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Criminal Liability for Use of Public Money

LEGAL ANALYSIS AND PROPOSAL FOR A CITIZEN-LED LEGISLATIVE INITIATIVE



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ABOUT KLI

KLI, the Kosovo Law Institute, is a non-governmental and non-profit public policy organisation, a think tank specialised in the justice sector.

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List of Abbreviations

CEC – Central Election Commission

EU – European Union

EU EEM – European Union Election Expert Mission

EU EOM – European Union Election Observation Mission

KLI – Kosovo Law Institute

ODIHR – Office for Democratic Institutions and Human Rights

OSCE – Organization for Security and Co-operation in Europe

Contents

1. Executive Summary 7
2. Purpose and Rationale of the Legislative Initiative 8
2.1. The Right to Citizens' Legislative Initiative 9
2.2. Purpose of the Document and the Problem to Be Addressed 9
3.1 Political and Institutional Context in Kosovo. 11
3.2 Electoral Integrity as a Fundamental Element of Democracy. 13
3.2.1 Electoral Integrity in Kosovo 14
3.3 The Importance of Separating Legitimate Public Policies from the Use of State Resources for Political Gain. 15
4. Financial Decisions Adopted on the Eve of Parliamentary Elections 17
4.1 Support for Pensioners 17
4.2 Support for Students 18
4.3 Support for Private Sector Workers 18
4.4 Support for Children 19
4.5 Increase in Maternity Benefits 19
4.6 Allocation of Money for Supporting/Subsidising Air Routes 20
4. Legal Framework 20
4.1 Criminal Code 20
4.2 Law on Elections 21
4.3 Law on Public Financial Management 21
4.4. Law on Budget Appropriations 23
5. International Standards and Comparative Practices 24
5.1. International Standards 25
5.2. European Standards 26
5.3. Regional Standards 28
6. The Need to Criminalise the Use of Public Money for Electoral Purposes 30
7. Objectives of the Legislative Initiative 31
7.1. Strengthening the Constitutional Order 32
7.2. Increasing Institutional Accountability 32
7.3. Protection of Electoral Integrity 32
7.4. Prevention of the Misuse of Public Money 33

7.5. Equality in the Electoral Contest....33
8. Expected Impacts....33
8.1. Impacts on the Rule of Law....33
8.2. Impacts on the Functioning of Institutions....34
8.3. Impacts on Electoral Integrity....34
8.4. Impacts on Citizens' Trust....35

1. Executive Summary

Public money belongs to citizens, not to those in power. In states governed by the rule of law and good governance, public money is spent only on an adequate legal basis. Public money must not be allowed to be used for partisan interests, but for the public good and in the public interest.

The rule of law is trampled when those in power use the budget to create an electoral advantage for the political entity in government. This is seen most, and has the greatest impact, in countries with weak economies, where citizens' welfare is strained and where the distribution of financial resources for electoral purposes makes the political contest unequal, because one entity can benefit not only from its own programme and resources, but also from the ability to administer the money that belongs to all citizens.

Kosovo is now considered a state with advanced political maturity in the organisation and administration of elections, where citizens democratically and peacefully choose their representatives through free voting. However, electoral integrity is not tied only to election day and the counting of votes. It also depends on how political parties manage the process of forming institutions, on the conduct of parties in power during and after the electoral process, and on the management of public money, official positions and public resources before and during elections. Over the years, reports by non-governmental organisations and international missions have identified problems with the use of public resources and the inequality this can create among political contestants.

This report likewise analyses the conduct and approach of the political parties in power in misusing public money through a series of financial decisions taken in Kosovo close to or during electoral processes, including increases in salaries and pensions, payments of 100 euros for pensioners, children, students and non-public-sector workers, increases in maternity benefits, and financial support for airline companies. These practices have appeared in different periods and under different governments, which shows that the problem should not be treated only as the matter of one government or party, but as one requiring clear institutional and legal regulation.

However, not every payment, subsidy or increase in a benefit on the eve of elections constitutes misuse or a criminal offense. The Government must continue to function during electoral processes, and salaries, pensions, regular schemes, planned programmes and necessary measures must continue. The line is crossed when electoral gain becomes the purpose of using public money. For this reason, the timing of a decision alone is not sufficient to determine responsibility; the legal basis, prior planning, the nature of the measure, the beneficiaries, the timing and manner of its communication, as well as other circumstances that may demonstrate electoral intent, must be assessed.

Kosovo's legislation recognises this problem, but does not fully address it. The Law on General Elections prohibits the use of public institutions' resources to support political entities, while the Criminal Code contains offenses relating to the abuse of official duty during elections,

bribery in connection with voting, and the abuse of official position or authority. However, there is no specific provision that clearly establishes criminal liability for the deliberate use or authorisation of public money to create an electoral benefit for a political entity or candidate.

It is precisely this gap that the citizens' legislative initiative to amend and supplement the Criminal Code seeks to address. The aim is not to criminalise political decision-making, nor to make a criminal-law assessment of whether an economic or social policy was good or bad. Liability is intended to be individual and limited to cases where electoral intent is proven. This approach is also in line with the international standards and practices analysed in the report, which call for a clear separation between the state and the political party and for effective mechanisms against the misuse of public resources.

At its core, the initiative seeks to protect a simple principle: the state's money is not the money of the party in government. The power to administer the budget must not be turned into a tool for financing electoral advantage. Setting a clear criminal-law boundary aims, above all, to prevent misuse, increase the accountability of decision-makers, protect equality in the political contest, and strengthen citizens' trust in institutions, elections and the rule of law.

2. Purpose and Rationale of the Legislative Initiative

The citizens' legislative initiative to amend and supplement the Criminal Code aims to criminalise the deliberate use of public money and resources to secure electoral gain for political entities. The need for this intervention stems from the necessity that public money and resources be used exclusively for the purposes laid down by the budget law or other applicable laws and in the service of the public interest, and not to create an electoral advantage for the political entity exercising power or its candidates.

The deliberate use of public money and resources with the aim of influencing the will of voters or securing electoral gain goes beyond the question of the lawful and responsible administration of public finances. Such an act undermines the equality of political entities and candidates in the electoral contest, the integrity and fairness of the electoral process, and citizens' trust in the lawful and impartial exercise of public power.

In this regard, the initiative aims to create a clear basis for criminal liability in cases where the responsible person, intentionally and by abusing their authorisations, position or access to public resources, uses or authorises the use of those resources for electoral purposes, thereby securing or seeking to secure an unfair benefit for a political entity, candidate or other participant in the electoral process.

The applicable criminal law in Kosovo does not specifically address the use of public money for electoral purposes as a separate criminal offense. The Criminal Code contains provisions that sanction the abuse of official duty during elections, the giving or receiving of bribes in connection with voting, and the abuse of official position or authority, but these provisions do not specifically cover the taking or authorisation of financial decisions for the purpose of creating electoral gain. The Law on Elections, meanwhile, prohibits the use of public resources in

support of political entities, but this prohibition does not in itself create individual criminal liability for deliberate forms of using public money for this purpose.

The aim of the initiative is not to penalise every financial decision taken before or during the electoral period, nor to restrict the Government or public institutions in exercising their legally based powers. Payments arising from law, regular schemes, existing obligations, programmes planned beforehand and measures necessary to deal with emergencies must continue to be implemented. Criminal liability is intended only for cases where the responsible person, having competence over the use or authorisation of public money, acts with the purpose of creating electoral gain for a political entity or candidate through it.

At its core, the initiative aims to prevent the instrumentalization of public money for electoral interests. Establishing criminal liability clearly is intended to set a boundary between legitimate and lawful public policies, which may also produce political benefit, and the deliberate use of the state budget to create an advantage in the electoral contest. In this way, the proposed amendment seeks to strengthen the protection of public money, electoral integrity, equality in the political contest, institutional accountability and the rule of law.

2.1. The Right to Citizens' Legislative Initiative

The citizens' right to legislative initiative is directly guaranteed by the Constitution of the Republic of Kosovo. Article 79 of the Constitution[1] provides that, alongside the President, the Government and the Members of the Assembly, at least ten thousand citizens may also take the initiative to propose laws, in the manner laid down by law.

This right is given concrete form by the Law on Legislative Initiative,[2] which lays down the rules and procedures for its exercise. According to Article 5 of this Law, a legislative initiative may be taken by at least 10,000 citizens with the right to vote, enabling citizens, through a procedure laid down by law, to directly propose amendments or additions to legislation.

The Rules of Procedure of the Assembly of the Republic of Kosovo, in Article 70,[3] likewise recognise the right of at least 10,000 citizens to propose a draft law in the Assembly. Thus, the citizens' legislative initiative to amend and supplement the Criminal Code rests on a clear constitutional, legal and procedural basis, through which citizens participate directly in the legislative process.

2.2. Purpose of the Document and the Problem to Be Addressed

[1] Constitution of the Republic of Kosovo, Article 79 [Legislative Initiative], Official Gazette of the Republic of Kosovo, 9 April 2008, (last accessed 31 August 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=3702).
[2] Law No. 04/L-025 on Legislative Initiative, Articles 1, 2 and 5, Official Gazette of the Republic of Kosovo, No. 23, 26 October 2011, (last accessed 31 August 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=2776).
[3] Assembly of the Republic of Kosovo, Rules of Procedure of the Assembly of the Republic of Kosovo, Article 70, paragraph 1, sub-paragraph 1.4, (last accessed 31 August 2026: https://gzk.rks-gov.net/ActDocumentDetail.aspx?ActID=61266).

