must be complete and in accordance with the spatial planning legislation and documents in force. In addition to other documents, they should also include: the extract of the central and local level spatial planning document, the feasibility study for the project in question and the macro-location study.*

Although the Municipality of Gjakova had applied in time for terms of construction at MESPI, it had failed to complete the necessary documentation. At the end of June 2019, the Municipality of Gjakova applied for a construction permit for the project “Renovation of the City Stadium of Gjakova”. After exactly one month, MESPI had requested from the municipality that the construction documentation be completed with additional documents. Finally, at the end of November 2019 or after five months, the request for terms of construction was rejected by the MESPI, finding that “the construction documentation of the applicant for the proposed terms of construction is contrary to the legislation and spatial planning documents in force”.

The documents that were missing according to the MESPI are: the extract of the spatial planning document of the central and local level, the feasibility study for the project in question and the macro-location study. In addition, the MESPI found that the terms of construction proposed by the municipality were contrary to Article 3 of the Construction Law, which does not include the word “Renovation” but “Reconstruction”.

Failure to obtain the terms of construction happened because the Municipality of Gjakova had failed to properly prepare the file by not completing it with the necessary documentation to obtain the terms of construction.

This has resulted in delays in starting the works for the implementation of the project for the renovation of the stadium as well as in the conducting of the works without securing the necessary permits in advance.



### 3.3.3 Unsatisfactory implementation of the dynamic plan

*The CA through contract management must ensure that the stadiums are according to the standards set by UEFA and that the acceptance of works is done based on the contracted positions. Stadium construction projects must be completed in time to enable the unhindered conducting of sports activities*

At the beginning of April 2020, MCYS concluded the contract "Renovation of the city stadium of Gjakova - Phase I". According to the dynamic plan, the completion of the works was foreseen to be done within 36 months from the signing of the contract or at the beginning of April 2023. From the payments that we have received from MCYS until now (as of the audit in April), works worth €296,240 or 28% of the value of the project have been carried out. At the end of April 2023, the MCYS issued a decision to extend the deadline for the completion of the works until the end of the year or for 9 months.

The delay in the realization of the dynamic plan was the result of the pandemic, and after the pandemic, the work was stopped by the EO due to the increase in the prices of construction materials.

Failure to carry out the works in accordance with the contract and the dynamic plan has resulted in significant delays in the completion of the project for the renovation of the stadium as well as its full functionalization. With the intensity of the works carried out so far, there is concern that the full completion of the project and its operationalization will not occur within an optimal period of time, considering that this is only the first phase of the project.

### 3.4 Very frequent use of negotiated procurement procedures by MCYS

For these three projects, we have audited five procurement procedures (three procedures for the realization of the works, one procedure for the design of the project and one procedure for the supervision of the works). From these procedures, in three cases we observed that the MCYS had used the negotiated procedure justifying the processes as emergency cases. The entire renovation project of the "Adem Jashari" Olympic Stadium in Mitrovica is considered an extreme emergency, but the MCYS has not been efficient at all in finalizing the negotiated procedure, since it took six months to complete the procurement process (from the initiation of the procurement to the signing of the contract). This shows a lack of grounds for the use of the negotiated procedure and is contrary to the criteria necessary to justify the use of this procedure. With this, transparency was damaged and competition was limited.

#### 3.4.1 Unfounded justification of the criterion for using the negotiated procedure

*During the conducting of procurement activities, the most transparent and competitive procedure should be used. The contracting authority may use the negotiated procedures without the publication of the contract notice to exercise the procurement activity only after the conditions specified in the procurement law are correctly met.*

The MCYS for the procurement process for the renovation of the Olympic stadium “Adem Jashari” in Mitrovica had selected the negotiated procedure without publication of the contract notice, referring to the condition of extreme emergencies<sup>12</sup> provided by the Law on Public Procurement (LPP).

The MCYS for the procurement process for the renovation of the Olympic stadium “Adem Jashari” in Mitrovica had selected the negotiated procedure without publication of the contract notice, referring to the condition of extreme emergencies provided by the Law on Public Procurement (LPP).

The Sports Department had requested at the end of December 2018 from the Procurement Department within the MCYS that the negotiated procedures be used for this procurement activity due to the tight deadlines. The Procurement Department had decided to uphold the use of this procedure and had referred to the section of the procurement law covering extreme emergencies to meet the legal requirement.

This condition should be fully documented and included in the justification for using the negotiated procedure. According to the law, if the circumstances that created the extreme emergency situation can be attributed to negligent or intentional actions or omissions of the contracting authority, then this condition cannot be used.

The Procurement Office at MCYS had reasoned that the deadlines set by UEFA for the development of competitions sufficiently met the condition of extreme emergency.

