



## Municipality fact sheet for Hani i Elezit / Elez Han

### 1.1. Overview

| Population   |
|--|
| <ul style="list-style-type: none"> <li>Population density of 113 inhabitants/km<sup>2</sup> is lower than the Kosovar average (159)</li> <li>Ethnic distribution: nearly the whole population is Albanian (99.5 %)</li> <li>Work as main source of livelihood (19.9 %) is among the lowest in Kosovo (average: 28.9 %), support by other persons is overrepresented</li> </ul>   |
| Performance of the local business sector   |
| <ul style="list-style-type: none"> <li>Number of businesses per 1,000 economically active inhabitants (68) is lower than the Kosovar average (76)</li> <li>The development of businesses is positive but not as dynamic as for Kosovo in total, the development of employment declined considerably since 2010 and has since then been far below the Kosovar values</li> <li>The business entry rate (13.8 %) is slightly above the Kosovar value (13.6 %) – in the years 2011 and 2012 it was still below average</li> <li>The business exit rate (6.9 %) is slightly higher than the Kosovar value (6.5 %) – it decreased to a small extent since 2011</li> <li>Sectoral structure of the local economy: trade, manufacturing, transport as well as hotels and restaurants are most important; 61.0 % are working in manufacturing (Kosovo: 18.9 %); business services are underrepresented</li> <li>Size of businesses: 61.6 % of the employees are working in businesses with 50 and more employees</li> <li>Legal form of businesses: no foreign companies, joint stock companies and NGOs</li> </ul> |
| Municipal taxes and fees related to businesses   |
| <ul style="list-style-type: none"> <li>Immovable property tax</li> <li>Annual business license fees, annual professional business license fees</li> <li>Inspection and supervisory fees</li> <li>Fees for the change of land use</li> </ul>  |
| Supply of human resources  |
| <ul style="list-style-type: none"> <li>The participation rate (40.9 %) and the employment rate (19.2 %) are below the Kosovar average (participation rate: 44.7 %, employment rate: 24.7 %)</li> <li>The unemployment rate (53.1 %) is higher than for Kosovo in total (44.8 %)</li> <li>Educational attainment of the population: primary and lower secondary education is overly represented, tertiary education is underrepresented</li> <li>No tertiary education institutions</li> </ul>  |
| Infrastructure, business support services and events   |
| <ul style="list-style-type: none"> <li>Availability of business registration centre, banks and tax consultancies</li> <li>No lawyers and business consultancies; no chambers</li> <li>No business incubators, economic zones and technology parks</li> <li>No financial support for businesses</li> </ul>  |
| Municipal administration   |
| <ul style="list-style-type: none"> <li>Municipal budget: share of public services, civil protection and emergency in total budget (9.9 %) is below the Kosovar average (15.8 %)</li> <li>Information on municipal taxes and fees available on the municipality website, brochures about paying taxes are available at the municipality building</li> </ul>   |

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## 1.2. Population

### Area and population

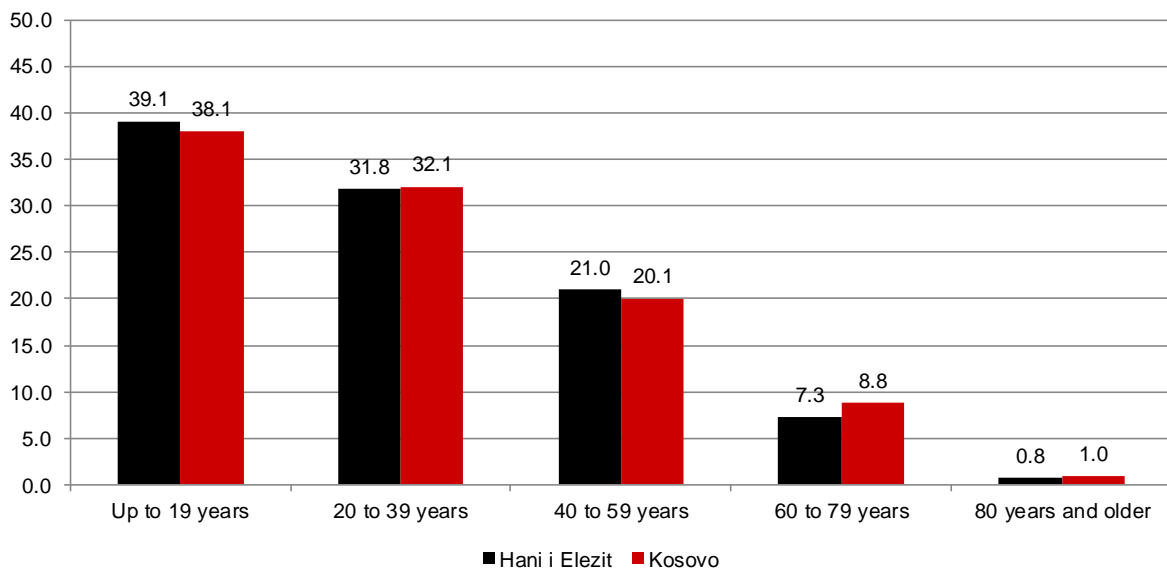
Table 1 Area, population and population density

|   | Hani i Elezit | Kosovo    | Share of Hani i Elezit in Kosovo in % |
|---|---------------|-----------|---------------------------------------|
| Area in km <sup>2</sup>                               | 83            | 11,187    | 0.7                                   |
| Total population                                      | 9,403         | 1,819,785 | 0.5                                   |
| Population density (inhabitants per km <sup>2</sup> ) | 113           | 159       | -                                     |

