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Interactive model for analyzing transparency and forms of budget reporting in Kosova

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INTERACTIVE MODEL FOR ANALYZING TRANSPARENCY AND FORMS OF BUDGET REPORTING IN KOSOVA

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Abstract

Budget transparency represents a key indicator of good governance and public accountability and has been widely examined in international research, particularly in the context of transition and developing economies. Recent studies increasingly emphasize the integration of quantitative indicators with visual and interactive analytical tools to enhance understanding of budgetary processes and public engagement.

This study addresses the research question of the extent to which budget transparency and reporting practices in the Republic of Kosovo are aligned with regional and international standards. The main objective of the research is to develop and apply an interactive model for analyzing budget transparency that enables systematic, comparable, and visually accessible assessment.

The research is based on the analysis of secondary data, including official budget documents, annual and quarterly budget execution reports, financial audit reports, and international data sources. The methodology combines an indicator-based approach, comparative analysis, and data visualization techniques, such as radar charts and graphical representations of sectoral budget allocation.

The findings indicate that Kosovo has achieved moderate progress in terms of digitalization and public access to budget information. However, the analysis reveals notable weaknesses related to limited citizen participation, insufficient analytical depth of budget reports, and delays in the publication of key fiscal documents.

The general conclusion is that formal transparency alone is insufficient without understandable presentation of data and active public involvement in the budget process. The study recommends strengthening parliamentary oversight, improving the analytical content of budget reports, and investing in interactive digital platforms to enhance budget transparency and accountability.

Keywords: Budget transparency, Budget reporting, Interactive model, Public accountability, Kosovo

Chapter I: Summary and Overall Framework of the Interactive Model for Analyzing Budget Transparency and Reporting Practices in Kosovo

The study of budget transparency and reporting practices is a fundamental element for assessing good governance and public accountability. In the case of Kosovo, the increasing demand for open and comprehensive budget management has become particularly important, as public institutions face ongoing challenges in ensuring citizens' access to information, improving the quality of reporting, and enabling effective public participation in decision-making processes. For this reason, the proposed interactive model offers a novel analytical approach, which combines traditional methods of measuring transparency with modern visual tools, making the analysis process clearer and more comprehensible.

This chapter provides an overview of the model, initially focusing on the overall transparency result, identifying best practices as well as areas requiring improvement, and concluding with key findings and preliminary recommendations. Such an approach aligns with international practices for measuring transparency, where indicator analysis is combined with visual data interpretation. This not only facilitates academic evaluation but also enables practical application of the model by public institutions and civil society organizations in Kosovo.

1.1 Overall Transparency Result

The budget transparency result provides a synthetic summary of institutional performance in relation to standards of access to information, quality of reporting, and forms of public participation. In international practice, this result is often expressed as an index or percentage reflecting the level of budget openness in relation to established criteria.¹

In the case of Kosovo, data analysis shows moderate progress, with certain aspects, such as the digitalization of information and the publication of periodic reports, displaying a positive trend, while visible challenges remain in public participation and independent oversight.

The table 1. below presents a summary of the overall transparency assessment according to the interactive model, including the main components:

Main Dimension	Average Score (%)	Comparative Score (Region)	Key Comments
Public Access to Documents	72	68	Improvement compared to the regional average
Publication Deadlines	65	70	Delays in some periodic reports
Comprehensive Content	60	62	Reports often lack comparative analysis
Citizen Participation	45	52	Lower than the regional standard

¹ The Open Budget Index (OBI) is used as a global instrument for measuring budget transparency, which can also serve as a point of comparison for the case of Kosovo.

Main Dimension	Average Score (%)	Comparative Score (Region)	Key Comments
Institutional Oversight	55	57	Strengthening of the Parliament's role is needed
Digital Platform	70	66	Positive trend in online publication

Source: Author's analysis based on data from public institutions in Kosovo

1.2 Best Aspects and Areas for Improvement

From the presented data, it can be concluded that the area where Kosovo performs best is public access to budget documents, particularly through digital platforms. The online publication of key documents has become a regular practice, facilitating access for citizens and other interested stakeholders. On the other hand, public participation remains a challenge, as it is still fragmented and often limited to formal consultations. Additionally, delays in publishing some periodic reports hinder the creation of a complete and timely overview of budget management.