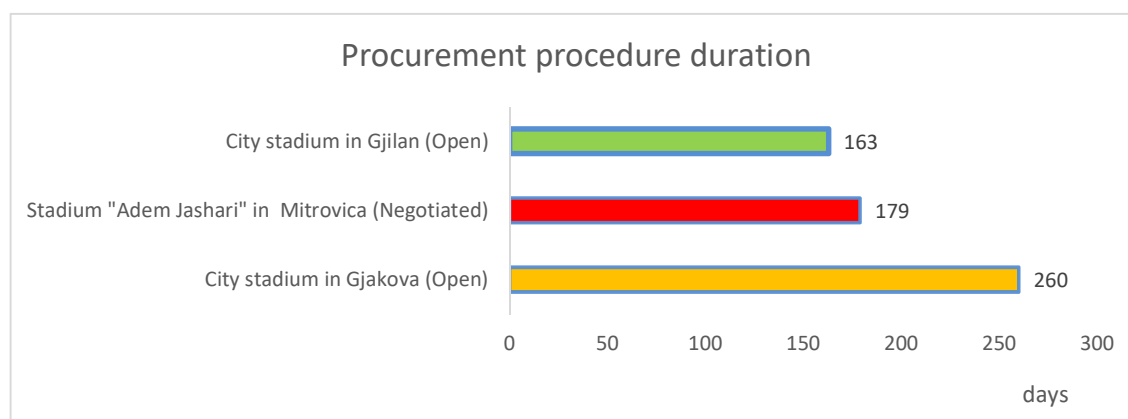
However, this reasoning was not strong enough to justify the use of the negotiated procedure in this case, making the procurement process non-transparent and contrary to the principle of the LPP, when it comes to the use of the negotiated procedure.

The renovation of a stadium cannot be categorized as an extreme emergency, especially if the completion of this procurement process took about 6 months from the initiation of the request to contracting (from December 2018 to June 2019). Especially if to this is added the fact that 24 months (730 calendar days) were foreseen for the realization of the works under the contract. Or even the fact that we are in 2023 and MCYS still has not provided the prerequisites that were necessary to be provided before starting the procurement process.

Chart 2 below shows that for the renovation of the Olympic stadium “Adem Jashari” in Mitrovica, the negotiated procedure lasted 179 calendar days, while the open procedure followed by the Municipality of Gjilan was completed in 163 days or 16 days earlier than the one negotiated (emergency) by MCYS. Even the open procedure for the renovation of the city stadium in Gjakova was completed in a period of 187 days, which is similar to the procedures negotiated for the Adem Jashari stadium, but the signing of the contract was delayed for about three months due to the changes in the government.

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<sup>12</sup> Article 35.2.1 (iii) of the Law on Public Procurement

**Chart 1 Duration of procurement procedures for the three audited stadiums**

The negotiated procurement procedure as a less transparent procedure had resulted in a number of only three bidders. This had resulted in unequal treatment/discrimination of potential bidders. The use of the open procedure would enable a greater number of offers which, in addition to cheaper prices, could bring greater competition.

Initially, the Municipality of Gjilan conducted the procurement process for the renovation of the city stadium in Gjilan using the open procedure as a more transparent procedure. However, due to problems with the conceptual and main project, the municipality terminated the contract. Termination of the contract had caused the whole process to return to zero. On this occasion, MCYS took full ownership of this project and started a new process from the design of the conceptual and main project to its final realization.

The MCYS for the procurement process for designing the project for the renovation of the stadium in Gjilan had selected the negotiated procedure without publication of the contract notice, referring to the condition of extreme emergencies provided by the Law on Public Procurement (LPP).

MCYS, immediately after the termination of the contract in August 2022, initiated the procurement process using the negotiated procedure. This procedure was unsuccessful as the offers of EOs were irresponsive. The request for re-tendering was made at the beginning of November, again using the negotiated procedure, which resulted in the signing of the contract in December.

The general secretary's office within the MCYS had contacted the Procurement Department to use the negotiated procedures for this procurement activity, using the grounds of the termination of the contract as the reason for this procedure and the urgent need for the construction of an alternative stadium. The Department of Procurement had decided to support the use of this procedure and referred to the section of the procurement law that covers extreme emergencies so as to meet the legal requirement.

The negotiated procurement procedure as a less transparent procedure had initially resulted in the failure of the process and the presentation of the need for retendering which had caused

delays for about five months. It is worth noting that only one EO had bid in the retendering, and which was declared the winner. The use of the open procedure would enable a greater number of offers which, in addition to cheaper prices, would bring greater competition. This had resulted in unequal treatment/discrimination of potential bidders. In addition, even in this case, it turns out that the use of the negotiated procedure without publication of the contract notice is unstable, since contracting is not carried out faster than in the open procedure. The municipality of Gjakova had not used the negotiated procedure.

#### 3.4.2 Continuation of the use of the negotiated procedure also for the contract for supervisory work

In December 2019, MCYS signed the contract for the professional supervision of works for the renovation of the Olympic stadium “Adem Jashari” in Mitrovica in the amount of €185,000. This had happened 192 calendar days after the signing of the basic contract for the renovation of the stadium. As in the basic contract, in this case too, the negotiated procedure was used without publication of the contract notice. During this period, the EO for the implementation of the basic contract was engaged for a full six months in drafting the conceptual project for the stadium, during which the MCYS had the opportunity to conduct an open procedure for the contracting of the Supervisory Body.

For this contract as well, the Procurement Office at MCYS had referred to the time limits set by UEFA to argue the use of the negotiated procedure. At the same time, the Procurement Office at MCYS had referred to the requirement of the article that talks about the protection of intellectual property to support the use of the negotiated procedure.

As in the case of the contract for the renovation of the stadium, the Department of Sports had asked the Department of Procurement within MCYS to use the negotiated procedures for this procurement activity due to the tight deadlines. The Procurement Department had decided to support the use of this procedure as justified by the requesting unit.

