

Western Balkan PAR Monitor

PUBLIC FINANCIAL MANAGEMENT

2024/2025



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AUTHORS

Milica Škorić – Research Assistant, WeBER 3.0

Miloš Đinđić – Lead Researcher, WeBER 3.0

Milica Divljak – Researcher, European Policy Centre

Editor:

Milena Mihajlović Denić – Team Leader, WeBER 3.0

ABOUT WEBER 3.0

Building upon the achievements of its predecessors, the WeBER (2015 – 2018) and WeBER 2.0 (2019 – 2023) projects, **the Western Balkan Enablers for Reforming Public Administrations – WeBER 3.0** project is the third consecutive EU-funded grant of the largest civil society-led initiative for monitoring public administration reform (PAR) in the Western Balkans. Its implementation period is February 2023 – July 2026. Guided by the SIGMA/OECD Principles, the first two phases of the initiative laid the foundation for WeBER 3.0's ambition **to further empower civil society organisations (CSOs) to contribute to more transparent, open, accountable, citizen-centric and thus more EU-compliant administrations in the WB region.**

WeBER 3.0 continues to promote the crucial role of CSOs in PAR, while also advocating for broader citizen engagement in this process and inclusive reform measures which are user-tailored and thus lead to tangible improvements. By grounding actions in robust monitoring data and insights, WeBER 3.0 will empower civil society to more effectively influence the design and implementation of PAR. To foster collaborative policymaking and bridge the gap between aspirations and actionable solutions, the project will facilitate sustainable policy dialogue between governments and CSOs through the WeBER Platform and its National PAR Working Groups. Finally, through small grants for local CSOs, WeBER 3.0 bolsters local-level PAR engagement, amplifying the voices of citizens – the final beneficiaries of the public administrations' work.

WeBER 3.0 products and further information about them are available on the project's website at www.par-monitor.org.

WeBER 3.0 is implemented by the Think for Europe Network (TEN), composed of six EU policy-oriented think tanks in the Western Balkans:



By partnering with the Centre for Public Administration Research (KDZ) from Vienna, WeBER 3.0 has ensured EU-level visibility.



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- Professor Jan-Hinrik Meyer-Sahling, Professor of Political Science at the University of Nottingham, School of Politics and International Relations;
- Professor Tiina Randma-Liiv, Professor and Chair of Public Management and Policy at Tallinn University of Technology;
- Ms Maja Handjiska Trendafilova, Director of ReSPA (Regional School of Public Administration);
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¹ A joint initiative of the European Union and the OECD.

Finally, the WeBER 3.0 team would like to thank the 206 civil society organisations from across the Western Balkans, members of the WeBER Platform and its six National PAR Working Groups, for their contribution to the development of the monitoring methodology and for the numerous consultations and interviews which have supported the research process.

More information about the WeBER 3.0 project, the WeBER Advisory Council, members of the WeBER Platform and the project's partners can be found at www.par-monitor.org.

EXECUTIVE SUMMARY

The assessment of the transparency and openness of public financial management focuses on four critical aspects - 1) inclusiveness and transparency of the budget formulation process, 2) availability and comprehensiveness of budgetary documentation, 3) transparency and competitiveness of the public procurement system, and 4) openness and transparency of supreme audit institutions' work. The first aspect examines the extent to which the budget formulation process is inclusive and transparent, ensuring timely access to information, formal participation opportunities, and proactive involvement of citizens and other external stakeholders by the relevant institution. The second aspect focuses on transparency and quality of budgetary documentation across all stages of the budget cycle, assessing whether medium-term projections, policy impacts, and detailed expenditure data are present, while also examining the timeliness of publishing and budgetary documents' accessibility. When it comes to the public procurement system, emphasis is placed on examining whether the policy, legal and institutional framework promotes open and fair procedures, if those procedures are applied in practice and if the procurements are competitive and regularly reported on. Finally, the last aspect is devoted to assessing whether the supreme audit institutions engage in active communication and cooperation with external stakeholders and ensure regular and accessible publication of activity and audit reports, in user-friendly and open formats. Findings of this report reflect the period since the publication of the PAR Monitor 2021/2022, starting from the second half of 2022, and until the end of 2024.²

Transparency and inclusiveness in the budget formulation process is under-prioritised across the Western Balkans. PAR and PFM strategic frameworks rarely include measures to strengthen stakeholder engagement in budget preparation. Albania stands out as the only administration with strategic commitments specifically aimed at improving public participation during the medium-term budget programming process. In several administrations, legislation allows public participation through consultations on draft budget proposals. Explicit provisions on citizen involvement in the budget formulation stage are, however, not present, with the exception of – again – Albania. This is reflected in the practice, as meaningful participation in budget development is rare. During the latest completed budget cycle (2025), Albania was the only administration where consultations with civil society were observed, though even in that case, the completeness and timeliness of information provided to stakeholders could

² For 2022, only developments not captured by the PAR Monitor 2021/2022 are included.

not be verified. No other administration demonstrated evidence of public involvement prior to parliamentary deliberations. Key informants across the region consistently report that budget formulation is neither transparent nor inclusive, noting that consultations, when they take place, usually occur too late to influence outcomes. Key informants' perceptions of transparency differ modestly between administrations but are broadly aligned with the overall assessment findings. Similarly, public opinion poll data strongly reinforce the assessment: at regional level, three-quarters of citizens believe they have no opportunity to influence how public funds are spent (76%). Overall, both key informants' perspectives and citizen attitudes point to a budget formulation process that remains largely closed to external input across the Western Balkans.

Across the region, efforts to improve the transparency of public finances are uneven and often limited to basic publication of budgetary documents. While most PAR strategic frameworks in the region include activities aimed at enhancing the clarity and accessibility of budget documentation, annual budgets still lack key elements of comprehensiveness, including multi-year projections and systematic information on how allocations affect priority policy areas, with Albania and North Macedonia standing out as the only countries offering fuller coverage of these issues. In terms of citizen-friendly budget presentations, Citizens' Budgets are available across the region. Transparency of budget execution also shows certain inconsistencies. Mid-year and year-end reports are generally published on time, but in-year reporting remains irregular, and functional classifications of expenditures are often missing. More importantly, narrative performance information, assessments of deviations from planned spending as well as information on the physical progress of major investment projects are largely absent from the available budget execution reports, weakening significantly their analytical value. Furthermore, budgetary open data availability is limited across the region, with Albania and Montenegro providing broader access to machine-readable datasets. In addition, consolidated reports on implementing internal financial controls and internal audit are mostly published regularly, except for Kosovo, but their accessibility varies. Interviews with key informants confirmed widespread dissatisfaction with the usability of budgetary documents. The interviewees report that the structure, lack of plain language, and absence of visual or explanatory elements make it difficult for non-experts, and often even for experts, to link funds with policies or results. Citizen perceptions mirror these findings, as fewer than one-third of respondents across the WB believe that authorities publish information on how budget funds are spent (32%), revealing a persistent transparency gap.

In the area of public procurement, strategic documents and legal frameworks in all Western Balkan administrations generally include transparency- and competitiveness-related measures and provisions. Practical application of these formal commitments principles is, however, missing. Particularly,

special legislation introduces exemptions from general procurement laws in five administrations, allowing for parallel procedures in strategic, or emergency contexts, undermining predictability and equal treatment of bidders as well as increasing risks of mismanagement of public funds. Central procurement bodies are established in all administrations and typically have mandates to monitor public procurements, provide professional support to contracting authorities, and publish relevant information. While most central procurement bodies make annual reports on the implementation of public procurement publicly available, only in Serbia the reporting practice consistently meets all criteria for regularity, accessibility, and publication on the public procurement portal, and it is considered the most citizen-friendly in Kosovo, Montenegro and North Macedonia. Development and functioning of digital tools, public procurement portals and open data availability, reveal mixed results, too, with North Macedonia's public procurement portal being assessed as most user oriented. Open, machine-readable procurement data is generally available on central procurement bodies' websites but rarely on national open data portals, limiting accessibility and reuse. Usage of open procurement procedures is inconsistent: while open procurement methods are used in at least 95% of conducted procedures in Albania, North Macedonia, and Serbia, they are somewhat less represented in BIH, Kosovo, or Montenegro. Also, the share of procedures attracting multiple tenderers, a key indicator of competition, is uneven, with North Macedonia, and Montenegro meeting the benchmark of at least 90% of public procurement procedures with more than one tenderer. Finally, key informant interviews reveal a clear divergence between formal public procurement frameworks and their perceived implementation in practice. While interviewees in Montenegro stand out with broadly positive assessments of transparency, competitiveness, and the regulation of exceptions in public procurements, key informants in other administrations view the system as formally transparent but insufficiently competitive, with widespread concerns that exceptions to public procurement rules are applied beyond what is prescribed by law.

Supreme audit institutions (SAIs) across the region demonstrate a general commitment to proactive public communication, engagement and transparency. This is reflected either in PFM strategic documents or SAI-specific development and communication plans, as well as in the legal frameworks which establish transparency as a core principle of external audit. Across all administrations, legislation mandates the publication of audit and SAI annual activity reports. It also regulates reporting to national parliaments. Taken together, these provisions constitute a legal basis for transparency and public access to external audit results as well as information on, and scrutiny of, SAIs' work. In practice, all SAIs consistently meet transparency provisions by regularly publishing annual activity reports and individual audit reports, which are generally easy to access online and accompanied by user-friendly features such as executive summaries,

searchable content, and structured, visual presentation of findings. Beyond their official websites, SAls in the region rely on traditional media and public events to disseminate results of their work, while the use of a variety of social media outlets has become increasingly common by SAls in Albania, BiH, and North Macedonia. At the same time, the publication of audit-related information in open data formats remains underused, with SAls of Serbia and North Macedonia being only examples of disclosing limited information as open, reusable datasets. Key informants' views align with the assessment as they largely perceive SAls as transparent institutions whose reports are easily accessible. At the same time, they point to common challenges, including the technical complexity of audit products, rather passive communication practices by SAls, and limited transparency of audit planning processes.

LIST OF ABBREVIATIONS AND ACRONYMS

ALB	Albania
BIH	Bosnia and Herzegovina
CSO	Civil Society Organisation
FOI	Freedom of Information
KS	Kosovo
MKD	North Macedonia
MNE	Montenegro
MTBP	Medium-Term Budget Programme
PAR	Public Administration Reform
PFM	Public Financial Management
ReSPA	Regional School of Public Administration
SAI	Supreme Audit Institution
SIGMA	Support for Improvement in Governance and Management
SRB	Serbia
WB	Western Balkan
WeBER 3.0	Western Balkan Enablers for Reforming Public Administrations

I. WeBER PAR Monitor: What we monitor and how

I.1 WeBER's approach to monitoring PAR

The Public Administration Reform (PAR) Monitor methodology was developed in 2015-2016, as part of the first Western Balkans Enabling Project for Civil Society Monitoring of Public Administration Reform (WeBER) project. Since the onset, WeBER has adopted a markedly evidence-based approach in its endeavour to increase the relevance, participation and capacity of civil society organisations (CSOs) in the Western Balkans to advocate for and influence the design and implementation of PAR. The PAR Monitor methodology is a cornerstone WeBER product, enabling civil society monitoring of PAR based on evidence and analysis.

In line with WeBER's focus on the region's EU accession process, once the SIGMA *Principles of Public Administration* were revised in 2023, the WeBER PAR Monitor methodology was also redesigned in 2024, building on the Principles,³ and on SIGMA Methodology,⁴ and complementing the monitoring by SIGMA by providing additional observations focused on transparency, inclusiveness, openness or other aspects of state administrations' work depending on the PAR area in question. This revision helps maintain the focus of WeBER's recommendations on EU-compliant reforms, thus guiding the governments in the region towards successful EU accession and future membership. The main changes in the revised PAR Monitor methodology are briefly listed below.⁵

³ OECD (2023), *The Principles of Public Administration*, OECD Publishing, Paris, <https://doi.org/10.1787/7f5ec453-en>.

⁴ Available at: <https://www.sigmaweb.org/en/publications/documents/2024/assessment-methodology-of-the-principles-of-public-administration.html>.

⁵ For detailed information on the scope and process of methodology revision please visit <https://www.par-monitor.org/par-monitor-methodology/>.

Table 1: Main changes in the PAR Monitor methodology

STRUCTURE

In order to align with the new SIGMA methodological approach, the following structural changes are introduced:

- Introduction of single indicator per PAR area, divided into sub-indicators, further consisting of several sub-indicator elements (i.e. specific criteria assessed), in order to streamline the approach and emphasise the focus on transparency, inclusiveness and openness in each PAR area.
- Introduction of types of sub-indicator elements, ensuring that all following aspects of reform are covered:
 - 1) Strategy and Policy,
 - 2) Legislation,
 - 3) Institutional Setup,
 - 4) Practice in Implementation, and
 - 5) Outcomes and Impact.
- Introduction of a 100-point scale, for a more nuanced assessment of progress in each PAR area.

DATA SOURCES

- Introduction of interviews with “key informants”, i.e. key non-state actors engaged and familiar with the processes. These interviews serve as a data source for the “Outcomes and Impact” elements instead of the formerly implemented survey of civil society organisations.
- More systematic use of public perception survey results as a data source for “Outcomes and Impact” elements and expanding the scope of the survey to complement the assessment in five PAR areas – all except “Strategy for PAR”.
- Removal of the survey of civil servants as a data source due to persistent issues with ensuring adequate response rates across the region’s administrations.

PAR MONITOR REPORTING

- Six national PAR Monitor reports, one per PAR area (36 in total for the entire PAR Monitor), in order to facilitate timely publication and advocacy for the monitoring results rather than publishing the results of 18 months of research at the end of the process.
- Six regional Western Balkan overview reports, one per PAR area (6 in total).

I.2 Why and how WeBER monitors the “Public Financial Management” area

The way public resources are planned, allocated, spent, and reported on has a direct influence on the efficiency and integrity of public administration. Thus, transparent, accountable, and well-managed public finances reflect the government’s commitment to serving citizens’ needs and using resources responsibly. WeBER’s focus on participatory budget formulation and transparent budget execution, therefore, aims to assess how open and accountable the management of public finances is in practice. The monitoring focus extends to the accessibility and user-friendliness of budget documentation, as they enable citizens and civil society to meaningfully participate and oversee the entire budget cycle. Additionally, WeBER looks into whether the legal and institutional framework for public procurement provides a sound ground for conducting transparent and competitive processes, and whether a transparent and competitive public procurement system exists practice. Finally, equally important aspect of external oversight of public finances is observed through the transparency of work of supreme audit institutions and their practice of proactive engagement of the public. Weaknesses in transparency, inclusiveness, or accountability mechanisms risk fostering inefficiency and corruption, while strong and open PFM systems strengthen public trust, fiscal responsibility, and the overall credibility of public administration reform.