This document aims to analyse the issue of the use of public money and resources for electoral gain and the need to create a clear legal mechanism of criminal liability in cases where responsible persons, intentionally and for electoral purposes, use or deliberately authorise the use of public funds to create an unfair advantage for a political entity or candidate in the electoral contest. In this regard, the document addresses the current legal framework, cases of financial decisions taken in electoral and pre-electoral periods, international standards and comparative practices, as well as the reasons that justify amending and supplementing the Criminal Code.

The problem to be addressed relates to the risk of misuse of public competences for the administration, allocation and distribution of public money and resources for electoral purposes. Decisions on one-off payments, financial benefits, subsidies, transfers or other forms of financial support from public funds, especially when undertaken during or close to the electoral campaign, may undermine equality of opportunity between political entities and candidates if, taking into account their purpose, timing, manner of adoption and the circumstances of their undertaking, it turns out that they were used with the aim of securing an unfair electoral benefit.

At the same time, the Criminal Code contains provisions that sanction the abuse of official duty during elections, the giving or receiving of bribes in connection with voting, and the abuse of official position or authority, but it does not expressly define as a criminal offense the use of public money for the purpose of electoral gain. The Law on General Elections prohibits the use of public institutions' resources to support political entities, but this prohibition does not in itself create a criminal offense addressing financial decisions taken with electoral intent. Consequently, the current framework does not clearly define individual criminal liability for this form of use of public money.

The document seeks to argue for the need to address this issue through a clear and foreseeable criminal provision. Criminal liability is not intended for every financial decision taken before or during elections, nor for public policies that may also produce political benefit. It must be limited to cases where it is proven that the responsible person used, or authorised the use of, public money with the purpose of creating electoral gain for a political entity or candidate. In this way, the aim is to protect public money from electoral instrumentalisation, preserve equality in the electoral contest, and strengthen institutional accountability, electoral integrity and the rule of law.

3. Electoral Integrity

Electoral integrity is not limited merely to the technical administration of elections, the correct counting of votes, or guaranteeing citizens' right to vote. It encompasses the totality of standards and legal, institutional and political conditions that guarantee the conduct of free, fair, transparent and competitive elections, as well as the protection of the electoral process from manipulation, undue influence and the abuse of public power throughout the entire

electoral cycle. Elections do not fulfil their function merely through the organisation of voting, but by guaranteeing that the will of citizens is formed and translated into mandates without manipulation, pressure, discrimination or the unequal use of public power and resources. In consolidated democracies, election administration has gradually developed into a relatively predictable institutional function, although electoral integrity continues to face challenges relating to political financing, the abuse of public office, disinformation and the security of the process.[4]

In this sense, electoral integrity requires that political entities and candidates compete under fair and equal conditions, and that authority, institutions, money and other public resources not be used to create an unfair electoral advantage for the political entity exercising power. The separation between the exercise of public function and partisan interest constitutes, in this respect, one of the preconditions for guaranteeing the integrity and credibility of the electoral process.

Meanwhile in Kosovo, even though there has been a positive trend of capacity growth, based on the gradual capacity building of the relevant institutions,[5] electoral integrity has been continuously challenged and has not managed to develop into a normal institutional function.

In this sense, electoral integrity requires that political entities and candidates compete under fair and equal conditions, and that authority, institutions, money and other public resources not be used to create an unfair electoral advantage for the political entity exercising power. The separation between the exercise of public function and partisan interest constitutes, in this respect, one of the preconditions for guaranteeing the integrity and credibility of the electoral process.

3.1 Political and Institutional Context in Kosovo.

Kosovo's post-war political and institutional context has been characterised by limited governing stability and frequent electoral cycles. In general, every electoral process has been premature, and a considerable share of legislatures, particularly after independence, have not managed to complete their full mandate. During the 2014–2021 period alone, the parliamentary elections of 2014, 2017, 2019 and 2021, as well as the elections of December 2025 and June 2026, were announced as snap elections.[6] As a result, periods of regular functioning of

[4] Robert Rohrschneider and Jacques Thomassen (eds.), The Oxford Handbook of Political Representation in Liberal Democracies, Oxford University Press, 2020, (last accessed 31 August 2026: https://doi.org/10.1093/oxfordhb/9780198825081.001.0001).
[5] See further Building Electoral Capacity in Kosovo – Representing Many Voices, https://omik.osce.org/sq/node/132341, accessed 29 July 2026.
[6] President of the Republic of Kosovo, decrees on the calling and holding of elections in the Republic of Kosovo, (last accessed 31 August 2026: https://president-ksgov.net/category/lajme/).
[6] Law No. 08/L-228 on General Elections in the Republic of Kosovo, Official Gazette of the Republic of Kosovo, No. 14, 3 July 2023, (last accessed 31 August 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=77074).

institutions have been repeatedly interrupted by the dissolution of the Assembly, caretaker governments, electoral campaigns and processes of forming new institutions.

Despite political instability, election administration has gone through a gradual process of institutional consolidation. From elections initially administered by the OSCE, responsibilities have gradually been transferred to local institutions, while the CEC and other electoral mechanisms have developed technical and administrative capacities. In parallel, the legal framework has also been supplemented and clarified, including the 2023 electoral reform, which addressed a number of earlier recommendations of international missions.[7] The 2025 parliamentary elections were held for the first time under this new framework, which the EU Mission assessed as oriented towards increasing transparency and trust, although it still identified problems in organisation, tabulation of results and politicisation of institutions.

Thus, the development of the electoral system has been continuous, with an approach of gradual improvement; similarly, the capacity to administer and protect the electoral process has improved significantly compared with the first cycles. However, improvement in technical administration has not eliminated concerns about the integrity of the process. On the contrary, part of the debate has shifted from irregularities at the ballot box, identified in the early days of independence, towards the way public power is exercised before and during elections.

An additional dimension requiring clarification relates to the actions of governments also during periods when they exercise their mandate in a caretaker capacity. In these cases, besides the standards that apply to every government regarding the use of public resources during elections, there also arises the question of respecting the limitations deriving from the status of a caretaker government. In practice, these actions have repeatedly been the subject of debate regarding their legality and electoral impact. In January 2011, the Government of Kosovo raised the salaries of public administration civil servants a little over a month before the elections for the Assembly of Kosovo.[8] Similarly, during 2025–2026, the caretaker Government adopted a series of measures with financial consequences close to the electoral processes, including one-off payments for students, pensioners, children and non-public-sector workers, increased maternity benefits, and the allocation of funds to support air routes.[9] Although government leaders have disputed any link with elections after taking these decisions, adopting them during electoral periods undermines the integrity of elections and affects voters' perception. Likewise, adopting these decisions without a legal and budgetary basis, the targeting of different social groups, the timing of the decision-making, its *ad hoc* character and the manner of public communication, bearing in mind the limited status of a caretaker government, are

[7] Law No. 08/L-228 on General Elections in the Republic of Kosovo, Official Gazette of the Republic of Kosovo, No. 14, 3 July 2023, (last accessed 31 August 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=77074).
[8] Government of the Republic of Kosovo, Decisions of Government Meeting 151, 6 January 2011, (last accessed 31 August 2026: https://kryeministri.rks-gov.net/wp-content/uploads/2011/01/Vendimet_e_mbledhjes_151_te_Qeverise_2011-1.pdf).
[9] Government of the Republic of Kosovo, decisions adopted on 7 October 2025, Official Gazette of the Republic of Kosovo, (last accessed 31 August 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=111197).

elements that must be assessed in determining whether the line has been crossed between the necessary exercise of the executive function and the use of public power for electoral gain.

The Government does not cease to function when the country enters an electoral process, but its powers are not unlimited. The Law on the Government sets limits on the Government's activity after the end of its mandate and directs it towards carrying out necessary and planned activities.[10]

It is precisely here that the boundary between governing and campaigning becomes sensitive. The continuation of public policies, payments arising from law and planned programmes is part of the normal functioning of the state. The problem arises when a caretaker government, a few days before elections are held, issues decisions and executes new payments, one-off payments, subsidies or increases in benefits that affect large categories of citizens; this may produce an electoral advantage for the entity in power. The EU Mission for the 2025 elections also identified cases of abuse of position and public resources during the electoral process.[11]

As can be seen, this phenomenon is not linked to only one government, since it has recurred over several periods, and the repetition of such practices shows that, while the rules and capacities for administering elections have advanced, the use of executive power and public money in electoral periods continues to remain one of the most sensitive areas for electoral integrity and institutional accountability.

3.2 Electoral Integrity as a Fundamental Element of Democracy.

Electoral integrity is not limited merely to the technical administration of elections, the correct counting of votes, or guaranteeing citizens' right to vote. It encompasses the totality of legal, institutional and political conditions that guarantee that political entities compete under fair conditions and that public power is not used to give an unfair electoral advantage to the entity that controls state institutions. In principle, electoral integrity is a set of standards and political conduct to ensure that elections are honest, transparent and fair, protecting them from fraud and manipulation throughout the entire electoral cycle.
Elections do not fulfil their function merely through the organisation of voting, but by guaranteeing that the will of citizens is formed and translated into mandates without manipulation, pressure, discrimination or the unequal use of public power and resources.

