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National Audit Office

Performance Audit Report

LAND/PROPERTY MANAGEMENT BY THE KOSOVO AGRICULTURE INSTITUTE



Prishtina, August 2024

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This audit was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAI 3000²).

Performance audits undertaken by the National Audit Office are objective and reliable examinations that assess whether government actions, systems, operations, programs, activities or organizations operate in accordance with the principles of economy³, efficiency⁴ and effectiveness⁵ and whether there is room for improvement.

The Auditor General has decided regarding the content of this draft audit report "Land/Property Management by the Kosovo Agriculture Institute", in consultation with Assistant Auditor General, Myrvete Gashi Morina, who supervised the audit.

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1 Law no.05_L_055 on the Auditor General and the National Audit Office of the Republic of Kosovo

2 Standards and guidelines for performance auditing based on INTOSAI Audit Standards and practical experience

3 Economy - The principle of economy implies minimising the cost of inputs. Inputs should be available at the right time, quantity and quality and at the best price possible

4 The principle of efficiency implies achieving the maximum from the available inputs. It relates to the relationship between input and output in terms of quantity, quality and time

5 Effectiveness - The principle of effectiveness implies the achievement of set objectives and the achievement of expected outputs.

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List of Abbreviations

KFVA	Food and Veterinary Agency of Kosovo
AZHB	Agency for Agricultural Development
DAPM	Department for Agricultural Policies and Markets
KAI	Kosovo Agriculture Institute (Institute)
MAFRD	Ministry of Agriculture, Forestry and Rural Development (Ministry)
SARD	Strategy for Agriculture and Rural Development for the period 2022-2028
KPC	Kosovo Protection Corpses
SARD	Strategy for Agriculture and Rural Development 2022-2028
NAO	National Audit Office

Executive summary

Agricultural land, as a natural asset of general interest, has special protection and must be used for agricultural production, but in special cases, it can also be used based on certain criteria for non-agricultural purposes. The Ministry of Agriculture, Forestry and Rural Development made the preparation of public policies, setting of mandatory standards in the field of agriculture, livestock, production and protection of plants, forestry, and land protection from unplanned urban constructions and the regulation of agricultural land, as well as rural development⁶. The Agricultural Institute is a public research Institute of Kosovo and has had the objective of playing an active role in the development of agrarian reforms and scientific research in Agriculture. The Institute owns over 309ha of land/property which it uses for the development of agrarian reforms, scientific research and a part is given on lease.

The National Audit Office has carried out a performance audit on the topic “Land/Property Management by the Kosovo Agricultural Institute”. The objective of the audit is to review whether the Ministry of Agriculture, Forestry and Rural Development and the Institute have established an appropriate system for the preservation and the protection of the Institute’s agricultural lands and whether the process of leasing of those lands is in compliance with the legal framework.

The audit has covered the period 2010-2024 for the process of leasing agricultural lands, while regarding the process of management or alienation of properties for the purposes of analysis, we have treated the data from 1999 to 2024.

Our audit results show that the Ministry and the Institute have not achieved to properly manage the Institute’s agricultural lands. There is a clear lack of a legal basis for the Institute, the Management Board was not functional, by impacting the Institute not to have proper management and guiding policies for the development of the Institute’s activity. There are over 309 hectares of agricultural land belonging to the Institute that are not managed properly, of which over 52ha are used in an unauthorized manner and about 31ha were alienated without the knowledge/consent of the Institute. The Institute uses only 5ha for research needs, while about 260ha has been offered/leased but which have not been managed properly.

The lack of a clear legal basis for the Institute has severely damaged its proper functioning. This shortcoming has led to the considerable mismanagement of the Institute’s agricultural lands. Since the Institute is under the administration of the Ministry, the lack of legal basis regulating its status and properties has aggravated the situation. The Institute operates according to the Administrative Instructions from 2003, which do not address the way how to manage agricultural lands. The lack of scientific research programs has resulted in most of these lands remaining barren, contributing to

6 Regulation (GRK) - no. 06/2020 on Areas of Administrative Responsibility of the Prime Minister’s Office and Ministries.

poor management, alienation and unauthorized use. Currently, only a small part of the land is used for research, while most of it is given on lease.

During various years, about 31ha of the Institute's lands in the Cadastral zones of Pristina and Peja were alienated. The Ministry and the Institute for a long time did not have a list of their properties, not having complete knowledge of these properties. In 2022, the Ministry made a property identification report showing the condition of the properties and their unauthorized use. In all cases of alienation, consent was not obtained from the Institute as the owner of these properties. For the alienations that occurred before 1999, of about 16ha, 49 are, 37m², the relevant documentation is missing. While after 1999, about 14ha, 41 ares, 73m² were alienated, where most of those were based on decisions before 1999, questioning their authenticity. Likewise, the Municipality of Peja has unilaterally decided on several occasions to alienate the properties of the Institute without any consent for such actions.

Over 52ha of agricultural land has been usurped from the Institute, as well as another area of land has been usurped on which 26 buildings/villas were built. The lands of the Institute are not monitored and inspected by the Ministry nor by the Institute. From 2013, the Ministry of Agriculture, Forestry and Rural Development has not carried out inspections of agricultural lands, and as a result has not managed to protect the properties and impose fines on persons who have used the properties of the Institute or agricultural properties outside of the agricultural nature. This lack has led to poor management, unauthorized use of agricultural land and its use for non-agricultural activities, as well as soil pollution by harmful materials, etc.

There is a lack of transparency and inadequate management in the process of leasing properties from the Institute. Out of 11 lease contracts concluded in 2016, only three (3) are based on public announcements, the use of lease contracts that are not of agricultural nature, not appointing the contract managers, not describing the initial state of the land, not presenting the new cultivation project.

The lack of managers to monitor contracts has resulted in numerous problems in the use of agricultural lands under lease. As a result, the Ministry and the Institute do not have information on how these lands are used and if they are used in accordance with their attributes. As a result of the lack of monitoring by the Ministry, the land has been used for non-agricultural purposes, land has been given to subcontractors, not returning to its original state, leaving barren by leaseholders, etc. The findings of the audit show that the issues related to the management of the agricultural lands of the Institute by the Ministry require immediate action, and for this, one (1) recommendation was given to the Government of Kosovo and seven (7) recommendations were given to the Ministry and the Institute. The list of recommendations is presented in Chapter 5 of this report.

To undergo this audit, we mainly were provided with the data from third parties, namely the Kosovo Cadastral Agency of and the Cadastral Offices in Pristina and Peja, as source and historical data about lands/properties from the Institute and the Ministry were missing (with the exception of the 2022 report) therefore the possibility of the existence of any other property is not excluded due to the history of changing the name of the Institute several times since its establishment.

INTRODUCTION

01

1. Introduction

The Institute has the mandate to conduct various researches: laboratory analysis of agricultural inputs and products of plant and animal origin, assurance and technical control for certification of seeds, seedlings and seed-plot, training and advisory services. The owner or user of the agricultural land is obliged to use the agricultural land in a way that suits the natural properties of the land, not reducing its value and using the relevant agrotechnology measures. If the owner or user of the agricultural land does not use the land for agricultural activities, he will make an effort to ensure its use by leasing the land.⁷

The owner of agricultural land or its user has the obligation to use the land by applying adequate agrotechnology measures and to use it in such a way as to preserve its natural attributes. In order to protect the agricultural potential and the rational use of agricultural land, the Ministry set the criteria for the classification of agricultural land according to class quality.

Agricultural land is the basis of agricultural production, which provides most of the food supply and provides a critical number of ecosystem services (for food safety). Agriculture is therefore vital to food safety and supports the Sustainable Development Goals. The area of agricultural land in Kosovo as a resource to produce food to meet the requirements of self-sufficiency is quite limited.

Chart 1: The total land area in Kosovo

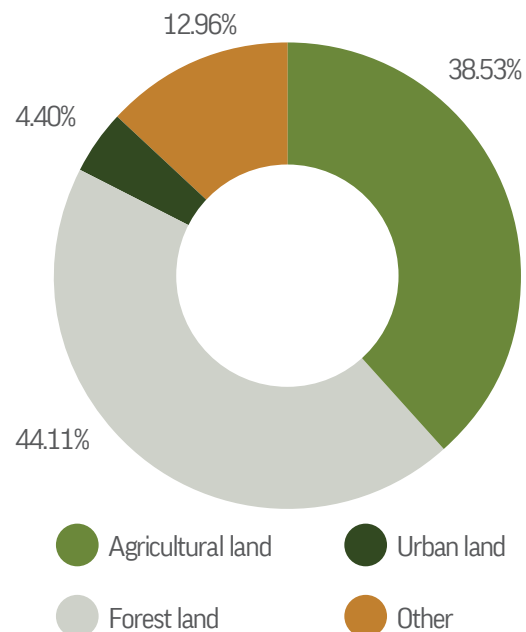


Chart 1 shows the total area of land in Kosovo, which is divided into the following categories: agricultural land, which participates with 38.53%, forests and forest land 44.11%, urban land 4.40% and other 12.96%. According to the data of the agricultural survey, the utilized area of agricultural land has not had major changes and has been an approximate trend of use during 2020. The use of agricultural land in this period according to categories has the following distribution: meadows and pastures (including common land) with a participation of 52%, arable land - fields including vegetables (in the open field 8,491 ha

⁷ Law on agricultural land, Article 4 (4.1, 4.2).

and greenhouses as first crop 562 ha) 45%, gardens and seed-plot 2%, tree plantations 2% as well as vineyard plantations 1%.⁸

The Institute was founded in 1947 as an independent institution with its own self-governing bodies, respectively as the Public Research Institute of Kosovo and has had the objective of playing an active role in the development of agrarian reforms, as well as the Institute for Scientific Research in Agriculture.

In 2002, the Kosovo Agriculture Institute was transferred to the Ministry of Agriculture, Forestry and Rural Development, which also manages agricultural lands, properties of the Kosovo Agriculture Institute.

The Kosovo Agriculture Institute uses its lands/properties for the development of agrarian reforms and for scientific research, but it has leased most of those.

The Ministry, as the administrator of the agricultural lands of the Institute its activity related to agricultural lands is regulated by law, through which the use, protection, regulation and leasing of agricultural land is determined, in order to preserve and protect the agricultural potential permanently, based on the principles of sustainable development. Among other things, the legislation provides for all the conditions for the lease of agricultural land, but also provides for cases such as: termination of the contract, cease of the contract, compensation after the termination of the lease contract as well as the eventual resolution of conflicts.

