

Own source revenues of Kosovo municipalities and their impact on effective services

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Abstract

Promotion of fair, efficient and not corrupted management of public finances from local government is crucial for functional democracy and it includes number of issues, institutions and methods.

Fiscal transparency enables citizens to act as consumers by asking for high level of values toward the money they pay for taxes. Transparent operations also makes easier job to local government on offering these values. The New Constitution of the Republic of Kosovo, which was enforced on June 15 2008, has a special chapter regarding the local governance where is precisely determined basic principles and objectives of local governance in Kosovo. Constitution declares that " basic unit of local governance in the Republic of Kosovo is municipality. Municipalities has a large scale of local governance and they encourage and ensure active participation of all citizens on the decision making process of municipal authorities (article 124.1).¹" The Constitution in 11 paragraphs guarantee the right of citizens on local governance, the request that establishment, competences and municipal borders to be regulated by the law, the right of the municipality to get financing from central government, the rights of municipality on cooperation between municipalities and cross-border cooperation, administrative borders of review of local activities by the central government and also the obligations that municipalities has toward respecting the Constitution and the Law.

Actual financial legislation for local government has extended the base for self municipal income which enables municipalities to increase their budgets.

The aim of this study is to analyze the self income of Kosovo municipalities and to show the impact of self income on service offering from municipal level to citizens.

¹ The Constitution of Republic of Kosovo, article 124, page 50.

1.Introduction

Immediately after the entering into the force of the Constitution, several different laws entered into the force also: Law on Municipal Administrative Borders, Law on Local Self-Governance, Law on Local Elections and Law on Local Government Finance. All these laws are in harmonization with the international standards and principles of European Chart on Local Self- Government (The Chart). New laws gives to the Municipalities new competences, determines a new fiscal system which allows municipalities to have more autonomy on collecting and spending their revenues, to establish new municipalities trough the re organization of municipal borders and the new election system for municipality. Through these laws, municipalities in Kosovo have wider level of autonomy with the purpose to establish a very powerful and sustainable system of local government and to improve public services throughout all the municipalities.²

Until now, revenues of Kosovo municipalities mainly have been offered through the central government and based on the budget prepared by those authorities. Even municipalities had some limited competences on collecting the revenues through different offered services or through the taxes, central authorities has been the highest authority on calculation and determination of financial sources for Kosovo municipalities. This system was implemented because of the limited general autonomy, especially the financial autonomy, determined by the local government. During this period of time, municipalities have been financed in a low level which as repercussion had a limited and low quality services toward the citizens.³ However, with the process of decentralization started in Kosovo and with the level of local autonomy recognized by the Law on Municipalities, they have now the possibility to offer more services in quantity (offering a wider assortment of competencies) and to offer much more qualitative services. This enables municipalities to fulfill citizen's needs in a quite satisfied level and to develop general infrastructure of municipality. New system of Local Government Finance has enabled citizens to take part directly on budgeting process in their municipality and to express their opinions, suggestions and attitudes regarding this matter. Except this, the Law has enabled municipalities to prepare their development plans and decide for their development priorities⁴.

² Law on Local Government Finance. Nr.03-L-049

³ Law on Local Self Government NR.03-L-040

⁴ Law on Local Government Finance. Nr.03-L-049

2. Law on Local Government Finance (LLGF)

LLGF has entered into the force in June 2008 but the implementation started with the fiscal year from January 2009. All calculations and other financial issues, after entering into the force of this law, has been based on this law and will have effect based on this law and on the instructions issued by the Ministry of Economy and Finance starting with the fiscal year 2009.⁵

This Law regulates municipal financial sources, municipal grants, municipal borrowings and commitments (until the Law on Public Debts will enter into the force) responsibilities of Grant Commission and other issues linked to these matters. This Law gives the guarantee to Municipality that it has the rights and the authority to regulate and manage independently and on the interest of citizens of Municipality financial sources derived by the own source revenue or offered to the Municipality through the General Grant (LLGF art.2.3.). Furthermore, this law gives the guarantee to the Municipality to cover the delegated competencies by the delegated authority otherwise the enhanced competencies will be treated same as other own source competences (LLGF art 6.)⁶

LLGF (art 7.1.) counts below shown financial sources of municipalities:

- I) Own source revenue(taxes, fee, usage tariffs, etc) ;
- II) Operating Grants ;
- III) Grants for extended competences;
- IV) Transfers for delegated competences;
- V) The extraordinary grants;
- VI) Financial assistance from the Republic of Serbia; and
- VII) Incomes from the Municipal Borrowings.