1.3 Findings and Recommendations

Based on the initial analysis of the interactive model, the main findings indicate that Kosovo has made progress in terms of digitalization and public access, but lags behind in citizen engagement and strengthening oversight mechanisms. It is recommended that:

- New mechanisms be developed to involve the public in the early stages of the budget process;
- The role of the Parliament in overseeing budget reporting be strengthened;
- Report content be improved through comparative analysis and more detailed explanations.

This chapter provides the foundation for the subsequent parts of the study, where transparency indicators will be analyzed visually through radar charts, and budget reporting formats will be examined with detailed numerical and visual analyses. In this way, the interactive model creates a comprehensive framework not only to assess the current situation but also to project opportunities for improvement in the future.

Chapter II: Transparency Indicators and Visual Analysis

2.1 Conceptual Framework of Budget Transparency Indicators

The assessment of budget transparency cannot be conducted without defining several fundamental dimensions that shape the level of openness and accountability of state institutions. One of the most effective ways to present a comprehensive overview of the situation is through the use of a radar chart, which allows for the visual measurement and comparison of key indicators. This type of analysis enables each aspect of transparency to be viewed in relation to others, making it easier to identify areas where the government performs well and those that require improvement.²

Within this framework, six indicators are considered fundamental for understanding the level of budget transparency in Kosovo. The first indicator is public access, which represents citizens' ability to freely and fully access budget documents, financial reports, and information on public expenditures. This dimension

² Fung, A. *Full Disclosure: The Perils and Promise of Transparency*. Cambridge University Press, 2013.

is vital, as without open access, transparency remains merely a formal concept rather than a practical reality.³

2.2 Description of Transparency Indicators

The second dimension is timeliness of publications, which relates to the speed and regularity with which financial reports are made public. Transparency loses its value when information reaches citizens or oversight bodies with delays. Regular and timely publication is an indicator of a responsible and reliable administration.⁴

Another important element is content (comprehensiveness), which relates to the quality and quantity of the information provided. Reports should be not only accurate but also complete, including details on revenues, expenditures, debts, subsidies, and capital projects. The lack of detail creates gaps that often leave room for misinterpretation or doubts regarding the management of public finances.⁵

Citizen participation is a dimension that measures the engagement of civil society and citizens in the process of drafting, discussing, and monitoring the budget. This element is still developing in Kosovo, as mechanisms for public consultation are often formal and do not provide a real impact on decision-making. Strengthening this indicator would increase accountability and reduce the gap between citizens and institutions.⁶

The fifth dimension, oversight, is related to the role of independent institutions such as the National Audit Office, the parliament, and civil society organizations in monitoring budget execution. Effective oversight is not only about the existence of these institutions but also about their capacity to genuinely influence the correction of identified shortcomings.⁷

The sixth dimension concerns the digital platform, which emphasizes the use of technology to publish and disseminate budget information. A well-established digital system not only makes information more accessible but also allows for more direct interaction between citizens and public data.⁸

To illustrate this analysis, a radar chart is used, which presents the average level of each indicator on a scale from 1 to 5.

³ OECD. *Budget Transparency Toolkit*. Paris: OECD Publishing, 2017.

⁴ IMF. *Fiscal Transparency Handbook*. Washington D.C.: International Monetary Fund, 2019.

