

Budgeting of SDGs in local level institutions



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Content

Introduction	5
Where does Kosovo stand in relation to the implementation of the 2030 Agenda	7
Budgeting for the Sustainable Development Goals.....	9
Methods of Budgeting the SDGs at the local level.....	12
Conclusions and Recommendations.....	14
Appendix A- Integration of Sustainable Development Goals in municipal budget plans	17
Appendix B - SDG budgeting analysis	21

List of abbreviations

AMK – Association of Municipalities of Kosovo

EU – European Union

UN – United Nations

CSD – Council for Sustainable Development

MLGA – Ministry of Local Government Administration

MFLT – Ministry of Finance, Labor and Transfers

SAA – Stabilisation and Association Agreement

SDG – Sustainable Development Goals

MDP – Municipal Development Plan

Introduction

The 2030 Agenda has not been prioritized by central and local level institutions in Kosovo. Because of this, there are major delays in its implementation and advancement. In order to advance the Agenda, a commitment is required from various stakeholders. However, commitment, action, and promotion of the Agenda still remains lukewarm. To fulfil the 2030 Agenda, objectives would have to first be set at the central level and then at the local level, so that there are concrete steps towards progress and accountability for a country appropriate agenda that can be applied in the year 2022.

Greater commitment is therefore needed from central and local level institutions. For the comprehensive implementation of the 2030 Agenda and the Sustainable Development Goals (SDGs), cooperation will be needed at all levels, including participation from various relevant actors to assist with drafting strategies, as well as in other implementation phases in order to ensure inclusivity and to meet the objectives of sustainable development.

As Kosovo is not a member of the United Nations, there is no obligation to implement and report on the 2030 Agenda and to fulfill the SDGs. Despite this, Kosovo has already started to implement the 2030 Agenda. In order to achieve positive results by 2030, implementation of the agenda must begin consistently. Several different initiatives have already been undertaken by the Parliament, civil society organizations, and international organizations but they still remain at a very initial stage in relation to the implementation of the 2030 Agenda. The approval of the Resolution for Sustainable Development in the Assembly of Kosovo and the establishment of the Council for Sustainable Development in 2018 were the first steps taken by the central level to implement the 2030 Agenda.

At the local level, initiatives have commenced with the aim of promoting and educating competent officials on issues related to the 2030 Agenda. Municipalities have also been assessed in relation to the current implementation level of the 2030 Agenda to further improve at the national and local level. The biggest challenge when implementing the 2030 Agenda at the local level is undoubtedly the lack of data, which makes it difficult to assess implementation progress in certain municipalities. The second challenge is the lack of budgeting for the 2030 Agenda, first at the national level and then at the local level. This absence of budgeting shows the lack of prioritization and planning of the agenda at every level of government in Kosovo. The inclusion of the SDGs in the national and local budgets would influence the implementation of the Agenda and would enable a coherent budget that would streamline projects to reduce the mismanagement of financial resources.

This policy analysis highlights the importance of the incorporation of SDGs in the budget planning of central and local level institutions. In order to prioritize the implementation and monitoring of the SDGs, they must be integrated into the budgetary framework, which would also enable the alignment of the country's objectives with the SDGs. The analysis demonstrates where Kosovo has implemented the 2030 Agenda in 2022, as well as the possibilities of integrating this framework into processes and budget planning of central and local level institutions. It also gives a brief overview of how the budgeting of the SDGs can be incorporated in the current budget forms of Kosovo's municipalities, taking as an example the Municipality of Drenas, which is known as one of the pioneers in the commitment to SDGs in the Republic of Kosovo.

Where does Kosovo stand in relation to the implementation of the 2030 Agenda

The 2030 Agenda, without which full European integration is not possible, must be prioritized in the political agendas of Kosovar policymakers. The Agenda requires inter-disciplinary and institutional coordination from a number of actors, such as the Government, other independent institutions, and the private sector in order to begin a successful implementation. In addition to the interaction of institutions, a number of initial steps are missing to create a budget for SDG implementation.

