



Republika e Kosovës
Republika Kosova
Republic of Kosovo



Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office

IZVEŠTAJ REVIZIJE
O GODIŠNJIM FINANSIJSKIM IZVEŠTAJIMA ZA SPECIFIČNE
SVRHE ZA PROJEKT NEPOKRETNOSTI I
GEOPROSTORNA INFRASTRUKTURA (KATASTARSKA
AGENCIJA KOSOVA) ZA PERIOD OD 1. JANUARA 2024. DO 31.
DECEMBRA 2024. GODINE

Priština, Juli 2025

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Ovaj Izveštaj je prevod sa originalne verzije na albanskom jeziku. U slučaju nedoslednosti prevladava verzija na albanskom jeziku.

1 Mišljenje revizije

Ovaj izveštaj rezimira ključna pitanja koja proizilaze iz revizije godišnjih finansijskih izveštaja za Posebne namene za projekat 'Nepokretna imovina i geoprostorna infrastruktura (Katastarska Agencija Kosova)' za period od 1 januara 2024 do 31 decembra 2024. godine, kojim se utvrđuje mišljenje Generalnog revizora. Ispitivanje finansijskih izveštaja posebne namene za period revizije izvršeno je u skladu sa Međunarodnim standardima o vrhovnim institucijama revizije (MSVIR). Naš pristup je obuhvatio testove i postupke koji su bili neophodni za dobijanje mišljenja o finansijskom izveštaju.

Za menadžersko izveštavanje, za kontrole i sprovođenje preporuka, nemamo pitanja za pokretanje.

1.1 Mišljenje Revizije o Godišnjim Finansijskim Izveštajima projekta Nepokretna imovina i geoprostorna infrastruktura (Katastarska Agencija Kosova)

Naša revizija godišnjih finansijskih izveštaja sa posebnom namenom uzima u obzir usaglašenost sa zahtevima izveštavanja u skladu sa sporazumom, kao i kvalitet i tačnost informacija predstavljenih u finansijskim izveštajima.

Ne modifikovano mišljenje

Revidirali smo finansijske izveštaje za posebne svrhe projekta finansiranog od Svetske Banke, za period od 1 januara 2024 do 31 decembra 2024, a koja uključuje sažetak o izvoru sredstava i ostvarenim rashodima, izjavama o prijavama za prikupljanje sredstava i obelodanjivanju.

Po našem mišljenju, Godišnji Finansijski Izveštaji za posebne svrhe vezane za projekat Digitalna ekonomija na Kosovu za period od 1 januara 2024 do 31 decembra 2024, predstavljaju realnu i istinitu sliku u svim materijalnim aspektima, u skladu sa zahtevima za izveštavanje u sporazumu između strana, poštujući principe računovodstva zasnovanog na gotovom novcu.

Osnova za mišljenje

Revizija je izvršena u skladu sa Međunarodnim standardima vrhovnih revizorskih institucija (MSVRI). Prema ovim standardima, naše odgovornosti su opisane u nastavku u delu „Odgovornosti revizora za reviziju finansijskih izveštaja“. Smatramo da su revizorski dokazi koje smo dobili dovoljni i prikladni za pružanje osnova za mišljenje.

Isticanje pitanja - Osnova za računovodstvo

- 1 Skrećemo vam pažnju na činjenicu da su Finansijski izveštaji pripremljeni u skladu sa okvirom za posebne namene, stoga finansijski izveštaji se ne mogu koristiti u bilo koju drugu svrhu.

Naše mišljenje nije modifikovano po ovom pitanju

Odgovornosti menadžmenta i organa upravljanja

Menadžment je odgovoran za pripremu i tačno predstavljanje Finansijskih Izveštaja za posebne svrhe, u skladu sa sporazumom potpisanom između Republike Kosova koju zastupa Ministar finansija i Međunarodnog udruženja za razvoj. Ove informacije se sastoje od Izjave o sredstvima i njihovom korišćenju, kao i Izjave o prikupljanju fondova.

