FISCAL OPENNESS

Technical Assessment
and Guide to Fiscal Openness

REPUBLIC OF KOSOVO

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REPUBLIC OF KOSOVO

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS

AIS	Agency of Information Society
API	Application Programming Interface
BDMS	Budget Development Management System
CBK	Central Bank of Republic of Kosovo
COA	Chart of Accounts
GODI	Global Open Data Index
GoK	Government of Kosovo
ICT	Information and Communications Technology
KFMIS	Kosovo Financial Management Information System
LPFMA	Law on Public Finance Management and Accountability
MoFT	Ministry of Finance and Transfers
MPA	Ministry of Public Administration
OCDS	Open Contracting Data Standard
OCP	Open Contracting Partnership
OD	Open Data
ODP	Open Data Portal
ODWG	Open Data Working Group
OGP	Open Government Partnership
PPRC	Public Procurement Regulatory Commission
TSA	Treasury Single Account
TSI	Treasury Single Account
UNIREF	Unified Standard for Reference Numbers for The Collection of Public Revenue

DEFINITIONS

REVENUE

Government revenue refers to the money or funds received by any government institution from taxes or non-tax sources which enables government expenditures (spending).

EXPENDITURE

Expenditure (spending) refers to any payments of funds from the Kosovo Budget.

OPEN DEFINITION

"Open data and content can be freely used, modified, and shared by anyone for any purpose"[1]

FISCAL OPENESS

Fiscal openness encompasses a wide range of practices and interventions aimed at promoting transparency, participation, and accountability.[2]

DATASET

Refers to a collection of data of related sets of data that are composed of separate elements but can be manipulated as a whole by a user or a computer.

DATA STANDARD

Data Standard refers to the guidelines by which data are collected, stored, used, updated and preserved. The standardization of data enables sharing and understanding of data.

INTEROPERABILITY

Interoperability is the ability of organizations to interact towards mutually beneficial goals, involving the sharing of information and knowledge between these organizations, through the business processes they support, by means of the exchange of data between their Information and Communications Technology (ICT) systems.[3]

API

Application Programming Interface **(API)** is set of functions and procedures allowing the creation of applications that access the features or data of an operating system, application, or other service.

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1 OPEN DEFINITION - https://opendefinition.org/
2 OGP FISCAL OPENESS - https://www.opengovpartnership.org/policy-area/fiscal-openness/
3 EU INTEROPERABILITY FRAMEWORK - https://ec.europa.eu/isa2/eif_en

WHY - INTRODUCTION

Fiscal openness[4] can relate to a wide range of practices in terms of transparency, participation, and accountability. The focus of this report is to understand GoK ability for the publication of data on how it raises (revenues), spends (expenditures), and manages public financial resources.

In this context the report focuses in identifying opportunities and providing recommendations with respect to organizations responsible and accountable for the collection, use, update and preservation of data and the information systems where relevant fiscal data resides - respectively Ministry of Finance and Transfers (MoFT), Treasury Department.

The 2019 budget of Republic of Kosovo was roughly 2 Billion EUR and this taxpayer money was spent to pay for services such as education, infrastructure and healthcare. Citizens of Kosovo have the right to know the details of how their government funds are being collected and spent.

The opening of treasury data as per open data principles and in particular spending data provides opportunities for higher accountability and overall better monitoring and oversight by citizens and civil society organizations.

Country Examples:

1.) Open Spending - Albania
2.) Open Finance – Macedonia
3.) Transparency Portal – Timor Leste
4.) Transparency Portal – Brazil
5.) Open Data (Finance Datasets) – Spain

Openness across the budget and fiscal cycle, through transparency and oversight would allow for increased accountability and in due time could open opportunities for increased citizen engagement. A country where public spending reflects citizen interests and needs without a doubt yields heightened citizen trust and satisfaction.

