



Case Study: Money Management in Kosovo Sports

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ABSTRACT

Sport in the country is supported through program policies and is also supported in its development, even with the difficulties that our society and the sports activity of the country have gone through. The management of sports clubs, federations, and sports organizations in general develops their activities while facing difficulties of a material nature when it comes to participation in international competitions. Therefore, this paper presents the management of money in sports organizations, infrastructure, and other stakeholders. This paper is presented as a model that has to do with the management, sports, and infrastructural capacities that exist at the moment, as well as the distribution of the budget for federations, clubs, sports infrastructure, and other organizations that perform these activities. The management of money for sports in the country has been executed for about 35 sports federations with about 867 sports clubs, where in total approximately 81.041 people participate in sports activities, of which 67.583 are men and 13,458 women, and their amount spent was about 14,247,919 euros from the revenues of 18.489.005 euros that were from the country's government. The management of money for sports in the country would open the way if appropriate measures were taken to increase the budget by engaging serious investors in terms of sports infrastructure in public-private partnerships, where this would then affect the addition of sports facilities and their management as rationally as possible, where sports activities would then be increased, and then this would also bring incomes. Meanwhile, sports organizations should be further supported in the operationalization of fiscal facilities for companies that are helping clubs and federations that wish to enter sports sponsorship, where this would also be a driving force in the development and improvement of sports and its conditions for the progress of sports activities.

Keywords: management; sports; money; sports department; Kosovo

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INTRODUCTION

The Department of Sports within the division of Federations, Sports Infrastructure, and School Sports is maximally engaged in fulfilling the objectives and tasks of the Ministry of Sports, which belong to the resources for the realization of the foreseen plan and are implemented in accordance with the program policies and the implementation strategy of objectives.

Sport in the country is a specific category of society that is financed by the country's budget (Alaj et al., 2018). Therefore, there has been an increase in activities, development, and functionality, and in this direction, the development of organizational structures in the pillar of the reform of federations, associations, and sports clubs has also been evident. Whereas, in the hierarchical plan, institutional reports, tasks, and responsibilities are defined according to the regulations (administrative instructions) in force, while a great deal of work has been done in



terms of drafting, processing, defining, and processing the sports law in parliament sufficiently (Tahiraj et al., 2011).

The current state of the sports infrastructure in the country is not at the required level by international criteria; therefore, this minimizes the opportunities for athletes and those who do competitive activities, etc., which affects the development of qualitative sports (Alaj et al., 2018).

The state of sports in the country in terms of organizational structure and resources is that there are 35 registered sports federations with 867 sports clubs, where about 67.583 male athletes and 13,458 female athletes participate (Alaj et al., 2018), for a total of about 81.041 athletes who do their activities in the country. The activities of the central level of sport within the Ministry of Sports are based on several program policies that are in relation to the needs and trends of sport as well as development planning for different periods, and all of these condition the insufficient budget (Tahiraj et al., 2011). As far as money management is concerned, the central level within the framework of the Ministry of Sports, respectively the Department of Sports, supports projects that fall within the framework of program policies according to priorities in the advancement of school, competitive, and infrastructural sports.

Purpose

The essence of this study is in the information and knowledge about the management of money in sports in the country where, through program policies, management is done to raise the level and create infrastructural conditions, including all those who perform regular sports activity in the country where they find ways to sensitize, make it popular, and support it in professional, organizational, and leadership work from clubs to federations. This case study aims at a summary analysis related to the implementation of the foreseen programs and procedures, the advancement of policies and legislation in the field of sports, the regulation of important legal fields in sports according to the foreseen plan, the approval of the regulation for the categorization of athletes and coaches, and the regulation for the categorization of sports, which previously did not exist.

RESEARCH METHODOLOGY

This study was based on the organizational structures of sport in the country of those who perform activity based on the statistics agency of Kosovo, and from this information, the methodology will reflect in particular the financial management of the federations and the sports infrastructure in the country. Through the data below, we will have the current state of financial resources in their distribution of money in the country from the central level, which state was based on the period of 2018.