Ministar je odgovorna za obezbeđivanje praćenje procesa finansijskog izveštavanja Ministarstva Životne sredine, prostornog planiranja i infrastrukture.

Odgovornost Generalnog Revizora za reviziju

Reviziju smo obavili u skladu sa Zakonom o Nacionalnoj Kancelariji Revizije i Okvirom Profesionalnih Izjava INTOSAI (KDPI). Ovaj zakon i ovi standardi zahtevaju da se pridržavamo etičkih kriterijuma i reviziju planiramo i obavimo kako bismo stekli razumno uverenje da finansijski izveštaji ne sadrže pogrešnih materijalnih prikazivanja.

Revizija uključuje obavljanje postupaka radi dobijanja dokaza u vezi sa iznosima i obelodanjivanjima u finansijskim izveštajima. Izabrani postupci zavise od procene revizora, uključujući i procenu rizika od materijalno pogrešnih prikazivanja u finansijskim izveštajima bilo da se ona pojavljuju usled prevare ili greške. Revizija uključuje i procenu prikladnosti korišćenih računovodstvenih politika, opravdanost računovodstvenih procena izvršenih od strane menadžmenta, kao i procenu prezentacije finansijskih izveštaja.

Tokom sprovođenja postupka procene rizika, uzimamo u obzir relevantnu internu kontrolu u vezi sa pripremom finansijskih izveštaja od strane entiteta, ali ne u cilju izražavanja mišljenja o njihove efektivnosti. Međutim, pismeno ćemo vas obavestiti o nekim značajnim nedostacima interne kontrole koji su relevantni za reviziju finansijskih izveštaja koje utvrdimo tokom revizije.

2 Delokrug i metodologija revizije

Nacionalna Kancelarija Revizije (NKR) prema sporazumu / ugovoru sa Svetskom Bankom odgovorna je za obavljanje revizija regularnosti. Ova revizija uključuje pregled i procenu finansijskih izveštaja i ostalih finansijskih podataka, kao u nastavku:

- Da li finansijski izveštaji daju pravilan i istinit prikaz finansijskih računa i pitanja za period revizije;
- Da li su sva spoljna sredstva iskorišćena u skladu sa uslovima ugovora odgovarajuće finansiranje;
- Da li su podaci, sistemi i finansijske transakcije u skladu sa važećim zakonima i propisima za sredstva koja dodeljuje Svetska banka;
- Da li su finansijski izveštaji u skladu sa zahtevima posebnog sporazuma između Republike Kosova koju zastupa ministar finansija i Međunarodno udruženje za razvoj; i
- O usklađenosti funkcija unutrašnje kontrole.

Revizija je zasnovana na proceni rizika. Analizirali smo aktivnost Projekta 'Nepokretna imovina i geoprostorna infrastruktura (Katastarska Agencija Kosova)', koji trenutno funkcioniše u okviru MŽSPPI, nivo oslanjanja na upravljačke kontrole za određivanje nivoa detaljnih testova, koji su neophodni da bi se obezbedili dokazi i koji podržavaju mišljenje GR. Postupci su uključivali pregled unutrašnjih kontrola, računovodstvenih sistema, povezane supstancijalne testove i međusobno povezane aranžmane upravljanja u onoj meri u kojoj smo to smatrali neophodnim za efikasno obavljanje revizije.

Vlora Spanca, Generalna revizorka

Mjellma Dibra, Direktorka revizije

Lumturije Sopi, Vođa tima

Hysen Restelica, Član tima

Dodatak I: Objašnjenja različitih vrsta mišljenja revizije primenjenih od strane NKR

(odlomak od MSVIR 200)

Vrsta mišljenja

147. Revizor treba da izrazi **jedno ne-modifikovano mišljenje revizije** ukoliko se zaključi da su finansijski izveštaji pripremljeni, sa svih materijalnih gledišta u skladu sa važećim finansijskim okvirom.

