



Republika e Kosovës
Republika Kosova
Republic of Kosovo



ZKA

ZYRA KOMBËTARE E AUDITIMIT
NACIONALNA KANCELARIJA REVIZIJE
NATIONAL AUDIT OFFICE

IZVEŠTAJ REVIZIJE O GODIŠNJIM FINANSIJSKIM IZVEŠTAJIMA
ZA SPECIFIČNE SVRHE ZA PROJEKAT OPŠTINE ZA MLADE NA
KOSOVU ZA PERIOD OD 1. JANUARA 2024. DO 31.
DECEMBRA 2024. GODINE

Priština, Juli 2025

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1 Mišljenje revizije

Ovaj izveštaj rezimira ključna pitanja koja proizilaze iz revizije godišnjih finansijskih izveštaja za Posebne namene za projekat 'Opštine za mlade na Kosovu' 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 Opštine za mlade na Kosovu

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 Opštine za mlade 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 odgovoran za obezbeđivanje praćenje procesa finansijskog izveštavanja Ministarstva Lokalne samouprave.

Odgovornost Generalnog Revizora za reviziju GFI

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 finansijski podaci, sistemi i transakcije u skladu sa važećim zakonima i pravilnicima;
- 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 Ministarstva uprave i lokalne samouprave i Svetske banke
- O usklađenosti funkcija unutrašnje revizije; i
- O svim pitanjima koja proiziđu ili se odnose na reviziju, kao i za dodatne zadatke u skladu sa dogovorenim procedurama.

Revizija se zasniva na proceni rizika.

Analizirali smo aktivnost Jedinice za implementaciju projekta, 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

Aurora Morina, Vođa tima

Valbona Tolaj, 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.

Paragrafi Isticanja Pitanja i paragrafi Ostalih Pitanja na revizorskom izveštaju

157. Ukoliko revizor smatra potrebnim da skrene pažnju na pitanje prikazano ili obelodanjeno na finansijskim izveštajima koja je od velikog značaja za njihovo

razumevanje finansijskih izveštaja, ali postoje dovoljno prikladnih dokaza da to pitanje nije materijalno pogrešno prikazano na finansijskim izveštajima, revizor će u revizorskom izveštaju uključiti jedan paragraf o Isticanju Pitanja. Isticanje Pitanja se treba odražavati samo na informaciju prikazanu ili obelodanjenu na finansijskim izveštajima.

158. Paragraf o isticanju pitanja treba:

- da se uključi odmah nakon mišljenja revizije;
- da koristi naslov “Isticanje Pitanja” ili neki drugi prikladni naslov;
- da uključi jasnu referencu na pitanje koje se ističe i da naznači gde se mogu naći relevantna obelodanjivanja na finansijskim izveštajima koja u potpunosti opisuju to pitanje; i
- ukazati da revizorsko mišljenje nije modifikovano u odnosu na istaknuto pitanje.

159. Ukoliko revizor smatra neophodnim da komunicira određeno pitanje, osim onih koje su predstavljene ili obelodanjene u finansijskim izveštajima, koja po prosudi revizora je važna za korisniku cilju shvatanja revizije, a pod uslovom da to nije zabranjeno zakonom ili pravilima, treba da se pripremi paragraf sa naslovom "Ostala Pitanja", ili nekim drugim pogodnim naslovom. Ovaj paragraf treba da se pojavi odmah iza mišljenja i nakon svakog pasusa kod Isticanja Pitanja.

