HEI'25
Higher Education Intervention 2025

ORCA
organizata për rritjen e cilësisë në arsim

FINANCIAL TRANSPARENCY OF PUBLIC UNIVERSITIES 2024



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“Our Father, who art in heaven, give us the power to keep our mouths shut when we have nothing to say. And forgive us the patience to think before we write! Inspire us with a sharp sense of justice to speak not only without bias, but to also act thus! Save us from the traps of grammar, distortions of language and errors of typing.
Amen!”

Faik Konica

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Executive Summary

The salaries of academic managerial staff and the allowances they receive on top of their basic salary have experienced a continuous decline over the years. In 2019, salaries for this category averaged 2,013 EUR per month, of which allowances averaged 836 EUR. In 2024, salaries are 1,610 EUR, with 534 EUR as the average monthly allowance.

In 2024, the highest-paid category among academic managerial staff are the members of the rectorate, such as the rector and vice-rectors, with an average of 1,738 EUR per month. In last place are members of the Steering Council from the ranks of academic staff with an average of 1,483 EUR per month. As for allowances, the highest-paid category among academic managerial staff are again the members of the rectorate, with an average of 657 EUR per month. In last place are the vice-deans, with an average of 462 EUR per month.

In 2019, allowances accounted for 42% of the average salary of academic managerial staff in public universities, whereas in 2024 this average is 33%. Moreover, this matter has now been regulated by the Law on Labour, and exceeding the salary by up to 30% is considered lawful in Kosovo.

The smallest difference in salaries between categories of managerial staff — such as members of the Steering Council, rectors and vice-rectors, deans and vice-deans — remains that of 2023. If in 2020 the gap between the highest-paid category and the lowest-paid category was 924 EUR, in 2023 this gap was 169 EUR. In 2024 this gap is 255 EUR.

In 2024, the highest average salaries were at the University of Peja, with the amount of 1,789 EUR per month, whereas the lowest average salaries were at the University of Mitrovica, with 1,538 EUR per month. The University of Peja also had the highest allowances, with an average of 701 EUR per month, whereas the University of Gjilan had the lowest average allowances, with 455 EUR per month.

The HEI'25 project officials have calculated the total amount of savings achieved through the reduction of allowances over the years. It has been noted that as a result of systematic public criticism, the amount of allowances has been steadily decreasing since 2019, when the predecessor project QAINT of the current HEI'25 project first began this measurement. The cumulative amount saved over six years is 1,869,633 EUR.

2024 budget for public universities

The total budget of public universities in Kosovo in 2024 was 50,172,146.00 EUR. 96%, or exactly 48,182,680.00 EUR, was allocated from the budget of Kosovo, which means that the taxpayer who is not registered as a student pays almost the entire cost of public higher education in Kosovo.

58% of the public university budget went to salaries and allowances, 14% to goods and services, 3% to utilities, 6% to subsidies and transfers, and 19% to capital expenditures.

Budget line	2024 budget
Salaries and allowances	29,096,128
Goods and services	6,912,410
Utilities	1,629,608
Subsidies and Transfers	2,844,000
Capital expenditures	9,690,000
Total	**50,172,146**

The University of Prishtina also in 2024 had the largest budget, with about 63% of the total budget for public higher education. The University of Peja followed in second place with 9%, the Universities of Mitrovica and Gjakova with 7% each. The University of Prizren followed with 6%, while the Universities of Ferizaj and Gjilan each had 4% of the total.

University	2024 budget
University of Gjakova	3,309,059
University of Mitrovica	3,567,551
University of Ferizaj	2,113,535
University of Gjilan	2,034,656
University of Prishtina	31,710,072
University of Peja	4,470,652
University of Prizren	2,966,621
Total	**50,172,146**

Decline of allowances in public universities over the years

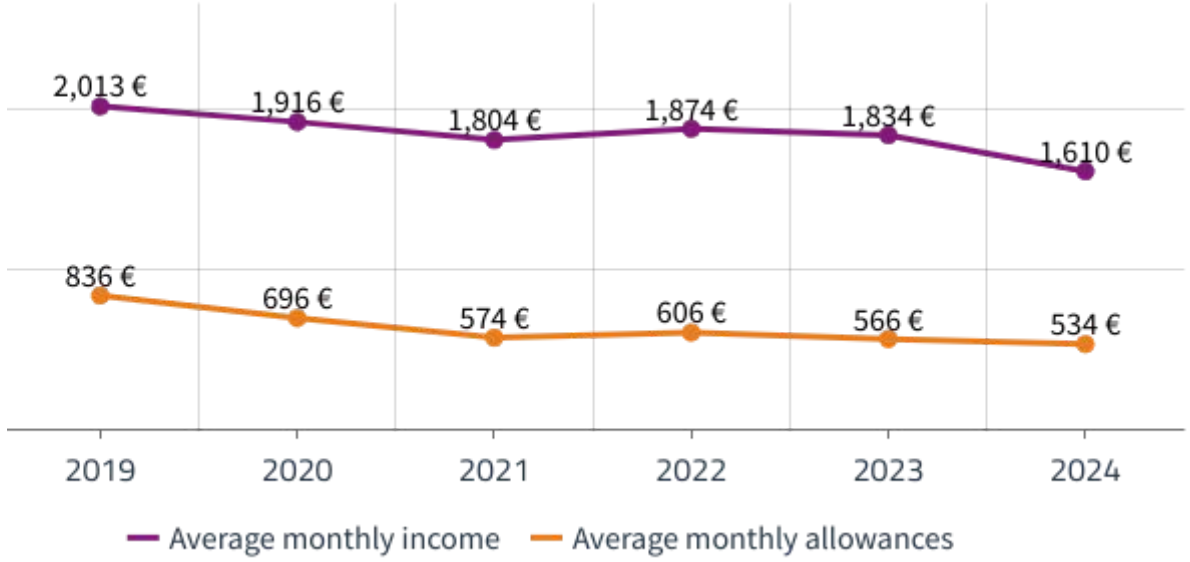
In 2024, the average monthly salaries of the managerial academic staff of public universities were 1,610 EUR, which represents a decrease of 224 EUR, or about 12% less than in 2023. Likewise, the average allowances they received on top of their basic salary were 534 EUR, or about 5% less than in 2023.

Allowances and their percentage in income

Year	Average monthly income (EUR)	Average monthly allowance (EUR)	Average percentage of allowances in income
2019	2,013	836	42%
2020	1,916	696	36%
2021	1,804	574	32%
2022	1,874	606	32%
2023	1,834	566	31%
2024	1,610	534	33%

Since ORCA's first measurement in 2019, the monthly salaries and allowances of the academic managerial staff have undergone a gradual decrease. Allowances on top of the basic salary have steadily dropped from an average of 836 EUR in 2019 to 534 EUR in 2024. In percentage terms, allowances in 2019 accounted for 42% of the income of academic managerial staff, whereas in 2024 they account for 33 %.

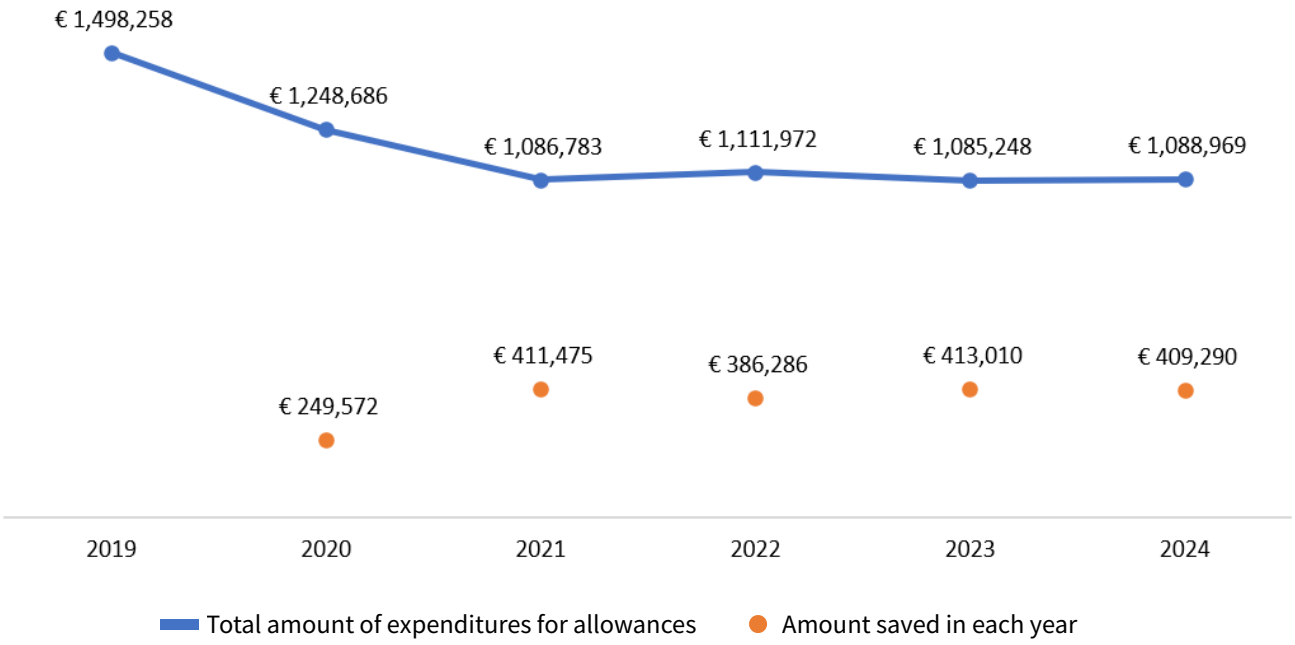
Average monthly salaries and allowances of academic managerial staff in public universities



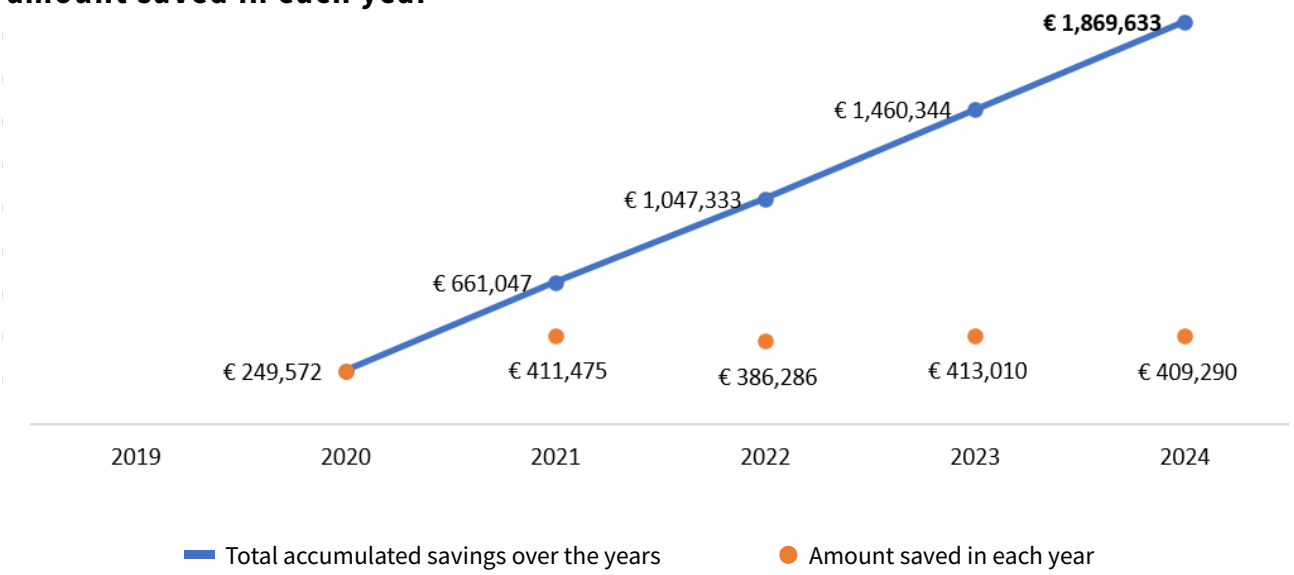
Savings in managerial staff allowances over the years as a result of systematic criticism

The HEI'25 project and the public finance monitoring component of universities is a continuation of the QAINT project, which was also funded by ADA. Through a calculation where the peak value of spending on allowances for the income of managerial staff of public universities was 1,498,258 EUR, the values of subsequent years, which have consistently been in decline, were subtracted. The result shows that the public and periodic criticism from the QAINT and HEI'25 projects has saved Kosovo's public over 1,869,633 EUR.

Ratio between the total amount of expenditures for allowances and the amount saved in each year



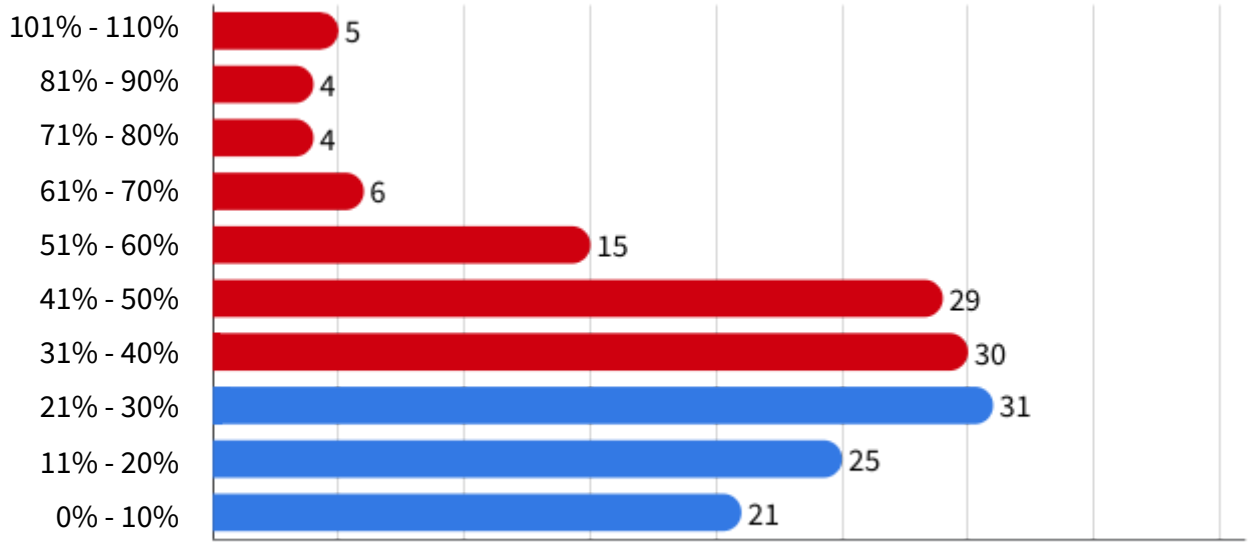
Ratio between the accumulated savings over the years for allowances and the amount saved in each year



In the chart below, the percentage of allowance exceedance over salaries defined by law is shown. The percentages of allowance exceedance permitted by the new Law on Salaries in the public sector are presented alongside the number of professors who fall into those legally allowed exceedance groups.

Percentages and professor numbers shown in red represent exceedances not permitted by law, while those shown in blue represent exceedances permitted by law.

