



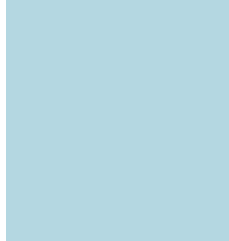
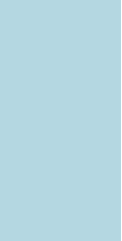
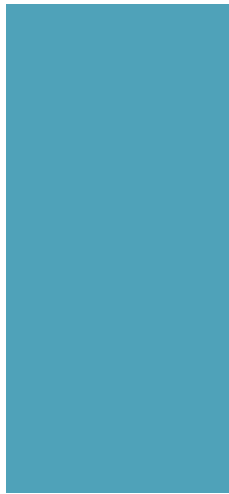
Republika e Kosovës  
Republika Kosova  
Republic of Kosovo



Zyra Kombëtare e Auditimit  
Nacionalna Kancelarija Revizije  
National Audit Office

# PERFORMANCE AUDIT REPORT

## Projects funded by the Municipal Performance Grant for the fiscal year 2019



Prishtina, May 2021



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

Our mission is to strengthen, through quality audits, accountability in public administration for an effective, efficient and economic use of national resources. The reports of the National Audit Office directly promote accountability of public institutions as they provide a base for holding managers' of individual budget organisations to account. We are thus building confidence in the spending of public funds and playing an active role in securing taxpayers' and other stakeholders' interests in enhancing public accountability.

This audit has been carried out in line with the International Standards on Supreme Audit Institutions (ISSAI 3000<sup>1</sup>), and good European Practices.

Performance audit undertaken by the National Audit Office is an objective and reliable examination aimed at assessing whether Government systems, operations, programs, activities, and organisations operate in line 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 on the content of this report "Projects funded by the Municipal Performance Grant" for the fiscal year 2019, in consultation with the Assistant Auditor General Vlora Spanca, who supervised the audit.

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- 1 ISSAI 3000 - Standards and guidelines for performance auditing based on INTOSAI's Auditing Standards and practical experience.
  - 2 Economy - The principle of economy implies minimising the cost of inputs. Inputs should be available at the right time, quantity and quality and at the lowest price possible.
  - 3 Efficiency - The principle of efficiency implies achieving the maximum from the available inputs. It relates to the relationship between input and output in terms of quantity, quality and time.
  - 4 Effectiveness - The principle of effectiveness implies the achievement of set objectives and the achievement of expected outputs.

# *Table of content*

Executive summary .....	1
Response from the auditees.....	2
1.Introduction .....	3
Motivation for the audit.....	5
Audit objective and audit questions.....	5
2.Description of scope of the audit .....	7
3.Audit findings .....	9
3.1. The process of prioritisation of the projects where investments took place .....	10
3.2. Project management in relation to the requirements of the agreement.....	12
3.3. Municipal Performance Grant and intended results.....	15
3.4. Comparisons between the MPG funding sources from the HSIK/DEMOS and the MLGA .....	20
4.Conclusions.....	21
5.Recommendations.....	22
Annex 1: Financial details and duration of the agreements for the MPG ...	23
Annex 2: Audit criteria, methodology and scope .....	25
Audit criteria.....	25
Audit questions .....	26
Scope of the audit .....	26
Audit methodology.....	26
Annex 3: Information about the beneficiary municipalities .....	27
Annex 4: Confirmation Letters .....	28

## List of acronyms

<b>CA</b>	Contracting Authority
<b>DEMOS</b>	Decentralisation and Municipal Support Project
<b>HSIK</b>	HELVETAS Swiss Foundation in Kosovo
<b>MPG</b>	Municipal Performance Grant
<b>MLGA</b>	Ministry of Local Government Administration
<b>EO</b>	Economic Operator
<b>GRK</b>	Government of the Republic of Kosovo
<b>SDC</b>	Swiss Agency for Development and Cooperation
<b>SECO</b>	State Secretariat for Economic Affairs
<b>SIDA</b>	Swedish International Development Cooperation Agency
<b>NAO</b>	National Audit Office

## Executive summary

The audit report “Projects funded by the Municipal Performance Grant” for 2019, is prepared based on the agreement between the National Audit Office and the Swiss Agency for Development and Cooperation (through the Municipal Decentralization and Support Project). The purpose of this audit is to assess whether the costs and management of the capital projects of the Municipal Performance Grant co-funded by the Swiss Foundation in Kosovo/ Decentralisation and Municipal Support Project and the Ministry of Local Government Administration, are in line with the requirements of the agreement and whether these projects have achieved the intended results.

The overall purpose of the Municipal Performance Grant is to encourage municipalities to improve governance processes, which, together with the improved policy framework lead to provision of better services to citizens. For the year 2019, 19 municipalities have benefited from this Grant, with a total amount of 2,754,412€. We audited the following 6 municipalities: Prizren<sup>5</sup>, Glllogoc, Vushtrri, Viti, Shtërpçë and Obiliq, or 912,441€ of the grant amount. The municipalities and the projects for audit are selected by considering the size of the municipality, the amount allocated from this Grant, the number and type of the projects, geographical coverage, etc.

The audit concluded that in general the Municipal Performance Grant has assisted municipalities directly or indirectly in achieving their strategic objectives and achieved its main goal by providing better municipal services to citizens.

The audited municipalities applied the applicable procurement procedures as foreseen by the requirements of this Grant, starting from inclusion of the projects in the public procurement plan, development of adequate/open procurement procedures, appointment of contract managers as per the applicable requirements, and the allocated funds have been spent on capital projects and for purposes they were contracted. Citizens are generally satisfied with investments in the areas where they live and have welcomed projects that brought benefits to public. The donor funded some projects and others by the local budget; however, this has not posed any obstacles to implementation of the projects<sup>6</sup>.

Even though the Municipal Performance Grant has achieved its intended purpose, nevertheless municipalities need to improve some aspects of the management of this Grant.

Municipalities have not yet had a standard process for receiving requests from citizens, reviewing them and prioritisation of their investment needs.

Five out of six of the audited municipalities have failed to complete their projects on time. The reasons for these delays were late initiation of procurement procedures, failure to provide adequate work conditions for Economic Operators and because Economic Operators were irresponsible regarding the contract. There have been shortcomings in the contracting process as well, with most contracts signed in the last part of the year. Therefore, there is need for

<sup>5</sup> Municipality of Prizren was subject of the audit also for 2018.

<sup>6</sup> The Municipal Performance Grant is co-funded by the Swiss Foundation in Kosovo/Municipal Decentralization and Support Project and the Ministry of Local Government Administration.

further monitoring and strengthening of the contract management process to maximize the intended results.

For purposes of improving the Municipal Performance Grant management, we assess that municipalities should start documenting format and the criteria used in prioritisation of their capital investments, giving priority to projects of most interest to citizens. As references on how to document scoring of the criteria may be used instructions issued by the Ministry of Finance.

Furthermore, municipalities should strengthen the project management process from timely initiation of procurement procedures all the way to completion of projects within the contracted time. To this end, we provided five individual recommendations in Chapter 5.