Since Kosovo is not a member of the UN, it is not obliged to implement or report on the 2030 Agenda. As the Agenda is a comprehensive plan to address global problems and challenges that affect both developing countries and developed countries, countries have begun to adapt the SDGs in their strategies, as well as have begun to implement the Agenda on a voluntary basis. The Republic of Kosovo initiated implementation of the Agenda in 2016 in the National Development Strategy 2016-2021¹ which published Kosovo's plan for achieving the SDGs. Another fundamental step for the implementation of the SDGs took place in 2018, when the Assembly of Kosovo approved the Resolution for Sustainable Development, formally Resolution 06-R-001, and established the Council for Sustainable Development. The council operates within the Kosovo Assembly and is responsible for monitoring the implementation of the 2030 Agenda, including an annual national report. However, Kosovo has not yet prepared and sent such a report to the UN General Assembly. It should be mentioned that the implementation of the 2030 Agenda also plays a key role in Kosovo's obligations in relation to international communities such as the European Union. The Stabilisation and Association Agreement has a chapter dedicated to European Reform Agendas, which are similar policies to the 2030 Agenda. The European Union, as an international

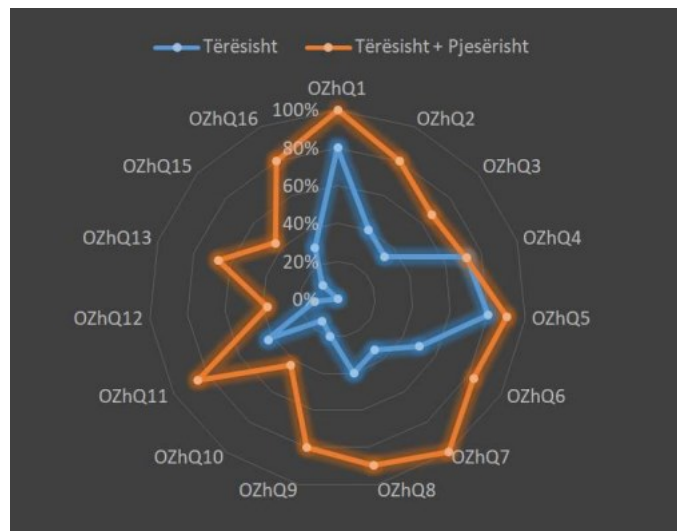


Figura 1. Reflektimi i OZhQ-ve në Programin e Qeverisë 2020 – 2023

the Agenda in 2016 in the National Development Strategy 2016-2021¹ which published Kosovo's plan for achieving the SDGs. Another fundamental step for the implementation of the SDGs took place in 2018, when the Assembly of Kosovo approved the Resolution for Sustainable Development, formally Resolution 06-R-001, and established the Council for Sustainable Development. The council operates within the Kosovo Assembly and is responsible for monitoring the implementation of the 2030 Agenda, including an annual national report. However, Kosovo has not yet prepared and sent such a report to the UN General Assembly. It should be mentioned that the implementation of the 2030 Agenda also plays a key role in Kosovo's obligations in relation to international communities such as the European Union. The Stabilisation and Association Agreement has a chapter dedicated to European Reform Agendas, which are similar policies to the 2030 Agenda. The European Union, as an international

¹Office of the Prime Minister, National Strategy for Development 2016-2021/ PLAN for Sustainable Development, January 2016, Prishtina, last accessed on 29.03 at https://kryeministri.rks-gov.net/wp-content/uploads/docs/Strategjia_Kombetare_per_Zhvillim_2016-2021_Shqip.pdf

organisation, is also a signatory of the 2030 Agenda, along with 192 countries, including all EU member states.

Despite the initial steps taken by the institutions of the Republic of Kosovo, there are still issues with the implementation of the 2030 Agenda. Data plays a key role in monitoring the implementation of the 2030 Agenda. The lack of data is a problem at both the national and local in Kosovo. Central institutions do not have the mechanisms or instruments to ensure an up-to-date data catalogue that can be exchanged with local and international institutions.

Another important issue in the implementation of the 2030 Agenda is the lack of a proper monitoring progress, which stems from the lack of an institutional mechanism for data monitoring. Although the the Council for Sustainable Development² is the only institutional mechanism responsible for the implementation and monitoring of the SDGs, it is necessary to re-examine the structuring of this single mechanism currently at institutional levels. This is because the Council is an informal group of Members of Parliament, the Secretariat of the Assembly and other external partners. In many countries that have committed to the fulfilment of the SDGs, mechanisms for coordinating the fulfilment of the SDGs do not fall below the legislative level as in Kosovo; they are located under the direction of the executive power where the importance and responsibility towards the advancement of the 2030 Agenda is greater as well as the dedication is at a higher level.