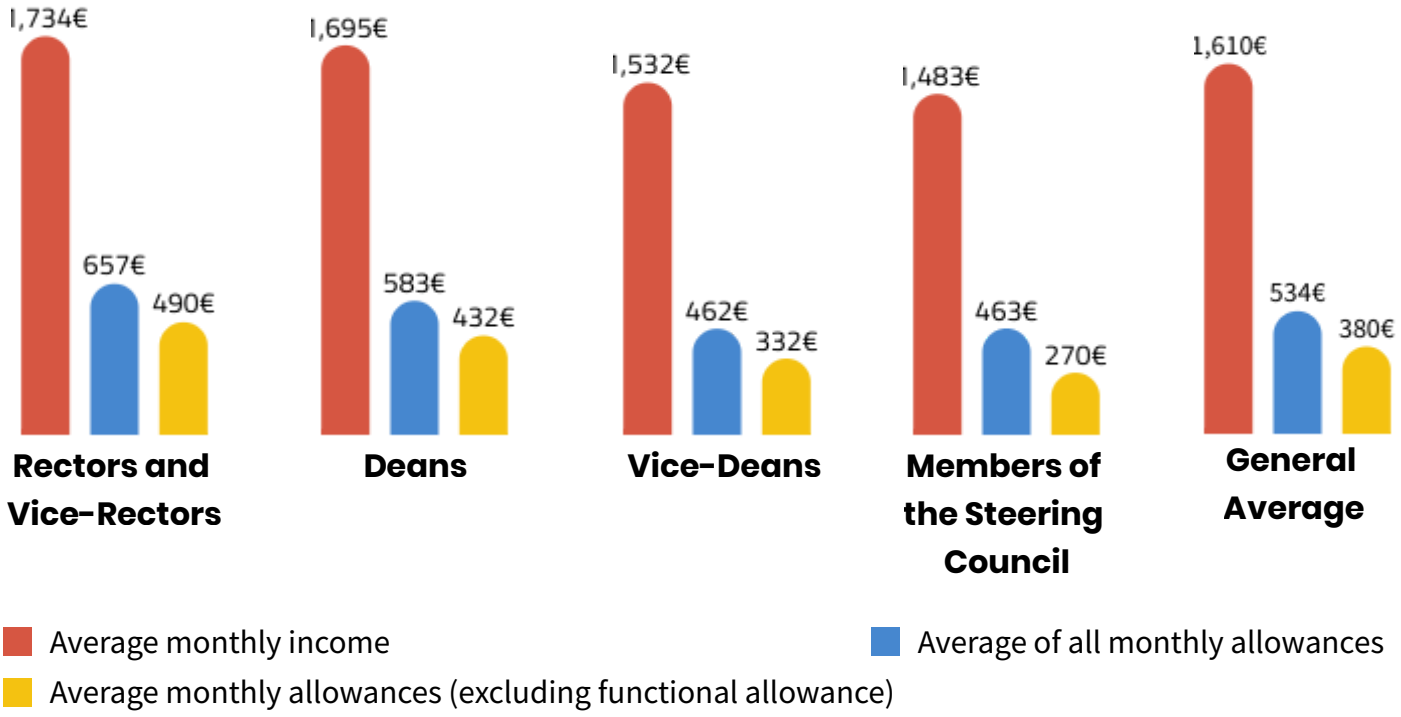
Percentage of allowance exceedance over the legal salary and number of professors



Average salaries and allowances for academic managerial staff in 2024

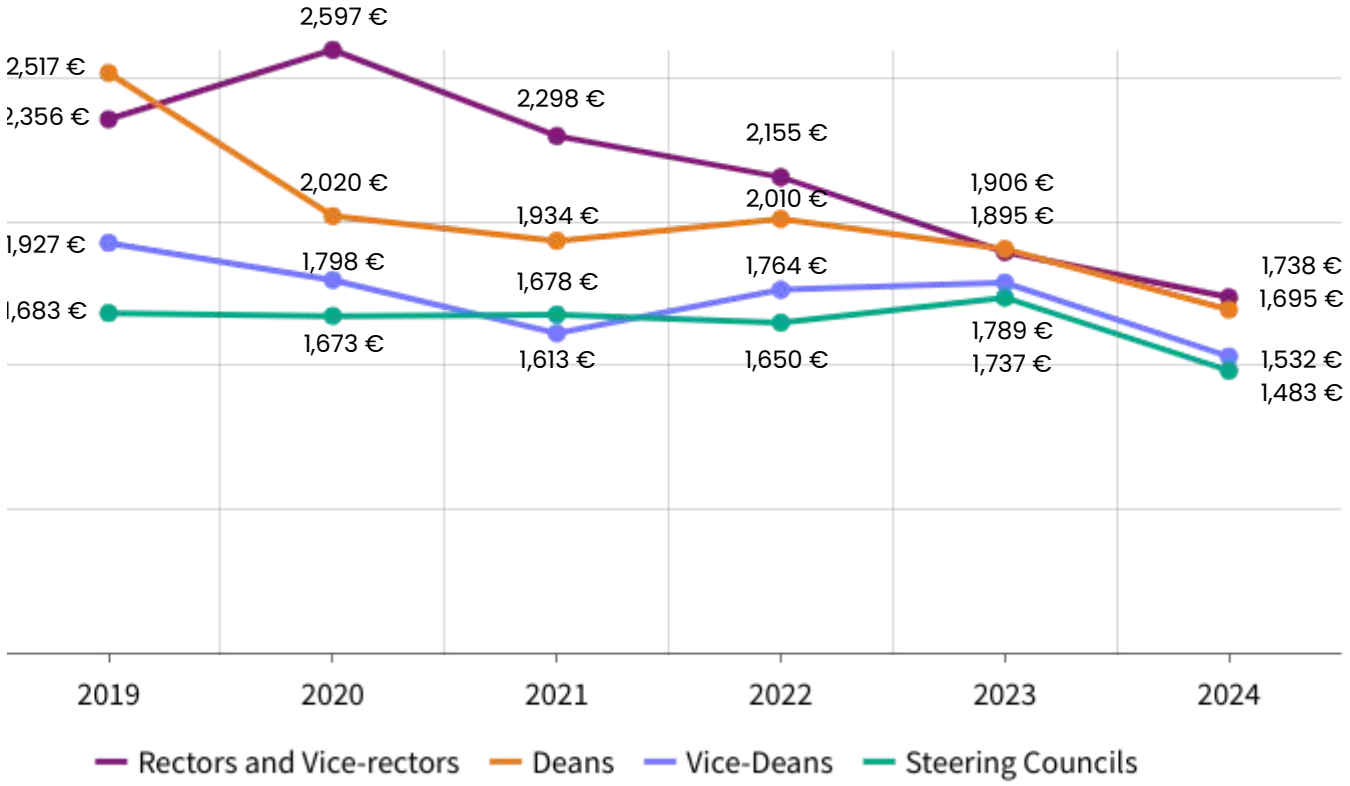
In 2024, the salaries of academic managerial staff averaged 1,610 EUR, while the average amount of other allowances not defined by law (excluding the functional allowance for a managerial position such as rector, dean, or other similar position) was 380 EUR. When also considering the average of functional allowances, the average value of allowances on top of legally defined salaries is 534 EUR.

Average salaries and allowances for academic managerial staff in 2024



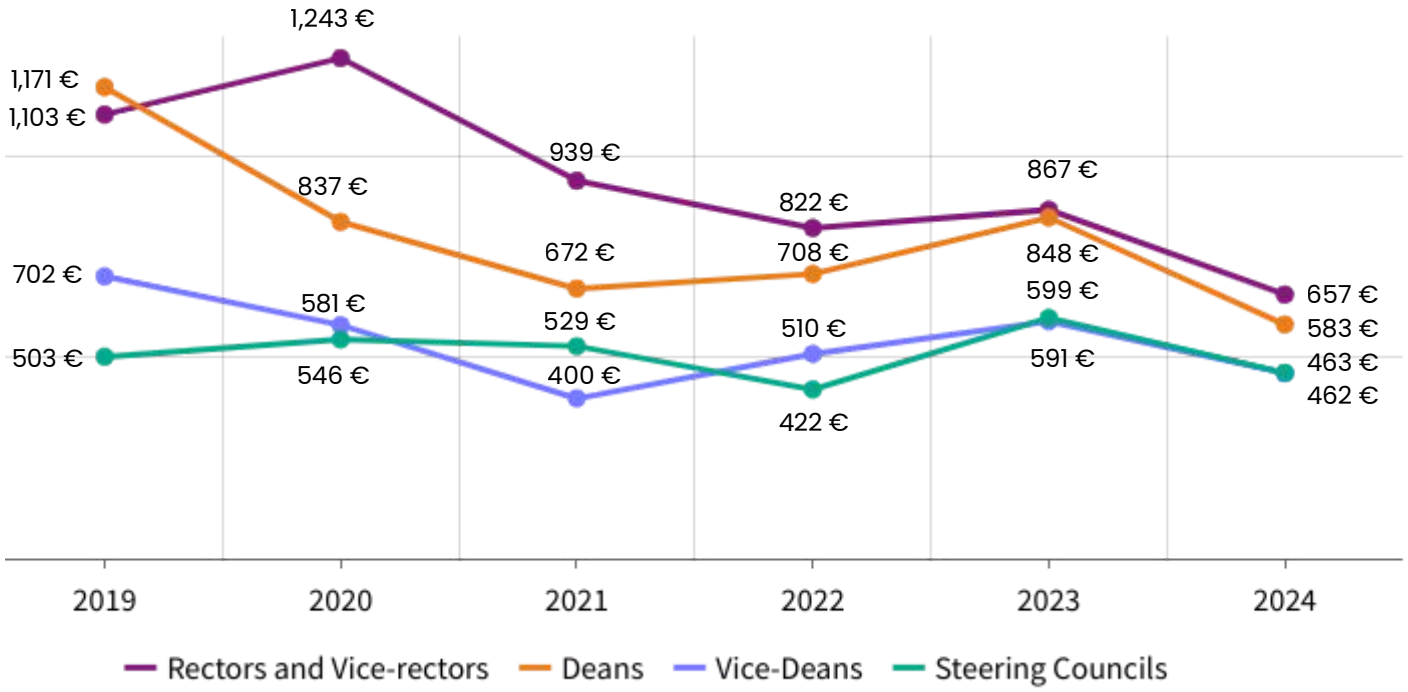
Regarding the comparison between years for the positions of rector and vice-rector, in 2024 there was a decrease in the average monthly income of 157 EUR compared to 2023. Also, the average monthly allowances marked a decrease of 210 EUR. For the positions of dean and vice-dean, there was also a decrease of 234 EUR in the average monthly income and a decrease of 197 EUR in the average monthly allowances. The graphs below present the average monthly incomes and allowances of the academic and managerial staff of public universities over the years.

Average income of managing academic staff of public universities throughout the years



From the chart above, it can be observed that there has been a trend toward greater equality in the salaries of managerial positions in public universities, which has culminated with the new Law, making the differences practically only symbolic, marking the hierarchy of positions.

Average extra allowances of managing academic staff of public universities throughout the years

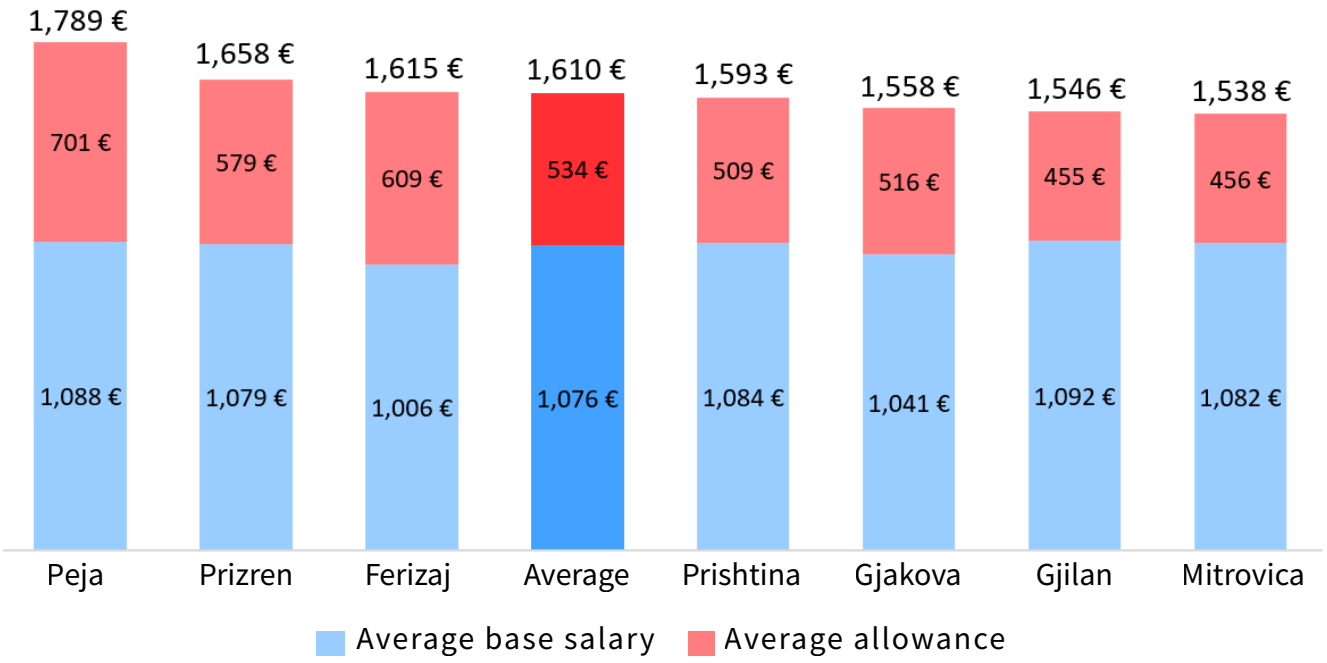


From the charts above, it is noticeable that deans, as managers of academic units, have in all periods been in a more favorable position than other university positions except for rectors. Although it might be expected, from a hierarchical perspective, that vice-rectors would immediately follow rectors in terms of higher salaries or allowances, in fact, deans have followed rectors in all periods of measurement.

Comparison of managerial staff income between public universities

Regarding the comparison of average monthly salaries in 2024 for managerial staff positions between public universities, the University of Prishtina ranks first with the highest salaries for all managerial positions. It is followed by the University of Gjakova for the positions of rector and vice-rector, while for the positions of dean and vice-dean, the second highest salaries are found at the University of Peja. The lowest average monthly salaries for rectors and vice-rectors are at the University of Prizren, whereas for deans and vice-deans, they are at the University of Gjakova.

Comparison of managerial staff income between public universities



A possible explanation for this difference between the University of Peja and the others is that the management of this university has been in office since before the new law entered into force, which causes this university to execute the salaries of the managerial staff according to the transitional period rates and not according to the rates of the current law applied by the other universities.

Problems encountered during the analysis of declarations from academic managerial staff

During the analysis, it was observed that the academic staff of public universities do not use a uniform format for asset declaration. The declarations vary and do not follow a logical pattern, which made them very difficult to interpret. Most of the staff presented their annual income from the university as a single lump sum, which was unclear to the public. Below are the declared incomes according to the categorizations used by the academic staff of public universities in Kosovo.

"Allowances and compensations by decision" is an unclear designation both for ORCA researchers and for the public, yet it has been declared by the academic staff of public universities. The number of managerial academic staff who declared such income is 37 out of 170 declarations reviewed by ORCA, representing 22% of staff who declared this type of income.

"Court decisions" - this mysterious categorization is problematic in income declarations. It is not clear how court decisions provide income for academic staff. The nature of these decisions is unknown, leaving room for manipulation in declarations. The number of managerial academic staff who declared such income is 6 out of 170 declarations reviewed by ORCA, representing 4% of staff who declared this type of income.

"Enforcement procedure" - also a mysterious category that does not clarify how and for what these enforcement procedures were carried out. The number of managerial academic staff who declared such income is 3 out of 170 declarations reviewed by ORCA, representing 2% of staff who declared this type of income.

***"Net payment – overtime work"* -** the number of managerial academic staff who declared such income is 18 out of 170 declarations reviewed by ORCA, representing 11% of staff who declared this type of income.

"Per diems – within the country" - the number of managerial academic staff who declared such income is 6 out of 170 declarations reviewed by ORCA, representing 4% of staff who declared this type of income.

"Per diems – abroad" - the number of managerial academic staff who declared such income is 41 out of 170 declarations reviewed by ORCA, representing 24% of staff who declared this type of income.

"Work experience payments" - the number of managerial academic staff who declared such income is 4 out of 170 declarations reviewed by ORCA, representing 2% of staff who declared this type of income.

"Publications" - the number of managerial academic staff who declared such income is 21 out of 170 declarations reviewed by ORCA, representing 12% of staff who declared this type of income.

"Subsidies" - the number of managerial academic staff who declared such income is 18 out of 170 declarations reviewed by ORCA, representing 11% of staff who declared this type of income.

"Conferences" - the number of managerial academic staff who declared such income is 5 out of 170 declarations reviewed by ORCA, representing 3% of staff who declared this type of income.

In the summary of other amounts declared by managerial academic staff with the source being their respective universities are: income from projects within the university, contract-based work not on the payroll list, revenue from engagements in Erasmus+ projects, payments for committees, reimbursements for "staff costs" etc.

In the following table are presented the number of staff who declared the above-mentioned types of income:

Categorization of managerial staff income	Number of managerial staff declaring	Percentage of managerial staff declaring	Total amount
Allowances and compensations by decision	37	22%	79,886
Per diems – within the country	6	4%	6,681
Per diems – abroad	41	24%	69,512
Net payment – overtime work	18	11%	37,276
Work experience payments	4	2%	1,701
Publications	21	12%	21,808
Subsidies	18	11%	71,196
Conferences	5	3%	5,200
Court decisions	6	4%	10,824
Enforcement procedures	3	2%	7,028
Other amounts	30	18%	121,941

Findings from each university

University of Prishtina

Expenditure Analysis at the University of Prishtina

The University of Prishtina's budget in 2024 was 31,710,072 EUR, allocated as follows: 62% for salaries and allowances, 12% for goods and services, 4% for utilities, 5% for subsidies and grants, and 17% for capital expenditures. 95% of the University's budget is financed by taxpayers, while only 5% is self-generated. The table below shows how expenditures financed exclusively by taxpayers through government grants were distributed.