### *Response from the auditees*

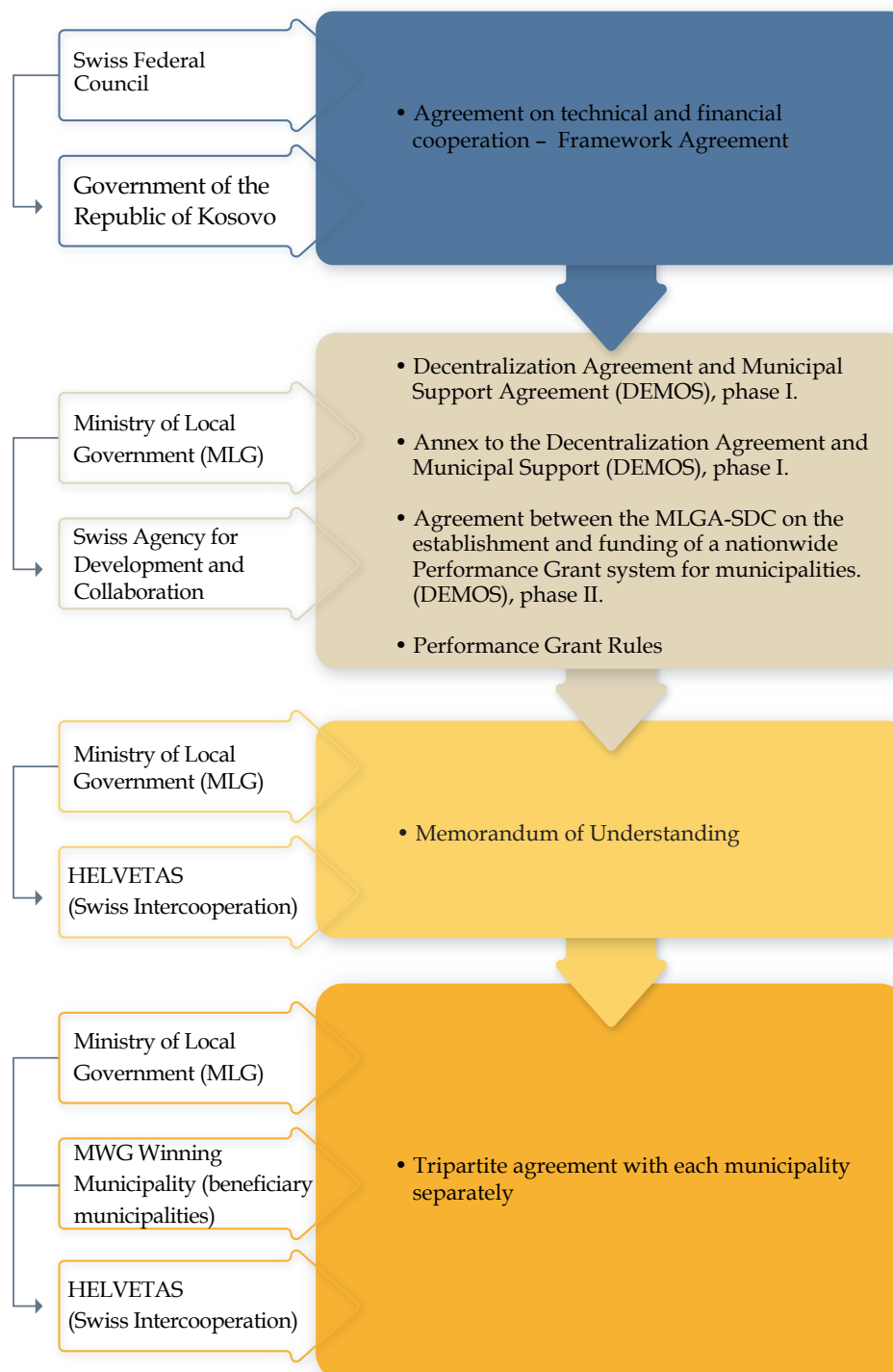
The municipalities involved in the audit and Ministry of Local Government Administration have agreed with the audit findings and conclusions and pledged to address the recommendations given.

## 1. Introduction

The Swiss Government through HSIK/DEMOS entered a contract with the National Audit Office to perform this audit, and to get reasonable assurances that the Municipal Performance Grant (MPG) is serving the purpose of its allocation. The overall purpose of the MPG is to encourage municipalities to improve their governance processes, which together with the improved policy framework lead to provision of better services to citizens.

As basis for starting a cooperation between the Government of Switzerland and Government of Kosovo were seven agreements in total, including their annexes. They signed the first agreement in 2010, which was followed by other agreements shown in the diagram below, which deepen the cooperation between the two governments, including the stakeholders concerned, specifying the process and the manner of management of this Grant. The diagram below shows the relevant stakeholders and agreements of this cooperation. Details of the agreements are shown in *annex 1*.

*Diagram 1: Stakeholders and cooperation agreements between the Government of Switzerland and the Government of Kosovo:*



In 2017, the MLGA and the SDC agreed to establish and fund a nationwide Municipal Performance Grant (MPG) system. For the years 2018-2021, a total budget of nine (9) million euros has been available to the MPG. In 2019, the Swedish Government through SIDA (Swedish International Development Cooperation) has decided to join this Grant with 504,413 euros. All (38) of the municipalities of Kosovo are eligible to apply for this Grant.



Beneficiaries of this Grant for 2019 were 19 municipalities with a total amount of 2,754,412€. The Swiss Government together with the Swedish Government have invested in 12 municipalities: Vushtrri, Istog, Podujeva, Shtime, Skenderaj, Glogoc, Junik, South Mitrovica, Prizren, Peja, North Mitrovica and Novo Brdo, while the MLGA has invested in seven municipalities: Viti, Obiliq, Shtërpce, Gjilan, Kaçanik, Lipjan and Hani i Elezit.

Selection of the municipalities and projects for audit was based on two sources of funding (the MLGA and the SDC)<sup>7</sup> and other specifics, including analysis and professional judgment. We audited 6 municipalities: Glogoc, Prizren and Vushtrri funded by HSIK/DEMOS with a total amount of 671,050€; Obiliq, Shtërpce and Viti with a total amount of 241,391€ or 33% of the amount of the allocated Grant.

### *Motivation for the audit*

In 2018, the NAO conducted a performance audit on the Municipal Performance Grants, the scope of which were only projects funded by the HSIK/DEMOS. Unlike last year, this year grants funded by the MLGA are also part of the audit.

The MPG is important in terms of amount and purpose. The amount allocated for projects of the MPG funding for four (4) years is nine (9) million euros, 2.5 million euros per year, on average. In 2019, upon joining the co-funding by SIDA, the amount of the MPG had increased to 2.75 million euros. The aim of the MPG is to contribute in enhancing performance of the municipalities; therefore, the audit of projects funded by the MPG provides an opportunity to assess this performance.

While the MPG is meant for all citizens of the respective municipality, they enjoy the right to know where and how the MPG funds are spent. Therefore, by auditing these projects, the NAO aims to provide an overview to the donor and citizens as to how the MPG funds are being spent.

Furthermore, the 2018 audit for the MPG highlighted some weaknesses in the procurement process from planning, procedure development and contract management. There were identified weaknesses also in terms of prioritisation of investment projects. These elements have strengthened our motivation to continue this year with the MPG audit.

### *Audit objective and audit questions*

The objective of this audit is to assess whether spending and management of the capital projects funded by the Municipal Performance Grant is in line with requirements of the agreement. Also, whether these projects achieved their intended results.

With this audit, we aim to provide relevant recommendations to the municipal level and other stakeholders to improve management of the capital projects of the MPG co-funded by the HSIK/DEMOS and the MLGA, to improve their access to donations and the way of their investments.

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<sup>7</sup> Details of municipalities/projects shown in annex 2 of this Report.

**Audit questions**

**I. Are the funded projects part of the priorities set out in municipal strategies/objectives?**

**II. Are the projects managed in accordance with the requirements of the agreement?**

1. *The investments made from grant funds were they only for the approved projects?*
2. *To what extent have the public procurement procedures been respected by the municipalities?*
3. *Has the contract management process been made in accordance with legal requirements criteria?*

**III. Have the expected results been achieved through municipal performance grants?**

1. *Have citizens benefited from the implemented projects?*

**Scope of the audit**

The 2019 audit covered 6 municipalities (Glllogoc, Obiliq, Prizren, Shtërpce, Viti, and Vushtrri) and we included a project in each of the municipalities.

*Table 1: Audited projects and sources of their funding*

<b>Municipalities</b>	<b>HSIK/DEMOS (€)</b>	<b>MLGA (€)</b>	<b>Municipality(€)</b>
Glllogoc	183,439		2,361
Obiliq		74,354	12,916
Prizren	302,096		733,306
Shtërpce		37,516	4,360
Viti		129,521	83,221
Vushtrri	185,515		105,000
<b>Total</b>	<b>671,050</b>	<b>241,391</b>	<b>941,164</b>

The selection of the municipalities and the projects for audit was based on preliminary analysis and professional judgment. Size of the municipality (in terms of its territory and number of inhabitants), amount of MPG given to that municipality, costs, number and type of projects, geographical coverage, etc., served as basis for this.