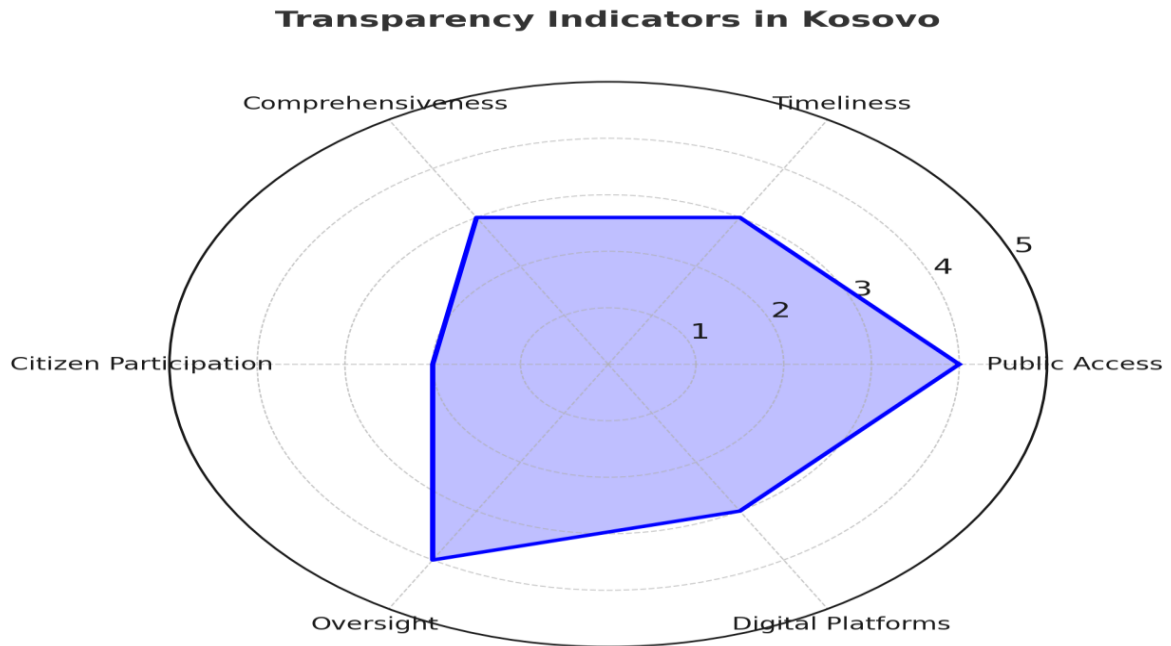
⁵ Kopits, G. & Craig, J. *Transparency in Government Operations*. IMF Occasional Paper, 1998.

⁶ Fox, J. *Social Accountability: What Does the Evidence Really Say?* World Development, Vol. 72, 2015.

⁷ Schick, A. *Can National Legislatures Regain an Effective Voice in Budget Policy?* OECD Journal on Budgeting,

⁸ World Bank. *Open Budgeting and Digital Innovations*. Washington D.C., 2021.

Figure 1. Transparency Indicators in Kosovo (on a scale of 1–5)



2.3 Radar Chart Analysis of Transparency Indicators

This radar chart presents the level of budget transparency in Kosovo across six key dimensions: public access, timeliness of publications, comprehensiveness of reports, citizen participation, oversight, and digital platforms.

From the chart, it is noticeable that public access and oversight receive high ratings (4 out of 5), indicating relatively strong performance. Comprehensiveness, timeliness, and digital platforms remain at an average level (3), while citizen participation scores the lowest (2), making it the dimension that requires the most attention.

This visual aids in quickly understanding the state of transparency, making it easy to identify the areas where Kosovo should focus reforms to enhance accountability.

Chapter III: Forms of Budget Reporting in Kosovo and Their Analysis in a Regional and International Context

Budget reporting constitutes a fundamental element of fiscal governance, ensuring transparency, accountability, and public trust in the management of public finances. In Kosovo, reporting is institutionalized primarily through three key documents: the Annual Budget Report, the Quarterly Execution Report, and the Financial Audit Report. These documents are partially aligned with OECD standards for fiscal transparency, but often face challenges regarding public accessibility and timely publication.