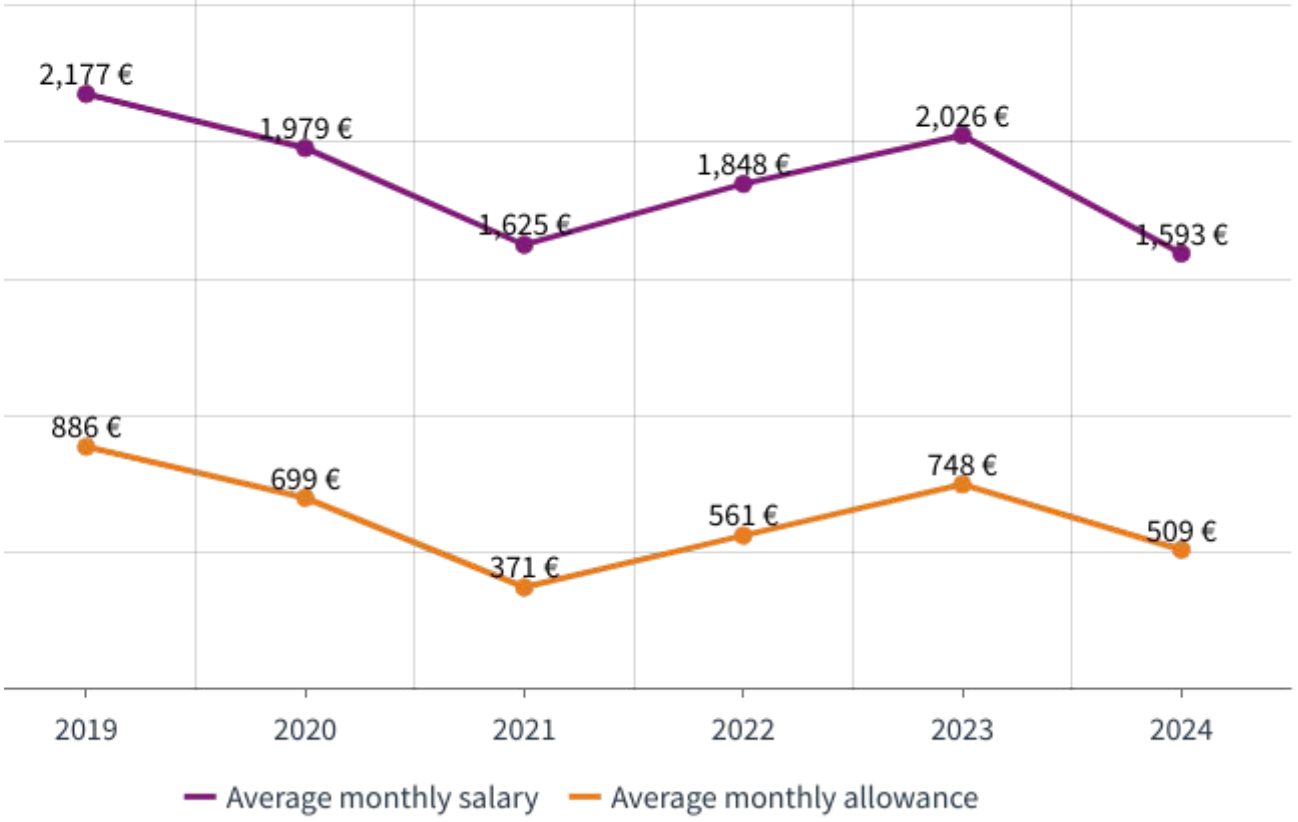
Line	Year	Amount	% of total for the year
Salaries and allowances	2019	18,604,884	70%
	2020	18,327,239	59%
	2021	18,432,170	69%
	2022	20,596,599	66%
	2023	20,702,582	66%
	2024	**18,983,662**	**63%**
Goods and services	2019	3,164,086	12%
	2020	3,183,954	10%
	2021	3,063,822	11%
	2022	2,765,745	9%
	2023	2,950,000	10%
	2024	**3,512,410**	**12%**

Line	Year	Amount	% of total for the year
Utilities	2019	1,175,000	4%
	2020	1,175,000	4%
	2021	1,175,000	4%
	2022	1,170,000	4%
	2023	1,370,000	4%
	2024	**1,170,000**	**4%**
Subsidies and grants	2019	343,782	1%
	2020	343,782	1%
	2021	343,782	1%
	2022	1,044,000	3%
	2023	1,044,000	3%
	2024	**939,000**	**3%**
Capital expenditures	2019	3,500,000	13%
	2020	7,900,001	26%
	2021	4,000,000	15%
	2022	5,400,000	17%
	2023	5,400,000	17%
	2024	**5,400,000**	**18%**
Total from taxpayers	2019	26,787,752	**100%**
	2020	30,929,976	
	2021	27,014,774	
	2022	30,976,344	
	2023	31,466,582	
	2024	**30,005,072**	

Average income of academic managerial staff at the University of Prishtina

Academic staff income is determined according to the Law on Salaries. The analysis of asset declarations for the University of Prishtina includes the rector, vice-rectors, deans, vice-deans, and members of the Steering Council from the academic staff.

Average income over the years of the managerial academic staff at the University of Prishtina



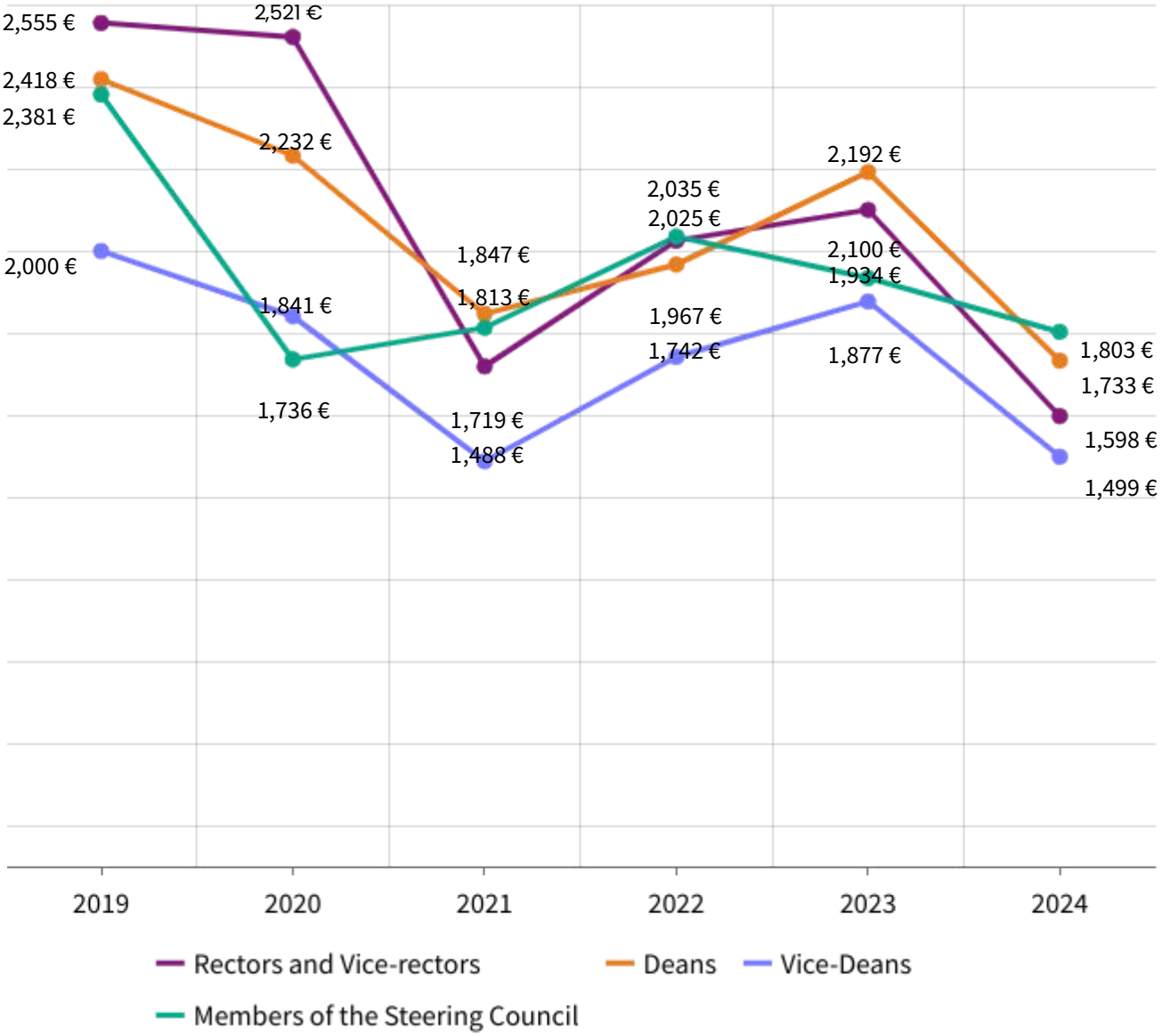
Based on the asset declarations for 2023 and 2024, the average monthly income of academic managerial staff in public universities recorded a significant decline. In 2023, the average monthly income was 2,026 EUR, while in 2024 this amount dropped to 1,593 EUR, representing a decrease of 433 EUR, or about 21% less. Monthly allowances also decreased, from 748 EUR to 509 EUR, a difference of 239 EUR, or about 32% less compared to the previous year. In 2023, allowances accounted for about 37% of the monthly base salary, while in 2024 this percentage dropped to about 32%.

Continuous public criticism and constant media scrutiny have increased the University of Prishtina's accountability in managing public funds.

Monthly income over the years by managerial position at the University of Prishtina

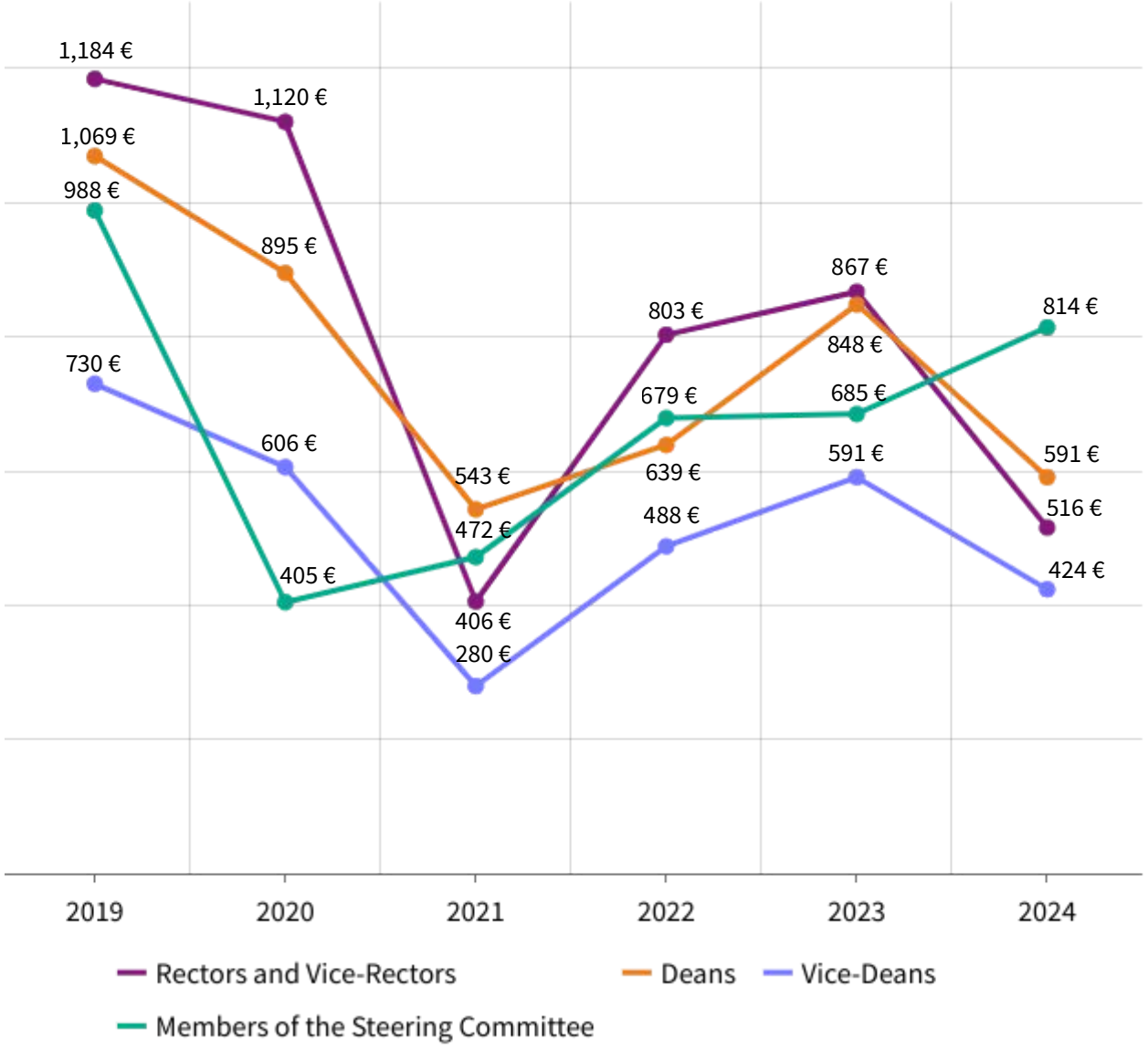
At the University of Prishtina, the largest average decrease in monthly income was among members of the rectorate, from 2,100 EUR in 2023 to 1,598 EUR in 2024. The smallest decrease in average monthly income was among members of the Steering Council from the academic staff, from 1,934 EUR in 2023 to 1,803 EUR in 2024.

Monthly income over the years by managerial position at the University of Prishtina



In the University of Prishtina, the largest average increase in allowances was among members of the Steering Council from the academic staff, from 685 EUR in 2023 to 814 EUR in 2024. The largest decrease in average monthly allowances was among members of the rectorate, from 867 EUR in 2023 to 516 EUR in 2024.

Monthly allowances over the years by managerial position at the University of Prishtina



In all categories, a reduction in allowances compared to 2023 was recorded, except for members of the Steering Council. This is because, according to the Law on Salaries in the Public Sector, the functional allowance for the Chair of the Steering Council is equal to 30% of the base salary of the Highest Administrative Officer — in the case of the university, the Secretary General — while for members of the Steering Council it is 20% of this salary. For the Chair of the Steering Council, this represents an increase from 250 EUR (as previously determined by a decision of the Ministry of Education) to 412.5 EUR, and for members of the Steering Council from 200 EUR to 275 EUR.

University of Peja

Expenditure Analysis

The University of Peja's budget in 2024 was 4,470,652 EUR, allocated as follows: 45% for salaries and allowances, 13% for goods and services, 1% for utilities, 4% for subsidies and grants, and 36% for capital expenditures.

99% of the University of Peja's budget is financed by taxpayers, while only 1% is self-generated. The table below shows how expenditures financed exclusively by taxpayers through government grants were distributed, according to the budget laws for the respective years.

In 2024, the University of Peja's budget increased by 111,913 EUR compared to the previous year.

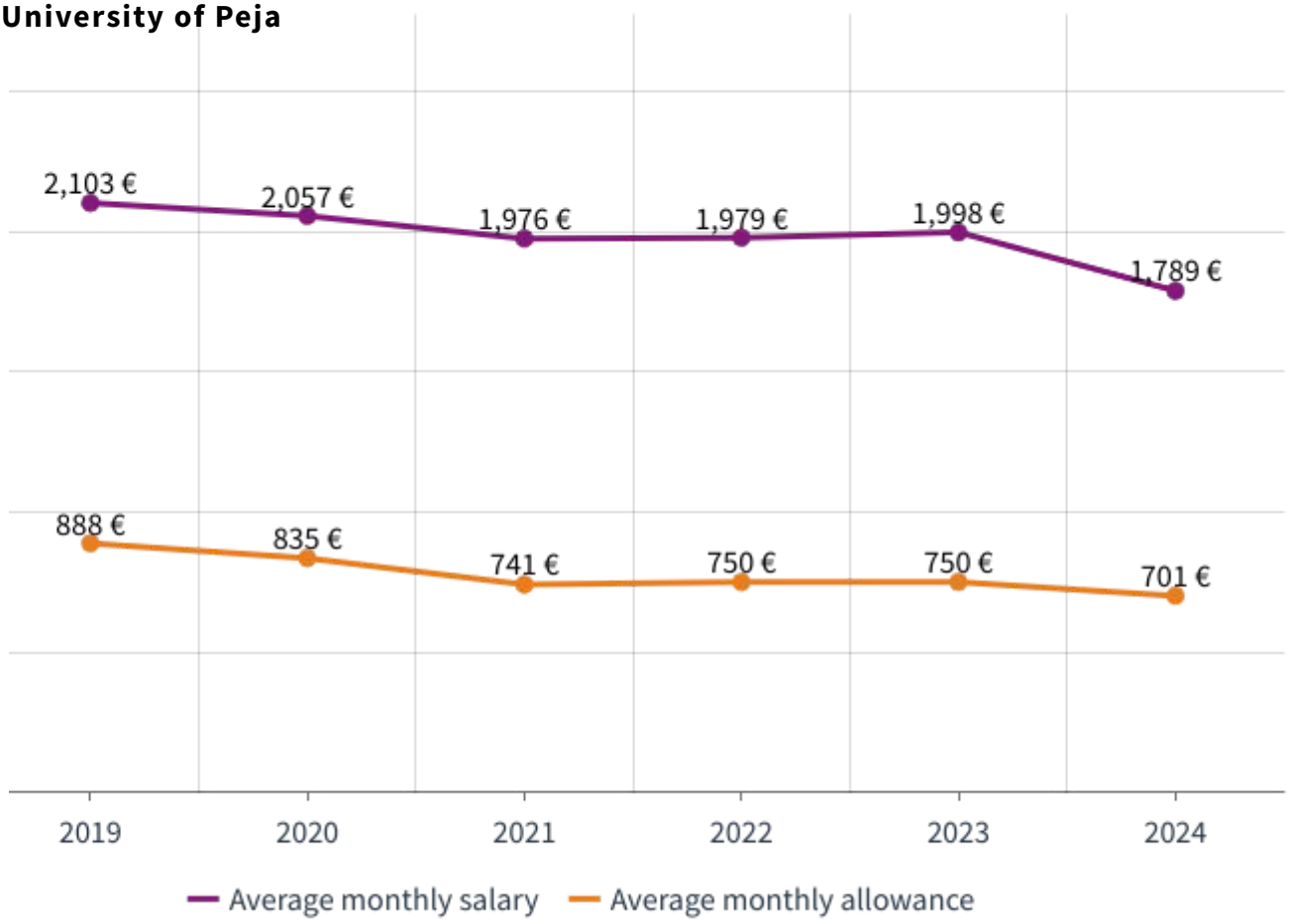
Line	Year	Amount	% of total for the year
Salaries and allowances	2019	1,848,129	55%
	2020	1,727,717	46%
	2021	1,656,746	62%
	2022	2,272,717	65%
	2023	2,509,794	58%
	2024	**1,986,707**	**45%**
Goods and services	2019	412,007	12%
	2020	412,007	11%
	2021	500,000	19%
	2022	603,000	17%
	2023	603,000	14%
	2024	**603,000**	**14%**

Line	Year	Amount	% of total for the year
Utilities	2019	50,408	1%
	2020	50,408	1%
	2021	50,408	2%
	2022	50,408	1%
	2023	50,408	1%
	2024	**50,408**	**1%**
Subsidies and grants	2019	100,000	3%
	2020	100,000	3%
	2021	100,000	4%
	2022	100,000	3%
	2023	100,000	2%
	2024	**185,000**	**4%**
Capital expenditures	2019	970,000	29%
	2020	1,470,000	39%
	2021	350,000	13%
	2022	470,000	13%
	2023	1,070,000	25%
	2024	**1,620,000**	**36%**
Total from taxpayers	2019	3,380,544	**100%**
	2020	3,760,132	
	2021	2,657,154	
	2022	3,496,125	
	2023	4,333,202	
	2024	**4,445,115**	

Average income of academic managerial staff at the University of Peja

Academic staff income is determined according to the Law on Salaries. The analysis of asset declarations for the University of Peja includes the rector, vice-rectors, deans, vice-deans, and members of the Steering Council from the academic staff.