In consolidated democracies, election administration has gradually developed into a relatively predictable institutional function, although electoral integrity continues to face challenges

[10] Law No. 08/L-117 on the Government of the Republic of Kosovo, Article 31, Official Gazette of the Republic of Kosovo, No. 34, 18 November 2022, (last accessed 31 August 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=66686).
[11] European Union Election Observation Mission (EU EOM), Kosovo 2025 Parliamentary Elections, 9 February – Final Report, 2025, (last accessed 31 August 2026: https://www.eeas.europa.eu/sites/default/files/documents/2025/Final%20report%20Kosovo%202025%20EN.pdf?).

relating to political financing, the abuse of public office, disinformation and the security of the process.[12]

Meanwhile in Kosovo, even though there has been a positive trend of capacity growth, based on the gradual capacity building of the relevant institutions,[13] electoral integrity has been continuously challenged and has not managed to develop into a normal institutional function.

3.2.1 Electoral Integrity in Kosovo

The development of electoral integrity in Kosovo has moved from almost fully international administration towards the assumption of responsibility by local institutions.[14] The first post-war elections, up to the elections of 2010 after the declaration of independence, were administered by the OSCE and, besides organising the process, served for the gradual building of local capacities. During this period, apart from issues concerning voter lists and general physical conditions, there were no irregularities. The first and most serious irregularities were identified in the 2010 parliamentary elections. The irregularities found led to a recount of votes at around 40% of polling stations, while the process confirmed cases of vote manipulation.[15] This cycle demonstrated the vulnerability of the counting process and the problems that election administration through structures influenced by political entities can produce.

In subsequent cycles there was visible improvement in the technical administration of elections, but not an elimination of structural problems. In 2019, the EU assessed the elections as well administered and transparent, while at the same time identifying the misuse of public resources, a lack of transparency in campaign financing, and the intimidation of candidates and supporters in Serb-majority areas.[16] The 2021 parliamentary elections were also assessed as competitive and generally well administered, but the process deteriorated during counting, resulting in a large number of recounts due to discrepancies in results forms. In the local elections of that same year, the EU again identified a long-standing lack of transparency and accountability in campaign financing and limited competition in Serb-majority municipalities.[17]

Similar problems continued in the parliamentary elections of 9 February 2025. Despite a new legal framework and a generally well-administered election day, the EU Mission identified

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[12] Robert Rohrschneider and Jacques Thomassen (eds.), The Oxford Handbook of Political Representation in Liberal Democracies, Oxford University Press, 2020, (last accessed 31 August 2026: https://doi.org/10.1093/oxfordhb/9780198825081.001.0001).
[13] Organization for Security and Co-operation in Europe (OSCE), Building Electoral Capacity in Kosovo – Representing Many Voices, 2 January 2015, (last accessed 31 August 2026: https://omik.osce.org/sq/node/132341).
[14] See above.
[15] European Network of Election Monitoring Organizations (ENEMO), Election Observation Mission – Kosovo Assembly Elections 2010, Final Report, April 2011, (last accessed 31 August 2026: https://enemo.org/storage/uploads/ZwmQo82RbC9OZVumBaNqa0hgc1s2okq0VAlS1KkU.pdf).
[16] European Union Election Observation Mission (EU EOM), Kosovo 2019 – Final Report, 2019, (last accessed 31 August 2026: https://www.eeas.europa.eu/eom-kosovo-2019/eu-observers-present-their-final-report-including-23-recommendations-improve-future-elections-kosovo_en?page_lang=sq&s=3107).
[17] European Union Election Expert Mission (EU EEM), EU Election Expert Mission Report on 14 February 2021 elections, 2 July 2021, (last accessed 31 August 2026: https://www.eeas.europa.eu/eom-kosovo-2025/european-union-election-observation-mission-publishes-its-final-report-19-recommendations-genuine_en).

insufficient preparation by the CEC, delays in the tabulation of results, and politicisation of key institutions.[18]

This chronology shows that the electoral integrity challenge in Kosovo has evolved. The problem is no longer limited only to direct manipulation of the vote, but encompasses the entire electoral cycle: the independence and professionalism of the election administration, counting, political financing, the use of public resources, free competition, pressure on voters and candidates, and the effectiveness of complaint and accountability mechanisms.

In this context, the use of public resources during electoral periods requires particular attention. The allocation of subsidies, supplements and grants, increases in salaries or changes to the minimum wage do not in themselves constitute a violation of electoral integrity. However, when such measures are *ad hoc*, selective, unforeseen in advance, or taken close to elections, they must be assessed in relation to the legal basis, budgetary planning, the objectivity of the beneficiaries, and the possibility of creating an electoral advantage for the entity in power. It is precisely the misuse of public resources and the inequality it creates in the contest that have been identified by EU observation missions as recurring problems.

Meanwhile in Kosovo, even though there has been a positive trend of capacity growth, based on the gradual capacity building of the relevant institutions,[19] electoral integrity has been continuously challenged and has not managed to develop into a normal institutional function.

Consequently, Kosovo has advanced from the stage where the main challenge was the technical organisation of elections, but has not yet reached a stage where electoral integrity can be treated simply as a routine administrative process. Consolidation requires that integrity be guaranteed not only at the ballot box, but before, during and after election day, ensuring that political power, state resources and public institutions are not used to distort the equality of the contest.

3.3 The Importance of Separating Legitimate Public Policies from the Use of State Resources for Political Gain.

One of the most sensitive issues for electoral integrity is determining the boundary between the legitimate exercise of governing functions and the use of state resources to create electoral advantage. The role of the government does not end with the calling of elections, since it must take care, among other things, of payments arising from law, and regular schemes, existing obligations, programmes planned in advance and other decisions must continue to be implemented. The mere fact that a previously planned public policy also produces political benefit for the entity in power does not make it unlawful.

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[18] European Union Election Observation Mission (EU EOM), Kosovo 2025 Parliamentary Elections – Final Report, 2025, (last accessed 31 August 2026: https://www.eeas.europa.eu/eom-kosovo-2025/european-union-election-observation-mission-publishes-its-final-report-19-recommendations-genuine_en).

[19] Organization for Security and Co-operation in Europe (OSCE), Building Electoral Capacity in Kosovo – Representing Many Voices, 2 January 2015, (last accessed 31 August 2026: https://omik.osce.org/sq/node/132341).

The boundary becomes sensitive and problematic when public competence, the budget or state resources are used not for the implementation of a public policy but with the aim of creating an electoral advantage for the entity or candidate controlling the institutions. In such cases a fundamental inequality is created in the electoral contest. In these cases the entity in power does not compete only with its own programme and political resources, but benefits from the ability to administer and distribute resources that belong to all citizens. The Law on General Elections recognises this risk by prohibiting the use of the position, property and resources of public institutions to support political entities.[20]

For this reason, the time at which a financial decision is taken is relevant, but cannot be the only criterion. A one-off payment, subsidy, increase in benefits or other financial measure approved shortly before elections does not in itself prove electoral intent. The assessment must take into account whether the measure has a clear legal basis, whether it was planned in the budget or in earlier programmes, whether it is part of a regular scheme or was created *ad hoc*, whether there is an objective justification for the timing of its approval, which categories benefit, and how the measure was communicated publicly. Only the combination of these circumstances can show whether it is a matter of legitimate public policy or of the instrumentalisation of state resources for electoral purposes. This distinction is also built by this document itself, emphasising that timing, planning, beneficiaries and the manner of communication are relevant circumstances, but that liability requires proof of electoral intent.

This standard is also in line with European principles on the use of administrative resources during elections. The OSCE Copenhagen Document requires a clear separation between the state and political parties, while the Joint Guidelines of the Venice Commission and OSCE/ODIHR accept that the normal work of the Government must continue during elections, but require institutional neutrality and measures against the use of public resources to favour a political entity.21 In this sense, the object of protection is not only the public budget, but also equality of opportunity between competitors and the freedom of citizens to form their political will without undue influence from state power.

For Kosovo, this distinction is of particular importance owing to the repeated practice of financial decisions in electoral and pre-electoral periods. As is also observed in the document, decisions have been taken by different governments on salary and pension increases, one-off payments, supplements and other financial measures during electoral cycles. These cases should be addressed because of their proximity to elections and the lack of a clear legal basis

[20] Law No. 08/L-228 on General Elections in the Republic of Kosovo, Article 4, paragraph 1.7 and Article 36, Official Gazette of the Republic of Kosovo, No. 14, 3 July 2023, (last accessed 31 August 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=77074).

[21] Organization for Security and Co-operation in Europe (OSCE), Document of the Copenhagen Meeting of the Conference on the Human Dimension of the CSCE, 29 June 1990, paragraphs 5.4, 7.6 and 7.7, https://odihr.osce.org/sites/default/files/f/documents/9/c/14304.pdf; European Commission for Democracy through Law (Venice Commission) and OSCE/ODIHR, Joint Guidelines for Preventing and Responding to the Misuse of Administrative Resources During Electoral Processes, CDL-AD(2016)004, 14 March 2016, https://odihr.osce.org/sites/default/files/f/documents/8/a/227506.pdf, (last accessed 31 August 2026).

for the decision-making, and as such they may demonstrate the deliberate use of budgetary power for electoral gain.