Ukoliko revizor zaključi da, na osnovu prikupljenih dokaza revizije, finansijski izveštaji kao celina nisu bez materijalnih grešaka, ili nije u mogućnosti da dobije dovoljno odgovarajućih dokaza revizije da bi zaključio da su finansijski izveštaji kao celina bez materijalnih grešaka, revizor treba da izmeni mišljenje revizije na izveštaju revizora u skladu sa odeljkom "Određivanje vrste modifikacije mišljenja revizora".

148. Ukoliko finansijski izveštaji pripremljeni u skladu sa zahtevima okvira prikazivanja, ne postignu pravično prikazivanje, revizor treba da razmotri pitanje sa menadžmentom, i na osnovu zahteva primenljivog okvira finansijskog izveštavanja i načina na koji je to pitanje rešeno, da odredi da li je neophodno da se izmeni mišljenje revizije.

Modifikacije mišljenja revizije na revizorskom izveštaju

151. Revizor treba da modifikuje mišljenje revizije na revizorskom izveštaju ukoliko se zaključi da, na osnovu prikupljenih dokaza revizije, finansijski izveštaji kao celina nisu bez materijalnih grešaka, ili nije u mogućnosti da dobije dovoljno odgovarajućih dokaza revizije da bi zaključio da su finansijski izveštaji kao celina bez materijalno pogrešnih prikazivanja. Revizori mogu dati tri vrste modifikovanih mišljenja revizije: kvalifikovano mišljenje, protivno mišljenje i odricanje od mišljenja

Određivanje vrste modifikacije koje se čini revizorskom mišljenju

152. Odluka o tome koja vrsta modifikovanog mišljenja je prikladna, zavisi od:

- prirode pitanja koje je dovelo do modifikacije – što podrazumeva, da li su finansijski izveštaji sadrže materijalno pogrešna prikazivanja ili, u slučaju da je bilo nemoguće prikupiti dovoljno odgovarajućih dokaza revizije, mogu sadržati materijalno pogrešna prikazivanja; i
- sud revizora o rasprostranjenosti uticaja ili mogućih uticaja pitanja na finansijskim izveštajima.

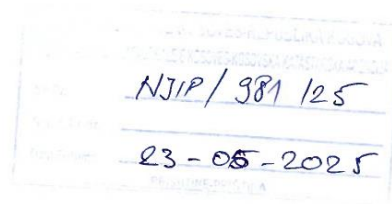
153. Revizor treba da izrazi **kvalifikovano mišljenje ukoliko**: (1) nakon dobijanja dovoljno odgovarajućih i prikladnih dokaza revizije, revizor zaključuje da netačne tvrdnje, pojedinačno ili zajednički, su materijalne, ali nisu rasprostranjene, na finansijskim izveštajima; ili (2) revizor nije bio u stanju da dobije dovoljno odgovarajućih dokaza revizije na osnovu kojih može da podrži jedno mišljenje revizije, ali zaključuje da uticaj na finansijskim izveštajima bilo kojih neotkrivenih netačnih tvrdnji mogu biti materijalne ali ne i rasprostranjene.

154. Revizor treba da izrazi **protivno mišljenje ukoliko**, nakon dobijanja dovoljno odgovarajućih dokaza revizije, revizor zaključuje da netačne tvrdnje, pojedinačno ili zajednički, su materijalne i rasprostranjene na finansijskim izveštajima.

155. Revizor treba da izrazi **odricanje od mišljenja ukoliko**, pošto nije bio u stanju da dobije dovoljno odgovarajućih dokaza revizije na osnovu kojih može da podrži mišljenje revizije, revizor zaključuje da uticaj na finansijskim izveštajima bilo kojih neotkrivenih netačnih tvrdnji mogu biti materijalne i rasprostranjene. Ukoliko nakon prihvatanja angažovanja, revizor postaje svestan da je menadžment nametnuo ograničenje na delokrug revizije za koju revizor smatra da će verovatno dovesti do potrebe izražavanja kvalifikovanog mišljenja ili odricanje od mišljenja o finansijskim izveštajima, revizor treba da zahteva od menadžmenta da ukloni to ograničenje.