Agricultural lands, forests, and state forest lands can be leased to natural and legal persons, local and foreign. The forms of agricultural land leasing are in the form of long-term leasing, short-term leasing and pasture leasing. Long-term leasing is considered the leasing of agricultural land for a period longer than three (3) years. Short-term leasing is considered the leasing of agricultural land for a period of up to three (3) years, which also includes leasing for pastures.⁹

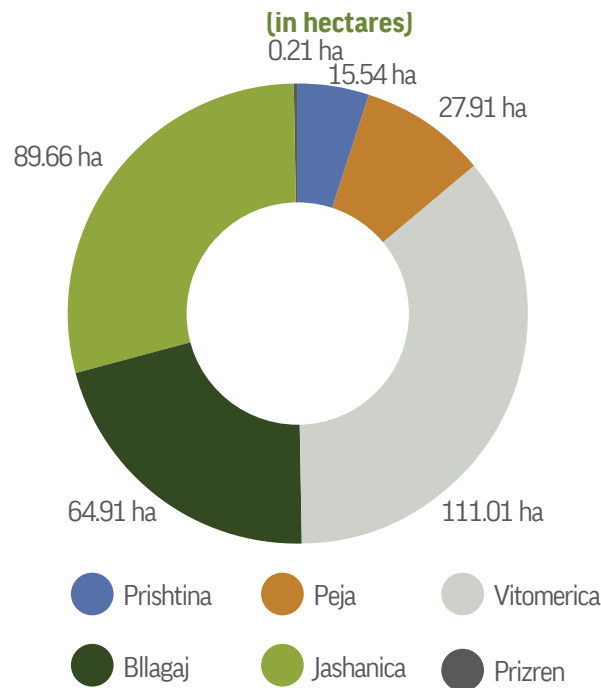
The sustainable management of the Institute's agricultural land is of particular importance as a natural resource and general benefit, based on the principles of sustainable development, its protection and utilization for agricultural production, to ensure the country's economic prosperity. The agricultural lands owned by the Institute in several places were leased for agricultural activities, based on the expression of the interest for its use by the interested parties, a part is used for the needs of the Institute related to scientific research, while a part has remained unused.

The graph below shows the agricultural lands of the Institute located in different parts of the territory of Kosovo, assessed by the commission for the review and evaluation of the immovable properties of the Institute in 2022.

8 "Annual monitoring report of the SARD2022-28-Monitoring report 2022", Ministry, page 5

9 Law no. 02/L -26 on Agricultural land, Article 31

Chart 1: The Institute's agricultural land area by area¹⁰



The data of the commission for the examination and evaluation of the immovable properties of the Institute show that in the territory of Kosovo there are officially about 309 ha of land owned by the Institute. The report provides details that in the district of Prishtina there are 16 plots with a total of 15.53 ha, in the district of Peja there are 37 plots with a total area of 27.89 ha, in Bllagaj there are 8 plots with a total area of 64.91 ha, in Vitomerica there are 30 plots with a total area of 111.01 ha are spread, in Jashanica there are 41 plots with a total area of 89.66 ha, while in Prizren 1 plot within an area of 0.21 ha has been recorded. Currently, for its study and research needs, the Institute utilizes an area of approximately 5 ha, a part of which is leased, while the greater part has no destination for use.

¹⁰ Commission for review and evaluation of the immovable properties of the Institute, 2022

AUDIT

02

QUESTIONS

AND

2. Audit Objective and Questions

The objective of the audit is to assess whether the Ministry of Agriculture, Forestry and Rural Development and the Institute have established the appropriate system for the preservation and protection of the Institute's agricultural lands and whether the process of leasing these lands is in compliance with the legal framework.

This audit aims to provide recommendations for the preservation of the agricultural lands of the Institute from their alienation and unfair use in order to preserve their natural attributes without reducing the value of their agricultural production.

To answer the audit objective, we formulated the following questions:

1 How effective are the institutions responsible for managing the agricultural land of the Kosovo Agriculture Institute and preventing/preserving it from usurpation and alienation



2 How effective have the responsible institutions been in monitoring/supervising the agricultural lands of the Kosovo Agriculture Institute



Part of the scope of this audit were the Ministry of Agriculture, Forestry and Rural Development, the Agricultural Institute of Kosovo, within which the focus was on its role and function in the management of agricultural properties, the Kosovo Cadastral Agency (KKA) as and the cadastral office of the Municipality of Pristina and Peja. As for the inspections by the Ministry, the focus was on the department for agricultural policies and markets, the commissions for the evaluation of the properties of the Institute and the commissions for the leasing of the properties of the Institute. The audit covered the period 2010-2024 in terms of the leasing process, while in terms of the alienation process of the Institute's properties, for the purposes of analysis, we handled the data before 1999 until 2024.

The detailed methodology applied during this audit, the sub-questions, the criteria and the detailed scope of the audit are presented in Annex I.

AUDIT
FINDINGS

03

3. Audit findings

In this chapter are presented the findings which are the consequence of not taking measures by the Ministry and the Institute, as a result of which the alienation of the Institute's properties and their unauthorized use took place.

The findings are related to the lack of policies for the management of the Institute's properties, the alienation and usurpation of properties by natural or legal persons, their use without a contract, the lack of taking steps by the Ministry/Institute to protect those, giving on lease the Institute's properties without the authorization of the Ministry and the lack of their inspection and monitoring by the Ministry and the Institute.

3.1. Lack of legal framework and governing structure for the management of the Institute and agricultural properties

The Institute/Ministry must manage agricultural land as a natural resource and general benefit based on the principles of sustainable development, the protection of agricultural land from unplanned urban constructions, pollution, erosion, degradation and its use for agricultural production to ensure economic prosperity of the country.

For appropriate functioning, the Institute must be under the management of the Management Board, which will approve the programs of the Institute as well as provide the Director with directions and

policies in matters of planning and policies related to the Institute.

The Institute operates with an Administrative Instruction of 2003, approved by the Provisional Self-Government Institutions of that time, which is deficient in terms of the role, duties and responsibilities of its operation. This Instruction does not define the duties of the Institute for the management of its properties.

The Institute has not clearly regulated the way it operates, especially in terms of properties/agricultural lands. As a result, its main asset such as agricultural land has not been properly managed over the years. Although the Institute is under the administration of the Ministry, the latter has not drawn up a clear regulatory/legal basis for regulating the status of the Institute, including its properties.

The Ministry has undertaken several actions to regulate its status, but resulted unsuccessful. In 2021, the Ministry established the team to draw up the draft concept document for the regulation of the status of the Institute. Even though this concept document had passed the final stage, in 2023 the minister made a decision to repeal the working team for drafting that draft concept document.

From the analysis of the laws and regulations for the organization of these two institutions, such as the Ministry that leases the properties of the Institute and the Institute that owns the agricultural properties, we have not found that there is a division of duties and responsibilities for the management of the properties of the Institute. Since the establishment of the Institute in 1947, as an Institute for scientific research in agriculture

with its headquarters in Peja, having the important role of this Institute for the agricultural sector in the country, there were allocated agricultural property/land by the state institutions of that time in the Cadastral zone of Prishtina, Peja and Prizren. In the years 1981-1999, the Institute operated with its own self-governing bodies as AOAL - Institute for Plant Production, and in order to support the teaching process, it is integrated into the Faculty of Agriculture in Prishtina. After the year 2000, in the absence of the will ¹¹of the Faculty of Agriculture in Prishtina, this Institute was registered by its employees as a municipal company in Peja. In 2003, based on the Administrative Instruction, this Institute came under the administration of the Ministry of Agriculture, Forestry and Rural Development. However, it is still not fully consolidated as is the case with the absence of the Management Board of the Institute.

The Institute does not have in place the Management Board established by the Ministry, as it was foreseen in the administrative instruction and which had the task of approving the programs of the Institute as well as providing the Director of the Institute with directions and policies in matters of planning and policies that are related to the Institute¹². As a consequence, the Institute has lacked the policies and direction to manage to develop the activity as an independent Institute and achieve the objective for which it was established. Likewise, the organizational structure that is foreseen in the regulation has not functioned in its entirety, except for the reporting that has developed in the Ministry. Therefore, this Institute has remained deficient in terms of program development and direction in matters of planning and policies related to the Institute.

As a consequence of the lack of regulation of the legal basis by the responsible actors and the activation of the Management Board for the management of the Institute and its properties, it has resulted that the agricultural lands are not managed appropriately, resulting in their alienation and usurpation, change of destination, leasing in a non-transparent manner without any program for agricultural lands.

3.2. Alienation of the Institute's properties in the Cadastral zones of Prishtina and Peja

All budget organizations are obliged to take the necessary measures for the documentation, preservation, identification, alienation and reporting of non-financial assets in order to manage those more effectively, efficiently and economically, in order to protect non-financial assets from damage and misuse¹³.

The Ministry/Institute must check non-financial assets at least once a year to verify and evaluate the actual state of non-financial assets. The Chief Administrative Officer, when there are suspicions of fraud, misuse, theft or loss of non-financial assets, must take decisions on partial or complete inventory whenever such a situation is found.¹⁴

¹¹ Draft Concept Document for the Kosovo Agricultural Institute 2021 (page 6)

¹² Administrative Instruction No. 2003/03

¹³ MF Regulation - no. 02/2013 - on Management of Non-Financial Assets in Budgetary Organizations (Article 2),

¹⁴ Regulation - MF no. 02/2013 - on Management of Non-Financial Assets in Budgetary Organizations (Article 18)

The Ministry and the Institute did not clearly identify and did not keep records of the Institute's properties until October 2022, as a result they did not have accurate information on the number of the Institute's properties. Although the Institute is the owner of the properties, it has not kept an accurate register of the properties it owns. In January 2022, the Ministry, in order to record the properties of the Institute, established a commission for the review and evaluation of its immovable properties. Composed of six officials, the commission aimed to evaluate the real estate report which was addressed to the Ministry in August 2021 by the Institute. This commission had reported in detail on the number of current properties of the Institute and on the condition of the properties and their unauthorized use. However, no steps have yet been taken regarding the condition of the Institute's properties.