In this sense, the aim of the regulation is not to criminalise social or economic policies, but to prevent the situation in which the money of all citizens is turned into a tool of electoral advantage for those who temporarily control power. Good governance can fully legitimately bring political benefit too; the line is crossed only when electoral gain becomes the purpose of using the public resource.

4. Financial Decisions Adopted on the Eve of Parliamentary Elections

The practice of taking decisions with a direct financial impact on broad categories of citizens close to elections has been identified in different electoral cycles in Kosovo. In 2014, the Government led by Hashim Thaçi decided to increase salaries in the public sector and pensions, while during 2024–2026 the Government led by Albin Kurti undertook several one-off measures for pensioners, children, students and non-public-sector workers, and increased maternity benefits.

The mere fact that a financial decision is taken close to elections is not sufficient to establish that it was undertaken for electoral purposes. However, the timing of decision-making and execution, the regular or one-off character of the measure, prior planning, the categories of beneficiaries and the manner of communicating the decision are relevant circumstances for assessing its purpose. For this reason, the following cases are presented as examples of financial decision-making in electoral and pre-electoral periods, while the assessment of criminal liability would in every case require proof of the elements of the criminal offense and of electoral intent.

4.1 Support for Pensioners

On 22 December 2024, the Government decided to allocate a one-off 100 euros each to pensioners and children up to 16 years of age. Prime Minister Albin Kurti presented the measure as additional year-end support, while the Minister of Finance announced that beneficiaries would not need to apply, as they were already registered in existing schemes. The decision was taken 49 days before the parliamentary elections of 9 February 2025, while the execution of the payment on 27 December was 44 days before the elections. The decision was criticised by opposition representatives and analysts as a measure linked to the electoral campaign.[22]

[22] Radio Free Europe, The Government allocates 100 euros each to pensioners and children up to 16 years of age, 22 December 2024, (last accessed 1 September 2026: https://www.evropaelire.org/a/kryeminsitri-i-kosoves-albin-kurti-konference-media/33248933.html).

A similar measure was repeated on 24 December 2025, four days before the early parliamentary elections of 28 December.[23] In the announcement of the allocation of 100 euros each to pensioners and children, Kurti directly linked the communication of the payment to the expected election result, writing that after the victory of 28 December, the support would be processed on 29 December. On 22 May 2026, 16 days before the parliamentary elections of 7 June, the caretaker Government again approved a one-off support of 100 euros for pensioners, this time within the Package for Dealing with Inflation 2.0.

4.2 Support for Students

In October 2025, on the eve of the local elections, the caretaker Government decided to allocate 100 euros each to students, alongside the creation of a scheme for mobility scholarships. The decision was taken five days before the first round of the local elections.[24] The benefit of 100 euros was set for active students of accredited public and private institutions, while applications were made through the e-Kosova platform.

The execution of payments also took place during the electoral process. On 6 November 2025, the Government announced that payment had been processed for the first group of 49,623 students, just three days before the second round of the local elections.[25] The remaining applicants who met the criteria were to be processed later, after verification. Thus, the decision to create the measure was taken five days before the first round, while payment to the first group of students was made three days before the run-off.

4.3 Support for Private Sector Workers

Financial decisions in pre-election periods are not a practice of only recent years. At its meeting on 10 March 2014, the Government led by Hashim Thaçi decided that, starting from April, the salaries of the categories of employees paid from the Budget of Kosovo would be increased by 25% of the base salary. According to data published at the time, the increase covered more than 80 thousand civil servants, while increases were also envisaged for pensioners and some other categories.[26] The parliamentary elections were held on 8 June 2014.

On 22 May 2026, the caretaker Kurti Government approved another measure affecting workers, namely a one-off support of 100 euros for non-public-sector employees. For private sector workers, the benefit was limited to those with a salary below 1,000 euros and required

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[23] KOHA.net, The Government allocates 100 euros each to children and pensioners, 24 December 2025, (last accessed 1 September 2026: https://www.koha.net/arberi/qeveria-ndan-nga-100-euro-per-femijet-dhe-pensionistet).
[24] Albanian Post, On the eve of local elections, the government allocates 100 euros for students, October 2025, (last accessed 1 September 2026: https://albanianpost.com/ne-prag-te-zgjedhjeve-lokale-qeveria-ndan-100-euro-per-studentet/).
[25] KOHA.net, Payment begins for the first group of students benefiting from the 100 euros, 6 November 2025, (last accessed 1 September 2026: https://www.koha.net/arberi/nis-pagesa-per-grupin-e-pare-te-studenteve-perfitues-te-100-eurove).
[26] Top Channel, The Thaçi Government raises salaries, 19 February 2014, (last accessed 1 September 2026: https://top-channel.tv/2014/02/19/qeveria-thaci-rrit-pagat/).

an application. The decision was taken 16 days before the parliamentary elections of 7 June and was part of the same package that included pensioners, children and students.[27]

4.4 Support for Children

Children were included in several one-off measures approved close to elections. On 22 December 2024, the Government decided to allocate 100 euros each to children up to 16 years of age, alongside pensioners. The payment was a one-off supplement on top of the existing monthly child benefit scheme. The decision was taken 49 days before the parliamentary elections of 9 February 2025, while the payment was executed 44 days before the elections.[28]

On 24 December 2025, four days before the elections of 28 December, the allocation of 100 euros each to children and pensioners was announced again. In communicating this decision, the Prime Minister linked the expected outcome of the elections to the processing of the support after the elections. On 22 May 2026, 16 days before the elections of 7 June, the Government also approved a one-off support of 100 euros for children. Thus, within about a year and a half, one-off support of 100 euros for children was approved or announced close to three parliamentary electoral processes.[29]

4.5 Increase in Maternity Benefits

On 22 May 2026, the caretaker Government approved an increase in maternity benefits from 325 to 500 euros per month. According to Prime Minister Albin Kurti, maternity benefits for unemployed mothers were paid for six months, while for employed mothers for three months. He tied the level of the benefit to the minimum wage, noting that the minimum wage would rise to 500 euros from 1 July 2026, while maternity benefits would be raised to this level starting from May.

The decision was taken 16 days before the parliamentary elections of 7 June 2026[30] and at the same meeting at which the one-off payments of 100 euros for pensioners, children, students and non-public-sector employees were approved. Proximity in time to the elections does not in itself prove electoral intent behind the increase, but the timing of the decision-making, the

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[27] KOHA.net, On the eve of elections the Government allocates 100 euros each to several categories, raises maternity benefits, 22 May 2026, (last accessed 1 September 2026: https://www.koha.net/arberi/qeveria-rrit-shtesat-per-lehonat-ndan-nga-100-euro-per-pensioniste-femije-sektorin-privat-e-studente).
[28] Radio Free Europe, The Government allocates 100 euros each to pensioners and children up to 16 years of age, 22 December 2024, (last accessed 1 September 2026: https://www.evropaelire.org/a/kryeminsitri-i-kosoves-albin-kurti-konference-media/33248933.html).
[29] KOHA.net, On the eve of elections the Government allocates 100 euros each to several categories, raises maternity benefits, 22 May 2026, (last accessed 1 September 2026: https://www.koha.net/arberi/qeveria-rrit-shtesat-per-lehonat-ndan-nga-100-euro-per-pensioniste-femije-sektorin-privat-e-studente?).
[30] KOHA.net, On the eve of elections the Government allocates 100 euros each to several categories, raises maternity benefits, 22 May 2026, (last accessed 1 September 2026: https://www.koha.net/arberi/qeveria-rrit-shtesat-per-lehonat-ndan-nga-100-euro-per-pensioniste-femije-sektorin-privat-e-studente).

immediate implementation, and the fact that the measure was approved together with a group of other direct financial benefits make it relevant to the analysis of this document.

4.6 Allocation of Money for Supporting/Subsidising Air Routes

On 26 May 2026, the caretaker Government, at an electronic meeting, allocated 2 million euros for the implementation of Measure 4.5 "Support for the Diaspora", within the Economic Revival Package. According to the Government's announcement, the funds were allocated to support flight routes to destinations serving the diaspora.[31] Caretaker Prime Minister Albin Kurti justified the decision by the risk that some of the flights planned for July and August would be cancelled due to rising fuel costs, stressing the importance of preserving air links with the diaspora during the summer season.

The decision was taken 12 days before the parliamentary elections of 7 June 2026 and only a few days after the approval of other financial measures for pensioners, children, students, non-public-sector workers and mothers on maternity leave.[32] The decision prompted political and public reactions, with claims that the measure could create electoral gain, claims which Kurti rejected, stressing that it was not a matter of buying or directly subsidising citizens' tickets, but of supporting air routes. In this case too, the timing of the decision does not in itself prove electoral intent, but proximity to the elections, the nature of the measure, the manner of its financing and its public communication are relevant circumstances for the analysis of this document.

4. Legal Framework

4.1 Criminal Code

In Chapter XVIII, "Criminal Offenses against Voting Rights", the Criminal Code protects voting rights. Article 211 sanctions the abuse of official duty during elections, but the perpetrator is an official person entrusted with duties relating to elections, and the act relates to the voter list or the exercise of the vote. Article 212 sanctions the giving or receiving of bribes in connection with voting and requires the promise, offer or giving of a benefit to a person with the aim of influencing their vote. These provisions may be applied when their elements are met, but they do not necessarily cover a general financial measure toward a category of citizens, without an individualised relationship between the benefit and the vote.