Monitoring in **the Public Financial Management area** is based on six SIGMA Principles in this area:

Principle 23: The annual budget is comprehensive and formulated within a credible and rolling medium-term framework, balancing policy needs with fiscal constraints.

Principle 25: The government implements the budget in line with estimates and reports on it in a comprehensive and transparent manner, allowing for timely scrutiny.

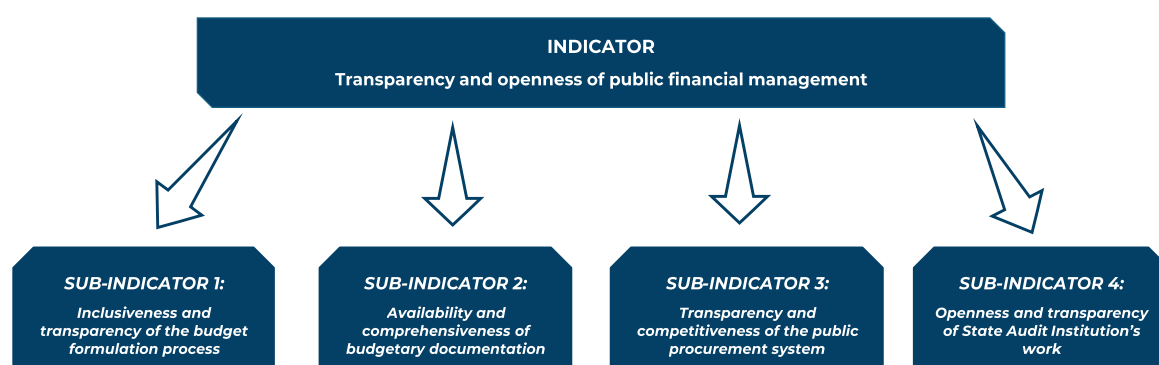
Principle 26: Public administration bodies manage resources in an effective and compliant manner to achieve their objectives.

Principle 28: Public procurement legislation, including public-private partnerships and concessions, is based on principles of equal treatment, non-discrimination, transparency, proportionality and competition, and supported by a sound governance framework.

Principle 29: Contracting authorities conduct public procurement operations, including public-private partnerships, efficiently and economically.

Principle 31: All public funds are effectively audited by an independent auditor that provides assurance on the use of public resources and helps improve the functioning of the public sector.

These Principles are assessed from the perspective of the availability and accessibility of all relevant information on the budget process, while also examining the extent to which open and competitive public procurement processes are present within the system. A focus on transparency and openness seeks to determine the extent to which relevant authorities publish information which helps the interested public gain insight into crucial aspects of the system – budget formulation and execution, and the audit of the use of public resources.



The monitoring period for the Public Financial Management covers developments since the last PAR Monitor cycle, which lasted from January until November 2022. Thus, this report focuses primarily on 2023 and 2024, as well as the end-of-2022 developments not covered in the previous cycle. Although this report provides a comparison of findings with previous PAR Monitor editions, country scores are incomparable to the previous monitoring due to methodological changes.

The **first sub-indicator**⁶ focuses on the existence of policy and legal frameworks that provide for an inclusive and transparent budget formulation process and envisage citizen involvement, while also examining if external stakeholders are engaged in practice. For the assessment of outcomes and impact, researchers conduct three key informant interviews – with non-state actors who possess significant expertise in the area and/or experience participating in the analysed processes – and use the public perception survey findings.

⁶ The first sub-indicator focuses on the following SIGMA sub-principle: The government stimulates citizen engagement in the budgeting process by making a complete set of budget documentation publicly available, preparing a citizen budget and using open budgeting tools.

Table 2: Indicator elements under sub-indicator 1

Indicator element: number and title	Type
E 1.1 There is a strategic document in force that envisages the improvement of inclusivity and transparency of the budget formulation process as a goal	Strategy and policy
E 1.2 Regulations stipulate citizens' involvement in the budget formulation process	Legislation
E 1.3 External stakeholders are provided with complete information in advance, giving them sufficient time to prepare for consultations in the budget formulation process	Practice in implementation
E 1.4 Responsible government bodies are proactive in ensuring that a wide range of external stakeholders become involved in the budget formulation process	Practice in implementation
E 1.5 Key non-state actors consider the budget formulation process as inclusive and transparent	Outcomes and impact
E 1.6 Citizens' perception of inclusivity of the budget formulation process	Outcomes and impact

The **second sub-indicator**⁷ assesses the availability and comprehensiveness of budgetary documentation, while also looking into the accessibility of reports. Monitoring of strategy and policy and practice elements is performed by analysing strategic documents and official data publicly available on the websites of relevant institutions. Assessment of outcomes and impact is based on the findings obtained from three key informant interviews and the public perception survey.

⁷ The second sub-indicator focuses on the following SIGMA sub-principles: The government stimulates citizen engagement in the budgeting process by making a complete set of budget documentation publicly available, preparing a citizen budget and using open budgeting tools; The annual budget documentation is comprehensive and includes all public expenditures and revenues, fiscal risks, tax expenditures and multi-annual commitments; The budget is presented in administrative, economic, functional, and programmatic terms, and makes use of non-financial performance information. Expenditures related to policies such as green transition and gender equality are tracked to assess the impact of initiatives where there are relevant targets or goals; The ministry of finance monitors the execution of the budget throughout the financial year and regularly publishes budget execution information to enable effective decision-making and transparency; The government publishes its annual financial report no later than six months after the end of the financial year. The supreme audit institution audits the report, and the parliament discusses it before the next budget debate; The annual financial report of the government is comprehensive and based on an appropriate financial reporting framework, is in a format mirroring the format of the budget, explains variations from the budget figures, includes an analysis of state assets and liabilities, and contains non-financial performance information comparing results with performance targets; The government, in its annual financial report or a separate report, provides information on the significant economic, social and environmental impacts of its policies, procurements and operations; The government provides information on capital investment in its annual financial report or a separate report; A single ministry co-ordinates implementation of internal control, reviews progress and reports annually to the government on the development of internal control in the public sector.

Table 3: Indicator elements under sub-indicator 2

Indicator element: number and title	Type
E 2.1 There is a strategic document in force that envisages improvement of the transparency of budgetary documentation	Strategy and policy
E 2.2 Enacted annual budget includes a medium-term perspective illustrating how revenue and expenditure will develop beyond the next fiscal year	Practice in implementation
E 2.3 Budget documentation presents the budget implications on the priority policy areas	Practice in implementation
E 2.4 Citizen Budget is regularly published online	Practice in implementation
E 2.5 In-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation
E 2.6 Mid-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation
E 2.7 In-year and mid-year budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation
E 2.8 Year-end budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation
E 2.9 Year-end budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation
E 2.10 Year-end budget execution reports or separate reports contain information on the significant impacts of the budget implementation on the priority policy areas	Practice in implementation
E 2.11 Year-end budget execution reports or separate reports contain information on capital investment	Practice in implementation
E 2.12 Consolidated annual reports on internal financial control and internal audit are timely published and easily accessible online	Practice in implementation
E 2.13 Budgetary data is published in open data format	Practice in implementation
E 2.14 Key non-state actors consider that the budgetary documentation is comprehensive and enables further research	Outcomes and impact
E 2.15 Citizens' perception of availability of budget execution information	Outcomes and impact

The third sub-indicator⁸ examines the openness and competitiveness of the public procurement system. Specifically, the assessment looks into the existence and public availability of procurement plans and reports, competitiveness and openness of procedures, and user-friendly characteristics of the public procurement portal.

Monitoring of strategy and policy, legislation and practice aspects is performed by combining various data sources to maximise reliability of results. It includes qualitative analysis of strategic documents, legal acts and official data that is publicly available or obtained from responsible institutions using FOI requests. The analysis of certain practice type elements under this sub-indicator is conducted on a sample of five contracting authorities with the highest contracted procurement values in the calendar year preceding the year of the monitoring. For the outcomes and impact assessment, researchers conduct three key informant interviews.

Table 4: Indicator elements under the sub-indicator 3

Indicator element: number and title	Type
E 3.1 There is a strategic document in force that envisages improvement in transparency and competitiveness of the public procurement system	Strategy and policy
E 3.2 Regulations stipulate transparency and competitiveness as the key principles of public procurement processes	Legislation
E 3.3 No special legislation creates exceptions from the general law on public procurement	Legislation
E 3.4 There is a designed central procurement body that supports transparency and competitiveness of public procurement processes	Institutional set-up

⁸ The third sub-indicator focuses on the following SIGMA sub-principles: The public administration has clear and comprehensive policies in place for the longer-term development of the public procurement system, including PPPs and concessions; Public procurement legislation, including public-private partnerships (PPPs) and concessions, reflects internationally recognised principles, such as value for money, free competition, transparency, non-discrimination, equal treatment, mutual recognition and proportionality; A body with a clear political and legal mandate at central level is entrusted with a policy-making function to steer and manage public procurement reform. The key functions and responsibilities to implement the public procurement system are clearly distributed among central procurement institutions, which have the necessary authority and resources; A central procurement body monitors, oversees and evaluates the procurement system and identifies possible improvements. It provides public access to consolidated data on public procurement operations (including both contract award and performance); Contracting authorities widely use e-procurement, which covers all stages of the procurement process; The public procurement market is competitive and attracts interest of domestic and international economic operators, especially small and- medium-sized enterprises; Contracting authorities develop annual or multi-annual procurement plans, aligned with budget planning, and publish them on time. A thorough needs analysis and market research guide the preparation of individual procurement, including definition of desired outcomes; Competitive procedures are standard procurement methods, and contracting authorities use other procedures only in duly justified exceptional circumstances.

E 3.5 Central procurement body regularly reports to the public on the implementation of overall public procurement policy	Practice in implementation
E 3.6 Reporting on public procurement policy by the central procurement body is citizen-friendly	Practice in implementation
E 3.7 Central review body regularly reports to the public on procedures for the protection of the rights of bidders in public procurement	Practice in implementation
E 3.8 Public procurement portal is user-friendly	Practice in implementation
E 3.9 Central-level contracting authorities regularly publish up-to-date annual procurement plans that are easily accessible online	Practice in implementation
E 3.10 Central-level contracting authorities regularly publish annual procurement reports that are easily accessible online	Practice in implementation
E 3.11 Open procedures represent a standard public procurement method	Practice in implementation
E 3.12 Public procurement processes are competitive	Practice in implementation
E 3.13 Public procurement data is available in open format(s)	Practice in implementation
E 3.14 Key non-state actors consider public procurement system as competitive and transparent	Outcomes and impact
E 3.15 Key non-state actors consider exceptions from public procurement law as adequately regulated and applied in practice	Outcomes and impact

The **fourth sub-indicator**⁹ focuses on the regular communication and citizen-friendly presentation of supreme audit institutions' (SAI) activity and reports. Monitoring of this sub-indicator is based on the review of the strategic framework, regulations and SAI's website. For the assessment of outcomes and impact, researchers conduct key informant interviews.

⁹ The fourth sub-indicator focuses on the following SIGMA sub-principles: Audit reports are concise and contain relevant and useful recommendations, and procedures are in place to follow up on audit reports; The SAI communicates widely on its activities and audit results through the media, websites and other means and makes its reports publicly available, in a timely manner.

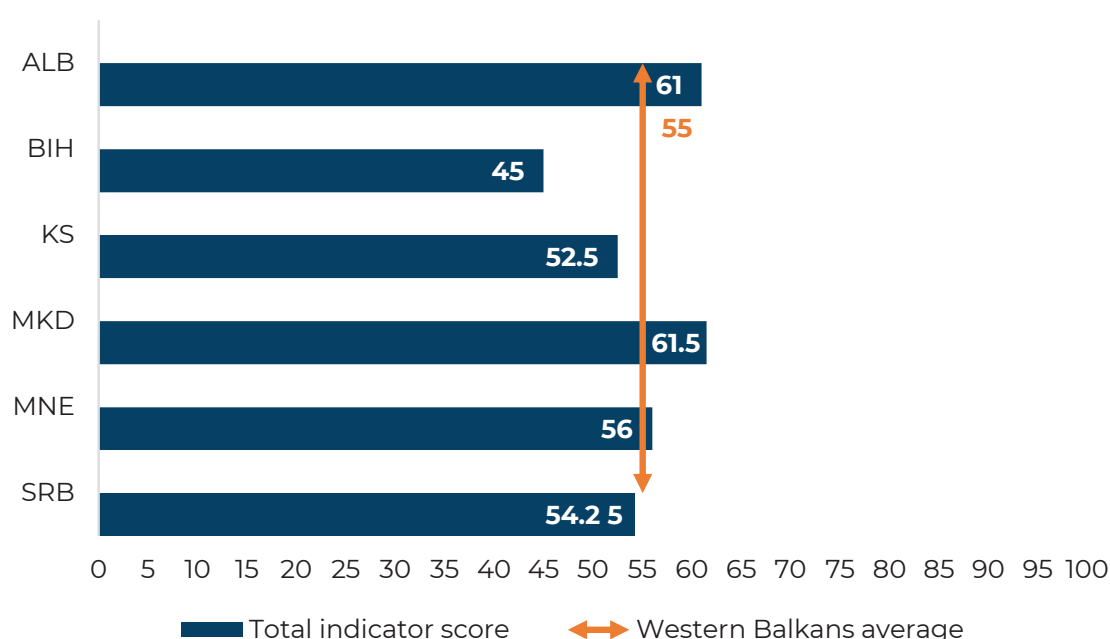
Table 5: Indicator elements under the sub-indicator 4

Indicator element: number and title	Type
E 4.1 There is a strategic document in force that envisages enhanced communication and cooperation of SAI with external stakeholders	Strategy and policy
E 4.2 Regulations stipulate the transparency of the SAI's work	Legislation
E 4.3 SAI's annual activity reports are regularly published and easily accessible online	Practice in implementation
E 4.4 SAI's audit reports are citizen-friendly and easily accessible online	Practice in implementation
E 4.5 Data contained in the external audit reports are available in open format(s)	Practice in implementation
E 4.6 SAI uses a variety of channels for external communication and promotion of its activities and reports	Practice in implementation
E 4.7 Key non-state actors consider SAI's work as transparent and SAI's reports as easily accessible	Outcomes and impact

II. TRANSPARENCY AND OPENNESS OF PUBLIC FINANCIAL MANAGEMENT: Comparative Western Balkan findings

This section provides a comparative analysis of the assessment results for the six Western Balkan administrations. Each sub-section presents the results for one sub-indicator (four in total), beginning with a brief overview of developments since the PAR Monitor 2021/2022. This is followed by a detailed assessment of the sub-indicator elements, starting with the policy, legislative, and institutional framework, then moving to the practice in implementation, and finally outcomes and impact. Each sub-indicator assessment concludes with the presentation of awarded points.