During the audit, we requested complete data of the Institute's lands from the Kosovo Cadastral Agency and from the Cadastral Offices of the Municipality of Pristina and Peja, in order to assess the current state of the Institute's properties and the old state before 1999. of the data received by the Kosovo Cadastral Agency, it appears that the Institute owned 340ha, 16ares, 42m², while the current situation according to the Cadastral Agency and the Ministry is 309ha 25ares and 12m². This shows that around 30ha, 91ares, 30m² were alienated in both Cadastral zones of Pristina and Peja during different years without the information/approval of the land owner, respectively the Institute and the Ministry.

In addition to others, the lack of inventory check on a regular basis of the Institute's properties has influenced a large part of its properties to be alienated by public organizations or private persons, which has had the effect of reducing the total area of the Institute's agricultural land.

From the comparison of the cadastral data for the properties of the Institute in the Cadastral zone of Pristina, we found that the total alienated area is 12ha, 4ares. These alienations were mainly made after 2001 and in some cases the alienation documentation/files are missing.

In table number 1, we have presented the methods of alienation of the Institute's properties to other parties over the years.

Table 1. Alienation of properties in the municipality of Pristina

Cadastral zone	Old area before 1999	Alienated are	Current are-2024
Pristina, 71914059-1559-1	11ha, 2ares, 35m ²	7ha, 68 ares, 85m ²	3ha33ares, 50 m ²
<p>According to the cadastral office of Pristina, at the request of a private person, in 2001, cadastral plot number 1559-1 with an area of 11ha, 2ares, and 35 m² was partitioned and cadastral plot number 1559-1 was created with an area of 8ha, 2ares, 35m² and 1559-14 with an area of 3ha.</p> <p>Plot number 1559-1 is divided into 1559-1 with an area of 1ha, 34ares, 5m² and 1559-16 with an area of 6ha, 68ares, and 30m².</p> <p>In 2002 plot no. 1559-14 is divided into sub-plots (14) with an area of 1ha, 99ares, 50m² and (15) with an area of 1ha, 50m². Plots (15) and (16) were transferred to the name of a private person according to the judgment of 1998, but the case is missing and we have not received a reason why this case is missing.</p> <p>Likewise, in 2002, plot 1559-1 with an area of 1ha, 34ares was transferred to the ownership of a private person, but with a court decision, it was returned to the name of the Institute in 2023.</p> <p>Of this entire plot, only 3ha33ari, 50 m² in plots with no. are now owned by the Institute. 1559-1 with an area of 1ha, 34ari, 05m² and plot 1559-14 with an area of 1ha, 99ari, 50m².</p>			
Cadastral zone	Old area before 1999	Alienated area	Current area-2024
Pristina, 71914059-2916-1	5ha, 34 ares, 17m ²	3ha, 9ares, 73m ²	2ha, 24 ares, 44 m ²
<p>According to the registry of the cadastral office of the Municipality of Pristina in 2004, plot 2916-1 with an area of 5ha, 34ares, 17m² was partitioned at the request of a private person and the following plots were created:</p> <p>2916-1 with an area of 2ha, 84ares, 17m² and 2916-3 with an area of 2ha, 50ares.</p> <p>In 2004, plot 2916-3 passed into the ownership of a private person by court decision.</p> <p>Plot number 2916-1 in 2007, was portioned into 2916-1 with an area of 2ha, 24 ares, 44 m² and plot no. 2916-12 with an area of 59 acres, 73m².</p> <p>The last parcel no. 2916-12 had passed into the ownership of the Social Owned Enterprise since in 2010 it had presented the sale contract dated 23.12.1986 to the cadastre. While in 2011, the same plot 2916-12 was given to private business for 99 years by the Kosovo Privatization Agency.</p> <p>While plot no. 2916-1 is divided into sub-plots 21 and 22. Then plot no. 2916-21 is divided into sub-plots 27, 28, 29 and 30, while plot no. 2916-22 is subdivided into sub-parcels 25 and 26.</p> <p>In 2024, plots with no. 2916-26 and 2916-28 at the request of the Ministry for their needs and plot 10660-0 was created with an area of 1ha, 20ares, and 36m². Out of the entire plot 2916-1 in the area of 5ha, 34ares, 17m² from the old condition, only 2ha, 24 ares, 44 m² are owned by the Institute together from sub- plots 10660, 27, 29, 30, 25.</p>			

Cadastral zone	Old area before 1999	Alienated area	Current area-2024
Pristina, 71914059-1539-0	8 ha, 77 ares	1 ha, 25 acres, 62 m ²	6ha, 82ares, 8m ²

Plot number 1539-0 with an area of 8ha, 7ares, 70m² in 2006 was transferred to the name of the Ministry for the construction of the facility of the Food and Veterinary Agency (FVA). In 2010, plot 1539-0 was partitioned and two plots were created: 1539-1 with an area of 6ha, 82ares, 8m² and 1539-2 with an area of 1ha, 25ares, and 62m². Plot No. 1539-1 again returned to the Institute, while the rest remained in the ownership of AUVK.

Photo 1. Alienated parts of the plot 1559-1



Burimi: AKK

The photo above shows property 1559-1 where the part in yellow is alienated according to the description of the table above.

From the description of the condition and history of these properties in the Municipality of Pristina, it can be seen that one property was partially alienated in 2002, based on a court decision of 1998, another property was first portioned¹⁵ and then became the property of a private person, whose file is not found in the cadastre of Pristina. According to municipal officials, they have no information about this file. While, in the last case, a plot was completely owned by the Ministry, after a while it was divided into two parts, one was returned to the ownership of the Institute, while the other was given to KFVA for the construction of the facility.

In the Cadastral zone of Peja, the properties of the Institute were 312ha, 40ares, 12m², of which about 18ha, 87ares, and 10 m² of land of the Institute were alienated.

The alienation of properties took place in two periods. Before the year 1999, 27 parcels were partially or completely alienated by private persons or companies, with a total area of 16ha, 49ares, 37m² for which the alienation documentation/files are missing. The municipal cadastral office reasons that the files of these cases are missing because they belong to the period before the 1999 war and their condition is unknown. The lack of documentation has made our audit work and the proper assessment of the process difficult.

It is worth noting that the details of alienated properties, including the numbers of each property before the 1999 period, are presented in Annex 2 of this report.

While after 1999, seven plots with a total area of 2ha, 37ares, 73m² were alienated, below we clarified the method and details of the alienation of these properties.

Table no. 3: Alienated properties in the Cadastral zone of Peja after 1999

Cadastral zone	The old area	Alienated area	Current area-2024
Peja 71611071-4278-1	1.95 ha	1.95 ha	0
<p>Property number 4278-1 with an area of 1.95ha was registered in 1957 in the name of the Regional Institute for Agricultural Research (Institute of that time) according to title deed No. 2814 MA Peja, then in 1979 this property is registered again in the name of the Institute which had changed its name (e.g. Biotechnical Institute-Peja). On 26.02.2004, the municipality of Peja, specifically the Service for property-legal issues, requested from the Cadastre Directorate for the change of ownership from the property of the Institute to the municipal property of Peja in accordance with the conclusion approved by the Assembly of the Municipality of Peja on 26.12.1978. The review of this request was made after six years, 18.11.2010, in which it was found that there is no legal basis for the alienation of this property due to obstacles related to its owner, who is not mentioned anywhere in the request. While on 27.11.2010 the request for alienation of this property was approved in the name of the Social Property of the municipality of Peja.</p>			

¹⁵ Portioned-divided

Cadastral zone	The old area	Alienated area	Current area-2024
Peja 71611071-4864-5	68 ares, 42m ²	15 ares	27 ares, 92 m ²
From plot 4864-5, 25 ares, 50m ² were divided/alienated to private business (in 1991), in that case plot 4864-6 was created within an area of 42 ares, 92m ² . In 1992, we divided plot 4864-6, where the 15-acre area was transferred to private business. While the remaining part of the area of 27 ares, 92m ² is transferred to a new plot with number 4864-7 that remains owned by the Institute. But currently there is only plot no. 4864-7 with an area of 27 acres, 92 m ²			
Cadastral zone	The old area	Alienated area	Current area-2024
Peja 71611071-4987-0	1ha, 22 acres, 40 m ²	5 ares, 15 m ²	1 ha, 17 acres, 25 m ²
In 1999, the municipality of Peja, for its own needs, expropriates a private property with an area of 1 acre and 82 m ² and as compensation gives the property of the Institute with plot number 4987-2 with an area of 4 acre. From this property, by decision of the Government in 2014, an area of 1 ares, 15 m ² was allocated to the Energy Company as a lease for 99 years. Currently, there is only the area of 1ha, 17ares, and 25m ² .			
Cadastral zone	The old area	Alienated area	Current area-2024
Peja 71611071-4542-7	4 ares, 55 m ²	4 ares, 55 m ²	0
In 2004, the directorate of urban planning in the municipality of Peja allows the transfer of plot 4542-7 with an area of 4 ares, 55m ² to a private person. This property belonged to the Organization for Arboriculture and Vegetables (Institute), while according to the file, a private person has been the user for more than 35 years. This decision on the transfer of property in 2004 is based on decision 01-466/845 dated 20.09.1997, issued by the Directorate for Urbanism, municipal work and housing-service for legal property issues MA-Peja.			
Cadastral zone	The old area	Alienated area	Current area-2024
Peja 71611071-4863-0	17 ares, 42m m ²	2 ares, 85m ²	14 ares, 57 m ²
This plot is divided into two plots: 4863-1 and 4863-2, where plot 4863-1 remains owned by the Institute with an area of 14 acres, 57 m ² , while plot number 4963-2 with an area of 2 acres, 85 m ² passes to ownership of the Energy Enterprise as a 99-year lease, with the purpose of establishing energy plants, by Government decision in 2014.			
Cadastral zone	The old area	Alienated area	Current area-2024
Peja 71611071-4864-3	9 ares, 20m ²	9 ares, 20 m ²	0
Peja 71611071-4864-1	7 ares	7 ares	0
On 29.01.2014, the Government of Kosovo, by decision, formally granted the right of use or other property rights to Energy Companies for 99 years, in the properties where the energy companies have located their energy plants.			

Of the seven alienated plots, six of those were alienated at the request of the urban planning department and the Municipal Assembly of Peja, while one was alienated by the government's decision to give ownership of the plots where the energy plants are located to the energy company for a period of 99 years.