Below will be explained in details all the matters and financial occurs of these financial sources.

3. Own source revenues (OSR)

Based on the LLGF different revenues are classified as own source revenue. These revenues could come from the municipal taxes, fees, traffic fees, grants, donations, etc. Actual legislation on local government finance has extended the base for own source revenue which enables municipalities to increase their budgets. Main taxes by the Law on Local Government Finance are immovable property tax, business registration license fee, professional business license fee, municipal administrative fee, permit fees for construction and demolition of buildings and other structures, motor vehicle fee, other Municipal fees.⁷

⁵ www.mef.org, budget book, page.23.

⁶ Law on Local Government Finance ,Art 6.

⁷ Law on Local Government Finance, Art 8.

LLGF allows municipalities to collect other revenues such as taxes and fees for extension or repair of restaurants or buildings, traffic jobs, jobs on violation of municipal regulation, rental fees etc., and other taxes if there is an agreement with central government for such a tax. The local government has also the rights to determine the tax rate, the value, tax base, tax exclusion, etc.

Below are shown own source revenues as are described on the LLGF. However, Municipality could collect also other revenues if that is determined on any Law or in agreement with central government. (LLGF Art. 22).⁸

a) Immovable property tax (UNMIK Regulation Nr.2003/29):

- 1) Residential purpose property;
- 2) Commercial property;
- 3) Industrial Property;
- 4) Agricultural Property;
- 5) Immovable.

Fees:

- 1) Business permit fee (retail sales, food processing, handicraft, hotel and restaurant services, banking activities and financial services, insurance services, etc.);
- 2) Business licence permit fees;
- 3) Motor vehicle fee;
- 4) Municipal administrative fee;
- 5) Fee on construction or demolition of buildings and other structures
- 6) Fee for motor vehicles for parking on the municipal property;
- 7) Fee on usage of municipal property for recreation;
- 8) Fee on hunting and fishing;
- 9) Fee on advertising and exposure on municipal property;

b) Fees on issuing official documents:

- 1) Marriage certificate;
- 2) Birth certificate Certifikatat e lindjes;
- 3) Divorce certificate;
- 4) Certificate on economic and social situation;
- 5) Copy of those certificates or other official documents.

Charges, rents, fees and other revenues:

- 1) Construction of the new building;
- 2) Extension or rehabilitation of existing building, etj.

c) Traffic fines

- 1) Fines for violation of traffic rules.

d) Fines for offenses against municipal regulations:

⁸ Law on Local Government Finance. Art. 22., other own source revenues

Fines for offenses against municipal regulation approved by Municipal Assembly

e) **Rental income:** usage of municipal property for kiosk, sales desk, restaurants that are located on or that use the sidewalks, pavements, public area etc.).

The table below shows the financial data for own source revenue, by different categories:

Table 1. Own source revenues of municipalities

Main own source revenues	Total	%
Immovable property tax	12188650.7	31.3
Construction permit tax	1019394.6	29.5
Co-payments (education and health)	3162214.6	9.7
Vehicle registration fee	2070349.3	5.0
Inheritance registration fee	1489531.9	4.2
Inspection activity on land measuring fee	262.6	3.2
Taxes for changing the land destination	1144248.4	3.9
Administrative certificate fee	1072269.3	2.6
Usage of municipal property	918541.3	3.2
Municipal buildings rent	808994.6	2.0
Business licence registration fee	781913.3	2.8

Source: Ministry of Economy and Finance, Department of Budget, budget circle 2009/02.

The first column shows the main categories of own source revenues collected by municipalities, the second column total value of collected revenues while the third column shows percentage on total revenues.

Based on the above table and data from first column, the most evident thing is that the highest collected income comes from the immovable property tax and followed by the permit fees for the construction and demolition of buildings and other structures, whereas the other categories are far from the first two categories.