The graph below displays the overall results for the Public Financial Management area, measured on a scale from 0 to 100 points.



National reports for the Public Financial Management area for all WB administrations are available at: www.par-monitor.org

II.1 Inclusiveness and transparency of the budget formulation process

Principle 23: The annual budget is comprehensive and formulated within a credible and rolling medium-term framework, balancing policy needs with fiscal constraints.

State of play

According to the European Commission (EC) 2025 reports, challenges in the budget formulation process across the Western Balkans include irregular adoption of state budgets, limited substantive debate during the budget preparation, and the frequent use of fast-track procedures or even bypassing the legislature for adopting budget amendments. SIGMA further notes insufficient parliamentary scrutiny of government budget proposals and the absence or limited functionality of independent fiscal bodies across much of the region.¹⁰ Consistently, the latest Open Budget Survey shows very low scores on public participation in the budget process across the region, reflecting the lack of formal mechanisms for citizen involvement and limited public access to key budget documents necessary to enable active engagement.¹¹

Transparency and inclusivity in the budget formulation process rank low among the region's PAR priorities. PFM reforms are typically planned through dedicated PFM strategies or programmes, which rarely include measures to enhance stakeholder engagement in budget preparation. A notable exception is Albania's PFM Sectoral Strategy until 2030 with dedicated measures for improving public participation in the medium-term budget programme (MTBP) formulation.¹² This isolated example, however, underscores the general lack of emphasis on opening budget formulation processes to external stakeholders.

Citizen involvement in the budget formulation process is somewhat more explicitly recognised in legislative frameworks across the region, although the scope of such provisions varies considerably. In several administrations, it is formally enabled through general legal provisions on public consultations or public debates on draft laws, as observed in Kosovo, North Macedonia, and Serbia. By contrast, in Montenegro, the Law on State Administration allows for

¹⁰ SIGMA country reports on the Assessment against the Principles of Public Administration for all WB countries, along with an overview WB report, are available at: <https://tinyurl.com/3uwz5dh7>. European Commission country reports for 2025 are available at: <https://tinyurl.com/5eun87sd>

¹¹ Open Budget Survey country results are available at: <https://internationalbudget.org/open-budget-survey/country-results>.

¹² Available at: <https://qbz.gov.al/eli/vendim/2024/06/12/390/5554a02b-8387-43bb-a118-8a0ec01151ce>.

laws on annual budget to be exempted from public debate requirements.¹³ Albania stands out for having the most comprehensive legal framework for external stakeholder involvement. Its budget system management legislation mandates consultations with civil society during mid-term budget programming within the annual budget cycle and requires the preparation and publication of consultation summary reports.¹⁴ Altogether, legislative frameworks in the region provides a basis for minimal inclusivity during the budget formulation.

Beyond formal requirements, the actual involvement of external stakeholders in budget formulation is rare. In the most recent completed budget cycle (2025), Albania was the only administration where consultations with civil society took place during the budget preparation. Even there, it could not be confirmed that consultees received timely and sufficient information necessary for adequate preparation. Publicly available consultation minutes show the participation of CSOs from fields such as health, gender equality, and others;¹⁵ however, there is no evidence that advance notices with draft consultation materials, or any other relevant inputs, were shared beforehand. The effects of the newly announced initiative in Serbia - the Budget portal introduced by Serbia's Ministry of Finance in October 2025 to enhance transparency and enable citizen input - have yet to be assessed.¹⁶ Elsewhere in the region, even basic participatory practices in budget formulation or adoption could not be identified.

Key informants from across the region consistently confirm low levels of transparency and inclusiveness in budget formulation (Table 6 below).¹⁷ Even where formal mechanisms exist, as in Albania, interviewees note that key decisions are set by the government prior to consultations, significantly limiting opportunities for early engagement and meaningful influence, despite increasingly active civil society input. In other administrations, key informants highlight the absence of institutionalised channels for structured feedback,

13 Article 52. Available at: <https://www.gov.me/dokumenta/42c95c3f-0c64-4657-99f4-f014f1912bc8>.

14 The Ministry of Finance's Instruction No. 7 (28.02.2018, updated 18.10.2024) requires every first-level budget organisation to hold consultations with civil society during budget programming by 30 April each year, to publish the notice at least 15 days in advance (website, electronic channels, premises) and to attach a report from consultations as an annex to the MTBP. The ministry responsible for finance conducts consultations with representatives of civil society at the conclusion of the hearings on with central government units. Regardless of notification by central government units, civil society representatives may request to receive a copy of the MTBP, and only those who have submitted an official request and have been provided with this document may participate in the consultative sessions. Available at: <https://financa.gov.al/udhezime-vjetore-te-planifikimit-buxhetor-afatmesem/>.

15 See Annex 5, available at: <https://financa.gov.al/en/programi-buxhetor-afatmesem-2026-2028-faza-1/>.

16 Available at: <https://budzet.mfin.gov.rs/en/>.

17 Researchers identified and interviewed relevant non-state actors with experience and knowledge in the field (key informants). Non-state actors are selected among representatives of civil society organisations, academia, professional organisations, media associations, investigative journalism outlets, or thematic experts. As a rule, three non-state actors were interviewed per administration for all statements.

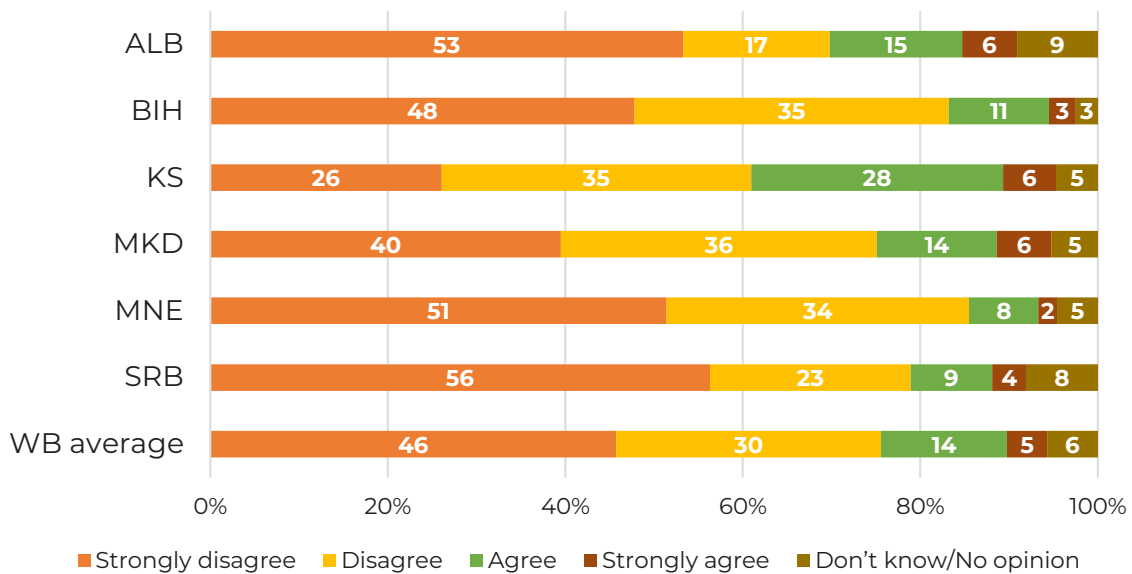
with public consultations typically occurring only once the draft budget law is about to reach the parliamentary procedure. Perceptions of transparency across the region are mainly negative, with the exception of Serbia, where, for example, key informants state that improvements in transparency of budget formulation come from stricter adherence to the budget calendar.

Table 6: Number of non-state actors' responses per agreement scale

Statement	Administration	Fully disagree	Tend to disagree	Tend to agree	Fully agree
The budget formulation process is transparent	ALB		3		
	BIH	3			
	KS		2	1	
	MKD		2	1	
	MNE	2	1		
	SRB		1	2	
The budget formulation process is inclusive	ALB		3		
	BIH	3			
	KS		3		
	MKD	2	1		
	MNE	2	1		
	SRB	2	1		

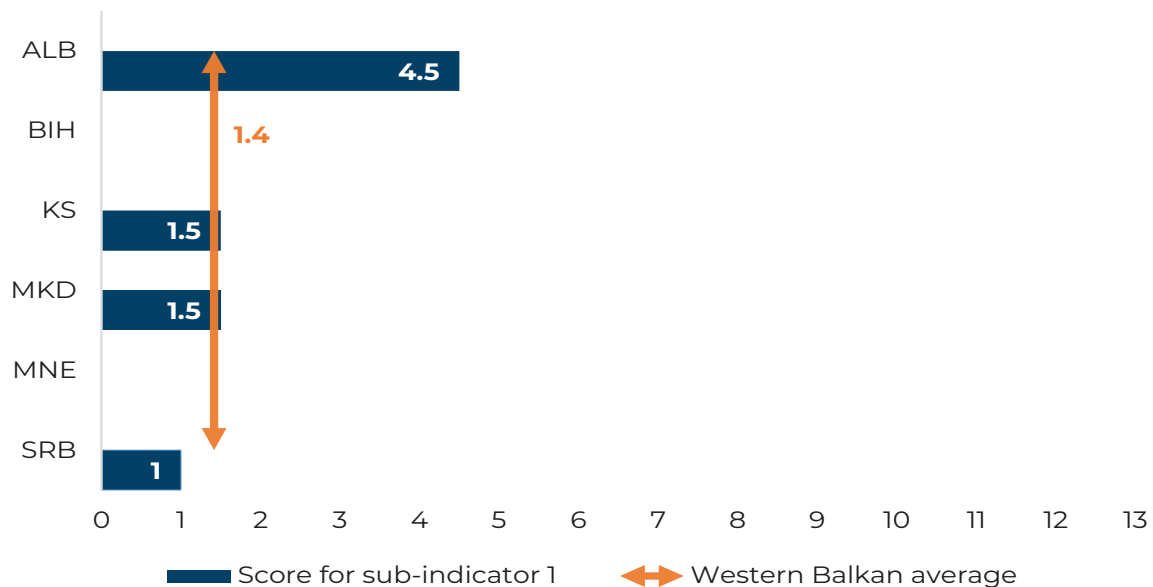
Finally, public perception across the region reinforces the overall assessment findings and the views of key informants. At the Western Balkan level, 76% of citizens disagree (either “strongly disagree” or “disagree”) that they have the opportunity to influence how state budget funds are spent (Chart 1). Disagreement exceeds the regional average in Montenegro (85%), BiH (83%), and Serbia (79%). The most positive perceptions are observed in Kosovo, where over a third express agreement, including 28% who agree and 6% who strongly agree that such opportunities exist. Altogether, public opinion is highly sceptical about the extent to which taxpayers can meaningfully influence decisions on public spending.

Chart 1: Share of citizens' responses per agreement scale on the statement: I have the opportunity to influence how money from the state budget funds is spent (%)



Note: All results are rounded to the nearest integer.
 Due to rounding, percentages may not always appear to add up to 100%.
 The base for these questions was N = 6077 for the entire Western Balkans.

Sub-indicator 1: Inclusiveness and transparency of the budget formulation process (maximum score 12.5)



II.2 Availability and comprehensiveness of budgetary documentation

Principle 23: The annual budget is comprehensive and formulated within a credible and rolling medium-term framework, balancing policy needs with fiscal constraints.

Principle 25: The government implements the budget in line with estimates and reports on it in a comprehensive and transparent manner, allowing for timely scrutiny.

Principle 26: Public administration bodies manage resources in an effective and compliant manner to achieve their objectives.

State of play

Across the WB, transparency of budget documentation remains inadequate or uneven, despite progress in publishing core budgetary documents, noted by the European Commission. When it comes to reporting on budget implementation, according to SIGMA, in-year reporting in the region follows a largely similar pattern, as all administrations publish monthly reports on central government revenues and expenditures, although these reports mostly provide fiscal aggregates and no other relevant information. In Albania, Kosovo and Montenegro, more comprehensive mid-year reports are available, thus compensating for the defects of the monthly budget execution reports. Finally, annual budget execution reports in the previous period have largely provided detailed overviews of yearly revenues and expenditures.¹⁸

Across the WB, PAR strategic documents encompass activities devoted to enhancing transparency of budget documentation, with the exception of North Macedonia. The planned activities focus on several crucial points such as:

- improvement of budget execution monitoring and reporting (in Albania, Kosovo and Montenegro),
- publishing data in machine-readable formats (in BiH),
- producing reports on capital investment projects (in Kosovo and Serbia),
- production of Citizens' Budget (in Montenegro and BiH) and Citizens' Budget Execution Report (in Albania).

¹⁸ SIGMA country reports on the Assessment against the Principles of Public Administration for all WB countries, along with an overview WB report, are available at: <https://tinyurl.com/3uwz5dh7>. European Commission country reports for 2025 are available at: <https://tinyurl.com/5eun87sd>

While these measures outline steps indicating the direction of future improvements, further progress will depend on ensuring not only that budget plans and execution documents are publicly available, but that they are also accessible and user-friendly, as an important component in reaching substantial transparency.

The comprehensiveness of annual budgets region-wide is insufficient. Primarily, medium-term projections of both revenues and expenditures, i.e., projections for a period of two years ahead of the fiscal year covered by the budget, are present in only half of the region - in Albania, Kosovo and Montenegro. Moreover, presentations of the projected budget implications on priority policy areas is also scarce as these implications are included only in budget documents in Albania and North Macedonia.¹⁹ In Serbia, only the general implications in the area of environment and green transition could be traced for the last budget cycle (2025). Although budgets generally lack such information that would enable public insight into the planned effects of allocated funds, this shortcoming is partially mitigated with Citizens' Budget. The regular publication of this user-friendly budget presentation tool was recorded throughout the WB, except in BiH for 2025.²⁰ Nevertheless, the lack of medium-term projections and scarce explanations on how the allocated resources contribute to priority policy areas reveal that annual budgets do not offer a fully transparent picture of public finances and budget priorities across the WB.