This covers the Grant awarded for 2019. There was an audit of the process from the requirements, inclusion of the project in the procurement plan, tender procedures, awarding of contract to the acceptance of the project.

For information on the beneficiary municipalities and the projects it has invested and the audit methodology, refer to *annexes 2 and 3*.

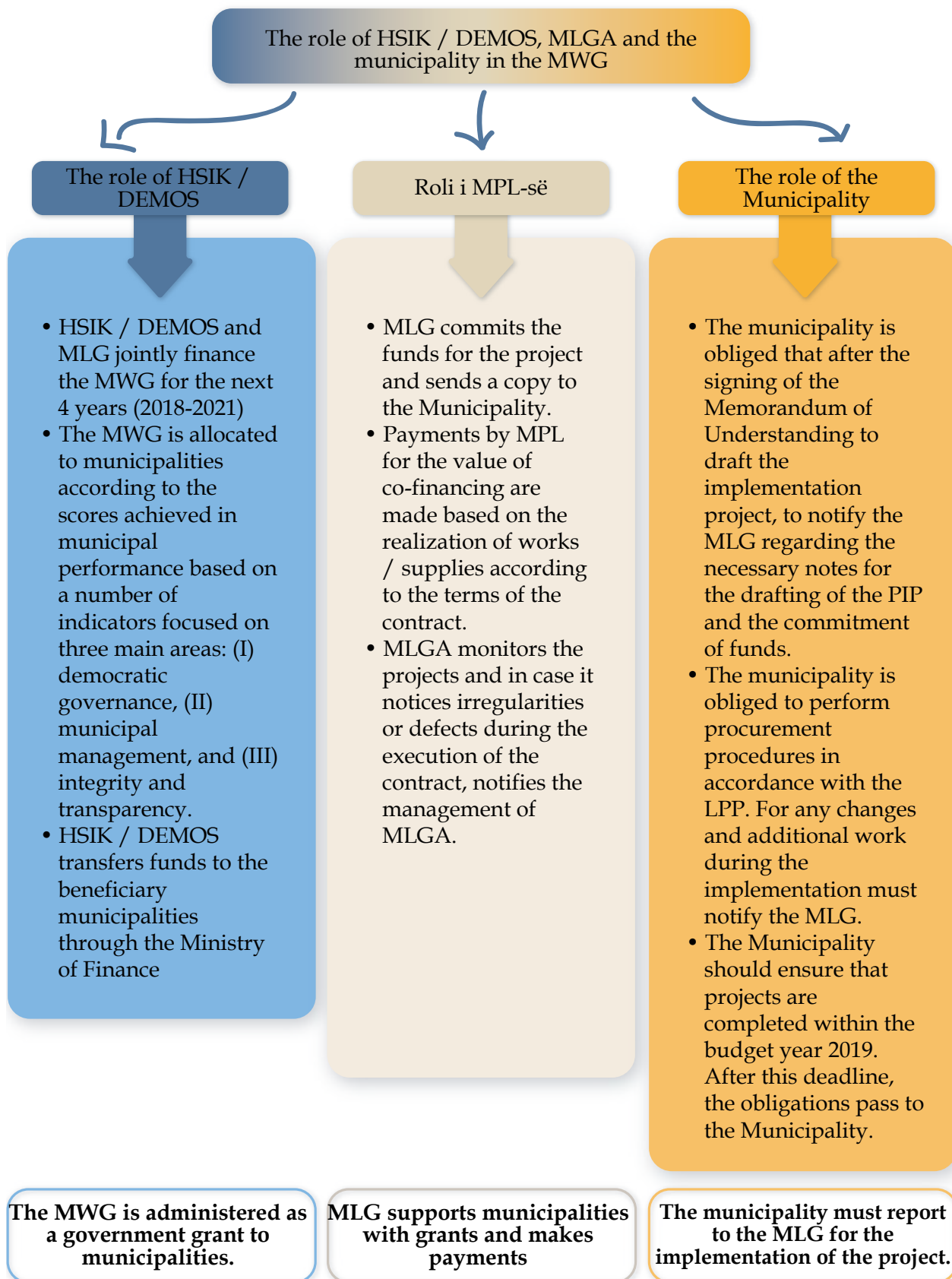
## *2. Description of scope of the audit*

The Municipal Performance Grant implies a process wherefrom municipalities receive funds based on their performance in selected areas. The minimum requirements that municipalities must meet to qualify to benefit from the MPG are: sound financial management and spending 75% or more of the budget for capital investments. Government of the Republic of Kosovo shall co-fund the MPG (outside the MLGA budget allocation) and the SDC.

The MPG allocation to municipalities is according to the scoring reached in municipal performance, based on a number of indicators focusing on the three main areas: democratic governance, municipal management, and integrity and transparency.

For spending of the MPG, the existing government rules (which apply to capital investments under the general grant) shall apply in terms of Grant use, Grant planning, and reporting and accountability. Municipalities shall use local tendering, contracting, contract management and procedures on technical acceptance. Municipalities can use the Capital Investment Grant as per their priorities and needs, in accordance with Kosovo legislation. Concerning the process of allocation of the MPG, the HSIK and the MLGA shall apply the same procedure, being the assessment of municipalities based on the fulfilment of 27 criteria. While, as to the roles in management of the Grant, there are some changes shown in the following graph:

*Chart 1: Role of the HSIK/DEMOS, the MLGA and of the municipalities in the MPG management process:*



## 3. *Audit findings*

This Chapter introduces the audit findings, which show activities of the parties in charge to ensure that spending and management of capital projects funded by the Municipal Performance Grant is in line with the requirements of the agreement, and that these projects have achieved the intended results.

The audit results outlined in four sections in relation to the audit questions:

***The first section covers:***

- *Project planning in the audited municipalities and the process of prioritisation of projects of investments.*

This section is shown in Chapter 3.1, and it has resulted in one audit finding.

***The second section covers:***

- *Project management according to the requirements of the agreement, aspects of the development of procurement procedures and contract management and acceptance of works/goods.*

This section is shown in Chapter 3.2, and it has resulted in two findings.

***The third section covers:***

- *The results achieved through these investments, how useful these projects to the citizens. This section covers interviews with beneficiaries/citizens of these investments and results extracted from these interviews. The main stakeholders in this part are the audited municipalities together with the respondents in the field.*

***The fourth section covers:***

- *Comparisons of the process, as per the MPG funding sources from the HSIK/DEMOS and the MLGA.*

This section includes only an overview of the differences the way the HSIK/DEMOS has funded projects compared to the MLGA projects, thus we have introduced no findings and recommendations in this section.

The findings shown are in ordinal number, and correspond to the same number of recommendations in Chapter 5.

### 3.1. The process of prioritisation of the projects where investments took place

For the municipality to provide appropriate services to citizens, it must ensure that the objectives are set in both strategic and annual plans, as well as documented according to criteria and categories: strategic, operational, financial and compliance. Of the six audited municipalities, five of them do not have written criteria as to how to prioritise capital investment projects, but each municipality has its own practice.

#### 1. *Lack of documentation of project prioritisation*

We have noticed that each audited municipality has its own way of prioritising the projects and they have not sufficiently documented this process, the relevant municipal officials confirmed/explained this.

The lack of documenting the project prioritisation is due to the lack of a standard procedure to determine/score significance of the capital investment criteria. However, despite the fact that municipalities do not have a standard procedure to define criteria for prioritising capital investments, each audited municipality uses different documents to reflect the projects, as follows:

***Municipality of Glllogoc*** – uses the municipal investment strategy for prioritisation of projects.

***Municipality of Obiliq*** – the socio-economic strategy, the municipal budget, the work plan of the respective directorate, public hearings, the number of inhabitants in villages/ neighbourhoods, etc., serve as basis for the projects in which it has invested.

