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Transparency accountability and
corruption risks in Municipalities in
northern Kosovo

**Transparency, Accountability and Corruption
Risks in Municipalities in Northern Kosovo**

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North Mitrovica, September 2026.

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KEY FINDINGS

- Quality of municipal services is most often rated as average: among respondents who used municipal services, 44.7% give a middle rating, 34.2% a positive rating, and 21.1% a negative rating.
- Availability of information is rated rather poorly: only 25% of respondents believe that information on the work of the municipality is mostly or fully available, while 44.7% rate public procurement as mostly or very non-transparent.
- Respondents see the greatest risk of corruption in employment in the public sector: this area is mentioned by 48.2%, and public procurement by 35.7% of respondents.
- Perception of corruption is high, and experiences with irregularities are frequent: 71.4% of respondents believe that corruption is present at least to some extent, while 39.3% state that during the previous 12 months they had personal experience with irregularities in the work of the municipality.
- Participation in public hearings and consultations is very limited: 80.4% of respondents have never participated in these processes, and only 19.7% believe that citizens can influence municipal decisions.
- Digital transparency remains incomplete: on municipal websites certain categories of current documents and information are not available, content is not always updated, and there are also differences in the availability of content in official languages.
- Public consultations and budget hearings are being conducted only in some municipalities during 2026, but at the time of the review it was not possible to uniformly confirm the availability of final reports, proposals received and municipal responses.
- Publication of public procurement documentation is incomplete: separate sections and individual documents exist, but all relevant categories of current documentation are not systematically available.
- Institutional weaknesses relate to asset management, financial reporting, allocation of subsidies, employee records, internal audit and lack of professional staff.
- Challenges of institutional transition: discontinuity in documentation, records and administrative capacities make the work of the new local authorities more difficult, while intensified central-level oversight limits their ability to independently implement certain decisions.

1. INTRODUCTION

Local self-government represents the level of government with which citizens have the most direct contact. From the quality of administrative and municipal services, availability of information and professionalism of employees, through employment, public procurement and subsidies, to the possibility for citizens to participate in decision-making processes, the way a municipality functions directly affects the quality of everyday life and trust in institutions.

In northern Kosovo, these issues have additional weight because of the specific development of local institutions. The four northern municipalities, North Mitrovica, Zvečan, Leposavić and Zubin Potok, began to function within the Kosovo system of local self-government at the beginning of 2014, after the Brussels Agreement of April 2013 and the first local elections held under the Kosovo legal framework thereafter. In this way, a new institutional framework of local self-government in northern Kosovo was established.

The mentioned institutional framework, however, did not have a long period of stable development before it experienced serious disruption. In November 2022, representatives of Kosovo Serbs in northern Kosovo left local and other Kosovo institutions. After the extraordinary local elections held in April 2023, which were boycotted by the vast majority of the Serbian population, the four municipalities functioned for more than two years with local authorities that did not have broader political legitimacy among the majority population. The local elections held in October 2025 led to a new institutional change and the return of representatives of the Serb List to the head of all four municipalities. The new local authorities took office in December 2025.

The new institutional cycle, however, did not begin without difficulties. The transition of power at the end of 2025 was accompanied by new practical challenges in the functioning of the municipalities. The new administrations took over municipalities in which, in certain areas, there were problems with the continuity of documentation and records from the previous period, as well as limited administrative and professional capacities, financial and technical difficulties and language barriers. These initial conditions made it more difficult to take over certain tasks and to re-establish the regular functioning of the local administration.¹

In such a context, issues of transparency, integrity and the quality of local governance in northern Kosovo cannot be observed separately from the stability of institutions and the continuity of their work. Management of public money, employment, contracts, subsidies and other local resources implies procedures and control mechanisms whose effectiveness also depends on the functionality of the administration itself. Frequent institutional changes, interruptions in work, missing documentation, limited capacities and disputes between the local and central levels can additionally make the transparent and predictable functioning of municipalities and their ability to respond to citizens' needs more difficult.

¹UNMIK assessed the return of Kosovo Serb mayors after the 2025 local elections as a positive development, but at the same time recorded problems related to the institutional transition, including shortcomings in documentation, administrative and personnel capacities and language barriers. United Nations, Report of the Secretary-General on the United Nations Interim Administration Mission in Kosovo, S/2026/264, <https://digitallibrary.un.org/record/4109530>.

Starting from this, the central question of this analysis is how citizens of the four northern municipalities perceive the transparency, integrity and openness of local administration, in which areas they recognize the greatest corruption risks and to what extent their experiences and perceptions correspond with the available official data. The analysis additionally considers the practical implementation of key municipal transparency obligations. At the same time, the analysis seeks to determine which weaknesses arise from the manner of management within the municipalities themselves, and which should be viewed in the broader context of institutional continuity and relations with the central level of government. The aim is to identify key vulnerabilities and areas for improving transparency, integrity and citizen participation.

Corruption is an important part of the problem in such an environment, but it is not the only analytical category through which the functioning of local institutions can be understood. Insufficient transparency, political influence, unprofessional conduct, unequal application of rules, weak internal controls or closedness towards citizens can create a favourable environment for corrupt practices and often overlap with them. Nevertheless, there is an important difference between institutional weakness, risk of corruption, perception of corruption and a specifically established abuse. This analysis therefore considers corruption within the broader framework of institutional integrity, without assuming that every identified weakness in itself represents evidence of corrupt conduct.

The time context of the data used in the analysis also requires particular attention. Part of the available institutional information and audit findings refers to 2024 and most of 2025, that is, to the period before the change of government in December 2025. These findings therefore serve primarily to consider the institutional legacy and vulnerabilities with which the new administrations began their mandate, and not to assess their work so far. For the assessment of the current situation, these data were supplemented by a review of the official websites of the four municipalities in northern Kosovo during September 2026. At the same time, the beginning of the new mandate provides an opportunity to address some of the inherited problems through improved transparency, professionalization of the administration, strengthening of internal controls and renewal of relations with citizens.

The analysis is organized into several sections. After the presentation of the methodology, a brief overview of the relevant legal and institutional framework is provided. The central part of the paper consists of a detailed analysis of the results of the citizen survey, covering experiences with municipal services, availability of information, public procurement, perceptions of corruption and irregularities, areas of greatest risk, willingness to report and citizen participation. The survey findings are then supplemented by an analysis of the transparency and institutional functioning of the four municipalities based on secondary sources, including reports of the Ministry of Local Government Administration, the National Audit Office and publicly available information on official municipal websites. Administrative Instruction MALS No. 04/2023 on Open Administration in Municipalities is used as the main benchmark for reviewing key obligations of transparency and citizen participation. Particular consideration is given to the relationship between the local and central levels after the change of government in December 2025, since disputes concerning competences and implementation of municipal decisions have become an important part of the current institutional environment. Finally, the key conclusions and recommendations for improving transparency, integrity and the quality of local governance are presented.

2. METHODOLOGY AND RESEARCH DESIGN

The analysis is based on a combination of a citizen survey and analysis of the legal and institutional framework based on secondary sources. The survey research was conducted through a questionnaire that respondents completed independently online, through a digital platform. The questionnaire was available in Serbian and Albanian.

The research covered a total of 56 respondents from the four municipalities in northern Kosovo. There were 30 respondents from North Mitrovica, or 53.6% of the sample, 11 from Zvečan or 19.6%, 9 from Leposavić or 16.1%, and 6 from Zubin Potok or 10.7%.

The Serbian-language questionnaire was completed by 47 respondents and the Albanian-language questionnaire by 9. Among respondents who used the Serbian version there were 45 Serbs, 1 Bosniak and 1 Turk, while all 9 respondents who used the Albanian version were Albanians. The Albanian subsample was geographically concentrated, since 8 of 9 respondents were from North Mitrovica.

The questionnaire focused on citizens' attitudes, experiences and perceptions regarding issues relevant to the transparency and integrity of local administration. It covered the use and quality of municipal services, availability of information on the work of the municipality, transparency of public procurement, the greatest problems in the work of local authorities, perception of the presence of corruption, experiences with irregularities, areas in which citizens recognize the greatest risk of corruption, willingness to report, the possibility for citizens to influence decisions and obstacles to their greater participation. Three open-ended questions allowed respondents to additionally describe their experiences and present proposals for increasing transparency, reducing corruption risks and greater citizen participation.

The results provide an indicative insight into the attitudes and experiences of respondents from the four northern municipalities. Bearing in mind the size and territorial structure of the sample, the findings are primarily considered at the level of the total sample, while comparisons between individual municipalities and language groups are used cautiously and where they can contribute to a better understanding of the observed patterns.

The survey data were supplemented by an analysis of the applicable normative framework and publicly available institutional data (desk analysis). Regulations governing local self-government, access to public documents, openness of municipal administration, public procurement and relevant integrity mechanisms were analysed. Administrative Instruction MALS No. 04/2023 on Open Administration in Municipalities was used as the normative framework for checking the availability of selected information and documents on the official websites of the four municipalities in northern Kosovo.

Reports of the Ministry of Local Government Administration and the National Audit Office, the official websites of the four northern municipalities, as well as relevant international and independent sources were also used. Among them are reports of the Ministry of Local Government Administration on the functioning, transparency and performance of municipalities, as well as the report of the Kosovo Democratic Institute (KDI) Municipal Transparency Meter 2024.