From the assessment of alienation files, in no case was the Institute notified or asked, even though it was their legitimate owner.

- In the first case, the plot with number 4278, the municipality of Peja had alienated this property and turned it into public municipal property.
- In the second case, plot 4986-0, after the portioning in two parts in 1999, now has an area of 12 are, 72 m² less than in the old state, for this we have not been able to get an answer from the cadastre.
- In the third case, the municipality had expropriated a private property of one ares and as compensation had given the property of the Institute with an area of four ares.
- In the fourth case, the private person had used the property of the Institute for more than 35 years and after this period he submitted a request for transfer of the property in his name, which was accepted by the cadastre.
- The fifth case, three properties of the Institute were leased for 99 years to energy companies by the Government of Kosovo.

In both Cadastral zones, the alienation of properties was done with different decisions, some decisions were before 1999, but their alienation happened after 1999, this raises doubts about their authenticity and their files for alienation of properties. Then, a large part of the alienation cases that have occurred are missing their files. In no case have we found that consent has been obtained from the Institute for the alienation of these properties, nor has it been announced that their properties were transferred to other persons.

The lack of management of the Institute's properties as their owner, not keeping records of the exact number of its properties, not inventorying those for years and not identifying those in the field has influenced that the Institute's properties are used for years and then be alienated without the knowledge of the Institute as their owner.

The total lack of management of the Institute has resulted in a large part of their properties being alienated and usurped and used for non-agricultural purposes, destroying the agricultural property.

3.2.1. Failure to handle cases of usurpation of the Institute's agricultural land

In cases where the inspectorate observes irregularities, it must take punitive measures against natural or legal persons with a fine of €1,000 to €10,000. The natural person, respectively the legal person, if they change the destination of the agricultural land or use it for other purposes non-agricultural before the spatial regulation plan is drawn up, which determines the destination of this land.¹⁶

From the analysis of the files, we found that there are about 52ha, 30ares, 38m² properties of the Institute which are used by persons without authorization from the Ministry. In addition to these, 26 buildings/villas were built by private persons without authorization in Stankaj and Rugova.

As for the usurped properties of the Institute over the years, this Institute had continuously made official requests to some cases of usurpation of the Institute's properties for their release. As for those who have refused to leave the properties of the Institute, the latter has in some cases taken steps by bringing the case before the court.

In the following table, we have presented the properties that are being used without authorization by natural or legal persons that were identified during 2022 by the Ministry, but for which no measures were taken. Some of the users that the Ministry has encountered state that they are informed about the used property, that they are not its owners, but in case of submission of a request for release, they will release the property, but there are also cases when the parties declare that these properties have bought before 1999 and according to those they have proof of this.

According to the Ministry, residential buildings were built, agricultural crops were planted or public schools were built in most of the occupied properties of the Institute, which do not have a contract with the Ministry.

¹⁶ Law on agricultural lands

Table no. 4: Use of properties without authorization from the holder

Region	Institute properties used/occupied
Peja, Vitomirica, 3ha 35 ares 36 m ²	The complex of 13 plots on an area of 3ha, 35ari and 36m ² is not managed by the Institute, they are areas that are used by other people. Within this complex, where the Institute's properties are located, residential houses have been built, some of which, according to the Ministry, have been alienated, and residential houses have been built in all of these. According to the commission which identified the properties, the people who came across the properties of the Institute stated that they bought these properties during the 1970s and that they have all the sales contracts of that time.
Peja, Vitomirica, 2ha, 49ares, 38m ²	An area of 2ha, 49ares, 38m ² is not managed by the Institute, according to the actual situation on the ground, this property is divided into plots and there are constructions, where the middle of the plot is asphalted, while only about 60 ares at the end of the plot remain as agricultural land. Inside this plot there were small residential houses which were given to the employees of the Institute. However, the situation on the ground is that there are no small residential houses in these parts, but there are 10 new houses built in recent years.
Peja, Bllagaja complex 2ha 29ares 30m ²	<p>From this area located in this complex, the Institute manages only 40ha, 97ares, 47m², mainly agricultural land which is leased and is mainly used for agriculture.</p> <p>The area of 2ha 29ares 30m² is not managed by the Institute, which is divided into parts which we have presented below:</p> <p>93ares a school was built by the municipality,</p> <p>35ares is an old facility not managed by anyone,</p> <p>55ares is occupied by a private sawmill business,</p> <p>17ares, 97m² a residential house is built,</p> <p>10ares34m² are used by a private person,</p> <p>Plot with an area of 17 ares, 99m m² is used by private persons</p>
Cadastral zone Bllagaja, Complex III 33ha, 68ares, 36m ²	The entire complex is agricultural land that is mainly planted with agricultural crops such as corn, clover, meadows, but also a part of it is wasteland and according to the terrain it can be seen that this complex or the entire area is used by some private persons.

<p>Peja Cadastral Zone, Complex IV</p> <p>2ha, 53ares, 97m²</p>	<p>In this part there is the object of the Institute, while around the object of the Institute there are other objects which are used by private persons who do not have a contract with the Institute.</p> <p>Object of metal construction built on the property of the Institute</p> <p>Object - private ordinance which is used by private persons,</p> <p>Vegetable facility that works and was built on the property of the Institute,</p> <p>Object/building for collective housing (the object is old and many families live there),</p> <p>The new facility is used by two families,</p> <p>Three (3) objects built on the land of the Institute, which are used by a private person,</p>
<p>Peja Cadastral zone - Complex V area of: 35 acres</p>	<p>Of the total area of 3ha, 70ares, 92 m² in the Cadastral zone of Peja, about 35ares is occupied by a private person, who has surrounded this space with wire.</p>
<p>Cadastral zone</p> <p>Pejë-Complex VI, 21 acres, 15 m².</p>	<p>This plot is located in the center of the city, it is occupied by the old building with collective housing built many years ago on this plot and neighbouring plots.</p>
<p>Prizren Cadastral zone, 21 acres, 40 m²</p>	<p>The plot is located in the center of the city in front of Ibrahim Rugova street, in the middle of the plot there is an old building with collective housing, built many years before the war. The ground floor of this building has been converted into business premises.</p>
<p>Joshanica (Stanka) Peja</p>	<p>26 Buildings (villas) were built in the Joshanica Cadastral Zone</p>
<p>Prishtina Area</p> <p>7ha, 16ar, 46m².</p>	<p>The plot with an area of 6ha, 30ares, 46m² is used by the Faculty of Agriculture;</p> <p>The plot with an area of 62 ares is used by a private company in which facilities are built;</p> <p>The 24-acre plot is used as a parking lot for customs needs.</p>

Below we present the photos of some of the usurpations of the Institute's properties which were explained above.

Photo 1: Villas built on the property of the Institute.



Photo 2: Institute property used without authorization



Photo 3: Sawmill business built on the property of the Institute by a private individual



Source: Audit Team

The lack of activation of the inspectors of agricultural lands in the Ministry has influenced that the agricultural lands in the country have their destination changed, degraded and used in an unauthorized manner.

The non-treatment of cases of unauthorized use of agricultural lands has caused this practice to continue for years, so that the cases of notices for the release of occupied spaces are not taken seriously by the usurpers and the same use of agricultural lands without authorization continues.

3.3. Non-transparent process during the leasing of agricultural properties

The state land of the Institute cannot be subject to privatization, but it can be managed as follows: granted by concession and lease to local and foreign natural and legal persons for a period depending on the production that is planned to be developed: for a period short (5 years) and on a long-term basis (from 5 to 40 years) with public announcement.¹⁷

¹⁷ Good practice from North Macedonia (draft document for agricultural land page 81).

The process of granting state-owned agricultural land should be transparent and open in order to ensure accountability, equal opportunities for investors, as well as good governance and efficient use of the land.¹⁸

The Institute has provided around 260ha of agricultural land for lease, while it currently has 3ha, 96ares 11m² for rent. According to the Institute, in the absence of capacities for the development of research and scientific activity, the Institute is unable to use/work its land. As a result, he offers most of those for rent. The Ministry and the Institute do not have a transparent process of leasing the agricultural lands of the Institute. From the analysis of the documentation of public calls for the leasing of agricultural land, we have found that since 2016 there were five public calls through which three (3) contracts were concluded. From the leased agricultural land contracts, we have found that there were lease contracts even in the earliest years, but we have not been able to find public announcements for these contracts.

The last public announcement for the lease of agricultural land was made in April 2024 for agricultural land with an area of 259.66ha in the Cadastral Zone of Peja for the exercise of agricultural activities. According to the Institute, there were no applicants interested in renting these properties.

According to the Institute, only 170 hectares are agricultural (working) land, while the rest of 89.66ha belong to meadows, pastures and forests, while the public call was made for agricultural working land. In this way, according to the last call, the tenant was obliged to pay 350 euros per 1/ha even for the lands in the hilly areas which are not used for agricultural activities. Also, in Bllagaja, for which public calls were made for the lease of agricultural land of 60 hectares in two ownership sheets (0041 and 00030), according to the Ministry's report, one plot of 30 hectares in 2022 was planted continuously with corn and clover by people who did not have a contract with the Ministry, so this part has been usurped. From what I mentioned above, the Ministry has not been efficient and effective during the process of leasing agricultural properties. As a result of not assessing the real situation of the condition of its agricultural lands, it has resulted in unsuccessful public announcement and as a result the agricultural land of the Institute remains wasteland.

The process of granting and continuing lease contracts is done initially with a request from the lessee, which is sent to the Institute, and after the Institute gives its consent for permission to use that plot, the request is sent to the Ministry, which forms the commission to evaluate the request. The Commission conducts a site visit and assesses the situation and sends the proposal to the Secretary General of the Ministry for approval or rejection, but interest in leasing can be initiated by the Institute itself, as was the case with the last announcement in the month April 2024.

Out of 11 regular contracts concluded between the Ministry and leaseholders, only three of those were publicly announced. The other contracts were a continuation of the contracts that started the use of these properties from the year 2000 onwards.

¹⁸ Criteria determined by auditors based on professional judgment

The granting of agricultural lands without a public call affects that there is no competition and the same operator is always favoured, leaving the possibility of the contract extension.

Until 2023, the Ministry has not adjusted the price list for leasing its properties, but until this period the price set in the lease contracts was based on the prices around their properties and the price list of the Municipality of Pristina.