156. Ukoliko revizor daje modifikovano mišljenje, revizor će takođe modifikovati naslov kako bi odgovarao vrsti izraženog mišljenja revizije. MSVIR 1705 pruža dodatna uputstva o specifičnom jezičnom izražavanju koje će se koristiti kada se izdaje mišljenje i kada se opisuje odgovornost revizora. Takođe sadrži ilustrovane primere izveštaja.

Dodatak II: Pismo potvrde



Kosovo Real Estate & Geospatial Infrastructure Project

(REGIP)

(IDA Credit 63540-XK)

(P164555)

Financial Statements

for the year ended on December 31, 2024

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Real Estate & Geospatial Infrastructure Project
(Credit No. 63540-XK)

Statement of Sources and Uses of Funds

For the year ended on December 31, 2024

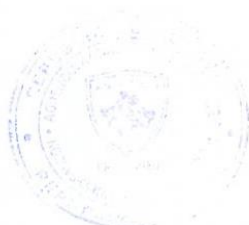
(in EUR unless otherwise stated)

The Sources and uses	Notes	Year ended on December 31, 2024	Year ended on December 31, 2023	Cumulative from November 14, 2018 (inception date) up to December 31, 2024
Sources of Funds				
IDA Credit 6354 -XK Funding	4	2,735,779	348,717	3,304,804
Government of Kosovo financing				
Temporary advances by Government of Kosovo	5	1,016,472	276,907	1,812,696
Total Sources of Funds		3,752,251	625,624	5,117,500
Uses of Funds (-)				
Goods	6	(1,598,803)	(68,955)	(1,736,958)
Consulting services	7	(388,414)	(473,950)	(1,496,317)
Incremental operating costs	8			(3,061)
Training	9	(11,732)		(14,934)
Non-consulting services	10	(1,753,302)	(82,718)	(1,866,230)
Office Supplies				
Total Uses of Funds		(3,752,251)	(625,624)	(5,117,500)

The Statement of Sources and Uses of Funds is to be read in conjunction with the notes set out on pages 3 to 10 and forming an integral part of the financial statements.

The financial statements of the "Real Estate and Geospatial Infrastructure Project" were authorised for issue by the management of the Project on May 8, 2025, and signed on its behalf by:


Muzäfer ÇAKA
PIU Coordinator




Shaqir HALITI
Financial Management Specialist

Real Estate and Geospatial Infrastructure Project
(Credit No. 6354-XK)

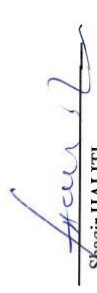
Statement of expenditures (Withdrawal schedule)
For the year ended on December 31, 2024
(in EUR unless otherwise stated)

IDA Credit No. 6354-XK

Withdrawal application	Type of application	Application Payment Amount	Goods	Consulting services	Non-consulting services	Training	Incremental operating costs	SOE	Date received	Value date
REGIP/04	Reimbursement	625,624	-	43,279	-	-	-	625,624	17.01.2024	02.02.2024
REGIP/05	Reimbursement	1,121,598	882,569	65,142	105,620	5,842	-	1,121,598	30.07.2024	07.08.2024
REGIP/06	Reimbursement	988,558	-	59,095	1,032,321	5,495	-	988,558	11.11.2024	15.11.2024
Total		2,735,779	882,569	167,516	1,137,941	11,337	-	2,735,779		