3.1 Main Forms of Budget Reporting in Kosovo

Type of Report	Transparency	Publication Timeline	Main Content
Annual Budget Report	Medium	6–9 months after the end of the fiscal year	Revenues, expenditures, fiscal balance, deviations
Quarterly Execution Report	High	1–2 months after the end of the quarter	Quarterly expenditures, capital investments
Financial Audit Report	High	12 months after the end of the fiscal year	Independent audit, management recommendations

Source: *Open Budget Survey 2022; Ministry of Finance of Kosovo; National Audit Office.*

3.2 Analysis of Transparency and Timeliness

The Annual Budget Report provides a comprehensive overview of the state's fiscal performance. It contains data on revenues and expenditures, as well as deviations from the planned budget. The transparency of this report in Kosovo is assessed as average, primarily due to the lack of sufficient details regarding the allocation of expenditures across sectoral programs.⁹

In comparison, Albania and North Macedonia publish more detailed annual reports, including performance analyses by sector, bringing them closer to the OECD standards for programmatic reporting.¹⁰

However, even in these countries, delays in publication (typically 6–9 months after the end of the fiscal year) remain a common regional challenge.

The Quarterly Budget Execution Report in Kosovo is considered the most transparent and useful document for monitoring public expenditures. It is published regularly and within a short timeframe (1–2 months after the quarter), allowing independent institutions, civil society, and the media to closely monitor fiscal trends.¹¹

In this regard, Kosovo demonstrates better performance than some countries in the region, such as Montenegro, where quarterly reports are often published with delays and do not include complete details on capital expenditures.¹²

The Financial Audit Report, published by the National Audit Office, represents a critical element for the integrity of public finances. This report is highly transparent, as it is prepared by an independent institution that provides concrete recommendations for improving financial management.¹³ However, delays in its publication (up to 12 months after the end of the fiscal year) limit its impact on immediate decision-making. In comparison, in countries like Croatia, audit reports are published earlier, supporting the budget review process and strengthening parliamentary oversight.¹⁴

⁹ Open Budget Survey, 2022, “Budget Transparency in Kosovo,” International Budget Partnership.

¹⁰ Ministry of Finance and Economy, Albania, Annual Budget Report 2022.

¹¹ Ministry of Finance, Labour, and Transfers of the Republic of Kosovo, Quarterly Budget Execution Report, 2023.

¹² Ministry of Finance of Montenegro, Quarterly Fiscal Reports, 2022.

¹³ Zyra Kombëtare e Auditimit, Raporti i Auditimit Financiar për vitin 2023.

¹⁴ State Audit Office of Croatia, Annual Audit Report 2022.

3.3 Comparisons with International Standards

The OECD recommends that budget reporting be comprehensive, regular, and accessible, ensuring that citizens can timely track the use of public resources.¹⁵ In this context, Kosovo has made progress in publishing quarterly reports and increasing the transparency of audits, but it still lags behind in the analytical content of the annual report and the timeliness of audit report publication. Compared to other countries in the region, Kosovo is in the middle: more transparent than some Western Balkan states, yet still below the EU standards for fiscal reporting.

Chapter IV: Budget Allocation by Sectors and Priorities

4.1 Sectoral Budget Allocation in Kosovo

Budget allocation is one of the most important mechanisms for understanding a state’s political and strategic orientation. It is not merely a technical act of distributing financial resources, but a direct reflection of public policy priorities and developmental vision. In the case of Kosovo, sectoral budget allocation is published annually by the Ministry of Finance, Labour, and Transfers (MFLT) and is the subject of analyses by international organizations such as the Open Budget Survey and the OECD.¹⁶

These allocations often reflect a balance between social needs, political pressures, and economic development commitments, providing a clear overview of which areas remain dominant on the government agenda.

Overall, the sectors receiving the largest share of funds are education, healthcare, infrastructure, and security.¹⁷ This distribution reflects not only the society’s immediate needs but also the long-term orientation of policies toward social stability and economic development. Investments in infrastructure aim to improve market competitiveness and facilitate mobility, while increased budgets for healthcare and education are linked to improving quality of life and strengthening human capital.