Table below (based on the data from MEF) presents the data of most successful municipalities on collection of OSR and the comparison in 2008 with 2007, expressed in EURO (€).

Tabela 2. Most succesful municipalities on collection of OSR

	Municipality	2007	2008	% index	ranking
1	Mamushë	13000	44000	238.4 %	1
2	Novo Berdë	6000	18000	200 %	2
3	Gjakovë	1,108000	2,446000	120.7 %	3
4	Hani i Elezit	47000	102000	117.0 %	4
5	Kaçanik	237000	440000	85.6 %	5
6	Gjilan	1,365000	2,344000	71.7 %	6
7	Pejë	1,344000	2,240000	66.6 %	7
8	Podujevë	630000	975000	54.7%	8
9	Prishtinë	10,485000	16,116000	53.7%	9
10	Viti	350000	524000	49.7%	10

Source: Ministry of Economy and Finance, department of municipal budget, budget circle 2009/02

As it is presented on above table, Hani i Elezit and Mamusha , two of new municipalities has shown very good results on collecting revenues and there are followed by Novo Berda Municipality and Gjakova Municipality.

Municipalities has shown very good abilities on revenue growth after having new competences from central level which is an indicator that fiscal decentralization has increased awareness and responsibility toward the collection of revenues and serving to citizens in a very good way, based on obligations derived from the Law⁹.

4. Municipal financial ability and their budget sustainability

Law on local self government has given lot of space to municipalities for financing their municipal activities. This law has enabled municipalities to increase their abilities and financial sustainability.

All the reports done by local and international agencies have shown that municipalities had a very good performance on increasing revenues and financing their activities since the LLGF has entered into force. Municipalities also achieved good results on financing infrastructure works, construction of new school buildings, social assistance centers, business developing areas, etc.

Table 3 below, shows the financial report of the Ministry of Economy and Finance (MEF) on collection of revenues by municipalities for 2006, 2007 and 2008. In a 2007 increase on collection is higher for 5.3% than in 2006, whereas in 2008 for 46.33 % higher than in 2007.

⁹ www.mef.org. Budget book, 2009, Financial report 2008.

Table 3. Own Source Revenues

Municipality	2008 Euro	2007 Euro	2006 Euro
Drenas	639	438	395
Fushë Kosovë	983	687	666
Lipjan	1,305	927	793
Obiliq	530	481	408
Podujevë	975	630	741
Prishtinë	16,116	10,485	8,582
Shtime	243	175	154
Dragash	286	219	212
Prizren	4,014	2,992	3,560
Rahovec	684	515	580
Suharekë	1,103	830	877
Malishevë	479	486	546
Mamushë	44	13	1
Deçan	383	290	283
Gjakovë	2,446	1,108	1,144
Istog	611	522	475
Klinë	682	567	563
Pejë	2,240	1,344	1,232
Junik	45	33	-
Leposaviq		5	30
Mitrovicë	1,354	1,138	1,004
Skenderaj	533	432	605
Vushtrri	831	672	601
Zubin Potok	-		-
Zveçan			4
Gjilan	2,344	1,365	1,636
Kaqanik	440	237	265
Kamenicë	586	393	424
Novo Berdo	18	6	19
Shterpc	11	37	45
Ferizaj	2,232	1,813	1,552
Viti	524	350	354
Hani i Elezit	102	47	0
Total	42,784	29,237	27,755
Totali ne %	46.33 %	5.3 %	

Source: www.mef.org. Budget book, 2009, Financial report, 2008

5. Human resource capacities on managing with municipal budget

Until now Kosovo municipalities had limited opportunities on local governance especially on managing with budget and their actions and duties has been defined by the central level based on the centralization system. The local level did not have any opportunity to improve obstacles and weaknesses during the governance and especially on the budget process.

Reform of local governance started on the elections of the November 2007, which is the start of the decentralization from central to local level. The decentralization system was meant to have a positive impact on the effectiveness of local administration. Through the research which was done by “Studimi Mozaiku i Kosovës” (Kosovo Mosaic Study) SMK in 2009, the idea was to measure the satisfaction of citizens with services offered by the administration of local government and the analyze of trends and movements on citizens satisfaction with those services. This research has also some other questions to citizens regarding the trustfulness on the administration, the level of access on the works of administration, on the information offered to citizens and also access on the official documents of local government. SMK 2009 had the purpose also to find out how much is a citizen informed about the functions and duties that local government has, to whom they should be directed when they need a service from local government, etc. This kind of research was done also in 2006 and 2003 and there has been made comparisons between these three periods of measurements.