Negotiated procedures without publication of the contract notice should be used as a last resort as they do not provide as much transparency and competition as the open procedure. If this procedure is practiced in many contracts, it may result in higher project costs, reduced competition and bypassing of better offers by EOs.

#### 3.4.3 Market research

The officials in charge had knowledge of how costs are determined for the construction of a stadium. The cost of building a football stadium is measured by the number of seats and the complexity of the stadium.

MCYS (Department of Sports) had based the market research for the renovation contract of the Olympic stadium “Adem Jashari” in Mitrovica on analyzes for partial construction of stadiums which had been carried out by a foreign company (public information and not contracted by MCYS) for 10 stadiums with the lowest cost per seat.

Based on these data from specialized organizations, the cost estimate for a stadium similar to these three stadiums being built in Kosovo (at the time of contracting) was around 1,100 to 1,500 euros per seat. The contracts for the three audited stadiums revolved around this value. Therefore, based on these, it can be considered that an acceptable market research has been done.

### 3.5 Other shortcomings that have accompanied the administrative processes

During the audit of the three projects for the renovation of the stadiums in Mitrovica, Gjilan and Gjakova, we also observed some shortcomings that have accompanied the development of these projects.

#### 3.5.1 The same official is appointed as a member of the evaluation committee and a contract manager

*An official who was a member of the evaluation committee cannot be appointed contract manager.*

The Rules and Operational Guidelines for Public Procurement state that “A member of the evaluation committee cannot be appointed as a project manager”. We have observed that for the tender “Renovation of the stadium of the city of Gjakova - First Phase” MCYS had appointed the same official as a member of the tender evaluation committee and the same was appointed contract manager.

Likewise, for the tender “Reconstruction of the city stadium in Gjilan”, the municipality had appointed the same official who had participated in the tender evaluation process in the position of contract manager.

This had happened due to the lack of due diligence on the part of MCYS as well as the Municipality of Gjilan when issuing decisions for members of the evaluation committee and the contract manager.

The appointment of the official who was a member of the evaluation committee also in the position of contract manager is contrary to procurement rules and represents a conflict of interest. Improper division of tasks increases the risk that there are not enough controls and as a result deficiencies appear in the execution of works according to the contract.

#### 3.5.2 Failure to re-confirm financial information in the Statement of Needs

*The persons who have the authority to sign the contracts are obliged, before the publication of the contract award notice, to reconfirm that the financial information (SNDAP) has not changed substantially.*

We have observed that in two cases (for the renovation of the Olympic stadium “Adem Jashari” in Mitrovica and for the supervision of the works for this stadium) “The statement of needs and determination of the availability of funds was not completed properly. This is because the necessary signatures of the responsible officials were missing in the part that deals with the re-confirmation of funds (Article 3 Review). Therefore, MCYS had not re-confirmed

whether the financial information had changed substantially or not, before the publication of the signing of the contract.

To our question about not signing this statement, the MCYS in the answer provided does not clearly specify the reason for not signing it, but some clarifications are given regarding the budget allocations regarding the project for the renovation of the "Adem Jashari" Olympic stadium. As for the contract for supervision of works at the stadium, no clarifications were provided.

Failure to re-confirm financial information by the responsible persons risks that MCYS enters into contractual obligations in the absence of the necessary funds to cover the expenses for the realization of the project or presents financial difficulties that affect the realization of the project according to the foreseen dynamics.

### 3.5.3 The projects for capital investment were in conflict with each other

The Municipality of Gjilan had drawn up the conceptual and main project for the renovation of the city stadium. In the meantime, the municipality had drawn up the project for the construction of the square on the Mirusha river, which is located near the city stadium. This project conflicts with the project for the renovation of the city stadium because it limits the access for cars to enter the parking lot of the stadium.

This happened due to the lack of coordination between the municipal directorates during the drafting of the conceptual and main projects for these two projects.

The lack of coordination has resulted in the project for the construction of the square interfering with the part of the project for the renovation of the stadium, which foresees the entrance for cars to the stadium. In order to operationalize the stadium project, the municipality will be forced to demolish a part of the square for which financial resources were invested. The conflict of projects has influenced the municipality to have financial losses on the one hand, as well as causing delays in the operationalization of the stadium on the other hand.

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## 4 Conclusions

**MCYS together with the Municipalities (Mitrovica, Gjilan and Gjakova)** were not efficient in realizing the projects for the renovation of the stadiums. Although several years have passed (from four to seven years) since the beginning of the process for renovating the stadiums, they are still not finished, and according to the situation on the ground, they are still far from completion and operationalization.

The non-start of the works for the renovation of the Olympic stadium “Adem Jashari” in Mitrovica and the postponement of the deadlines for the realization of the contract/project, was a result of the fact that the conceptual project was not drawn up at the right time according to the stages foreseen by the guidelines. MCYS had used the FIDIC terms which provide for the inclusion of the conceptual project in the basic stadium renovation contract. Because the conceptual project was not drawn up at the right stage according to the UEFA guidelines, it caused delays in the submission of the request first for expropriation, terms of construction (building regulations) and then for the construction permit.