4.2 Visual Representation of Sectoral Allocation

To illustrate the distribution of public funds in Kosovo for 2024, the following indicative pie chart shows the budget percentage by major sectors:

Pie Chart: Kosovo Budget Allocation by Sectors, 2024

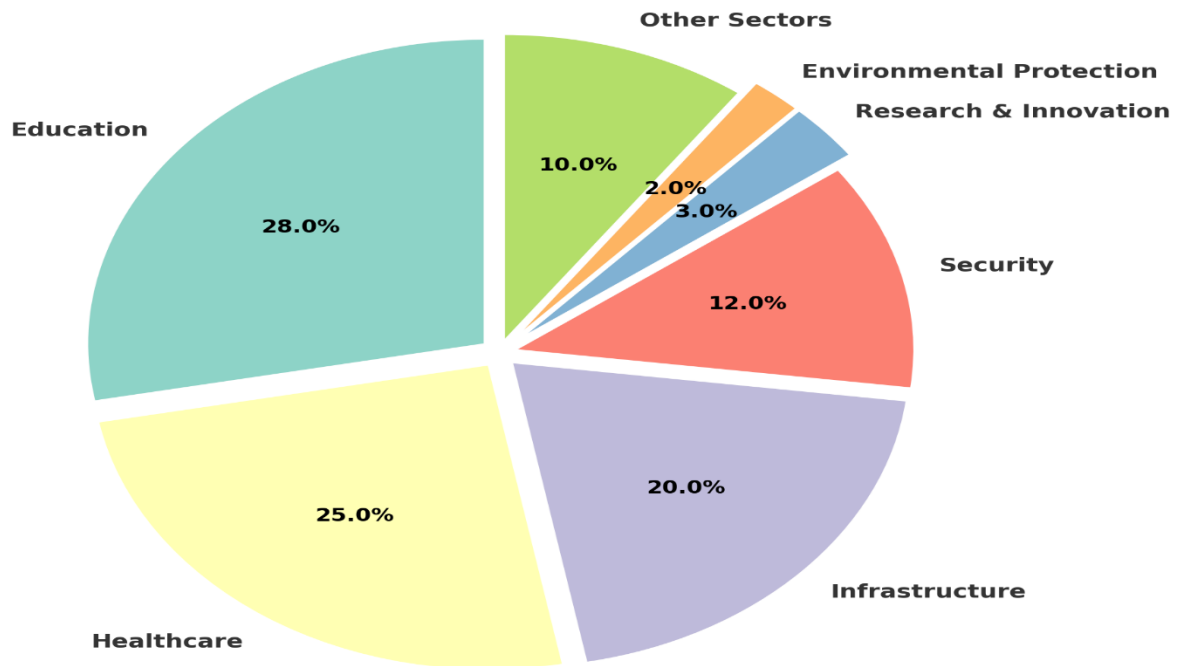
- Education: 28%
- Healthcare: 25%
- Infrastructure: 20%
- Security: 12%
- Research and Innovation: 3%
- Environmental Protection: 2%
- Other Sectors: 10%

¹⁵ OECD, “Best Practices for Budget Transparency,” 2017.

¹⁶ Open Budget Survey, 2023.

¹⁷ Ministria e Financave, Punës dhe Transfereve e Kosovës, Raporti i Buxhetit 2024.

Kosovo Budget Allocation by Sectors, 2024



This chart clearly shows that education and healthcare remain the government's top priorities, accounting for more than half of the total budget. Infrastructure continues to represent a significant portion of funds, serving as a driver of economic development, while security and defense maintain a stable share due to regional challenges. Sectors related to research, innovation, and environmental protection remain underfunded, highlighting the need for strategic rebalancing.¹⁸

4.3 Regional Comparison: Kosovo vs. Croatia

For a comparative perspective, it can be observed that Croatia allocates a higher percentage of funds to research and development, as well as environmental protection, whereas in Kosovo these areas remain marginalized.¹⁹ This comparison underscores the importance of diversifying investments and preparing the country for the challenges of sustainable development.