Muzafer ÇAKA
Project Coordinator


Shqipri HALITI
Financial Management Specialist

**Real Estate and Geospatial Infrastructure Project
(Credit No. 63540-XK)**

Notes to the Financial Statements

For the year ended on December 31, 2024

*(in EUR unless otherwise stated)***1) General**

The Financing Agreement for the Real Estate Cadastre and Geospatial Infrastructure Project (IDA Credit No. 63540-XK) – (the ‘Project’), was signed between the International Development Association (“Association”) and the Republic of Kosovo “Recipient”) on February 7, 2019. The total financing amount will not exceed EUR 14.6 million (US\$ 16.5 million eq.). The project became effective on September 2, 2020, and its closing date was initially set on August 31, 2023. Following the official request of the Government of Kosovo (GoK) dated February 23, 2023, a restructuring took place to accommodate: (i) a 24-month extension of the credit closing date from August 31, 2023, to August 31, 2025; (ii) revisions to the Results Framework; (iii) addition of new project activities to support the completion of Kosovo’s address registry under component C, and (iv) updates to the disbursement estimates to reflect the extended Project implementation period.

Following the request of the GoK, another extension of the closing date up to November 30, 2026, has been approved to ensure the successful implementation of the activities critical for the Project achievements.

Pursuant to the Financing Agreement, the Kosovo Cadaster Agency (KCA) is responsible for the overall Project implementation with due diligence and efficiency, in conformity with appropriate administrative, technical, financial, economic, environmental, and social standards and practices and in accordance with the provisions of the Financing Agreement. As a result, KAC has established a project implementation unit (PIU), and will maintain staffing, with composition and functions in accordance with the requirement of the agreement. As of year, ended December 31, 2024, the PIU had 27 employees.

Project Objectives and Description

The Project Development Objective is to contribute to an increase in the availability, transparency and efficiency of land administration and geospatial data and services. The REGIP project design aims to build on the progress made under RECAP (Real Estate Cadaster and Registration Project – IDA H544 XK) and make new investments to increase access to public services and make the property market more secure. REGIP will support MCOs (Municipal Cadastral Offices) with systematic registration in updating and completing real estate cadaster and registration records into the KCLIS (Kosovo Cadastre Land Information System). MCOs will support the systematic registration process, participate in the quality control (QC) review of the contractor’s work and integrate the systematic registration data into their records, after KCA (Kosovo Cadastral Agency) approves the quality of the data. The Project consists of the following parts:

Part 1: Policy, Legal and Institutional Support

This component will provide policy, legal, and institutional support to KCA. This component will support to:

- (a) Developing an updated KCA strategy and business plan.
- (b) Supporting the preparation and implementation of Kosovo’s cadastre legal and regulatory framework; and
- (c) Conducting land market studies and analyses.

Part 2: Cadaster Modernization

This component will continue the modernization of the cadaster in Kosovo, which commenced under the RECAP project. It will finance the provision of support to continue the modernization of Kosovo cadaster through:

- a) The carrying out of cadaster reconstruction.
- b) Data quality improvement.
- c) Development of a utility cadaster.
- d) Development and update of the Kosovo’s building register; and
- e) The carrying out of reengineering of eligible MCOs.

Real Estate and Geospatial Infrastructure Project
(Credit No. 63540-XK)

Notes to the Financial Statements

For the year ended on December 31, 2024

(in EUR unless otherwise stated)

1) General (continued)**Part 3. ICT and Geospatial Infrastructure**

This component will make important IT and geospatial investments in the Kosovo land and property market, and to support the implementation of KCA's IT and NSDI (National Spatial Data Infrastructure). It will finance the provision of support to continue the modernization of Kosovo cadaster through:

- (a) KCLIS-SOA (Service Oriented Architecture) Upgrade.
- (b) Investments in KCA Digital Archive
- (c) The developments and implementation of IT strategy and NSDI Strategy.
- (d) Investments in NSDI
- (e) Enhancement of the National Geodetic Framework, and the
- (f) completion of the Recipient's address registry, including: (i) the completion of address numbers linked to buildings and other properties unaccounted for in its address registry system (ARIS); (ii) the production and installation of address signs for roads and buildings; (iii) the integration of data held in the civil and address registries; (iv) the measurement of centrelines of road segments and collection of data not registered in ARIS; and (v) the development of an address navigation application for mobiles (ARIS mobiles).