Dodatak II: Pismo potvrde



Municipalities for Youth in Kosovo Project

(Grant No. TF0A9991)

(P165485)

Project Financial Statements

As of and for the period from January 1 to November 30, 2024

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Municipalities for Youth in Kosovo Project
(Grant No. TF0A9991)

Statement of Sources and Uses of Funds

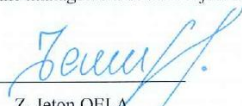
For the period from January 1 to November 30, 2024

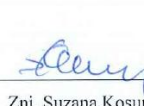
(in EUR unless otherwise stated)

Sources and uses of funds	Notes	Period from January 1 to November 30, 2024	Year ended December 31, 2023	Cumulative from inception date to November 30, 2024
Sources of funds				
Grant Funding (TF0A9991)	4	962,826	428,989	2,045,829
Temporary advance received by GoK	4	(141,901)	(54,505)	847
Co-financing from Municipalities	9	96,891	(2,741)	206,998
Total Sources		917,816	371,743	2,253,674
Uses of funds:				
Training and consulting services under Component 1 and 3	5	(45,867)	(44,457)	(270,904)
Goods	6	-	-	(3,020)
Training and consulting services under Component 2	7	(189,729)	(172,813)	(664,662)
Operating costs	8	(6,006)	(1,034)	(10,072)
Sub-Grants under Component 1	9	(676,214)	(153,439)	(1,305,016)
Total uses		(917,816)	(371,743)	(2,253,674)

The Statement of Sources and Uses of Funds is to be read in conjunction with the notes set out on pages 3 to 12 and forming an integral part of the financial statements.

The financial statements of the "Municipality for Youth in Kosovo Project", were authorized for issue by the management of the Project on May 30, 2025, and signed on its behalf by:


Z. Jeton QELA
Permanent Secretary MLGA


Znj. Suzana Kosumi
Chief Finance Officer

Municipalities for Youth in Kosovo Project
(Grant No. TF0A9991)

Statement of expenditures (Withdrawal schedule)
For the period from January 1 to November 30, 2024
(in EUR unless otherwise stated)

Grant No. TF0A9991

Withdrawal application	Type of application	Application payment amount	Training and CS under Comp 1 & Comp 3	Training and CS under Comp 2	Operating Costs	Sub-grants under Comp 1	Total	Deducted	SoE	Date received	Value date
M4Y-16	Reimbursement	331,185	31,377	83,382	3,740	212,686	331,185	-	331,185	26-Nov-24	04-Dec-24
M4Y-15	Reimbursement	488,893	14,490	106,346	2,266	365,790	488,893	-	488,893	19-Apr-24	24-Apr-24
M4Y-14	Reimbursement	142,748	15,323	106,346	201	20,878	142,748	-	142,748	02-Apr-24	24-Apr-24
Total		962,826	61,190	296,075	6,207	599,354	962,826	-	962,826		


Z. Jeton QELA
Permanent Secretary MLGA


Znj. Suzana Kosumi
Chief Finance Officer

Municipalities for Youth in Kosovo Project
(Grant No. TF0A9991)

Notes to the Financial Statements

For the period from January 1 to November 30, 2024

(in EUR unless otherwise stated)

1) General

The Grant Agreement for the Municipalities for Youth in Kosovo Project Grant No. TF0A9991 – (the ‘Project’), was signed between the International Development Bank for Reconstruction and Development (“World Bank”) acting as administrator of grant funds provided by Japan (“Donor”) under the Japan Social Development Fund and the Republic of Kosovo “Recipient”) on February 27, 2020. The total financing amount will not exceed US\$ 2,785,000, (two million and seven hundred eighty-five thousand). The project became effective on May 25, 2020, and its closing date initially set on January 30, 2023, has been postponed to July 31, 2024, due to a restructuring effective on January 2023.

Pursuant to the Grant Agreement, the Ministry of Local Government Administration (MoLGA) is responsible for 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 Grant Agreement.

Project Objectives and Description

The objective of the Project is to improve the socioeconomic inclusion of at least 3,000 marginalized youth in vulnerable communities in Kosovo through civic engagement activities and skills building activities. The Project consists of the following parts:

Component 1: Sub-grants for youth driven Community Development Initiatives

Financing of youth driven socio-economic initiatives at the community level that support youth inclusion and livelihoods through Sub-grants to eligible youth groups/CBOs.