4.4 Priorities by Sector

The analysis of sectoral allocation shows that education and healthcare are the priority areas, absorbing more than half of the total budget. Education is viewed as a strategic investment in human capital, with long-term economic and social impact.²⁰ Healthcare receives high funding to meet the needs of a system that still faces a lack of modern infrastructure and qualified personnel.

The infrastructure sector constitutes a significant portion of the budget, supporting the road network, transport, and energy, which are prerequisites for better regional and European integration.²¹ However, areas such as innovation, scientific research, and environmental protection remain underfunded. The OECD

¹⁸ Analiza e prioriteteve sektoriale, OECD, 2022.

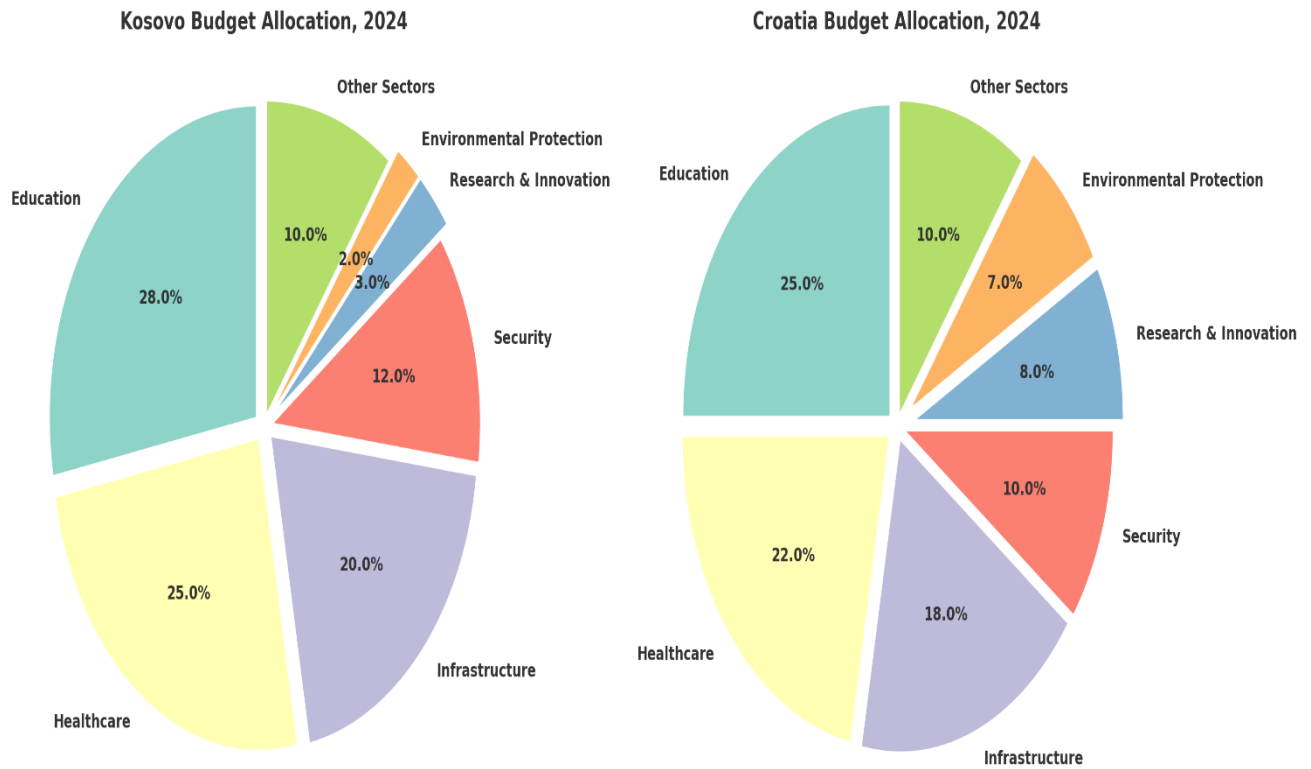
¹⁹ Regional Sectors Comparison, World Bank, 2023.