According to the UNDP guide on Institutional and Coordinating Mechanisms, countries that have established coordinating bodies for sustainable development under the direction of the Prime Minister's Office have managed to coordinate and implement the SDGs more effectively.³ In order for Kosovo's Council to be successful it must definitely create thematic work groups that consist of technical experts and engage in different objectives and specific tasks that must be accomplished alongside the political agenda drafted by the Council. This is a step that must be taken at the central level in order to start structuring the work in the right direction in terms of fulfilling the SDGs.

The 169 targets of the SDGs cannot be fulfilled without the coordination of central and local authorities and without the involvement of various stakeholders, such as international and local NGOs, the private sector, and academia. Raising the capacity building of municipal officials to work toward the fulfilment of the SDGs also remains an important condition at the local level. The 2030 Agenda is a

2

³ UNDP; The Institutional and Coordination Mechanisms guidance note; 2017, available here: https://sustainabledevelopment.un.org/content/documents/2478Institutional_Coordination_Mechanisms_GuidanceNote.pdf

platform through which different actors and stakeholders can work together to meet the SDGs and improve the standard of living and advance towards a better future.

Budgeting for the Sustainable Development Goals

Municipal budgeting is the process of allocating financial resources for various programs, services and initiatives within a municipality. Traditionally, this process has focused on balancing the budget and meeting the immediate needs of the community. However, in recent years, there has been a growing awareness of the need to align the municipal budget with the United Nations Sustainable Development Goals (SDGs).

Integrating the SDGs into municipal budgeting requires a results-based budgeting approach. This approach focuses on achieving specific outcomes and objectives, rather than simply allocating budget to various programs and services. By setting clear objectives and monitoring progress, cities and municipalities can ensure that their financial resources are used effectively and the desired results are achieved.

Another way to integrate the SDGs into municipal budgeting is to use the participatory budgeting process. This approach involves engaging residents, community groups and other stakeholders in the budgeting process. By giving citizens a voice in how financial resources are allocated, municipalities can ensure that their budget reflects the needs and priorities of the community.

The inclusion of SDGs in municipal budgeting also means taking into consideration the long-term impact of budget decisions. It is important to consider how budget decisions today will affect the future, e.g. investments in infrastructure, renewable energy and social protection that align with sustainable development goals.

Finally, it is important to have a clear mechanism to evaluate the progress of the SDGs and to report the results to the central level, to citizens and other interested parties. This will help municipalities identify areas of progress and areas that need improvement.

To summarize, municipal budgeting is an important tool for supporting sustainable development and creating a better future for all citizens. By including the SDGs in the budgeting process, cities and municipalities can ensure that their financial resources to be used effectively and achieve the desired results. This can be done through the use of results-based budgeting, participatory budgeting and considering long-term impact. Assessing and reporting progress on the SDGs is also an important step to ensure transparency and accountability.

Due to Kosovo's international aspirations and the importance of the 2030 Agenda for sustainable development progress, it is necessary that the Agenda is prioritised by the government. In order for the 2030 Agenda to be treated with the necessary seriousness, the creation of a budget to fulfil the SDGs must be adapted. In order to do this, a radical change of the current central and local budget is needed.

In general, budgeting for the SDGs has already become the standard through which states integrate the Goals into long-term plans and strategies. However, budgeting for SDGs does not necessarily mean the allocation of additional finances to meet these objectives, but can be achieved by restructuring of current budgets and expenditures.

To best align the budget programmes with the 2030 Agenda and the SDGs, the Ministry of Finance should be consulted. While the general plan of the central and local budgets may not be explicitly allocated to SDGs, relevant ministries could reallocate funds to fulfil objectives and strategic plans. For example, the Hungarian Government did not plan a separate budget for SDG implementation but certain ministries of the 2019 Government attempted to align their structure in the direction of the SDGs.⁴ Finland and Iceland are the only countries which have comprehensively integrated budgeting for SDGs.⁵

A similar model should also be implemented in Kosovo. Long term strategies for the implementation and fulfilment of the SDGs should be adapted and existing annual budgets should be reviewed to examine opportunities to incorporate the SDGs. Coordinated action should take place at the national and local level. It is necessary to analyse and determine which objectives and indicators are appropriate at the national level and set deadlines for their fulfilment. By adapting the SDGs into national objectives, as well as integrating them into government action plans and setting deadlines for their adoption, the issue of budgeting can be made less challenging.