***Municipality of Prizren*** – uses the budget planning and the Municipal Medium Term Budget Framework as basis when deciding on the projects it will invest.

***Municipality of Viti*** – public debates with citizens, meetings of the mayor with citizens, municipal development plan and urban development plan.

***Municipality of Vushtrri*** – invested in the concrete project (reconstruction of public spaces), because in 2018 the municipality ranked low in the Municipal Performance Management System as to construction of public spaces, so according to municipal officials this is the reason why this project was implemented in 2019.

Whereas, ***Municipality of Shtërpce*** – uses written criteria in prioritisation of capital projects, and at the beginning of each year it prepares two lists of capital investment projects, one of them drafted in accordance with the municipal budget and the other list of capital projects drafted for purposes of co-funding with donors. The municipality uses a set of criteria, placed on a matrix where each criterion is subject to scoring, and it selects for investment the project scoring most points. Projects envisaged for co-funding with donors are also included in the procurement plan.

We compared documents of each municipality with their identified capital projects to reflect basis of investment for each audited project.

*Table 1. Projects audited in municipal planning documents*

Municipality	Project Name	Municipal Development Strategy	Budget Law	Procurement Plan	List of signed contracts
Gllugoc	"Construction of collectors for wastewater collection in the Municipality of Drenas"	Yes	Yes	Yes	Yes
Obiliq	Public lighting from the school "P. Sotiri - Old Obiliq to the intersection of Zahir Pajaziti-Kadri Pllana Street"	No	Yes	Yes	Yes
Prizren	"Purchase of medical equipment for the needs of MFMC"	Yes	Yes	Yes	Yes
Shtërpçë	"Regulation of the canal and sidewalk in Brezovica - Municipality of Shtërpçe"	Yes	Yes	Yes	Yes
Viti	"Revitalization of the building of the Municipality of Viti"	No	Yes	Yes	Yes
Vushtrri	"Reconstruction of public spaces in squares and/or places specified in the documentation and technical specification of the bid"	No	Yes	Yes	Yes

Apart from the fact that five (5) audited municipalities do not have a standard procedure for prioritising their capital projects, three (3) of them did not include the implemented projects in the strategic objectives either. According to officials of the respective municipalities, this happened because of the following reasons:

**Municipality of Obiliq** – no specific project planned in the "Strategy for Local Socio-Economic Development 2017-2021", as completion of all of the projects set out in this strategy was funded by the municipal budget.

**Municipality of Viti** – "Development Plan of the Municipality of Viti and Klllokot 2010-2020" has not foreseen the project "Revitalization of the building of the Municipality of Viti", however according to officials the need to improve work conditions in the municipal institutions justifies the investment made.

**Municipality of Vushtrri** – there was no strategic document covering 2019. The earlier strategic plan has ended in 2019 while the new strategic plan was not implemented/drafted because procurement procedures for contracting an Economic Operator (EO) to draft the strategy had failed. In 2020, has been signed the contract for drafting a new strategy.

Due to the lack of pre-defined/ written criteria for prioritisation of capital projects, the audited municipalities had to use their own practices sometimes under effect of the circumstances of



the moment as to where to invest, thus risking the project not to be inclusive and provide the opportunity for optimum benefits to citizens. Failure to include projects in strategic documents effected the municipalities to invest in projects, the planning of which is done on an annual basis, and as a consequence the real needs assessment is not documented for purposes of improving services to citizens in the long term.

### 3.2. Project management in relation to the requirements of the agreement

According to MPG requirements, municipalities must spend the Grant they won only on pre-approved capital projects, and the projects have to be completed within 2019. Also, the municipalities have to respect public procurement procedures in Kosovo.

All audited municipalities complied with relevant public procurement procedures, but there was no completion on time for five out of six audited projects. The five projects with delays in their implementation are mainly due to the signing of contracts in the last part of the year, poor planning by municipalities or EOs being irresponsible towards the contract. In these cases, municipalities have not taken appropriate actions; hence, citizens have not used projects on time and EOs were not penalised, therefore the municipal budget was not saved.

#### 2. *The projects in which it was invested were approved in advance*

One of the minimum requirements that the municipality must meet in order to be a beneficiary of the grant is the tripartite agreement between the municipality, the MLGA and HELVETAS Swiss Intercooperation. They signed these agreements in the spring of 2018. Also, municipalities must have co-funding agreements for specific projects, and the projects must be included in the Law on Budget of 2019 in order for the investment to be for pre-approved and pre-planned projects.

The performance evaluation for the municipalities was done in August 2018 and in January 2019, the municipalities were notified about the amount of funding from DEMOS and the MLGA. Following this notification and agreement with the municipalities as to which projects will be co-funded, in the same month, specific agreements for projects and amounts were signed with each beneficiary municipality of the MPG. All six audited municipalities have tripartite agreements specifying the projects, in which they have to invest, and they have not introduced individual projects as specific projects in the Law on Budget, but as general pillars, and according to officials, this was the case because there was no budget review for 2019. This runs the risk of projects being inappropriate, the intended results not achieved and at the same time a lack of transparency in which project they intend to invest. Therefore, well-defined/planned projects is needed in order for these projects to be implemented according to the agreement and achieved results.

#### 3. *Municipalities have initiated public procurement procedures with delay*

According to the MPG rules, beneficiary municipalities shall apply public procurement procedures in Kosovo and completion of all projects in which they intend to invest has to be within fiscal year 2019. Of the six municipalities audited, we have identified



that all municipalities have used proper public procurement procedures in Kosovo for implementation of the projects. The projects are included in the procurement plan, using open public procurement procedures until signing and management of the contract according to applicable rules.

However, there were delays in execution of the contracts. Only one of the municipalities completed the project within fiscal year 2019. This is because after the approval of the budget, the initiating of procurement procedures by municipalities was delayed. Although, they approved the budget in February 2019, the request to initiate procedures mainly started in May, but some of them also started in October 2019.

The reasons for these delays concern late requests filed by the requesting unit and determination of statements of needs in the second half of the year. Because the projects were smaller and not treated with priority by officials. Initiation of late procurement procedures had consequences in that with almost all projects signed in the last part of the year, and with contracts signed in December 2019. Consequently, five out of six audited projects have not completed within fiscal year. An overview with the dates from the statement of needs to the technical acceptance of works/goods for the audited municipalities shown in the table below:

*Table 2: Dates of the process of initiation of procurement procedures*

Municipality	Statement of Needs and Determination of Availability of Funds	Contract Signing	Completion of Works	Technical Acceptance
Glllogoc	13/09/2019	5/11/2019	90 days	29/10/2020
Obiliq	03/05/2019	20/08/2019	80 days (including days for extra work)	11/06/2020
Prizren	16/10/2019	04/12/2019	15 days	13/07/2020
Shtërpce	23/05/2019	08/08/2019	07/10/2019	11/11/2019
Vitia	23/04/2019	01/07/2019	31/12/2019	27/05/2020
Vushtrria	24/05/2019	08/08/2019	65 working days	Ongoing

The table shows the delays, and among them is the Municipality of Prizren with about seven (7) months delay. The declaration of availability of funds made in October, the contract signed in December 2019 and consequently the acceptance of the goods made in July 2020.

#### 4. Shortcomings in the process of implementation of capital projects

According to the Kosovo Public Procurement Guideline, the Contracting Authority (CA) shall appoint a Contract Manager for the projects it has invested. The manager must manage obligations and duties of the CA specified in the contract and ensure that the EO executes the contract in accordance with the terms and conditions specified in the contract. The contract of the project shall serve as basis for acceptance of works/goods, accordingly. In the six audited municipalities, the applicable rules have applied in the process of appointing managers. Contract managers compiled the contract management plan and made reports for approval of works in the field. In addition to initiation of late procurement procedures, municipalities have faced other problems, which resulted in failure to implement projects on time, such as:

*Municipality of Gllogoc* and *Municipality of Vushtrri* had property issues during project implementation. First, there were property issues, as they transferred the project on a part of a private property of a citizen who did not allow the sewage collector to pass through his land, so the contract manager had to continue the project from another point until the problem was resolved. Whereas, the municipality of Vushtrri had property issues with inhabitants of the village Studime e Poshtme, and some citizens claimed that the plot of land where they started to implement the project, is their property, while at the same time the plot of land was the property of the municipality following the land consolidation process<sup>8</sup>. Consequently, the Municipality decided to move the project of this village to the village of Lum Madh.