After the year 2023, the Ministry has determined the prices for the lease of properties, which are divided into two categories, for properties used for agricultural activities and for those used for non-agricultural activities.

From the analysis of the lease contracts of the agricultural properties of the Institute, we observed some shortcomings during the compilation of the contracts. In none of the contracts was mentioned the way of management and supervision of the contracts, in some contracts the purpose of using the agricultural land was not mentioned even though the law on agricultural land Article 32.1 obliges to mention the purpose of leasing the land. As for the Prishtina - Fushe Kosove highway, temporary facilities were built on those.

In the following table, we have presented the contracts between the Ministry/Institute and the lessees of the agricultural lands, where the purpose of using those plots by the lessees is presented.

Table no. 5: The purpose of using the agricultural land from the lease contract

Place	Leaseholder	Protocol date	Contract Duration	Purpose of use
Main road Pristina-Fushe Kosova	Business 1	29.01.2018	5 years	Trading of fuels, fuel stations through the construction of a temporary facility
Main road Pristina-Fushe Kosova	Business 2	01.10.2018	5 years	Servicing and maintenance of vehicles, car wash, Restaurant for hot meals of workers in the temporary facility
Main road Pristina-Fushe Kosova	Business 3	01.10.2018	5 years	Temporary assembly facilities as a warehouse for construction material and facilities for technical administrative work
Main road Pristina-Fushe Kosova	Business 4	17.03.2017	5 years	Not presented the purpose of use
Main road Pristina-Fushe Kosova	Business 5	25.05.2017	5 years	Not presented the purpose of use
Main road Pristina-Fushe Kosova	Business 6	14.07.2016	5 years	Service for washing and repairing vehicles, parking and Auto Rent a Car
Main road Pristina-Fushe Kosova	Business 7	14.07.2016	5 years	Not presented the purpose of use

Main road Pristina-Fushe Kosova	Business 8	04/07/2021	3 years	Used warehouse
Main road Pristina-Fushe Kosova	Business 9	11.04.2018	5 years	Business object-Building
Main road Pristina-Fushe Kosova	Business 10	11.04.2018	5 years	Not presented the purpose of use
PEC	Business 11		5 years	Not presented the purpose of use

Although the public call is made for the use of agricultural land, the purposes of use described in some contracts in the cases presented above are not of an agricultural nature.

Although in the contract for leasing in article 1 point 2 it is stated that this agreement must be based on the Law on Agricultural Land¹⁹, on the ground this contract does not fully adhere to the law on agricultural land because in some of the contracts mentioned above in not a single country is it mentioned the purpose of using the land for rent as required by the law on agricultural land²⁰.

Of the lease contracts, five of those did not present any plan or purpose for which the agricultural land of the Institute will be used, also during the compilation of the contract, the Ministry did not foresee a contract manager. The lack of development of policies for the use of agricultural land by the Ministry and the Institute has influenced that the agricultural lands of the Institute are given without any purpose of their use and the tenants who use those properties use those contrary to the use of agricultural land.

3.3.1. Lack of supervision of leased agricultural land contracts

The lessor has the right to terminate the lease contract, in case the lessee: does not pay the rent, does not use the agricultural land in accordance with agrotechnical measures, uses the land contrary to the provisions of the contract, sublets the land without the prior consent of lessor etc.²¹

In addition to the request for the granting of a construction permit for the temporary use of agricultural land for other purposes, as well as for the temporary construction resulting in damage to the surrounding agricultural land, the user is obliged to present the project for recultivation, which is done in compliance with the technical documentation for construction.²²

The Ministry has not appointed managers to monitor the contracts, as a result, the Ministry and the Institute do not have information about the state of use of the agricultural properties that they have leased, as well as the Ministry and the Institute do not have information about whether the agricultural lands given with rents are used in harmony with the properties of the land.

¹⁹ Law on Agricultural Land, article 30-37.

²⁰ Law on Agricultural Land, article 32.1 (f and i).

²¹ The contract between the ministry and the leaseholders.

²² Law no. 02/L -26 on Agricultural land (Article 17)

The lack of management of lease contracts was also evidenced by the Commission for the review and evaluation of the Institute's properties, which in 2022 had gone to the field to identify the Institute's properties and had evidenced numerous irregularities in the leased properties.

From the report of the commission which had come to the field for the assessment of these properties, it is stated that these properties are also being used for non-agricultural purposes. In the following table we have presented the activity for which the tenants have applied and the activity for which they have used these properties.

Table no. 6: Land use by subcontractors

No.	Place	No. of protocol	Date of conclusion of the contract	Deviation from the contract
1.	Main road Pristina-Fushe Kosova	4019	01.10.2018	There is also another legal entity in the plot, apart from the business that uses it on lease.
2.	Main road Pristina-Fushe Kosova	4020	01.10.2018	There is also another legal entity in the plot, apart from the business that uses it on lease.
3.	Main road Pristina-Fushe Kosova	1159/2	17.03.2017	The company uses part of the premises, while in the other part there are built premises in which other businesses operate.
4.	Main road Pristina-Fushe Kosova	1337/6	25.05.2017	The company uses part of the plot for its own business while another part of it is used by another company.
5.	Main road Pristina-Fushe Kosova	2588	14.07.2016	The company rents a part of 55 ares, while the other part of 23 ares is used without a contract for parking, as well as the other part of 30 ares is free and there is concrete waste in that part.
6.	Main road Pristina-Fushe Kosova	1374	11.04.2018	This facility, together with a part of the courtyard, is used by four entities, one of which is private, and two other businesses, one of which declares that it is rented but not by the Ministry.
7.	Peja	3035/3	27.10.2014	It is not used for any activity, it is wasteland.

From the analysis of the commission's report on lease contracts between the Ministry and the tenants, only four of those have respected the contract for which it was rented, while the other tenants have not respected the contract. Six of the tenants have sub-leased the property of the Institute, which they had forbidden by contract, in which case, the Ministry, upon identifying these cases, had to terminate the contract with the tenants. Whereas, a contract tenant has taken an agricultural property for rent since 2014 and does not use it for any agricultural activity and as a result this part of the land has been damaged and degraded.

After the expiry of five contracts in the region of Prishtina, the Ministry has notified the companies that use these properties to release those, but the tenants have not yet released these properties and the Ministry has sent the cases of non-release of the properties to the competent bodies, as a result we currently have use of these properties without a contract. Meanwhile, in the region of Peja, the number of properties used without a contract is unknown due to the lack of their supervision. From the analysis of the files, we have found that although the Institute's agricultural properties according to the law must be used for agricultural activities, those located on the road Prishtina - Fushe Kosova are not used for agricultural activities, but business activities are carried out there.

According to the Ministry, these leased agricultural properties are in use for non-agricultural activities because they are located in the industrial area and according to the urban development plan, these parts entered the urban area. Until 2013, the Ministry had inspectors of agricultural lands who also carried out inspections of the leased properties, while after their transfer to ADA, the agricultural lands and lease contracts of the Institute remained without supervision and without inspections.

In the lease contract, it is stated that after the end of the contract, the lessee has the obligation to return the initial condition, but nowhere in the contract is the initial condition of the facilities, crop equipment, as required by the law on agricultural land.

According to the Ministry, the non-inclusion of Article 17 was on the grounds that all the contracts that were leased in the Prishtina-Fushe Kosovos industrial area were for construction and there were construction facilities and it was not possible to recultivate those because they were not agricultural lands. Whereas, in the agricultural lands leased in Peja that were leased for agricultural purposes, they were used only for planting agricultural crops and there is no need for those to be cultivated again. With the application of this form of leasing of agricultural land for non-agricultural activities, the Ministry has affected the Institute's agricultural land to be damaged and to make it impossible to restore it to its original state.

The lack of assuming of responsibilities by the Ministry and the Institute for the appointment of contract managers and the lack of proper description of the terms of the contract has influenced the non-use of agricultural land in harmony with its properties, causing the Ministry additional expenses for the demolition of buildings and attempts of returning the initial state, under the contract of the leased land by the lessee.

3.4. Lack of inspection of agricultural lands of the Institute

The inspector is authorized and has the duty to inspect: the use of agricultural land for non-agricultural purposes and to order the prohibition if this change is made contrary to the provisions of the law, the pollution of agricultural land by harmful substances and to order the taking of measures, the implementation of agrotechnical measures that may have a negative impact on erosion, the preservation and maintenance

*of crops and perennial crops raised for erosion protection, the inspector must ascertain in writing the irregularities and deficiencies and by decision will set the measures and the deadline for avoiding those.*²³

The Ministry has not inspected agricultural lands in the country since last year. Although in the Ministry, the department for agricultural policies and markets, among other responsibilities, has the monitoring of the implementation of the law on agricultural lands, which should be realized through the engagement of agricultural land inspectors, this objective has not been achieved, as a result of the lack of the engagement of agricultural land inspectors by the Ministry. In this way, the Ministry does not have its own mechanisms to make sure that the lands in the country are being used for the right purposes. In 2013, the Ministry decided to transfer all agricultural land inspectors to the Agency for Agricultural Development (AADA), and since then the Ministry has no agricultural land inspectors in the country. From the analysis of the Ministry's documents, we have not found any initiative for the return of these inspectors to the Ministry.

Although the Ministry in the concept document for the new agricultural land law has foreseen the activation of agricultural land inspectors in the Ministry, this document does not justify the absence of inspectors, because their absence was not due to the legal regulation because even in the current law for agricultural land, approved in 2007, the tasks and responsibilities of the inspectorate in the Ministry are described in detail, but this is more a failure of the Ministry to take responsibility for the activation of inspectors.

Although in the absence of inspectors, the Institute's agricultural properties located in the Peja region, namely Vitomirica, Qyshk and Bllagaja, are visited by the Institute's officials on a continuous basis and in case they encounter encroachments, they notify the competent authorities. Whereas, according to the Institute, in the absence of conditions, they fail to inspect or monitor the properties located in the region of Pristina, Fushë Kosova and Prizren.

According to the Department for Agricultural Policy and Markets (DAPM), the agricultural land division which had inspectors became part of DAPM in 2013.

The lack of inspections of agricultural lands has influenced that they are not properly managed and the way of their use is not followed. As a consequence of this lack, the properties of the Institute were used without authorization and misused by irresponsible persons. Likewise, the lack of inspections of agricultural lands has influenced that agricultural lands in the country are used for non-agricultural activities, their destination is changed, that some properties of the Institute are contaminated by harmful materials.