The integration of the SDGs into national policies and an accompanying budget will bring various benefits to the country. Initially, it will reduce national inconsistency due frequent changes of political government. Recent Kosovo Governments have not had a lifespan of more than three years, which has hindered the consistency of action plans and strategies due to respective governments having different priorities. The adaptation of a global framework would therefore ensure that there is consistency in the sustainable development sector. As a country in transition, Kosovo must address the issues raised in the

⁴Mulholland Eric & Berger Gerald; Budgeting for the SDGs in Europe: Experiences, Challenges and Needs, Institute for Managing Sustainability, April 2019, available here:

https://www.esdn.eu/fileadmin/ESDN_Reports/ESDN_Quarterly_Report_52_Final.pdf

⁵ Ibid

2030 Agenda in a comprehensive manner. Integrating Agenda issues into national and local budgets would facilitate the work of decision-makers to set objectives

SDG DASHBOARDS AND TRENDS



and goals and local challenges could be monitored and implemented with greater consistency. Structuring the work in this way would increase accountability and align development objectives with those of more developed countries, thus enabling increased attraction for capital investments and alignment with agendas of international donors.

Figure 2. Diagram of the fulfillment of the SDGs in Finland

23 EU member states have committed to or have begun the process of incorporating the SDGs into the national budget. As Finland has implemented a high percentage of the SDGs into their budget, the government allocates finances related to the national objectives as well as the 2030 Agenda.⁶ The Finnish Government's plan to implement the 2030 Agenda focuses mainly on two themes: a carbon-neutral Finland and the conservation of natural resources by optimising their use. Finland thus focuses on financial means in these fields but does not neglect the allocation of financial resources to the respective ministries that bear responsibility for certain objectives.

⁶ Hege Elisabeth, Brimont Laura (IDDRI), Integrating SDGs into national budgetary processes, 2018, Institut du développement durable et des relations internationales, available here: <https://www.pfmkin.org/sites/default/files/2020-02/175.%20Integrating%20SDGs%20in%20budgeting.pdf>

Incorporating the SDGs into the budget, as well as aligning the goals with targeted government objectives, may be necessary for the contextualisation of the SDGs into Kosovo's priorities. The benefits of committing to implementing the SDGs are huge. Budgeting at the central level means that global, social, economic, environmental, and cultural challenges can be addressed, as well as meeting national objectives. A budget plan would enable the implementation of these objectives as well as evidence of implementation and would align national objectives with those of the most developed countries in Europe.

Methods of Budgeting the SDGs at the local level

The sixteenth objective of the 2030 Agenda requires the strengthening of institutions, increased accountability and responsibility, and effective inclusiveness at all levels. In order for the implementation of the 2030 Agenda and SDGs to be enacted uniformly, it will be necessary to coordinate and share the responsibilities between the relevant stakeholders, as well as to monitor and record the implementation process. The incorporation of the SDGs should only be completed at the central level. However, in the absence of budgeting for SDGs at the central level, there are ways of implementing and budgeting SDGs at the local level with local authorities. In some cities around the world, it is necessary to act locally in order to encourage national implementation and fulfillment of the SDGs.

The SDG framework can benefit both local and central authorities. The 2030 Agenda has detailed objectives, goals, and indicators on the SDGs can be adapted as a detailed work plan for local administrative officials. In the case of Kosovo, municipalities are obliged to draw up a Municipal Development Plan (MDP).⁷ The alignment of the local objectives with the SDGs in the MDP could help to structure the municipality policies toward sustainable development and assist with the monitoring of SDGs implementation. The compilation of a strategy for contextualised SDGs based on respective municipal challenges, as well as the integration of the budget as specific objectives in the strategy and in the MDP would be considered the next necessary step in SDG implementation. Local authorities should, on a voluntary basis, decide on the structure of the SDG framework as an initial criterion for identifying capital projects that will be included in the investment budget. Considering that globally, cities and states have decided to prioritise SDGs in accordance with local/national objectives,

⁷ The Municipal Development Plan (MDP) is one of the planning instruments that is foreseen in Kosovo (Law on Spatial Planning No. 2003/14 and Law on Amending the Law on Spatial Planning No. 03/L-106). This is a multi-sectoral plan, which defines the long-term goals of economic, socio-social and spatial development. This type of planning system is based on planning models that have already been applied in European countries and beyond.

municipalities follow suit in order to successfully fulfill those objectives which they consider more urgent.

In order to achieve positive steps in SDG implementation at the local level, intervention from the central level is necessary. Reform in public administration, achieved by investing in the capacity building of administrative officials, is a necessary step towards the fulfillment of the SDGs. Urgent action is needed in Kosovo. The raising of capacity building, improving public servant awareness regarding SDG fulfilment, and the adoption of budget tables in accordance with the SDG indicators remains an important element in achieving sustainable development.