Closer is the offense of abuse of official position or authority under Article 414. It includes exceeding powers or failing to perform a duty for the purpose of gain, causing damage or

[31] Radio Free Europe, Two million euros for air routes: How will the Government's assistance be distributed?, 4 June 2026, (last accessed 1 September 2026: https://www.evropaelire.org/a/miliona-linja-ajrore-shperndarja-ndihma-qeverise/33772718.html).
[32] KOHA.net, Campaign with the 2 million for the diaspora, 27 May 2026, (last accessed 1 September 2026: https://www.koha.net/zgjedhjet-2026/fushate-me-2-milionet-per-mergaten).

violating rights; paragraph 3.4 also mentions the misuse of government property, services or personnel. However, the provision does not specifically define electoral gain.

Articles 418–420 are also close, but they do not cover the undertaking of ad hoc measures for the purpose of electoral gain. Thus, the Criminal Code covers accompanying conduct only when their elements are proven, but does not autonomously address the use of public money for electoral purposes. Therefore, if this is the aim, supplementing and amending the Criminal Code of the Republic of Kosovo is required.

4.2 Law on Elections

The Law on General Elections contains a direct prohibition. Article 4, paragraph 1.7, prohibits the use of public offices, resources or personnel of central and local institutions to support a political entity. Article 36 likewise prohibits the use of the position or property of an office to gain votes and the placing of the resources of public institutions or public enterprises in support of a political entity.

For violations of the Code of Conduct, Article 39 provides for administrative treatment and a fine where the violation has not affected the result, while where it has affected the result it requires that the matter be referred to the prosecution. According to Article 120 of this Law, the Election Complaints and Appeals Panel (ECAP) may order corrective measures, impose a fine of up to fifty thousand euros and, in cases that undermine the integrity of elections, remove candidates, decertify the entity or bar an individual from participating in elections.

However, referral to the prosecution does not in itself create a criminal offense. For criminal prosecution, the elements of an existing offense of the Criminal Code must be met. The Law on Elections likewise does not set out a specific prohibition on extraordinary payments, one-off benefits or new measures for categories of citizens in certain electoral cycles. Nor does it build the distinction between a regular scheme and a measure created with electoral intent. For this reason, the proposed criminal norm would not replace the Law on Elections but would supplement it by establishing individual liability for deliberate and serious forms of the use of public money.

4.3 Law on Public Financial Management

The Law on Public Financial Management and Responsibilities (LPFMR) sets out the general rules for the planning, authorisation, transfer and expenditure of public money. It contains no special provisions limiting the Government's financial decision-making because of the calling of elections, nor does it treat the use of public money for electoral gain as a separate category. The LPFMR establishes the basic principle that public money may be used or spent only after it has been duly appropriated in accordance with the law, while the Law on Budget Appropriations sets the maximum amount that may be spent and the purpose for which the expenditure is authorised. Consequently, the LPFMR controls the financial and procedural

lawfulness of expenditure, but not its possible electoral purpose.[33] In this sense, the Government does not have unlimited discretion to create and finance new measures solely through a government decision.

In the ordinary system, the law sets limits on the transfer of budget appropriations. According to Article 30, the level of authorisation increases depending on the size of the transfer, while transfers of 25% or more of an affected appropriation require the approval of the Assembly.[34] Likewise, budget appropriations are annual and expire at the end of the fiscal year. This means that the Government does not, in principle, have unlimited competence to reallocate funds approved by the Assembly. The provisions on unforeseen expenditure are relevant. Article 29 allows the use of these funds when urgent or unforeseen expenditures arise, but requires an explanation of the circumstances that created the need for funds, the reasons why they could not be foreseen, the use of the funds and their link to the mission and objectives of the budget organisation.

This provision is particularly relevant to the analysis of ad hoc measures on the eve of elections. The fact that a reserve exists in the budget does not mean that it can be used for any new policy, because a legal justification must also exist as to why the expenditure is unforeseen or urgent.

The question of allocating funds without prior planning becomes more complex because, besides unforeseen expenditure, there is also the Economic Revival Programme. This programme, approved by the Assembly of Kosovo in 2021, allocating an amount of 420 million euros to support the economy after the COVID-19 pandemic, created an important exception to this ordinary logic. In the annual laws on budget appropriations, subprogramme code 29300 is presented as a separate appropriation under the Ministry of Finance. The 2025 law, for example, allocates 50 million euros to this Programme, while it does not specify in the budget table the concrete categories of citizens, the individual measures or the specific deadlines within the year by which these funds must be used.[35] Article 23 then authorises the funds to be allocated upon proposal of the minister and approval of the Government, according to an implementation plan approved by the Government itself, and exempts these movements from the ordinary transfer limits under Article 30 of the LPFMR.[36]

This creates an important distinction between budgetary authorisation and the concrete destination of the money. The Assembly authorises a general amount for the Programme, while the Government, at a later stage, through its own decisions determines the measure, the beneficiary, the amount and the time of use. Therefore, the existence of funds in the Programme

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[33] Law No. 03/L-048 on Public Financial Management and Responsibilities, consolidated version, Articles 1, 2, 17, 27, 29 and 30, Official Gazette of the Republic of Kosovo, 22 April 2026, (last accessed 1 September 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=119140).
[34] Ibid., Article 30.3 and 30.4.
[35] Law No. 08/L-332 on Budget Appropriations for the Budget of the Republic of Kosovo for 2025, Table 3.1.B, subprogramme 29300 – Economic Revival Programme, 50,000,000 euros, Official Gazette of the Republic of Kosovo, No. 22, 12 December 2024, (last accessed 1 September 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=99639).
[36] Ibid., Article 23, paragraph 1.

may create a formal basis for financing, but does not in itself prove that every measure created later was a previously planned policy or that the Government had competence to approve it in all circumstances.

This distinction becomes particularly important when decision-making is done by a caretaker Government. In this case, besides the existence of funds in the Law on Budget Appropriations, it must be separately assessed whether the measure complies with the limits of the Law on the Government on the activities of a caretaker Government. Consequently, the fact that the Assembly budgeted a general amount under the heading "Economic Revival Programme" should not be automatically equated with a finding that every policy later created by the Government was "planned" in the legal sense of the restrictions that apply to a caretaker Government. This is a matter requiring a separate assessment of the nature of the measure, the implementation plan and the moment of decision-making.

4.4. Law on Budget Appropriations

The annual Laws on Budget Appropriations specify how much money each institution may spend, in which category and for which programmes. These laws do not contain a special regime prohibiting one-off payments, subsidies or the creation of new financial measures because the country is in an electoral period. However, these laws do not give the Government unlimited authorisation. For example, Article 14 of the 2025 Budget Law provides that unforeseen expenditures must be allocated in accordance with Article 29 of the LPFMR. The law also specifies particular cases when funds may be reallocated with the approval of the Government.[37]

The principle was general, but this matter becomes more complex because since 2021 the Government, with the approval of the Assembly of Kosovo, adopted the Economic Recovery/Revival Programme, a programme that has been carried over in the budget of Kosovo for several years as a separate financial subprogramme. In 2021, within the Law on Budget Appropriations, a considerable allocation was provided for the Economic Recovery Programme. After budget amendments during the same year, the Programme itself was used for a wide range of measures.[38] In 2025, subprogramme 29300 had 50 million euros, while in the 2026 budget it had 30 million euros.

The main characteristic is that these amounts are presented in the budget tables as a general allocation for the Programme, without the law itself specifying to which category of citizens

[37] Law No. 08/L-332 on Budget Appropriations for the Budget of the Republic of Kosovo for 2025, Article 14, Official Gazette of the Republic of Kosovo, No. 22, 12 December 2024, (last accessed 1 September 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=99639).
[38] Law No. 07/L-041 on Budget Appropriations for the Budget of the Republic of Kosovo for 2021, Official Gazette of the Republic of Kosovo, No. 1, 6 January 2021, (last accessed 1 September 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=36153); Law No. 08/L-016 on Amending and Supplementing Law No. 07/L-041 on Budget Appropriations for the Budget of the Republic of Kosovo for 2021, Official Gazette of the Republic of Kosovo, No. 4, 6 August 2021, (last accessed 1 September 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=45662).

the funds will be allocated, what concrete measure will be financed or in which month of the year payment must be made. The general time limit remains the fiscal year, but the law does not set specific deadlines for the use of each part of this fund. In 2025, this space was filled by Article 23, according to which the concrete destination was determined later through the proposal of the minister, the approval of the Government and an implementation plan approved by the Government.[39]

How broad in practice the possibility of using this subprogramme has been was already evidenced in 2021. By Decision No. 17/19 of 14 July 2021, the Government allocated 4.5 million euros to the Ministry of Defence for the purchase of drones, while the decision expressly stated that the funds were taken from the subprogramme "Economic Recovery Programme", code 29300. Similarly, in subsequent years, funds from this programme have been allocated for various categories during electoral periods. On 7 October 2025, when the Government was a caretaker government and only five days remained until the local elections, it allocated 6 million euros from the Economic Revival Programme for the one-off payment of 100 euros to students.[40]

An even more telling example appears in 2026. The budget law had left 30 million euros in the Economic Revival Programme. On 22 May 2026, on the eve of the elections of 7 June, the caretaker Government approved the Package for Dealing with Inflation 2.0. For the support of 100 euros to non-public-sector employees, 25 million euros of the 30 million euros of the Economic Revival Programme were used; for students, 7 million euros were used from contingencies, while for pensioners and children there was an early allocation from the respective subprogrammes.[41]

These cases highlight an important structural weakness from the perspective of electoral integrity. The budget law may specify that 50 or 30 million euros exist in a general subprogramme, but it does not specify in advance which sectors or citizens will benefit, what form the benefit will take and when it will be distributed. These elements are determined later by the executive itself. This gives the Government considerable fiscal flexibility, but in electoral periods it also creates the risk that a general budgetary authorisation will be used for new measures with immediate political and electoral effect.