The non-categorization of the city stadium in Gjilan in time has influenced the amendment of the contract and consequently also substantial changes to adapt the implementation of the works for the category four. The changes made by amendment compared to the basic contract were up to 755% for certain positions. These changes caused the Municipality of Gjilan to pay €219,680 more than it would have paid if it had incorporated these changes from the beginning. This difference in price is calculated between the winning EO and the responsive but unsuccessful EO. These changes, in addition to not being allowed by the public procurement rules, also show that the identification of the needs for this project was far from the real needs and the Municipality had not achieved value for money. This was also due to the fact that the project task (terms of reference) was not detailed enough to reflect the category that this stadium is expected to meet.

The conceptual and main project for the **city stadium in Gjilan** should have been subject to UEFA approval before signing the contract for the implementation of the works. In addition to the fact that such a thing had not happened before the signing of the contract, the request from MCYS for approval by UEFA was made only two years after the signing of this contract. So this project was contracted without being sure that the stadium will be licensed by the latter.

In addition to not respecting the requirements regarding the categorization of the stadium and the conceptual and main project, the **Municipality of Gjilan** had not respected the legal requirements for construction either. The municipality had obtained the permit for the category two, while the stadium under construction is intended to be of the category four, which means substantial changes in the structure. The law on construction requires the drafting of a new project which returns the process of equipping with terms of construction and construction permit at the starting point. Therefore, not having a new permit risks that even if this stadium is completed in accordance with the criteria for the category four, it may not be able to be licensed.

The drafting of the project for the **city stadium in Gjakova**, in the absence of the necessary documents required by the construction law, has resulted in the reduction of the number of seats and the category of the stadium. Inadequate design of the project, lack of necessary documents as well as rejection of the Terms of Construction by MESPI has resulted in lowering the category of the stadium from level four to category three according to UEFA guidelines, which has simultaneously caused delays in the realization of the project. This project is in the initial phase of implementation.

The problems with the expropriation of plots with the company "Trepça" were raised at the very beginning of the implementation of the contract for the renovation of the **Olympic stadium "Adem Jashari" in Mitrovica**, but they were not dealt with in a timely and appropriate manner. The process of expropriation has not been completed and is still in the initial stage. This had created obstacles for the continuation of works on the stadium and was one of the main reasons that had influenced the non-realization of the project for a period of about five years. A similar thing happened in the project for the renovation of the **city stadium of Gjilan**, where the failure to address the property issues in time has resulted in delays in the implementation of the project, thus making it impossible for the EO to continue with the works in the stadium. These are the reason that the operationalization of the city stadium is prolonged even further.

The criterion for obtaining construction permit is that the expropriation process is completed. The renovation of the **Olympic stadium "Adem Jashari"** has started without obtaining a construction permit. MCYS had not taken all the necessary actions to apply for a construction permit in time and before the tendering stage. The lack of a construction permit has caused the works on the renovation of the Olympic stadium "Adem Jashari" in Mitrovica to be interrupted by the MESPI inspectorate and still not be able to start even after more than four years after the signing of the contract. This may result in incurring additional costs to maintain the condition of the stadium so that it does not degrade further.

The use of the negotiated procedure was unnecessary, since it took six months from the start of the procedure to the signing of the basic contract for the execution of the works. Before taking the decision to use the negotiated procedure, the MCYS had not sufficiently analyzed all the circumstances or reasons why the open procedure could not be applied. The presentation as emergency cases did not have a sufficient basis because the renovation of stadiums by nature cannot be classified as an extreme emergency. So MCYS, in the case of the **Olympic stadium "Adem Jashari"** in Mitrovica, apart from not being efficient, has used a less transparent procedure that does not ensure sufficient competition. MCYS had used the negotiated procedure for three contracts: the implementation of works and their supervision in the Olympic stadium "Adem Jashari" in Mitrovica and the design of the project for the city stadium in Gjilan.

The dynamics of works in general was low. The project for the renovation of the Olympic stadium "Adem Jashari" in Mitrovica, has stalled in the works due to the failure to obtain the necessary preliminary Terms of Construction. For the city stadium in Gjilan, somewhere around 70% of the first phase of the project is completed, but due to the category not being



assigned on time, the contract was amended, the assigned positions were exceeded and consequently the works were stopped and the contract was terminated. While the dynamics of the realization of the project for the renovation of the city stadium of Gjakova - the first phase was very low, where only 28% of the contracted value of the project was realized within the deadline of 36 months. This low intensity was due to the pandemic first and changes in prices afterwards. With the entry into force of a Government decision, for subsidizing prices in the amount of 30%, EO has increased the intensity of the works.

The Kosovo national football team will continue to play matches for a period of time in the only stadium that meets the UEFA criteria for the category four. If the renovation of these three stadiums continues with this intensity and having only one stadium that fulfills the criteria, then the Kosovo National Team, it may happen that the matches will be hosted in a state of the region. In addition, this affects that sports clubs, fans and the general public still do not have the opportunity to conduct their sports and recreational activities in these stadiums.

The conducting of the procurement procedures in the three projects was accompanied by various shortcomings. The appointment of the same official as a member of the evaluation committee and contract manager, non-confirmation of financial information and non-coordination between different departments for project planning, in addition to being contrary to the requirements for proper financial management, these also present a risk of conflict of interest, risk of entering into financial obligations without cover and additional costs when projects conflict with each other.