23 Law no. 02/L -26 on Agricultural land (Article 39)

3.4.1. Laying of harmful pesticides on the agricultural lands of the Institute

The Ministry must enable regular and safe production in order to protect people, the plant and animal world and the environment, implement the protection of agricultural land from pollution. To ensure the protection of agricultural land from pollution by banning, limiting and preventing by direct transport, transport through water and air of harmful substances and taking measures to preserve and improve fertility.²⁴

Despite the fact that the Institute owns a considerable number of agricultural lands, in the absence of capacities for the development of research and scientific activity, the Institute is unable to use/work its land. For its activity, the Institute uses about 5ha. During the field visit to the agricultural lands of the Institute, we found that in the lands where scientific research is carried out, there is an old object in which there are materials (pesticides) that were placed in 2006 by the Kosovo Police and the Kosovo Protection Corpses (KPC now KSF). Based on the current situation according to the officials of the Institute, the warehouse in question has not met the conditions for the acceptance of the pesticides in question and also the same is outside of any standard. However, according to the officials of the Institute, the removal of these harmful materials for the agricultural land has not been requested in any institution. Their placement in the warehouses of the Institute happened because these warehouses were unused. But placing those and not evaluating those according to the standards risks polluting the agricultural lands of the Institute because their placement was done close to the agricultural lands where the seeds are tested by the Institute.

Photo 4: Tillage for seed testing by the Institute.



²⁴ Law no. 02/L -26 on Agricultural land, (Article 20)

The picture above shows the cultivation of agricultural land by the Institute for the purpose of testing seeds, where the facility with pesticides is located near those.

Photo 6: The facility where the pesticides are located.



CONCLUSIONS

04

4. Conclusions

The Ministry of Agriculture, Forestry and Rural Development has not established the proper system for the preservation and protection of the agricultural lands of the Institute, and as a result, more than 30ha of agricultural land were alienated, and more than 52ha were occupied. Likewise, the Ministry and the Institute were effective in managing and monitoring the Institute's properties. The lack of policies and the lack of functionalization of the Institute's management board has affected that there are no guiding policies for the development of the Institute's activity, as well as about 309 ha of the Institute's agricultural land not being managed properly, being used in an unauthorized manner and a large number of those become alienated.

The Ministry has not regulated the status for the functioning of the Kosovo Agriculture Institute in order to enable it to develop its activity independently, as a public institution. In this way, it would ensure the treatment and research of the issues of the agricultural sectors, food security, and preservation of the cultivation environment and the drafting of policies for the management of its agricultural lands.

The Ministry and the Institute did not have clear and accurate information on the number of properties, even though two reports were prepared on the number of properties, these two reports had conflicting data. By comparing the data of the current state and the state before 1999 of the Kosovo Cadastre Agency for the agricultural lands of the Institute, we found that about 30 hectares, 91 acres and 30 meters 2 of land were alienated during different periods in the two Cadastral zones.

The Ministry and the Institute did not develop a transparent process of granting agricultural land for rent, this process has been accompanied by significant shortcomings such as: the granting of land for rent without a public call, the lack of a description of the initial condition, public announcement without prior analysis giving for announcing 84% of the total land area of the Institute with only one announcement for agricultural activities in the hilly and mountainous areas, deficiencies during the compilation of contracts, not describing the purpose of its use and the lack of appointment of the contract manager.

The Ministry has failed to supervise the agricultural lands of the Institute, as a result it does not ensure that the law on agricultural lands is achieving its effect. The lack of establishment of security mechanisms for the supervision of the Institute's properties has caused that there is no supervision of the Institute's properties and these properties are used for non-agricultural activities.

The Ministry has failed to impose fines on persons who have used the properties of the Institute or agricultural properties outside of the agricultural nature and as a result of this, more than 52ha were occupied and 26 buildings/villas were built, there is no information about their area. While the Institute, with its capacities, had taken measures against the usurpers of the Institute's properties, first notifying those to release the property, while for those who did not accept, it sent the cases to the court.

The Ministry does not manage the leased agricultural land contracts and as a result does not ensure that the agricultural land is being used according to the terms of the contract. In the absence of the appointment of contract managers, the properties of the Institute are misused by subcontracting, using those for activities outside the contract, not using those and leaving those barren.

RECOMMENDATIONS

05

5. Recommendations

In order to ensure the adequate functioning of the Kosovo Agriculture Institute, the proper management of its agricultural properties and for the Institute to develop its research and scientific activities in the field of agriculture at the country level, we recommend the following:

Recommendation for the Government of Kosovo in coordination with the Ministry to ensure:

1. Sufficient legal and regulatory basis for the adequate functioning of the Institute in harmony with its research, research and scientific role to play a role in the activity of safety, cultivation and in the development of the agricultural sector in the country.
2. Recommendation for the Ministry of Agriculture, Forestry and Rural Development and the Agricultural Institute of Kosovo:
3. To ensure adequate management of the Institute's properties/lands by clearly establishing the roles and responsibilities for supervision, inspection and protection of the Institute's lands.
4. To analyse the way of alienation of its properties to natural or legal persons and for alienations without legal basis to take appropriate actions for their return within the Institute.
5. To make an inventory check of its properties in regular periods and to maintain the list of inventoried properties.
6. To identify all unauthorized uses/usurpations of the lands of the Institute and to take adequate actions for their release and their use for the purposes of the Institute.
7. To undertake the necessary and safe actions for the management and removal of harmful materials on agricultural lands.
8. Ensure a transparent and proper process in the case of leasing agricultural land. Leasing of lands should be done according to the productivity of the agricultural land and ensure their use is done in harmony with the lease contracts through adequate monitoring.
9. Ensure continuous inspection of agricultural lands to ensure that agricultural properties in the country are not used for non-agricultural activities and maintain their quality.

Annex 1. Audit motive, criteria, questions, audit scope and methodology

Audit motive

Since 1999, after the end of the war in our country, a large area of arable land has been concreted and private businesses were built on it, which has caused a change in the destination of agricultural property. According to the concept document for agricultural land 2021, agricultural land degradation, uncontrolled urban expansion, environmental pollution and damage to natural resources are the problems that must be addressed in the future. Also, according to this document, since the adoption of the Law on Agricultural Land, inadequate implementation and supervision by the authorized legal bodies has been observed, but also deficiencies in the legal framework in force that regulate the issue of administration, management, planning of use-use, protection and leasing.

Likewise, according to the 2023 Progress Report, it is stated that Kosovo must take urgent and effective measures to stop the loss of agricultural land and implement spatial planning legislation.

Portioning of socially owned land has lost its effect to be competitive due to the size of the farm, which in economics is known as "Economy of Scale". The Kosovo Agriculture Institute owns agricultural property, while its size is not precisely defined in the reports of the Ministry nor those of the Institute, in some reports it is stated that it is approximately 300 ha, while in others it is stated that the property of the Institute is over 350 ha. The Institute as the owner of these properties operates with an Administrative Instruction No. 03/2003 which does not clearly define the powers, duties and responsibilities, the organizational structure of the Agricultural Institute of Kosovo, at the same time does not regulate the legal protection and stable management of its immovable property. The Ministry has not defined the legal basis for the management of the Institute's properties. Also, in the reports of the Ministry, it is stated that a good part of these lands were usurped, alienated and buildings were built on those without the permission of the Ministry/Institute.

According to the report of the identification of the Institute's properties, its properties lie in two regions, in the Cadastral zone of Peja and that of Pristina. The properties located in the Cadastral zone of Pristina, even though they were assessed as agricultural land by the Institute, they are concreted and business activities are carried out in those.

While most of the agricultural properties lie in the Cadastral zone of Peja, for which there has been no program or policy for their conservation with the aim of developing agriculture by the Ministry or the Institute. These properties in the Cadastral zone of Peja, part of those were occupied and part of those until 2023 were rented by private businesses for agricultural production. From 2023, they have

remained wasteland as a result of the lack of a clear program, in which direction they will be used in the future.

The Ministry did not have any program for monitoring the use of agricultural land to verify for what purposes the Institute's properties are being used, the Ministry has not taken steps to monitor actions such as: Change of use of agricultural land, conversion of agricultural land in construction land, use of land for non-agricultural purposes under irrigation systems, etc.

From the Concept document report for the agricultural land of the Ministry, it can be seen that a large part of the properties of the Institute were occupied and residential houses, roads, schools, etc. were built on those while some of those were alienated, i.e. they have turned from state agricultural property into private property.

Thus, from what we mentioned above, it can be seen that in terms of property/agricultural land management, there are several problems as we can point out: the lack of policies on the part of the Ministry and the Institute, the lack of inspections to monitor the Institute's properties in order to prevent their construction and occupation.

Audit questions

In order to answer the audit objective we have presented the following audit questions:

1. How effective are the responsible institutions regarding the management of the agricultural land of the Institute and their prevention/protection from usurpation and alienation?
 - 1.1. How the agricultural lands of the Institute are managed and is there a proper regulatory basis for their management?
 - 1.2. How far has the Ministry/ Institute managed to record all the Institute's agricultural properties and prevent their alienation?
 - 1.3. How transparent is the process of leasing the agricultural lands of the Institute?
2. How effective were the responsible institutions in monitoring/supervising the agricultural lands of the Institute?
 - 2.1. To what extent has the Ministry/Institute managed to regularly monitor/supervise the agricultural properties of the Institute?
 - 2.2. How did the Institute supervise the leased properties so that they are used in line with the properties of agricultural land?
 - 2.3. What measures does the Ministry and the Institute take in response to the unfair use of the Institute's agricultural land and how effective have these measures been?

Audit criteria

The Ministry must manage agricultural land as a natural resource and general good based on the principles of sustainable development, the protection of agricultural land from unplanned urban constructions, pollution, erosion, degradation and its use for agricultural production to ensure economic prosperity of the country.²⁵

Central institutions, local self-government units, institutions or other established public entities, exercise property rights or authorizations in public property defined by law.²⁶

All budget organizations are obliged to take the necessary measures for the documentation, preservation, identification, alienation and reporting of non-financial assets in order to manage those more effectively, efficiently and economically, in order to protect non-financial assets from damage and misuse²⁷.