A separate review of the official websites of the four municipalities was conducted in September 2026 in order to assess the current public availability of municipal acts, budget and financial information, content on public consultations and budget hearings, public procurement documentation, information on access to public documents, contact data and content in official languages. Within this review, a document or information that was not found on the official website was recorded as publicly unavailable at the time of the review, without concluding that such a document or information does not exist in the municipal administration.

The analysis was supplemented by conversations with representatives of the four municipalities in northern Kosovo, conducted during September 2026. The conversations were used primarily to clarify the reasons for certain observed shortcomings, administrative limitations faced by the current local authorities and planned steps to improve transparency and the functioning of the municipal administration. Information obtained in this way was used as additional context for considering publicly available findings.

Particular attention was given to the time context of the findings on the work and functioning of municipalities, that is, to distinguish data relating to the period before the change of local authorities in December 2025 from data on the work of the current administrations. When interpreting older data on the availability of content on municipal websites, the transition to new websites at the end of 2024 and the beginning of 2025, including the migration of content, was also taken into account, which could have affected the availability of certain documents and information recorded at that time.

3. LEGAL AND INSTITUTIONAL FRAMEWORK

The legal framework relevant to the transparency and integrity of local self-government includes several interconnected areas: the position and competences of municipalities, transparency and citizen participation, management of public funds, mechanisms for preventing corruption and conflicts of interest, as well as the oversight of the legality of municipal work.

The basis of the system is the Law on Local Self-Government, which regulates the position and organization of municipalities, their own and delegated competences, the functioning of the municipal assembly and mayor, direct citizen participation, as well as the relationship between the local and central levels of government. The broad scope of own competences means that municipalities independently make decisions in a number of areas that directly affect citizens' everyday lives and in which they dispose of significant public resources.²

The second part of the framework concerns transparency of work and citizen participation. The Law on Access to Public Documents guarantees the right of access to documents of public institutions and establishes the obligation of proactive publication of information. At the local level, these obligations are regulated in detail by the Administrative Instruction on Open Administration in Municipalities. It brings together issues of transparency of municipal work and

² Assembly of the Republic of Kosovo, Law No. 03/L-040 on Local Self-Government, Official Gazette of the Republic of Kosovo, No. 28/2008 <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2530&langid=2>.

citizen participation, including publication of information, operation of municipal websites, public meetings, consultations and other forms of direct citizen participation. The Instruction also in detailed manner regulates the way of publication of municipal acts, budget and financial information, notification of public meetings and consultations, conduct of budget hearings, collection and consideration of citizens' proposals and publication of reports on the results of consultation processes. It therefore represents the main normative framework for reviewing the public availability of selected information and documents in this analysis.³⁴

A separate area is the management of public funds, and for this analysis public procurement in particular. The Law on Public Procurement regulates procedures for the procurement of goods, services and works and establishes the principles of efficient, economical, transparent and fair use of public funds.⁵

The third segment consists of preventive mechanisms for ensuring integrity and preventing corruption. The Law on the Agency for Prevention of Corruption regulates the mandate of the Agency as the central independent institution responsible for prevention of corruption, oversight of the relevant obligations of public officials and implementation of other preventive anti-corruption mechanisms. Its importance for the local level stems from the fact that the corruption prevention framework also applies to municipal officials and institutions. Directly related to this is the Law on Prevention of Conflict of Interest in the Exercise of Public Function, which regulates rules for preventing, identifying and addressing situations in which the private interest of a public official may affect the impartial performance of a public function.⁶⁷

The preventive framework is additionally complemented by the Law on Declaration, Origin and Control of Assets and Gifts, which regulates the system of declaration and control of assets and gifts of public officials and other persons. These obligations also apply to certain categories of officials and responsible persons at the local level and represent one of the mechanisms for the prevention of corruption and conflicts of interest. A special component of this framework concerns the reporting of irregularities and the protection of whistleblowers. The Law on Protection of Whistleblowers regulates the reporting of information indicating a threat to the public interest and the protection of people who report such information.⁸⁹

For the four northern municipalities, the legal framework governing central-level oversight of municipal acts is also particularly important. The Law on Administrative Review of Municipal Acts

³ Assembly of the Republic of Kosovo, Law No. 06/L-081 on Access to Public Documents, Official Gazette of the Republic of Kosovo, No. 13/2019 <https://gzk.rks-gov.net/ActDetail.aspx?ActID=20505&langid=2>.

⁴ Ministry of Local Government Administration, Administrative Instruction MLGA No. 04/2023 on Open Administration in Municipalities <https://gzk.rks-gov.net/ActDetail.aspx?ActID=84864>.

⁵ Assembly of the Republic of Kosovo, Law No. 04/L-042 on Public Procurement in the Republic of Kosovo <https://gzk.rks-gov.net/ActDetail.aspx?ActID=2772&langid=2>.

⁶ Assembly of the Republic of Kosovo, Law No. 08/L-017 on the Agency for the Prevention of Corruption, Official Gazette of the Republic of Kosovo, No. 19/2022 <https://gzk.rks-gov.net/ActDetail.aspx?ActID=60591&langid=2>.

⁷ Assembly of the Republic of Kosovo, Law No. 06/L-011 on Prevention of Conflict of Interest in Discharge of Public Functions <https://gzk.rks-gov.net/ActDetail.aspx?ActID=16314&langid=2>.

⁸ Assembly of the Republic of Kosovo, Law No. 08/L-108 on Declaration, Origin and Control of Assets and Gifts, Official Gazette of the Republic of Kosovo, 10 August 2022 <https://gzk.rks-gov.net/ActDetail.aspx?ActID=61304>.

⁹ Assembly of the Republic of Kosovo, Law No. 06/L-085 on Protection of Whistleblowers, Official Gazette of the Republic of Kosovo, No. 22/2018 <https://gzk.rks-gov.net/ActDetail.aspx?ActID=18303&langid=2>.

regulates the procedure in which the competent central bodies review the legality of municipal decisions. The procedure is further elaborated by the Regulation on the Procedure for Administrative Review of Municipal Acts. This part of the legal framework is particularly relevant to events after December 2025, when disputes emerged between the new local authorities in the north and central institutions concerning the legality, implementation and limits of oversight of certain municipal decisions.¹⁰¹¹

Taken together, these regulations establish a relatively broad formal framework for transparency, responsible management of public resources, prevention of conflicts of interest and corruption, and citizen participation in local decision-making. For the purposes of this analysis, the key question is therefore not only whether formal rules exist, but also the extent to which they are applied in practice, how visible their effects are to citizens and whether institutional capacities and conditions exist for their consistent implementation in the four municipalities in northern Kosovo.

4. RESULTS OF THE CITIZEN SURVEY

As part of this research, a survey was conducted among citizens of the four municipalities in northern Kosovo, with the aim of determining how they assess the performance of local institutions, the areas in which they recognize problems related to transparency and integrity and to what extent they believe they can influence local decision-making. Particular attention was paid to experiences with municipal services, availability of information, public procurement, perceptions of corruption and irregularities, areas of greatest risk, willingness to report irregularities and citizen participation.

The results are presented below by thematic sections, starting with citizens' direct experience with municipal services, followed by transparency and perception of corruption risks, and finally issues of citizen participation and attitudes towards reporting irregularities.

4.1. Use and quality of municipal services

Of the total 56 respondents, 38, or 67.9%, used a service provided by their municipality during the previous 12 months, while 18 respondents, or 32.1%, did not. A significant portion of the respondents therefore had relatively recent direct experience with the local administration.

Among the 38 respondents who used municipal services, the largest share, 44.7%, rated their quality as average. The quality of services was rated as good by 26.3% of respondents and as very good by 7.9%, meaning that a total of 34.2% gave a positive rating. On the other hand, 13.2% rated the quality of services as poor, and 7.9% as very poor, meaning that a total of 21.1% gave a negative rating.

¹⁰ Assembly of the Republic of Kosovo, Law No. 08/L-284 on Administrative Review of Municipal Acts, Official Gazette of the Republic of Kosovo, No. 24/2024 <https://gzk.rks-gov.net/ActDetail.aspx?ActID=100034>.

¹¹ Government of the Republic of Kosovo, Regulation No. 03/2026 on the Procedure for Administrative Review of Municipal Acts <https://gzk.rks-gov.net/ActDetail.aspx?ActID=117436>.

The answers to this question indicate a predominantly moderate assessment of the quality of municipal services. An average rating is the most common, while the share of positive ratings is higher than the share of negative ones. Based on these results, it cannot be said that respondents have a markedly negative experience with the provision of municipal services as such.

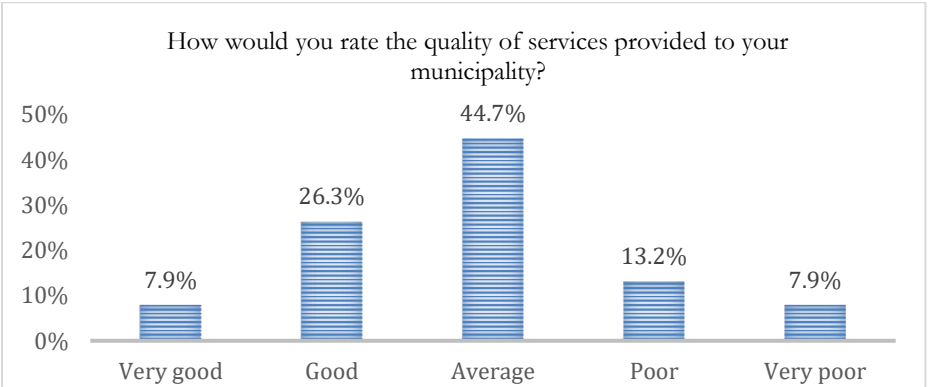


Chart 1. Quality of municipal services

4.2. Availability of information on the work of the municipality

When asked how accessible information on the work of their municipality is to citizens, 5.4% of respondents stated that it is fully accessible, while 19.6% considered it mostly accessible. In total, one quarter of respondents give a positive assessment of the availability of information.