## 5 Recommendations

To ensure that the projects which are initiated by the Ministry of Culture, Youth and Sports together with the Municipalities of Mitrovica, Gjilan and Gjakova are in accordance with the requirements of the UEFA guidelines, the legal requirements in force, in accordance with the conditions on the ground, are fully implemented and without challenges, are completed on time and achieve value for money spent, we recommend all four institutions that:

- Conceptual projects are drawn up in a timely manner according to the stages foreseen by the UEFA guidelines for quality in stadiums and national legal requirements for construction;
- Draft conceptual projects are sent in advance for review to UEFA to accept recommendations for possible changes so that the stadiums can be licensed by the latter when completed;
- During the drafting of the project task (terms of reference), the categorization of the stadium according to the UEFA guidelines is clearly specified, so that there is no need for subsequent changes;
- All relevant documents starting from: environmental permits, expropriation elaborate, terms of construction and construction permits are completed on time and before the initiation of the request for the start of the procurement procedures for the renovation of the stadiums;
- In the case of the application for the obtaining of the terms of construction (building regulations), the file with the necessary documentation must be complete in order to avoid rejection of the request and cause delays in the realization of the projects.;
- Before making the decision to use the negotiated procedure, all the circumstances have been sufficiently analyzed, the possibilities for an open procedure have been evaluated, and when there is no basis or need for its use, the open procedure should be used as a more competitive procedure;
- A detailed analysis is made to identify the needs for the execution of the works and to include them in the project on time. In cases where there is a need for substantial changes from the basic project, to initiate a new procurement procedure and therefore to conclude a new contract in accordance with the legal requirements;
- To have more active supervision during the execution of the works to increase the intensity of the works and to avoid obstacles so that the execution of the works is completed according to the dynamic plan;
- Controls have been added during decision-making for members of the evaluation committee and the contract manager, the completion of financial information by the responsible persons in the Statement of Needs and Availability of Funds, as well as in the case of drafting various projects for capital investments, there is better coordination between departments/directorates so that the projects do not conflict with each other.

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## Appendix 1. Audit motive, criteria, questions, audit scope and methodology

### Audit motive

A sports infrastructure with good standards means that the stadiums are of high quality, provide security and opportunities for the smooth running of sports activities and the development of athletes and sports in the international arena. However, such conditions are not always offered in the case of sports infrastructure renovation.

As a result of not renovating and building sports facilities on time, the Kosovo national football team for almost two years (2016-2017) had to travel 262 kilometers to the northern city of Albania (Shkodra) to play home games, since there was no stadium in Kosovo that met the standards set by UEFA/FIFA. This has caused additional expenses for the country's budget. Although the "Fadil Vokrri" stadium was renovated in 2018, which meets the criteria of UEFA/FIFA for the hosting of international matches, it is in danger of losing its license because it is very busy with the staging of frequent matches there, and if such a thing were to happen, the Kosovo national team would still have to hold the matches somewhere in the region.

From the interviews conducted with the responsible officials in MCYS as well as in the municipalities<sup>13</sup> we have collected documents and information on the basis of which we have identified several deficiencies starting from property problems, the definition of the conceptual project, the lack of the main project, the lack of a construction permit, the conducting of procurement procedures, delays in the implementation of works and weaknesses in the management of contracts.

To further strengthen the convictions about the problems in the renovation/reconstruction of the stadiums, in the various reports<sup>14</sup> among others, it is emphasized that Kosovo has achieved limited progress in improving the sports infrastructure according to UEFA/FIFA standards.

Another indicator that shows deficiencies in this area is the degradation of the stadiums, which will need more frequent repair and maintenance than planned.

### Audit questions

To answer the audit objective, we formulated the following questions and sub-questions:

1. *How efficient were the Ministry and the Municipalities in renovating/reconfiguring the stadiums?*
  - 1.1 *Are the conceptual and main projects properly designed?*
  - 1.2 *Are building permits obtained and applied on time?*
  - 1.3 *Have the expropriations been done and what are the actions taken?*

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<sup>13</sup> The municipalities of Mitrovica, Gjilan and Gjakova

<sup>14</sup> Office for Strategic Planning - National Development Strategy 2030

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2. *Has the procurement process been conducted properly?*
- 2.1 *Were transparent procurement procedures used?*
- 2.2 *Has the market research been done according to the requirements of the LPP?*
3. *Is the management and monitoring of the projects done according to the contracted conditions?*
- 3.1 *Have the works been executed according to the dynamic plan, if not what are the possible risks? Has work been done outside the contract? If so, were they justified and was it possible to foresee them in advance?*

### Audit criteria:

The audit criteria that have served for the assessment of the intended objective for this audit are based on Law No. 04/L-042 on Public Procurement in Kosovo, Rules and Operative Guidelines for Public Procurement as well as literature prepared for construction management, good practices and UEFA standards for Stadium infrastructure.