Part 4. Project Management, Capacity Building, Public Outreach, Monitoring & Evaluation

This component will ensure the smooth and timely implementation of the Project and support activities related to capacity building, public outreach, and monitoring and evaluation (M&E):

- a) Strengthen the capacity of the PIU.
- b) Carrying out of Project monitoring and evaluation activities.
- c) Carrying out of customer satisfaction survey.
- d) Carrying out of public outreach and the maintenance of the Project's grievance redress mechanism.
- e) Carrying out of capacity building activities for KCA and KPCVA (Kosovo Property Comparison and Verification Agency); and
- f) The establishment of KCA and KPCVA joint working group.

Financing Agreement No. 63540- XK

The following table specifies the categories of Eligible Expenditures that may be financed out of the proceeds of the Financing ("Category"), the allocations of the amounts of the financing to each Category, and the percentage of expenditures to be financed for Eligible Expenditures in each Category. Pursuant to the financing agreement, all project expenditures are financed 100% by the financing proceeds.

Category	Amount of the Credit Allocated	Percentage of expenditures to be Financed (inclusive of taxes)
(1) Goods, works, non-consulting services, Incremental Operating Costs Training and Consultant Services for the Project	14,160,000	100%
(2) Unallocated	440,000	100%
Total amount	14,600,000	

The commitment and payment currency are in EUR. As of December 31, 2024, an amount of Euro 2,735,779 was disbursed from the Credit Proceeds.

**Real Estate and Geospatial Infrastructure Project
(Credit No. 63540-XK)**

Notes to the Financial Statements

For the year ended on December 31, 2024

*(in EUR unless otherwise stated)***2) Basis of preparation**

The financial statements of the project for the year ended on December 31, 2024, have been prepared for complying with the provisions of the Project's objectives, the World Bank guidelines and terms and conditions of the Credit No. 63540-XK.

The financial statements comprise the statement of sources (Cash Receipts) and uses (Payments); the statement of expenditures used as the basis for the submission of withdrawal applications for the year ended on December 31, 2024, and a summary of significant accounting policies and other explanatory notes.

The financial statements have been prepared in accordance with cash basis IPSAS - Financial Reporting under the Cash Basis of Accounting, which differs from Kosovo and International Financial Reporting Standards. On this basis, income is recognised when received rather than when earned and expenses are recognised when paid rather than when incurred. Accordingly, direct and indirect payments of the Project's expenses, which are made from the proceeds of the credit, are recognised as sources and uses of funds at the time the payment is made.

The financial statements prepared for the special purpose are presented in Euro ("EUR"), unless otherwise stated.

3) Summary of significant accounting policies

A summary of significant accounting policies underlying the preparation of the Project's financial statements are presented below.

3.1 Recognition of income and expenses

Income is recognised when received rather than when earned, and expenses are recognised when paid rather than when incurred.

3.2 Taxation

The Project is not exempt from income Tax, Value Added Tax (VAT) and Custom Duties for the credits part. The local employees of the project are liable for personal tax and social security contributions.

4) IDA Credit No. 63540-XK funding

IDA funding is composed of disbursement methods as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Reimbursements	3,752,251	348,717
Total	3,752,251	348,717

The reimbursements relate to three claims executed in January, July and November 2024, which pertain to regular project expenditures incurred during the financial year 2023 and 2024.

Real Estate and Geospatial Infrastructure Project
(Credit No. 63540-XK)

Notes to the Financial Statements

For the year ended on December 31, 2024

*(in EUR unless otherwise stated)***5) Temporary advances received by Government of Kosovo**

The temporary advances received by the Government of Kosovo are detailed as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Government Funds as of January 1	625,624	348,717
Project eligible expenditure paid form government funds	3,752,251	625,624
Reimbursements from IDA credit (note 4)	(2,752,271)	(348,717)
Government Funds Movement during the year	1,016,472	276,907
Government Funds as of December 31	1,642,096	625,624