When it comes to reporting on budget execution, three types of reports are observed: in-year, mid-year, and year-end. They are assessed by looking into the timeliness of their publishing, their accessibility, and how they encompass different budget expenditure classifications. With regard to timeliness, mid-year and year-end reports across the region are generally published in a timely manner, whereas in-year reports do not meet this standard, with the exception of those available in North Macedonia and, to a limited extent, Montenegro (see Table 7 below). Budget execution reports are mainly easily accessible online, i.e., available up to three clicks away from the main page of the websites of responsible public administration bodies. Overall, North Macedonia stands out as an example of timeliness and accessibility of all observed reports. From a content perspective, budget execution reports in the region, in general, present all required expenditure classifications (see Table 8 below); however, functional expenditures are the least represented in both in-year and mid-

¹⁹ Priority policy areas encompass private sector development and business environment, green and digital transition, human capital and fundamental rights and rule of law. Listed policy priorities are set by the Reform Agendas of the Western Balkan administrations, developed in response to the EU Reform and Growth Facility, part of the New Growth Plan for the Western Balkans. These policy areas are not defined as priority areas in terms of budget implications, but as priority reform areas in the overall Reform Agenda in the EU accession process. More information at: https://ec.europa.eu/commission/presscorner/detail/en/ip_24_5421.

²⁰ In this context, the regularity implies that the Citizens' Budget is available for the current fiscal year (2025) and the previous fiscal year (2024).

year reports, indicating a reporting gap that constrains external stakeholders to undergo in-depth analysis of budgetary implementation on the functions of the government, i.e., the purpose for which the public funds are used (e.g. defence, education, environmental protection, health, etc.).

Table 7: Timeliness and accessibility of budget execution reports²¹

	in-year reports		mid-year reports		year-end reports	
	timely published	easily accessible	timely published	easily accessible	timely published	easily accessible
ALB	X	X	✓	✓	✓	X
BIH	X	✓	✓	✓	✓	✓
KS	X	✓	✓	✓	✓	✓
MKD	✓	✓	✓	✓	✓	✓
MNE	✓ ²²	✓	✓	✓	✓ ²³	X
SRB	X	✓	✓	X	✓	✓ ²⁴

21 For the in-year reports: all reports that were due for publication during the PFM monitoring (monthly and quarterly); for the mid-year reports: last two available budget execution reports, with 2024 and 2023 serving as the cut-off years; for the year-end reports: last two available budget execution reports, with 2023 and 2023 serving as the cut-off years.

22 In Montenegro, the timeliness of publishing the in-year budget execution reports was assessed based on three in-year reports and was assessed as partial due to a delay in publishing the quarterly report for the third quarter of 2025.

23 In Montenegro, the timeliness of publishing the year-end budget execution reports was assessed based on reports for 2023 and 2022 and was assessed as partial due to a delay in publishing the year-end budget report for 2022.

24 In Serbia, the accessibility of year-end reports was assessed based on reports for 2023 and 2022 and was assessed as partial due to the fact that the year-end report for 2022 was not deemed accessible. In general, it should be noted that year-end reports, adopted in the form of laws, are merely listed on the website of the Ministry of Finance along with all other laws adopted by the National Assembly for which the Ministry was the authorised proposer, and not published within a separate website section devoted to the budgetary documentation.

Table 8: Presentation of expenditure classifications in budget execution reports²⁵

		ALB	BIH	KS	MKD	MNE	SRB
in-year reports	administrative expenditures	✓	✓	✓	✗	✓	✗
	economic expenditures	✓	✓	✓	✓	✓	✓
	functional expenditures	✗	✓	✗	✗	✓	✗
mid-year reports	administrative expenditures	✓	✓	✓	✓	✗	✓
	economic expenditures	✓	✓	✓	✓	✓	✓
	functional expenditures	✓	✓	✗	✗	✗	✓
year-end reports	administrative expenditures	✓	✓	✓	✓	✓	✓
	economic expenditures	✓	✓	✓	✓	✓	✓
	functional expenditures	✓	✓	✗	✓	✗	✓
	programmatic expenditures	✓	✗	✗	✓	✓	✓

Despite widely used presentation of expenditures per classifications, analysis of results or impacts of budget spending remain largely absent in year-end reports (this aspect is not analysed for in-year and mid-year reports). This is also true of capital investment budget expenditures. Only Albania's year-end reports include narrative sections with some elaboration of how budget execution affects priority policy areas. At the same time, none of the year-end budget reports in the region contained information on the physical progress of major capital investment projects or a rationale for any potential variations in spending for such projects. Finally, citizen-friendly sections on budget execution are largely absent. A notable exception is the Report on Capital Budget Implementation for 2024 in Montenegro, which contains parts assessed as

²⁵ For the in-year reports: no older than three months prior to the monitoring in case of monthly reports; or no older than six months prior to the monitoring, in case of quarterly reports; for the mid-year report: no older than a year prior to the monitoring, for the year-end reports: last two available budget execution reports, with 2023 and 2023 serving as the cut-off years.

citizen-friendly.²⁶ Furthermore, the Parliamentary Budget Office in Montenegro prepares an overview of the reports on capital budget implementation, which summarises the main points and presents them in a citizen-friendly manner.²⁷ Notwithstanding a small number of exceptions, the general lack of narrative context and citizen-friendly presentation in budget execution reports across the region constrains the development of a comprehensive yet accessible understanding of annual budget implementation and the performance of major investment projects. This further diminishes their analytical value for informed external stakeholders and the general public.

Citizen-friendly reporting on capital investment in Montenegro

In Montenegro, both the Ministry of Finance and the Parliamentary Budget Office published reports on capital budget implementation for 2024. The report, prepared by the Ministry of Finance, contains information on executed funds related to the implementation of capital investment projects, and includes infographics, charts on the funds' execution by quarters, as well as a comparison with 2023. The overview of this report, prepared by the Parliamentary Budget Office, summarises the main points of budget execution related to capital investment projects in a tailored, citizen-focused format. Such dual reporting practices, combining detailed financial data with citizen-friendly summaries, help improve the space for informed public scrutiny.

When it comes to other relevant reporting practices in the PFM area, the consolidated annual reports on internal financial control and internal audit in budget beneficiaries are mostly timely published and easily accessible online region-wide (available maximum three clicks away from the home page). In North Macedonia, the timeliness and accessibility were assessed as partial due to the untimely adoption of the report for 2024. In Montenegro, these reports are not easily accessible, while in Kosovo, such reports are not available.

Unlike the budget implementation and other PFM reports, which are generally available, state-level open datasets in this area are rather scarce. Albania and Montenegro emerge as the key good practice examples, having published such datasets on both the national open data portals and the websites of relevant institutions. In Albania, the open data portal contains datasets with central and local government revenue and expenditure information, while the website of the Ministry of Finance offers monthly analytical fiscal indicators

²⁶ Available at: <https://wapi.gov.me/download-preview/d5009eba-fab9-48b3-98ad-6ff4a73e9760?version=1.0>.

²⁷ Available at: <https://pbk.skupstina.me/wp-content/uploads/2025/06/Prikaz-lzvjestaja-o-realizaciji-kapitalnog-budzeta-Crne-Gore-za-2024.-godinu.pdf>.

and yearly budgetary statistics.²⁸ Open data portal of Montenegro and the Ministry of Finance website offer some datasets on quarterly and monthly budget execution data.²⁹ Finally, in North Macedonia, there are examples of datasets related to budget execution available on the website of the Ministry of Finance, albeit not at the open data portal.³⁰ Without consistent publication of state-level open budgetary datasets in open formats, the transformative potential of open budgetary data – particularly for reuse, innovation, and in-depth independent analysis – cannot materialise in the Western Balkans.

Key informant interviews expressed mixed or negative perceptions of the comprehensiveness of budgetary documentation and its capacity to enable further research.³¹ Only in North Macedonia have all interviewees agreed that annual budgets are comprehensive enough and provide adequate information for the purpose of research, analysis and policy monitoring, but they did not feel the same when it comes to budget execution reports. In the rest of the region, interviewees did express somewhat positive stances on the comprehensiveness of both the annual budgets, and the budget execution reports, except for Albania and BiH (see Table 9 below). Key informants noted that, while budget documents are technically comprehensive, they make insufficient use of plain language, have weak structure, and lack visual elements or citizen-friendly summaries. Across all interviews, key informants stress a lack of clear links between plans and results, making it difficult to trace how funds connect to policy objectives or performance. Taken together, the interviews suggest a system in which transparency is pursued primarily through the availability of documentation with limited practical value. Shortcomings in presentation, structure, and content prevent citizens, civil society, and even experts from effectively understanding, analysing, or monitoring public spending.

28 Available at: https://opendata.gov.al/datasets-list/te_dhena_mbi_te_ardhurat_dhe_shpenzimet_publike_qendrore_dhe_vendore, <https://financa.gov.al/treguesit-analitik-fiskal/> and <https://financa.gov.al/statistika-fiskale-ne-vite/>.

29 Available at: <https://data.gov.me/group/finansije?page=1> and <https://www.gov.me/mif/drzavni-budzet-i-javni-dug>.

30 Open data portal of North Macedonia was irresponsive at the time of monitoring, available at: www.data.gov.mk.

31 Researchers identified and interviewed relevant non-state actors with experience and knowledge in the field (key informants). Non-state actors are selected among representatives of civil society organisations, academia, professional organisations, media associations, investigative journalism outlets, or thematic experts. As a rule, three non-state actors were interviewed per administration for all statements.

Table 9: Number of non-state actors' responses per agreement scale

Statement	Administration	Fully disagree	Tend to disagree	Tend to agree	Fully agree
Available annual budgets are comprehensive enough.	ALB		2	1	
	BIH	2	1		
	KS		1	2	
	MKD			3	
	MNE		1	2	
	SRB		1	2	
Available annual budgets provide adequate information for the purpose of research, analysis and policy monitoring.	ALB	1	2		
	BIH	3			
	KS		2	1	
	MKD			3	
	MNE		2	1	
	SRB		2	1	
Available budget execution reports are comprehensive enough.	ALB		3		
	BIH	1	2		
	KS		1	1 ³²	
	MKD		1	2	
	MNE		1	2	
	SRB		2	1	
Available budget execution reports provide adequate information for the purpose of research, analysis and policy monitoring.	ALB	1	2		
	BIH	3			
	KS		3		
	MKD		2	1	
	MNE		2	1	
	SRB	1	2		

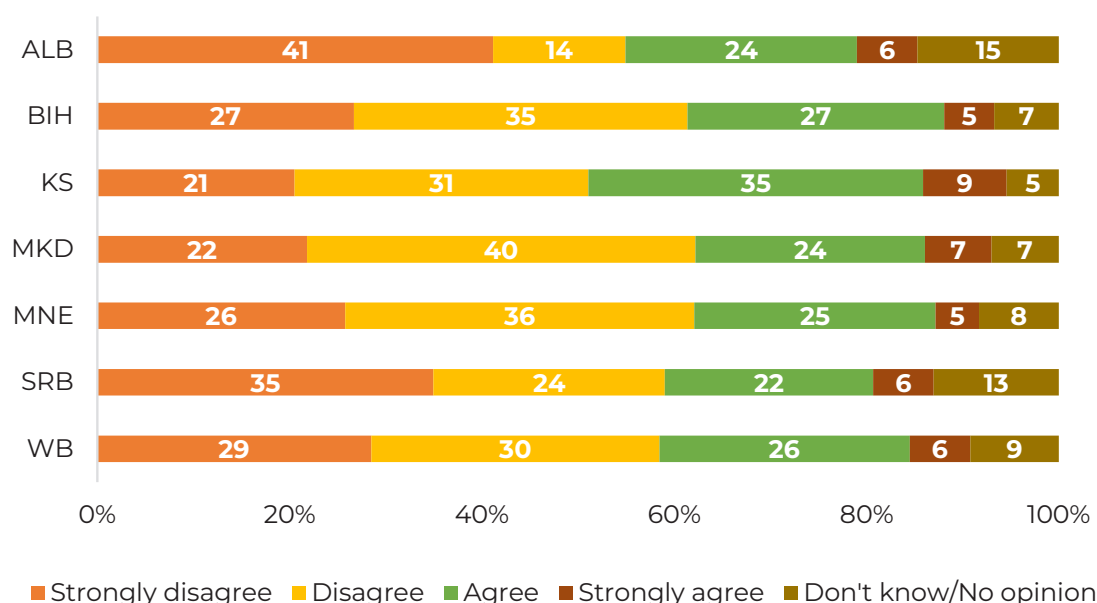
Finally, citizens in the WB do not perceive budget execution information as available, since less than a third (32%) agree or strongly agree that state authorities publish information about how money from the state budget funds is spent.³³ The most positive perception was recorded in Kosovo, where 44% of citizens responded with agree or strongly agree to this statement, while the most negative perception was recorded in Serbia, where only 28%

³² For this statement, only two out of three key informants in Kosovo provided their response.

³³ The public perception survey was conducted between the 1st and 26th of February 2025 in all WB administrations, on a representative sample of 6077 citizens. For additional information, see the Methodology appendix.