The largest share of respondents, 44.6%, considered the information to be only partially accessible. Another 21.4% rate it as mostly unavailable, and 8.9% as completely unavailable. In total, 30.3% of respondents gave a negative assessment.

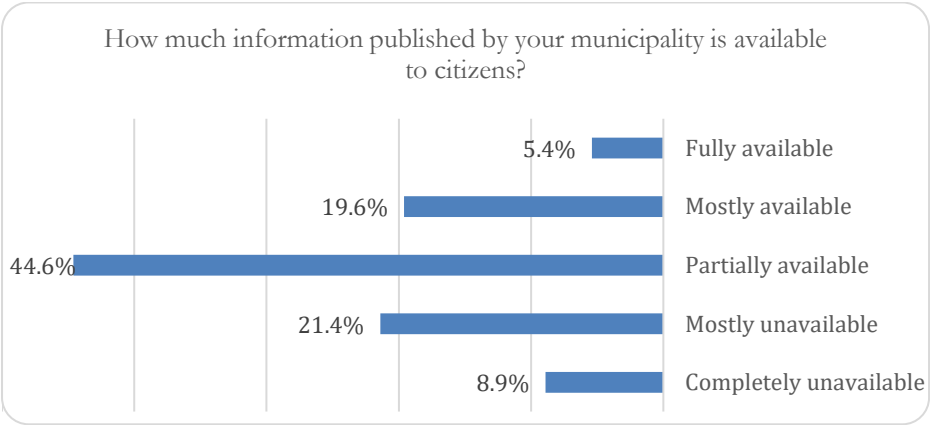


Chart 2. Availability of information

The results therefore show that most respondents do not believe that information is completely absent, but rather that its availability is limited or incomplete. This issue is particularly relevant to the transparency of local administration, since citizens' ability to monitor its work depends not only on the formal existence of information but also on its accessibility and timeliness.

4.3. Transparency of public procurement

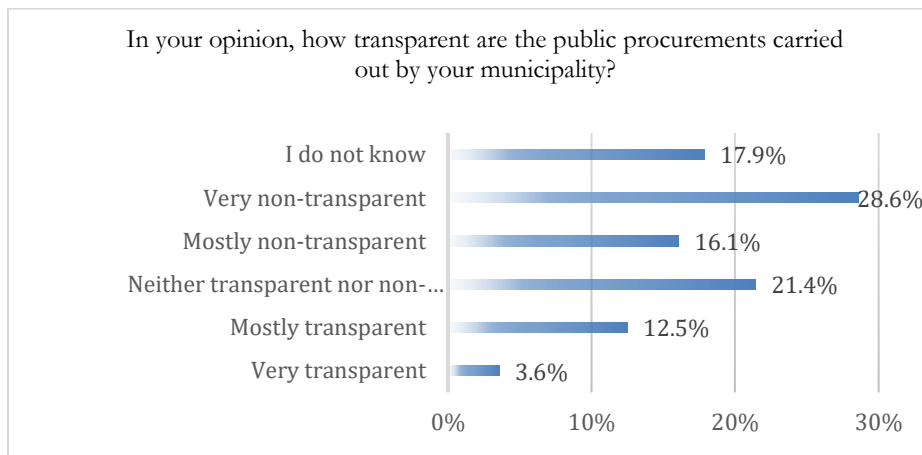


Chart 3. Perception of transparency of public procurement

Perceptions of the transparency of public procurement are generally unfavourable. A total of 3.6% of respondents considered public procurement to be very transparent, while 12.5% considered it mostly transparent, amounting to a combined 16.1%.

On the other hand, 16.1% considered it as mostly non-transparent, while 28.6% considered it very non-transparent. In total, 44.7% of respondents therefore gave a negative assessment of the transparency of public procurement.

A neutral assessment was given by 21.4%, while 17.9% of respondents stated that they did not know how transparent public procurement was. The relatively high share of 'I do not know' responses additionally indicates that this area remains insufficiently visible to some citizens.

4.4. Perception of key problems in the work of the municipality

When respondents were asked to identify the single biggest problem in the work of their municipality, two response options were selected most frequently. Nepotism and party-based employment, as well as insufficient communication with citizens, were each identified as the main problems by 21.4% of respondents.

Corruption was identified as the biggest problem by 10.7% of respondents, as was the inefficient administration. Poor quality of services was identified by 8.9%, while insufficient transparency and lack of accountability of officials were each identified by 7.1%. Only 1.8% of respondents believed that the municipality had no significant problems.

This distribution of responses shows that, in citizens' perception, problems related to the integrity of local administration are not limited only to corruption in the narrow sense. Party-based employment, insufficient communication, inefficiency, lack of transparency and lack of accountability together point to broader weaknesses in the way the local administration functions.

4.5. Perception of the presence of corruption

When asked about the presence of corruption in the work of the municipality, 39.3% of respondents provided responses indicating that they considered corruption to be very widespread or widespread to a significant extent. Another 32.1% considered it to be partially present or present to a lesser extent. In total, 71.4% of respondents therefore believe that corruption is present at least to some extent.

Only 3.6% of respondents considered corruption to be mostly or completely absent, while 25% stated that they do not know how they would assess its presence.

These results concern the perception of the presence of corruption. They are important primarily as an indicator of citizens' level of trust in the integrity of local institutions and the way respondents perceive their functioning.

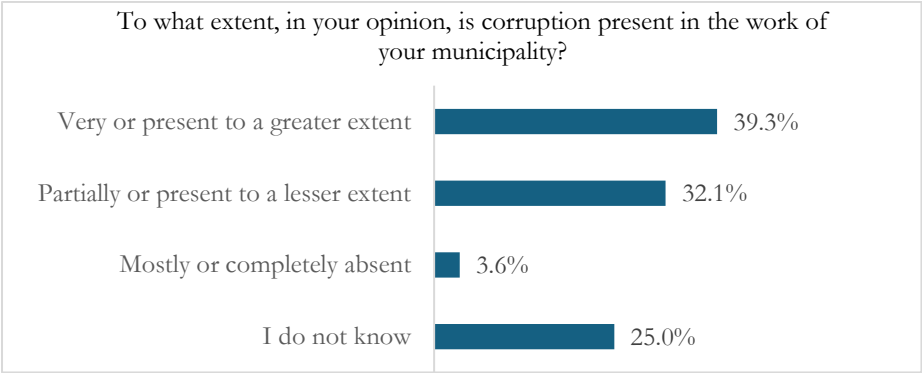


Chart 4. Presence of corruption

4.6. Areas of increased risk of corruption

When respondents were asked to identify the areas in which they perceived the greatest risk of corruption, employment in the public sector was most frequently mentioned, selected by 48.2% of respondents. Public procurement was mentioned by 35.7%, urban planning and construction permits by 21.4%, subsidies by 19.6% and social assistance by 17.9%.

The answers to this questions show that respondents most often associate corruption risks with areas in which decisions are made regarding employment and the allocation of public funds, contracts, permits and other benefits.

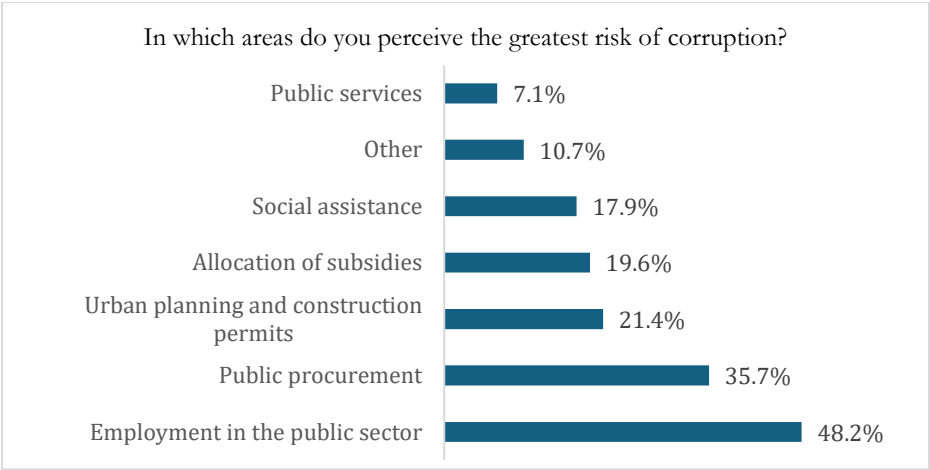


Chart 5. Areas in which citizens see the greatest risk of corruption

4.7. Willingness to report corruption

When asked whether, during the previous 12 months, they had personally experienced irregularities in the work of the municipality, 39.3% of respondents answered affirmatively, while 35.7% stated that they had not had such an experience. Another 17.9% of respondents were not sure how to assess their experience. The concept of irregularities is broader than corruption and may include various forms of misconduct or problems in the functioning of the local administration.

When it comes to willingness to report corruption, 46.4% of respondents stated that they would report a case they learned about, while 16.1% said they would not do so. A significant share of respondents, 37.5%, were not sure whether they would report corruption.