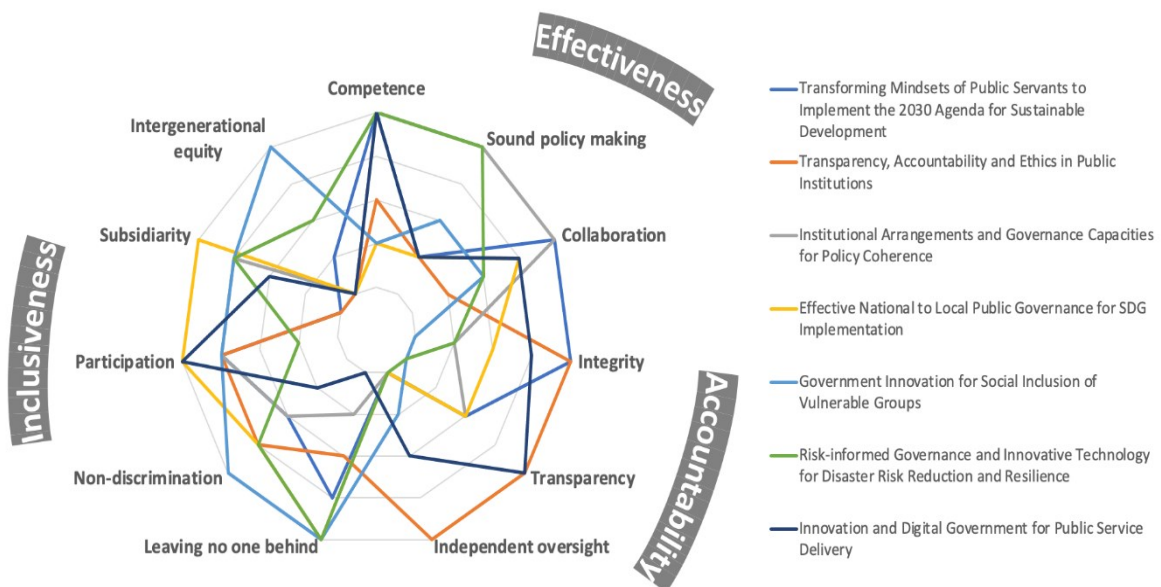


Figure 3. Good governance for the implementation of the 2030 Agenda

Local authorities would fulfil the SDGs on a voluntary basis but the initial conditions would have to be created by central level institutions and bodies. The relevant ministries, such as MFPT and MLGA in Kosovo, along with other central level bodies, should update the budget forms for the municipalities so that the objectives of sustainable development are included, thus enabling inclusion in the budget strategies. By doing so implementation, investment, and monitoring of the SDGS can be completed in a structured and sustainable manner.

Conclusions and Recommendations

Implementation of the 2030 Agenda and the fulfillment of the SDGs in Kosovo is not satisfactory. As Kosovo is not a member of the UN, it is not obliged to implement or report on its progress towards meeting the 2030 Agenda. However, Kosovo should treat the Agenda seriously to support sustainable development within the country and prepare for integration in international communities.

In order to prioritise the implementation of the 2030 Agenda, concrete steps must be taken at the central and local levels of government. Although globally the coordinating bodies that work within the framework of executive power are more successful at implementing the SDGs, in Kosovo the coordinating body for the SDGs, which is the CSD, is within the National Assembly. Legislators and the Government should consider the framework and incorporate the SDGs into any working strategy to address the challenges within the country as well as align national objectives with global goals, following global political trends.

As for the opportunities to prioritise the 2030 Agenda, the incorporation of the SDGs in the budget frameworks enables the alignment of these objectives with the intended objectives of the government. The structure of work must be influenced by the SDGs and must eliminate the issue of multiple financial resources allocated to singular projects. This can be done by implementing projects that address the same challenges coherently and by monitoring closely the 2030 Agenda. It is vital to adapt the SDGs to their local context as this will eliminate the possibilities for improper implementation of the 2030 Agenda and will increase the effectiveness of the responsible institutions and bodies. The recommendations for budgeting the SDGs in central and local institutions in Kosovo are as follows:

The updating of the budget forms by central level institutions is a crucial element for the advancement of the SDGs and 2030 Agenda. The Ministry of Local Government in cooperation with the Ministry of Finance and other central level institutions should update the municipality budget forms in order for the SDGs to be included and to ensure SDG investments are sustainable. Establishing commitment to the SDGs as criterion for the MPL would enable greater commitment and serious treatment by municipalities in relation to the 2030 Agenda.