Source: Kosovo Agency of Statistics, Census 2011


### Age of the population

Figure 1 Population by age groups, in %



Source: Kosovo Agency of Statistics, Census 2011

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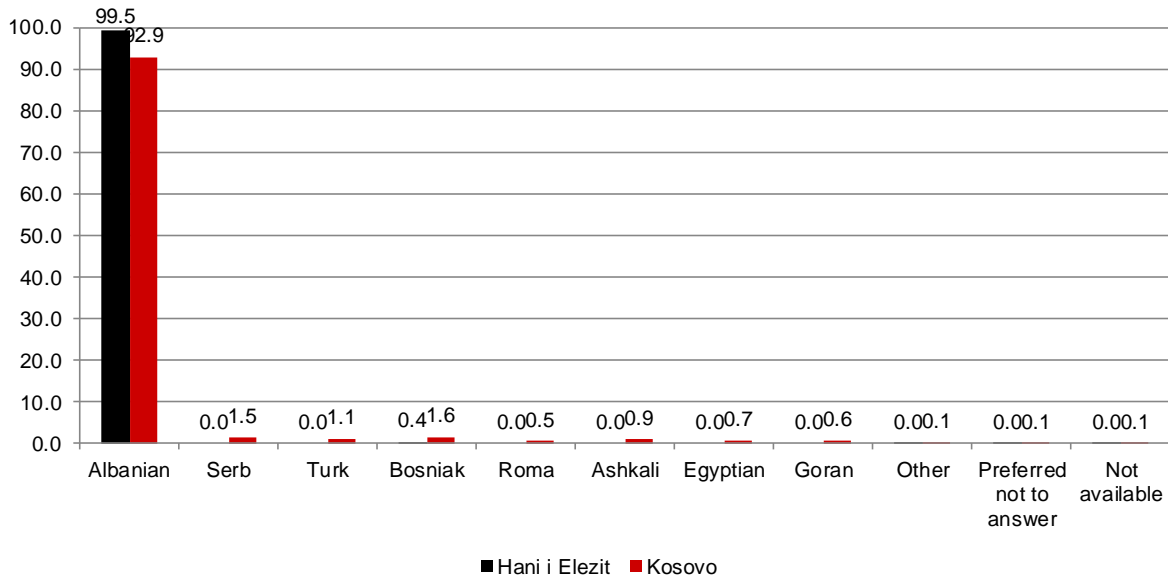


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## Ethnic distribution

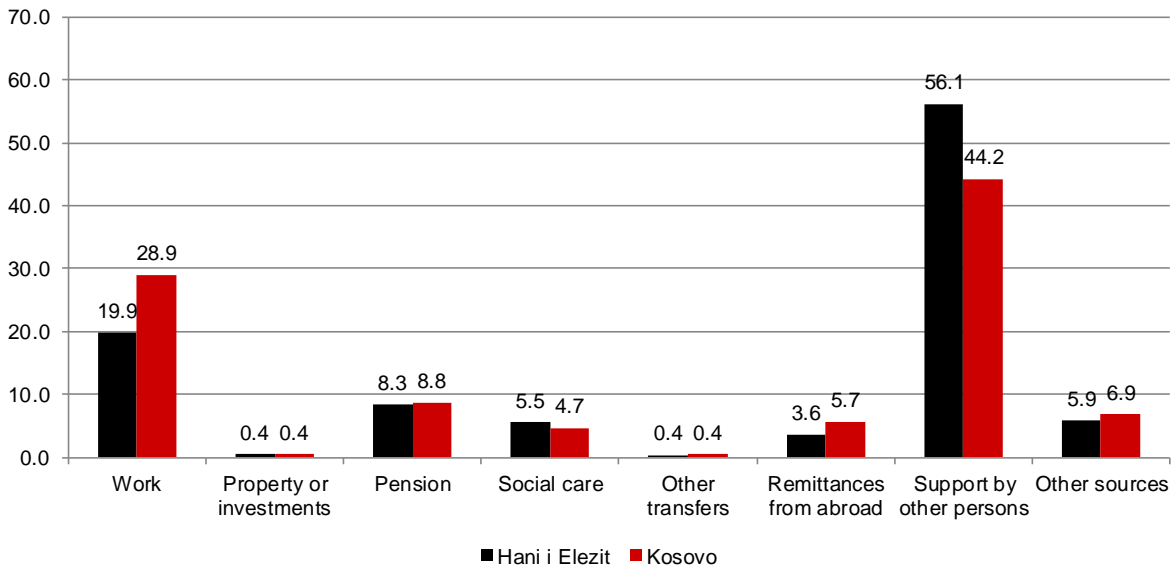
Figure 2 Population by ethnic background, in %



Source: Kosovo Agency of Statistics, Census 2011

## Sources of livelihood

Figure 3 Population<sup>1</sup> by first main source of livelihood<sup>2</sup>, in %



<sup>1</sup> Population 15 years and older

<sup>2</sup> The first main source of income from which all of a person's expenditure was financed during the last 12 months

Source: Kosovo Agency of Statistics, Census 2011

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### 1.3. Performance of the local business sector

The number of enterprises and employees are based on data from the Tax Administration of Kosovo (ATK). The database of ATK only includes enterprises that are paying taxes.

#### Business demography: businesses, employees, business entries and business exits

Table 2 Number of businesses and employees, business entries and business exits, 2013

|   | Hani i Elezit | Kosovo  |
|---|---------------|---------|
| Number of businesses <sup>1</sup>   | 189           | 46,032  |
| Number of employees <sup>2</sup>  | 1,132         | 189,623 |
| Number of businesses per 1,000 economically active inhabitants <sup>3</sup> | 68            | 76      |
| Number of business entries <sup>4</sup>                                     | 26            | 6,253   |
| Business entry rate <sup>5</sup>  | 13.8          | 13.6    |
| Number of business exits <sup>6</sup>                                       | 13            | 2,987   |
| Business exit rate <sup>7</sup>   | 6.9           | 6.5     |

<sup>1</sup> Businesses registered with ATK; the sectors Public administration, defence and social security; Activities of households as employers; Activities of extraterritorial organisations; Private persons and businesses with missing sector information have been excluded.