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4   OPEN GOVERNMENT PARTNERSHIP – FISCAL OPENNESS (https://www.opengovpartnership.org/policy-area/fiscal-openness/)

↘ LEGAL FRAMEWORK

The following are the main laws and regulations considered while drafting this assessment:

- Law on Public Finance Management
- Law on Public Procurement
- Law no. 03/L-172 on Protection of Personal Data
- Law no. 03/L-178 on Classification of Information and Security Clearance

↘ GLOBAL OPEN DATA INDEX

The Global Open Data Index which is the annual global benchmark for publication of open government data in its 2016/2017 benchmark ranked Kosovo #58 against other countries in the index.

Kosovo

Ranked #58 against other places in the index		0% Open	26% Score

DATASET	BREAKDOWN	SCORE
National Statistics		80%
National Laws		65%
Land Ownership		65%
Procurement		60%
Government Budget		45%
National Maps		45%
Company Register		30%
Administrative Boundaries		0%
Draft Legislation		0%
Air Quality		0%
Weather Forecast		0%
Election Results		0%
Locations		0%
Water Quality		0%
Government Spending		0%

FIGURE 1: KOSOVO RANKING IN THE GODI INDEX[5]

While in some areas like Statistics, Laws, Land Ownership and Procurement, Kosovo has made significant progress, in the context of Fiscal Data (Government Spending) Government of Kosovo has 0% score and in need for improvement.

The Government Spending index expects records of actual and past government spending at a detailed transactional level, like:

- Individual record of transactions
- Budget Organization which had the transaction
- Date of transaction
- Name of beneficiary (e.g. vendor)
- Amount of the transaction

The index states that data from GoK-Ministry of Finance and Transfers is not openly licensed; not in an open and machine-readable format; not downloadable at once; not up to date; not publicly available; and not available free of charge.

↘ COUNTRY CONTEXT

In the recent years Government of Kosovo has been committed in strengthening accountability, transparency and effectiveness of the public administration and ever since 2016 the Government of Kosovo, Ministry of Public Administration approved the Open Data Charter[6] which has mandated all institutions to design and implement a government wide open data initiative.

Furthermore, GoK has adopted the Interoperability Framework which involves the sharing of information and knowledge between the organizations, through the business processes they support, by means of the exchange of data between their ICT systems. The Kosovo Interoperability Framework has been harmonized as per EIF – European Interoperability Framework.[7]

The reforms in support of these initiatives have been noted in government decision No. 05/84[8] dated 15 of January 2019 but more importantly it has been seen in practice with GoK implementing and introducing a range of new services and IT systems like:

1.) the Open Data Platform (https://opendata.rks-gov.net),
2.) the Transparency Portal   (https://ptmf.rks-gov.net/) i
3.) the Electronic Procurement Portal (https://e-prokurimi.rks-gov.net/.

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6 OPEN DATA CHARTER - https://map.rks-gov.net/desk/inc/media/6E0C6824-1761-4537-9230-EB6C9F54F266.pdf
7 EUROPEAN INTEROPERABILITY FRAMEWORK - https://ec.europa.eu/isa2/sites/isa/files/eif_brochure_final.pdf
8 GOVERNMENT DECISION 05/84 JANUARY 15, 2019

With regard to fiscal openness by far one of the most important developments in recent years in the Republic of Kosovo has been the implementation of the Electronic Procurement Platform. The e-Procurement platform of the Government of Kosovo has been online since 2016 and has collected a great amount of valuable and important procurement data; published and regularly updated by Public Procurement Regulatory Commission (PPRC) at the GoK Open Data Portal.

PPRC estimates 650 million EUR of public annual spending for year 2019 has been done with procurement and through the platform making the e-Procurement data the "Crown Jewels" of data for giving insights into governments spending done through procurement.

However, the opening of procurement data alone does not entail full fiscal openness as it only pertains to the data related to expenditures done with procurement and covers only phases from Tender to Award and Contracting. Other important data related to revenues but also planning and execution (read budget allocations to invoice payments), as well as other expenditures e.g. grants, social schemas, representations etc. are equally an important part of the whole fiscal cycle yet still remain widely unavailable as per open data principles.