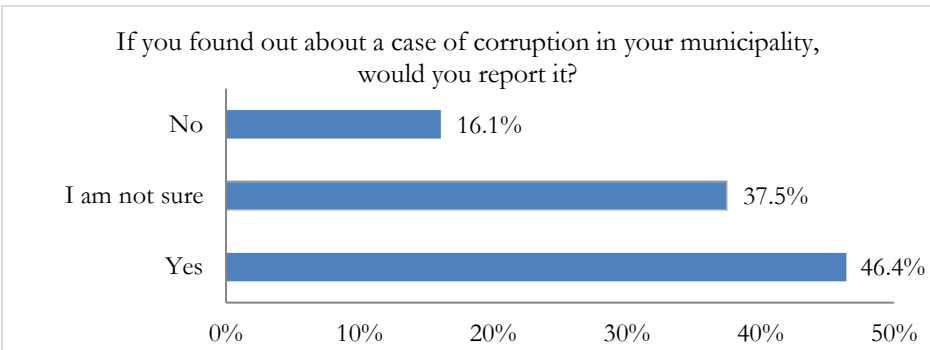


Chart 6. Willingness of citizens to report a case of corruption

4.8. Citizen participation in public hearings and consultations

When asked whether they had ever participated in a public hearing, consultation or meeting organized by the municipality, 19.6% of respondents answered affirmatively, while 80.4% stated that they have not had such an experience.

The results indicate relatively limited direct participation among respondents in formal mechanisms of communication and consultation with local authorities.



Chart 7. Citizen participation in public hearings, consultations or municipal meetings

4.9. Perception of the possibility of influencing municipal decisions

When asked whether citizens can influence decisions made by the municipality, 5.4% of respondents fully agreed with this statement, while 14.3% mostly agreed. In total, 19.7% of respondents therefore gave a positive assessment of citizens' ability to influence municipal decisions.

A neutral position was expressed by 30.4% of respondents. On the other hand, 26.8% mostly disagreed that citizens can influence decisions, while 23.2% completely disagreed. In total, 50% of respondents expressed a negative view on the possibility of citizens ability to influence decision-making at the local level.

The answers to these questions indicate that respondents perceive citizens' influence on local decision-making as limited, with the share of negative responses being significantly higher than that of positive ones.

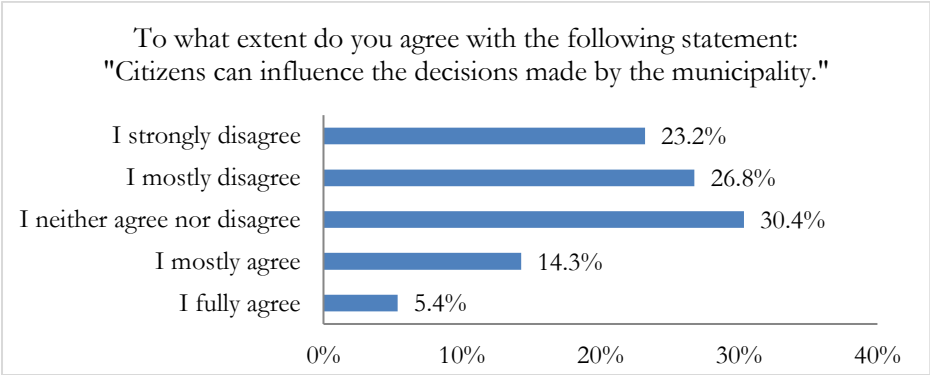


Chart 8. Perception of the possibility for citizens to influence municipal decisions

4.10. Obstacles to greater citizen participation

The most frequently stated obstacle to greater participation in local decision-making was the belief that citizens' opinions cannot change anything, identified by 37.5% of respondents. Lack of information was stated as the main obstacle by 26.8%, while 17.9% stated that they did not know how they could get involved. Lack of time and lack of interest were each stated by 8.9% of respondents.

This distribution of responses shows that limited participation is not related solely to interest or available time. More significant factors include the perception that participation will not produce a concrete result, as well as a lack of information and insufficient knowledge about how to participate in local decision-making processes.

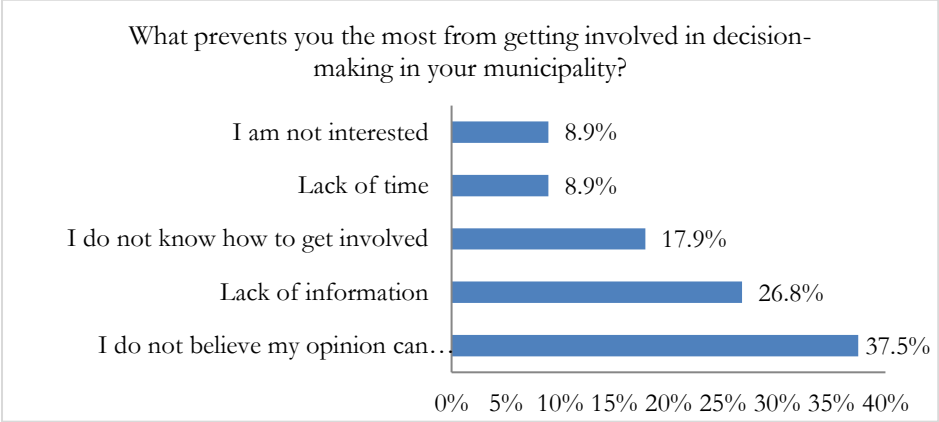


Chart 9. Main obstacles to citizen participation in decision-making

4.11. Open-ended responses and citizens' proposals

Three open-ended questions allowed respondents to describe their experiences with irregularities in more detail and to provide proposals for improving transparency and citizen participation. The number of substantive responses was smaller than for the closed-ended questions, so they are used primarily as a qualitative supplement to the quantitative results.

In responses relating to experiences and observations of corruption and irregularities, respondents raised concerns about the non-transparent use of public funds, party-based employment and public procurement procedures. Other respondents pointed to the uneven application of administrative rules, difficulties in obtaining documents, insufficient knowledge of administrative procedures, language barriers and weak communication between institutions.

Several responses referred to specific issues related to property, facilities and the situation at Lake Gazivode.

When asked what municipalities should do to achieve greater transparency and reduce corruption risks, the responses could generally be grouped into three areas. The first concerns greater availability of information, including regular updating of websites, publication of decisions, documents, financial reports and tender data. The second concerned more frequent communication with citizens through consultations, public hearings and more direct contact with

local services. The third concerned the professionalism and accountability of the local administration, including the equal application of rules, employment of professional staff and more responsible conduct by municipal employees.

Similar proposals also emerged regarding greater citizen participation. Respondents highlighted the need for more frequent public hearings, better access to information through official websites and the media, direct communication with the population, visits to villages and more remote settlements and greater availability of public documents. Some respondents also expressed the view that citizens should receive feedback on whether their proposals had been considered and how, if at all, they have influenced decisions.

The open-ended responses therefore additionally pointed out to the importance of availability of information, direct communication and professional conduct of the local administration.

5. TRANSPARENCY, INTEGRITY AND INSTITUTIONAL FUNCTIONING IN PRACTICE

The survey research presented in the previous chapter examined citizens' experiences and perceptions of the transparency, integrity and openness of municipalities, including availability of information, public procurement, corruption risks and possibilities for participation in decision-making. The results showed that a significant share of respondents assess certain aspects of the work of local institutions negatively or with reservations, especially the availability of information and transparency of public procurement, while direct participation in public consultations is relatively low.

In this chapter, the focus shifts to official data on the functioning of the four municipalities. The analysis aims to determine what can be concluded from official documents, available reports, municipal websites and other publicly available sources about fulfilment of municipalities' transparency obligations. In this way, citizens' perceptions are supplemented with a review of documented practices and weaknesses.

As the starting point and main benchmark for this part of the analysis, Administrative Instruction of the Ministry of Local Government Administration No. 04/2023 on Open Administration in Municipalities was used. The Instruction regulates in more detail the manner in which municipalities should publish information and documents, including decisions and acts of local bodies, budget and financial documentation, information related to public procurement, public meetings and consultations, budget hearings, access to public documents and contact information relevant to citizens.¹²

The analysis relies on several groups of institutional and independent sources. During 2026, the Ministry of Local Government Administration (MALS) published three sources particularly relevant to this analysis. These are: the Report on the Functioning of Municipalities of the Republic of Kosovo, January-December 2025, the Report on the Assessment of Transparency in Municipalities, January-December 2025, and the Report on Municipal Performance, January-December 2025. The first report provides data on the functioning of municipal assemblies, mayors and other local mechanisms, the second is based on monitoring of official municipal websites during 2025, while the third provides a broader systemic overview of the performance of local self-governments governments in different areas of their work. MALS states that the

¹²Ministry of Local Government Administration, Administrative Instruction MLGA No. 04/2023 on Open Administration in Municipalities, op. cit.

transparency report is based precisely on monitoring of official municipal websites during the period January–December 2025.¹³¹⁴¹⁵

The municipal performance management system, however, does not provide an equally complete basis for comparing all four northern municipalities. In the Report on Municipal Performance for 2024, MALS stated that Leposavić, Zvečan and Zubin Potok did not submit data for performance measurement, while North Mitrovica was included in the reporting. The report does not state specific reasons why these three municipalities had not submitted the required data. The absence of data limits the possibility of a substantive assessment and comparison of their performance with that of other municipalities and does not represent an assessment of their actual level of performance.¹⁶

For additional insight into financial management, reports of the National Audit Office (NAO) on the annual financial statements of the four municipalities for 2024 were used. These reports provide insight into specific weaknesses in areas such as asset records, financial reporting, personnel management, subsidies and the functioning of internal controls. It is important, however, to bear in mind that a qualified audit opinion was not limited to the four northern municipalities: according to MLGA data, for the 2024 financial year, the majority of municipalities in Kosovo received such an opinion. These findings are therefore used primarily because of the specific irregularities and weaknesses identified by the auditors, and not to single out the northern municipalities as a special case.