5. International Standards and Comparative Practices

[39] Law No. 08/L-332 on Budget Appropriations for the Budget of the Republic of Kosovo for 2025, Article 23, Official Gazette of the Republic of Kosovo, No. 22, 12 December 2024, (last accessed 1 September 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=99639).
[40] Government of the Republic of Kosovo, Decision No. 03/270, 7 October 2025, within the decisions of the 270th Government meeting, (last accessed 1 September 2026: https://kryeministri.rks-gov.net/wp-content/uploads/2025/10/Vendimet-e-mbledhjes-se-270-te-te-Qeverise.pdf).
[41] Decisions of the Government of 22 May 2026 concerning the Package for Dealing with Inflation 2.0; for the 25 million euros from the Revival Programme and the sources of financing for the other categories. See the analysis of the decisions in the article "105 million € is the cost of the supplements, concern is expressed that they will raise inflation", accessible at: https://www.koha.net/arberi/105-milione-eur-kostoja-e-shtesave-shprehet-droje-se-do-ta-rrisin-inflacionin

International standards and comparative practices do not treat every financial decision taken before elections as unlawful. The Government does not cease to govern with the calling of elections, nor can citizens be deprived of the rights due to them under law merely because the country is in an electoral period. The question is posed differently: is the measure part of a regular, planned and reasoned policy, or have public money and authority been activated ad hoc and put to the service of creating an electoral advantage for the entity in power, which is also part of the electoral contest.

Three models emerge from the comparative analysis, which are often applied together. The first model rests on constitutional neutrality and the impartiality of the administration. The second model sets special limitations during the electoral period, particularly on institutional communication, extraordinary payments and new benefits. The third model rests on transparency of financing, independent audit and graduated sanctions. Criminal liability appears only as part of this architecture and not as a replacement for it.

5.1. International Standards

Article 25 of the International Covenant on Civil and Political Rights guarantees the right to vote and to be elected at genuine elections that guarantee the free expression of the will of electors. The Human Rights Committee has clarified that voters should be free from influence and manipulation of any kind, while the conditions for exercising political rights must be based on objective and reasonable criteria.[42] These standards do not speak expressly about the distribution of supplements, subsidies or other payments before elections. However, they set the fundamental limit: the state cannot use its institutional position to distort free political will. Among the prohibitions, the Human Rights Committee specifically mentions manipulative interference of any kind.

The United Nations Convention against Corruption complements this standard from the perspective of public sector integrity. Article 7 requires transparency in the funding of candidatures and political parties, while Article 9 requires transparency and accountability in the management of public finances.[43] Nor does this Convention oblige states to create a special criminal offense for every form of electoral use of public money. But a system in which the Government can create extraordinary benefits on the eve of elections, without documented justification or clear budgetary planning, cannot be considered transparent and accountable.

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[42] United Nations, International Covenant on Civil and Political Rights, 16 December 1966, 999 UNTS 171, Article 25; UN Human Rights Committee, General Comment No. 25: The Right to Participate in Public Affairs, Voting Rights and the Right of Equal Access to Public Service, CCPR/C/21/Rev.1/Add.7, 12 July 1996, paragraph 19, (last accessed 1 September 2026: https://docstore.ohchr.org/SelfServices/FilesHandler.ashx?enc=aKSef%2Fp225DnIv2M3GwQlGcafmOuod0DGlKFu4m5E0Tf4ie5q1MtxI1oKk1HS3%2BVw5q1j4sWYCMMGIsPBdljVJFxePUvw4Bnkv1fW9GfxzE%3D).

[43] United Nations, United Nations Convention against Corruption, 31 October 2003, 2349 UNTS 41, Articles 7(3) and 9, (last accessed 1 September 2026: https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf).

The international standard does not equate social policy with the purchase of political support. The distinction must be built on objective elements: whether the measure was foreseen earlier by law or budget, whether it is part of a regular scheme, whether there is financial and social justification, whether it was created or accelerated after the calling of elections, whether beneficiaries were selected selectively, and whether the measure was promoted as a party merit. For criminal liability, the intent to create electoral gain must be added to these circumstances. Without this distinction, the criminal norm would punish the timing of decision-making and not the misuse.

5.2. European Standards

The OSCE Copenhagen Document requires a clear separation between the state and political parties, equal treatment by public authorities and a campaign conducted without administrative actions that impede free competition.[44]

On this basis, the Code of Good Practice in Electoral Matters and the Joint Guidelines of the Venice Commission and OSCE/ODIHR link the use of administrative resources to neutrality, equality of opportunity and the separation between public function and campaign. The Joint Guidelines expressly accept that the ordinary work of the Government must continue during elections. However, during the campaign there should be no major announcements related to creating a favourable perception for a party or candidate, except in unforeseen cases requiring immediate action. The same document calls for independent audit, swift complaint procedures and clear and proportionate sanctions. Misuse should be defined as an electoral violation, while, depending on the perpetrator and seriousness, sanctions may be administrative, disciplinary or criminal; for parties and candidates they may range from a warning and a fine to reduction of public funding or referral for criminal prosecution.[45]

This approach is important because the European standard does not present criminal liability as the only response. It requires a system in which the measure is adapted to the nature and gravity of the violation. A failure to report may call for an administrative sanction, a biased institutional communication may call for a ban, removal or electoral consequence, while the deliberate and serious use of public money to favour a political entity may justify criminal intervention.

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[44] Organization for Security and Co-operation in Europe (OSCE), Document of the Copenhagen Meeting of the Conference on the Human Dimension of the CSCE, 29 June 1990, paragraphs 5.4, 7.6 and 7.7, (last accessed 1 September 2026: https://odihr.osce.org/sites/default/files/f/documents/9/c/14304.pdf).

[45] European Commission for Democracy through Law (Venice Commission), Code of Good Practice in Electoral Matters: Guidelines and Explanatory Report, CDL-AD(2002)023rev2-cor, adopted on 5–6 July and 18–19 October 2002, section I.2.3, https://www.venice.coe.int/webforms/documents/?pdf=CDL-AD%282002%29023rev2-cor-e; European Commission for Democracy through Law (Venice Commission) and OSCE/ODIHR, Joint Guidelines for Preventing and Responding to the Misuse of Administrative Resources During Electoral Processes, CDL-AD(2016)004, 14 March 2016, sections II.B.1.3, II.B.2.1–II.B.2.4 and II.C.2.1–II.C.2.5, https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD%282016%29004-e, (last accessed 1 September 2026).

In a group of states, protection is built primarily on constitutional neutrality. The Federal Constitutional Court of Germany, in the Wanka case, found that a party's right to equal opportunities obliges the state organ to remain neutral in political competition and does not allow the resources of a ministry to be used to intervene against a party.[46] This system does not place the emphasis on an autonomous criminal offense for every benefit approved before elections, but on limiting power against its partisan use.

A similar logic is observed in the Nordic countries. Sweden's Constitution obliges authorities to respect equality before the law, objectivity and impartiality. In Norway, it is stressed that the duty of the civil servant imposes no obligation on employees in the central government administration to carry out tasks that fall outside what would be considered the scope of the minister's official duties, such as preparing election campaign materials for the political leadership or contributing directly to the party's political activities.[47] Finland, meanwhile, has built its control of election financing on disclosure, publication and oversight by the National Audit Office, which may order the correction of declarations under threat of a penalty payment.[48] Thus, this model relies on a professional administration, transparency and institutions capable of reacting. The absence of a special criminal offense in such a system does not prove that the risk does not exist, but proves that control can also be achieved by other means, when they function.

Another model prohibits institutional promotion during the electoral period. In France, Article L52-1 of the Electoral Code prohibits, during the six months before general elections, promotional campaigns for the achievements or management of a public authority. Article L52-8 prohibits legal persons, with the exception of parties, from giving a candidate financing, goods, services or benefits below the ordinary price. However, the Council of State has distinguished between prohibited promotion and official information presented in measured language, without excess and without electoral polemic.[49]

Italy sets the boundary even more clearly in the field of communication. From the calling of elections until the end of voting, Article 9 of Law No. 28/2000 prohibits public administrations from institutional communication, except for impersonal communication necessary for the effective exercise of functions. AGCOM clarifies that the aim is to prevent the governing

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[46] Federal Constitutional Court of Germany, Judgment of 27 February 2018, 2 BvE 1/16 (Wanka), Violation of a Party's Right to Equal Opportunities in the Political Competition, (last accessed 1 September 2026: https://www.bundesverfassungsgericht.de/SharedDocs/Entscheidungen/EN/2018/02/es20180227_2bve000116en.html).