WHO - STRUCTURE AND RESPONSIBILITY

↘ MINISTRY OF FINANCE AND TRANSFERS

The mandate of the Ministry of Finance and Transfers of the Republic of Kosovo, among others, has been to facilitate revenue collection and revenue management; budget planning and management; appropriations and expenditures; fiscal policies; etc.

Within the Ministry of Finance and Transfers are all main central revenue collecting agencies (Tax Administration and Customs), Budget Department and Treasury Department which facilitates public expenditures at all levels.

Ministry of Finance and Transfers within its IT portfolio has all crucial ICT systems and in most part is responsible for collecting, storing and preserving fiscal data.

↘ TREASURY

Treasury department is in charge of the Kosovo Financial Management Information System **KFMIS**, called FreeBalance - a commercial proprietary software package part of FreeBalance Accountability Suite[9] that supports the current needs of the Ministry.

KFMIS includes functionality and data pertaining to Budget and Appropriations, General Ledger, Expenditures, Purchasing, Revenue Management and Asset and Inventory Management. It is a critical part of the Ministry's IT portfolio, and the functions of the Treasury are inherently Government functions. Moreover, the Treasury KFMIS is not an isolated system, but a centralized system in the heart of all GoK public finance processes and in use by all budget organizations across all levels, both central and local.

While there are many IT systems within many government budget organizations that in some form deal with revenue and reconciliations (e.g. Tax Administration, Customs, Property Tax etc.), all within their own domain, as per current financial regulations all revenue and expenditure transactions are recorded and reconciled into the KFMIS system making it the one central location where fiscal data could be accessed.

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9 FREEBALANCE ACCOUNTABILITY SUITE - https://freebalance.com/products/freebalance-accountability-suite/

↘ EXPENDITURES

All GoK public spending or expenditures are recorded in the KFMIS against the budgeted items prior to bank transfers.[10] The transactions are tracked and recorded as per Functional Codes defined by MoFT Chart of Accounts.[11]

With regard to expenditures with procurement the main missing piece of the data puzzle are the procurement data and GoK obligations (read contracts) which have resulted by some procurement activities.

While this procurement data is available as per open data principles in the GoK Open Data Portal, lack of interoperability between KFMIS and e-Procurement Platform creates data silos or data isolation which in turn causes challenges when one would try to perform any analysis or comparison.

As an example: if one tried to understand a specific procurement or contract to which budget line does it belong; or analyze fund disbursement for any given contract, or vice versa: if one wanted to see if there were any procurement activities or contractual obligations per specific budget item.

Removing the data silos is not just needed for analytical purposes but it is also needed for the midyear budget review for reforecasting and reallocation purposes. Contracts resulting from procurements are legal obligations which represent the funding that has already been committed to be spent but has not yet reached the Treasury system and without interoperability between KFMIS and e-Procurement in this case MoFT policy makers are blinded in their decision-making processes.

As an example: Kosovo Law on Public Finance Management and other financial rules require that no institution should enter into any kind of legal agreement or liability (contract) prior to fund availability being made. "where funds have been committed from allocated appropriations in the current Year for the specific purpose." Ref: Fin Rule 02 Article 20

Poor or no fund availability verification prior to starting a procurement procedure or entering into contractual obligations has been the root cause of many famous media headlines leading to poor procurement perception E.g. Gjilani Highway. The negative effects of this phenomena create huge cases where economic operators continue to litigate and win court cases for these contracts against contracting authorities and funds are effectively extracted by private enforcement agents. This forced collection from budget items or obligations creates a domino effect for other potential litigations.

With regard to expenditures with procurement, PPRC reported that they have established working groups with Treasury staff in order to identify interoperability opportunities, respectively between e-Procurement and KFMIS and are currently drafting technical requirements in support of interoperability between the above-mentioned systems. They anticipate the developments to finish by end of year (2020).