Compared with the research study done, the research study of 2009 shows the higher level of satisfaction in 2009 than study done on 2006 and less in 2009 than in 2003. Even the total level of satisfaction is positive, results has oscillations from region to region. For example, citizens from Skenderaj which is mainly populated from Albanians, and Leposaviq mainly populated by Serbs, has been very satisfied with the local government. In the contrary, citizens from Rahoveci and Prizreni report a high scale of non satisfaction with local¹⁰. This data are shown in table 4 below.

Table 4. Index of satisfaction with Municipal service offered to citizens, 2003, 2006–2009*

¹⁰ Source: Kosovo Mosaic 2003, Kosovo Mosaic 2006, Kosovo Mosaic 2009

Municipality	2003	2006	2009	Trend
Deqan	42	22	16	-
Dragash	14	33	25	-
Ferizaj	27	15	39	+
Fushe Kosova	35	23	27	+
Gjakove	27	-26	14	+
Gjilan	26	-18	-17	+
Glogovc	21	-2	51	+
Hani i Elezit	*	*	31	-
Istog	30	26	-5	-
Junik	*	*	38	-
Kamenice	14	-27	43	+
Kaqanik	16	6	30	+
Kline	27	11	4	-
Leposaviq	-23	-13	52	+
Lipjan	-25	-29	33	+
Malisheva	13	40	13	-
Mamushe	*	*	4	-
Mitrovice	21	12	-6	-
Novoberda	-6	-16	5	+
Obiliq	1	16	7	-
Peje	16	-2	8	+
Podujeve	29	8	6	-
Prishtine	5	-15	36	+
Prizren	12	36	-33	-
Rahovec	6	-23	-43	-
Shterpca	-4	-14	-33	-
Shtime	66	45	-30	-
Skenderaj	16	15	94	+
Suhareke	53	40	16	-

Source: Kosovo Mosaic 2003, Kosovo Mosaic 2006, Kosovo Mosaic 2009

*Index of satisfaction with local government – scale -100 "very non satisfied" up to +100 "very satisfied"

The research has shown also different answers of the opinion of citizens toward the general performance of local government. Majority of citizens has declared to be in generally satisfied, 51% of them declared that local government has done a very good job on service offering, but 12% of them have declared that local government has done an excellent job.

Almost 46% of citizens declared that they believe that local government did not satisfied citizens expectations on solving their problems. Also, 63% of citizens believe that local government is doing an excellent job on offering the

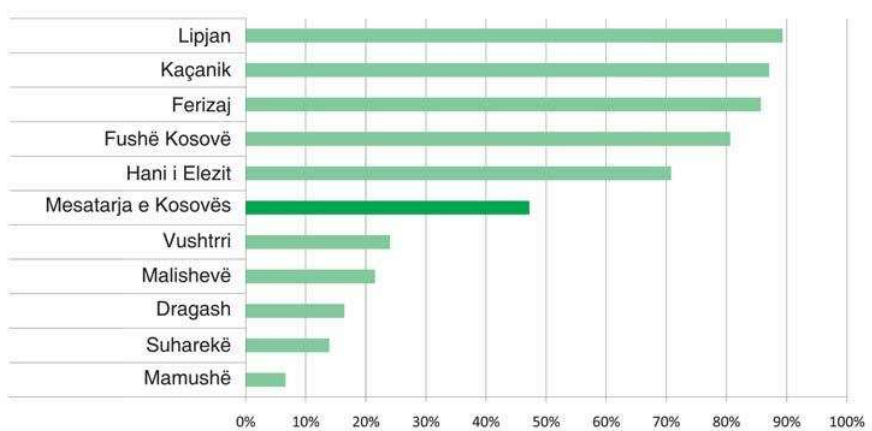
accurate information whereas 54% of citizens believe that local government did not fulfill the expectations on fighting the corruption.