Average income over the years of the managerial academic staff at the University of Peja

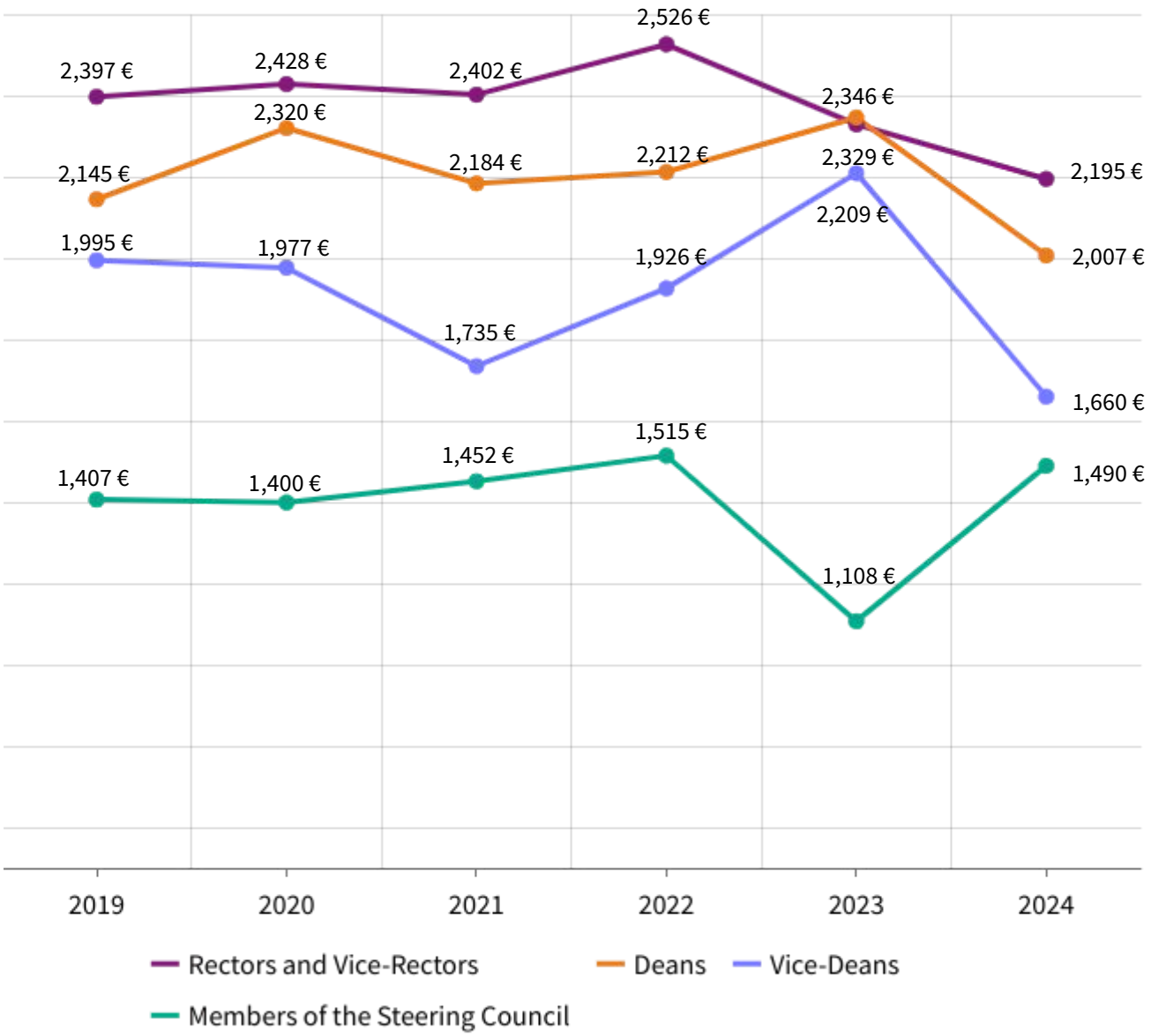


Based on the asset declarations for 2023 and 2024, the average monthly income of academic managerial staff at the University of Peja recorded a significant decrease. In 2023, the average monthly income was 1,998 EUR, while in 2024 it dropped to 1,789 EUR, representing a decrease of 209 EUR, or about 10% less. Monthly allowances also decreased from 750 EUR to 701 EUR, a difference of 49 EUR, or about 7% less compared to the previous year.

Monthly income over the years by managerial position at the University of Peja

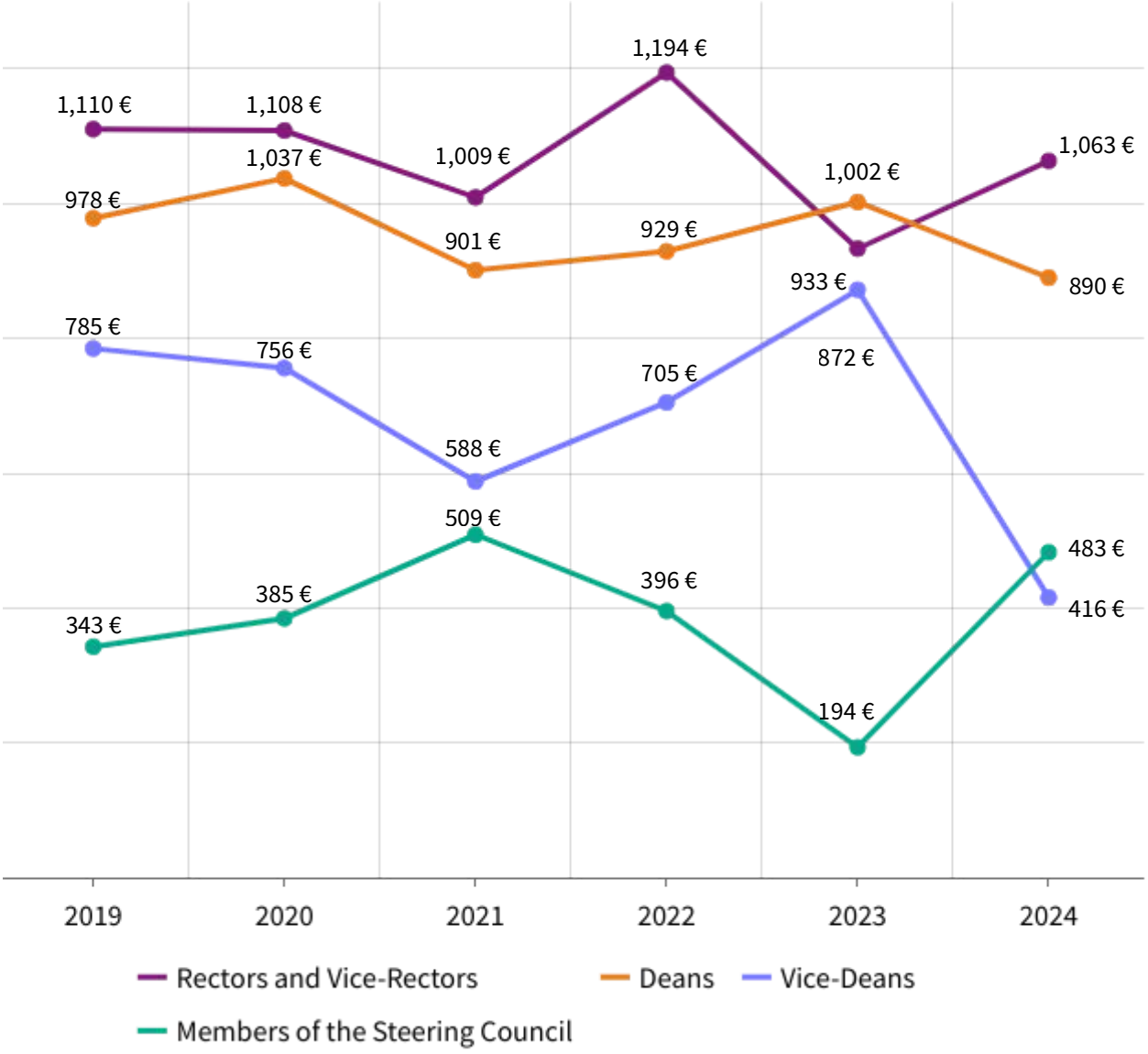
At the University of Peja, the largest average decrease in monthly income was among vice-deans, from 2,209 EUR in 2023 to 1,660 EUR in 2024. The smallest average decrease in monthly income was among the rector and vice-rectors, from 2,329 EUR in 2023 to 2,195 EUR in 2024.

Monthly income over the years by managerial position at the University of Peja



The largest average increase in allowances was among members of the Steering Council from the academic staff, from 194 EUR in 2023 to 483 EUR in 2024. The largest average decrease in allowances was among vice-deans, from 872 EUR in 2023 to 416 EUR in 2024.

Monthly allowances over the years by managerial position at the University of Peja



University of Gjilan

Expenditure Analysis at the University of Gjilan

The University of Gjilan's budget in 2024 was 2,312,204 EUR, allocated as follows: 55% for salaries and allowances, 23% for goods and services, 2% for utilities, 9% for subsidies and grants, and 10% for capital expenditures.

94% of the University of Gjilan's budget is financed by taxpayers, while only 6% is self-generated. The table below shows how expenditures financed exclusively by taxpayers through government grants were distributed, according to the budget laws for the respective years.

In 2024, the University of Gjilan experienced a reduction in budgetary support from the government amounting to 277,548 EUR less compared to the previous year.

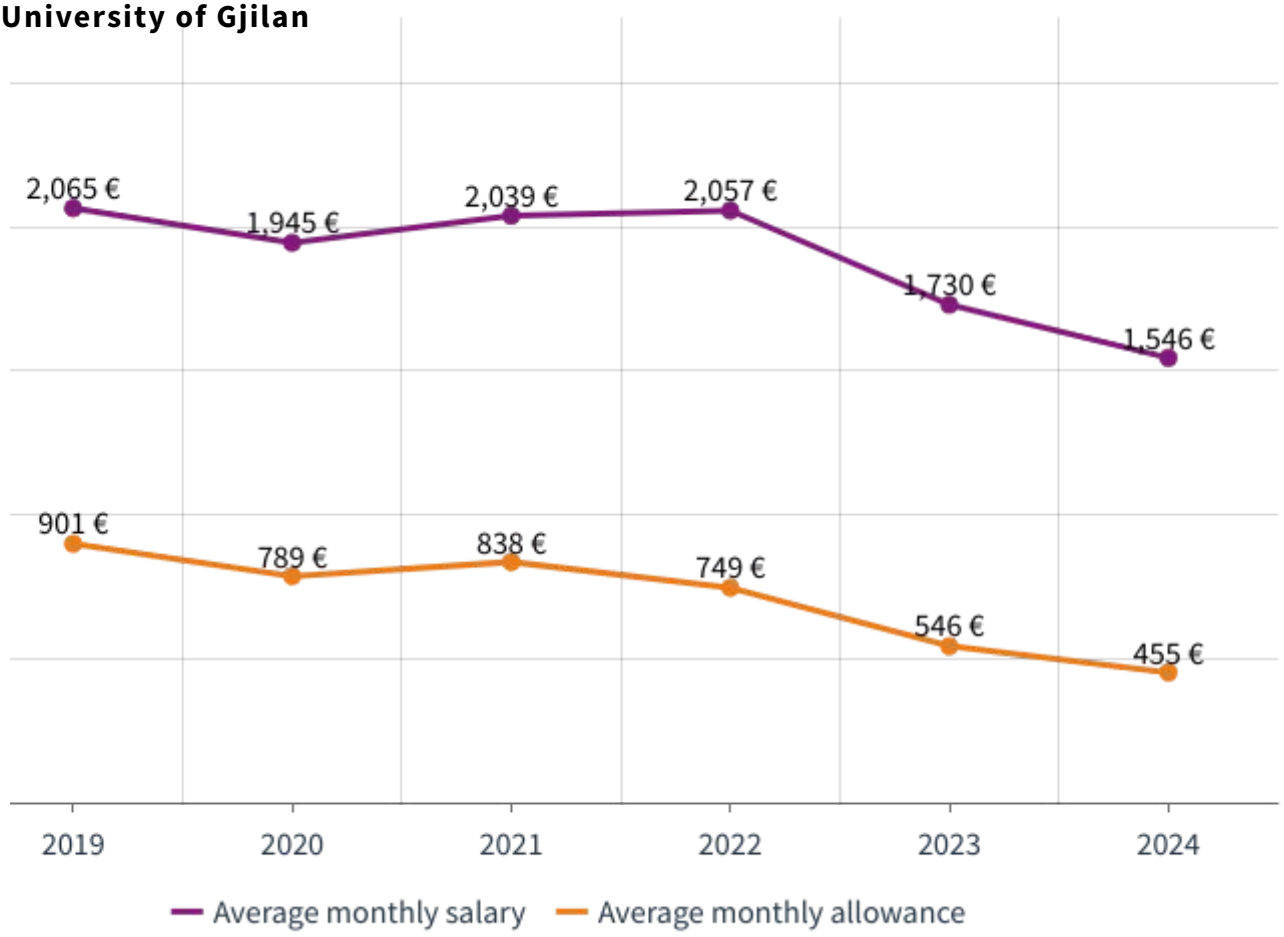
Line	Year	Amount	% of total for the year
Salaries and allowances	2019	1,183,783	53%
	2020	1,183,783	52%
	2021	1,173,456	60%
	2022	1,527,643	64%
	2023	1,420,281	64%
	2024	**1,007,733**	**52%**
Goods and services	2019	316,339	14%
	2020	316,339	14%
	2021	400,000	20%
	2022	476,923	20%
	2023	476,923	22%
	2024	**476,923**	**25%**

Line	Year	Amount	% of total for the year
Utilities	2019	50,000	2%
	2020	50,000	2%
	2021	50,000	3%
	2022	50,000	2%
	2023	50,000	2%
	2024	**50,000**	**3%**
Subsidies and grants	2019	100,000	4%
	2020	100,000	4%
	2021	100,000	5%
	2022	100,000	4%
	2023	100,000	5%
	2024	**185,000**	**10%**
Capital expenditures	2019	600,000	27%
	2020	650,000	28%
	2021	240,000	12%
	2022	300,000	12%
	2023	150,000	7%
	2024	**200,000**	**10%**
Total from taxpayers	2019	2,250,122	**100%**
	2020	2,300,122	
	2021	1,963,456	
	2022	2,404,566	
	2023	2,197,204	
	2024	**1,919,656**	

Average income of academic managerial staff at the University of Gjilan

Academic staff income is determined according to the Law on Salaries. The analysis of asset declarations for the University of Gjilan includes the rector, vice-rectors, deans, and vice-deans.