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10 Treasury Guidelines and Financial Rule 02 – Expenditure of Public Money
11 KOSOVO CHART OF ACCOUNTS - https://mf.rks-gov.net/desk/inc/media/491C3E6F-D147-4A91-8E71-74C3998E5E8E.xlsx

↘ REVENUES

In 2007 Treasury introduced a unified standard for reference numbers (UNIREF)[12] for the collection of public revenue in order to facilitate collection on the Treasury CBK (Central Bank of Kosovo) Account, reconciliation in the budget organizations and timely registration of revenue in the Kosovo Financial Management Information System.

For all public revenue which are collected through the commercial banks, budget organizations issue invoices with a reference number and a barcode corresponding to the reference number is printed on each invoice.

Public revenue which is collected in cash by the cashier of a budget organization is transferred by the budget organizations to the Treasury main account in the CBK using the services of a commercial bank with separate transfer and narrative of transaction per type of revenue.

The UNIREF standard adopted by Treasury within itself contains important information for identifying the type of revenue. As an example:

1. The first two characters from left to right represent the budget organization
2. The third character from left to right represent the department within the collecting budget organization
3. The last two characters from left to right represent the revenue type within the budget organization

Revenue is recorded and reconciled as totals in KFMIS based on type of revenue in daily basis from CBK Interbank Payment System (IPS) files which contain a list of detailed transactions. This information is imported into the MoFT Data Warehouse and is then used by other GoK IT Systems for detailed reconciliation.

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12   Administrative Instruction 6/2007 - UNIREF

↘ OFFICIAL BANK ACCOUNTS

The Government of Kosovo manages expenditures and revenues of all budget organizations through the official bank accounts from the CBK. Official bank account is the account or sub-account that has lawfully been established by the General Director of Treasury for the purpose of receiving or handling deposits of public money. Treasury established the Treasury Main Account in support of cash flow control, cash management and investment planning.

Treasury controls the opening and closing of all bank accounts on behalf of the Kosovo Government while it uses the sub accounts primarily for revenue collections and balances are regularly swept to the Treasury main bank account.

"Treasury is a member of the Kosovo Interbank Payment System which is Operated by CBK. The IPS has 13 direct participants which include 10 commercial banks, the CBK (for itself and on behalf of the government), MF/Treasury and the Kosovo Pensions Savings (Trusti).

The CBK new interbank payment system, called ATS (automated transfer system), consists of two main components: RTGS component (Real Time Gross Settlement) which enables the transfer of funds in real time; and ACH component (automatic clearing house) which processes group payments and low value payments, through three clearing sessions."[13]

As a member of IPS, Treasury on daily basis during IPS clearing sessions directs expenditure transactions and receives revenue data for all payments which is then imported into KFMIS for reconciliation and then distributed to other Budget Organizations for detailed revenue reconciliation of invoices (e.g. TAK, Customs, Property Tax, Police, Courts, Municipal Taxes etc.).

↘ CONCLUSION

UIn many countries, even more developed ones, data and documents can often be scattered across different modern and legacy IT Systems, as well as different institutions that makes open data initiatives extremely complex and in cases impossible.

This however is not the case in Government of Kosovo. With KFMIS being a centralized IT system in use by all budget organizations, at both central and local level, where most if not all fiscal data related to revenues and expenditures is stored, it certainly benefits any openness initiative.

In this context, purely from the technical point of view Government of Kosovo is in a unique position that with the right political and technical support the Ministry of Finance and Transfers could with minimal effort establish a process for publishing fiscal data from KFMIS or its data warehouse as per open data principles.

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13   OPERATING SCHEME OF INTERBANK PAYMENT SYSTEM IN KOSOVO - https://bqk-kos.org/?id=119

HOW – RECOMMENDATIONS

↘ OPEN DATA GOVERNANCE

Opening data is not always easy and publishing just raw data is not enough. A common mistake or misinterpretation that many institutions and government organization make when opening data is by focusing on quantity rather than on quality of the data they publish. Often data is published in incorrect formats with missing important metadata and once published they are not maintained and updated.

Data needs to be carefully structured, described and published in way that meets open data principles, and equally importantly organizations need to establish processes that ensures sustainability long term.