In generally, citizens have mixed opinion on the ability of local government to manage municipal funds. 39% of citizens declared that the administration has low level of trust whereas 19% consider that local administration is enough trustful or high level of trustfulness on managing with municipal funds. A 32% of citizens declared that local government is not trustful to manage with municipal funds.

The research reports that citizens interviewed during the study have been visiting very often municipal offices during the last year. One in a three citizens visited the municipal offices to look after their personal documents e.g. identification card, passport, etc. In some of the municipalities, almost every citizen interviewed has been at least once in municipal offices for information regarding the personal documents. Municipalities with highest number of visits have been Lipjani, Kaçaniku, Ferizaji dhe Fushë Kosova. Only 6.6% of interviewed citizens visited the new Municipality of Mamusha offices last year, whereas more citizens visited other municipalities like Dragash (16%) and Suharekë (14%).

The figure below shows five highest visited and five lowest visited municipalities.

Figure 1. Five highest and five lowest visited municipalities



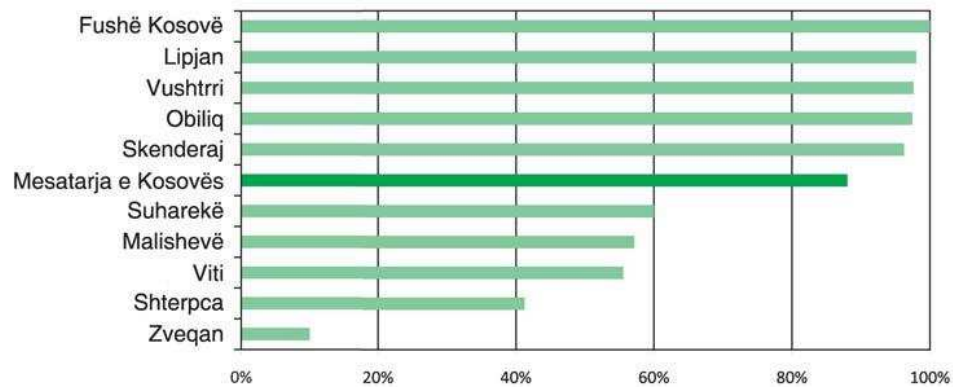
Source: Kosovo Mosaic 2003, Kosovo Mosaic 2006, Kosovo Mosaic 2009

High level of visits, shown in figure 1, does not mean that municipal administration offered satisfied level of services to citizens. On five highest visited municipalities, Fushë Kosova is the highest ranked municipality on fulfilling citizen's needs with 97% of scale. Ferizaj and Kaçaniku with 86% and followed by other municipalities.

In generally, citizens reported that at least 8% of the requests are not fulfilled at all. Skenderaj as Municipality is one of the five most responsible municipalities which accept citizen's documentation and gives feedback to 98% of them.

Citizens of new Municipality of Junik, 97% of them, reported that their requests have been fulfilled which is a good sign that decentralization of governance from central to local level was successful. Citizens of Malisheva reported the highest level of negative answer from officials of their municipality, Suharekë, 33% and in Novobërdë, 29%. The results from the study for other municipalities are shown in figure nr. 2.

Figure 2. Five highest and five lowest ranked municipalities on offering accurate information and positive respond to citizens



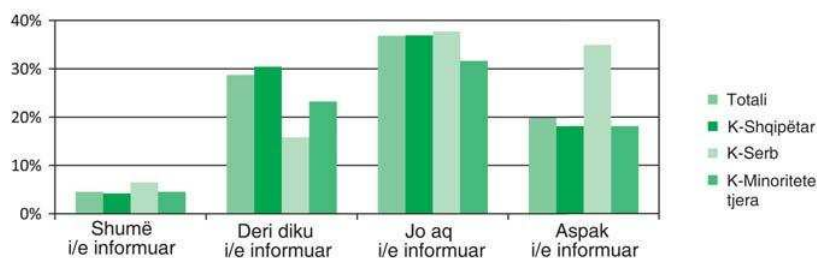
Source: Kosovo Mosaic 2003, Kosovo Mosaic 2006, Kosovo Mosaic 2009

* Index of satisfaction with local government – scale -100 "very non satisfied" up to +100 "very satisfied"

On the question do you know where should you address your request about your problems to the local administration, 20% of them declared NO, 20% declared YES, 20% somehow and the rest of 40% declared NOT SURE.