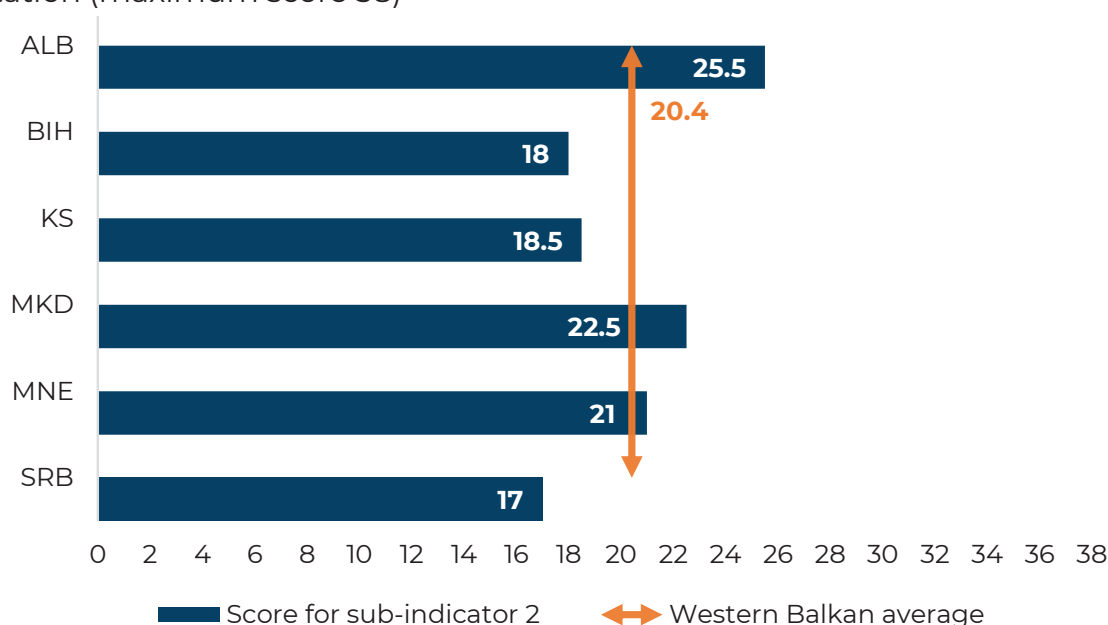
expressed agreement (see Chart 2 below). These perceptions confirm the limited budget transparency in the region and showcase that simple publication of budgetary documents is insufficient unless information is presented and widely communicated in a way that citizens can easily understand and based on high-quality data and reports.

Chart 2: Share of citizens' responses per agreement scale on the statement: *State authorities publish information about how money from the state budget funds is spent* (%)



Note: All results are rounded to the nearest integer.
 Due to rounding, percentages may not always appear to add up to 100%.
 The base for these questions was N = 6077 for the entire Western Balkans.

Sub-indicator 2: Availability and comprehensiveness of budgetary documentation (maximum score 38)



II.3 Transparency and competitiveness of the public procurement system

Principle 28: Public procurement legislation, including public-private partnerships and concessions, is based on principles of equal treatment, non-discrimination, transparency, proportionality and competition, and supported by a sound governance framework.

Principle 29: Contracting authorities conduct public procurement operations, including public-private partnerships, efficiently and economically.

State of play

In the past period, the Western Balkan administrations have made progress in developing public procurement systems, by aligning national legislation with EU directives, and introducing modern tools to enhance transparency and efficiency. SIGMA states that central institutions play a key role in shaping and coordinating procurement policies effectively. Long-term strategies for public procurement and concessions have been adopted in several administrations, demonstrating an institutional commitment to improving the legal and policy framework. Despite these advances, practical implementation remains weak, and systemic challenges persist. Competition in public procurement markets is generally low: the share of procedures with only one tenderer is frequently above the EU average in several administrations (BiH, Montenegro, Serbia), while the average number of bidders per procedure is consistently below EU levels. According to SIGMA, frequent use of exemptions for contracts of special importance, such as large infrastructure projects, and the application of international agreements to bypass general procurement legislation, undermine transparency and accountability. These contracts are often not properly monitored and are excluded from official procurement statistics, which reduces the scope for external oversight. Overall, SIGMA concludes that while the region has achieved a solid legal and institutional foundation, challenges in implementation continue to limit the effectiveness and strategic potential of public procurement systems.³⁴

A review of current PAR strategic documents in the Western Balkans shows that all administrations have made plans to improve their public procurement systems. Measures to enhance the transparency of public procurement are in place in all administrations, except Kosovo, while measures to improve the

³⁴ SIGMA country reports on the Assessment against the Principles of Public Administration for all WB countries, along with an overview WB report, are available at: <https://tinyurl.com/3uwz5dh7>.

competitiveness of public procurement are developed in all administrations³⁵. Additionally, review of current public procurement regulations in the WB shows that both transparency and competitiveness are established as key principles of the procurement processes. Overall, both strategic and legislative frameworks in the region emphasise the importance of transparency and competitiveness standards, which should in principle pave the way towards consistent implementation of fair public procurement procedures.

However, despite the existence of umbrella laws governing public procurement in each administration, several exceptions introduced through special legislation are in place. In Albania, for instance, the normative act addressing the consequences of natural disasters establishes accelerated procurement procedures for reconstruction and exempts certain purchases, such as furnished dwellings, from the Public Procurement Law.³⁶ Kosovo applies its Public-Private Partnership Law³⁷ and the Law on the Central Bank³⁸ in a way that derogates partially or fully from the general procurement framework, with the former overriding standard public procurement rules whenever applicable and the latter operating under its own procurement and financial procedures. In North Macedonia, certain projects of national importance, such as major infrastructure corridors, are governed by separate laws that explicitly override the general procurement rules.³⁹ Furthermore, Montenegro also provides exemptions through special laws, including agreements on cooperation in tourism and real estate development,⁴⁰ as well as through the proposed legislation for the National Security Agency,⁴¹ allowing procurement operations outside the general procurement framework. Finally, Serbia allows for derogations from the general public procurement rules for projects implemented based on international contracts or bilateral agreements as well as for specific high-priority infrastructure projects where general procurement rules may not fully

35 Albanian National Strategy for Public Procurement 2024-2030; BIH Public Procurement Strategy 2024-2028; Strategy for Improving the Public Procurement System in the Republic of North Macedonia for the period 2022-2026; Montenegrin Strategy for the Improvement of Public Procurement Policy and Public-Private Partnerships for the period 2021-2025; Public Procurement Development Programme in the Republic of Serbia 2024-2028.

36 Normative Act No. 9, dated 16.12.2019, "On coping with the consequences of the natural disaster", available at: <https://tinyurl.com/3k2sa2kv>.

37 Law no. 04/L-045 on Public-Private-Partnership, available at: <https://tinyurl.com/3nkamc7u>.

38 Law no.03/L-209 on Central Bank of the Republic of Kosovo, available at: <https://tinyurl.com/3uwumzyx>

39 A specific law explicitly deviating from the general Law on Public Procurement is the Law on Determining Public Interest and Nominating a Strategic Partner for the Implementation of the Project for the Construction of the Infrastructure Corridor 8 (Section: Tetovo – Gostivar – Bukojchani and the Project for the Highway Trebenista – Struga – Kafasan) and the Corridor 10 E (Section of the Highway Prilep – Bitola) in the Republic of North Macedonia), available at: <https://tinyurl.com/3kznhk26>

40 The Law on the Ratification of the Agreement on Cooperation in the Field of Tourism and Real Estate Development between the Government of Montenegro and the Government of the United Arab Emirates, available at: <https://zakoni.skupstina.me/zakoni/web/app.php/akt/3687>

41 The Draft Law on the National Security Agency, available at: <https://tinyurl.com/myhak2y>

apply.⁴² Overall, while all administrations apply the general public procurement legislation, the use of special legislation, that allows for tailored procurement procedures in strategic and emergencies situations, increases the risk of corruption, inefficiencies, and suboptimal use of public resources,.

All administrations in the Western Balkans have established a central procurement body to support the transparency and competitiveness of public procurement processes. These bodies generally have a mandate to monitor and report on the implementation of public procurement on an annual basis, provide professional support to participants in the process, and in practice they publish relevant documentation online, including access to the public procurement portal. BIH is the only example where the central procurement body that does not fully publish all relevant documentation and materials (Table 10), which limits the accessibility of procurement information to stakeholders.⁴³ Overall, the institutional setup across the region establishes a foundation for overseeing and further professionalising public procurement systems.

Table 10. Overview of central procurement bodies' support functions

	ALB	BIH	KS	MKD	MNE	SRB
Central procure- ment body	Public Pro- curement Agency	Public Pro- curement Agency BiH	Public Pro- curement Regulatory Commission	Public Pro- curement Bureau	Ministry of Finance - Directorate for Public Procure- ment Policy	Public Pro- curement Office
<i>has a mandate to monitor and report on public procurements</i>	✓	✓	✓	✓	✓	✓
<i>has a mandate to provide profes- sional support to participants</i>	✓	✓	✓	✓	✓	✓
<i>publishes relevant documentation, incl. link to public procurement portal</i>	✓	X	✓	✓	✓	✓

⁴² The Regulation on the Rules for the Procurement of Goods, Services or Works Required for the Realization of the International Specialized Exhibition EXPO BELGRADE 2027, available at: <https://tinyurl.com/mwx39cvm>, the Law on Determining Public Interest and Special Procedures for the Implementation of the Project for the Construction of the Infrastructure Corridor of the E-761 Motorway, Section Pojate-Preljina (Moravski koridor), available at: <https://tinyurl.com/bdhftha5>, the Law On The Determination Of The Public Interest And The Special Procedures Of Expropriation And Issuance Of A Building Permit For The Implementation Of The "Belgrade Waterfront" Construction Project, available at: <https://tinyurl.com/bdeb6fj4>.

⁴³ According to the PAR Monitor methodology, relevant documentation and materials are regulations (laws and bylaws), manuals and forms to be used by participants in public procurement processes, and redirection link to the public procurement portal.

In addition, all central procurement bodies in the Western Balkans regularly report to the public on the implementation of overall public procurement policy, making annual reports available through their websites or the national public procurement portals. Reports covering the last two full calendar years at the time of monitoring were observed to track the regularity of reporting (2024 and 2023). The Public Procurement Agency in BiH is the only central procurement body that has not published a report for 2024 during the monitoring period. Additionally, citizen-friendliness of these reports is assessed based on the availability of concise summaries, visual presentations of key procurement outcomes, and ease of access with 3 clicks from the homepages of the central procurement bodies' websites. The reporting practices of central procurement bodies in Kosovo, North Macedonia, and Montenegro are considered fully citizen-friendly, offering reports that are accessible, clear, and visually informative, whereas those in BiH emerge as the least citizen-friendly by comparison (see Table 11). Overall, while the practice of regularly publishing annual reports is widely established, in most of the region, administrations make some effort to make the content of these reports more accessible and understandable to both interested stakeholders and the wider public.

Table 11. Citizen-friendly reporting practices of central procurement bodies

	ALB	BIH	KS	MKD	MNE	SRB
Reports contain concise, reader-friendly summaries of the main outcomes within the reporting period	X	X	✓	✓	✓	X
Reports contain visual presentations of the main procurement outcomes	✓	X	✓	✓	✓	✓
Reports are published at clearly designated website easily accessible from central procurement authority's website	✓	X	✓	✓	✓	✓

Unlike the rather consistent reporting by central public procurement authorities, analysis of the review bodies' reporting practices presents a mixed picture. The assessment looked at the availability of reports covering the last two calendar years - in this case 2023 and 2024.⁴⁴ Central review bodies in Albania, BiH, Kosovo, and Montenegro provided regular reports for both years, while the one in Serbia has reported for only one observed year. For North Macedonia, reports for either of the two observed years were unavailable at the time of monitoring. Altogether,

⁴⁴ Considering that the assessment was performed at the end of 2025, the last two reporting periods were 2023 and 2024.

annual reporting practices on complaint procedures showcase transparency gaps, limiting the potential for timely public oversight and the ability of interested parties to fully monitor the effectiveness of bidders' rights protection.

Across all WB administrations, central procurement bodies operate public procurement portals which feature a range of user-oriented functionalities. Nevertheless, an assessment of their user-friendliness reveals notable variations. The public procurement portal in North Macedonia stands out as the best regional example of a highly accessible and functional portal, with the portals in Kosovo, Albania and Serbia following closely, whereas the ones in Montenegro and BIH contain the fewest user-friendly features (see Table 12). Overall, while the region's administrations offer largely accessible portals, the gaps identified in some administrations hinder the comparability and effective cross-border use of public procurement information.

Table 12. Overview of user-friendly elements on public procurement portals

	ALB	BIH	KS	MKD	MNE	SRB
Free of charge access to full tender documentation	✓	✗	✓	✓	✓	✗
Glossary of key public procurement terms (glossary)	✗	✗	✗	✓	✗	✓
How-to guide for using the portal	✓	✗	✓	✓	✗	✓
FAQ section or document	✓	✓	✓	✓	✓	✓
Search function that includes at least: notice type, contracting body, contractors, and time period	✓	✓	✓	✓	✗	✓
Download procurement data in open format	✓	✓	✓	✓	✗	✓

Furthermore, practices vary significantly when it comes to the availability of annual procurement plans and publication of annual procurement reports by state-level contracting authorities. The assessment of practices of sampled contracting authorities⁴⁵ showed that in all WB administrations, contracting authorities had fully complied with the requirements for regular, up-to-date, and easily accessible publication of procurement plans for 2024 and 2025, except

⁴⁵ Assessment of practice is based on sample of 5 contracting authorities with the highest contracted procurement values in the last calendar year. The list of sample contracting authorities per administration is provided in the annex of this report.

in Albania and BiH.⁴⁶ Conversely, with the sole exception of Serbia, all sampled contracting authorities failed to meet the criteria of regular and easily accessible annual reporting for 2023 and 2024, requiring that reports for both years are published and that their location on the portal is no more than three clicks from the homepage. In Serbia, all institutions included in the sample fully complied with both requirements and published the relevant reports on the public procurement portal. This sharp contrast between planning and reporting practices highlights the need for more consistent compliance across administrations, despite the relatively straightforward nature of these requirements.

Regional differences are also visible when it comes to the frequency of use of open public procurement procedures (see Table 13). Open procedures,⁴⁷ defined as all procedures that require the publication of a call or notice in line with domestic regulations, represented the standard procurement method in Albania, North Macedonia, and Serbia in 2024, both as a share of all public procurements that were conducted and as a share of contracted value that was awarded through such procedures (95% or more in for both cases). In contrast, in Kosovo and Montenegro, the share of open procedures in terms of contract value is somewhat lower while there is no publicly available data on such share in terms of total procedures conducted. For BiH, no data for 2024 was available at the time of monitoring.

Table 13. Share of open public procurement procedures by number of contracts and contract value (2024)

	ALB	BIH	KS	MKD	MNE	SRB
Share of open procedures in the total public procurements conducted (95% threshold)	98%	No information	No information	100%	N/A ⁴⁸	98%
Share of contracted value awarded through open procedures in the total contracted value (95% threshold)	100%	No information	92%	98%	84%	97%

46 To determine whether the contracting authorities had revised their annual procurement plans, researchers submitted FOI requests. After obtaining revised plans, researchers compared them to those that are publicly available to identify any discrepancies.