Raising the capacity building of municipal officials through initiatives undertaken by the Council for Sustainable Development in cooperation with the Association of Municipalities of Kosovo. A curriculum should be designed in collaboration with experts on governance and the SDGs at the local level. Then, budget tables should be adopted in accordance with the indicators of the sustainable development objectives. The adaptation and structure of the work in coordination with the SDGs

would enable the municipalities to monitor the implementation of the SDGs, eliminating the misallocation of financial resources from different sources for a specific purpose.

The inclusion of SDGs in the strategies and development plans of local authorities is a goal that should be considered by all municipalities and especially by those, such as Drenas, who have made advancements in implementing the 2030 Agenda. The inclusion and connection of the SDGs with the Municipal Development Plan would enable a structured and clear implementation of the 2030 Agenda at the local level. Within this framework, the municipalities should reference the framework of the SDGs for the identification of capital projects that are integrated in the capital investment sector in planning the budget.

The instrument for monitoring and budgeting with SDGs could be prepared by municipalities with local civil society organisations and international donors. This evaluation matrix would be related to the objectives in the municipalities MDP, the capital projects included in the budget, and would also serve as a tool for measuring progress, evaluating the municipality's performance and planning for future budgets.















Drafting the Voluntary National Report for SDGs is an important monitoring tool to measure the implementation of the SDGs at the local level. VNRs enable municipalities to identify their specific priorities. VNRs, in addition to being considered a future development plan for local authority, provide a data catalogue that enables a thorough analysis of the current context, thus influencing the design of policies based on existing and accurate data. The drafting of the VNR includes civil society and other stakeholders who are necessary partners to translate the objectives into actual solutions. The municipality of Drenas already has an SDGs monitoring platform which could be used in the budget planning process.⁸









Linking the SDGs with capital projects through the categorization of projects according to the objectives, targets and indicators of the SDGs. By linking the capital projects with the nationalized and adapted objectives for each municipality, as well as prioritizing the capital projects which are related to the objectives that municipalities prioritise, the progress of the SDGs will be advanced significantly. In addition to the advancement and fulfillment of the SDGs, the connection of capital projects with these objectives also enables the measurement of their progress.





⁸ The SDGs platform for Drenas is a monitoring and measuring tool against the well-being of the municipality of Drenas. The platform reports on 17 SDGs and related indicators. Available here: <https://drenas.tracking-progress.org/>





The 2030 Agenda is demanding and to reach the goals is an ambitious task for Kosovo. Therefore, Kosovo should prioritise certain objectives and set concrete goals for their implementation. Kosovo would have to align the Strategy for National Development with other development strategies in order to work towards the advancement of this strategy with concrete and clear steps. The strategy should be followed by concrete action plans at the central and local level, in order to execute the established objectives and ensure the implementation is coherent when budgeted at different levels of government.

Appendix A- Integration of Sustainable Development Goals in municipal budget plans

Programs	Wages	Goods and services	Municipal expenses	Subsidies	Capital expenditures	Total	Relevant SDG
Office of the mayor	157,740	53,485		8,000		219,225	
General Administration	236,037	149,444			44,000	429,481	
Inspection Directorate	68,581	52,650				121,231	
Office of the Municipal Assembly	109,927	44,150				154,077	
Department for Budget and Finance	103,889	18,000				121,889	
Department of Public Services	164,126	292,269	165,500	90,000	223,000	934,895	  
Department of Public Infrastructure	49,758	26,800			4,254,095	4,330,653	
Municipal Office for Communities and Return	7,996	680				8,676	
Department of Agriculture	76,192	12,329		60,000		148,521	 
Department of Economic Development	48,985	26,250		32,000		107,235	
Department for Geodesy and Cadastre	84,150	10,150				94,300	
Department of Urbanism	48,037	17,517			50,000	115,554	
Department of health care	36,562	52,340		25,000		113,902	
Center for Social Work	91,961	42,680	9,200			143,841	
Department for Culture and Youth	75,295	122,175		125,000	545,000	867,470	