Citizens from Novoberda mostly declared that they are well informed (93%), followed by Skenderaj with 84%. 7 out of 10 citizens from Podujeva and Glllogovci declared to know where to address, but in Shtërpçë, 50% of citizens does not have an information where to address their problems. About 40% of citizens from Suhareka and 33% from Klina, Vushtrria dhe Mitrovica, declared to not have the information where to address their problems. The most interesting answers came from Mamusha, the new Municipality, where 67% of citizens declared that there is a lack of information to the public from the municipal level.

Figure 3. "How much you feel you are informed about the local administration activities"



Source: Kosovo Mosaic 2003, Kosovo Mosaic 2006, Kosovo Mosaic 2009

Serb community has the highest level of knowledge on information for their local administration activities. This shows that decentralization of governance has integrated also the Serb community through the local governance.

Decentralization and local governance reforms has been monitored closely continually by the European Commission which is one of the priorities of European Partnership and all data about the decentralization has been presented through the Progress Report for Kosovo. Based on the Report, there was a progress on different fields of local governance and on the field of reforms of local administration. Several working groups have been appointed, e.g. working group for legislation reform, working group for establishment of new municipalities, working groups for public information, working group on coordination of donations and capacity buildings.

Beside all these positive steps, inter ministerial coordination and interaction is still a weak part. The human capacity of local government is still weak. Law on Prishtina as a Capital of Kosovo is not approved still. There is a lack on monitoring and evaluation of quality of services offered to citizens by municipalities¹¹.

6. Conclusions

From the analyze and review of this study, it is obvious that the process of local governance is a very hard process to be implemented and especially in municipalities where the own source revenues are in a low level and the level of economic development is very low, which affects directly the own source revenue and effectiveness of services toward citizens.

Since the early 1980, lots of countries are concentrated in a process of fiscal decentralization, which was foreseen as needed request after the high scale of

¹¹ European Community Commission, Brussels (14.10.2009), Sec (2009) 1340.

governmental centralization. Through the decentralization it was possible to transfer public functions and fiscal revenues from the central level to units of local government which enables private sector more engagement into the public projects through public private partnership.

Countries that have developed and implemented decentralization, has used and has been based on the European Chart on Local Self Government and its principles, especially on the Principle of Subsidiary. Local governance in Kosovo is faced with lot of problems, but through adoption of European Chart rules, has increased own source revenues and has given the highest level performance in service offering toward the citizens.

Different factors and reasons derived as a result of not fulfilling objectives of local governance, which will be mentioned below:

- Lack of accurate demographic data had an impact on low level of foreign investment. Lack of legal infrastructure resulted on lack of support from local businesses and central level, as well.
- Lack of transfer of competencies.
- Lack of financing for new competencies
- Low level of support toward the new municipalities
- Lack of human resources
- Lack of inter ministerial coordination
- Municipalities cannot define the level of salaries as a tool for attracting professional, highly and skilled employers
- Municipalities should follow up on the rules of procurement imposed by central level during the procurement procedures and use the procurement rules even on sums more than €500.
- Municipality's drafts list of capital projects and deliver to central level, which usually does not support the same.
- Municipalities are "the last one" to have an information about the changes that affects them
- Municipalities are very limited on defining and collecting revenues that derive from municipal property tax on public companies, since this right belongs to Kosovo Privatization Agency.
- Funds for capital investment are also very limited and are not enough to cover capital projects.
- Capital investments are being realized through the combination of donation and own municipal funds. There is not still in force any mechanism for public borrowings.

Beside all these challenges and dilemmas for the impact of the fiscal decentralization we can resume and conclude that functional fiscal process of governance enables establishment of preconditions for local authorities to engage all

the human and financial capacities on improving social conditions of citizens and also increase economic welfare in local level.

Through the decentralization process, local government could increase collection of own source revenues through facilitation offer to businesses, through easy and soft fiscal policies, through facilitations on opening new businesses, through better offer of services to citizens.

Better coordination of both, central and local government, will help process of local governance and better collection and management of owns source revenues.

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