<sup>2</sup> Annual average number of employees

<sup>3</sup> Economically active inhabitants (=labour force): Working-age people (15-64 years) who are employed or registered as unemployed (job seekers); data from 2011

<sup>4</sup> Business entries: New entries into the register of ATK


<sup>5</sup> Business entry rate: Newly registered businesses as a percentage of total businesses registered with ATK

<sup>6</sup> Business exits: Exits from the register of ATK

<sup>7</sup> Business exit rate: Business exits as a percentage of total businesses registered with ATK

Source: Tax Administration of Kosovo (ATK), 2014; Kosovo Agency of Statistics, Census 2011

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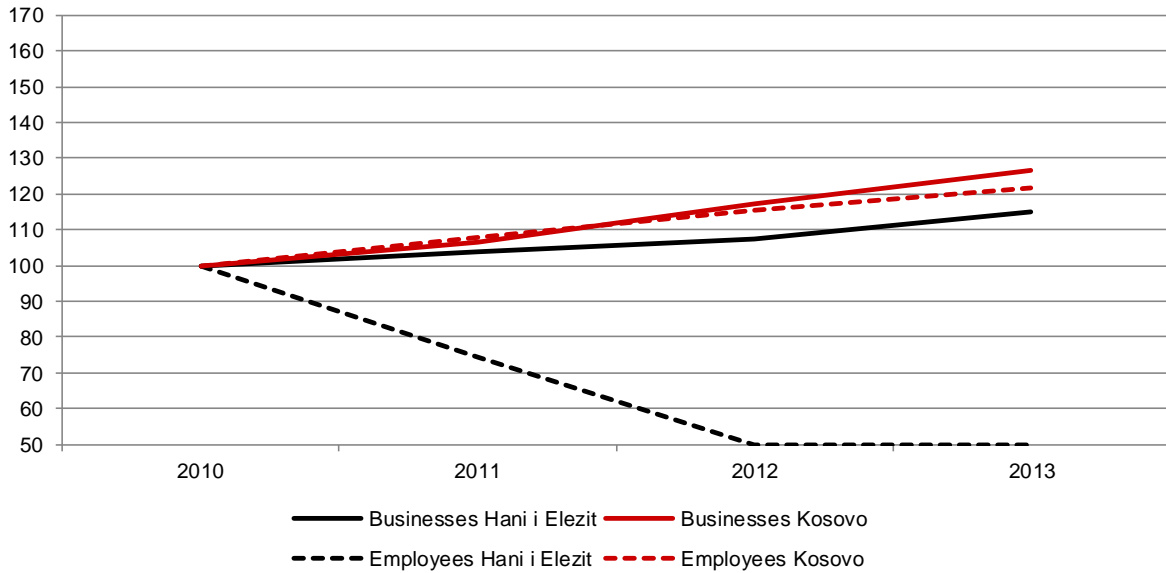
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## Development of businesses and employees

Figure 4 Development of the number of businesses and employees, 2010-2013

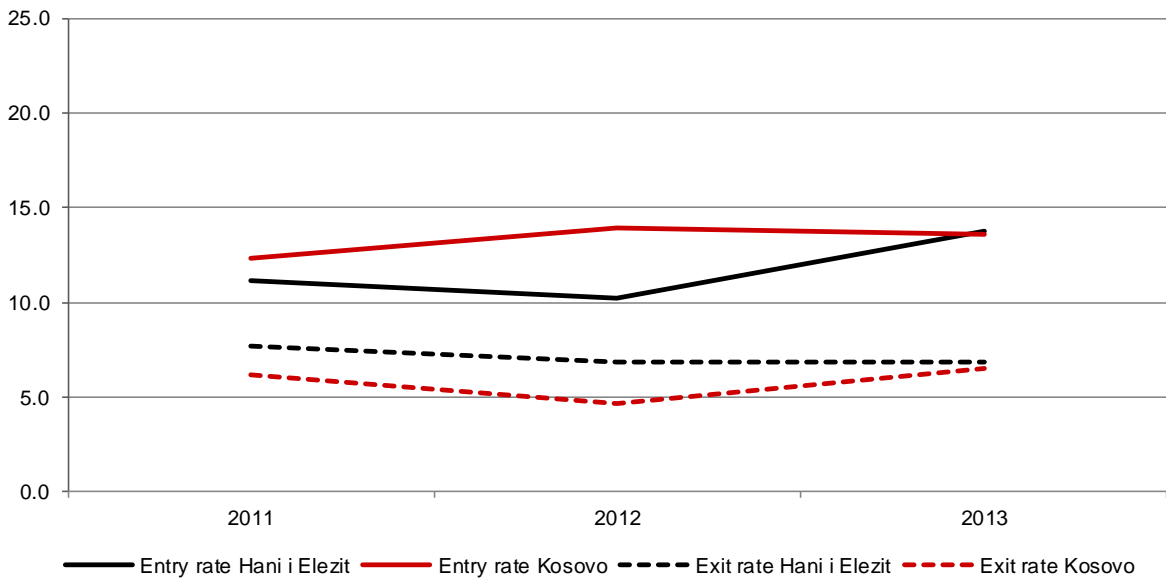
Index (2010=100)



Source: Tax Administration of Kosovo (ATK), 2014

## Development of business entry and business exit rates

Figure 5 Development of business entry rates<sup>1</sup> and business exit rates<sup>2</sup>, 2011-2013, in %

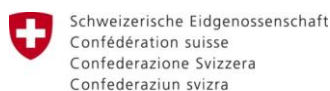
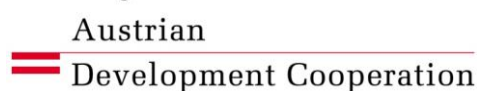


<sup>1</sup> Business entry rate: Newly registered businesses as a percentage of total businesses registered with ATK

<sup>2</sup> Business exit rate: Business exits as a percentage of total businesses registered with ATK

Source: Tax Administration of Kosovo (ATK), 2014

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## Sectoral structure of the local economy

**Table 3 Businesses and employees in businesses by sector of economic activity, 2013, in %**

| Sector of economic activity <sup>1</sup> | Hani i Elezit    |                | Kosovo           |                |
|--|------------------|----------------|------------------|----------------|
|  | % of enterprises | % of employees | % of enterprises | % of employees |
| Manufacturing <sup>2</sup>               | 8.1              | 61.0           | 11.1             | 18.9           |
| Energy and water supply <sup>3</sup>     | c                | c              | 0.3              | 1.7            |
| Construction                             | 7.5              | 2.3            | 7.3              | 11.0           |
| Wholesale and retail trade               | 41.4             | 16.8           | 43.6             | 33.0           |
| Transport                                | 18.3             | 12.9           | 5.8              | 5.6            |
| Hotels and restaurants                   | 11.8             | 3.6            | 7.7              | 5.5            |
| Business services <sup>4</sup>           | 3.8              | 1.1            | 10.4             | 13.4           |
| Education                                | 0.5              | 0.4            | 1.2              | 2.1            |
| Human health                             | 0.5              | 0.2            | 2.9              | 2.1            |
| Personal services <sup>5</sup>           | 7.5              | 1.6            | 9.7              | 6.7            |
| Total <sup>6</sup>                       | 186              | 1,129          | 45,156           | 187,480        |