To do so a mechanism has to be established through a decision memo approved by the Minister, to foster Open Data collaboration and coordination across the Ministry of Finance and Transfers. This would not only help in setting clear goals and expectations but also ensure sustainability in the long run.

To achieve this it is of vital importance that a MoFT **Open Data Working Group** - ODWG be established, initially led by the a senior level member of Minister cabinet (preferably the Minister himself), with members of key Agency and Department Directors, Member of the Legal Department and Office of Public Relations to decide on important policy issues and draft plans related to Open Data initiative.

The ODWG should oversee internal Agencies and Departments and coordinate with GoK Open Data Steering Committee led by Agency of Information Society (AIS) to ensure that deliverables and milestones are being met with the overall GoK open data plan. The ODWG will need to actively disseminate open data policies, procedures and plans to the Ministry staff that promote internal data management practices for:

- Collecting or creating data inventories in a way that support Open Data initiatives
- Building information systems that support interoperability and information accessibility;
- Ensures data privacy and confidentiality are fully protected as per the Kosovo Legislation and best practices;
- Incorporate and enforce openness requirements into core ministry business processes that will ensure long term sustainability.

↘ DATASET IDENTIFICATION

The first step in the data publishing process is to identify and select available datasets from internal Ministry sources where MoFT could be legally identified as **data owner**.

To accomplish this task, the Open Data Working Group (ODWG) should use a variety of sources in close co-ordination with Ministry of Public Administration to formulate dataset identification and publication plan.

Ministry Department Staff Responsibilities:
• Identifying datasets to be published;

Ministry Legal Department Responsibilities:
• Initiating and conducting privacy, confidentiality, and legal review of each dataset;
• Define License of datasets.

Ministry IT Staff Responsibilities
• Publish and update datasets

Potential sources:
• Ministry of Finance and Transfers, Treasury (FreeBalance – Revenues, Spending),
• Ministry of Finance and Transfers, IT Department (Data Warehouse),
• Ministry of Finance and Transfers, Budget Department (Budget),
• Ministry of Finance and Transfers, Property Tax Department (Property Tax Register, Collection, Valuation, Value Zones etc.)
• Ministry of Finance and Transfers, Tax Administration (Taxpayer Register)
• Ministry of Finance and Transfers, Customs (Import/Export).

↘ DATASET PREPARATION

Upon identification of datasets the designated ministry staff need to ensure that error free datasets are produced. For each dataset produced and maintainer responsibility should be assigned to staff who should remediate any future errors and correct the datasets and update the relevant metadata.

↘ EXPENDITURE DATASET

In the context of fiscal data, it is highly recommended that MoFT Treasury considers what expenditures data will publish in this dataset but ultimately the dataset will need to include detailed transactional level data meaning individual record of transactions.

Each of these transactions should consists of the following data:
- The source of the transaction
- The beneficiary of the transaction
- Date when the transaction occurred
- Amount of money that was transferred in the transaction
- Other properties describing the transaction

The fiscal dataset needs to fulfill some minimal conditions, like:
- each row should contain one single data point with a single value, and
- metadata should be provided within the data table

Example of data to include:

1. Fiscal Year
2. Fund Code
3. Fund Description
4. Transaction Type (Expense/Revenue)
5. Functional Code
6. Function Description
7. Budget Organization Code (which had the transaction)
8. Budget Organization Description
9. Program Code
10. Program Description
11. Date of transaction
12. Name of beneficiary (E.g. vendor, person)
13. Unique ID of beneficiary (e.g. Business Identification Number, Fiscal Identification Number)
14. Procurement ID (when applicable)
15. Procurement Title (when applicable)
16. Contract Number (when applicable)
17. Amount
18. Invoice Number (when applicable)