Average income over the years of the managerial academic staff at the University of Gjilan

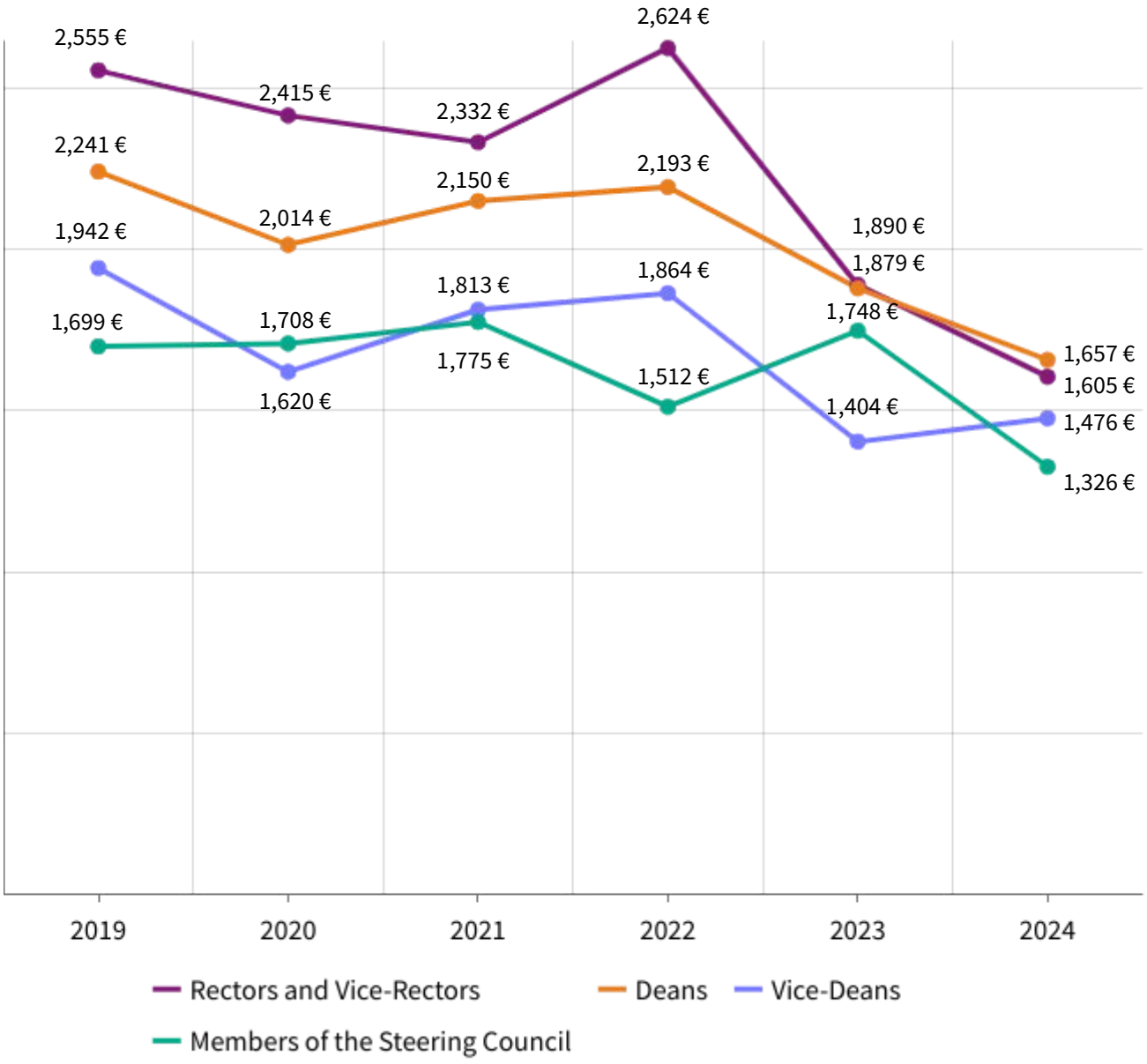


In 2023, the average monthly income was 1,730 EUR, while in 2024 it was 1,546 EUR, reflecting a decrease of 184 EUR, or about 11% less compared to the previous year. Average monthly allowances also decreased from 546 EUR in 2023 to 455 EUR in 2024, a difference of 91 EUR, or about 17% less. Relative to the base salary, allowances accounted for about 32% of monthly income in 2023, while in 2024 this percentage dropped to about 29%.

Monthly income over the years by managerial position at the University of Gjilan

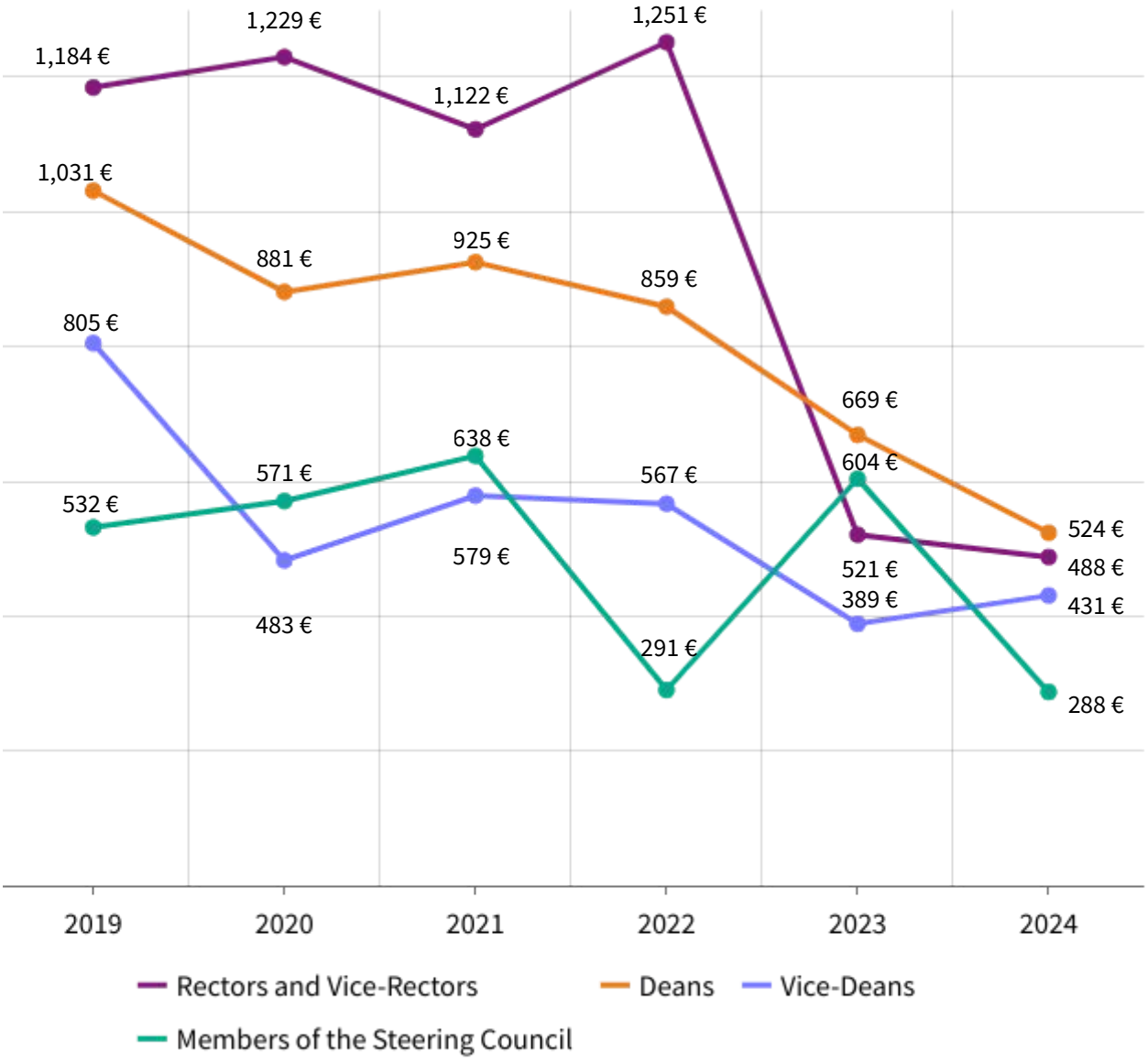
At the University of Gjilan, vice-deans saw an average increase in monthly income from 1,404 EUR in 2023 to 1,476 EUR in 2024. The largest average decrease in monthly income was among members of the Steering Council from the academic staff, from 1,748 EUR in 2023 to 1,326 EUR in 2024.

Monthly income over the years by managerial position at the University of Gjilan



Vice-deans also saw an average increase in allowances from 389 EUR in 2023 to 431 EUR in 2024. The largest average decrease in allowances was among members of the Steering Council from the academic staff, from 604 EUR in 2023 to 288 EUR in 2024.

Monthly income over the years by managerial position at the University of Gjilan



University of Prizren

Expenditure Analysis at the University of Prizren

The University of Prizren's budget in 2024 was 2,966,621 EUR, allocated as follows: 64% for salaries and allowances, 20% for goods and services, 2% for utilities, 6% for subsidies and grants, and 7% for capital expenditures.

98% of the University of Prizren's budget is financed by taxpayers, while only 2% is self-generated. The table below shows how expenditures financed exclusively by taxpayers through government grants were distributed, according to the budget laws for the respective years.

In 2024, the University of Prizren experienced a reduction in budgetary support from the government amounting to 237,461 EUR less compared to the previous year.

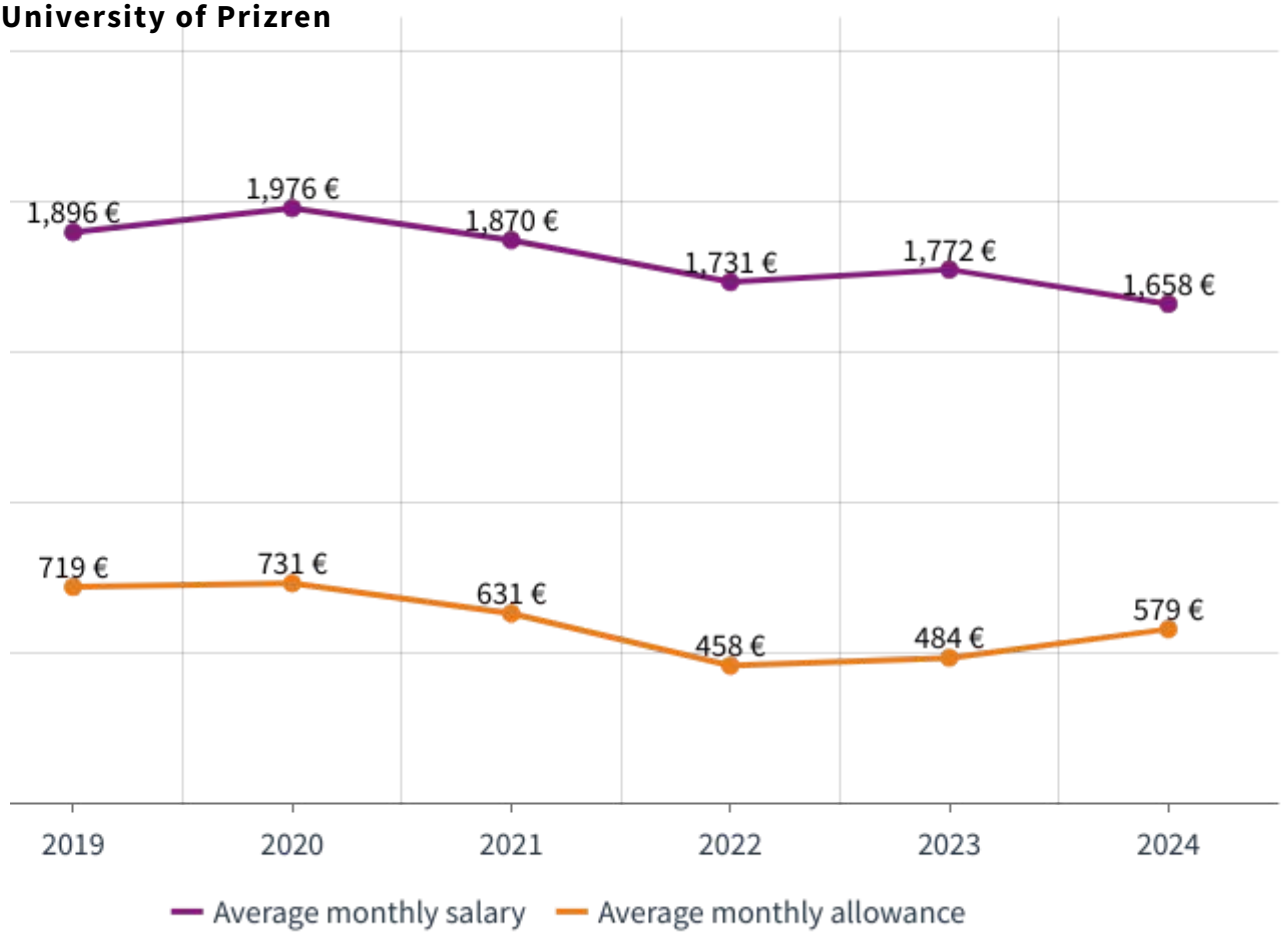
Line	Year	Amount	% of total for the year
Salaries and allowances	2019	1,597,944	63%
	2020	1,545,728	62%
	2021	1,347,540	59%
	2022	2,070,728	66%
	2023	2,013,082	65%
	2024	**1,840,621**	**63%**
Goods and services	2019	600,000	23%
	2020	600,000	24%
	2021	600,000	26%
	2022	700,000	22%
	2023	600,000	19%
	2024	**600,000**	**21%**

Line	Year	Amount	% of total for the year
Utilities	2019	73,000	3%
	2020	73,000	3%
	2021	73,000	3%
	2022	73,000	2%
	2023	73,000	2%
	2024	**73,000**	**3%**
Subsidies and grants	2019	100,000	3%
	2020	100,000	3%
	2021	100,000	4%
	2022	100,000	3%
	2023	100,000	3%
	2024	**185,000**	**6%**
Capital expenditures	2019	200,000	8%
	2020	200,000	8%
	2021	180,000	8%
	2022	200,000	6%
	2023	350,000	11%
	2024	**200,000**	**7%**
Total from taxpayers	2019	2,570,944	**100%**
	2020	2,518,728	
	2021	2,300,540	
	2022	3,143,728	
	2023	3,136,082	
	2024	**2,898,621**	

Average income of academic managerial staff at the University of Prizren

Academic staff income is determined according to the Law on Salaries. The analysis of asset declarations for the University of Prizren includes the rector, vice-rectors, deans, and vice-deans.

Average income over the years of the managerial academic staff at the University of Prizren



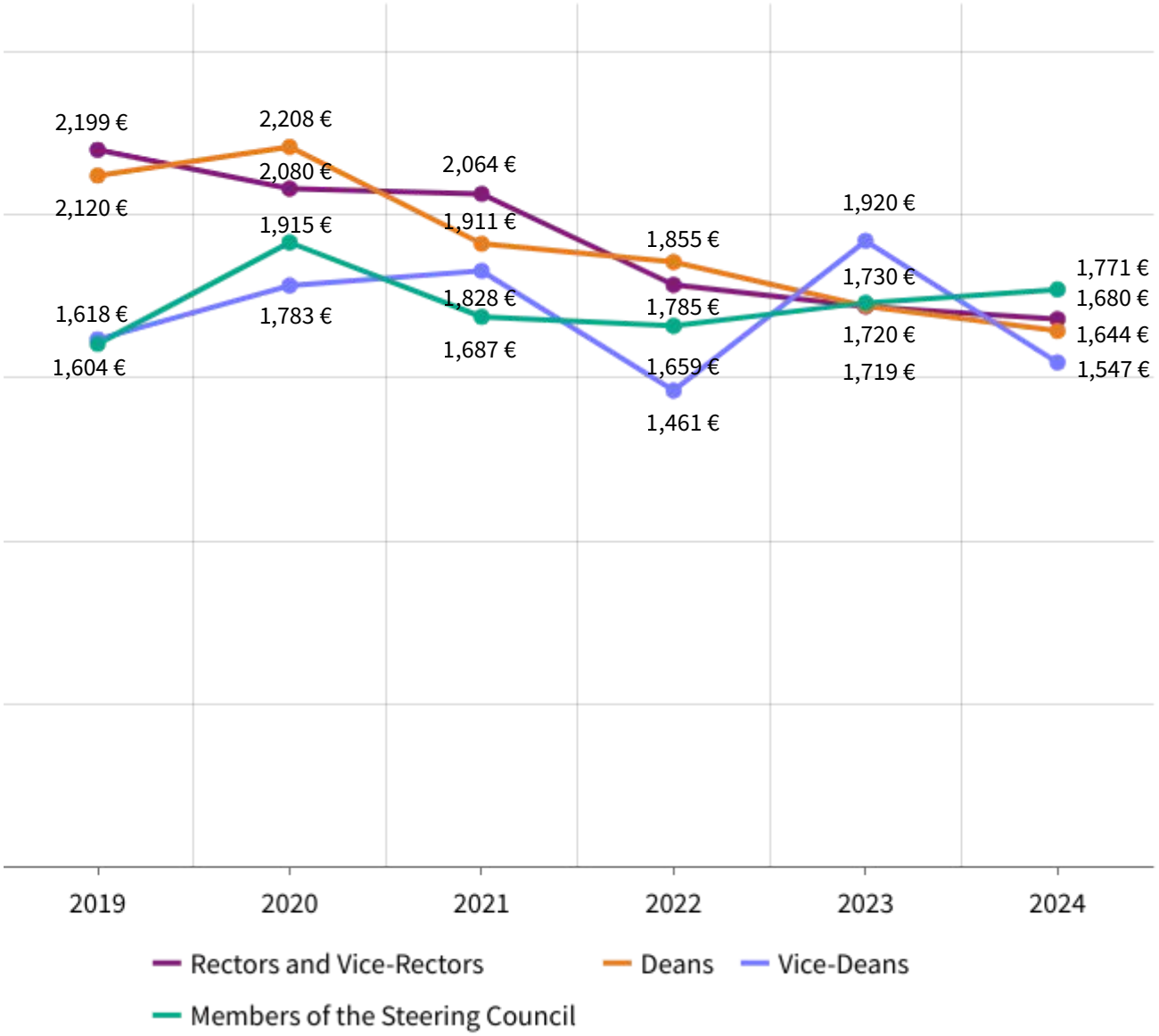
The data for 2023 and 2024 show smaller changes in the average monthly income of academic managerial staff at the University of Prizren. In 2023, the average monthly income was 1,772 EUR, while in 2024 it was declared at 1,658 EUR, representing a decrease of 114 EUR, or about 6% less. Unlike average monthly income, monthly allowances recorded an increase from 484 EUR in 2023 to 579 EUR in 2024, a difference of 95 EUR, or about 20% more.