[47] Sweden, The Instrument of Government (1974:152), Chapter 1, Article 9, https://www.riksdagen.se/globalassets/05.-sa-fungerar-riksdagen/demokrati/the-instrument-of-government-2023-eng.pdf; Norwegian Ministry of Digitalisation and Public Governance, Ethical Guidelines for the Civil Service, revised in December 2025, p. 3, https://www.regjeringen.no/contentassets/6febadef60054700aadd61535e979198/ethical_guidelines_for_the_public_service.pdf, (last accessed 1 September 2026).

[48] Finland, Act on a Candidate's Election Funding 273/2009, sections 1, 2, 8 and 10, (last accessed 1 September 2026: https://www.finlex.fi/en/legislation/translations/2009/eng/273).

[49] France, Code électoral, Articles L52-1 and L52-8, (last accessed 1 September 2026: https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000023883001 and https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000039446180).

majority from exploiting public office as an indirect form of propaganda.[50] Thus, in France as in Italy, the continuation of public function does not imply the right to turn the institution's activity into electoral communication.

No conclusion can be drawn from these models that Kosovo should copy one of them. In particular, it cannot be said that, since states with consolidated administrations have no special criminal offense, the same solution suffices in a system where administrative and electoral control may not produce effective accountability, as has indeed happened in practice. But equally, it cannot be said that European standards require the criminalisation of every financial decision before elections. They require neutrality, predictable rules, independent oversight and a sanction that genuinely prevents the violation. For this reason, the solution for the case of Kosovo must be addressed in the context of the factual situation and the insufficiency of other mechanisms for effectiveness.

5.3. Regional Standards

In the region, regulation is more direct. Instead of leaving the matter only to general principles of impartiality, some laws expressly specify which payments, benefits or actions may not be undertaken during the electoral period. This model is particularly relevant for Kosovo, because it shifts control from later debate on political motive to advance rules on timing, source of financing and the nature of the measure.

Albania's Electoral Code prohibits the use of the resources of public bodies to support candidates or electoral subjects. Beyond this general prohibition, from four months before elections and until the formation of the new Government, it is prohibited to propose, approve or issue acts that give benefits to certain categories, including increases in salaries and pensions, economic and social assistance, tax relief, fiscal amnesty, the privatisation or granting of property, and bonuses. An exception is made for measures conditioned by natural disaster. Institutions must also report in advance their public activities to the CEC, while the CEC may prohibit them when they constitute misuse of state resources.[51]

Alongside this electoral prohibition, Article 328/a of Albania's Criminal Code punishes with imprisonment of one to three years the use, by a state employee, of public goods, state function or activity, as well as financial or human resources, with the purpose of favouring a party or candidate.[52] The interaction of these two norms is important. The four-month prohibition operates objectively and preventively, whereas criminal liability requires the purpose of favouring. Therefore, a breach of the electoral prohibition should not automatically be equated with the commission of a criminal offense.

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[50] Autorità per le Garanzie nelle Comunicazioni (AGCOM), Segnalazione al Governo per la riforma della legge 22 febbraio 2000, n. 28, 28 July 2023, pp. 35–37, (last accessed 1 September 2026: https://www.agcom.it/).
[51] Republic of Albania, Electoral Code of the Republic of Albania, Law No. 10 019, 29 December 2008, as amended, Articles 91, paragraph 4, and 92, (last accessed 1 September 2026: https://cec.org.al/).
[52] Republic of Albania, Criminal Code, Law No. 7895, 27 January 1995, as amended, Article 328/a, (last accessed 1 September 2026: https://qbz.gov.al/).

North Macedonia uses the model of prohibiting extraordinary payments. From the calling of elections until the conclusion of the relevant process, the commencement of new public investments is prohibited, except those for which funds were secured earlier or which implement a programme approved under the law for the relevant year. Likewise prohibited are payments of salaries, pensions, social assistance and other compensations that are not regular monthly payments, including annual transfers and one-off payments. For employment procedures, an exception is provided only for urgent and unavoidable matters.[53] The distinction between regular and extraordinary payments protects the continuity of the functioning of the state, but removes from those in power the possibility, once elections have been called, of creating new benefits with immediate electoral effect.

An even closer formulation to the subject of this document is found in Bosnia and Herzegovina. Article 7.2a of the Election Law considers as misuse the use of public funds and resources for the direct or indirect purchase of voters' support. This includes one-off cash assistance to citizens or categories of citizens, except where the assistance was planned as part of regular budget subsidies.[54] This norm is important for two reasons. First, it does not require the prohibition of all payments. Second, it uses regularity and prior budgetary planning as the boundary between public policy and electoral interference.

Croatia shows the consequence of the opposite model. ODIHR found that the lack of comprehensive campaign rules and sanctioning powers did not offer sufficient protection against the misuse of public office. In the days before the early parliamentary elections of 17 April 2024, officials promoted the Government's achievements and announced an increase in the average salary, a programme for pensioners and new projects. According to ODIHR, this blurred the distinction between official function and the electoral campaign.[55] The Croatian case demonstrates that classic rules on campaign accounts and donations are not sufficient when Government decision-making and communication remain outside control.

From regional practices emerges the most usable model for Kosovo. Payments arising directly from law, regular schemes, obligations created earlier and programmes financed in advance must continue. Meanwhile, new benefits, one-off payments, extraordinary reprogramming and subsidies created after the calling of elections should be subject to prohibition or prior control, except in genuine emergencies. Decisions and communication about them should be publicly reported and be verifiable by the electoral institution and audit.

Beyond this, criminal liability should be reserved for cases where the responsible person uses or authorises the use of public money or resources with the purpose of securing electoral gain

[53] Republic of North Macedonia, Law on Prevention of Corruption and Conflict of Interests, Article 34.
[54] Bosnia and Herzegovina, Election Law of Bosnia and Herzegovina, Article 7.2a(2)(h), (last accessed 1 September 2026: https://www.izbori.ba/Documents/documents/ZAKONI/BiH_Election_Law_last_consolidated_version.pdf).
[55] OSCE Office for Democratic Institutions and Human Rights (ODIHR), Republic of Croatia: Early Parliamentary Elections, 17 April 2024 – Election Assessment Mission Final Report, 25 November 2024, p. 12, (last accessed 1 September 2026: https://odihr.osce.org/odihr/elections/croatia/581524).

for a political entity or candidate. Intent may be proven through the timing of the decision, deviation from the approved budget or programme, the selection of beneficiaries, the absence of objective justification, the manner of promotion and the link of the decision with the campaign. None of these circumstances, taken individually, should turn a public policy into a criminal offense. However, when they combine and demonstrate conscious instrumentalisation of public money, the absence of criminal liability cannot be justified merely by the fact that the decision was taken in the form of a government decision.

Therefore, international standards and comparative practices support a combined model: a clear electoral prohibition, precise exceptions for regular payments and emergencies, rapid reporting and control, administrative and electoral sanctions, and criminal liability for deliberate and serious forms. This model does not prevent the Government, including a caretaker one, from governing. It prevents the power to govern from being turned into power for electoral advantage.

6. The Need to Criminalise the Use of Public Money for Electoral Purposes

The criminalisation of this conduct should not rest on the assumption that every financial measure approved close to elections is unlawful. The Government continues to exercise its powers, while citizens continue to enjoy the rights and benefits due to them under law. The problem arises when the competence to administer the budget is used with the purpose of enabling a political entity or candidate to finance its own electoral advantage with public money.

In Kosovo, this issue no longer remains merely at the level of theoretical risk. The European Union Election Observation Mission stressed that "*Misuse of public resources by numerous contestants was reported by EU EOM observers and interlocutors at central and municipal levels. Most of the complaints submitted for misuse of state resources are related to the use of public premises, mostly government and municipality buildings for campaign purposes*."[56] These findings do not establish criminal liability for any concrete decision. However, they demonstrate that a legal prohibition, without effective control and accountability, is not always sufficient.

Public money belongs to all citizens and must be used on the basis of need, law and publicly reasoned priorities. When a new payment, a one-off benefit or an extraordinary subsidy is created for electoral effect, both the integrity of the budget and equality in the electoral contest are simultaneously undermined. The entity in power gains an opportunity its competitors do not have: not only to present its policy, but to back it with citizens' taxes.

[56] European Union Election Observation Mission (EU EOM), Kosovo 2025: Parliamentary Elections, 9 February 2025 – Final Report, 2025, pp. 7, 25–26, (last accessed 1 September 2026: https://www.eeas.europa.eu/sites/default/files/documents/2025/Final%20report%20Kosovo%202025%20EN.pdf).

Comparative models show that the response must be a combined one. The Guidelines of the Venice Commission and OSCE/ODIHR call for clear rules, independent control and proportionate sanctions, accepting that, depending on the perpetrator and seriousness, they may be administrative, disciplinary or criminal.[57] Albania, for example, sets special limitations on certain benefits during the four months before elections.[58] Alongside this prohibition, Albania's Criminal Code separately treats the use of state function and resources for the purpose of electoral favouring.[59] This distinction is essential: not every electoral violation is a crime, but deliberate and serious forms should not remain only a matter of an administrative fine, but should also become part of criminal liability.

The norm must require special electoral intent and a concrete role of the responsible person. Payments arising from law, regular schemes, contractual obligations, programmes planned earlier and measures necessary for genuine emergencies must remain outside criminalisation. The period must also be defined: four months before the calling of elections, only where it is proven that the person knew or should have known that the country would go to elections, as well as the period after their calling. Timing, amount, selection of beneficiaries and manner of promotion are evidentiary circumstances, but none of them, taken individually, should automatically turn a public policy into a criminal offense.