Component 2: Youth stakeholders training

Financing of the engagement of a facilitating NGO to perform the following tasks: (i) community mobilization and outreach activities, (ii) soft skills training and project preparation/management training for youth in target communities; (iii) technical support for youth groups and CBOs who submitted an application pre-selected municipalities for funding, and (iv) follow-up support and supervision throughout sub-project implementation.

Component 3: Project Management and Administration, Monitoring and Evaluation and, Knowledge Dissemination

3.1. Project Management

Establishment of a Project Management Unit (PMU) responsible for the overall implementation of the Project, including inter alia, a project director, two component coordinators, (one for each component), a consultant for needs and mapping assessment, and a monitoring and evaluation specialist, a project coordinator, financial management specialist, a procurement specialist, a safeguards specialist, and public relations and communication specialist.

3.2. Monitoring and Evaluation

Tracking process of all youth driven initiatives using an online Management Information System (MIS) that integrates beneficiaries survey and activity progress data.

3.3. Knowledge dissemination

(i) Development of a dedicated website and social media pages to provide information about project activities and intermediate results; and (ii) Consolidation of lessons learned throughout project implementation and dissemination in annual forums, where youth stakeholders and beneficiaries will have an opportunity to present sub-project results.

Municipalities for Youth in Kosovo Project
(Grant No. TF0A9991)

Notes to the Financial Statements

For the period from January 1 to November 30, 2024

(in EUR unless otherwise stated)

1) General (continued)

Grant Agreement No. TF0A9991

The following table specifies the categories of Eligible Expenditures that may be financed out of the proceeds of the Grant ("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:

Category	Amount of the financing allocated (expressed in US\$)	Percentage of the expenditure to be financed (inclusive of taxes)
(1) Training and consulting services under Component 1 and 3	313,600	100%
(2) Training and consulting services under Component 2	747,000	100%
(3) Operating costs	14,400	100%
(4) Sub-Grants under Component 1	1,710,000	85%
Total	2,785,000	

Pursuant to the grant agreement all project expenditures incurred under categories (1), (2), and (3) are financed 100% by the financing proceeds of Grant No.TF0A9991, while the expenditures incurred under Category (4) are financed at 85% by the financing proceeds of Grant No.TF0A9991 and 15% by Municipalities own budget.

Pursuant to the Grant Agreement, withdrawals up to an aggregate amount not to exceed US\$ 50,000 (equivalent), could be made for payments made prior to the date of the signature of the grant agreement but on or after February 8, 2019, for eligible expenditures under Category (1) and under Category (4) unless the Sub-Grants Manual has been prepared and adopted by the Recipient. This condition for disbursement was fulfilled on January 14, 2022, and the proceeds of the Grant under Category (4) are available for disbursement.

The commitment currency is US\$ and the payment currency is EURO. As of November 30, 2024 : US\$ 2,164,186.97 or Euro eq.2,055,977.62 (December 31, 2023: US\$ 1,215,033.08 or Euro eq. 1,100,772.86) were disbursed from the Grant proceeds.

2) Basis of preparation

The financial statements of the project for the period from January 1 to November 30, 2024, have been prepared for the purpose of complying with the provisions of the Project's objectives, the World Bank guidelines, and terms and conditions of the Grant No. TF0A9991.

The financial statements comprise the statement of sources (Cash Receipts) and use (Payments); the statement of expenditures used as the basis for the submission of withdrawal applications for the period from January 1 to November 30, 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 recognized when received rather than when earned and expenses are recognized 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 recognized 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.

Municipalities for Youth in Kosovo Project
(Grant No. TF0A9991)

Notes to the Financial Statements

For the period from January 1 to November 30, 2024

(in 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 is presented below.

3.1 Recognition of income and expenses

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

3.2 Taxation

The Project is exempt from Value Added Tax (VAT). However, other taxes and duties are not exempt. The local employees of the project are liable for personal tax and social security contributions.