47 Open procedures include all procedures carried out in line with domestic regulations, whether below or above the EU thresholds, and for which there is an obligation to publish a call/notice. These may include but are not limited to open procurement procedures, competitive procedures with negotiation, competitive dialogues, negotiating procedures with publication of a notice, restrictive procedures with the publication of notice in the initial phase, partnership for innovation, etc.

48 According to the official report, in 2024, a total of 7001 procurement procedures were conducted, while 6929 were open procedures, which amounts to 98.97%. However, it should be noted that these numbers do not include direct procurement (non-competitive procedure) conducted in 2024, since there is only data about the total number of these contracts/invoices (178759). The value of direct procurement in 2024 is 8.11% compared to the total value. Having this in mind, researchers decided to give zero points for this criterion.

In addition, the assessment shows low levels of competitiveness in public procurements across the region. In 2024, none of the administrations reached the 90% benchmark for procedures attracting more than one tenderer. Albania, North Macedonia, and Montenegro recorded multiple tenderers in at least 60% or more of procedures, while in Serbia this share stood at 49%. However, findings indicate not only relatively weak competition but also a lack of data on the participation of public procurement market actors in BIH and KS (Table 14).

Table 14. Share of public procurement procedures with multiple tenderers by administration (2024)

	ALB	BIH	KS	MKD	MNE	SRB
Share of procurement procedures with more than one tenderer	75%	No information	No information	63%	61%	49%

A review of the availability of public procurement data in open, machine-readable formats shows that, with the exception of Montenegro, certain open datasets are regularly produced and published, although at different locations. Open public procurement data are generally available from the websites of central procurement bodies or public procurement portals; however, in none of the administrations are procurement-related datasets published through the national open data portals. Consequently, lack of integration with national open data portals may limit the reach and impact of these initiatives.

Bosnia and Herzegovina as an example of weak implementation in public procurement

Bosnia and Herzegovina illustrates a particularly weak example of implementation in practice as several core transparency and competitiveness elements could not be assessed due to the lack of publicly available data and the absence of responses to FOI requests. In particular, publication of up-to-date annual procurement plans and annual procurement reports by sampled state-level contracting authorities could not be verified as they were neither regularly published online, nor were they made available upon freedom of information requests. Similarly, the data unavailability also prevented assessments of whether open procedures represent the standard procurement method and of competitiveness of public procurement processes. In addition, reporting practices by central bodies did not cover both observed calendar years, and citizen-friendly reporting was found to be largely absent. These limitations are clearly reflected in the views of key non-state actors, who do not perceive the public procurement system in BIH as transparent or competitive.

Finally, insights from key informant interviews with non-state actors tend to confirm the discrepancies between formal frameworks and practices across the region, with some exceptions (Table 15).⁴⁹ Interviewees generally consider public procurement systems in their countries to be formally transparent, as established by legislation, while views on competitiveness are more uneven. In BiH, respondents do not perceive the domestic public procurement system as either transparent or competitive. Key informants' views on the regulation and application of exceptions to public procurement rules provide further insight. In Montenegro, respondents express positive assessments of both the legal framework governing exceptions and its practical application. In Albania, BiH, and North Macedonia, interviewees generally agree that exceptions are adequately regulated in law, but do not consider their application in practice to be limited to the legally prescribed cases. By contrast, respondents in Serbia express strong disagreement regarding both the adequacy of legal regulation of exceptions and their application in practice. These perceptions largely coincide with the presented assessment findings on the existence of exceptions introduced through special legislation, as they point to a clear disconnect between the formal foundations of the public procurement system and the practical dimension.

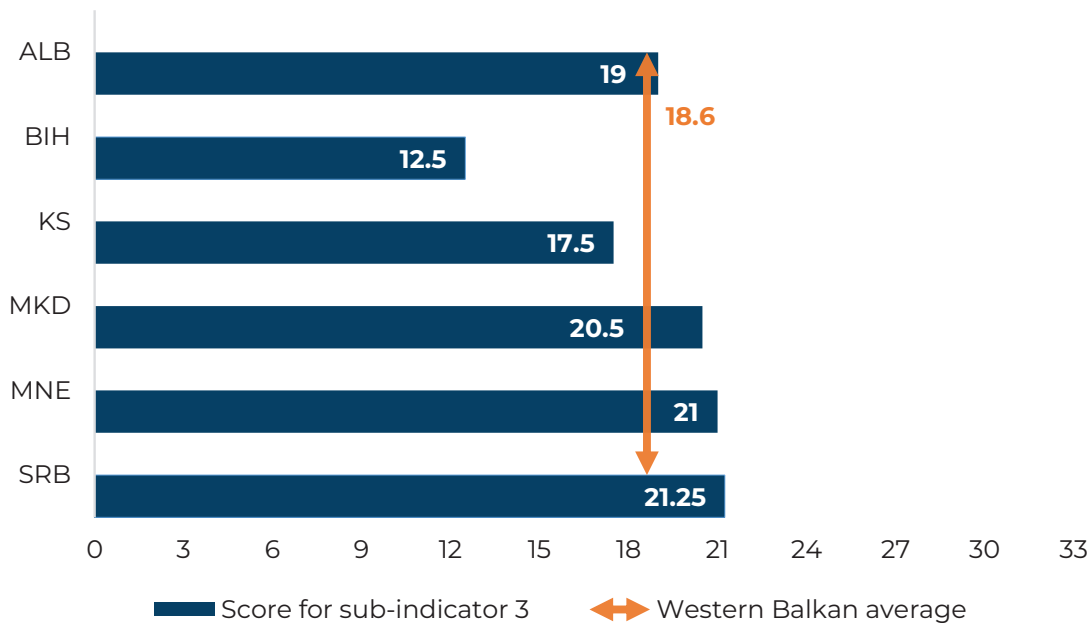
Table 15: Number of non-state actors' responses per agreement scale

Statement	Administration	Fully disagree	Tend to disagree	Tend to agree	Fully agree
Public procurement system, as established by the public procurement legislation, is transparent	ALB			3	
	BIH	1	2		
	KS			3	
	MKD			3	
	MNE			3	
	SRB			2	1
Public procurement system, as established by the public procurement legislation, is competitive	ALB		1	2	
	BIH	1	2		
	KS		1	1	1
	MKD		2	1	
	MNE			3	
	SRB		1	2	

⁴⁹ Researchers identified and interviewed relevant non-state actors with experience and knowledge in the field (key informants). Non-state actors are selected among representatives of civil society organisations, academia, professional organisations, media associations, investigative journalism outlets, or thematic experts. As a rule, three non-state actors were interviewed per administration for all statements.

The public procurement law adequately regulates exceptions to its application	ALB			3	
	BIH			3	
	KS	1		1	1
	MKD			3	
	MNE			3	
	SRB	1	2		
Exceptions from the application of the public procurement law are in practice limited to those regulated by the law	ALB	1	1	1	
	BIH	2	1		
	KS		1	1	1
	MKD		2	1	
	MNE			3	
	SRB	2	1		

Sub-indicator 3: Transparency and competitiveness of the public procurement system (maximum score 32.5)



II.4 Openness and transparency of state audit institution's work

Principle 31: All public funds are effectively audited by an independent auditor that provides assurance on the use of public resources and helps improve the functioning of the public sector.

State of play

Since the previous monitoring cycle, the impact of external audit has increased across the region, though unevenly. According to the latest EC progress reports, the implementation rate of Supreme Audit Institutions' (SAI) recommendations remains insufficient in all administrations except Albania and Serbia. While acknowledging certain improvements in the quality of audit work and in follow-up mechanisms, the Commission notes that parliamentary oversight and the follow-up of audit findings could be further strengthened. Additionally, SIGMA finds that SAI in the region publish audit reports timely and that they have further enhanced external communication and stakeholder engagement, contributing positively to the impact of audit work, while also increasing awareness of the role of external audit within the broader PFM system.⁵⁰

SAIs across the region have formally recognised the importance of communication and cooperation with external stakeholders, including non-state actors. This is articulated in planning documents at the system and institutional levels: within broader PAR-related frameworks such as PFM strategies, as well as in SAI-specific development and communication plans. While these documents set out measures and activities aimed at enhancing public communication and external engagement, their scope and level of operationalisation vary across the six administrations. Table 16 below presents an overview of the key measures and activities identified in the relevant planning documents.

⁵⁰ SIGMA country reports on the Assessment against the Principles of Public Administration for all WB countries, along with an overview WB report, are available at: <https://tinyurl.com/3uwz5dh7>. European Commission country reports for 2025 are available at: <https://tinyurl.com/5eun87sd>.

Table 16: Overview of measures for enhancing communication and cooperation with external stakeholders (non-exhaustive)

	Planned measures/activities	Strategic framework
ALB	• Creation of a dedicated web space for public complaints/requests • Periodic organization of activities that promote the institution's work • Implementation of the Communication Strategy	State Supreme Audit Institution Strategy 2023-2027
	• Expansion of communication tools • Drafting concise reports in simple language, with clear recommendations • Consultations with citizens, media, civil society, academia, and international partners	Communication strategy 2022-2025
BIH⁵¹	• Strengthening citizen participation through a working group, established at the initiative of civil society organisations, bringing together relevant actors from BiH institutions, with the aim of contributing to higher implementation of audit recommendations	PFM Improvement Strategy in BiH Institutions 2021-2025
KS	• Communication through the official website, social media, press releases, and public events such as conferences and workshops • Engagement with media through invitations to conferences, workshops, and stakeholder meetings	National Audit Office Communication Strategy 2023-2026
MKD	• Video and social media content on SAO's mission, importance, audit results and recommendations • Press conferences and interviews for specific and exceptionally important audits • Press releases submission to journalists, CSOs • Workshops and meetings with journalists • Involvement of CSOs in selection of audits • Working meetings with CSOs outside the capital	State Audit Office Communication Strategy 2024-2027
MNE	• Regular meetings with key stakeholders to collect proposals for audits • Establishment of a communication channel for receiving information from citizens	State Audit Institution Strategic Development Plan 2023-2027
	• Development of the SAI Communication Strategy for the period 2025-2028	PFM Reform Program 2022-2026
	• Thematic meetings with representatives of the civil sector • Summaries of audit reports/reports on implementation of recommendations with user-friendly infographics • Press conferences/thematic meetings/media articles to present key audit findings	SAI Communication Strategy 2025-2028

⁵¹ Concrete measures or activities that specifically target improving communication towards the public or external stakeholders were not envisaged.

SRB	• Increasing availability of information on SAI's work results • Events, seminars, and trainings with stakeholders • Informing citizens through media, public campaigns, social networks • Round tables with representatives of academic community and professional associations	Strategic Plan of the State Audit Institution 2024-2028
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Legislation governing external audit across the Western Balkans consistently establishes transparency as a fundamental principle. All laws on SAIs in the region require the publication of final audit reports, SAI annual activity reports, other organisational information as well as regulate reporting obligations towards parliaments. In some cases, legal frameworks further specify concrete transparency mechanisms, such as mandatory online publication of auditees' responses, disclosure of annual work programmes, and the use of press conferences, press releases, and other public communication tools. In half of the region, mechanisms ensuring transparency are regulated by primary legislation only (Albania, BiH, Kosovo), whereas in the other half these are operationalised further through secondary regulation, such as rules of procedure or audit rulebooks (North Macedonia, Montenegro, Serbia). While the level of elaboration of such obligations can slightly vary from one administration to another, overall, the legal frameworks in the region reflect a clear and shared normative commitment to transparency as an essential attribute of independent external audit. This creates a formal basis for open access to audit information and an informed public.

In practice, SAIs across the region comply with core transparency requirements by regularly publishing their annual activity reports, without exception. At the time of monitoring, all SAIs had made their annual activity reports for 2023 and 2024 publicly available on their official websites, with access requiring no more than three clicks from the homepage. In addition to standard annual reports on overall activities or performance, some institutions issue special reports on annual audit work. For example, the National Audit Office in Kosovo separately publishes reports on the annual audit work,⁵² while the State Audit Office in North Macedonia consolidates information on overall institutional performance and completed audits within a single annual publication.⁵³ Overall, SAIs in the region consistently uphold transparency standards related to their annual performance, enabling stakeholders to readily familiarise themselves with their activities and outputs.

In addition, SAIs across the region consistently publish reports on individual audits too. As with annual activity reports, these are generally easy to access, in some cases directly from the homepage with a single click, as observed in

⁵² Available at: <https://zka-rks.org/Reports?reportSubTypeld=7>.

⁵³ See example of 2024 annual report on work and performed audits at: <https://shorturl.at/HsLcP>

North Macedonia and BiH.⁵⁴ Additionally, SAIs have made noticeable efforts to improve the usability of audit reports as they normally allow keyword search, include executive summaries highlighting key findings and conclusions, and where possible, data presentation in tabular and visually accessible formats (see Table 17 below). While certain audit products, particularly financial and compliance audit reports, remain inherently technical and more demanding for non-expert audiences, SAIs have made significant progress in bringing audit work closer to the public since the introduction of the PAR Monitor.

Table 17: Citizen-friendly features of audit reports published online

	Easily searchable with Control/Command + F	Succinct and easy-to-understand summary	Visual data presentation	Accessible within 3 clicks from homepage
ALB	✓	✓	✓	✓
BIH	✓	✓	✓	✓
KS	✓	✓	✓	✓
MKD	✓	✓	✓	✓
MNE	✓	✓ ⁵⁵	✓	✓
SRB	✓	✓	✓	✓

Beyond SAIs' reporting practices, the publication of audit-related information and data in open formats remains underdeveloped across the region. The only notable exceptions are the State Audit Office of North Macedonia and the State Audit Institution of Serbia, each publishing a limited number of datasets. These datasets do not cover audit findings as such but rather include: a) lists of planned and completed audits in North Macedonia,⁵⁶ and b) registers of persons holding official auditor titles in Serbia⁵⁷ (see Table 18 below). Moreover, in 2025, the State Audit Institution of Serbia additionally published a register of 2023 audit recommendations, including their status and priority, as well as information on auditees, audit titles, and audit types. This open data register represents a good practice example of a useful open dataset in this area, which is also visualised using Microsoft BI.⁵⁸ Nevertheless, current prevailing practices

54 Available at: <https://dzt.mk/mk>, and <https://www.revizija.gov.ba/?lang=en>.

55 On occasion, SAI of Montenegro publishes user-friendly overviews and summaries as news articles on its website rather than within audit reports, which can limit their accessibility, particularly for older reports.