There were delays in the *Municipality of Viti* related to the completion of the project due to the fact the space of the facility where the works were carried out was not vacated in time, therefore the appropriate working conditions were not created<sup>9</sup> for the EO to complete the works. Furthermore, the project resulted in an annex contract due to inaccurate projections during project planning.

In the *Municipality of Prizren* the cause of delays in the delivery of goods was the EO, who delivered the goods to the municipality with delay, and the latter has not taken any action in this regard. The *Municipality of Obiliq* also had delays in the implementation of the project due to the irresponsibility of the EO, but the municipality of *Obiliq* has applied the penalty for delays against the EO and withheld part of the funds for the respective delay from the EO. The project in the municipality of *Obiliq* also resulted in an annex contract due to extra meters of cable and supply pipe, which occurred during execution of the project. However, with a better project planning, these additional meters could have been included in the basic contract.

Because of inadequate planning of projects in terms of creating conditions for EOs by CAs there were delays in the implementation of projects, moreover this posed risks for municipalities as EOs could have sued them, thus having financial implications. On the other hand, the lack of imposing penalties on EOs for not delivering goods on time, except inefficiency also has a financial impact on the municipality.

<sup>8</sup> Land consolidation is an Agro-technical process that started in the municipality of Vushtrri in the 80s and aimed at arranging parcels and merging them into one, two or three of them depending on the areas, number of parcels and technical conditions.

<sup>9</sup> Resolving property problems (Municipality of Gllogoc and Vushtrri), hence timely release of the building by officials (Municipality of Viti).

### 3.3. Municipal Performance Grant and intended results

The main objective of the MPG is to improve services delivery to citizens; therefore, projects should be accessible and available for use to citizens. The MPG helped, the audited municipalities, improve provision of various municipal services to citizens, such as: rational use of their agricultural land, promenades and public lighting for citizens, improving road infrastructure for citizens and businesses, specialisation of emergency teams for providing of first aid, improving conditions for municipal administration employees and using public spaces in villages for socialisation and recreation purposes.

Of the six audited municipalities, five of them have completed their projects by October 2020 and the projects are for use by citizens. Only the municipality of Vushtrri has not completed the project due to a property dispute. The projects are different in nature and used by different groups of citizens. To measure level of achievement and results expected by the MPG, specifically the effect on citizens, in addition to our analysis, we have interviewed citizens during the physical inspection of the projects<sup>10</sup>.

The data presented below cover four municipalities (Glllogoc, Obiliq, Shtërpce and Vushtrri) where citizens are direct beneficiaries of those services. The results obtained from the tables below derive from the questionnaire prepared for the respondents.

*The following tables show responses of the respondents:*

#### IS THIS PROJECT YOUR REQUEST AS RESIDENTS OF THE VILLAGE/NEIGHBOURHOOD?

Response	Number of respondents <sup>11</sup> in four municipalities	Percentage (%)
Yes	5	25
No	15	75
<b>Total</b>	<b>20</b>	<b>100</b>

Source: interviews with respondents conducted in December 2020 and January, February, March 2021

We see from the table that 25% of the respondents of the four audited municipalities responded that the project of investment is their request; while 75% of them responded the project is not a request of the citizens.

<sup>10</sup> We processed the data with the Statistical Package for the Social Sciences (SPSS, which is the abbreviation for the Statistical Package for the Social Sciences used by various types of researchers for complex statistical data analysis. The interviews were conducted during the time of the physical inspection.

<sup>11</sup> Respondents, as follows: citizens, representatives of large and small businesses and village/neighbourhood administrator.

### HOW SATISFIED ARE YOU WITH THE MUNICIPALITY'S INVESTMENT IN THIS PROJECT?

Response	Number of respondents in four municipalities	Percentage (%)
Very satisfied	9	45
Average	8	40
Not at all	3	15
<b>Total</b>	<b>20</b>	<b>100</b>

Source: interviews with respondents conducted in December 2020 and January, February, March 2021

We see from the table above that 45% of interviewed respondents/administrators responded that they are very satisfied with the investment from the municipality, 40% of them were moderately satisfied and 15% of them were not satisfied at all.

In addition to how satisfied are the citizens with the implemented projects, we also measured the use of the projects by them and the following table gives us a picture:

### HOW MUCH HAVE YOU MANAGED TO USE THE INVESTMENT/PROJECT?

Response	Number of respondents in four municipalities	Percentage (%)
Very much	10	50
Average	9	45
Not at all	1	5
<b>Total</b>	<b>20</b>	<b>100</b>

Source: interviews with respondents conducted in December 2020 and January, February, March 2021

The results in the second table with the respondents/administrators show that 50% of them have used a lot of the implemented project, 45% of them stated that there is an average use of the projects and only 5% of them stated that the projects are not usable.

The next question for the respondents in the questionnaire was:

### HOW MUCH HAS THE PROJECT IMPROVED THE CONDITIONS OF THE RESIDENTS?

Response	Number of respondents in four municipalities	Percentage (%)
Very much	12	60
Average	4	20
Not at all	4	20
<b>Total</b>	<b>20</b>	<b>100</b>

Source: interviews with respondents conducted in December 2020 and January, February, March 2021

From responses of the respondents/administrators we noticed that 60% stated that the project had great impact in improving their conditions and the project has managed to bring benefits to public and make life of the community easier, 20% said they are moderately satisfied with the impact of the project in improving their conditions and 20% were not satisfied at all.

From the results of these surveys, we can conclude that the projects are usable and the majority of citizens are satisfied with them.