<sup>1</sup> According to NACE Rev. 2

<sup>2</sup> Manufacturing: includes mining and quarrying

<sup>3</sup> Energy and water supply: electricity, gas, steam and air conditioning supply; water supply; sewerage, waste management and remediation activities

<sup>4</sup> Business services: information and communication; financial and insurance activities; real estate activities; professional, scientific and technical activities; administrative and support service activities


<sup>5</sup> Personal services: arts, entertainment and recreation; other service activities


<sup>6</sup> Data refer to the non-agricultural business sector; the sectors agriculture, public administration, defence and social security; activities of households as employers; activities of extraterritorial organisations; private persons and businesses with missing sector information have been excluded.

c...Existing data, but confidential treatment for data protection reasons (absolute number of cases is less than 5)

Source: Tax Administration of Kosovo (ATK), 2014

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## Size of businesses

**Table 4** Businesses and employees in businesses by enterprise size, 2013, in %

| Enterprise size       | Hani i Elezit   |                | Kosovo          |                |
|-----------------------|-----------------|----------------|-----------------|----------------|
|                       | % of businesses | % of employees | % of businesses | % of employees |
| OPE <sup>1</sup>      | 58.2            | 9.7            | 56.3            | 13.7           |
| 2 to 4 employees      | 31.7            | 13.0           | 30.5            | 19.3           |
| 5 to 9 employees      | 4.2             | 4.1            | 8.2             | 12.5           |
| 10 to 49 employees    | 4.2             | 11.7           | 4.2             | 18.7           |
| 50 and more employees | c               | 61.6           | 0.8             | 35.7           |
| Total                 | 189             | 1,132          | 46,032          | 189,623        |

<sup>1</sup> OPE: One-Person-Enterprise: Businesses with less than 2 persons employed

c...Existing data, but confidential treatment for data protection reasons (absolute number of cases is less than 5)

Source: Tax Administration of Kosovo (ATK), 2014

## Legal form of businesses


**Table 5** Legal forms of businesses, 2013, in %


| Legal form                          | Hani i Elezit | Kosovo |
|-------------------------------------|---------------|--------|
| Individual business (B.I.)          | 87.3          | 85.2   |
| Limited liability company (SH.P.K). | 11.6          | 11.4   |
| General partnership (O.P.)          | c             | 1.2    |
| Non-governmental Organisation (OJK) | -             | 1.1    |
| Foreign company                     | -             | 0.5    |
| Joint Stock Company (SH.A.)         | -             | 0.3    |
| Other                               | -             | 0.3    |
| Total                               | 189           | 46,032 |

c...Existing data, but confidential treatment for data protection reasons (absolute number of cases is less than 5)

Source: Tax Administration of Kosovo (ATK), 2014

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## 1.4. Local business environment

### 1.4.1. Municipal taxes and fees related to businesses<sup>1</sup>

#### Immovable property tax

Table 6 Immovable property tax<sup>1</sup>

|                                    | Existence<br>(X for yes) | Details     |
|------------------------------------|--------------------------|-------------|
| Annual property tax                | X                        | See table 7 |
| Property transfer tax <sup>2</sup> | -                        | -           |

<sup>1</sup> According to the Law on local government finance (No. 03/L-049), Art. 9 “Immovable Property Tax”, p.7

<sup>2</sup> Municipal tax on real estate transaction

Source: Municipality of Hani i Elezit, 2014

Table 7 Property tax<sup>1</sup>: Property values by categories and value zones, in €/m<sup>2</sup>, and tax rates, in %

| Property categories       | Zone I | Zone II | Zone III | Zone IV | Tax rates<br>in % |
|---------------------------|--------|---------|----------|---------|-------------------|
| Residential (housing)     | 300    | 250     | 200      | 150     | 0.15              |
| Residential (apartment)   | 300    | 300     | -        | -       | 0.15              |
| Garage                    | 150    | 120     | 100      | 80      | 0.15              |
| Commercial                | 500    | 400     | 300      | 250     | 0.20              |
| Industrial                | 150    | 150     | 150      | 150     | 0.20              |
| Agricultural              | 120    | 100     | 80       | 80      | 0.15              |
| Abandoned and uninhabited | 120    | 100     | 80       | 60      | 0.15              |
| Unfinished*               | 120    | 100     | 80       | 60      | 0.15              |
| Swimming pools            | 140    | 125     | 110      | 95      | 0.20              |
| Sports fields             | 125    | 110     | 95       | 85      | 0.20              |

<sup>1</sup> According to the Law on local government finance (No. 03/L-049), Art. 9 “Immovable Property Tax”, p.7

\* Taxed with 40 % of base price

Source: Municipality of Hani i Elezit, 2014

<sup>1</sup> According to the Law on local government finance (No. 03/L-049), chapter II “Municipal Taxes and Fees”, p.7-11

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## Business license fees

Table 8 Business license fees<sup>1</sup>

|   | Existence<br>(X for yes) | Details  |
|---|--------------------------|--|
| Annual business license fee <sup>2</sup>              | X                        | Over 60 different fees depending on the type of business activity, ranging from € 16 to € 40,000<br>Business activities with high fees: <ul style="list-style-type: none"> <li>• Terminals for the transportation of goods (the municipality is located on the border to Macedonia): € 10,000</li> <li>• Heavy industry (cement production): € 40,000</li> </ul> |
| Annual professional business license fee <sup>3</sup> | X                        | 11 different fees depending on the type of profession, ranging from € 80 to € 200  |