In 2023, allowances accounted for about 27% of monthly income, while in 2024 this percentage rose to about 35%.

Monthly income over the years by managerial position at the University of Prizren

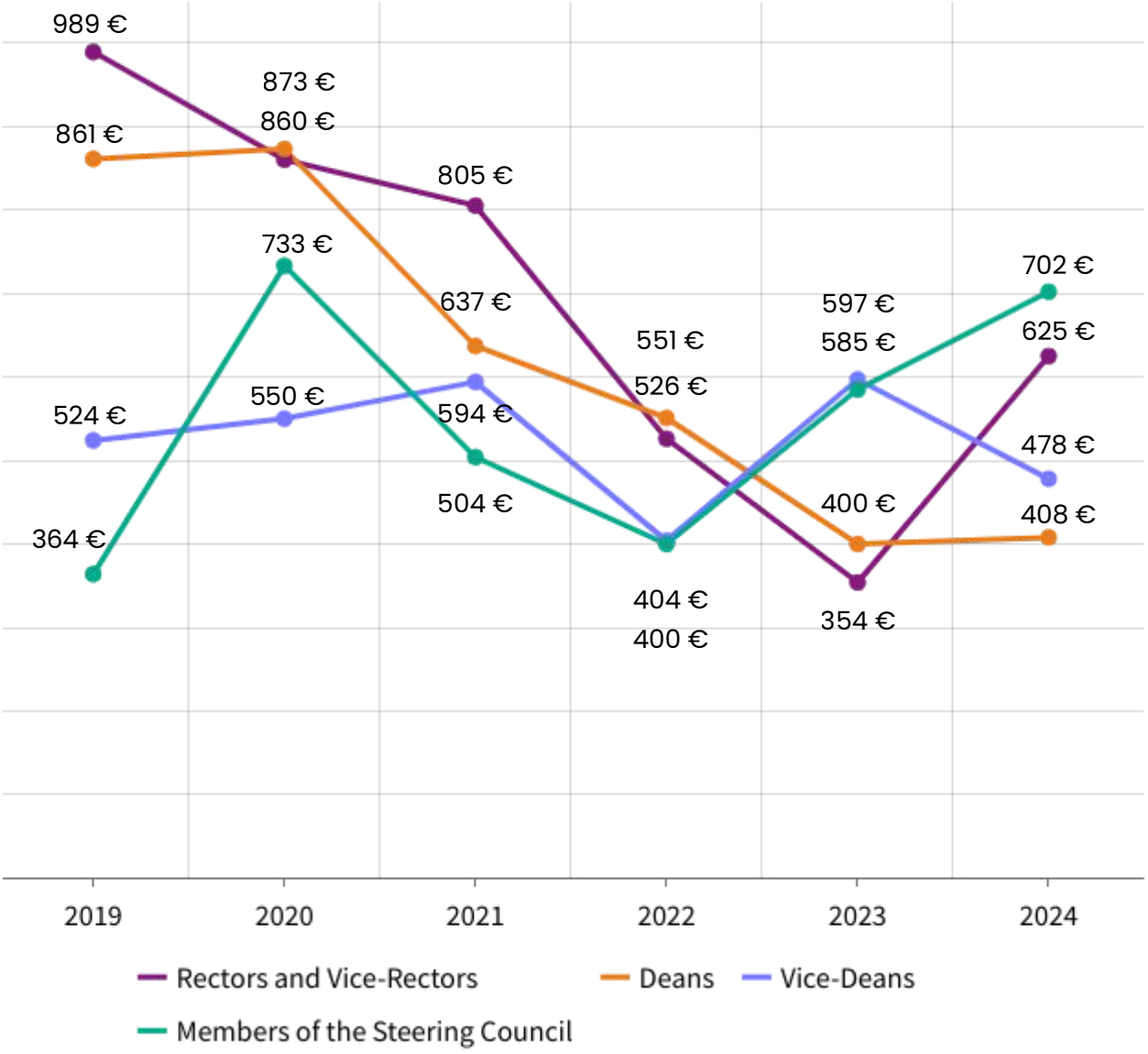
At the University of Prizren, members of the Steering Council from the academic staff saw an average increase in monthly income from 1,730 EUR in 2023 to 1,771 EUR in 2024. The largest average decrease in monthly income was among vice-deans, from 1,920 EUR in 2023 to 1,547 EUR in 2024.

Monthly income over the years by managerial position at the University of Prizren



The largest average increase in allowances was for the rector and vice-rectors, from 354 EUR in 2023 to 625 EUR in 2024. The largest average decrease in allowances was among vice-deans, from 597 EUR in 2023 to 478 EUR in 2024.

Monthly allowances over the years by managerial position at the University of Prizren



University of Gjakova

Expenditure Analysis at the University of Gjakova

The University of Gjakova's budget in 2024 was 3,309,059 EUR, allocated as follows: 38% for salaries and allowances, 14% for goods and services, 2% for utilities, 6% for subsidies and grants, and 41% for capital expenditures.

99% of the University of Gjakova's budget is financed by taxpayers, while only 1% is self-generated. The table below shows how expenditures financed exclusively by taxpayers through government grants were distributed, according to the budget laws for the respective years.

In 2024, the University of Gjakova experienced an increase in budgetary support from the government amounting to 82,210 EUR more compared to the previous year.

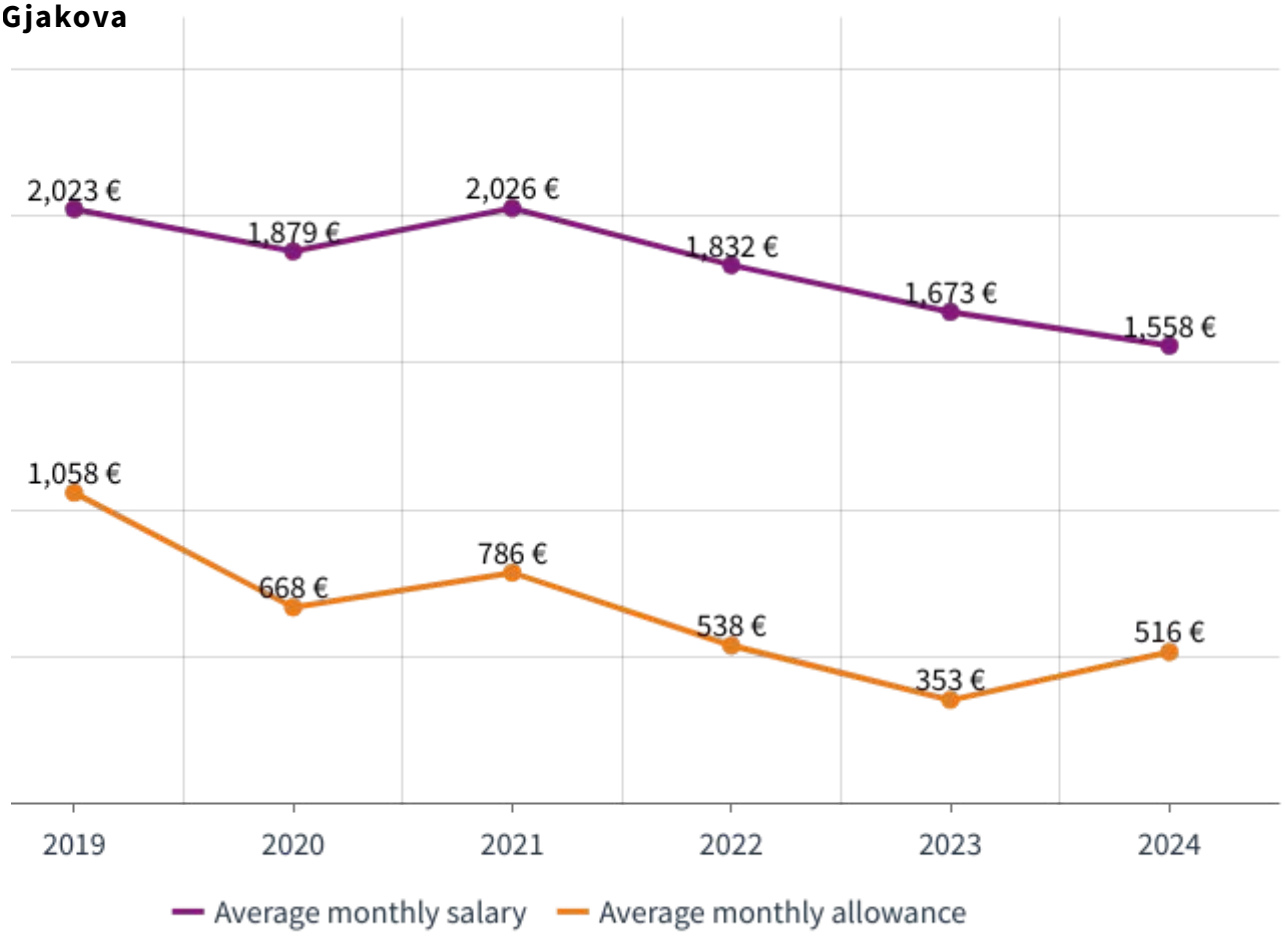
Line	Year	Amount	% of total for the year
Salaries and allowances	2019	1,184,828	50%
	2020	1,184,828	52%
	2021	1,181,477	55%
	2022	1,243,707	45%
	2023	1,223,126	38%
	2024	**1,220,336**	**37%**
Goods and services	2019	316,339	13%
	2020	316,339	14%
	2021	400,000	19%
	2022	476,923	17%
	2023	476,923	15%
	2024	**476,923**	**15%**

Line	Year	Amount	% of total for the year
Utilities	2019	50,000	2%
	2020	50,000	2%
	2021	50,000	2%
	2022	50,000	2%
	2023	50,000	2%
	2024	**50,000**	**2%**
Subsidies and grants	2019	100,000	4%
	2020	100,000	4%
	2021	100,000	5%
	2022	100,000	4%
	2023	100,000	3%
	2024	**185,000**	**6%**
Capital expenditures	2019	750,000	31%
	2020	650,000	28%
	2021	400,000	19%
	2022	900,000	32%
	2023	1,350,000	42%
	2024	**1,350,000**	**41%**
Total from taxpayers	2019	2,401,167	**100%**
	2020	2,301,167	
	2021	2,131,477	
	2022	2,770,630	
	2023	3,200,049	
	2024	**3,282,259**	

Average income of academic managerial staff at the University of Gjakova

The income of academic staff is determined according to the salary law. In the analysis of asset declarations for the University of Gjakova, the rector, vice-rectors, deans, and vice-deans are included.

Monthly income over the years by managerial position at the University of Gjakova



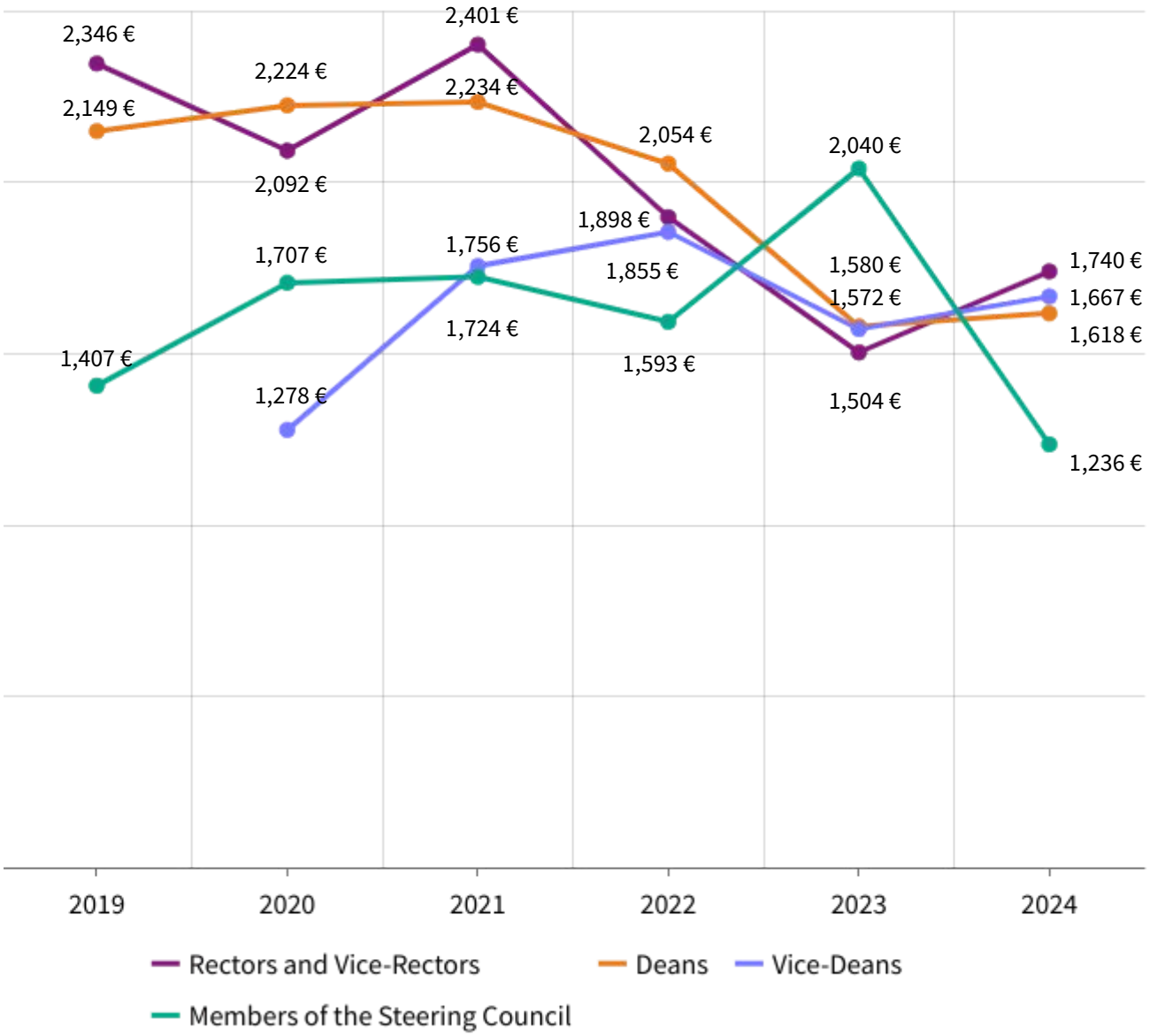
The data for 2023 and 2024 show considerable changes in the composition of monthly income for academic managerial staff at the University of Gjakova. Average monthly income decreased from 1,673 EUR in 2023 to 1,558 EUR in 2024, representing a reduction of 115 EUR, or about 6.9%.

Conversely, monthly allowances increased significantly from 353 EUR in 2023 to 516 EUR in 2024. This is an increase of 163 EUR, or approximately 46%.

Monthly income over the years by managerial position at the University of Gjakova

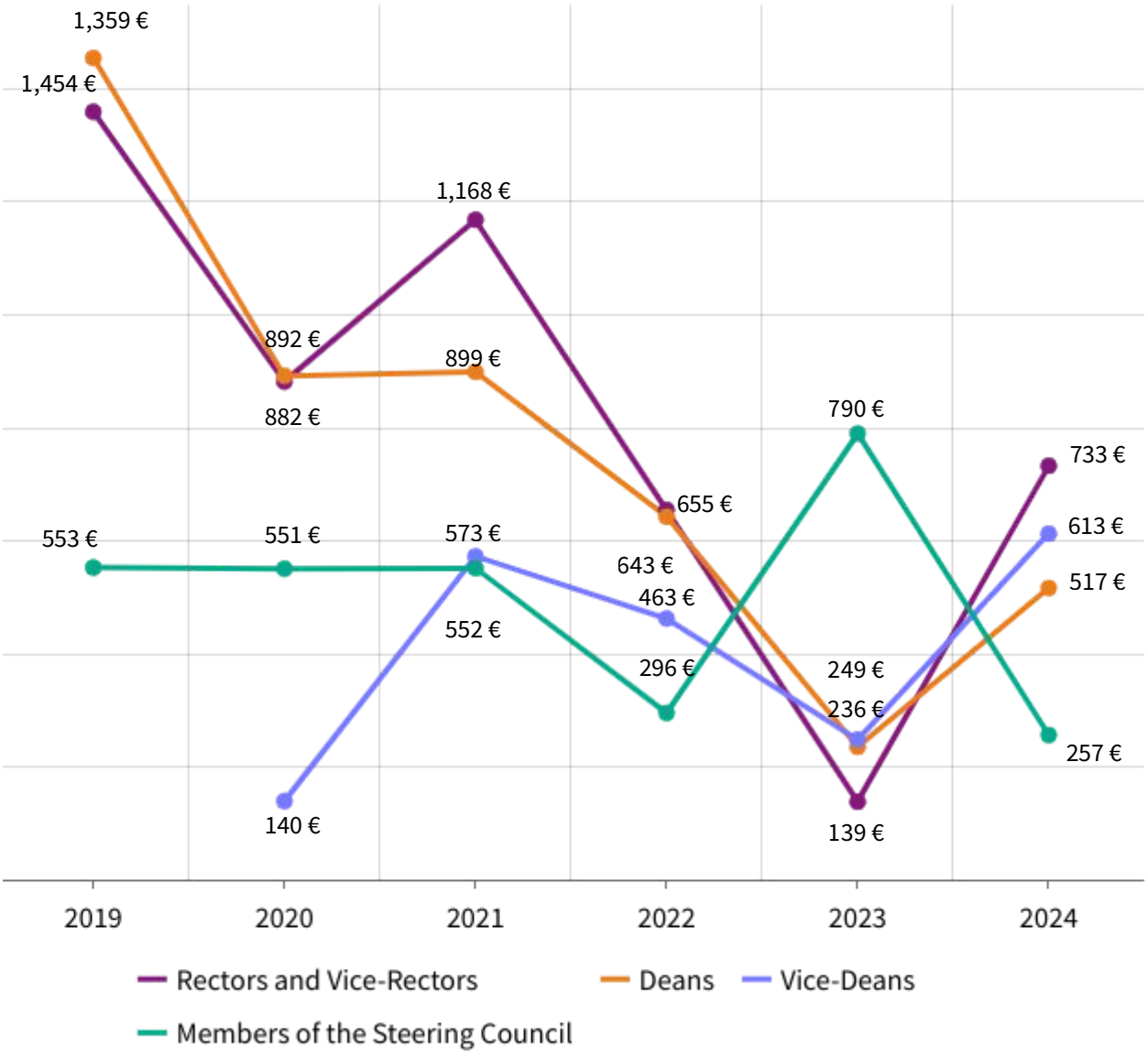
The largest average increase in monthly income was for the rector and vice-rectors, from 1,504 EUR in 2023 to 1,740 EUR in 2024. The largest average decrease in monthly income was among members of the Steering Council from the academic staff, from 2,040 EUR in 2023 to 1,236 EUR in 2024.