*Photo 1: Projects implemented in the four above-mentioned municipalities*



*PROJECT IN GLLOGOC*

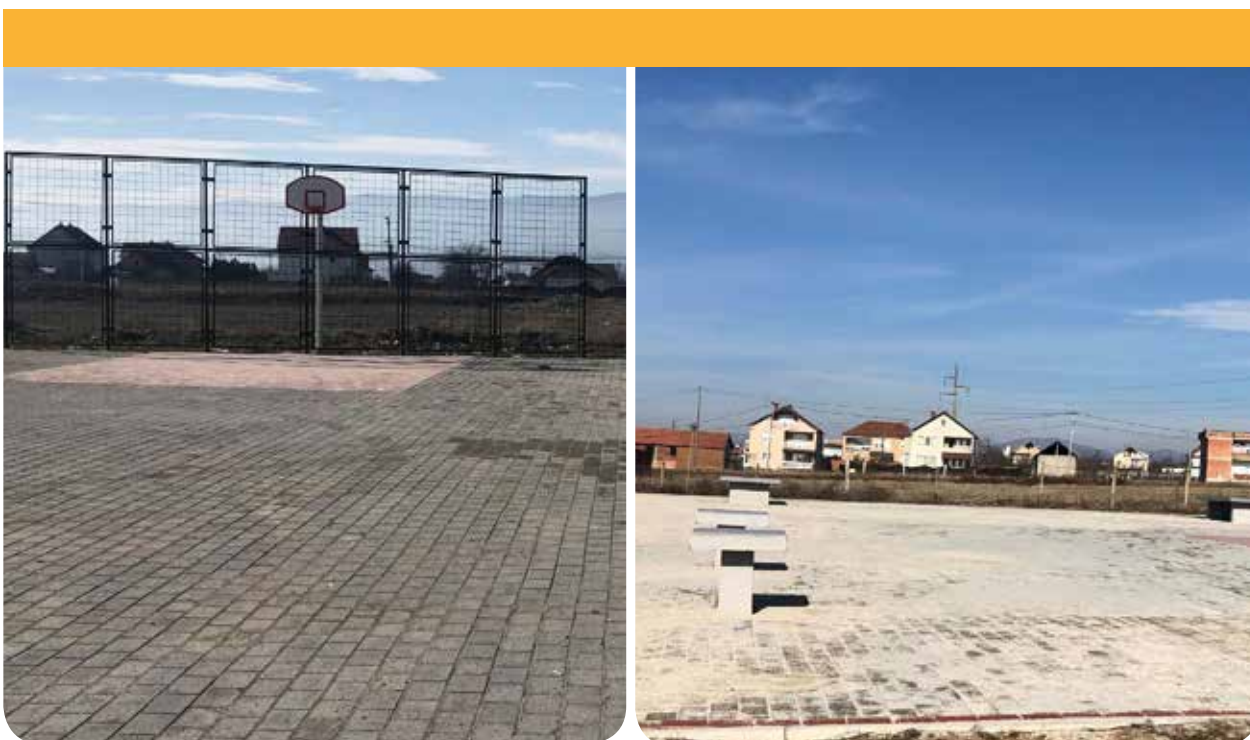


*PROJECT IN OBILIQ*





*PROJECT IN SHTËRPCË*



*PROJECT IN VUSHTRRI*

In *Prizren* and *Viti*, the projects are implemented and functional, but unlike the above-projects in four municipalities, the implemented projects are not in direct service to the citizens, but in the service of employees who aim to provide better services to the citizens.

*Municipality of Prizren* has implemented the project for the purchase of medical equipment for the needs of the Emergency Centre of Family Medicine in Prizren for staff training purposes. According to the officials in charge, a part of the trainings were initially held, but

the second part of the trainings planned to be held for emergency teams were not held due to the COVID-19 pandemic and as a result the project is not fully operational.

*Figure 1: Medical equipment for training of emergency teams in the Municipality of Prizren*



Municipality of Viti implemented the project “Revitalization of the municipal building” in order to improve working conditions for the municipal administration. The municipality intervened in three buildings: the presidency, the old municipality and the municipal assembly hall. According to the officials in charge, because the work conditions were extremely severe in the earlier facilities, the need for intervention in improving the work conditions for the municipal workers was inevitable.

*Figure 2: Municipality of Viti building during revitalization*

*Figure 3: Municipality of Viti building after revitalization*



### 3.4. Comparisons between the MPG funding sources from the HSIK/DEMOS and the MLGA

This section will show comparisons between grant funding from the HSIK/DEMOS and the MLGA. Out of six audited projects, DEMOS funded three and the MLGA funded the other three. We made such a comparison to reflect whether the problems encountered in the management of the MPG depend on the source of funding, the differences are, as follows:

**Transfer of funds** – following assessment of performance for the respective year by the HSIK/DEMOS and the MLGA, then they proceed with allocation of the Grant, and afterwards they agree on assigning the municipalities in which they will invest. For municipalities funded by the HISK/DEMOS, the transfer is made directly to the account of the municipality through the source fund 61 (Swiss Government) and all procedures, payments and monitoring are made by the municipality. As to the municipalities funded by the MLGA, the funds are provided in the annual Budget Law at the relevant code of the Ministry. The Ministry shall make execution of payments to EOs after execution/acceptance of works in the field.

**Project implementation** – despite different ways of funding the projects, the six audited municipalities have suffered delays in terms of project implementation. The way of funding has not brought any obstacles or advantages as to implementation of the projects.

**Payments for performed work and delivered goods** – although the municipalities had their projects funded from two different sources of funding, they were cautious to make the first instalment payments from donor funds so that remaining liabilities were not carried over to the following year.

**Contract management** – management of the contract for the MLGA funded municipalities performed by the contract manager, appointed by the municipality and the supervisory body appointed by the ministry, while for the HSIK/DEMOS funded municipalities, the contract manager is only from the municipality. Even though these are two different contract management practices, this has not affected the progress of project implementation.

**Annex contract** – as to the six audited municipalities, we noticed that the implemented projects in the three municipalities funded by the HSIK/DEMOS did not have an annex contract, whereas out of the three projects funded by the MLGA, two<sup>12</sup> of them had their annex contracts. These two municipalities also had an annex Memorandum of Understanding with the MLGA to increase funding means to cover up for the difference of the amount in the annex contract.

**Asset Register** – we identified that completed projects in the audited municipalities have registered as municipal assets. In the end, both ways of funding the projects eventually transfer as municipal assets.

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<sup>12</sup> Municipality of Obiliq and Municipality of Viti



## 4. Conclusions

The Municipal Performance Grant has generally assisted municipalities in achieving their strategic objectives in providing citizens with better municipal services, thus achieving the main purpose of its allocation.

Despite the fact that the MPG has achieved its goal, continuous commitment is required from the municipalities to improve some aspects of the management of this Grant. According to our analysis, problems encountered in the MPG management process are similar, despite the funding sources being the HSIK/DEMOS or the MLGA.

Municipalities have mainly held public hearings with citizens, and the projects where they invested include either investment strategies, or other planning documents. Municipalities, however, lack standard process for receiving or reviewing applications, and have not managed to document how to prioritise investments in relevant projects.

Lack of clear defining of projects in strategic objectives was the reason why municipalities had to invest without having written criteria and realistic assessment of the needs of their municipality as to which are priority areas, most important for citizens. Lack of specific projects in strategic and budget planning pushed the municipalities to orient the projects in neighbourhoods/villages without prior feasibility study, and citizens of the municipality lack information as to in which neighbourhoods/villages the project will be implemented.

The audited municipalities mainly signed contracts in the last part of the year; consequently, there were failures as to implementation of the projects on time. Furthermore, out of the six audited municipalities, only the municipality of Shtërpc completed the project in 2019. The reasons why these projects failed to be completed relate to initiation of procedures with delay, failure to provide suitable work conditions for EOs and irresponsibility on the part of OEs. The municipalities could have avoided these problems prior to initiation of the procedures.

However, from interviews with respondents/citizens we concluded that 60% of them are very satisfied with the investments, and that the projects have managed to bring benefits to public. Therefore, the conclusion is that despite the mentioned shortcomings, the MPG has helped the audited municipalities to improve provision of various municipal services to citizens.

## 5. Recommendations

For municipalities and other relevant stakeholders to ensure that the MPG has achieved the intended results, to improve project planning and prioritisation and strengthen management of these projects, the National Audit Office recommends to the Mayors of Gillogoc, Obiliq, Prizren, Shtërpce, Viti, and Vushtrri, as follows:

1. *Establish a documented process of prioritisation of projects of investments. Municipalities should determine the criteria for project prioritisation based on the strategic importance, economic and financial assessment, and assess readiness of the project implementation;*
2. *Relevant parties in the management of the Municipal Performance Grant should review a possibility for an earlier assessment/definition of projects for funding, in order to analyse and put forward projects on time along with budget planning and consequently complete them according to requirements of the agreement;*
3. *Municipalities should initiate implementation of the projects and procurement procedures at the time of approval of the request by the requesting unit and avoid useless obstacles in the procurement process until signing of the contract takes place to avoid signing contracts in the last part of the year;*
4. *Municipalities should provide suitable conditions for Economic Operators so that upon signing work contracts, implementation of the projects starts without obstacles; and*
  - 4.1 *Project managers should ensure that EOs meet all contractual obligations, and in cases when the same do not meet obligations, legal measures provided in the contract should be recommended.*