The Ministry/Institute must check non-financial assets at least once a year to verify and evaluate the actual state of non-financial assets. The Chief Administrative Officer, when there are suspicions of fraud, misuse, theft or loss of non-financial assets, must take decisions on partial or complete inventory whenever such a situation is found.²⁸

The cadastre must contain data on plots: plot number, plot boundaries, area, reference to buildings on the plot, number of the plot or plots from which the new plot is derived, map index of all plots, plot number for sub-partitions from the initial cadastral plot.²⁹

State land (of the Institute) cannot be subject to privatization, but it can be managed as follows: granted by concession and lease to local and foreign natural and legal persons for a period depending on the production that is planned to be developed: for a short period (5 years) and on a long-term basis (from 5 to 40 years) with public announcement.³⁰

The process of granting state-owned agricultural land should be transparent and open in order to ensure accountability, equal opportunities for investors, as well as good governance and efficient land use.

Transparency is a critical component of a functional land administration, especially given the lack of clear and reliable information on land laws and policies, land availability, land prices and transactions. Transparency, however, can be a powerful tool to reduce the impact of corruption and improve the fairness of land administration systems.³¹

25 Concept document for agricultural land (page 4).

26 Law no. 08/I-125 on Public Property (Article 6)

27 Regulation MF - No. 02/2013 - on Management of Non-Financial Assets in Budgetary Organizations (Article 2),

28 Regulation MF - No. 02/2013 - on Management of Non-Financial Assets in Budgetary Organizations (Article 18)

29 Law no. 04/I-013 on Cadastre, article 8

30 Good practice from North Macedonia. (Concept document for agricultural land page 81.).

31 Tool's to support transparency in land administration

The inspector is authorized and has the duty to inspect: the use of agricultural land for non-agricultural purposes and to order the prohibition if this change is made contrary to the provisions of the law, the pollution of agricultural land by harmful substances and to order the taking of measures, the implementation of agrotechnical measures that may have a negative impact on erosion, the preservation and maintenance of crops and multi-year crops raised for erosion protection, the inspector must ascertain in writing the irregularities and deficiencies and with a decision will set the measures and the deadline for avoiding those.³²

In order to protect the agricultural potential and the rational use of agricultural land, the Ministry will set the criteria for the classification of agricultural land according to creditworthiness and will maintain the classification maps.³³

The owner or user of the agricultural land is obliged to use the agricultural land in a way that suits the natural properties of the land, not reducing its value and using the relevant agrotechnical measures.³⁴ In addition to the request for the granting of a construction permit for the temporary use of agricultural land for other purposes, as well as for the temporary construction resulting in damage to the surrounding agricultural land, the user is obliged to present the project for re-cultivation, which is in accordance with the technical documentation for construction.³⁵

Agricultural land based on its creditworthiness is classified in 8th class. In spatial plans, agricultural land is defined according to the value of its use and creditworthiness: a) class 1-4 is defined only as agricultural land, respectively as forest land; class 5 and 6 is defined as agricultural, forest land and exceptionally as land for other purposes; class 7 and 8 is defined as agricultural land which is also used for other purposes as needed.³⁶

In cases where the inspectorate notices irregularities, it must take punitive measures against natural or legal persons with a fine of €1,000 to €10,000. The natural person, respectively the legal person, if they change the destination of the agricultural land or use it for other purposes non-agricultural, before the spatial regulation plan is issued, which determines the destination of this land, uses the agricultural land for non-agricultural purposes in violation of the provisions of the Law on Agricultural Lands.³⁷

32 Law on agricultural land, article 39

33 Law on Agricultural Land Article 10

34 Law on agricultural land, article 4 (4.1, 4.2).

35 Law on agricultural land Article

36 Law on Agricultural Lands Article (10)

37 Law on agricultural lands

Audit scope

The scope of this audit is:

Ministry of Agriculture, Forestry and Rural Development, Kosovo Agriculture Institute, Kosovo Cadastral Agency (KKA) as well as cadastral offices in municipalities.

Within the Ministry, the focus will be on the Department for Agricultural and Market Policies, which proposes, drafts and ensures the implementation of agricultural policies³⁸, the commissions for evaluating the properties of the Institute and the commissions for leasing the properties of the Institute, the commissions for the evaluation of the Institute's properties and the commissions for the leasing of the Institute's properties. Within the Institute, we will focus on its role and function in the management of agricultural properties. Likewise, the scope of this audit will be the Kosovo Cadastral Agency, but in the absence of complete information from the Kosovo Cadastral Agency, we will use the data of the municipal cadastral offices.

During the audit of the entities mentioned above, the way of management and monitoring of these properties by the Institute and the Ministry will be analysed. The audit will cover the period 2010 - 2024, although I will not be limited to earlier periods to assess the processes, how they have flowed and the history of the properties.

Audit Methodology

In order to answer the audit questions, the audit team will perform several activities in the responsible institutions using a number of audit techniques:

- Analysing the legal and regulatory framework of the Ministry;
- Analysing the legal and regulatory framework of the Institute;
- Interviewing the responsible persons and the leading structures of the responsible institutions;
- Ministry reports on the properties of the Institute;
- Analysis and comparison of the Institute's property certificates between the reports of the Ministry, the Institute and the Kosovo Cadastral Agency;
- Analysis of the history of the Institute's current properties and those alienated.
- Interview with cadastre officials in municipalities and those in the Kosovo Cadastral Agency.
- Reports of the Institute regarding their properties;
- Requests of individuals/businesses for use of the Institute's properties;
- Public calls for leasing the properties of the Institute;

³⁸ Regulation (GRK) no. 37/2013 on the internal organization and systematization of jobs in the Ministry

- Decisions of the commissions for leasing the properties of the Institute;
- Minutes of meeting of the commissions related to the leased properties;
- The list of rented properties of the Institute;
- Field monitoring reports on the condition of leased properties;
- Tools to support transparency in land administration;³⁹ and
- Good practice from North Macedonia for agricultural lands.

Description of the system and relevant actors

The Department for Agricultural Policy and Markets operates within the Ministry, which made policies for agricultural land and their implementation on the ground. Among the responsibilities of this department are:

- Proposes, designs and ensures the implementation of agricultural policies;
- Proposes, drafts and ensures the implementation of legislation in the field of agriculture;
- Cooperates with MTI and Customs in commercial matters and the customs regime of agricultural and food products;
- Proposes, drafts and ensures the implementation of standards in the protection of plants and the prevention of the spread of plant diseases and quarantine pests;

An important part of the system is undoubtedly the Agricultural Institute of Kosovo, as the owner of the agricultural properties of the MINISTRY.

The competences of the Kosovo Agriculture Institute are described below:

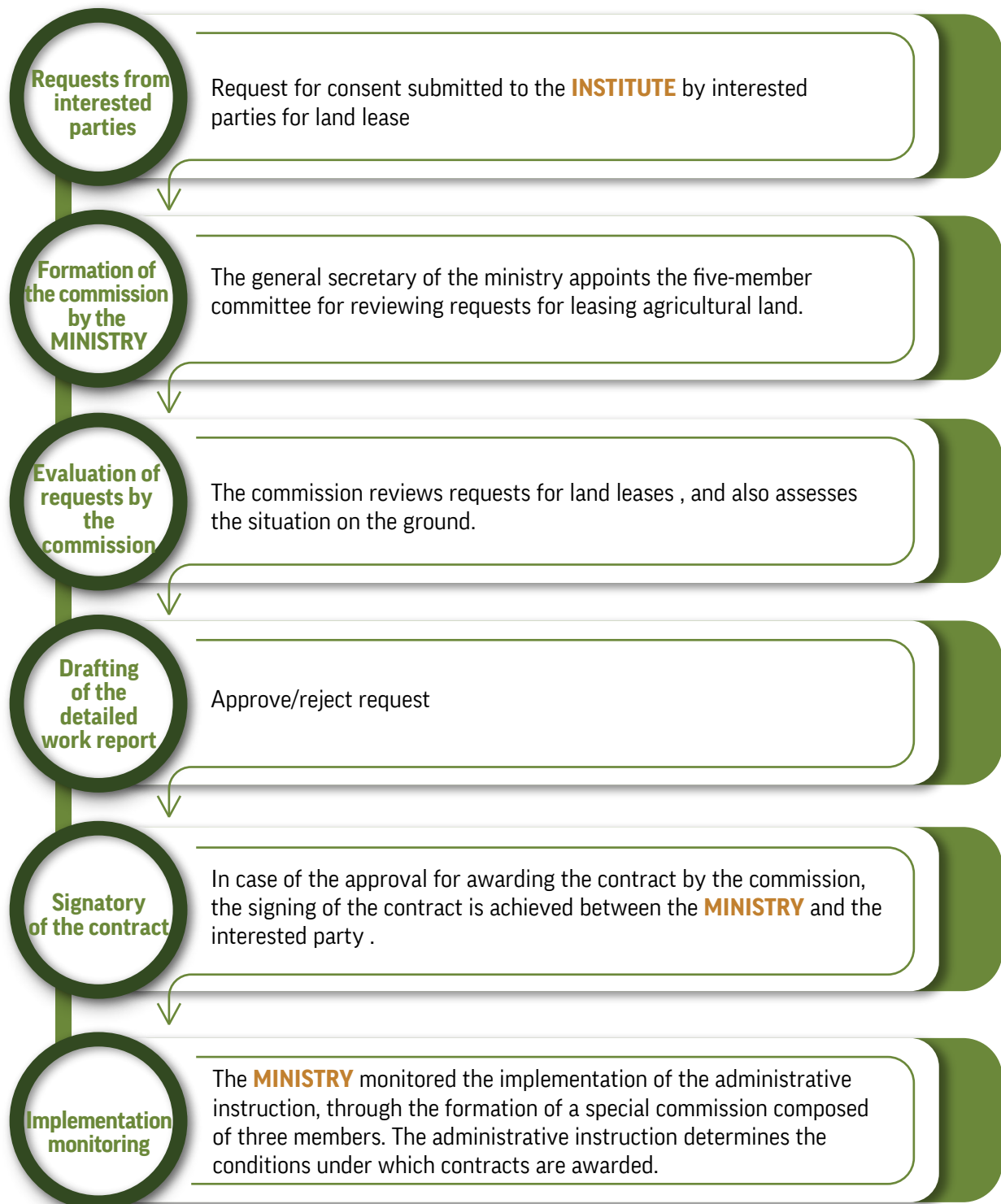
- Technical and scientific support for the technical departments of the Ministry;
- Quality control of agricultural inputs, food and preservation of the living environment;
- Research of varieties of agricultural crops (wheat, barley, corn and potato) in the agro-ecological conditions of Kosovo;
- Research work in the direction of creating wheat cultivars, corn hybrids, etc.;
- Preparatory works about the creation of the gene bank for the different crops, Evaluation of the productive qualities and quality of the soils in Kosovo;
- Research, identification and inventory of harmful biological agents (pests, pathogens, weeds, etc.) in Kosovo, etc.