Monthly income over the years by managerial position at the University of Gjakova



The largest average increase in allowances was also for the rector and vice-rectors, from 139 EUR in 2023 to 733 EUR in 2024. The largest average decrease in allowances was among members of the Steering Council from the academic staff, from 790 EUR in 2023 to 267 EUR in 2024.

Monthly allowances over the years by managerial position at the University of Gjakova



University of Mitrovica

Expenditure Analysis at the University of Mitrovica

The University of Mitrovica's budget in 2024 was 3,567,551 EUR, allocated as follows: 65% for salaries and allowances, 15% for goods and services, 6% for utilities, 5% for subsidies and grants, and 9% for capital expenditures.

99% of the University of Mitrovica's budget is financed by taxpayers, while only 1% is self-generated. In the table below, it can be seen how the expenses financed solely by the taxpayer through government grants are allocated, according to the budget laws of the respective years.

In 2024, the University of Mitrovica experienced a reduction in budgetary support from the government amounting to 284,908 EUR less compared to the previous year.

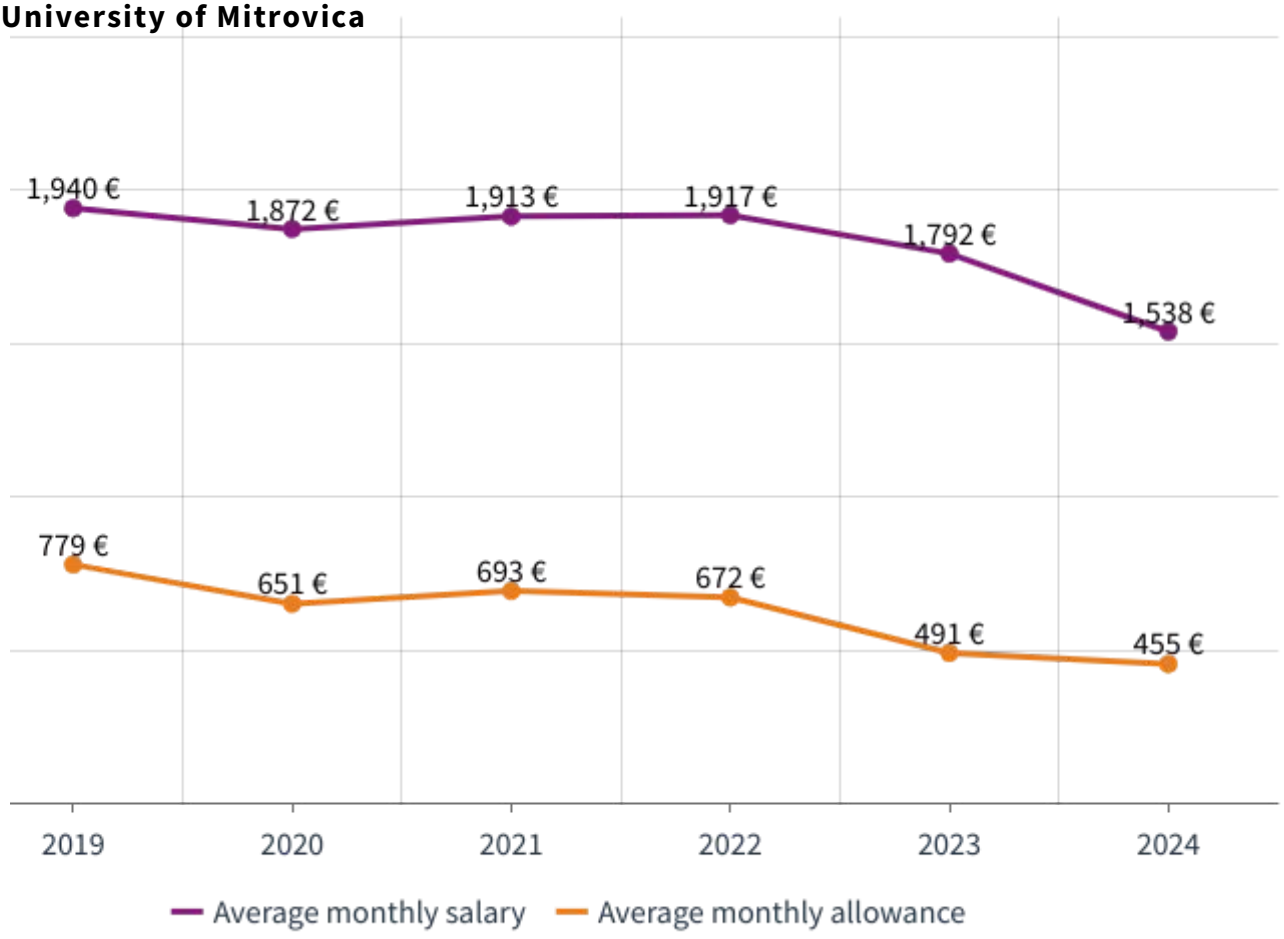
Line	Year	Amount	% of total for the year
Salaries and allowances	2019	2,642,769	57%
	2020	2,765,045	68%
	2021	2,765,045	73%
	2022	2,879,706	70%
	2023	2,863,632	75%
	2024	**2,273,724**	**64%**
Goods and services	2019	866,339	19%
	2020	366,339	9%
	2021	450,000	12%
	2022	543,154	13%
	2023	543,154	14%
	2024	**543,154**	**15%**

Line	Year	Amount	% of total for the year
Utilities	2019	215,000	5%
	2020	215,200	5%
	2021	215,200	6%
	2022	215,200	5%
	2023	215,200	6%
	2024	**215,200**	**6%**
Subsidies and grants	2019	100,000	2%
	2020	100,000	2%
	2021	100,000	3%
	2022	100,000	2%
	2023	100,000	3%
	2024	**185,000**	**5%**
Capital expenditures	2019	850,000	17%
	2020	650,000	16%
	2021	240,000	6%
	2022	350,000	9%
	2023	100,000	3%
	2024	**320,000**	**9%**
Total from taxpayers	2019	4,674,308	**100%**
	2020	4,096,584	
	2021	3,770,245	
	2022	4,088,060	
	2023	3,821,986	
	2024	**3,537,078**	

Average income of academic managerial staff at the University of Mitrovica

Academic staff income is determined according to the Law on Salaries. The analysis of asset declarations for the University of Mitrovica includes the rector, vice-rectors, deans, and vice-deans.

Average income over the years of the managerial academic staff at the University of Mitrovica



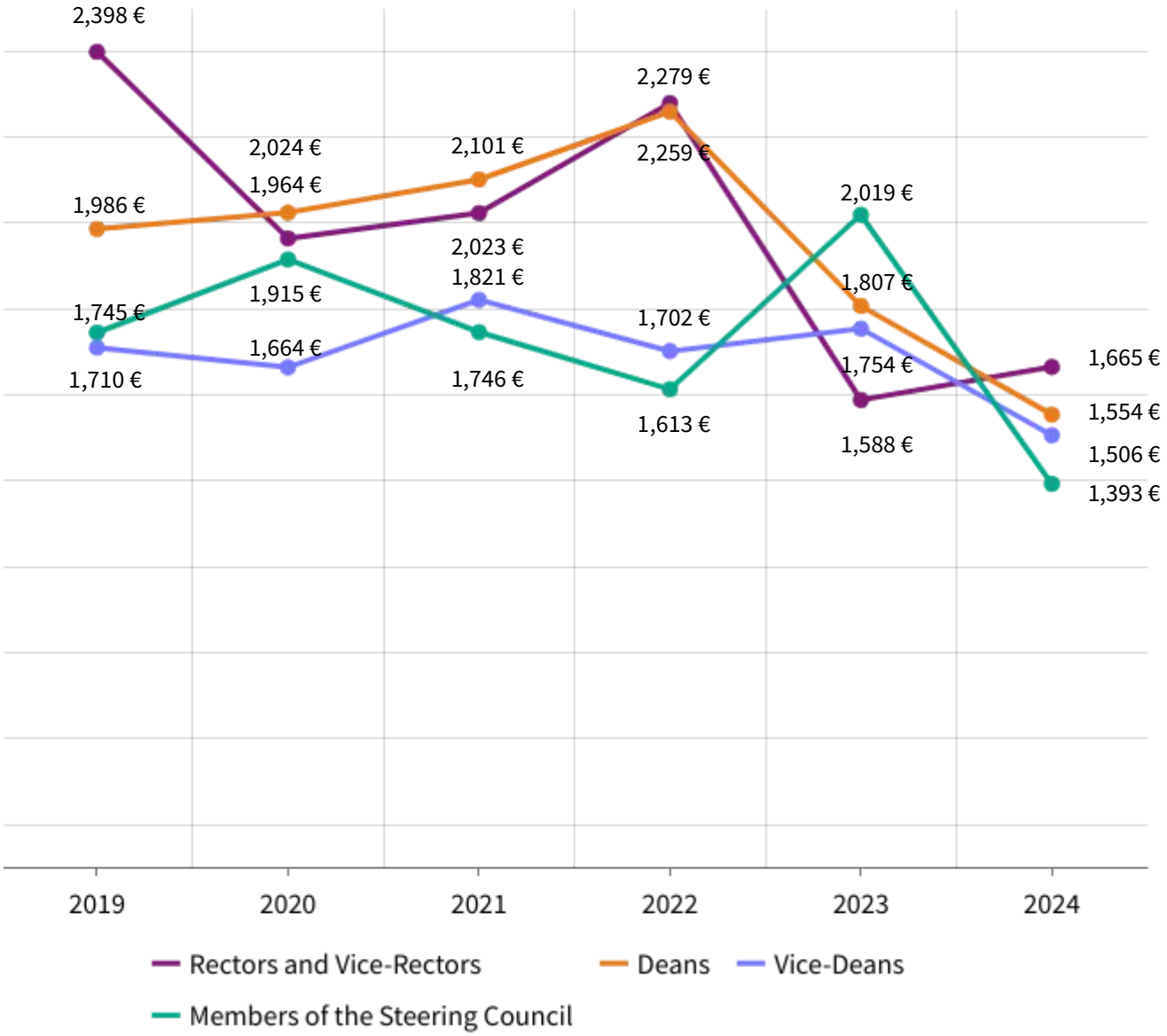
The average income of academic managerial staff decreased from 1,792 EUR in 2023 to 1,538 EUR in 2024, representing a reduction of 254 EUR, or about 14.2%.

Monthly allowances also recorded a decrease, though smaller, from 491 EUR in 2023 to 455 EUR in 2024. This represents a difference of 36 EUR, or about 7.3% less.

Monthly income over the years by managerial position at the University of Mitrovica

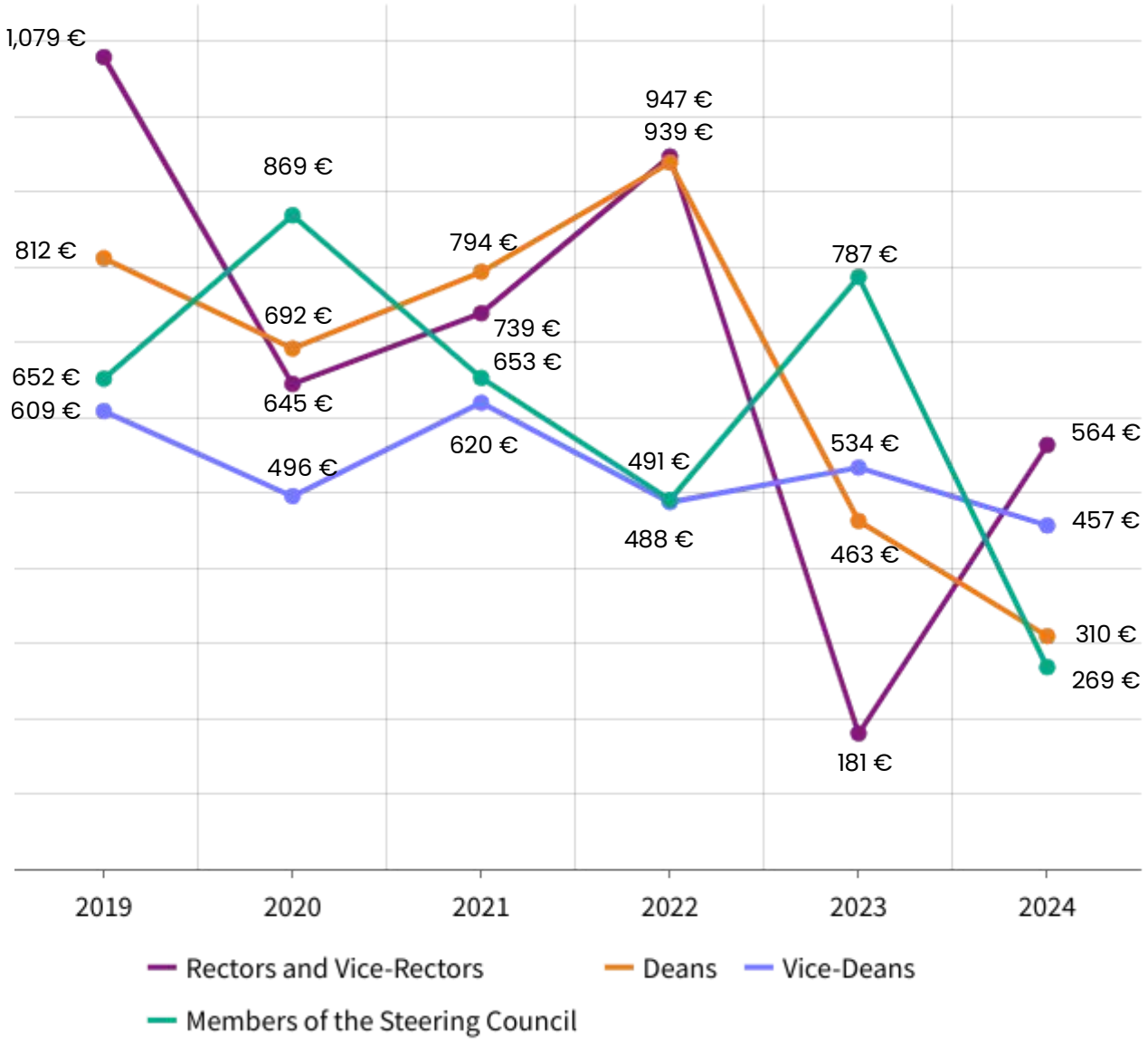
At the University of Mitrovica, the largest average increase in monthly income was for the rector and vice-rectors, from 1,588 EUR in 2023 to 1,665 EUR in 2024. The largest average decrease in monthly income was among members of the Steering Council from the academic staff, from 2,019 EUR in 2023 to 1,393 EUR in 2024.

Monthly income over the years by managerial position at the University of Mitrovica



The largest average increase in allowances was for the rector and vice-rectors, from 181 EUR in 2023 to 564 EUR in 2024. The largest average decrease in allowances was among members of the Steering Council from the academic staff, from 787 EUR in 2023 to 269 EUR in 2024.

Monthly allowances over the years by managerial position at the University of Mitrovica



University of Ferizaj

Expenditure Analysis at the University of Ferizaj

The University of Ferizaj's budget in 2024 was 2,113,535 EUR, allocated as follows: 43% for salaries and allowances, 19% for goods and services, 1% for utilities, 8% for subsidies and grants, and 28% for capital expenditures.

99% of the University of Ferizaj's budget is financed by taxpayers, while only 1% is self-generated. The table below shows how expenditures financed exclusively by taxpayers through government grants were distributed, according to the budget laws for the respective years.

In 2024, the University of Ferizaj experienced a reduction in budgetary support from the government amounting to 589,816 EUR less compared to the previous year.