As an independent source, the Municipal Transparency Meter 2024 of the Kosovo Democratic Institute (KDI) was used. It is an instrument for monitoring the transparency of all 38 municipalities, based on 48 indicators covering the work of municipal assemblies and mayors' offices. KDI collected data from official municipal websites and through requests for access to public information, and assessed whether the requested information was unavailable, partially available or fully available. For the purposes of this analysis, the KDI instrument is relevant primarily as an independent check of the availability of specific categories of information during 2024, although it cannot be used as a source for assessing the work of the current local administrations.¹⁷

When using KDI data, the technical context in which the monitoring was carried out is particularly important. During December 2024 and January 2025, municipalities began the transition to new official websites and migrating of data from previous portals. KDI recorded slow migration of content, technical problems, uneven structure of the new websites and incomplete availability of documents in official languages. Some of the problems related to content availability during the measurement period were therefore linked to the transition to the new technical platform. This

¹³ Ministry of Local Government Administration, Report on the Functioning of Municipalities of the Republic of Kosovo, January–December 2025 <https://mapl.rks-gov.net/wp-content/uploads/2026/04/RAPORT-PER-FUNKSIONIMIN-E-KOMUNAVE-TE-REPUBLIKES-SE-KOSOVES-SRB.pdf>.

¹⁴ Ministry of Local Government Administration, Report on the Assessment of Transparency in Municipalities, January–December 2025 <https://mapl.rks-gov.net/sr/godisnji-izvestaji-mals-a/>.

¹⁵ Ministry of Local Government Administration, Report on Municipal Performance, January–December 2025 <https://mapl.rks-gov.net/sr/godisnji-izvestaji-mals-a/>.

¹⁶ Ministry of Local Government Administration, Municipal Performance Report, January–December 2024 <https://mapl.rks-gov.net/wp-content/uploads/2025/10/Raporti-i-performances-komunale-2024-1-1.pdf>.

¹⁷ Kosova Democratic Institute, Municipal Transparency Meter 2024 <https://kdi-kosova.org/publikimet/transparometri-komunal-2024/>.

factor does not explain the absence of relevant documentation on websites in every individual case, but it is important when interpreting the findings for 2024 and the beginning of 2025.¹⁸

The temporal distinction between sources is crucial for the entire analysis. Audit reports for 2024, KDI monitoring for 2024 and most MALS data for 2025 refer to the period of operation of the previous local administrations. They provide insight into state of institutional records, control mechanisms and transparency from the period preceding the change of government in the four municipalities in northern Kosovo in December 2025 and help to understand the conditions in which the current administrations began their mandates. The publication of the MALS Report on Municipal Performance for 2025 in August 2026 additionally expanded the set of available institutional data, but that report also refers to the previous period.

Certain data from MALS reports also need to be interpreted with additional caution. For example, different parts of the Report on the Functioning of Municipalities for 2025 do not present completely consistent data on organization public meetings with citizens. Because of these discrepancies, it is not possible to reliably determine whether all four northern municipalities fulfilled this obligation during 2025. A more reliable common finding is that MALS, during monitoring of municipal websites, recorded significant gaps in the publication of information on these meetings. This finding remains relevant to the state of transparency during 2025, that is, to the period that preceded the mandate of the current local authorities.¹⁹²⁰

For the assessment of the current situation, a new review of the official websites of North Mitrovica, Zvečan, Zubin Potok and Leposavić was conducted during September 2026. The review was not limited to the existence of individual sections, but also included their content, namely: municipal decisions and other documents, budget and financial information, public consultations and budget hearings, information on public procurement, access to public documents, contact data and availability of content in official languages. When a particular document was not found on the official website, this is stated below as the absence of a publicly available document at the time of the review, without assuming that the document necessarily does not exist within the administration itself.

The municipality-by-municipality review that follows therefore connects three temporal and analytical levels. For each municipality, current practice during 2026 is first considered in relation to the relevant obligations under the concept of open administration. Then, where relevant, findings of MALS, KDI and the National Audit Office from the previous period are presented to illustrate the institutional legacy. The analysis is supplemented by more recent official and media sources concerning the challenges faced and activities undertaken by the current local administrations.

5.1. North Mitrovica

A review of the official website of the Municipality of North Mitrovica in September 2026 shows that it is actively used for publishing information on the work of the local administration. The

¹⁸Kosova Democratic Institute, Municipal Transparency Meter 2024, op. cit.

¹⁹ Ministry of Local Government Administration, Report on the Functioning of Municipalities of the Republic of Kosovo, January–December 2025 <https://mapl.rks-gov.net/wp-content/uploads/2026/04/RAPORT-PER-FUNKSIONIMIN-E-KOMUNAVE-TE-REPUBLIKES-SE-KOSOVES-SRB.pdf>.

²⁰ Ministry of Local Government Administration, Report on the Assessment of Transparency in Municipalities, January–December 2025 <https://mapl.rks-gov.net/sr/godisnji-izvestaji-mals-a/>.

website contains separate sections for decisions, minutes, regulations, plans and work reports, financial information, the budget, public procurement, public consultations and access to public documents. In the area of financial transparency, a financial report covering the period January–March 2026 had been published, along with documents from previous periods.²¹

The area of access to public documents is also relatively clearly organized. A separate page publishes the details of the officer responsible for access to documents, contact information, a request form and information on the procedure and deadlines. This enables citizens to determine from the municipal website itself to whom and how they can submit a request.²²

During August and September 2026, the municipality was also active in conducting budget consultations. The first public hearing on the draft budget for 2027 was held on 14 August, and during September the municipality published new calls and dates for the continuation of the consultation process. At the time this review was concluded, the entire consultation cycle had not yet been completed. Therefore, a final report covering all hearings held, citizens' proposals received and the municipality's responses was not yet available. The publication of such a report should be reviewed after completion of the entire budget consultation process, at which point the final phase of the process can also be assessed.²³²⁴

In the area of public procurement, the website has separate sections for different stages of the procedure. The Procurement Office itself lists among its tasks the publication of contract notices, award decisions, signed contracts, procurement plans and reports and other relevant documentation. The review confirmed that documents from different stages of public procurement procedures are published on the website, including documentation in Serbian. However, it was not possible to confirm that all categories of documents that the Office lists as subject to publication are systematically available for the current period.²⁵

A particular issue is the availability of documentation from the previous period. In September 2026, the Municipal Assembly decided, together with the mayor, to request from the Ministry of Local Government Administration all decisions of the previous Municipal Assembly adopted between 6 November 2022 and 5 December 2025, as well as documentation concerning their administrative review. Mayor Milan Radojević stated at the time that the current administration

²¹ Municipality of North Mitrovica, Financial Reports<https://mitroviceeveriut.rks-gov.net/sr/finansijski-izvestaji/>.

²² Municipality of North Mitrovica, Access to Official Documents<https://mitroviceeveriut.rks-gov.net/sr/pristup-službenim-dokumentima/>.

²³ Radio Kosovska Mitrovica, “Municipality of North Mitrovica held a public hearing on the draft 2027 budget”<https://radiomitrovicaever.com/opstina-severna-mitrovica-odrzala-javnu-raspravu-o-nacrtu-budzeta-za-2027-godinu/>.

²⁴ Municipality of North Mitrovica, “Public invitation: Public hearing on the 2027 budget”<https://mitroviceeveriut.rks-gov.net/sr/news/%D1%98%D0%B0%D0%B2%D0%BD%D0%B0-%D1%80%D0%B0%D1%81%D0%BF%D1%80%D0%B0%D0%B2%D0%B0-%D0%BE-%D0%B1%D1%83%D1%9F%D0%B5%D1%82%D1%83-%D0%BE%D0%BF%D1%88%D1%82%D0%B8%D0%BD%D0%B5-%D1%81%D0%B5%D0%B2%D0%B5%D1%80/>.

²⁵ Municipality of North Mitrovica, Procurement Office.

did not have a complete overview of the decisions adopted during that period and that it had previously requested the documentation from the Ministry several times.²⁶

In conversations with representatives of the Municipality of North Mitrovica, incomplete availability of decisions, records and other documentation from the previous period was mentioned as one of the main problems after taking over the municipality. It was explained that such a situation makes it more difficult to establish full institutional continuity, because part of the documentation needs to be subsequently obtained from other institutions or systematized again. According to the interlocutors, regular administrative procedures and records needed for the everyday functioning of the municipality are being restored in parallel.²⁷

This case points to a concrete problem of continuity of municipal documentation between two mandates. If the current administration did not take over the complete documentation of the previous convocation, this directly makes access to older decisions and determination of their legal status more difficult. For the assessment of current transparency, the availability of documents created before December 2025 should therefore be considered separately from the manner in which the current administration publishes decisions, financial information and other documents that it adopts today or has at its disposal.