The verification of the Institute's properties will be done using the data from the Kosovo Cadastral Agency.

39 https://unece.org/sites/default/files/2020-08/Training%20Package%20Toolkit_English_2013.pdf

The Kosovo Cadastral Agency is the central authority for: maintenance of the cadastral database; maintenance of property registers; cartography and GIS; unified address system; the national spatial information infrastructure; administration of the Information Technology (IT) Infrastructure, respectively the first and second data center. Evidence of the Institute's current properties and alienated properties will be required in KCA. The process of leasing land will be described in detail below.

Chart 3. The process of granting the agricultural lands of the Institute for rent



Annex 2: Alienated properties

Alienated properties in the Cadastral zone of Peja before 1999. There are 27 plots partially or completely alienated by private persons or companies, with a total area of 16ha, 49ares, 37m² for which documentation/alienation files are missing.

Table no. 2: Alienated properties in the Cadastral zone of Peja before 1999

Cadastral zone	The old area	Alienated area	Current area
Peja 71611071-4309-4	49 ares, 5m ²	49 ares, 5m ²	0
Peja 71611071-4309-7	41 ares, 3m ²	41 ares, 3m ²	0
Peja 71611071-4309-5	1ha, 2ares, 34m ²	1ha, 2ares, 34m ²	0
Peja 71611071-4309-8	9 ares, 37m ²	9 ares, 37m ²	0
Peja 71611071-4309-9	45 ares, 84 m ²	45 ares, 84 m ²	0
Peja 71611071-4309-4	90m ²	90 m ²	0
Peja 71611071-4309-6	8 ares, 26m ²	8 ares, 26m ²	0
Peja 71611071-4310-6	4 ares, 67m ²	4 ares, 67m ²	0
Peja 71611071-4310-2	1ha, 31 acres, 80m ²	1ha, 31 acres, 80m ²	0
Peja 71611071-4310-4	28 ares, 1m ²	28 ares, 1m ²	0
Peja 71611071-4310-3	2ha, 1ares, 50m ²	2ha, 1ares, 50m ²	0
Peja 71611071-4310-5	11 ares, 88m ²	11 ares, 88m ²	0
Peja 71611071-4310-1	71 ares, 25m ²	71 ares, 25m ²	0
Peja 71611071-4311-0	6 ha, 10 acres, 26 m ²	6 ha, 10 acres, 26m ²	0
Peja 71611071-4312-0	40 ares, 66m ²	40 ares, 66m ²	0
Peja 71611071-4860-0	10 ares, 37m ²	10 ares, 37m ²	0
Peja 71611071-4861-1	23 ares, 33m ²	23 ares, 33m ²	0
Peja 71611071-4862-0	40m ²	40m ²	0

Peja 71611071-4862-0	45 ares, 91 m ²	45 ares, 91 m ²		0
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In 1981, they became the property of P.SH and "Private persons" There are no files for the subjects completed before the war.

Peja 71611071-4864-3	61 ares 72m ²	25 ares, 50m ²	43 ares, 42 m ²	
Peja 71611071-4864-4	7 ares, 20m ²	-	-	
Peja 71611071-4869-2	33 ares, 45m ²	33 ares, 45m ²	0	
Peja 71611071-4869-3	83 ares, 22m ²	83 ares, 22m ²	0	

Plot number 4864-3 has been merged with 4864-4 with a common area of 68 are, 42m² with new plot number 4864-5, from this plot 25 are, 50m² were alienated to private business. There are no records of courses completed before the war.

Peja 71611071-4983-2	33 ares, 9m ²	33 ares, 9m ²	0	
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The decision for the transfer of plot 4983-2 to a private person has not been secured. There are no records of courses completed before the war.

Peja 71611071-4983-0	1ha, 8ares, 93m ²			
Peja 71611071-4986-0	67 ares, 53m ²	14 ares, 10m ²		

These two parcels were joined and divided into two plots: 4983-1 with an area of 78ares, 9m² and 4986-0 with an area of 65ares, 28m² remain the property of the Institute, after a while they are divided into three other plots that give a total amount of 1ha, 29ares, 27m² and from these plots 14ares 10m² are missing. Even after sending the request for clarification to the cadastral offices in Peja, they failed to provide complete data for the reason for the lack of 14 acres, 10 m².

PEJA-71611071-4989-0	22 ares 91m ²	22 ares 91m ²		0
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In 2002 (register of changes no. 404/1991) it became the property of the gymnasium with the decision of MA Peja in 1978. There are no files for the courses completed before the war.

Annex 3: Confirmation letter

REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO ZYRA KOMBËTARE E AUDITIMIT NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE			
DATËSPRANOR SHKREZUAR: DATE/PRIM. SHKREZUAR EN: DATE/RECEIVED ORIGINATED: 5-08-2024			
Niveli Org. Org. Unit	Shif. Klasif. Class. Code	Br. Prot. Pr. No.	Nr. Faqeve No. Pages
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Nr.Br./No.	2955
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REPUBLIKA E KOSOVËS /REPUBLIKA KOSOVA/ REPUBLIC OF KOSOVO
 QEVERIA E KOSOVËS /VLADA KOSOVA / GOVERNMENT OF KOSOVA

MINISTERIA BUJQËSISË, PYLLTARISË DHE ZHVILLIMIT RURAL
 MINISTERSTVO POLJOPRIVREDE, SUMARSTVA I RURALNOG RAZVOJA
 MINISTRY OF AGRICULTURE, FORESTRY AND RURAL DEVELOPMENT

LETËR E KONFIRMIMIT

Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm për raportin e auditimit të performancës “Menaxhimi i tokave/pronës nga Instituti Bujqësor i Kosovës”, dhe për zbatimin e rekomandimeve.

Për: Zyrën Kombëtare të Auditimit

Vendi dhe data: Prishtinë, 02.Gusht.2024

I nderuar,

Përmes kësaj shkrese, konfirmoj se:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit “Menaxhimi i tokave/pronës nga Instituti Bujqësor i Kosovës” (në tekstin e mëtejshëm “Raporti”);
- pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit; si dhe
- brenda 30 ditëve nga pranimi i Raportit final, do t’ju dorëzoj një plan të veprimit për implementimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për implementimin e tyre.

Faton PEÇI

Ministër i Bujqësisë, Pylltarisë dhe Zhvillimit Rural



Numri i Dokumentit	01/1117/24
Data e Miratimit	02.08.24



REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO			
ZYRA KOMBËTARE E AUDITIMIT			
NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE			
DATE: 02.08.2024			
5-08-2024			
Numri i Dokumentit	06	47	1287
Numri i Prokurimit			1

Republika e Kosovës
Republika Kosova - Republic of Kosova
Qeveria - Vlada - Government

Ministria e Mjedisit, Planifikimit Hapësinor dhe Infrastrukturës
Ministarstvo Životne Sredine, Prostornog Planiranja i Infrastrukture
Ministry of Environment, Spatial Planning and Infrastructure

AGJENCIA KADASTRALE E KOSOVËS/ KOSOVSKA KATASTARSKA AGENCIJA/ KOSOVA CADASTRAL AGENCY

LETËR E KONFIRMIMIT

Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm për raportin e auditimit të performancës **“Menaxhimi i tokave/pronës nga Instituti Bujqësor i Kosovës”**, dhe për zbatimin e rekomandimeve.

Për: Zyrën Kombëtare të Auditimit

data dhe vendi: 02.08.2024, Prishtinë

I nderuar,

Përmes kësaj shkrese konfirmoj se:

- Kam pranuar draft raportin e Zyrës Kombëtare të Auditimit **“Menaxhimi i tokave/pronës nga Instituti Bujqësor i Kosovës”** (në tekstin e mëtejshëm “Raporti”) dhe
- Pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit.

zv. Drejtor Ekzekutiv në AKK
 Avni Ahmeti

faqe 1 prej 1



REPUBLIKA E KOSOVËS
REPUBLICA KOSOVO
REPUBLIC OF KOSOVO

KOMUNA E PEJËS
OPŠTINA PEÇ
MUNICIPALITY OF PEJA



REPUBLIKA E KOSOVËS / REPUBLIKA KOSOVO / REPUBLIC OF KOSOVO
KOMUNA E PEJËS / OPŠTINA PEÇ
ZYRA E KRYETARIT / URBED PREDSEDNIKA

Nr./Br. 116 Nr.faq/Br.str. 300

Data/Datum. 02/06/24

PEJE/ PEÇ

LETËR E KONFIRMIMIT

REPUBLIKA E KOSOVËS / REPUBLIKA KOSOVO / REPUBLIC OF KOSOVO
ZYRA KOMBËTARE E AUDITIMIT
NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE

DATE/INDUCTION/BOREZUAR
DATUM/PRILAZ/POSTAVLJEN
5.08.2024

Nr. Orig. / Org. Unit.	Smil. Klasif. / Klasif. Nr. / Class. Code	Nr. Prot. / Br. Prot. / Prot. No.	Nr.faqive / Br. Stranica / No. Pages
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Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm për raportin e auditimit të performances “Menaxhimi i tokave/pronës nga Instituti Bujqësor i Kosovës”, dhe për zbatimin e rekomandimeve.

Për: Zyrën Kombëtare të Auditimit

Vendi dhe data: Pejë, 02.08.2024

I nderuar,

Përmes kësaj shkrese, konfirmoj se:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit “Menaxhimi i tokave/pronës nga Instituti Bujqësor i Kosovës” (në tekstin e mëtejme “Raporti”);
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- brenda 30 ditëve nga pranimi i Raportit final, do t’ju dorëzoj një plan të veprimit për implementimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për implementimin e tyre.

Gazmend M. HAXHERRI
Kryetar i Komunitetit të Pejës





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