6) Goods

Expenditures for goods are detailed as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Purchase of surveying equipment (Drone/UAV, GNSS survey equipment)	-	68,955
Production and installation of public circulation areas road names	870,379	-
Supply and installation of hardware (equipment for data centers etc.) and standard licenses.	605,231	-
Development of the NSII and KCA Geoportal	123,192	-
Total	1,598,803	68,955

7) Consulting services

Expenditures for consulting services are detailed as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Customer satisfaction survey	-	-
Monitoring and Evaluation	-	-
Public Awareness Plan	-	-
Design and Implementation of the KCA Web Site	1,416	1,416
Drafting the Business Plan 2020-2024 for KCA	-	-
Replacement & upgrade of GNSS equipment, including software, licenses and equipment		21,250
Measurement of new roads data in the field		38,877
Developing NSDI Strategy in the Republic of Kosovo	125,864	216,415
Municipal support staff remuneration (7.2)	253,428	195,990
PIU staff remuneration (7.1)		
Operating Cost (Workshops, study tours, office supplies, toner, translation, printing etc.	7,705	-
Total	388,414	473,950

**Real Estate and Geospatial Infrastructure Project
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Notes to the Financial Statements
For the year ended on December 31, 2024
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7) Consulting services (Continued)

7.1 PIU staff remuneration

is further detailed as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Project coordination unit PIU staff net salaries	103,271	94,991
Other PIU staff (legal experts, cadaster, GIS, NSDI) net salaries	108,239	70,476
Personal income tax for PIU	18,010	13,226
Employee pension contribution	11,953	8,648
Employer pension contribution	11,953	8,648
Total	253,428	195,991

7.2 Municipal support staff remuneration

Municipal support staff remuneration relates to the fees received by 55 short time consultants hired by the Kosovo Cadastre Agency to support the municipalities' staff to finalize of Address System (signalization of road names and address numbers). The consultants were distributed to selected municipalities to work in for the period of eleven months during 2024 and 2025. The related expense is further detailed as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Municipal support staff remuneration (7.2)	108,607	184,514
Personal income tax for PIU	6,397	11,841
Employee pension contribution for PIU, other PIU (cadaster, GIS NSDI) and Municipal Support Staff	5,430	10,030
Employer pension contribution for PIU, other PIU (cadaster, GIS NSDI) and Municipal Support Staff	5,430	10,030
Total	125,864	216,416

8) Training and Workshop

Expenditures for training and workshop are detailed as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Cost for meetings and conferences	11,732	-
Training and Workshop	-	-
Total	11,732	-

Real Estate and Geospatial Infrastructure Project
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Notes to the Financial Statements

For the year ended on December 31, 2024

*(in EUR unless otherwise stated)***9) Non-consulting services**

Expenditures for non-consulting services are detailed as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Development and Advancing CIS	844,960	-
Aero Photogrammetric Survey on the Territory of the Republic of Kosovo	856,774	82,718
Conversion, loading and updating spatial data in KCLIS- CM from building cadaster	51,568	-
Total	1,753,303	82,718

10) Liabilities

Liabilities related to year ended on December 31, 2023, and paid in following year are as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Withholding tax - Tax Admin. of Kosovo	-	-
Kosovo Pension Saving Trust - Employee	-	-
Kosovo Pension Saving Trust - Employer	-	-
Total	-	-

Real Estate and Geospatial Infrastructure Project
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Notes to the Financial Statements
For the year ended on December 31, 2024
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11) Expenditures by parts

The expenditures by Project Components are detailed as follows:

Sub-parts	Goods	Consulting Services	Training & workshop	Non-consulting services	Total year ended on December 31, 2024	Total year ended on December 31, 2023
Part A: Policy, Legal and Institutional Support						
(a) Develop an updated KCA strategy and business plan.	-	24,750	-	-	24,750	14,400
(b) Support the preparation and implementation of Kosovo's cadaster legal and regulatory framework.	-	24,750	-	-	24,750	14,400
(c) Conduct land market studies and analyses.	-	-	-	-	-	-
Part B: Cadaster Modernization						
a) The carrying out of cadaster reconstruction.	-	37,060	-	51,568	88,628	75,605
b) Conversion, loading and updating of spatial data in KCLIS-CM from building cadaster	-	14,794	-	51,568	14,794	14,794
c) Development of a utility cadaster	-	-	-	-	51,568	51,568
d) Public Awareness Plan	-	22,266	-	-	22,266	6,650
e) The carrying out of reengineering of eligible MCOs	-	-	-	-	-	-
f) Purchase of surveying equipments	-	-	-	-	-	-
Part C: ICT and Geospatial Infrastructure						
(a) Development of the NSII and KCA Geportal	1,598,803	144,675	-	1,701,734	3,445,212	68,955
(b) Production and installation of public circulation areas road names	123,192	-	-	-	123,192	396,998
(c) The developments and advancing CIS	870,379	-	-	844,960	870,379	38,878
(d) Investments in NSDI	-	1,416	-	-	1,416	84,134
(e) Aero Photogrammetric Survey of the Territory of the Republic of Kosovo	-	-	-	856,774	856,774	273,986
(f) completion of the Recipient's address registry	-	159,330	-	-	143,259	143,259
(g) Supply and installation of hardware (equipment for data centers etc.) and standard licenses.	605,231	-	-	-	605,231	-
Part D: Project Management, Capacity building, public outreach, M & E						
(a) Strengthen the capacity of the PIU.	-	165,858	11,732	-	177,591	138,621
(b) Carrying out Project monitoring and evaluation activities.	-	162,006	-	-	162,006	138,621
© Carrying out of customer satisfaction surveys.	-	-	-	-	-	-
(d) Carrying out of public outreach and maintenance of the Project's grievance redress mechanism.	-	-	-	-	-	-
(e) Carrying out of capacity building activities for KCA and KPCVIA.	-	3,853	11,732	-	15,585	-
(f) The establishment of KCA and KPVCIA joint working group.	-	-	-	-	-	-
Total year ended on December 31, 2024	1,598,803	388,414	11,732	1,753,303	3,752,252	625,624

**Real Estate and Geospatial Infrastructure Project
(Credit No. 63540-XK)**

Notes to the Financial Statements

For the year ended on December 31, 2024

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12) Un-drawn credit facilities

The balance of the undrawn funds from Credit No.6354-XK as of December 31, 2024, is EUR 11,295,195.69.

Real Estate and Geospatial Infrastructure Project

(REGIP)

(IDA Credit 63540-XK)

(P164555)

Statement of Cumulative Expenditures Withdrawal Schedule

(Supplementary schedule
to the Annual Financial Statements)

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for the year ended on December 31, 2024

Real Estate and Geospatial Infrastructure Project
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Statement of Cumulative Expenditures Withdrawal Schedule
For the year ended on December 31, 2024
(in EUR unless otherwise stated)

Credit No. 63540 – XK

Withdrawal application	Type of application	Application Payment Amount	Goods	Consulting services	Non-consulting services	Office Supplies	Training	Incremental operating costs	SOE	Date received	Value date
REGIP/01	Reimbursement	119,299		118,986	-	-	296	17	119,299	18.12.2020	23.12.2020
REGIP/02	Reimbursement	101,010	-	100,890	-	-		119	101,010	20.12.2021	28.12.2021
REGIP/03	Reimbursement	348,717		233,104	112,928	-	2,685	-	348,717	24.01.2023	26.01.2023
REGIP/04	Reimbursement	625,624	68,955	556,669	-	-	-	-	625,624	17.01.2024	02.02.2024
REGIP/05	Reimbursement	1,121,598	882,569	98,509	105,620	-	12,978	21,922	1,121,598	30.07.2024	07.08.2024
REGIP/06	Reimbursement	988,558	-	109,462	872,649	-	-	6,446	988,558	11.11.2024	15.11.2024
Total		3,304,804	951,524	1,217,619	1,091,197	-	15,959	28,504	3,304,804	0.00	


Muzafer ÇAKA

Project Coordinator




Shqipri HALITI

Financial Management Specialist