To verify this, we established the summarized criteria:

- The Ministry and the Municipalities must be efficient in order to achieve what they aimed for in the renovation/reconfiguration of the stadiums.
- The dynamic plan for renovation/reconfiguration until the stadium's operationalization should include a series of activities or preliminary actions. All relevant documents (construction, environmental permits, expropriation elaborate, work safety certificate, etc.) which are related to the start of construction work must be completed on time so that no unnecessary obstacles appear during the execution of the works.<sup>15</sup>;
- Conceptual as well as main projects must be drawn up in time in accordance with the requirements of the construction law before the publication of the contract notice;
- For a stadium to be acceptable and of high quality, all the requirements of the applicable standards must be included in advance. It means that the project must be preceded by a detailed conceptual project and that the same must fulfill the requirements arising from the UEFA Stadium Infrastructure Regulations <sup>16</sup>;
- Projects must be completed within contracted prices and needs assessment must be based on market prices and competitive prices. During the conducting of procurement activities, the most transparent and competitive procedure should be used<sup>17</sup>;
- CA through contract management must ensure that the stadiums are according to the standards set by UEFA and that the acceptance of works is done based on the contracted positions; AND
- Stadium construction projects must be completed on schedule to enable the unhindered development of sports activities <sup>18</sup>.

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<sup>15</sup> Guide to quality stadiums – UEFA Edition 2011

<sup>16</sup> UEFA Stadium Infrastructure Regulations – Edition 2018

<sup>17</sup> RULES and OPERATIONAL GUIDELINES for PUBLIC PROCUREMENT Article 4. General administration of procurement procedures Point 4.2 under c)

<sup>18</sup> Guide to quality stadiums – UEFA Edition 2011

## Audit Methodology

The audit methodology included methods of conducting the audit which are elaborated below in detail, to conclude if efficiency is being achieved in the construction/renovation of stadiums. To ensure that the information and analysis that emerges from this audit is accurate and useful, it is considered necessary to focus on creating a good audit design that will lead to addressing potential deficiencies.

Our approach to stadium renovation/reconfiguration audit employs a range of techniques to obtain audit evidence and assurance, including: interviewing relevant officials, analyzing relevant documents and physical examinations of projects. More specifically, we will focus on:

- Analysis of documentation (project task) related to the design of conceptual and main projects.
- Interviewing the responsible officials in the Ministry of Culture, Youth and Sports as well as in the municipalities selected for the project design process.
- Analysis of documents for the measurement of the plot where it will be built, analysis of the design competition file and analysis of the conceptual and main project. Analyzing construction permits and comparing them with the requirements according to the law on construction and publicly owned enterprises.
- Analysis of expropriation elaborates as well as requests for construction permits.
- Comparison of the construction diary of the works with the completed interim payment certificate according to the timelines of the dynamic plan.
- Analysis of expropriation elaborates as well as requests for construction permits.
- Interviewing the responsible officials in the Ministry of Culture, Youth and Sports as well as in the selected municipalities for the stadium construction/renovation process.
- Analysis of documents for the measurement of the plot where it will be built, analysis of the design competition file and analysis of the conceptual and main project. Analyzing construction permits and comparing them with the requirements according to the law on construction and publicly owned enterprises.
- Comparison of the procurement plan with the signed contract, analyzing the tender file including the tender notice, the contract award notice and the contract together with the Bill of Quantities.
- Comparison of the construction diary of the works with the completed interim payment certificates according to the timelines of the dynamic plan.

- Testing of payments for work done and their comparison with the contract, with special focus on duration and contracted amount.
- Analyzing works acceptance reports and comparing them with the real situation in the field. The purpose of these visits is to find out how far the works have reached.
- Comparison of the construction diary of the works with the completed interim payment certificates according to the timelines of the dynamic plan.
- Testing payments for work done and comparing them with the signed contract.
- Comparing the information in the contract management plan with the works in the field, comparing the report of the acceptance of the works with the completed works. Comparison of contract managers' reports with the Bill of Quantities and payments. Field examination of selected projects as a sample.
- Analysis of market price estimates, needs assessment and technical specifications. It was analyzed whether the local market prices were taken into account in the estimation of the contract value; and/or - prices of preliminary contracts signed by the same or other contracting authority; and/or - published international prices.

Description of the system and relevant actors

Sports infrastructure in Kosovo, with special emphasis on football stadiums, is divided into four categories. The category four includes the stadiums in which the hosting of matches in the international arena of the highest rank is allowed and are under the administration of MCYS.

MCYS is responsible and has great influence in terms of the construction/renovation of sports infrastructure in general and football stadiums in particular as it is the regulator, procurer and supervisor of sports infrastructure projects according to UEFA/FIFA standards.

Diagram 1: Responsible actors in the process of constructing sports infrastructure at the central and local level



## **Project definition**

The project definition phase represents the process of preparing the document that officially confirms the project and gives the Contracting Authority (CA) authority to use the organization's resources for the development of activities for the realization of the project. In the case of the construction of the sports infrastructure-stadium, the document that officially confirms the project is the budget law for the relevant year. MCYS, in addition to the projects that it has planned on the basis of the strategy for investment in sports, also evidences the new projects that come from the proposals of the deputies in the case of the amendment of the budget law in the Assembly of Kosovo. Meanwhile, the municipality makes the planning for investment in the construction of the sports infrastructure based on the demands of the citizens, while after the approval of the projects in the Municipal Assembly, planning for contracting begins. Investment in sports infrastructure in municipalities is mainly focused on maintenance or investments with small values due to the limited budget, while investments with larger values require support from the central level. The process of construction/renovation of stadiums is done through Memorandums of Understanding (MOU) between MCYS and the municipalities, where usually the municipalities carry out the procurement procedures, while the ministry makes the payments and appoints an official to supervise the project.