4) Temporary advances received by Government of Kosovo

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

	Period from January 1 to November 30, 2024	Year ended on December 31, 2023
Government funds at the beginning of the period	142,748	197,253
Project expenditure paid from government funds	910,292	374,484
Ineligible project expenditure	(89,368)	-
Reimbursements from Grant proceeds	(962,826)	(428,989)
Government funds movement during the period	(141,901)	(54,505)
Government Funds as at end of the year/period	847	142,748

Ineligible project expenditures relate to sub-grants that were disbursed but not used in accordance with the sub-grant agreement, and for which the return of funds by the beneficiaries is still pending as of November 30, 2024. Funds returned as of 30 November 2024 have been recorded under 'Project expenditure paid from government funds' by offsetting the reported expenditures accordingly.

5) Training and consulting services under Components 1 and 3

The expenditures under these categories comprise consultant services as follows:

	Period from January 1 to November 30, 2024	Year ended on December 31, 2023
PMU staff costs	37,407	34,176
Pension contribution (Employer)	8,460	1,655
Workshops/Training	-	852
Monitoring and Evaluation	-	7,774
Total	45,867	44,457

The remuneration of the consultants hired to support the PMU is included under Component/ Part 3 of the project.

Municipalities for Youth in Kosovo Project
(Grant No. TF0A9991)

Notes to the Financial Statements

For the period from January 1 to November 30, 2024

(in EUR unless otherwise stated)

6) Training and consulting services under Component 2

The expenditures under these categories are as follows:

	Period from January 1 to November 30, 2024	Year ended on December 31, 2023
Facilitating Partner NGO(s): Mobilization, training to targeted youth, and technical support on sub- grants implementation	189,729	172,813
Total	189,729	172,813

During the period from January 1 to November 30, 2024, the expenditure under this category includes payments to the Facilitating Partner NGO, the Community Development Fund ("CDF"), responsible for the implementation of component 2.

7) Operating costs

The expenditures under these categories are as follows:

	Period from January 1 to November 30, 2024	Year ended on December 31, 2023
Phone expenses	297	356
Other expenditures related to workshop/training	5,709	678
Total	6,006	1,034

8) Sub -Grants

The grants represent 94 youth-driven initiatives for the first call for grants under component 1. The Call for Proposals was opened on 22 April 2022 in ten partner municipalities. During July-August 2022, the list of winners for ten municipalities was announced, while for the municipality of Ferizaj list of winners was opened on 03 August 2022.

A second cycle calls of grants, was launched during 2023, the 141 initiatives were selected in 14 Municipalities based on their feasibility and potential for youth social impact, amongst other criteria. The agreements were signed in December 2023 in 9 Municipalities while for 5 Municipalities the agreements were signed in 2024. Disbursements of these grants were executed during the year 2024.

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8. Sub-Grants (continued)

The subgrant expenses by source of financing are detailed below:

	Period from January 1 to November 30, 2024	Year ended December 31, 2023	Cumulative ended on December 31, 2024
Sub-Grants financed by TF (85%)	579,323	156,180	1,098,018
Sub- Grants financed by municipalities (15%)	96,891	(2,741)	206,998
Total Sub-Grant expense	676,214	153,439	1,305,016

The subgrant expenses by source of financing are further detailed as below:

	Period from January 1 to November 30, 2024		Year ended on December 31, 2023		Cumulative	
	TF	Municipal	TF	Municipal	TF	Municipal
Sub-Grants awarded					1,365,169	240,912
Sub- Grants paid	706,116	123,216	171,308	1,959	1,243,077	238,576
Sub- Grants returned	(37,425)	(268)	(15,128)	(4,700)	(55,691)	(5,521)
Sub- Grants not accepted, return pending	(89,368)	(26,057)	-	-	(89,368)	(26,057)
Total Sub-Grant expense	579,323	96,891	156,180	(2,741)	1,098,018	206,998

Sub-grants that were paid but not utilized in accordance with the sub-grant agreement are ineligible for financing from the grant proceeds and are therefore deducted from the total grant expenditure. Under the terms of the sub-grant agreement, beneficiaries are required to return the funds to the Kosovo Treasury.