EXPENDITURE DATASET EXAMPLE

Fund	Fund description	Functional Code	Function Description	Type	BO Code	Bo Description	Program Code	Program Description	Transcation Code	Ammount	Currency	Beneffiiciary	Beneffiiciary ID	Procurement ID	Procurement Description	Contract No	Invoice No.
21	Own source Revenues	1	Public Services	Expenditure	616	Prishtina	3015	Prishtina	9/2/20	9750	EUR	XYZ Company	123456789	616-19-2903-1-1-1/C320	Furnizimi me pajisje mjekësore për nevojat e QKMF dhe QMU	616-19-2903-1-1-1	1/2/20

Metadata

The Metadata Schema should include some mandatory metadata information, like:
- Title
- Description
- Tags (Keywords e.g. Expenditures, Revenues)
- Department
- Visibility
- Source
- Author
- Author Email
- Maintainer
- Maintainer Email

↘ DATASET PUBLICATION

The **opendata.rks-gov.net** portal is the governmental catalog of metadata relating to data released in an open format by Kosovo public administrations. The Portal is promoted by the Kosovo Government and managed by the Agency of Information Society – Ministry of Internal Affairs and Public Administration.

Currently the Open Data Platform of the Republic of Kosovo provides access to about 195 data sets from 13 organizations. From the fiscal point of view there are minimal data sets published in this portal besides procurement data and customs import/export data which are not regularly maintained and updated.

Kosovo Government Open Data Platform has been developed with CKAN Platform. CKAN is the world's leading open-source data portal platform and a complete out-of-the-box software solution that makes data accessible and usable – by providing tools to streamline publishing, sharing, finding and using data.[14]

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14 CKAN http://ckan.org/

AUTOMATION

When considering dataset publication, to ensure smooth update and sustainability MoFT should seek to automating the release and publishing process by integrating with the CKAN API. CKAN's Action API is a powerful, RPC-style API that exposes all of CKAN's core features to API clients. All of a CKAN core functionality can be used by external code that calls the CKAN API. For example, using the CKAN API MoFT can create, update and delete datasets, resources and other objects.[15]

↘ DATA STANDARDS

Data comes in a wide variety of shapes and formats and this diversity also limits the comparison of data. A key challenge when considering open data and fiscal openness is the ability to publish data on all public finance cycles from planning to payments in a consistent and comparable way.

Many countries and organizations have published and adopted Open Data Standards which can serve as guideline by which data are collected, stored, used, updated and preserved.

The GoK procurement data published by PPRC is using the Open Contracting Data Standard (OCDS). In addition of publishing procurement datasets in ODP, PPRC has confirmed that they are developing an OCDS API which will enable procurement data querying. The PPRC OCDS API is anticipated to allow a third-party system, or end-user, to fetch all the contracting process releases and records that fit a certain query.

For example:
- A researcher wants to fetch all the expenditures with a given line-item budget classification;
- A researcher wants to fetch all expenditure with a given organization id or classification;
- A researcher wants to fetch all expenditure for a particular beneficiary; Etc.

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15   CKAN API - https://ckan.org/portfolio/api/

OPEN CONTRACTING DATA STANDARD

The Open Contracting Data Standard [16], is a free, non-proprietary open data standard for public contracting, implemented by over 30 governments around the world.

The OCDS describes how to publish data and documents at all stages of the contracting process. It was created to support organizations to increase contracting transparency and enable deeper analysis of contracting data by a wide range of users.

The OCDS provides:

- A set of recommended data fields and documents to publish;
- A common structured data model;
- Guidance and tools to support implementation and data use;
- Profiles for Public Private Partnerships, Infrastructure Projects, the European Union, and the World Trade Organization General Procurement Agreement;
- An extension mechanism to add additional key information to OCDS data;

↘ FISCAL DATA API

In addition to publishing datasets into the GoK Open Data Platform, MoFT should investigate the feasibility of developing an API to enable fiscal data querying. Ideally if considering in developing this capability the recommended data standard naturally would be OCDS.

With Public Procurement Regulatory Commission developing API for procurement data as per OCDS it would only make sense that MoFT follows trend and also embraces this widely used and internationally accepted data standard as it would complement procurement data and truly enable analytical capabilities into government expenditures in a standardized and consistent way.