56 Available at <https://dzt.mk/en/node/4570>, and <https://data.gov.mk/organization/dpxabeh-3abod-3a-pebn3nja>.

57 Available at: <https://dri.rs/otvoreni-podaci>.

58 Available at: <https://www.dri.rs/registar-preporuka-2023>.

constrain the potential of open data to enable more in-depth research and the reuse of external audit data.

Table 18: Availability of open data on external audit

	Availability	Source	Topic
ALB	X	n/a	n/a
BIH	X	n/a	n/a
KS	X	n/a	n/a
MKD	✓	SAO website Open data portal	List of planned audits with annual programmes 2014-2025 (xlsx), and list of final audit reports with annual programmes 2014-2024 (xlsx)
MNE	X	n/a	n/a
SRB	✓	SAI website	Registers of persons with the title of certified state auditor, from November 2022 (csv, xlsx), and state auditor, from May 2024 (csv, xlsx) Register of recommendations for 2023, from March 2025 (csv, xlsx)

Furthermore, for external communication and promotion purposes, SAs in the region rely primarily on their official websites, complemented by traditional communication tools such as media appearances, press statements, press conferences, and other public events. In addition, social media has become a regular communication channel for several SAs, with the notable exceptions of Montenegro and Serbia, where its use has not yet gained ground. Particularly active use of multiple social media platforms is observed in the cases of the State Audit Office of North Macedonia (Facebook, Instagram, YouTube, LinkedIn),⁵⁹ the Audit Office of the Institutions of BiH (YouTube, X),⁶⁰ and the State Supreme Audit Institution of Albania (Facebook, Instagram).⁶¹ While official websites remain the primary sources of disseminating information, SAs increasingly use complementary communication channels to broaden the reach of their outputs and potentially enhance the impact of their work.

Lastly, the views of key informants largely confirm that SAs in the region operate in a transparent manner and that their reports are easily accessible online.

59 For North Macedonia, see: https://www.facebook.com/DrzavenZavodzaRevizija/?locale=mk_MK, <https://www.instagram.com/dzr.mk/>, <https://www.youtube.com/channel/UCNOcJnJlviFwax-yG-Lyo2w>, and <https://www.linkedin.com/company/drzaven-zavod-revizija/>.

60 For BiH, see: <https://www.youtube.com/channel/UCMZCIG5esqlfJL8baGarL4w>, and <https://x.com/UredzaReviziju>.

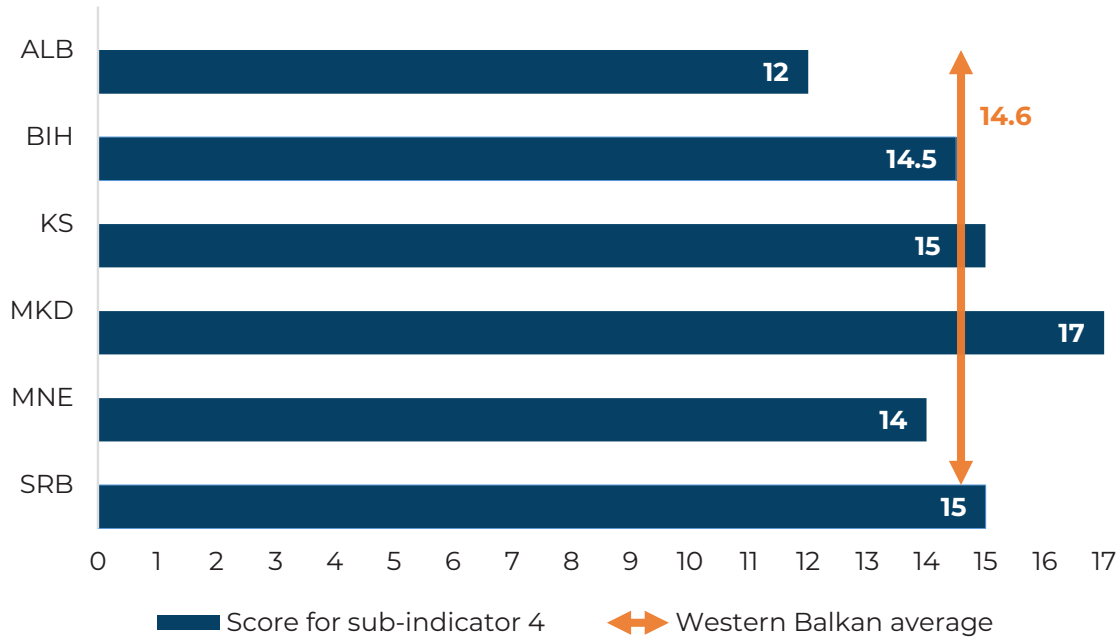
61 For Albania, see: <https://www.facebook.com/klsh.al>, and https://www.instagram.com/klsh_org_al/.

Interviewees expressed almost unanimous agreement on these two aspects, with only a single instance of disagreement reported by an interviewee in Albania (Table 19). At the same time, they noted that meaningful understanding of audit work often requires prior technical expertise or knowledge, that communication with the public tends to be largely passive, primarily through the publication of audit reports rather than proactive outreach, and that greater transparency in the preparation of annual audit plans could further strengthen engagement with the interested public. An example of structured two-way interaction with non-state stakeholders in the WB region was highlighted by key informants in Kosovo, where the National Audit Office maintains regular consultations with civil society, particularly during the development of annual audit plans and the selection of performance audit topics. Taken together, while there are opportunities to improve presentation and communication of audit work, key informants across the Western Balkans generally perceive SAIs as positive examples of institutional transparency and access to audit-related information.

Table 19: Number of non-state actors' responses per agreement scale

Statement	Administration	Fully disagree	Tend to disagree	Tend to agree	Fully agree
The work of the SAI is transparent.	ALB		1	1	1
	BIH				3
	KS			2	1
	MKD			3	
	MNE			2	1
	SRB			3	
SAI's reports are easily accessible online.	ALB		1	1	1
	BIH				3
	KS			3	
	MKD			3	
	MNE			1	2
	SRB			1	2

Sub-indicator 4: Openness and transparency of State Audit Institution’s work
(maximum score 17)



III. CONCLUSION

Making inclusive and transparent budgeting a PAR priority

Across the region, transparency and inclusiveness in the budget formulation process remain weak strategic priorities. Albania stands out as the administration with legal and strategic framework that explicitly supports consultations during the budget programming, implemented in practice. Elsewhere in the region, any type of consultation during budget formulation is largely absent. Key informants consistently confirm low levels of transparency and inclusiveness, noting that major budget decisions are typically made before any external dialogue occurs. Perception of citizens in the region mirrors these findings: a large majority feel they have no real opportunity to influence how public funds are spent.

Looking ahead, future PAR planning cycles should place inclusive and transparent budget formulation firmly on the reform agenda. This means embedding public participation as a clear PFM objective, reflected in strategies and legislation; creating practical, credible mechanisms for public and stakeholder involvement early in the budget cycle; providing timely, complete and user-friendly information to enable informed participation; and actively reaching out to diverse stakeholder groups rather than only to those already interested or engaged.

Formal availability of budgetary information versus substantial transparency

Budgetary transparency in the Western Balkans is still predominantly procedural rather than substantive. Budget documents are publicly available, but they do not enable the public to fully understand how governments prioritise, spend, or justify the use of public funds. Primarily, although the budgetary documentation in the region provides a comprehensive picture of the annual allocated resources, it mainly lacks medium-term projections and provides a weak linkage between budgets and priority policy areas. Budget execution reporting further amplifies the transparency gap. Even though reports are generally published on time, they rarely contain the contextual information needed to assess the effectiveness of public spending. The lack of narrative explanations and data on the progress of major investment projects further restrict the reports' utility, given the high monetary value of such projects. Weak or fragmented open data practices reinforce these limitations, making it difficult for analysts, civil society, or other interested parties to track public resource spending and whether they translate into results. This disconnect is

reflected in citizens' perceptions in the region, since fewer than one in three believe that authorities publish information on how money is spent. Such low trust signals a broader accountability and democratic deficit.

Planning ahead, reforms should move beyond publication requirements and focus on the quality, clarity, and usability of budget information. Governments should introduce medium-term projections systematically, present clear narratives linking both planned and executed resources to policy priorities and expand the use of citizen-oriented budget formats that explain key decisions in plain language. Budget execution reporting should integrate explanations of variations, progress of major investment projects, and performance-related information at the programme level. Furthermore, a region-wide shift toward systematic open data practices, and standardised citizen-friendly reporting practices would enable deeper analysis. Ultimately, improving transparency in the Western Balkans requires understanding the practice of publishing budgetary documentation as a tool of communication towards the public, aimed at improving both transparency and accountability, rather than just another administrative formality.

Established rules and underwhelming results: rethinking public procurement reform priorities

Public procurement systems in the Western Balkans are characterised by a strong formal commitment to transparency and competitiveness, but with a persistent gap between regulatory design and actual practice. While strategic and legislative frameworks, as well as institutional arrangements, broadly align with these principles across the region, their implementation remains uneven and, in some administrations, highly insufficient. Fragmentations caused by frequent exemptions through special legislation, partial reporting on implemented procurements, limited availability of procurement data, and inconsistent use of open procedures weaken the credibility and predictability of procurement systems. Where transparency tools exist, they often prioritise formal compliance over meaningful accessibility and public scrutiny. Similarly, competitiveness is recognised as a policy objective, yet participation of multitude of actors within the public procurement market remains limited in several administrations, indicating structural or procedural barriers that are not sufficiently addressed. Overall, findings suggest that the main challenge is not the absence of rules or institutional setup, but their effective and consistent application. Also, frequent introduction of parallel procurement regimes through special legislation signals a lack of political will to achieve competitive procurement markets, which will, in turn, help suppress corruption.

Going forward, public procurement reforms should shift focus from further regulatory development to consolidation, enforcement, and quality of implementation. This includes reducing or fully eliminating reliance on

special procurement regimes for state-supported or large-scale projects, strengthening oversight by central procurement bodies, ensuring high standards of competition as well as comprehensive and accessible reporting. Also, improving the availability and usability of procurement data by regularly publishing and updating datasets in open format should become a regular activity across the region. Without addressing these practical shortcomings, transparency and competitiveness risk remaining only a formality.

External audit in the Western Balkans: turning transparency into greater impact

SAls across the Western Balkans demonstrate a commitment to transparency and public access to audit information. These principles are anchored in strategic plans and legal frameworks as well as reflected in practice through the regular publication of easy-to-access annual activity reports and audit reports accompanied by features that support non-expert audiences. Regional SAls are maintaining their external communication mainly through own websites and media engagement, with social media use increasing. While institutional approaches and levels of proactivity vary across administrations, key informants unanimously perceive SAls as transparent institutions overall.

Looking ahead, SAls should leverage the achieved levels of transparency to further expand the reach of their findings and recommendations. While maintaining regular, timely and easily accessible publication of audit information remains essential, ways to bring audit work closer to non-expert audiences should be continually explored. Wider use of citizen-oriented summaries, visualisations and other explanatory formats can improve public understanding and increase relevance for stakeholders without undermining professional rigour and audit standards that SAls employ. Additionally, SAls should seek to benefit from a more proactive and diversified approach to public communication, beyond reliance on institutional websites and traditional or online media. Targeted and structured public outreach with external stakeholders, including through social media and in video formats, can further enhance the visibility and societal value of audit findings. Finally, SAls in the region should introduce open data into their work and start regularly publishing audit-related information in open and reusable formats, as this could significantly enhance transparency, enable independent analysis and increase the impact of audit findings. Building on emerging practices in the region, a more systematic open data approach represents a clear opportunity for future growth.

METHODOLOGY APPENDIX

OVERVIEW OF COUNTRY SCORES PER EACH INDICATOR ELEMENT

Table 20: Score for sub-indicator 1 - *Inclusiveness and transparency of the budget formulation process*

Sub-indicator elements	Element type	Maximum points	ALB	BIH	KS	MKD	MNE	SRB
E 1.1 There is a strategic document in force that envisages the improvement of inclusivity and transparency of the budget formulation process as a goal	Strategy and policy	1	1	0	0	0	0	0
E 1.2 Regulations stipulate citizens' involvement in the budget formulation process	Legislation	1	1	0	1	1	0	1
E 1.3 External stakeholders are provided with complete information in advance, giving them sufficient time to prepare for consultations in the budget formulation process	Practice in implementation	2	0	0	0	0	0	0
E 1.4 Responsible government bodies are proactive in ensuring that a wide range of external stakeholders become involved in the budget formulation process	Practice in implementation	3.5	2	0	0	0	0	0
E 1.5 Key non-state actors consider the budget formulation process as inclusive and transparent	Outcomes and impact	3	0	0	0	0	0	0
E 1.6 Citizens' perception of inclusivity of the budget formulation process	Outcomes and impact	2	0.5	0	0.5	0.5	0	0
Total points		12.5	4.5	0	1.5	1.5	0	1

Table 21: Score for sub-indicator 2 - *Availability and comprehensiveness of budgetary documentation*

Sub-indicator elements	Element type	Maximum points	ALB	BIH	KS	MKD	MNE	SRB
E 2.1 There is a strategic document in force that envisages improvement of the transparency of budgetary documentation	Strategy and policy	1	1	1	1	0	1	1
E 2.2 Enacted annual budget includes a medium-term perspective illustrating how revenue and expenditure will develop beyond the next fiscal year	Practice in implementation	3	3	0	3	0	3	0
E 2.3 Budget documentation presents the budget implications on the priority policy areas	Practice in implementation	2	2	0	0	2	0	0.25
E 2.4 Citizen Budget is regularly published online	Practice in implementation	2	2	1	2	2	2	2
E 2.5 In-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation	3	0	1.5	1.5	3	2.25	1.5
E 2.6 Mid-year budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation	3	3	3	3	3	3	1.5
E 2.7 In-year and mid-year budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation	3	2.5	3	2	1.5	2	2
E 2.8 Year-end budget execution reports are published in a timely manner and are easily accessible online	Practice in implementation	3	1.5	3	3	3	0.75	2.25
E 2.9 Year-end budget execution reports contain data on budget spending by different expenditure classifications	Practice in implementation	4	4	3	2	4	3	4