<sup>1</sup> According to the Law on local government finance (No. 03/L-049), Art. 10 and Art. 11, p.7-9

<sup>2</sup> Business activity: retail sales, food processing, handicraft, hotel and restaurant services, banking activities and financial services, insurance, and other business activities

<sup>3</sup> Business activity: professional services, accountants, lawyers, doctors, dentists and other professions

Source: Municipality of Hani i Elezit, 2014

## Permit fees for construction and demolition of buildings and other structures

Table 9 Permit fees for construction and demolition of buildings and other structures<sup>1</sup>

|                                      | Existence<br>(X for yes) | Details |
|--------------------------------------|--------------------------|---------|
| Construction permit fee <sup>2</sup> | -                        | -       |

<sup>1</sup> According to the Law on local government finance (No. 03/L-049), Art. 14, p.10

<sup>2</sup> Same formula for all municipalities: (Administrative costs of issuing permits / Number of permits issued in previous year) x Surface (square meters) of construction

Source: Municipality of Hani i Elezit, 2014

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## Municipal administrative fees

Table 10 Municipal administrative fees<sup>1</sup>

| Inspection and supervisory fees, such as...                      | Existence (X for yes) | Details |
|--|-----------------------|---------|
| ...construction and demolition of buildings and other structures | -                     | -       |
| ...sanitary and hygienic inspection <sup>2</sup>                 | X                     | € 30    |
| ...agriculture inspection  | -                     | -       |

<sup>1</sup> According to the Law on local government finance (No. 03/L-049), Art. 13, p.10

<sup>2</sup> Inspection of sanitary conditions, safety of the premise etc.

Source: Municipality of Hani i Elezit, 2014

## Other municipal fees

Table 11 Other municipal fees<sup>1</sup>

|                    | Existence (X for yes) | Details   |
|--------------------|-----------------------|---|
| Change of land use | X                     | Class 1-4: € 1/m <sup>2</sup><br>Class 5-6: € 0.70/m <sup>2</sup><br>Class 7-8: € 0.50/m <sup>2</sup> |

<sup>1</sup> According to the Law on local government finance (No. 03/L-049), Art. 15, p.10

Source: Municipality of Hani i Elezit, 2014

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## 1.4.2. Supply of human resources

### Employment and unemployment

Table 12 Employment and unemployment

|   | Hani i Elezit | Kosovo    |
|---|---------------|-----------|
| Working-age population (15-64 years)      | 6,101         | 1,135,463 |
| Total labour force <sup>1</sup>           | 2,495         | 508,100   |
| Participation rate in % <sup>2</sup>      | 40.9          | 44.7      |
| Number of employed persons <sup>3</sup>   | 1,169         | 280,454   |
| Employment rate in % <sup>4</sup>         | 19.2          | 24.7      |
| Number of unemployed persons <sup>5</sup> | 1,326         | 227,646   |
| Unemployment rate in % <sup>6</sup>       | 53.1          | 44.8      |

<sup>1</sup> Labour force: The number of working-age people (15-64 years) who are economically active. The economically active consist of the employed and the registered unemployed (job seekers).

<sup>2</sup> Participation rate: Proportion of the working-age population (15-64 years) that is economically active

<sup>3</sup> Employed person: Person who works in a job where an explicit or implicit contract of employment exists and gives the person a basic remuneration or person that performs seasonal, agricultural or other temporary work from which this person derives a source of livelihood, in cash or in kind, regardless of being socially insured.


<sup>4</sup> Employment rate: Proportion of the working-age population (15-64 years) that is employed

<sup>5</sup> Unemployed person: Someone not currently working (neither in paid employment nor in self-employment), but currently available for work and actively looking for any kind of paid work.

<sup>6</sup> Unemployment rate: Proportion of the labour force that is unemployed

Source: Kosovo Agency of Statistics, Census 2011

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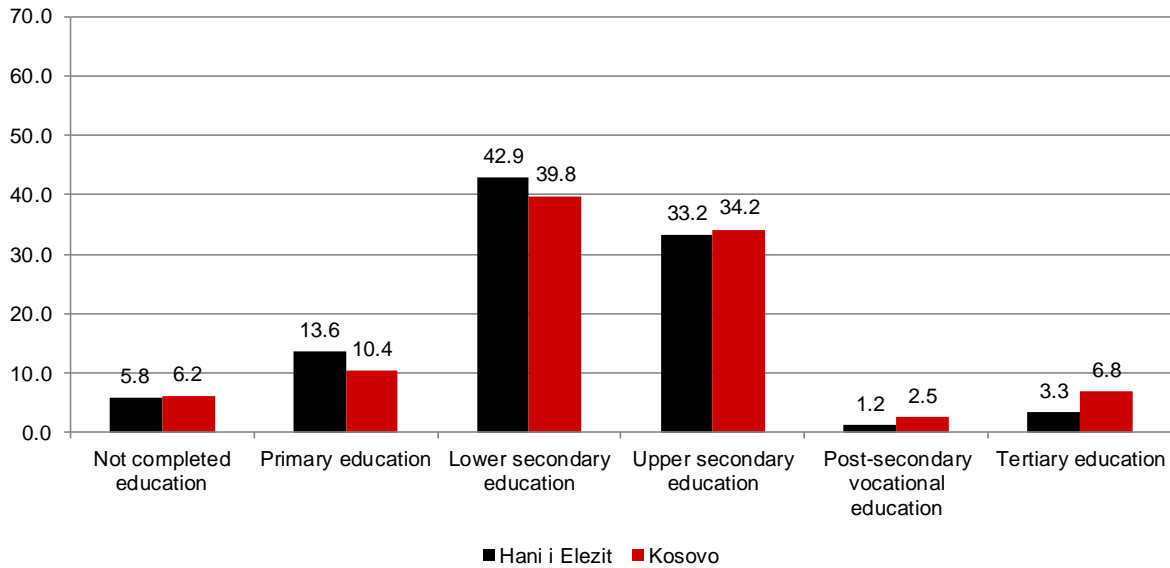


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## Educational attainment of the population