RESULTS

The management of financial resources for the year 2018 was done at the central level, namely by the ministry of sports, for the needs of sports organizations (federations) and sports infrastructure, as well as clubs participating in domestic and foreign competitions, which were mainly assisted by the central level, respectively from the department of sports within the ministry of sports. We will present all these numerical data below, along with the type of organization, level, and competition.

Table 1. Funding of federations and sports infrastructure for the year 2018 in euro

Designation		Budget 2018						
Department of sports	Programs	Staff 2018	Salaries and Payments	Goods and Services	Municipal Expenses	Subsidies and Transfers	Sports Infrastru.	Total 2018
		30	198,187	21,800	8,600	2,770,418	10,690,000	18,489,005
	Sports Organiza.	23	134,872	21,800	8,600	2,770,418		2,935,690
	Sports Infrastr.	7	63,315				10,690,000	15,553,315
Expenditure				19,947	6,155	3,577,401	10,644,415	Total expenditure
Total								14,247,919 Euro

Table nr. 1 shows the funding with the amount of 18,489,005 million euros for sports organizations and sports infrastructure, where sports organizations (federations, Olympic committee) and which expenses are included for international competitions, making it popular, various seminars and camps, tournaments, elite sports, school and university sports, and sports-recreational activities, where a total of 2,935,690 million euros were distributed by the Ministry of Sports, respectively by the Department of Sports, figure of 2018, whereas the amount distributed to sports infrastructure was 10,644,415 million euros. The sports infrastructure includes expenses for stadiums, sports polygons, sports gyms, tools and requisites, and other technical items. With the financing of sports organizations for each year, the annual narrative report, the audit report, and the closing of the open advances of the previous period are sent; therefore, payments for the next year can also be made without submitting the above-mentioned documentation approved by the work assembly of the sports organization and the closing of advances. While, in sports infrastructure, the procedures that are led by the respective municipality are based on the procurement law, the municipalities submit the situations from the joint investments that have been recommended by the budgetary organizations benefiting from the grants for the municipalities, and they are processed in accordance with the management of the relevant contract. While informing them about the procedure for the implementation of joint projects, I mentioned that the payment execution procedure includes procedures such as the appointment of the project supervisor from the central level, respectively from the Ministry of Sports, and the submission of the file from the relevant municipality for the project.

Whereas the obligations of the municipality are:

- Relevant situation with an invoice approved by the supervisory body;
- Technical report with the description of the works carried out by the supervisory body and the decision designated by the municipality as the supervisory body of the works for the relevant project;
- Contract with the economic operator with premeasures and pre-calculations, according to contracting;
- A covering letter from the mayor of the municipality as a signatory of the memorandum, etc.

All the actions of the sports department in support of sports organizations and capital investments have been carried out in compliance with the programs approved

according to the budget law, as well as with procedures in compliance with the laws and regulations in force. Construction, maintenance, and renovation of gyms and stadiums (in Table 1) do not meet current needs, but this amount is increasing from year to year for investments and needs. In addition to this amount given by the Ministry of Sport, the budget is also reviewed after six months, and depending on needs and investments, this figure may change, but from the central level (Tahiraj et al., 2011).

CONCLUSION

The users of the budget, respectively, federations, clubs, sports infrastructure, and other organizations whose activity is the country's own interest in the inclusion, advancement, and creation of the most favorable conditions for athletes and those engaged in recreational-sports activities, and these conditions are created by the budget, therefore the revenues of the central level are still insufficient, then the support in the public-private relationship and separately from the sports infrastructure should be identified as a pillar with what we need to alleviate the current situation. The presence of investors in public-private partnerships would have an impact on the addition of sports objects and the regulation of sports activities, which would continuously bring in income either from the surrounding premises, viewership, or concerts that could be held (Tahiraj and others, 2011). Whereas, regarding the functionality of the law for fiscal facilities for companies that are helping clubs and federations, this pillar would further push the development and sport in the country, where it would then increase the competition and the results would be even better.

CONFLICT OF INTEREST

All author declares that this manuscript has no conflict of interest with any party.

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