E 2.10 Year-end budget execution reports or separate reports contain information on the significant impacts of the budget implementation on the priority policy areas	Practice in implementation	2	2	0	0	0	0	0
E 2.11 Year-end budget execution reports or separate reports contain information on capital investment	Practice in implementation	3	0	0	0	0	0.5	0
E 2.12 Consolidated annual reports on internal financial control and internal audit are timely published and easily accessible online	Practice in implementation	2	2	2	0	1	1	2
E 2.13 Budgetary data is published in open data format	Practice in implementation	2	2	0	0	1	2	0
E 2.14 Key non-state actors consider that the budgetary documentation is comprehensive and enables further research	Outcomes and impact	3	0	0	0	1.5	0	0
E 2.15 Citizens' perception of availability of budget execution information	Outcomes and impact	2	0.5	0.5	1	0.5	0.5	0.5
Total points		38	25.5	18	18.5	22.5	21	17

Table 22: Score for sub-indicator 3 - *Transparency and competitiveness of the public procurement system*

Sub-indicator elements	Element type	Maximum points	ALB	BIH	KS	MKD	MNE	SRB
E 3.1 There is a strategic document in force that envisages improvement in transparency and competitiveness of the public procurement system	Strategy and policy	1	1	1	0.5	1	1	1
E 3.2 Regulations stipulate transparency and competitiveness as the key principles of public procurement processes	Legislation	1	1	1	1	1	1	1

E 3.3 No special legislation creates exceptions from the general law on public procurement	Legislation	1.5	0	1.5	0	0	0	0
E 3.4 There is a designed central procurement body that supports transparency and competitiveness of public procurement processes	Institutional setup	2	2	1.5	2	2	2	2
E 3.5 Central procurement body regularly reports to the public on the implementation of overall public procurement policy	Practice in implementation	2	2	1	2	2	2	2
E 3.6 Reporting on public procurement policy by the central procurement body is citizen-friendly	Practice in implementation	1.5	1	0	1.5	1.5	1.5	1
E 3.7 Central review body regularly reports to the public on procedures for the protection of the rights of bidders in public procurement	Practice in implementation	2.5	2.5	2.5	2.5	0	2.5	1.25
E 3.8 Public procurement portal is user-friendly	Practice in implementation	3	2.5	1.5	2.5	3	1	2.5
E 3.9 Central-level contracting authorities regularly publish up-to-date annual procurement plans that are easily accessible online	Practice in implementation	3	0	0	3	3	3	3
E 3.10 Central-level contracting authorities regularly publish annual procurement reports that are easily accessible online	Practice in implementation	3	0	0	0	0	0	3
E 3.11 Open procedures represent a standard public procurement method	Practice in implementation	2	2	0	0	2	0	2
E 3.12 Public procurement processes are competitive	Practice in implementation	2	1	0	0	1	1	0

E 3.13 Public procurement data is available in open format(s)	Practice in implementation	2	1	1	1	1	0	1
E 3.14 Key non-state actors consider public procurement system as competitive and transparent	Outcomes and impact	3	1.5	0	1.5	1.5	3	1.5
E 3.15 Key non-state actors consider exceptions from public procurement law as adequately regulated and applied in practice	Outcomes and impact	3	1.5	1.5	0	1.5	3	0
Total points		32.5	19	12.5	17.5	20.5	21	21.25

Table 23: Score for sub-indicator 4 - *Openness and transparency of State Audit Institution's work*

Sub-indicator elements	Element type	Maximum points	ALB	BIH	KS	MKD	MNE	SRB
E 4.1 There is a strategic document in force that envisages enhanced communication and cooperation of SAI with external stakeholders	Strategy and policy	1	1	0.5	1	1	1	1
E 4.2 Regulations stipulate the transparency of the SAI's work	Legislation	1	1	1	1	1	1	1
E 4.3 SAI's annual activity reports are regularly published and easily accessible online	Practice in implementation	4	4	4	4	4	4	4
E 4.4 SAI's audit reports are citizen-friendly and easily accessible online	Practice in implementation	4	4	4	4	4	4	4
E 4.5 Data contained in the external audit reports are available in open format(s)	Practice in implementation	2	0	0	0	2	0	1
E 4.6 SAI uses a variety of channels for external communication and promotion of its activities and reports	Practice in implementation	2	2	2	2	2	1	1
E 4.7 Key non-state actors consider SAI's work as transparent and SAI's reports as easily accessible	Outcomes and impact	3	0	3	3	3	3	3
Total points		17	12	14.5	15	17	14	15

DATA COLLECTION METHODS

For producing this report, the following research methods and tools were used for data collection and calculation of elements:

- Analysis of official documentation, data, and official websites
- Requests for free access to information
- Interviews with stakeholders and key informants.
- Public perception survey.

Monitoring heavily relied on the analysis of official documents publicly available on the websites of administration bodies and on the data and information contained therein. However, in cases where the data was not available, researchers sent requests for free access to information to relevant institutions in order to obtain information necessary for awarding points for the elements.

Table 24: FOI requests

Administration	Institution	Date of request	Date of reply to the request
ALB	No FOI requests were submitted		
BIH	Public Procurement Agency	07.11.2025.	25.11.2025.
KS	Ministry of Culture, Youth and Sports	12.9.2025	12.9.2025
	Ministry of Defence	12.9.2025	12.9.2025
	Ministry of Health	12.9.2025	8.10.2025
	Ministry of Education, Science, Technology and Innovation	12.9.2025	9.10.2025
	Ministry of Environment, Spatial Planning and Infrastructure	12.9.2025	no response
MKD	Procurement Bureau	10.07.2025	11.07.2025
	Joint Stock Company for Electricity Production Power Plants of North Macedonia, state-owned, Skopje	22.08.2025	03.09.2025
	Ministry of Health	22.08.2025	no response
	Public Enterprise for Maintenance and Protection of National and Regional Roads – Skopje c.o.	22.08.2025	10.09.2025
	PHI University Clinic for Radiotherapy and Oncology	22.08.2025	05.09.2025
	Ministry of Interior	10.07.2025	11.07.2025
MNE	Ministry of Finance	22.9.2025	30.9.2025

SRB	City of Belgrade - City Administration Secretariat for Public Transport	20.08.2025.	25.08.2025.
	Republic Health Insurance Fund	20.08.2025.	04.09.2025.
	Joint stock company Electricity of Serbia	20.08.2025.	04.09.2025.
	Electricity Distribution of Serbia	20.08.2025.	26.08.2025.
	Service for Centralised Public Procurement and Procurement Control, City of Belgrade	21.08.2025.	28.08.2025.

Table 25: Overview of sampled institutions in sub-indicator 3

	Sampled institutions
ALB	Albanian Road Authority
	Albanian Development Fund
	National Agency for Information Society
	National Agency for Water Supply and Sewerage
	Centralised Purchasing Operator
BIH	Could not be determined
KS	Ministry of Infrastructure
	Ministry of Culture, Youth and Sports
	Ministry of Health
	Ministry of Education
	Ministry of Defence
MKD	Joint Stock Company for Electricity Production Power Plants of North Macedonia
	Ministry of Health
	Public Enterprise for Maintenance and Protection of National and Regional Roads – Skopje c.o.
	PHI University Clinic for Radiotherapy and Oncology
	Ministry of Interior
MNE	Health institution of the pharmacy of Montenegro Montefarm
	Capital Projects Administration
	Traffic Administration
	Montenegrin Electric Distribution System
	Electric Power Company of Montenegro
SRB	City of Belgrade - City Administration Secretariat for Public Transport
	Republic Health Insurance Fund
	Joint stock company Electricity of Serbia
	Electricity Distribution of Serbia
	Service for Centralised Public Procurement and Procurement Control, City of Belgrade

Interviews with key informants were conducted and used as a base for point allocation for elements 1.5, 2.14, 3.14, 3.15 and 4.7. Additionally, they were used to collect qualitative, focused, and in-depth inputs on monitored phenomena. Selection of interviewees was based on purposive, non-probability sampling, targeting interlocutors based on their expertise on the topic.

Key informant interviews were comprised of a set of up to four questions where the participants expressed their agreement on a four-point scale: fully disagree, tend to disagree, tend to agree and fully agree. Points under elements 1.5, 2.14, 3.14, 3.15 and 4.7 were allocated if all key informants stated that they tend to agree/fully agree with the statement. Additionally, a set of open-ended questions was used, allowing for a discussion with interviewees and on-the-spot sub-questions rather than strictly following a predetermined format. Interviewees were given full anonymity in terms of personal information and institutional/organisational affiliation.

Table 26: Interviews with non-state actors

Administration	Date	Number of interviews
ALB	03.10.2025.	6
	06.10.2025.	
	24.10.2025.	
	30.09.2025.	
	10.10.2025.	
	13.10.2025.	
BIH	20.11.2025. (3)	6
	21.11.2025. (3)	
KS	02.09.2025.	6
	07.10.2025.	
	28.08.2025.	
	08.10.2025.	
	10.09.2025	
	04.09.2025.	
MKD	01.07.2025.	6
	07.07.2025.	
	10.07.2025.	
	06.07.2025.	
	08.07.2025.	
	11.07.2025.	

MNE	20.11.2025.	6
	21.11.2025.	
	26.11.2025.	
	3.11.2025.	
	06.11.2025.	
	17.11.2025.	
SRB	23.07.2025. (2)	6
	24.07.2025. (2)	
	30.07.2025.	
	18.08.2025.	

List of interview questions

➤ Element 1.5

The following questions are used for point allocation for the element 1.5. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1 point is allocated.

1. To what extent do you agree with the following statement: **The budget formulation process is transparent.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree
2. To what extent do you agree with the following statement: **The budget formulation process is inclusive.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. Can you describe your experience, if any, with participating in the budget formulation process?
2. In your opinion, how open and accessible is the budget formulation process to non-state actors?

3. Have you observed any improvements or setbacks in transparency or inclusiveness over the past few years? If so, what triggered them?
4. Do you think that feedback from non-state actors is taken into account during the budget planning process? Please elaborate

➤ **Elementt 2.14.**

The following questions are used for point allocation for the element 2.14. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1 point is allocated.

1. To what extent do you agree with the following statement: **Available annual budgets are comprehensive enough.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree
2. To what extent do you agree with the following statement: **Available annual budgets provide adequate information for the purpose of research, analysis and policy monitoring.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree
3. To what extent do you agree with the following statement: **Available budget execution reports are comprehensive enough.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree
4. To what extent do you agree with the following statement: **Available budget execution reports provide adequate information for the purpose of research, analysis and policy monitoring.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. How would you assess the accessibility of annual budgets and execution reports online? Are they easy to find and use?
2. In your view, does the format and structure of the published budget documents support understanding and analysis by non-experts?
3. What kind of information do you find missing or insufficient in the available annual budgets or execution reports?
4. Have you or your organisation used publicly available budget documents for research, advocacy, or monitoring? If so, how useful were they?
5. Have you encountered any challenges when trying to access or understand budget documentation? If yes, can you describe them?

➤ **Element 3.14.**

The following questions are used for point allocation for the element 3.14. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1 point is allocated.

1. To what extent do you agree with the following statement: **Public procurement system, as established by the public procurement legislation, is transparent.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree
2. To what extent do you agree with the following statement: **Public procurement system, as established by the public procurement legislation, is competitive.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. Based on your experience, how would you describe the overall transparency of the public procurement system at the central level?

2. Do you believe that the current legal and institutional framework ensures fair competition in public procurement?
3. Have you observed any common practices or patterns that reduce transparency and competitiveness in procurement procedures?
4. Are there mechanisms in place that allow for meaningful oversight or public scrutiny of procurement processes? If yes, how effective are they?

➤ **Element 3.15**

The following questions are used for point allocation for the element 3.15. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1 point is allocated.

1. To what extent do you agree with the following statement: **The public procurement law adequately regulates exceptions to its application.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree
2. To what extent do you agree with the following statement: **Exceptions from the application of the public procurement law are in practice limited to those regulated by the law.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. How would you assess the clarity and adequacy of legal provisions regulating exceptions to the public procurement law?
2. In your experience, are exceptions applied strictly within the legal framework, or are there cases where they are used more broadly?
3. Do you think the use of exceptions has increased or decreased over time? What factors might have influenced this trend?
4. Are there sufficient oversight or control mechanisms to monitor the use of exceptions in public procurement?

5. What reforms or safeguards would you recommend to ensure that exceptions are used appropriately and do not undermine integrity of public procurement, transparency or competition?

➤ **Element 4.7.**

The following questions are used for point allocation for the element 4.17. Point allocation is determined based on the ratio of fully agree/tend to agree responses. For each question where all key informants fully agree/tend to agree with the statement, 1 point is allocated.

1. To what extent do you agree with the following statement: **The work of the SAI is transparent.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree
2. To what extent do you agree with the following statement: **SAI's reports are easily accessible online.**
 - a) fully disagree
 - b) tend to disagree
 - c) tend to agree
 - d) fully agree

Additional guiding questions (not used for point allocation, but relevant for providing qualitative insight necessary for the assessment):

1. How would you assess the overall transparency of the SAI's work, including its audit and reporting practices?
2. In your experience, how easy is it to access SAI reports online? Are they published in a timely and user-friendly manner?
3. Do you find the content and structure of the SAI's reports suitable for understanding key findings and recommendations?
4. Do you think the SAI engages sufficiently with civil society, media, or the public to communicate its work and findings?

The public perception survey was conducted based on a questionnaire targeting the general public (18+ permanent residents) of Western Balkan countries. The survey was conducted through computer-assisted telephone interviewing (CATI) in combination with computer-assisted web interviewing (CAWI).

The survey was conducted between the 1st and 26th of February 2025. The margin of error for the sample of 6077 citizens is $\pm 3,51\%$, at the 95% confidence level.

Table 27: Public perception survey questions in the area of Public Finance Management

Statement 20	Strongly disagree	Disagree	Agree	Strongly agree	Don't know/ No opinion
I have the opportunity to influence how money from the state budget funds is spent.	1	2	3	4	99
Statement 21	Strongly disagree	Disagree	Agree	Strongly agree	<i>Don't know/ No opinion</i>
State authorities publish information about how money from the state budget funds is spent.	1	2	3	4	99

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