Figure 6 Population<sup>1</sup> by completed educational level<sup>2</sup>, in %



<sup>1</sup> Population 15 years and older

<sup>2</sup> Primary education: 5 years, age 6-11; lower secondary education: 4 years, age 12-15; upper secondary education, gymnasium, vocational school: 3-4 years, age 15-19; post-secondary vocational education: high level of post-secondary education, professional studies from 6 months up to 2 years, age 19-24; tertiary education: bachelor, master, PhD-studies, age 19-26

Source: Kosovo Agency of Statistics, Census 2011

## Secondary education

Table 13 Secondary schools: number and students

|   | Hani i Elezit | Kosovo | Share of Hani i Elezit in Kosovo in % |
|---|---------------|--------|---------------------------------------|
| Number of secondary schools             | 1             | 95     | 1.1                                   |
| Number of students in secondary schools | 400           | 99,578 | 0.4                                   |

Source: Number of secondary schools: Ministry of Education, Science and Technology (MEST), 2014; Number of students in secondary schools: Kosovo Agency of Statistics, Education Statistics 2014

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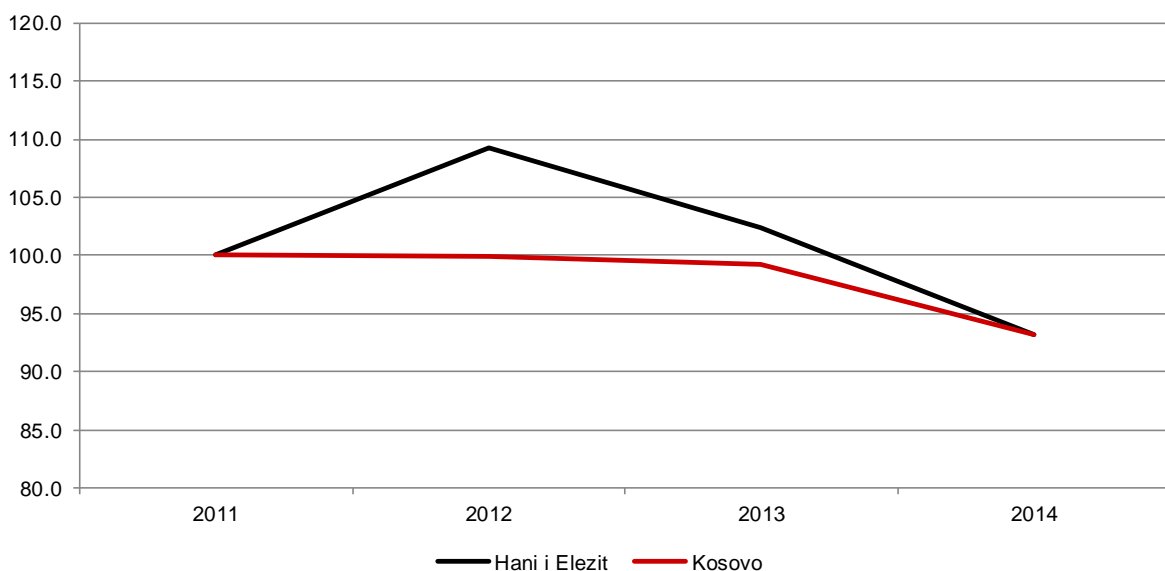
**Table 14** Types and areas of education of secondary schools

| Type of secondary school | Number of schools | Existence (X for Yes) | Area of education                   |
|--------------------------|-------------------|-----------------------|-------------------------------------|
| Gymnasium                | 1                 | X                     | -                                   |
| Vocational school        | 0                 | -                     | Chemistry, non-metals and graphics  |
|                          |                   | -                     | Culture, art and public information |
|                          |                   | -                     | Economy and law                     |
|                          |                   | -                     | Electrical engineering              |
|                          |                   | -                     | Forestry and wood processing        |
|                          |                   | -                     | Geodesy and construction            |
|                          |                   | -                     | Health and social protection        |
|                          |                   | -                     | Machinery and metal processing      |
|                          |                   | -                     | Textile and leather                 |
|                          |                   | -                     | Trade, hospitality and tourism      |
|                          |                   | -                     | Mining, metallurgy and geology      |
|                          |                   | -                     | Natural sciences - mathematics      |
| -                        | Traffic           |                       |                                     |

Source: Ministry of Education, Science and Technology (MEST), 2014; own research by KOSME, 2014

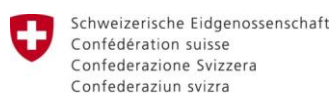
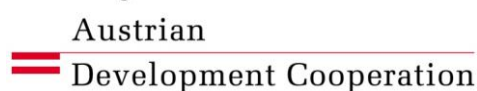
**Figure 7** Development of the number of students in secondary schools, 2011-2014

Index (2011=100)



Source: Kosovo Agency of Statistics, Education Statistics 2011-2014

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### Tertiary education

There are no tertiary education institutions in Hani i Elezit (2014).

### Adult education

Table 15 Existence of vocational training services for adults

| Fields / areas  | Kind of vocational training for adults |
|---|--|
| ICT (information and communication technology)            | n/a                                    |
| Business and management                                   | n/a                                    |
| Engineering and technology                                | n/a                                    |
| Construction (e.g. house-painter, bricklayer, plumber...) | n/a                                    |
| Languages   | n/a                                    |
| Personality development and communication skills          | n/a                                    |

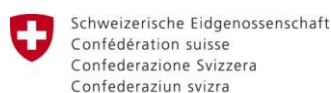
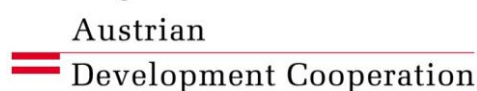
Note: Vocational training for adults comprises all public and private vocational learning and training for adults after leaving initial education and training (initial education and training = formal education system, usually before entering working life). It includes work- and career-oriented learning (obtaining new qualifications, up-skilling or re-skilling for employment) but also learning for personal development.