Findings from the previous period also provide insight into the state of the municipality's control mechanisms at the beginning of the new mandate. For 2025, the MLGA recommended the preparation of a local integrity plan in North Mitrovica. The audit of the annual financial statements for 2024 recorded shortcomings in financial reporting and asset management, as well as the fact that an Internal Audit Unit had not been established. According to the auditor, the recruitment process for an internal auditor was not successfully completed because of a lack of qualified candidates. These data describe the state of the system during the previous mandate and help to understand the condition of the financial records and control mechanisms inherited by the current authorities when they took office.²⁸²⁹

5.2. Zvečan

During 2026, the official website of the Municipality of Zvečan was used for publishing current information, decisions and public consultations. The website contains separate sections for consultations, budget hearings, documents and public procurement, and during the year information on the work of the Assembly and local administration was published. However, part of the basic contact information on the main pages has remained generic. This does not affect the availability of the entire website content, but it makes direct communication with the municipality more difficult for citizens and shows that part of the basic information has not yet been updated.³⁰

²⁶ KoSsev, "North Mitrovica requests decisions from the 2022–2025 period from the MLGA: 'We only know what the media reported'" <https://kossev.info/severna-mitrovica-od-mals-a-trazi-odluke-iz-perioda-2022-2025-znamo-samo-ono-sto-su-mediji-prenosili/>.

²⁷ Interviews with representatives of the four municipalities in northern Kosovo, September 2026.

²⁸ Ministry of Local Government Administration, Report on the Functioning of Municipalities of the Republic of Kosovo, January–December 2025 <https://mapl.rks-gov.net/wp-content/uploads/2026/04/RAPORT-PER-FUNKSIONIM-E-KOMUNAVE-TE-REPUBLIKES-SE-KOSOVES-SRB.pdf>.

²⁹ National Audit Office, Audit Report on Annual Financial Statements of the Municipality of North Mitrovica for Year 2024, https://zka-rks.org/cms/ReportFiles/2025_8741ea2f-cb1a-4532-b878-01ebd227cd83.pdf.

³⁰ Municipality of Zvečan, Official Website <https://zvecan.rks-gov.net/sr/>.

During August and September 2026, the municipality organized public consultations on municipal fees and the budget. As part of the consultation on fees, a draft document, a deadline for comments and contact details for their submission were published. As part of the process of preparing the budget for the period 2027–2029, two public hearings were held, on 25 August and 7 September, during which citizens could submit proposals, suggestions and comments. For the consultation on municipal fees, the deadline for submitting comments expired on 3 September 2026, and at the time of the review, no final report containing the comments received and the municipality's responses could be found on the official website. In the case of budget consultations, given that the last recorded hearing was held at the beginning of September, the final documentation of the process could only be assessed after its completion.³¹³²³³

For understanding the everyday functioning of the municipality, the problems that the current leadership itself publicly stated during 2026 are also relevant. In official municipal announcements, practical difficulties mentioned included a lack of professional staff, language barriers and problems related to the availability of budget funds. These are issues that can directly affect the speed of establishing certain administrative procedures and the regular functioning of services.³⁴

Findings from the previous period show that the issue of limited capacity is not confined to the current circumstances. The National Audit Office found that the municipality did not have the previous register required for the functioning of the property tax system. During the second half of 2024, training of employees and creation of a new database began, into which about 3,000 taxpayers had been entered by May 2025. For 2025, MALS also pointed to the need to prepare a local integrity plan and appoint a person responsible for monitoring and reporting on its implementation.³⁵³⁶

Taken together, these data point to persistence of problems related to professional capacities, records and certain integrity mechanisms across two institutional periods. At the same time, current announcements on budget hearings and other consultations show that during 2026 part of the mechanisms of public participation were being regularly used.

In conversations, representatives of the Municipality of Zvečan indicated that limited professional and administrative capacities remain among the main practical challenges. In particular, they mentioned the lack of certain professional profiles and the difficulties that accompanied the re-establishment of regular administrative and budgetary functioning during the initial period of the

³¹ Municipality of Zvečan, Public Hearing on Fees <https://zvecan.rks-gov.net/sr/thirrje-publike/javna-rasprava-takse-konsultim-publik-taksat/>.

³² Municipality of Zvečan, “Public hearing held on the Municipality of Zvečan’s draft budget for 2027–2029” <https://zvecan.rks-gov.net/sr/lajmet/>.

³³ Municipality of Zvečan, “Second public hearing held on the Municipality of Zvečan’s draft budget for 2027–2029” <https://zvecan.rks-gov.net/sr/news/odrzana-druga-javna-rasprava-o-nacrtu-budzeta-opstine-zvecan-za-period-2027-2029-godine/>.

³⁴ Municipality of Zvečan, Official Information on Municipal Operations and Administrative Challenges <https://zvecan.rks-gov.net/sr/lajmet/>.

³⁵ National Audit Office, Audit Report on Annual Financial Statements of the Municipality of Zvečan for Year 2024, https://zka-rks.org/cms/ReportFiles/2025_837910b0-8d3c-403c-a714-736da38583cf.pdf.

³⁶ Ministry of Local Government Administration, Report on the Functioning of Municipalities of the Republic of Kosovo, January–December 2025 <https://mapl.rks-gov.net/wp-content/uploads/2026/04/RAPORT-PER-FUNKSIONIM-E-KOMUNAVE-TE-REPUBLIKES-SE-KOSOVES-SRB.pdf>.

mandate. According to them, the priority was to stabilize the basic functions of the municipality, while certain data, contact information and website content are being updated gradually.³⁷

5.3. Zubin Potok

The official website of the Municipality of Zubin Potok has an established structure with sections for decisions, the budget, financial reports, consultations, participatory budgeting and public procurement. However, a review of the content shows several practical problems. In the 'Financial Reports' section, no current financial reports were found during the review, while among the displayed documents there were materials from 2025 relating to other topics, including public consultations and municipal symbols. In the Serbian language version, some contact details remained generic, while one of the contact pages displayed information relating to another municipality.³⁸

These problems with the organization and updating of content make access to documents that, according to the structure of the website, should be available in the corresponding sections more difficult. This particularly concerns current financial reports, budget documentation and content related to public procurement.

The issue of the current administration's professional capacity is also reflected in the cooperation agreement with the Municipality of Gračanica, adopted during 2026, which provides for professional and personnel support in the areas of finance, public procurement and other administrative tasks. Representatives of the Municipal Assembly majority explained the need for the agreement as resulting from the lack of appropriately licensed staff and difficulties in recruiting qualified personnel. For this analysis, it is particularly relevant that the need for additional professional support was publicly identified within the municipality itself, especially given the importance of qualified staff in the areas of finance and public procurement.³⁹

In conversations with representatives of the Municipality of Zubin Potok, the lack of certain professional profiles was additionally pointed out. It was particularly emphasized that systematic improvement of the official website is planned in the upcoming period, including updating content, clearer classification of documents and more complete publication of current information. The interlocutors also pointed out that communication with citizens does not take place exclusively through the website, but also through public calls, meetings, direct contacts and other channels of information.⁴⁰

Audit findings for the 2024 financial year point to additional weaknesses in financial management. The National Audit Office found that assets with a total value of EUR 935,311 were not recorded in the appropriate registers. In eight tested cases, subsidies were awarded without a separate municipal regulation that would establish the criteria and procedure for their allocation, and shortcomings were also recorded in the control of employee attendance records and the

³⁷Interviews with representatives of the four municipalities in northern Kosovo, September 2026.

³⁸ Municipality of Zubin Potok, Official Website <https://zubinpotok.rks-gov.net/sr/>.

³⁹ KoSSev, "Abolition of competences or expert assistance? SNP and Serbian List interpret the Zubin Potok–Gračanica agreement differently" <https://kossev.info/gasenje-nadleznosti-ili-strucna-pomoc-snp-i-srpska-lista-razlicito-tumace-sporazum-zubinog-potoka-i-gracanice/>.

⁴⁰Interviews with representatives of the four municipalities in northern Kosovo, September 2026.

functioning of internal audit. These findings represent part of the institutional situation that preceded the current mandate.⁴¹

5.4. Leposavić

On the official website of the Municipality of Leposavić, particularly in the Serbian-language version, significant shortcomings in the updating and availability of content were identified. In September 2026, test posts from 2019 were still among the most recent content in certain parts of the website. Sections intended for financial reports and certain documents related to public procurement contained test or incomplete information, while basic contact details on certain pages were generic.^{42,43,44}

The condition of the website does not, however, indicate an absence of relevant administrative and budget activities during 2026. In June, the Municipal Assembly adopted the Medium-Term Budget Framework for 2027 with projections for 2028 and 2029. There is, therefore, a difference between activities taking place in local institutions and the extent to which documents and information on these activities are easily available through the official website.⁴⁵

In September 2026, Mayor Zoran Todić presented a six-month report on the work and financial situation of the municipality. According to his statements, an initial review of the financial documentation identified overdue liabilities of approximately EUR 442,000. For the purposes of this analysis, this information is treated as a statement by the current administration regarding the situation it encountered upon taking office, and not as an independently verified finding.⁴⁶

In conversations with representatives of the Municipality of Leposavić, it was stated that in the first months of the mandate a significant part of administrative capacities was directed towards re-establishing basic financial and administrative functions and organizing documentation from the previous period. The interlocutors pointed out that part of the records and documentation has not yet been fully consolidated, which also makes regular publication of certain information more difficult. At the same time, they stated that they are aware of the shortcomings of the existing website and that, in its current state, it does not represent a sufficiently functional and reliable source of information for citizens. Among the priorities for the coming period, they mentioned the systematic updating of the website, the removal of outdated and test content, and more regular publication of decisions, financial documents, public procurement data and information on public consultations.⁴⁷

Findings of the National Audit Office from the previous period provide additional context. For the 2024 financial year, it was established that capital and non-capital assets with a total value of

⁴¹ National Audit Office, Audit Report on the Annual Financial Statements of the Municipality of Zubin Potok for 2024 https://zka-rks.org/cms/ReportFiles/2025_0d5a0013-4628-4432-b9a7-5de62f89ad8e.pdf.