Education Administration	77,139	230,000		80,000	405,000	792,139	
Main Center of Family Medicine	1,476,351	587,445	54,000		520,000	2,637,796	
Kindergarten	178,053	47,482	6,549			232,084	
Elementary school	4,628,133	424,175	65,000			5,117,308	
High school education	1,319,142	125,472	22,000			1,466,614	
Total	9,038,054	2,335,493	322,249	420,000	6,041,095	18,156,891	
Capital projects							
Program	Name of the project					Total	Relevant SDG
Administration and personnel	1. Other equipment over €1000					44,000	
Road infrastructure	1. Arrangement and cultivation of green surfaces and arrangement of the square					23,000	
	2. Vertical and horizontal signaling of roads and settlements					40,000	
	3. Arrangement and fencing of cemeteries in the Municipality of Drenas					50,000	
	4. Adjusting the irrigation system for the city park with underground pipes where irrigation is done with an automatic system					50,000	
	5. Expansion and maintenance of cameras in the Municipality					5,000	
	6. Arrangement and maintenance of sidewalks and parking lots					5,000	
	7. Installation of new lighting and repair of the existing public lighting network					30,000	
	8. Regulation and rehabilitation of markets					5,000	
	9. Repair and expansion of bus stops and their covering					10,000	
	10. Co-financing of projects					5,000	
Public infrastructure	1. Regulation of the Drenica and Verbica river bed					30,000	  
	2. Asphaltting of the road Llapushnik - Berishe					70,000	
	3. Construction of the road along the Qyqavica coast					70,000	
	4. Construction of the park and paths for pedestrians and cyclists in the park of Kamenica - Municipality of Dren					250,000	
	5. Construction of collectors for the collection of waste water in the Municipality					350,000	
	6. Regulation of sidewalk infrastructure and public lighting in the Municipality					250,000	
	7. Infrastructure construction (asphaltting and cubing) Drenas I, II, III and IV					320,000	
	8. Expansion and construction of "Fehmi and Xhevë Lladrovci" Square					505,446	
	9. Infrastructure in Chambers I, II, III and IV					100,000	
	10. Ndërtimi i tumbinave dhe mureve mbrojtëse					120,000	
	11. Rehabilitation and reconstruction of asphalt roads in the Municipality of Drenas					443,649	

	12. Rehabilitation and reconstruction of sewerage networks in the Municipality of Drenas	350,000		
	13. Asphaltting of Gllanaselle Godanc road	70,000		
	14. Asphaltting of the road in the village of Terstenik I, II and Gllobar	70,000		
	15. Asphaltting of the road in the village of Poklek i Vjetër, Poklek i Ri, Vasileva	70,000		
	16. Infrastructure in the village of Abri Epërme, Terdevc	70,000		
	17. Asphaltting of the road in the village of Dobroshec Qikatovo e Vjetër	70,000		
	18. Asphaltting of the road in the village of Baicë, Krajkovë, Damanek, Shtrubullovo	70,000		
	19. Construction of infrastructure Nekoc Kizharekë	70,000		
	20. Asphaltting of the road Gredicë - Likoshan	70,000		
	21. Asphaltting of the road in the village of Arllat, Negroc, Gjergjica and Bytyq	70,000		
	22. Asphaltting of the road in the village of Sankoc, Fushtic e Eperme and Fushtica e Ulët	70,000		
	23. Asphaltting of the road in the village of Shtutic, Verbovc, Polluzh	70,000		
	24. Asphaltting of the road in the village of Llapushnik, Poterk, Vukovc	70,000		
	25. Asphaltting of the Zebel i Ulët and Eperme road, Korrotica e Ulët and Eperme	70,000		
	26. Construction of water capacity in the Municipality of Drenas	270,000		
	27. Co-financing of projects with external donors	50,000		
	28. Opening of drainage canals along the streets in the Municipality	25,000		
	29. Waste water and atmospheric sewerage in Drenas I, II, III and IV	10,000		
	30. Sewerage in the village of Komoran I, II, III and IV	10,000		
	31. Arllat, Negroc, Gjergjica and Bytyq sewage system	10,000		
	32. Sewerage of Sankoc, Upper Fushtica and Lower Fushtica	10,000		
	33. Terstenik I and II Gllobar sewage system	10,000		
	34. Sewerage of Korrotica e Ulet and Korrotica e Eperme, Old and New Poklek	10,000		
	35. Sewerage of Dobroshec village, Qikatovo e Vjetër	10,000		
	36. Abri e Eperme sewage system, Terdec	10,000		
	37. Sewerage in the village of Gllanaselle, Godanc	10,000		
	38. Waste water sewerage, Gradicë, Likoshan	10,000		
	39. Sewerage in the village of Llapushnik, Poterk and Vukovc	10,000		
	40. Sewerage in the village of Nekoc, Kishanareke	10,000		
	41. Shtutic, Verbovc and Polluzhe sewage system	10,000		
	42. Sewerage of Baicë, Krajkovë and Damanek, Shtrubullovo	10,000		
Urban planning and the environment	1. Drafting of Detailed Regulatory Plans	25,000		
	2. Maintenance of the address system, placement of signs and numbers in the field	5,000		
	3. Greening of public spaces	20,000		
Health and social welfare	1. Fences of FMC	20,000		