The list of vocational training services is not exhaustive, since not all approached training providers presented information on their training courses.

n/a...There is no information on training opportunities in this field

Source: Municipality; Ministry of Education, Science and Technology (MEST), 2014

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### 1.4.3. Infrastructure, business support services and events

#### Traffic infrastructure

Travel distance in km from the centre of the municipality to the next highway or upper-level road:  
1 km (Source: Municipality; Google Maps, 2014)

#### Existence of business support services

Table 16 Availability of business support services

| Business support services                 | Availability in Hani i Elezit |                      | Availability in Kosovo |                      | Share of Hani i Elezit in Kosovo in % |
|---|-------------------------------|----------------------|------------------------|----------------------|---------------------------------------|
|   | Absolute                      | Per 100 enterprises* | Absolute               | Per 100 enterprises* |                                       |
| Business registration centre <sup>1</sup> | 1                             | -                    | 30                     | -                    | -                                     |
| Banks (including branches) <sup>2</sup>   | 4                             | 2.1                  | 243                    | 0.5                  | 1.6                                   |
| Lawyers <sup>3</sup>                      | 0                             | -                    | 852                    | 1.9                  | -                                     |
| Business consultancies <sup>3</sup>       | 0                             | -                    | 383                    | 0.8                  | -                                     |
| Tax consultancies <sup>3</sup>            | 2                             | 1.1                  | 636                    | 1.4                  | 0.3                                   |

Note: Lawyers, business consultancies and tax consultancies according to NACE Rev. 2

\* Hani i Elezit: 189 enterprises; Kosovo: 46,032 enterprises

Source: <sup>1</sup> Ministry of Trade and Industry (MTI), 2014; <sup>2</sup> Banks operating in Kosovo, 2014; <sup>3</sup> Tax Administration of Kosovo (ATK), 2014

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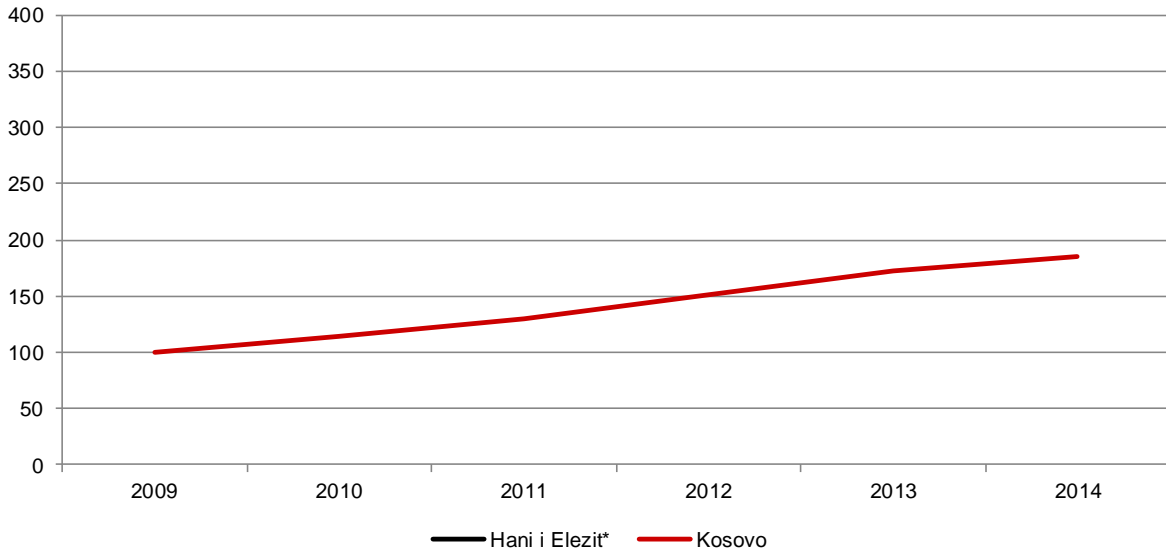
co-financed by



**Development of lawyers, business consultancies and tax consultancies**

**Figure 8 Development of the number of lawyers, 2009-2014**

Index (2009=100)



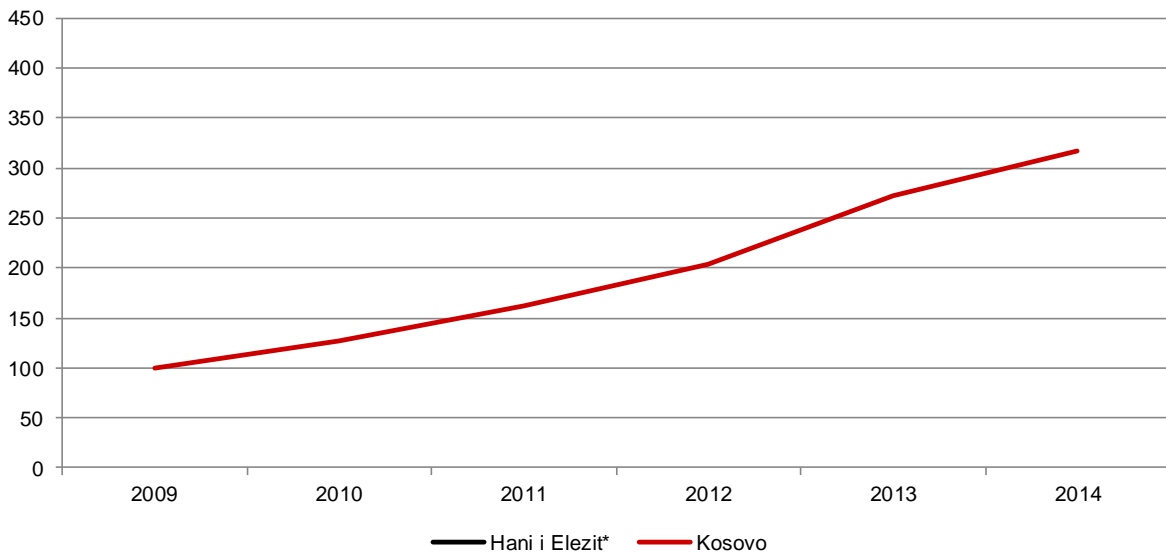
Note: Lawyers according to NACE Rev. 2

\* There were no lawyers in this municipality during this period.