⁴² Municipality of Leposavić, Official Website <https://leposavij.rks-gov.net/sr/>.

⁴³ Municipality of Zubin Potok, "Financial Reports" <https://zubinpotok.rks-gov.net/sr/finansijski-izvestaji/>.

⁴⁴ Municipality of Zubin Potok, "Contacts" <https://zubinpotok.rks-gov.net/sr/kontakti/>.

⁴⁵ Kosovo Online, "Leposavić Municipal Assembly adopts the 2027 budget framework; Todić: We did not determine it, the funds come from a Ministry of Finance grant" <https://www.kosovo-online.com/vesti/drustvo/leposavic-odrzana-peta-redovna-sednica-skupstine-opstine-18-6-2026>.

⁴⁶ Kosovo Online, "Todić presents six-month report: Around EUR 442,000 in inherited liabilities" <https://www.kosovo-online.com/vesti/politika/todic-predstavio-sestomesecni-izvestaj-oko-442000-evra-nasledjenih-obaveza-8-9-2026>.

⁴⁷ Interviews with representatives of the four municipalities in northern Kosovo, September 2026.

EUR 2,792,221 were not recorded and presented in the annual financial statements. The audit also recorded problems in personnel management, attendance records and the functioning of internal audit. For 2025, MALS also recorded a limited number of adopted assembly acts and the absence of periodic reporting by the then mayor to the Municipal Assembly.⁴⁸⁴⁹

Overall, the key issue regarding transparency in Leposavić during the current period is therefore not only whether local bodies make decisions and adopt financial documents, but also the extent to which citizens can access them through the official website. The current situation, particularly in the Serbian-language version, indicates the need to update existing sections, replace test content with current information, and harmonize the availability of information across the different language versions.

5.5. Common findings

A comparative review of the official websites of the four municipalities reveals visible differences in the extent to which public information is updated and made available. The website of the Municipality of North Mitrovica has a relatively developed structure and provides current content, including financial reports, information on access to public documents and ongoing budget consultations. The website of the Municipality of Zvečan publishes current decisions and information on public consultations, while some of the basic information has not yet been updated. The website of the Municipality of Zubin Potok has the relevant sections, but some of the content is not up to date or is not organized in accordance with the purpose of these sections. On the website of the Municipality of Leposavić, particularly in the Serbian-language version, several key sections contain outdated, test or incomplete content.

Data from 2024 and 2025 show that problems with records, internal controls, publication of information and administrative capacities predate the current mandate. The report of the Kosovo Democratic Institute (KDI), Municipal Transparency Meter 2024, records gaps in the availability of certain categories of information in the northern municipalities. When interpreting these findings, however, it is necessary to take into account that the monitoring was carried out during the transition of municipalities to new websites, which involved data transfer, technical difficulties and uneven availability of content in official languages.

Reports of the National Audit Office on the annual financial statements of the four northern municipalities for 2024 point to different institutional weaknesses, from asset management and financial reporting, through subsidies and records, to internal audit. Their significance for this analysis lies primarily in the fact that they show the state of individual systems and control mechanisms before the change of government in December 2025. In contrast, the review of official municipal websites conducted in September 2026 provides insight into the current practice of publishing information during the present mandate.

Available data also show that certain problems with professional and administrative capacities remain current. Representatives of the Municipality of Zvečan publicly pointed to a lack of professional staff and other practical difficulties in the functioning of the administration. The

⁴⁸ National Audit Office, Audit Report on the Annual Financial Statements of the Municipality of Leposavić for 2024 https://zka-rks.org/cms/ReportFiles/2025_75edd373-5500-4b57-bfbd-e343e6526884.pdf.

⁴⁹ Ministry of Local Government Administration, Report on the Functioning of Municipalities of the Republic of Kosovo, January–December 2025 <https://mapl.rks-gov.net/wp-content/uploads/2026/04/RAPORT-PER-FUNKSIONIMIN-E-KOMUNAVE-TE-REPUBLIKES-SE-KOSOVES-SRB.pdf>.

Municipality of Zubin Potok sought professional and personnel support in certain administrative tasks through cooperation with the Municipality of Gračanica, while the Municipality of North Mitrovica formally requested documentation of the previous convocation which, according to the current mayor, the present administration does not possess in full. These problems do not produce the same effect in every municipality, but they are relevant to the ability to keep records regularly, publish documents and ensure the functioning of internal controls.

In the area of asset declaration, publicly available data from the Agency for Prevention of Corruption show that all four current mayors submitted asset declarations for 2026.⁵⁰

Based on the review of official websites, the following table presents the availability of selected categories of information and documents whose publication is foreseen by Administrative Instruction MALS No. 04/2023 on Open Administration in Municipalities. The assessment refers to the situation recorded during the review in September 2026.

Municipality	Municipal acts and basic information	Finance and budget	Public consultations and budget hearings	Public procurement	Access to public documents and contacts
North Mitrovica	Available	Available	Available	Partially available	Available
Zvečan	Partially available	Partially available	Available	Partially available	Partially available
Zubin Potok	Partially available	Unavailable	Unavailable	Partially available	Partially available
Leposavić	Partially available	Unavailable	Unavailable	Partially available	Partially available

Table 1. Availability of selected information on official websites, September 2026

'Available' means that current content from the observed category was found on the official website, 'partially available' that only part of the relevant content is available, and 'unavailable' that current content from that category was not found. The assessment refers exclusively to public availability through the official website at the time of the review.

6. RELATIONSHIP BETWEEN THE LOCAL AND CENTRAL LEVELS AFTER DECEMBER 2025

The functioning of the four municipalities in northern Kosovo after the 2025 local elections and the assumption of office by the new mayors at the beginning of December cannot be considered separately from their relationship with central institutions. Within a relatively short period, several decisions and activities of the new local authorities were subject to administrative review, requests for reconsideration or direct action by other central bodies. Given the frequency and nature of these disputes, the question of the boundaries between legally permitted oversight of

⁵⁰ KoSSev/Alternativna, "Assets of the four mayors in northern Kosovo" <https://kossev.info/imovina-cetiri-gradonacelnika-na-severu-kosova/>.

legality and the effective space for independent local decision-making has also become important for assessing the responsibility of the northern municipalities.

Oversight of the legality of municipal acts is a function of central institutions provided for by law. The Law on Administrative Review of Municipal Acts establishes a system of such oversight.⁵¹

The procedure is additionally regulated by a Government Regulation adopted in February 2026. When the supervisory body considers that a municipal act is not in accordance with the law, it may request its reconsideration, and the municipality has 30 days to respond. If the municipality does not act upon the request, a further legal path is provided through the State Advocacy Office and the competent court. The Regulation explicitly provides that a request for reconsideration does not suspend the execution of the municipal act.⁵²

Disputes between the new northern administrations and the central level emerged immediately after the new local authorities took office. On 18 December 2025, the municipal assemblies of all four municipalities adopted decisions to withdraw from the Association of Kosovo Municipalities. The Ministry of Local Government Administration challenged the procedure by which these decisions were adopted, after which the assemblies reconsidered the matter and adopted new decisions on withdrawal during January and February. This case in itself can be viewed as an example of the application of the legal mechanism for reviewing the legality of municipal procedures. However, subsequent developments showed that the relationship between the central and local levels did not remain limited to the formal review of acts.⁵³

A particularly illustrative case is the decision of the North Mitrovica Municipal Assembly to remove the 'I Love Mitrovica' installation. When the municipality attempted to implement the decision on 5 June 2026, the Kosovo Police stated that it had informed municipal inspectors that implementation of the decision should be postponed until MALS issued its position. The Ministry subsequently challenged the decision on the ground of procedural shortcomings, and on 30 June the North Mitrovica Municipal Assembly repealed it and announced that the matter would be reconsidered.^{54,55}

This case is particularly important because of the relationship between the prescribed oversight procedure and what happened in practice. Although a request for reconsideration does not suspend the execution of a municipal act, implementation of the North Mitrovica decision was effectively halted pending the central level's position, following the intervention of the Kosovo Police.

A similar dispute appeared during the summer of 2026 in connection with the planned mural of Patriarch Pavle in North Mitrovica. MALS requested suspension of the project and reconsideration

⁵¹ Assembly of the Republic of Kosovo, Law No. 08/L-284 on Administrative Review of Municipal Acts <https://gzk.rks-gov.net/ActDetail.aspx?ActID=100034>.

⁵² Government of the Republic of Kosovo, Regulation (GRK) No. 03/2026 on the Procedure for Administrative Review of Municipal Acts <https://gzk.rks-gov.net/ActDetail.aspx?ActID=117436>.

⁵³ United Nations. Report of the Secretary-General on the United Nations Interim Administration Mission in Kosovo. S/2026/264, op. cit.

⁵⁴ Kosovo Police, "Two individuals taken to the police station for vandalism" <https://www.kosovopolice.com/shoqerohen-ne-stacion-policor-dy-persona-per-vandalizem/>.