	2. Inventory of MFMC, FMC, FMA	5,000	 
	3. Installation of heating in FMC and FMA	70,000	
	4. Slopes across the FMA	10,000	
	5. Special medical equipment over €1000	300,000	
	6. Ambulances, two vehicles with equipment	70,000	
	7. Construction of the house of the SHKPAK community		
	8. Expansion of the Arllat Family Medicine Center	45,000	
Culture, youth and sport	1. Renovation of sports facilities	20,000	
	2. Construction of the stadium, the second phase	100,000	
	3. Inventory of the archive and the Cultural Center	10,000	
	4. Sports field and recreation	115,000	
	5. House of Culture, Museum, Archive, Library, Theater (Art Gallery) Terstenik, Komoran	300,000	
Education and science	1. Digitalization of schools (digitalization platform and internal internet network)	60,000	 
	2. Inventory of schools in Drenas	43,000	
	3. Supplying schools with ICT equipment	60,000	
	4. Construction of monitoring infrastructure and supply of equipment for chemistry, physics and biology cabinets	50,000	
	5. Construction of school parking lots and platforms	30,000	
	6. Construction of outdoor sports fields and field fences	30,000	
	7. Corner for games and recreation	40,000	
	8. Renovation of schools, school facilities, sanitary facilities and painting and plastering	78,000	
	9. District heating renovation	14,000	
Total		6,041,095	

Appendix B - SDG budgeting analysis

The SDGs as part of the 2030 Agenda are a set of comprehensive, structured and measurable objectives. The public budget is a very powerful economic and political tool that ensures the implementation of policies, plans and priorities of the country. The better the public budgeting, the closer the policy implementation and results are to the plans.⁹ Therefore, the allocation of the municipal budget for the fulfillment of SDG targets plays a role and is of particular importance in the implementation of the 2030 Agenda.

The budget of the municipality of Drenas for the year 2023 is €18,156,891.00. The budget allocation is done in Salaries and Allowances, Goods and Services, Municipal Expenditures, Subsidies and Transfers, Capital Expenditures and Reserves. In the municipality of Drenas, this entire budget allocation has been analyzed, including also capital projects. From the analysis of the municipal budget, it is observed that in Drenas, 11 out of 17 SDG are included in budget expenditures.

Expenses related to the mayor's office, general administration, inspection directorate and the office of the municipal assembly are related to the targets of objective 16, "Peace, justice and strong institutions". While SDG 1 "No poverty" and SDG 3 "Good health and well-being" are affected by the budget allocated to FMCC, PSC, Directorate for Geodesy and Cadastre as well as Directorate of Health Administration. The work of the Directorate of Economic Development is connected with the targets of goals 8 "Decent work and economic growth", while the Directorate for Culture and Youth and the Directorate of Urbanism with the targets of goals 11 for "Sustainable Cities and Communities". Finally, the Directorate of Public Services, the Directorate of Public Infrastructure and the Municipal Office for Communities and Return include certain targets of goals 1, 9 "Industry, innovation and infrastructure", 10 "Reduced inequalities" and 11.

On the other hand, the municipality also has planned a budget for capital projects for 2023. Projects in the field of administration are included in the goals of objective 16. Road and public infrastructure have planned projects, the implementation of which affects the targets of goals 6 "Clean water and sanitation", 9 and 11. Also, projects in the field of urban planning and the environment are in line with the targets of goals 11. Health and social welfare have planned projects that are related to SDG 1 and 3, while projects for culture, youth and sports are investments in goals 9 and 11. The implementation of projects for education and science will bring progress in the targets of goals 4 and 9.

⁹ Budgeting for the Sustainable Development Goals, UNDP, available at https://sdgfinance.undp.org/sites/default/files/UNDP%20Budgeting%20for%20the%20SDGs%20-%20Guidebook_Nov%202020.pdf

The municipality of Drenas has a long way to go in terms of budget allocation. In 2023, the municipality made a good budget allocation, but not progressive. In the following years, the municipality should take into account the allocation of the budget in order to achieve the goals of the sustainable development objectives more specifically. Also work should be done on the inclusion of objectives that are not included in the budget allocation.

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