Source: Tax Administration of Kosovo (ATK), 2009 – 2014

**Figure 9 Development of the number of business consultancies, 2009-2014**

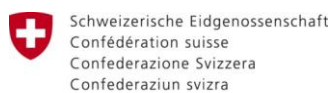
Index (2009=100)



Note: Business consultancies according to NACE Rev. 2

\* There were no business consultancies in this municipality during this period.

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**KOSME**  
Kosovo SME Promotion Programme

Provision of Capacity Development to Ministry of Trade and Industry  
Financed by Austrian Development Cooperation and Swiss Development Cooperation  
Co-financed by Ministry of Trade and Industry, Republic of Kosovo  
Implemented by ECIKS/KMU Forschung Austria

Source: Tax Administration of Kosovo (ATK), 2009 – 2014

*with funding from*

 **Austrian**  
**Development Cooperation**



Schweizerische Eidgenossenschaft  
Confédération suisse  
Confederazione Svizzera  
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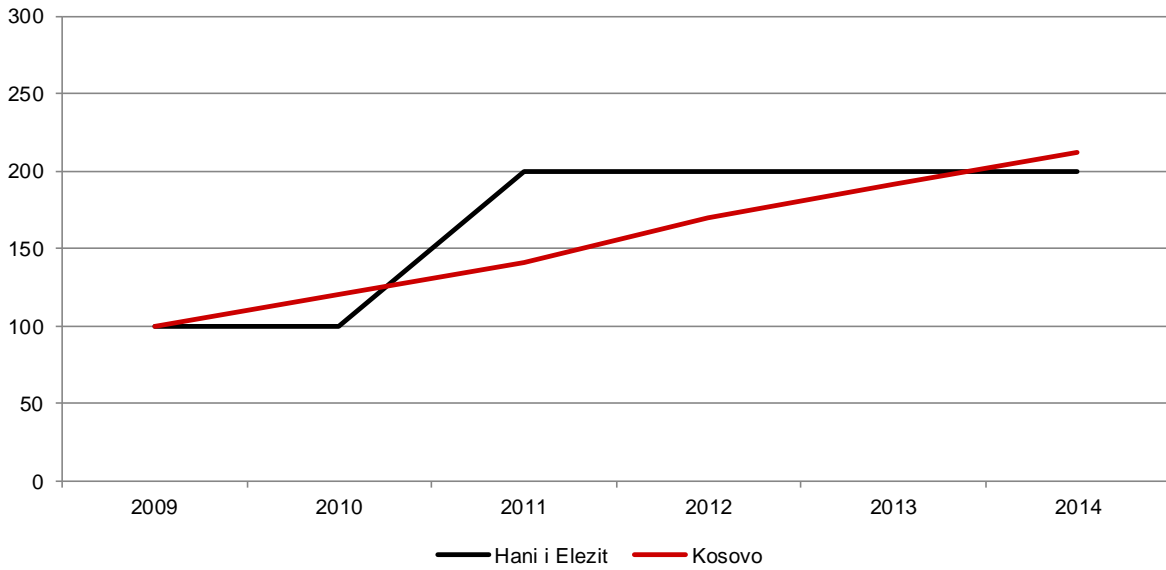


Ministry of Trade  
and Industry



**Figure 10 Development of the number of tax consultancies, 2009-2014**

Index (2009=100)



Note: Tax consultancies according to NACE Rev. 2

Source: Tax Administration of Kosovo (ATK), 2009 – 2014

### Existence of chambers

**Table 17 Availability of chambers**

|                     | Name of chamber   |
|---------------------|---|
| Hani I Elezit       | There is no chamber in the municipality   |
| District of Ferizaj | <ul style="list-style-type: none"> <li>• Kosovo Chamber of Commerce (KCC)</li> <li>• Business Alliance of Kosovo (AKB, Aleanca Kosovare e Bizneseve)</li> </ul> |

Source: Ministry of Public Administration, 2014

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### Existence of business incubators, economic zones and technology parks

There are no business incubators, economic zones or technology parks in Hani i Elezit (Source: Ministry of Trade and Industry - MTI, 2014).

### Existence of financial support for businesses

There is no financial support e.g. grants and micro finance on municipal level (2014).

### Existence of B2B events and trade fairs

There is no information on any B2B events and fairs in Hani i Elezit (Source: Kosovo Chamber of Commerce, KIESA - Kosovo Investment and Enterprise Support Agency, 2014).

## 1.4.4. Municipal administration

### Municipal budget


Table 18 Municipal budget

| Budget  | Budget of Hani i Elezit in € (2014) |            |                                 | Total budget of all municipalities of Kosovo in € (2014) |            |                                 |
|---|-------------------------------------|------------|---------------------------------|--|------------|---------------------------------|
|   | Absolute                            | Per capita | Change of budget 2012-2014 in % | Absolute   | Per capita | Change of budget 2012-2014 in % |
| Public services, civil protection, emergency                          | 180,586                             | 19.2       | +244.1                          | 61,349,364   | 33.7       | +12.0                           |
| Total budget  | 1,832,040                           | 194.8      | +8.6                            | 389,518,818  | 214.0      | +5.9                            |
| Share of public services, civil protection, emergency in total budget | 9.9                                 | -          | +6.7                            | 15.8   | -          | +0.9                            |

Note: Public services, civil protection, emergency include road infrastructure, public infrastructure, fire prevention and inspections, management of natural disasters and water management

Source: Ministry of Finance; Assembly of Republic of Kosovo, 2014

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**Transparency on municipal taxes and fees**

Access to written information on municipal taxes and fees e.g. on municipal websites and in municipalities itself (written documents)

Table 19 Transparency on municipal taxes and fees

| Availability of written information (documents)                                 | Yes | No |
|---|-----|----|
| Available on the municipality website   | X   | -  |
| Publicly available at the municipality building (e.g. brochure at the entrance) | X*  | -  |
| Available only upon request   | -   | X  |
| Not available at all  | -   | X  |

\* Brochures about paying taxes

Source: Municipality, 2014

**Opening hours of local authorities**

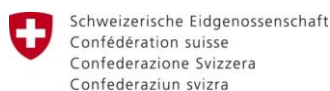
08:00-16:00

Source: Municipality, 2014

**Municipality website**

<https://kk.rks-gov.net/hanielezit/>

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