## Annex 1: Financial details and duration of the agreements for the MPG

Year	Agreement	The purpose of the Agreement	The amount and duration of the Agreements
October 2010	Agreement on technical and financial cooperation - Framework Agreement	The Agreement is reached for purposes of co-operation in respecting the rule of law, democratic principles, fundamental human rights and freedoms as provided for in the Universal Declaration of Human Rights.	
November 2014	Decentralization and Municipal Support Agreement (DEMOS), phase I	This Agreement is based on the Framework Agreement, where the Government of Switzerland has offered to support Local Government and Decentralization in Kosovo through the DEMOS program, an agreement, also supported by the MLGA.	Program duration 01/07/2014-31/12/2017. SCD makes available the amount of 12,820,000CHF.
January 2015	Annex to the Decentralization and Municipal Support Agreement (DEMOS), phase I	Through this Agreement, the MLGA is included in the co-funding for municipal support.	
June 2015	Memorandum of Understanding between HELVETAS and the MLGA	This Memorandum includes the rights and obligations of the parties involved in co-funding.	Duration 31/12/2017.
January 2018	Agreement between the MLGA-SDC on the establishment and funding of a nationwide Performance Grant system for municipalities. (DEMOS), phase II	This Agreement specifies the financial amount allocated for four years 2018-2021 and the distribution of this amount over the years.	Duration up to 31/12/2021. The amounts allocated in years: 2018: EUR 1,796,351 2019: EUR 1,300,000 2020: EUR 650,000 2021: EUR 753,649

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March 2018	Tripartite agreements with each municipality separately	It is the agreements signed between the MLGA - Municipality - Helvetas Swiss Intercooperation in Kosovo, reached to establish a framework for cooperation between the Parties regarding the Performance Grant.	Each of the 38 municipalities has a similar agreement, the duration of which is up to 31/12/2021.
June 2019	Performance Grant Rules	Based on this document, the rules and criteria for receiving the Performance Grant are specified. The rules and criteria are updated in each year of the Grant award.	Duration 2018-2021. Amount planned to be allocated: 9 million euros.

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## Annex 2: Audit criteria, methodology and scope

### Audit criteria<sup>13</sup>

The spending of MPG-funded funds should be for capital investments only. These investments must achieve the expected outcomes, i.e. to be for citizens and as a priority investment for the municipality.

We will assess specifically, whether:

- *Data, system and financial transactions are in accordance with applicable laws and regulations;*
- *Funded projects are part of the municipality's priorities and to be used by citizens;*
- *Other issues that arise or relate to the audit.*

Based on this, we have set the following criteria:

Criteria for the first question<sup>14</sup>:

- *The project must be in accordance with the MPG and the costs must be exclusively for the initially approved project;*
- *The project should be included in the procurement plan, PIP and budget law of the Contracting Authority for that year;*
- *Procurement procedures must be in accordance with the law and public procurement rules in Kosovo;*
- *Expenditures must be properly supported by original documents; and*
- *Acceptance of works/goods and their using should be in accordance with the signed contract.*

Criteria for the second question<sup>15</sup>:

- *Municipalities should complete these projects within 2019 fiscal year and be easily accessible for use so that citizens can benefit from these projects;*
- *Projects in which it is invested should be part of municipal strategies and a priority for the municipality; and*
- *Projects should be usable for all citizens.*

<sup>13</sup> For more information see ISSAI 300, Criteria, p.7

<sup>14</sup> Rules for 2019 Fiscal Year; Law no. 04/1-042 on Public Procurement in the Republic of Kosovo

<sup>15</sup> MPG Rules for 2019 Fiscal Year; Municipal Strategies for 2019; Strategy for Local Self-Government 2016-2026.

## *Audit questions*

### ***I. Are the projects managed in accordance with the rules/requirements of the agreement?***

- *Were the investments made from the grant funds only for the approved projects?*
- *To what extent have public procurement procedures been respected by municipalities?*
- *Has the contract management process gone according to legal requirements/criteria?*

### ***II. Have the expected results been achieved by municipal performance grants?***

- *Are the projects funded part of the priorities set out in municipal strategies/objectives?*
- *Have citizens benefited from the implemented projects?*

## *Scope of the audit*

This audit aims to provide recommendations relevant to the municipal level and other stakeholders to improve their approach in relation to donations and the way they invest.

We have audited 6 municipalities (Prizren, Glogoc, Vushtrri, Viti, Strpce and Obiliq) and a total amount allocated for the projects is € 912,441, one project in each of the municipalities. The basis for selection of municipalities and audit projects was preliminary analysis and professional judgment. Size of the municipality (in terms of territory and number of inhabitants), the amount of MPG allocated to the municipality, expenditures, number and type of projects, geographical coverage, etc., served as basis for this. It covers the time period of the Grant awarded for 2019. Audit of the process covers from requirements, inclusion of the project in the procurement plan, tendering procedures, contract award, up to the acceptance of the project.

## *Audit methodology*

We applied the following methodology to answer the audit questions and support the audit conclusions:

- *Analysis of the legal regulatory framework, the relevant agreement between the GRK, the MLGA and the SDC;*
- *Analysis of requirements and priorities in municipal strategies and their comparison with investment priorities of the municipality;*
- *Analysis of procurement files and their comparison with applicable public procurement procedures;*
- *Interviews with officials in charge about the process of prioritisation of investments in concrete projects; and*
- *Comparison of payments with work feasibility.*

### Annex 3: Information about the beneficiary municipalities

li	Municipality	Sdc+sida	Mapl	Municipality	Total	Balance		Projects
						Not spent	Spent	
1	Vushtrri/ Vuçitër	185,515.00 €		105,000.00 €	290,515.00 €	85,329.50 €	100,185.50 €	12
2	Istog/Istok	165,490.00 €		8,628.00 €	174,118.00 €	0.00 €	165,490.00 €	1
3	Podujevë/ Podujevo	199,872.00 €		220,769.00 €	420,641.00 €	0.00 €	199,872.00 €	3
4	Shtime/ Štimlje	103,784.00 €		23,834.64 €	127,618.64 €	0.00 €	103,784.00 €	1
5	Skenderaj/ Skenderaj	141,890.00 €		209,400.00 €	351,290.00 €	0.00 €	141,890.00 €	2
6	Gllgovc/ Glogovac	183,439.00 €		2,361.00 €	185,800.00 €	0.00 €	183,439.00 €	1
7	Junik/Junik	44,772.00 €		48,914.50 €	93,686.50 €	0.00 €	44,772.00 €	2
8	Mitrovicë e jugut/Južna Mitrovica	93,681.00 €		115,894.00 €	209,575.00 €	0.00 €	93,681.00 €	1
9	Prizren/ Prizren	302,096.00 €		733,306.00 €	1,035,402.00 €	140,866.00 €	161,230.00 €	3
10	Pejë/Peć	336,112.00 €		114,678.30 €	450,790.30 €	0.00 €	336,112.00 €	10
11	Severna Mitrovica/ Mitrovicë e verit	18,874.00 €		0.00 €	18,859.04 €	0.00 €	18,874.00 €	1
12	Novo Brdo/ Novobërdë	30,332.00 €		9,153.00 €	39,485.00 €	0.00 €	30,332.00 €	2
13	Viti/Vitina		129,521.00 €	83,221.30 €	212,742.30 €	0.00 €	129,521.00 €	1
14	Obiliq/ Obilić		74,354.00 €	12,915.81 €	87,269.81 €	0.00 €	74,354.00 €	1
15	Štrpce/ Shtërpçë		37,516.00 €	4,359.95 €	41,875.95 €	7,946.19 €	29,569.81 €	1
16	Gjilan/ Gnjilane		299,166.00 €	288,191.00 €	587,357.00 €	0.00 €	299,166.00 €	1
17	Kaçanik/ Kačanik		127,643.00 €	142,421.00 €	270,064.00 €	0.00 €	127,643.00 €	1
18	Lipjan/ Lipljan		231,925.00 €	90,474.47 €	322,399.47 €	4,090.76 €	227,834.24 €	1
19	Hani i Elezit/Elez Han		48,430.00 €	130,000.00 €	178,430.00 €	0.00 €	48,430.00 €	1
<b>TOTAL</b>		<b>1,805,857.00 €</b>	<b>948,555.00 €</b>	<b>2,343,521.97 €</b>	<b>5,097,919.01 €</b>	<b>226,195.50 €</b>	<b>1,579,661.50 €</b>	<b>39+7</b>



**Annex 4: Confirmation Letters**



**Republika e Kosovës**  
Republika Kosova-Republic of Kosovo  
Qeveria - Vlada - Government  
Ministria e Administrimit të Pushtetit Lokal  
Ministry of Local Government Administration

**LETËR E KONFIRMIMIT**

Për pajtueshmëritë me të gjeturat e Auditimit të Përgjithshëm për raportin e auditimit të performancës "Projektet e financuara nga Granti i Performancës Komunale për vitin fiskal 2019" dhe për implementimin e rekomandimeve.