Therefore, the repeated criticisms, the need to protect public money and the duty to preserve equality in the electoral contest justify supplementing existing mechanisms with criminal liability. The aim is not to criminalise governance, but to prevent the power to govern from being used for electoral advantage.

7. Objectives of the Legislative Initiative

The initiative to supplement the Criminal Code does not aim to prohibit the action of the Government or other public institutions during the electoral period. Legal obligations, regular schemes and the real needs of citizens continue to require institutional action. Therefore, the mere fact that a financial decision was taken close to elections cannot turn it into a criminal offense.

The objective of the initiative is to set a clear boundary between the regular exercise of public competence and the deliberate use of public money to create electoral gain for a political entity or candidate. This distinction must be built on the legal basis, planning, source of financing,

[57] European Commission for Democracy through Law (Venice Commission) and OSCE Office for Democratic Institutions and Human Rights (OSCE/ODIHR), Joint Guidelines for Preventing and Responding to the Misuse of Administrative Resources During Electoral Processes, CDL-AD(2016)004, 14 March 2016, sections II.B.2.1–II.B.2.4 and II.C.2.1–II.C.2.5, (last accessed 1 September 2026: https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD%282016%29004-e).
[58] Republic of Albania, Electoral Code, Law No. 10 019, 29 December 2008, as amended, Article 91, paragraph 4.
[59] Republic of Albania, Criminal Code, Law No. 7895, 27 January 1995, as amended, Article 328/a.

justification of the measure, manner of communication and, above all, the intent of the decision-maker.

7.1. Strengthening the Constitutional Order

The Constitution of the Republic of Kosovo is the highest legal act, the power to govern derives from it, and all persons and institutions are subject to it.[60] The competence to propose, allocate or execute budgetary funds is, accordingly, not an unlimited authorisation. It is granted for the realisation of the public interest and must be exercised within the purpose for which it was granted.
When public money is knowingly used to improve the electoral position of the power-holder, the problem does not remain only one of budgetary discipline. In this case, public power and resources belonging to all citizens are put at the service of one part of the political contest. Criminal liability should represent the last guarantee against such deliberate and serious cases, without replacing parliamentary oversight, audit or administrative accountability.

7.2. Increasing Institutional Accountability

Financial decisions are often proposed by one institution, approved by a collegial body and executed by other officials. However, criminal liability remains individual. The concrete competence, the person's action, their contribution to the decision and the intent that public money be used for electoral gain must be established.

On the other hand, collegial decision-making should not turn into a mechanism of non-accountability. The norm must make it possible to distinguish between the person who proposed, approved or ordered the measure and the official who performed only technical actions. The Joint Guidelines of the Venice Commission and OSCE/ODIHR require that prohibitions be clear and predictable and that sanctions be proportionate.[61]

7.3. Protection of Electoral Integrity

Electoral integrity requires that the will of citizens be formed freely and that the vote carry equal weight.[62] Support for pensioners, students, workers, children or new mothers may have a fully legitimate purpose. However, legal suspicion becomes reasonable when a new, unplanned and immediate measure is undertaken in the period before or after the calling of elections, without documented need, and is presented as a "gift" of the entity in power.

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[60] Constitution of the Republic of Kosovo, Article 16, paragraphs 1, 2 and 4, Official Gazette of the Republic of Kosovo, 9 April 2008, (last accessed 1 September 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=3702).
[61] European Commission for Democracy through Law (Venice Commission) and OSCE Office for Democratic Institutions and Human Rights (OSCE/ODIHR), Joint Guidelines for Preventing and Responding to the Misuse of Administrative Resources During Electoral Processes, CDL-AD(2016)004, 14 March 2016, section II.C.2.2, (last accessed 1 September 2026: https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD%282016%29004-e).
[62] Constitution of the Republic of Kosovo, Article 45, paragraph 2, Official Gazette of the Republic of Kosovo, 9 April 2008, (last accessed 1 September 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=3702).

Neither timing, nor amount, nor public communication should in itself determine liability. These are circumstances that must be assessed together with the legal basis, the criteria for benefit and the manner of financing. Criminal liability can arise only when the totality of the evidence demonstrates that the public measure was used with the purpose of electoral gain.

7.4. Prevention of the Misuse of Public Money

The Constitution requires that public expenditure be based on accountability, effectiveness, efficiency and transparency.[63] The initiative aims for these principles to be protected also when the decision retains the form of an institutional act, but the money is used for an illegitimate purpose.

The norm should exclude payments arising from law, regular schemes, contractual obligations, measures planned before the start of the period covered by the norm, and necessary interventions for genuine crises. Criminal liability should be reserved for the deliberate use of public money, where the link with the electoral aim can be proven beyond reasonable doubt.

7.5. Equality in the Electoral Contest

The Law on General Elections prohibits the use of the resources of public institutions and bodies to support political entities in elections.[64] This prohibition should also cover cases where advantage is created through financial decisions presented as ordinary public policies.

The aim is not that every measure that increases the Government's popularity be considered prohibited. Good governance can lawfully produce political benefit. The boundary is crossed when budgetary competence is used with the purpose of financing electoral gain with everyone's money. It is precisely the protection of this boundary that ties the five objectives of the initiative into a whole.

8. Expected Impacts

The impact of the initiative should not be measured only by the number of criminal reports, indictments or convictions. If the norm achieves its purpose, the main effect should be preventive: financial decisions will be planned earlier, better justified and clearly separated from the electoral interests of political entities.

8.1. Impacts on the Rule of Law

The initiative is expected to strengthen the principle that political decision-making too is subject to the law. The fact that a decision is taken by the Government, a ministry or a

[63] Ibid., Article 120, para. 1.
[64] Law No. 08/L-228 on General Elections in the Republic of Kosovo, Article 36, paragraph 1, Official Gazette of the Republic of Kosovo, No. 14, 3 July 2023, (last accessed 1 September 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=77074).

municipality does not place it outside legal control. When the competence to administer public money is used for electoral purposes, it should be possible to determine also the individual liability of the person who exercised the power.

On the other hand, the Criminal Code allows the definition of offenses and sanctions only where the protection of social values cannot be achieved without criminal coercion and where the intervention is necessary and proportionate.[65] Likewise, the principle of legality requires that an offense be clearly defined, strictly interpreted, and that ambiguities be resolved in favour of the person against whom proceedings are conducted.[66]

For this reason, the positive impact depends on the precise definition of the perpetrator, the prohibited acts, the relevant period and the electoral intent. The timing of the decision, the amount or political publicity may serve as evidentiary circumstances in the sense of fulfilling the elements of the criminal offense.

8.2. Impacts on the Functioning of Institutions

The institutional impact is expected to appear before a decision is taken. Measures with financial impact during the period covered by the norm should be subject to prior legal and budgetary control and contain the legal basis, the source of financing, the category of beneficiaries and the reason why the action is necessary at precisely that time. This makes decision-making traceable and also protects officials who have acted professionally. Exceptions for regular schemes, existing obligations and documented emergencies are necessary for the norm to produce more justification and accountability without paralysing the functioning of institutions.

8.3. Impacts on Electoral Integrity

The Law on General Elections already prohibits the use of the resources of public institutions and bodies to support political entities in elections.[67] The criminal provision would supplement this prohibition only for deliberate and serious forms that cannot be adequately addressed through electoral, administrative or financial sanctions.

The expected impact is a reduction in extraordinary measures created for immediate electoral effect, a clearer separation of institutional communication from party communication, and a contest in which power does not finance its own advantage with the public budget. However, a lawful social measure should not be considered prohibited merely because it also produces

[65] Criminal Code No. 06/L-074 of the Republic of Kosovo, consolidated version, Article 1, paragraphs 1–2, Official Gazette of the Republic of Kosovo, 6 February 2026, (last accessed 1 September 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=116031).
[66] Ibid., Article 2, paras. 1–3.
[67] Law No. 08/L-228 on General Elections in the Republic of Kosovo, Article 36, paragraph 1, Official Gazette of the Republic of Kosovo, No. 14, 3 July 2023, (last accessed 1 September 2026: https://gzk.rks-gov.net/ActDetail.aspx?ActID=77074).

political benefit. Liability arises when electoral gain is the purpose of using the money and not merely a consequence of a public policy.

8.4. Impacts on Citizens' Trust

Trust does not increase merely because a new offense is added to the Criminal Code. It grows when citizens see that rules are applied equally, that decisions are reasoned and that public money is not used to steer their vote. The OECD links trust in public institutions, among other things, with reliability, transparency, integrity and fairness in institutional action.[68]

For this reason, the greatest risk would be selective application. If the norm is used only after a change of power, only against one political entity or only in cases of media interest, it will be perceived as an instrument of political struggle. Where the elements of the offense are not proven, the case should be closed with reasoning, whereas where the elements of the criminal offense are proven, political position should not present an obstacle to liability. Only such application can strengthen the rule of law, electoral integrity and citizens' trust.

[68] Organisation for Economic Co-operation and Development (OECD), OECD Survey on Drivers of Trust in Public Institutions – 2024 Results: Building Trust in a Complex Policy Environment, OECD Publishing, Paris, 2024, pp. 15, 38–39, (last accessed 1 September 2026: https://doi.org/10.1787/9a20554b-en).