⁵⁵ KoSsev, "Unanimous vote to repeal the decision to remove the 'I Love Mitrovica' sign; discussion to continue at the next session" <https://kossev.info/jednoglasno-usvojeno-da-se-stavi-van-snage-odluka-o-uklanjanju-znaka-ja-volim-mitrovicu-rasprava-o-ovoj-temi-na-sledecoj-sednici/>.

of its legality, referring to issues of the use of public space, religious neutrality, equality and the conduct of public consultations. The Municipality of North Mitrovica rejected such an interpretation and argued in its response that the Ministry had no legal basis to challenge in this way a decision adopted within municipal competences. The dispute therefore no longer concerned only the content of one decision, but directly the limits of central-level authority to intervene in areas that the local authority considers to be its own competences.⁵⁶⁵⁷

The disputes are not limited only to administrative review of individual acts. The report of the UN Secretary-General states that North Mitrovica expressed concern to UNMIK about unannounced visits by the Kosovo Police in connection with administrative issues and employment, which the municipality considered to go beyond the usual scope of police action. The same report also records problems reported by all four new administrations after taking over power, including missing documentation, limited financial and personnel capacities and language barriers.⁵⁸

That the issue of the relationship between the central and local levels goes beyond individual disputes was also shown by a meeting of representatives of the European Union and member states with the mayors of the four northern municipalities in Zvečan in July 2026. Among the problems affecting the functioning of municipalities, the mayors cited the lack of archival documentation, qualified staff, budget constraints and property-law issues, as well as 'central-level control over municipal activities'. After the meeting, the EU emphasized support for strong local self-government and decentralization based on the Constitution and the Law on Local Self-Government, the need for better coordination between the central and local levels and equal application of the principles of the rule of law throughout Kosovo.⁵⁹⁶⁰

Taken together, these examples indicate that central oversight after the change of local authorities in the north did not remain an abstract legal issue. On several occasions, specific decisions of the new local authorities were subject to review, and in certain cases their implementation was halted or postponed in practice pending a position from central institutions. Therefore, the performance and accountability of the northern municipalities cannot always be assessed in isolation from the practical relationship between central oversight and the municipalities' ability to implement their own decisions.

This, however, does not reduce the responsibility of the municipalities themselves in areas that are clearly under their direct control. Availability of municipal documents, updating of websites, transparency of budget and other local procedures, personnel management, internal controls and communication with citizens remain issues for which local administrations primarily bear responsibility.

⁵⁶ KoSsev, „The Ministry of Local Self-Government rejected the mural of Patriarch Pavle in North Mitrovica“, <https://kossev.info/en/ministarstvo-lokalne-samouprave-odbilo-mural-patrijarha-pavla-u-severnoj-mitrovici/>.

⁵⁷ KoSsev, „Dispute over the Patriarch Pavle mural: Municipality of North Mitrovica rejects the Ministry's objections, calling its request 'legally unfounded'“ <https://kossev.info/spor-oko-murala-patrijarha-pavla-opstina-severna-mitrovica-odbacila-primedbe-ministarstva-tvrdi-da-je-zahtev-pravno-neosnovan/>.

⁵⁸ United Nations, Report of the Secretary-General on the United Nations Interim Administration Mission in Kosovo. S/2026/264, op. cit.

⁵⁹ KoSsev, „EU after meeting in Zvečan: Stronger local self-government, better coordination with Pristina and equal application of the rule of law“, <https://kossev.info/en/cu-posle-sastanka-u-zvecanu-jaca-lokalna-samouprava-bolja-koordinacija-sa-pristinom-i-jednaka-primena-vladavine-pravasamo-dva-dana-nakon-sto-je-prvi-put-javno-dovela-u-pitanje-zakonitost-razresenja/>.

⁶⁰ Ibid.

7. CONCLUSION

The findings of this analysis indicate that the transparency, integrity and accountability of the four municipalities in northern Kosovo must be considered in a specific institutional context. Local institutions in the north are relatively young within the current institutional framework. They began to function in the Kosovo' local self-government system at the beginning of 2014, and even during the following decade they did not experience a long period of uninterrupted and stable institutional development. The withdrawal of Kosovo Serbs from institutions in November 2022 represented an institutional disruption, while after the 2023 elections, held amid a boycott by the vast majority of the Serbian population, the municipalities were led for more than two years by administrations that had limited political legitimacy among the local Serbian majority. The return of Serbian representatives after the 2025 elections brought a new institutional transition, accompanied by problems with documentation, personnel, finances, equipment and language capacities.

In this sense, the institutional weaknesses identified by this analysis did not arise in a stable system that had enough time to develop its procedures and capacities. On the contrary, these are local institutions that, during a relatively short period, went through several serious political and administrative disruptions. This does not reduce their responsibility, but it represents an important framework for understanding problems such as incomplete records, weak internal controls, lack of professional staff and difficulties in achieving institutional continuity. Audit findings in particular show that some weaknesses result from a lack of capacities and records, while others indicate insufficiently developed procedures and integrity mechanisms.

At the same time, the survey results show that citizens perceive significant problems related to the openness and integrity of the local administration. While assessments of the quality of municipal services are generally moderate, considerably more unfavorable attitudes were recorded regarding the availability of information, the transparency of public procurement, employment and citizens' ability to influence decisions. Employment in the public sector was the most frequently identified area of perceived corruption risk, while more than two thirds of respondents considered corruption to be present at least to some extent. The low level of citizen participation is particularly pronounced. In this respect, it is notable that four out of five respondents had never participated in a public hearing or consultation, while only one fifth considered that citizens could influence municipal decisions.

Official sources and the review of municipal websites supplement the survey results with concrete data on the transparency and functioning of local administrations. The current situation shows differences in the updating of websites, organization of content and availability of certain categories of documents and information, including their availability in official languages.

During 2026, public consultations and budget hearings were renewed in some municipalities, but they are not accompanied by a uniform practice of publishing results, proposals received and municipal responses. Similarly, in the area of public procurement, appropriate sections and individual documents exist, but the review did not confirm systematic availability of all relevant categories of current documentation.

The observed weaknesses in asset and personnel management, financial reporting, allocation of subsidies and functioning of internal audit were for the most part documented for 2024 and 2025, that is, for the period of the previous administrations. Problems with the continuity of documentation and records from the previous period, pointed out by the current local administrations, also form part of the institutional legacy. In addition, Leposavić, Zvečan and Zubin Potok did not submit to the Ministry of Local Government Administration data for municipal performance measurement for 2024, which limits the possibility of assessing and comparing their performance within this system.

The new mandate also takes place in circumstances of increased disputes with central institutions. Since December 2025, several decisions of the northern municipalities have been subject to administrative review, and in certain cases their implementation was in fact postponed pending a position from the central level. Therefore, the responsibility of local authorities in certain areas cannot be completely separated from the way central institutions use their supervisory powers. At the same time, disputes with the central level cannot be a justification for weaknesses in areas directly controlled by the municipalities, such as publication of documents, internal procedures, personnel management, financial controls and communication with citizens.

The key challenge for the coming period is therefore not only the correction of individual irregularities, but also the broader institutional stabilization of the four northern municipalities. Their long-term functioning requires simultaneous strengthening of administrative capacities, transparency and integrity systems, the restoration of relations with citizens and a predictable relationship with the central level that enables local self-government to exercise the competences assigned to it under the legal framework. Of particular importance is the need to transform formally established mechanisms for transparency and citizen participation into regular and documented administrative practice.

8. RECOMMENDATIONS

1. Stabilize institutional capacities and ensure continuity in the work of municipalities. It is necessary to systematically organize archives and registers, carry out an inventory of documentation and assets, fill key professional positions and ensure functional mechanisms of internal audit and control mechanisms. It is also necessary to establish clear procedures for handover of decisions, records and other documentation when local administrations change. Particular attention should be paid to the language capacities of the administration and the availability of services in official languages.

2. Establish a uniform minimum standard of transparency for all four municipalities. Official websites should regularly publish decisions, minutes, budgets, financial reports, plans and public procurement documentation, calls for consultations and accurate contact information. Publication of information should be systematically aligned with the obligations under Administrative Instruction MALS No. 04/2023 on Open Administration in Municipalities. In the area of public procurement, it is necessary to ensure the availability of relevant documentation through different stages of the procedure, and not only individual notices. The same content should be available in a timely manner in all official languages.

3. Strengthen integrity systems and internal controls in the areas of greatest risk. Priority should be given to ensuring transparent employment procedures, complete asset records, clear criteria for allocation of subsidies, functional internal audit and implementation of local integrity plans.

4. Restore mechanisms of direct citizen participation. Municipalities should publish calls for public meetings and consultations in a timely manner, more actively include residents of remote settlements and provide feedback on how citizens' proposals were considered and whether they influenced decisions. Following the completion of public consultations and budget hearings, reports should be published on the process conducted, proposals received and the municipality's responses to them.

5. Make mechanisms for reporting irregularities and corruption clearer and more accessible. Citizens and employees should be provided with clear information on where and to whom reports can be submitted, what procedures are followed after reporting and what protection measures are available to whistleblowers and other persons who report irregularities.

6. Ensure regular reporting in the municipal performance measurement system. Municipalities should submit complete data to MALS in a timely manner so that their performance can be covered by systematic monitoring and compared with other local self-governments. Regular reporting should also be used as an instrument for identifying areas in which additional improvements are needed.

7. Ensure a predictable and proportionate relationship between central oversight and local autonomy. Administrative review of municipal acts should have a clear legal basis, reasoned and consistently applied to all municipalities. Central and local institutions should develop direct coordination mechanisms so that legal disputes can be addressed through prescribed procedures, while minimizing disruption to the regular functioning of local administrations.

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