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16   OCDS - https://standard.open-contracting.org/latest/en/

API Methods Sample

- Get Releases (get all releases sorted by modified date)
- Get Records (get all records sorted by modified date)
    a. Custom filtering/ordering of releases/records i.e. (by release date, name or other schema fields e.g. by contracting authority, by economic operator)
- Have basic search functionality over releases/records
- Get releases/records with pagination.
- Get capabilities (get list of functions that the API will supports)
- Get list of release ids with their package URL (sorted by modified date)
- Get Release by release id and package URL
- Get a list of suppliers / search through it
- Get a list of contracting agencies / search through it

It is worth mentioning that Open Government Partnership provides free help desk and support for countries that implement OCDS and have many free resources available online that makes implementation of OCDS easy.
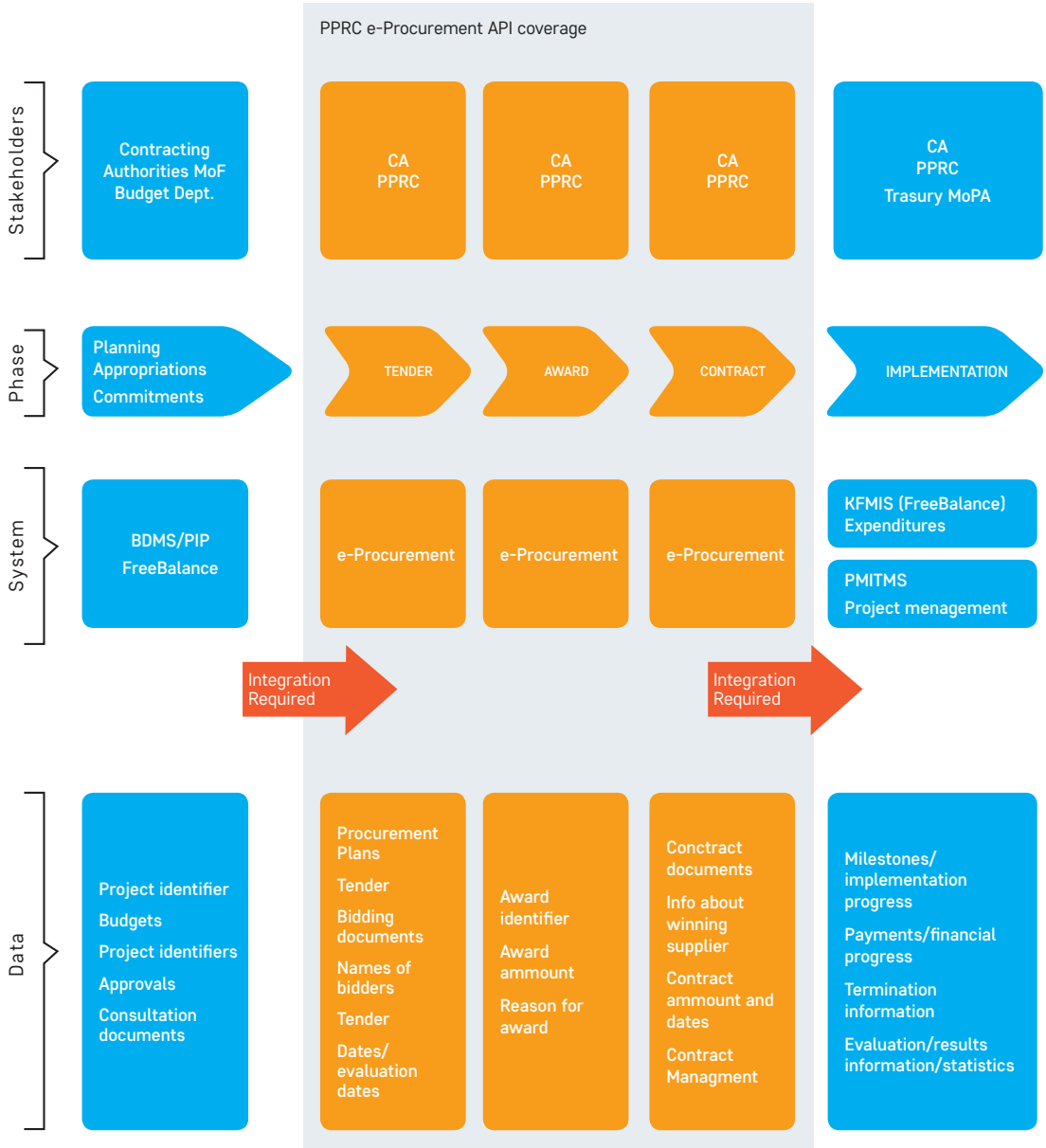
OCP OCDS Resources:

- The OCDS field level mapping template can be used to document the mapping.
- Refer to the OCDS field level mapping template guidance for guidance on using the mapping template.

↘ TECHNICAL OVERVIEW

The figure below represents high level technical overview of OCDS and how it fits within the GoK context with stakeholder, phases, IT systems and relevant data. The items in orange mark for e-Procurement platform which should be mainly covered by PPRC OCDS API and datasets already published in the GoK open data platform. Items marked in blue represent areas of improvement within MoFT domain.

Open Contracting Data Standard

PPRC e-Procurement API coverage

Stakeholders

| Contracting Authorities MoF Budget Dept. | CA PPRC | CA PPRC | CA PPRC | CA PPRC Trasury MoPA |

Phase

| Planning Appropriations Commitments | TENDER | AWARD | CONTRACT | IMPLEMENTATION |

System

| BDMS/PIP FreeBalance | e-Procurement | e-Procurement | e-Procurement | KFMIS (FreeBalance) Expenditures |
| | | | | PMITMS Project menagement |

Integration Required →

Integration Required →

Data

| Project identifier
Budgets
Project identifiers
Approvals
Consultation documents | Procurement Plans
Tender
Bidding documents
Names of bidders
Tender
Dates/ evaluation dates | Award identifier
Award ammount
Reason for award | Conctract documents
Info about winning supplier
Contract ammount and dates
Contract Managment | Milestones/ implementation progress
Payments/financial progress
Termination information
Evaluation/results information/statistics |

REFERENCES

NO.	REFERENCE	LINK
1	OPEN DEFINITION	https://opendefinition.org/
2	OGP FISCAL OPENESS	https://www.opengovpartnership.org/policy-area/fiscal-openness/
3	EU INTEROPERABILITY FRAMEWORK	https://ec.europa.eu/isa2/eif_en
4	GLOBAL OPEN DATA INDEX	https://index.okfn.org/place/
5	OPEN DATA CHARTER	https://map.rks-gov.net/desk/inc/media/6E0C6824-1761-4537-9230-EB6C9F54F266.pdf
6	EUROPEAN INTEROPERABILITY FRAMEWORK	https://ec.europa.eu/isa2/sites/isa/files/eif_brochure_final.pdf
7	FREEBALANCE ACCOUNTABILITY SUITE	https://freebalance.com/products/freebalance-accountability-suite/
8	TREASURY GUIDELINES AND FINANCIAL RULE 02 – EXPENDITURE OF PUBLIC MONEY	https://mf.rks-gov.net/desk/inc/media/907306B3-D2F9-4362-AEEC-ECC4F7D3852B.pdf
9	KOSOVO CHART OF ACCOUNTS	https://mf.rks-gov.net/desk/inc/media/491C3E6F-D147-4A91-8E71-74C3998E5E8E.xlsx
10	OPERATING SCHEME OF INTERBANK PAYMENT SYSTEM IN KOSOVO	https://bqk-kos.org/?id=119
11	CKAN	http://ckan.org/
12	OCDS	https://standard.open-contracting.org/latest/en/

KFOS
Fondacioni i Kosovës për Shoqëri të Hapur
Kosovo Foundation for Open Society
Kosovska Fondacija za Otvoreno Društvo