## **Planning**

Planning is one of the most important phases of the project and most of the processes take place during this phase. The success of this phase is to clearly define the project management plan which clearly defines all the work of the project. In the process of constructing the sports infrastructure, after the approval of the projects in the budget law, the Department of Culture, Youth and Sports (DCYS) within MCYS as a requesting unit presents the requests for approved projects to the procurement department to be included in the final procurement plan. There are cases when MCYS entrusts the management of procurement procedures to the Municipality where the construction of the stadium is planned. Also, in the municipalities, the Municipal Directorate for Culture, Youth and Sports (MDCYS) as a requesting unit submits requests for approved projects to the procurement directorate to be included in the final procurement plan. For new projects approved by budget law that do not have a main project, the design of the project is required, which is done through an open tendering procedure.

## **Organization**

The organization phase means the division of tasks against the available resources. In cases where the CA does not have an existing project, it contracts design companies. The design company works on the main project according to the project task and the terms of the contract. The drafted project is checked and approved by the commission appointed by the decision of the general secretary at the central level and the mayor at the local level. After the approval of the main project, the officials of the requesting units prepare the technical specifications in accordance with the approved project. After preparing the technical specification, the



requesting unit prepares the request for initiation of the procurement procedures. The Procurement Division/Directorate conducts public procurement procedures and selects the winning EO and signs the contract.

### **Oversight**

The phase of process oversight or execution, monitoring and control, is a process that is related to the execution of the project. The purpose of this entire phase, which is very important for the successful and standard-compliant realization of the project, is to control and monitor the progress of the project in relation to the plan and at certain moments when it is necessary to intervene to eliminate/prevent problems. According to the procurement law, the management and supervision of the execution of the works is done by the contract manager both at the central and local levels. In cases where there are complex projects, CAs engage specialized companies for supervision through the public procurement process.

### **Acceptance**

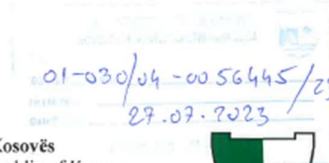
This phase means the completion of the process as a whole and the acceptance of the works. At this stage, it is necessary to prepare a checklist to ensure that the project has been implemented according to the contract. At the central level, the acceptance of works is done by the commission formed by the decision of the general secretary, while at the local level, the commission for the acceptance of jobs is formed by the decision of the mayor of the municipality.

## Appendix 2. Letter of Confirmations



**Republika e Kosovës**  
Republika Kosova – Republic of Kosovo

**Komuna e Mitrovicës së Jugut**  
Opština Južna Mitrovica – Municipality of Mitrovica South



### LETËR E KONFIRMIMIT

Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm për raportin e auditimit të performancës “Renovimi dhe rikonfigurimi i Stadiumit të qytetit në Mitrovicë, Gjilan dhe Gjakovë”, dhe për zbatimin e rekomandimeve.

Për: Zyrën Kombëtare të Auditimit  
Vendi dhe data: Mitrovica e Jugut, datë 27/07/2023

### I nderuar,

Përmes kësaj shkrese, konfirmoj se:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit “Renovimi dhe rikonfigurimi i Stadiumit të qytetit në Mitrovicë, Gjilan dhe Gjakovë” (në tekstin e mëtejshëm “Raport”);
- pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit; si dhe
- brenda 30 ditëve nga pranimi i Raportit final, do t’ju dorëzoj një plan të veprimit për implementimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për implementimin e tyre.

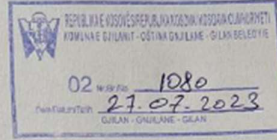
Kryetari i Komunes:

  
z. Bedri Hamza





KOMUNA E GJILANIT  
OPŠTINA GNJILANE / MUNICIPALITY OF GJILAN / GILAN BELEDIYESI



LETËR E KONFIRMIMIT

Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm për raportin e auditimit të performancës **“Renovimi dhe rikonfigurimi i Stadiumit të qytetit në Mitrovicë, Gjiilan dhe Gjakovë”**, dhe për zbatimin e rekomandimeve.

Për: Zyrën Kombëtare të Auditimit

Gjiilan, 27.07.2023

I nderuar,

Përmes kësaj shkrese, konfirmoj se:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit **“Renovimi dhe rikonfigurimi i Stadiumit të qytetit në Mitrovicë, Gjiilan dhe Gjakovë”** (në tekstin e mëtejshëm “Raporti”);
- pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit; si dhe
- brenda 30 ditëve nga pranimi i Raportit final, do t’ju dorëzoj një plan të veprimit për implementimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për implementimin e tyre.

Alban Hyseni  
Kryetar i Komunës së Gjiilanit





Republika e Kosovës  
 Republika Kosova - Republic of Kosovo  
 Qeveria - Vlada - Government  
 Ministria e Kulturës, Rinisë dhe Sportit  
 Ministarstvo Kulture, Omladine i Sporta  
 Ministry of Culture, Youth and Sport



Për: Zyrën Kombëtare të Auditimit

08.08.2023  
 Prishtinë, Republika e Kosovës

#### LETËR KONFIRMIMI

Mbi të gjeturat e Auditorit të Përgjithshëm për raportin e auditimit të performancës "Renovimi dhe rikonfigurimi i stadiumit të qytetit në Mitrovicë, Gjilan dhe Gjakovë", dhe për zbatimin e rekomandimeve.