²⁰ Study on Human Capital, UNDP Kosovo, 2022.

²¹ Analysis of Infrastructure Investments, EBRD, 2023.

recommends that small economies allocate at least 2% of GDP to research and development, whereas in Kosovo this level is below 0.2%.²²

Regional Comparison: Kosovo vs Croatia



This regional comparison between Kosovo and Croatia for 2024 clearly illustrates the differences in budgetary priorities between the two countries. In Kosovo, more than half of the budget is allocated to education and healthcare, at 28% and 25% respectively. Education is viewed as a strategic investment in human capital, while healthcare receives a large share of funds due to the needs of a system still facing a lack of modern infrastructure and qualified personnel. Infrastructure accounts for 20% of the budget, reflecting its importance for economic development and regional integration, while security represents 12% of expenditures. However, areas such as research and innovation, with only 3%, and environmental protection, with 2%, remain marginalized, indicating a lack of focus on sustainable development and preparedness for future challenges.

On the other hand, Croatia presents a somewhat more balanced budget structure. Education (25%) and healthcare (22%) remain key sectors but have slightly lower shares compared to Kosovo. Infrastructure (18%) and security (10%) also play important roles. What distinguishes Croatia is a stronger focus on sustainable development and innovation. With 8% of the budget allocated to research and innovation and 7% to environmental protection, Croatia demonstrates an approach closer to international recommendations, prioritizing areas that ensure long-term growth and sustainable improvement in social welfare.

²² OECD, Research & Development Indicators, 2022.

This comparison highlights that while Kosovo pays significant attention to education and healthcare as fundamental sectors, it lags in funding for innovation and the environment. Consequently, the need to diversify investments becomes increasingly evident, enabling the country to be better prepared for sustainable development challenges and European integration.

4.5 Recommendations for Improvement

The analysis of sectoral allocation and comparison with international practices highlight several key needs for improving budgetary policies in Kosovo. Enhancing transparency remains essential; budget supporting documents should provide more detailed analyses explaining the reasons for fund allocations and the expected objectives. This approach increases accountability and enables better evaluation by the public and academic institutions.

Additionally, a rebalancing of long-term priorities is necessary. While core sectors such as education, healthcare, and infrastructure should remain well-funded, investments in scientific research, innovation, and environmental protection need to be increased, in line with European Union standards. Such a policy would contribute to economic diversification and better prepare the country for global competition.

Another crucial issue is the timeliness of budget data publication. Reports released with delays limit the ability for real-time analysis and swift responses from civil society and institutions. Therefore, accelerating publication and improving citizen access to budget data is an essential step toward more open and participatory governance.

Additionally, citizen participation needs to be systematically strengthened. Public consultations on draft budgets should be open and comprehensive, allowing citizens and civil society actors to contribute to the decision-making process. Practices in regional countries, such as Croatia and Slovenia, show that active citizen involvement not only increases the legitimacy of decisions but also enhances the efficiency of public fund utilization.

Overall, a budgetary policy based on transparency, priority rebalancing, and citizen participation can improve the management of public resources and contribute to Kosovo's long-term economic and social development.

Chapter V: Transparency Analysis Model

The analysis of budget transparency is a fundamental component for enhancing accountability and the efficiency of public financial management. The analytical model presented in this chapter provides a systematic tool for evaluating budget transparency, allowing not only the identification of potential issues—such as underfunding of scientific research or delays in reporting—but also the formulation of evidence-based recommendations for the gradual improvement of financial practices. This model is flexible and can be adapted to the needs of researchers, public institutions, and civil society organizations.