Për: Zyrtin Kombëtar të Auditimit Prishtinë, datë: 28.04.2021

I nderuar,

Përmes kësaj shkresë, konfirmoj se:

- kam pranuar draftin e raportit të Zyrtit Kombëtar të Auditimit "Projektet e financuara nga Granti i Performancës Komunale" për vitin fiskal 2019 (si të treguar në nëntëmbëdhjetë "Raportin");
- pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndënjë koment për përmbajtjen e Raportit; si dhe
- brenda 30 ditëve nga pranimi i Raportit final, do t'ju dorëtoj një plan të veprimit për implementimin e rekomandimeve, i cili do të përfaqëjë afatet kohore dhe stafin përgjegjës për implementimin e tyre.

**Elbert Haxhiuqi**  
*[Signature]*  
Ministër i MATL-it



**LETËR E KONFIRMIMIT**

Për pajtueshmëritë me të gjeturat e Auditimit të Përgjithshëm për raportin e auditimit të performancës "Projektet e financuara nga Granti i Performancës Komunale për vitin fiskal 2019" dhe për implementimin e rekomandimeve.

Për: Zyrtin Kombëtar të Auditimit Vendi dhe data: 27.04.2021, Obiliq

I nderuar,

Përmes kësaj shkresë, konfirmoj se:

- kam pranuar draftin e raportit të Zyrtit Kombëtar të Auditimit "Projektet e financuara nga Granti i Performancës Komunale" për vitin fiskal 2019 (si të treguar në nëntëmbëdhjetë "Raportin");
- pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndënjë koment për përmbajtjen e Raportit; si dhe
- brenda 30 ditëve nga pranimi i Raportit final, do t'ju dorëtoj një plan të veprimit për implementimin e rekomandimeve, i cili do të përfaqëjë afatet kohore dhe stafin përgjegjës për implementimin e tyre.

Kryetari i Komitetit Obiliq,  
**Xhafer Gode** *[Signature]*



**Republika e Kosovës**  
Republika Kosova-Republic of Kosovo  
Qeveria - Vlada - Government  
Komuna e Drenasit  
04 Nr. 50064-17573 dt. 28/04/2021

**LETËR E KONFIRMIMIT**

Për pajtueshmëritë me të gjeturat e Auditimit të Përgjithshëm për raportin e auditimit të performancës "Projektet e financuara nga Granti i Performancës Komunale për vitin fiskal 2019" dhe për implementimin e rekomandimeve.

Për: Zyrtin Kombëtar të Auditimit Vendi, Drenas, dt.29.04.2021

I nderuar,

Përmes kësaj shkresë, konfirmoj se:

- kam pranuar draftin e raportit të Zyrtit Kombëtar të Auditimit "Projektet e financuara nga Granti i Performancës Komunale" për vitin fiskal 2019 (si të treguar në nëntëmbëdhjetë "Raportin");
- pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndënjë koment për përmbajtjen e Raportit; si dhe
- brenda 30 ditëve nga pranimi i Raportit final, do t'ju dorëtoj një plan të veprimit për implementimin e rekomandimeve, i cili do të përfaqëjë afatet kohore dhe stafin përgjegjës për implementimin e tyre.

**Elbert Haxhiuqi**  
*[Signature]*  
Ministër i MATL-it



DATE	30.04.2021
REFERENCE	04-14.021
FOR	Zyrtin Kombëtar të Auditimit
TO:	Prof. dr. Mykëzat Haxhiuqi, Elëtar i Komunitetit të Përbashkët
CONTENT:	LETËR E KONFIRMIMIT: Për pajtueshmëritë me të gjeturat e Auditimit të Përgjithshëm për raportin e auditimit të performancës "Projektet e financuara nga Granti i Performancës Komunale për vitin fiskal 2019" dhe për implementimin e rekomandimeve.

I nderuar,

Përmes kësaj shkresë, konfirmoj se:

- kam pranuar draftin e raportit të Zyrtit Kombëtar të Auditimit "Projektet e financuara nga Granti i Performancës Komunale" për vitin fiskal 2019 (si të treguar në nëntëmbëdhjetë "Raportin");
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Republika e Kosovës / Republika e Kosovës Qytëri dhe data: Shkup, 30.04.2021			
<b>LETËR E KONFIRMIMIT</b>			
Për pajtueshmëri me të gjeturat e Auditimit të Përgjithshëm për raportin e auditimit të performancës "Projektet e financuara nga Granti i Performancës Komunale për vitin fiskal 2019" dhe për implementimin e rekomandimeve.			
Për: Zyrtin Kombëtar të Auditimit			
I ndërruar,			
Përmes kësaj shkresë, konfirmoj se:			
<ul style="list-style-type: none"> <li>• kam pranuar draft raportin e Zyrtit Kombëtar të Auditimit "Projektet e financuara nga Granti i Performancës Komunale" për vitin fiskal 2019 (në tekstin e mbështetur "Raporti");</li> <li>• pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndëryr kërkime për përmbajtjen e Raportit; si dhe</li> <li>• brenda 30 ditëve nga prezimi i Raportit final, do t'ja dorëtoj një plan të veprimtari për implementimin e rekomandimeve, i cili do të përshkëlqoj afatet kohore dhe stafin përgjegjës për implementimin e tyre.</li> </ul>			
Kryetari i Komitetit të Auditimit			

Republika e Kosovës / Republika e Kosovës Qytëri dhe data: Shkup, 30.04.2021			
<b>LETËR E KONFIRMIMIT</b>			
Për pajtueshmëri me të gjeturat e Auditimit të Përgjithshëm për raportin e auditimit të performancës "Projektet e financuara nga Granti i Performancës Komunale për vitin fiskal 2019" dhe për implementimin e rekomandimeve.			
Për: Zyrtin Kombëtar të Auditimit			
I ndërruar,			
Përmes kësaj shkresë, konfirmoj se:			
<ul style="list-style-type: none"> <li>• kam pranuar draft raportin e Zyrtit Kombëtar të Auditimit "Projektet e financuara nga Granti i Performancës Komunale" për vitin fiskal 2019 (në tekstin e mbështetur "Raporti");</li> <li>• pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndëryr kërkime për përmbajtjen e Raportit; si dhe</li> <li>• brenda 30 ditëve nga prezimi i Raportit final, do t'ja dorëtoj një plan të veprimtari për implementimin e rekomandimeve, i cili do të përshkëlqoj afatet kohore dhe stafin përgjegjës për implementimin e tyre.</li> </ul>			
Viti 29.04.2021			

Republika e Kosovës - KOMUNA VUSHTRRI	
<b>LETËR E KONFIRMIMIT</b>	
Për pajtueshmëri me të gjeturat e Auditimit të Përgjithshëm për raportin e auditimit të performancës "Projektet e financuara nga Granti i Performancës Komunale për vitin fiskal 2019" dhe për implementimin e rekomandimeve.	
Për: Zyrtin Kombëtar të Auditimit	
Vendi dhe data: Vushtri 30.04.2021	
I ndërruar,	
Përmes kësaj shkresë, konfirmoj se:	
<ul style="list-style-type: none"> <li>• kam pranuar draft raportin e Zyrtit Kombëtar të Auditimit "Projektet e financuara nga Granti i Performancës Komunale" për vitin fiskal 2019 (në tekstin e mbështetur "Raporti");</li> <li>• pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndëryr kërkime për përmbajtjen e Raportit; si dhe</li> <li>• brenda 30 ditëve nga prezimi i Raportit final, do t'ja dorëtoj një plan të veprimtari për implementimin e rekomandimeve, i cili do të përshkëlqoj afatet kohore dhe stafin përgjegjës për implementimin e tyre.</li> </ul>	
Kryetari i Komitetit të Auditimit	