Të nderuar,

Përmes kësaj shkrese konfirmoj se kam pranuar draft raportin e Zyrës Kombëtare të Auditimit mbi auditimin e performancës "Renovimi dhe rikonfigurimi i stadiumit të qytetit në Mitrovicë, Gjilan dhe Gjakovë". Duke e vlerësuar punën në hartimin e raportit, pajtohem me të gjeturat dhe rekomandimet e dhëna. Sa i përket rekomandimeve për rastet specifike që adresohen në raport, MKRS veç është në proces të adresimit të tyre.

Deri tash kemi ndërmarrë hapa drejt zgjidhjes, si më poshtë, që do të reflektohen hollësisht në planin e veprimit:

- **Stadiumi i Gjilanit**

- Pas shkëputjes së kontratës paraprake nga Komuna e Gjilanit, MKRS ka marrë përsipër udhëheqjen e procesit të këtij stadiumi dhe ka hartuar specifikacionet teknike të hollësishme për zhvillimin e projektit ideor dhe zbatues për stadium të kategorisë 4 sipas standardeve të UEFA;
- MKRS ka udhëhequr procedurën tenderuese për zhvillimin e projektit ideor dhe zbatues për stadiumin e Gjilanit me kategori 4 sipas standardeve të UEFA, dhe është vlerësuar operatori fitues nga komisioni përkatës;
- MKRS, përmes stafit përgjegjës, ka mbikëqyrur mbarëvajtjen e kontratës së operatorit ekonomik të përzgjedhur për hartimin e projektit ideor dhe zbatues, ku gjatë procesit të hartimit të projektit zbatues, MKRS bashkë me të gjitha palët përgjegjëse janë në konsultim të vazhdueshëm me persona të licencuar

nga UEFA për plotësimin e të gjitha standardeve të nevojshme për kategorinë e përcaktuar me kërkesë;

- Sipas kufijve të përcaktuar konform standardeve nga projekti i hartuar, në bashkëpunim me Komunën e Gjilanit ka filluar hartimi i elaboratit të shpronësimit për pronat që nuk janë në pronësi publike.

- **Stadiumi "Adem Jashari", Mitrovicë**

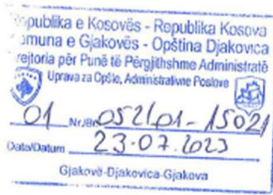
- Sipas projektit të hartuar nga operatori ekonomik i kontraktuar në vitin 2019, MKRS ka filluar të trajtojë problemin pronësor, ku tashmë është hartuar elaborati i shpronësimit dhe përmes kërkesës së MKRS ka filluar procedura e shpronësimit për të gjitha parcelat brenda kufijve të projektuar të stadiumit "Adem Jashari" të cilat nuk janë nën pronësi të plotë publike.
- Në koordinim me MMPHI, janë përbushur të gjitha kërkesat ligjore për diskutimin publik ndërsa MMPHI ka dorëzuar kërkesën në Zyrën e Kryeministrit për vendimin preliminar si hap i radhës si përcaktohet me legjislacionin në fuqi.

- **Stadiumi i Gjakovës**

- Gjatë vitit të fundit, stafi përgjegjës në MKRS është angazhuar duke ndërmarrë të gjitha masat dhe duke përdorur të gjithë mekanizmat procedural për dinamizim të punës në terren, që ka rezultuar pa sukses. Në këtë rast, MKRS është obliguar të ndërmarrë hapat e nevojshëm kontraktual për shkëputje të kontratës me marrëveshje të palëve;
- MKRS ka formuar ekipin i cili do të shërbejë si komision përgjegjës për evidentimin e gjendjes në terren konform procedurave teknike zbatuese dhe administrative sipas kontratës, që do të rezultojë me gjendjen faktike të saktë të kontratës aktuale.

Brenda 30 ditëve të pranimit të raportit final do të dorëzojmë planin e veprimit përfshirë afatet kohore dhe stafin përgjegjës për zbatimin e rekomandimeve.

  
Hajrulla Çeku  
Ministër i Kulturës, Rinisë dhe Sportit  
Republika e Kosovës



### LETËR E KONFIRMIMIT

Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm për Raportin e Auditimit të Performancës **“Renovimi dhe rikonfigurimi i Stadiumit të qytetit në Mitrovicë, Gjilan dhe Gjakovë”**, dhe për zbatimin e rekomandimeve.

Për: Zyrën Kombëtare të Auditimit

Vendi dhe data: 27.07.2023

I nderuar,

Përmes kësaj shkrese, konfirmoj se:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit **“Renovimi dhe rikonfigurimi i Stadiumit të qytetit në Mitrovicë, Gjilan dhe Gjakovë”** (në tekstin e mëtejshëm **“Raporti”**);
- pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit.
- Komuna e Gjakovës ka dorëzuar në kohë projektin në Ministrinë e Kulturës, Rinisë dhe Sportit për procedurat tjera tenderuese.

Kryetari i Komunës së Gjakovës

*Ardian Gjini*

Ardian Gjini





Zyra Kombëtare e Auditimit  
Nacionalna Kancelarija Revizije  
National Audit Office



National Audit Office of Kosovo | Arbëria District | St. Ahmet Krasniqi, 210 | 10000 Prishtina  
Republic of Kosovo