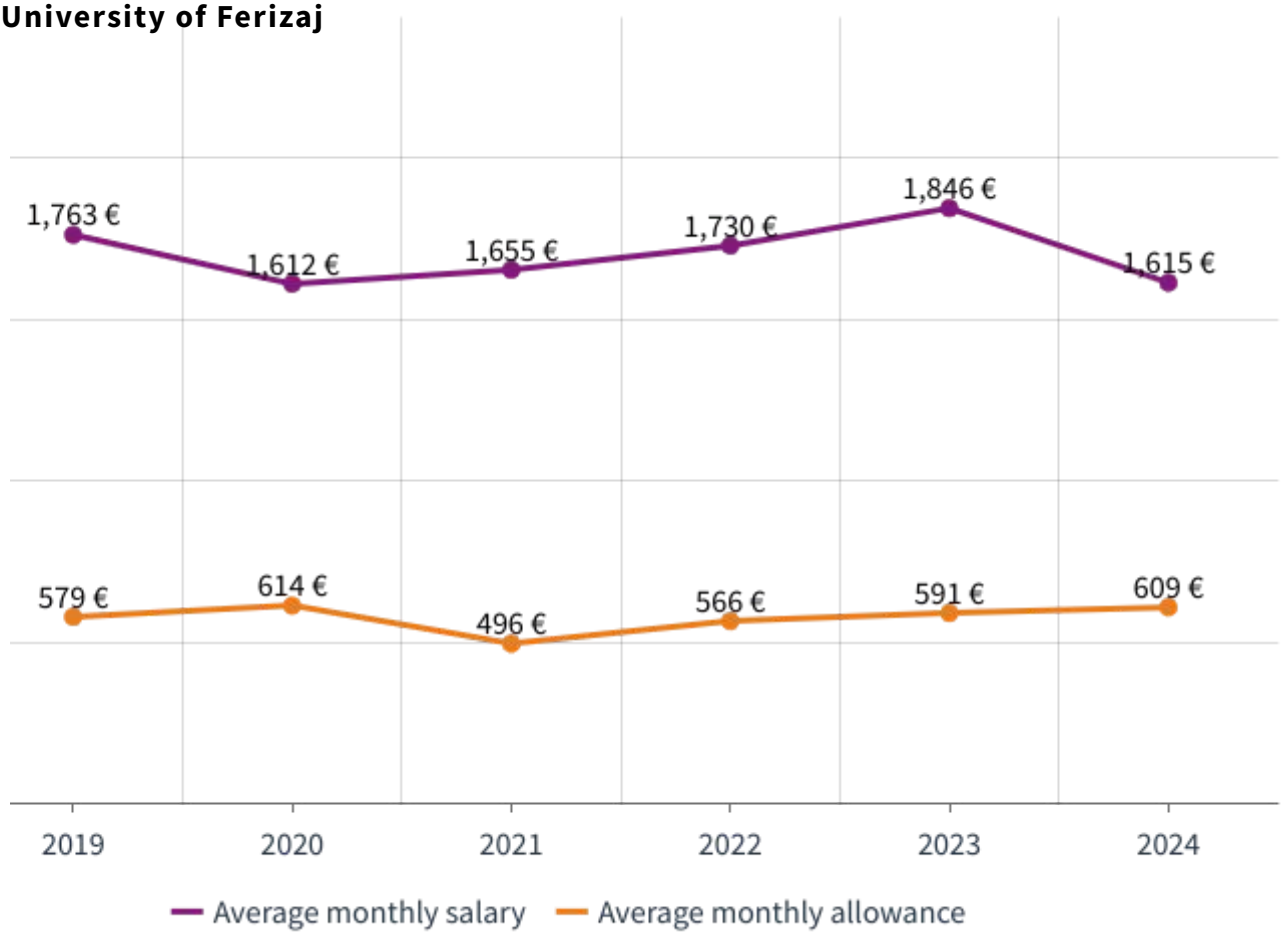
Line	Year	Amount	% of total for the year
Salaries and allowances	2019	757,712	35%
	2020	757,712	44%
	2021	750,334	54%
	2022	927,712	50%
	2023	913,695	34%
	2024	**898,879**	**43%**
Goods and services	2019	210,696	10%
	2020	210,696	12%
	2021	232,326	16%
	2022	300,000	16%
	2023	400,000	15%
	2024	**400,000**	**19%**

Line	Year	Amount	% of total for the year
Utilities	2019	21,000	1%
	2020	21,000	1%
	2021	21,000	1%
	2022	21,000	1%
	2023	21,000	1%
	2024	**21,000**	**1%**
Subsidies and grants	2019	56,500	3%
	2020	56,500	3%
	2021	56,500	4%
	2022	70,000	4%
	2023	100,000	4%
	2024	**175,000**	**8%**
Capital expenditures	2019	1,150,000	51%
	2020	700,000	40%
	2021	350,000	25%
	2022	550,000	29%
	2023	1,250,000	46%
	2024	**600,000**	**29%**
Total from taxpayers	2019	2,195,908	**100%**
	2020	1,745,908	
	2021	1,410,160	
	2022	1,868,712	
	2023	2,684,695	
	2024	**2,094,879**	

Personal income of academic managerial staff at the University of Ferizaj

Academic staff income is determined according to the Law on Salaries. The analysis of asset declarations for the University of Ferizaj includes the rector, vice-rectors, and deans.

Average income over the years of the managerial academic staff at the University of Ferizaj



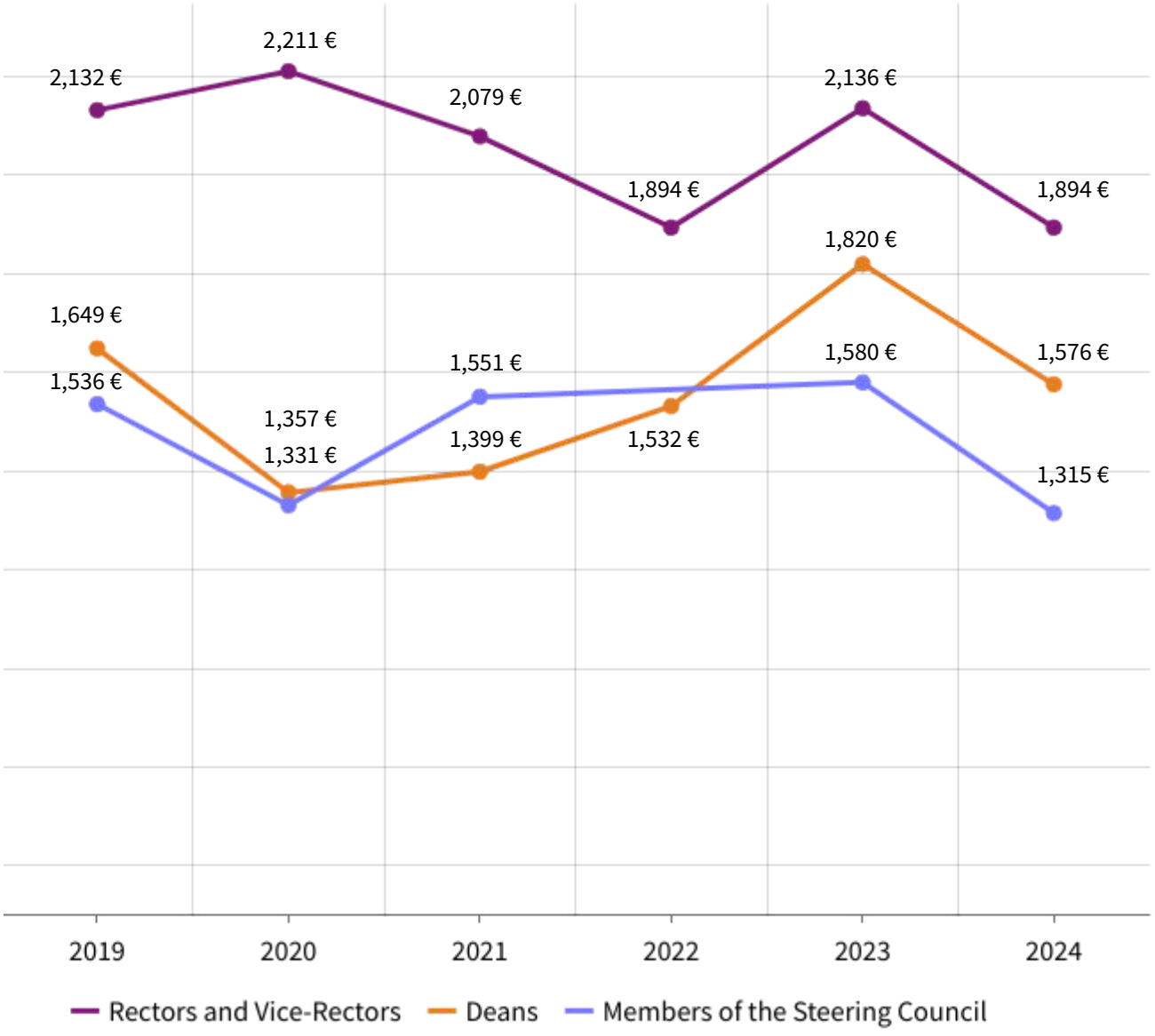
A comparison of data for 2023 and 2024 at the University of Ferizaj shows a noticeable change in the structure of monthly income for academic managerial staff. Average monthly income decreased from 1,846 EUR in 2023 to 1,615 EUR in 2024, representing a reduction of 231 EUR, or about 12.5%.

At the same time, monthly allowances increased slightly from 591 EUR in 2023 to 609 EUR in 2024, a difference of 18 EUR, or about 3% more.

Monthly income over the years by managerial position at the University of Ferizaj

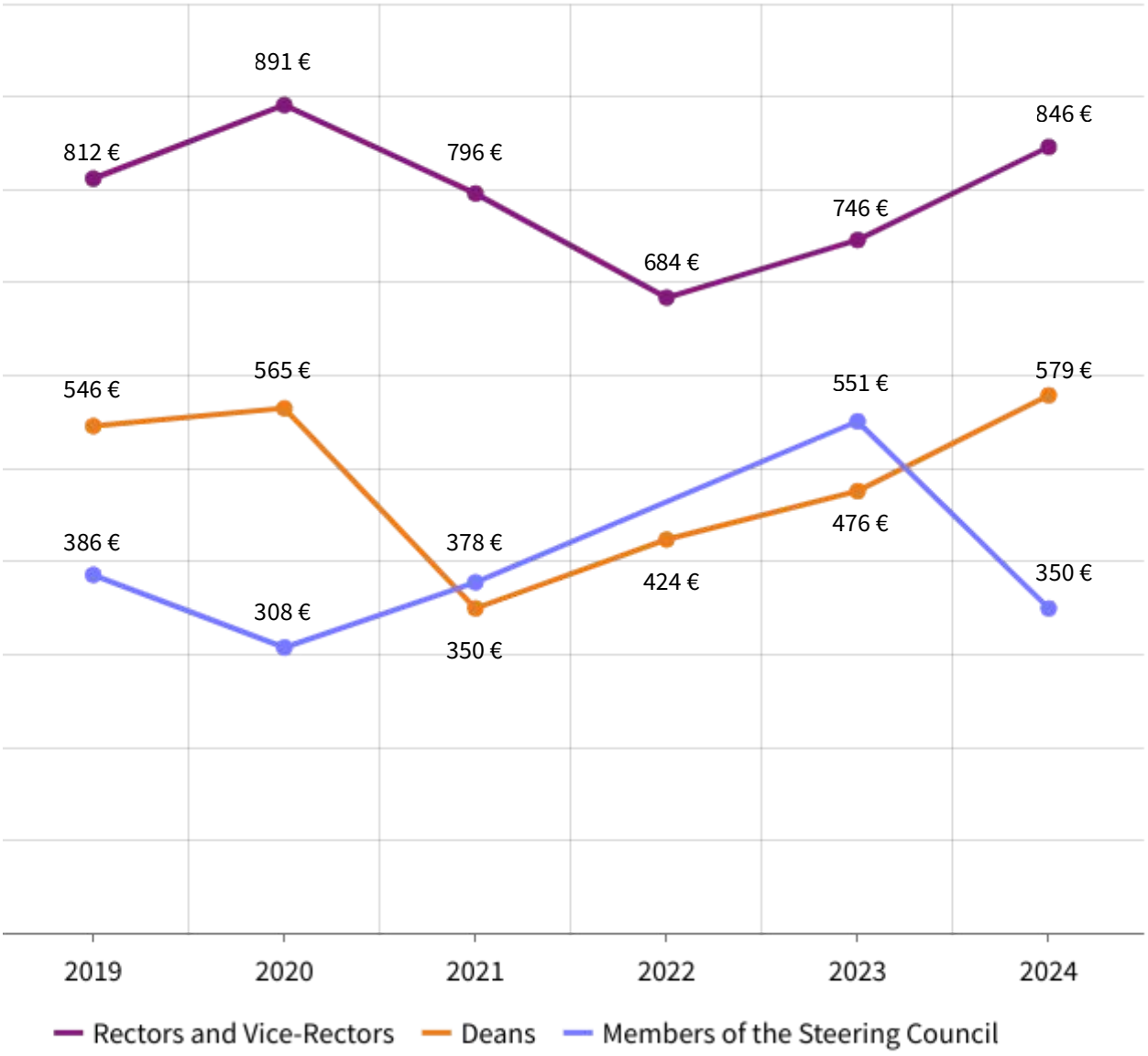
At the University of Ferizaj, the largest average decrease in monthly income was among members of the Steering Council from the academic staff, from 1,580 EUR in 2023 to 1,315 EUR in 2024.

Monthly income over the years by managerial position at the University of Ferizaj



The largest average increase in allowances was among deans, from 476 EUR in 2023 to 579 EUR in 2024. The largest average decrease in allowances was among members of the Steering Council from the academic staff, from 551 EUR in 2023 to 350 EUR in 2024.

Monthly allowances over the years by managerial position at the University of Ferizaj



Methodology

The object of the research was the seven public universities and their academic managerial staff, including rectors, vice-rectors, deans, vice-deans, and members of the steering councils holding academic titles. The report presents findings based on research of 2024 data.

For comparisons with previous years, the reports “Financial Transparency of Public Universities 2023” and “3 Years of Research and Monitoring of Higher Education Institutions in Kosovo” published by ORCA were used.

Research on public university expenditures and education statistics

Expenditures of the seven public universities were examined based on the Law on Budget Appropriations for the Budget of the Republic of Kosovo for 2024 (LAW NO. 08/L-260). From this law, allocated expenditures for 2024 were taken, including government grants and self-generated revenues of public universities in Kosovo.

Research on academic managerial staff income

In June 2025, data was collected from asset declarations submitted by academic managerial staff to the Anti-Corruption Agency for their 2024 income. The analysis aimed to identify how much above the base salary public universities pay their academic staff.

From the total declared income, base salaries were calculated according to the Law on Salaries in the Public Sector (08/L-196). Allowances were classified into two categories: functional allowances (linked to managerial positions) and other allowances, including overtime pay, committee participation, thesis supervision, etc.

Functional allowances were calculated based on current regulations and represent a percentage added to the base salary according to the academic title, as defined by the Law on Salaries in the Public Sector:

- Rectors: 20%
- Vice-rectors: 18%
- Deans: 15%
- Vice-deans: 13%

For members of the Steering Council, the functional allowance is 20% of the base salary of the Highest Administrative Officer, which in the university is the Secretary General.

When other allowances were not specified in asset declarations, they were calculated as the difference between total declared income and the sum of the base salary plus the functional allowance.

Payments for other engagements outside regular professional duties (such as participation in projects, per diems for travel, subsidies for publications or conferences) were not included in this analysis.

Law on Salaries

In January 2023, the Law on Salaries in the Public Sector (08/L-196) came into force, setting compensation levels for positions paid from Kosovo's budget. The law specifies coefficients used to calculate salaries based on the value of the coefficient, which in 2024 was 110 EUR. In the figure below, the compensations by academic and managerial positions in higher education in Kosovo can be seen.

ANNEX NO.8 - PUBLIC OFFICER OF UNIVERSITY AND PRE-UNIVERSITY EDUCATION					
No.	**Title of Position**	**Group**	**Class**	**Coefficient**	**Field of Implementation**
1	Rector	E	E1	14.2	In case the work as academic staff is not suspended, the functional allowance defined in the Article 32 of the Law is applied
2	Pro - Rector		E2	13	
3	Dean		E3	12.8	
4	Pro - Dean		E4	12.6	
5	Regular Professor		E5	12.4	
6	Associate Professor		E6	11.4	
7	Assistant Professor		E7	10.4	
8	Lecturer		E8	8.6	
9	Lecturer/Corpetitor		E9	7.5	
10	Assistant/ Independent Researcher		E10	7.2	
11	Junior Assistant / Researcher		E11	6.6	
12	Laboratory Assistant at the University		E12	6.4	

According to the law, university professors who also perform managerial functions (rector, vice-rector, dean, vice-dean, or head of department) are entitled to a functional allowance for exercising that role. The allowance cannot exceed 20% of the professor's base salary.

"University professors, in cases where they also perform functions as rector, vice-rector, dean, vice-dean, and head of department, receive a functional allowance for exercising the respective function. The value of the allowance cannot exceed twenty percent (20%) of the base salary of the university professor."

Academic staff with valid contracts signed before the law came into effect continued to be compensated according to the previous regulations, under the law's transitional provisions. Those signing new contracts after the law's entry into force were compensated based on the new coefficients.

The coefficient value in 2023 was 105 EUR, and in 2024 it was 110 EUR.

Methodological limitations

The law came into effect while some contracts for academic managerial staff were still active under the previous regulations. Since it is not possible to verify the signing date of each contract, this research is based solely on the new law, without considering older regulations where compensation levels might have differed.

In addition, academic staff are entitled to seniority allowances depending on years of work experience. Identifying these would require reviewing each contract individually. Therefore, this research relied solely on the base coefficients as defined in the Law on Salaries.

Disclaimer:

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