5.1 Structure and Dimensions of the Model

The analytical model is based on a multidimensional approach, assessing several critical aspects of transparency:

1. **Clarity of Budget Documents:** Evaluates whether financial reports and accompanying documentation are structured in a clear and comprehensible manner, including explanations, categories, and supplementary notes.
2. **Accessibility of Information:** Analyzes the extent to which stakeholders—researchers, civil society, and the public—can access budgetary information through published reports or official requests.
3. **Accuracy and Completeness:** Assesses whether the data provided are accurate and comprehensive, including allocations for specific sectors such as education, health, and scientific research, and whether they reflect actual expenditures.
4. **Timeliness and Regularity of Reporting:** Examines whether budget execution and performance reports are published in a timely manner to enable effective oversight and analysis.

5.2 Methodology and Analytical Tools

To ensure a comprehensive assessment, the model combines qualitative and quantitative approaches:

1. **Data Visualization:** Charts, heat maps, and dashboards illustrate trends, discrepancies, and problematic areas within the budget. For instance, visual analysis can reveal persistent delays in research funding or sudden reallocations of budgetary resources.
2. **Benchmarking against International Standards:** The analysis includes comparisons with best practices and standards recommended by organizations such as the International Budget Partnership and other regional agencies, providing a reference for aligning local practices with global norms.
3. **Scoring System:** Each dimension of transparency is assigned a numerical score, enabling institutions to monitor improvements over time and identify specific weaknesses in the budgetary process.

5.3 Applications and Practical Significance

The model is useful for a range of stakeholders:

1. **Academics and Researchers:** Provides empirical data and visual insights for studies on fiscal policy, governance, and public sector financial management.
2. **Public Institutions:** Assists government agencies in identifying gaps in reporting, improving accountability, and complying with international transparency standards.
3. **Civil Society and Media:** Facilitates the monitoring of public expenditures and promotes informed debate on the use of public funds.

5.4 Adaptability and Future Enhancements

The flexibility of the model allows the integration of new data sources, such as digital reporting platforms or advanced AI-assisted data analytics. It can also be expanded to include additional dimensions, such as citizen engagement, participatory budgeting, and the impact of budgetary policies on social outcomes. Continuous updates and methodological refinements ensure that the model remains relevant and actionable for the Kosovo context.

Conclusion

This study has shown that budget transparency in Kosovo, although supported by a clearly defined legal and institutional framework, still faces significant challenges in practical implementation. The publication of budget documents has become a formal standard, but their technical format and complex presentation limit accessibility and understanding for ordinary citizens. This indicates that transparency should not be viewed merely as a formal obligation to publish, but as a comprehensive communication process aimed at strengthening accountability and promoting citizen participation.

The analysis also highlighted that the lack of inter-institutional coordination and discrepancies in data between the Ministry of Finance, the Office of the Auditor General, and the Assembly undermine the credibility of budget information. Therefore, harmonizing reporting processes and establishing a centralized framework are essential steps to ensure consistency and integrity of fiscal data.

Another critical dimension is public participation. Although legal mechanisms exist, consultations and feedback mechanisms remain limited, not providing citizens and civil society with adequate space to influence the budget cycle. Without active participation, transparency remains a one-sided process, risking reduction to a mere formality without real impact on public policies.

On the other hand, the experiences of regional countries and international standards clearly show that technology and digital innovation can serve as bridges to bring citizens closer to public finances. Interactive platforms, graphic visualizations, and mobile applications can transform budget reporting from a technical process into a powerful tool for civic education and democratic oversight.

In conclusion, budget transparency in Kosovo needs to move from formal access toward a comprehensive, understandable, and participatory approach. Only through simplified communication, institutional standardization, and the use of innovative technologies can Kosovo ensure a budget system that not only publishes data but also empowers citizens and strengthens democratic governance. This transformation is not merely a technical requirement of international organizations but a prerequisite for building social trust and securing the country's European future.

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