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The table below represents the awarded amount for the first and the second cycle to each beneficiary in ten Municipalities, and respective cumulative disbursements and returns.

First cycle	Sub-Grants Awarded			Sub-Grants Disbursed		Sub-Grants returned		Sub-Grants to be returned	
	Total investment value	(85% financed by TF)	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing
GLLOGOV	104,140	88,519	15,621	77,817	15,621	(19,016)	(4,490)	(2,613)	(360)
Eldina Hasani	3,682	3,130	552	3,130	552	-	-	(280)	-
Albin Haziraj	3,452	2,934	518	2,934	518	(2,934)	(518)	-	-
Albert Zariqi	14,316	12,169	2,147	12,169	2,147	-	-	-	-
Vlljeta Hyseni	3,692	3,138	554	3,138	554	(3,138)	(554)	-	-
Elita Gruda	3,836	3,260	575	3,260	575	-	-	-	-
Adrian Muqolli	13,762	11,697	2,064	11,697	2,064	-	-	-	-
Donika Zogu	14,383	12,226	2,158	6,113	2,158	(6,113)	(2,158)	-	-
Muhamet									
Bytyqi	3,116	2,649	467	2,649	467	-	-	(295)	-
Bedri Curri	3,356	2,853	503	2,853	503	-	-	-	-
Levizja per Bashkim dhe Progres	5,801	4,931	870	4,931	870	-	-	-	-
Drita Mala	3,143	2,672	471	2,672	471	-	-	-	-
Reari Krasniqi	8,403	7,142	1,260	3,571	1,260	(3,571)	(1,260)	-	-
Eduart Berisha	2,397	2,038	360	2,038	360	-	-	(2,038)	(360)
Besa Haradini	3,835	3,260	575	3,260	575	(3,260)	-	-	-
Humanus Vita	3,807	3,236	571	3,236	571	-	-	-	-
Lejdina Franca	13,158	11,185	1,974	10,166	1,974	-	-	-	-
HANI I ELEZIT	23,570	20,035	3,536	17,591	3,536	-	-	(5,177)	(863)
Nusret Berisha	3,834	3,259	575	3,259	575	-	-	-	-
Klubi i Mundjes Dardania	5,750	4,888	863	4,888	863	-	-	-	-
Semir Kalisi	5,250	4,463	788	4,463	788	-	-	(2,231)	-
Endrit Bushi	2,986	2,538	448	2,538	448	-	-	(502)	-
Klubi i Volejbollit Sharri	5,750	4,888	863	2,444	863	-	-	(2,444)	(863)
RAHOVEC	116,951	99,408	17,543	78,085	17,543	(345)	-	(4,700)	(1,659)
Fatbardh Kabashi	13,877	11,795	2,082	8,253	2,082	-	-	-	-
Ojq Klubi Futbollistik Dejeni	13,222	11,238	1,983	11,238	1,983	-	-	-	-
Edonit Morina	3,814	3,242	572	3,242	572	-	-	-	-
Anita Hoti	14,541	12,360	2,181	12,360	2,181	-	-	-	-
Erjona Kelmendi	14,858	12,630	2,229	12,630	2,229	-	-	-	-
Arlinda Spahiu	11,059	9,400	1,659	4,700	1,659	-	-	(4,700)	(1,659)
Amar Kollari	14,095	11,981	2,114	5,990	2,114	-	-	-	-
Ojq Kshilli Rmor	14,293	12,149	2,144	10,680	2,144	-	-	-	-
Verona Krasniqi	3,965	3,370	595	3,370	595	(345)	-	-	-
Ebsare Kadiri	13,227	11,243	1,984	5,621	1,984	-	-	-	-

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	Total investment value	(85% financed by TF)	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing
SKENDERAJ	121,000	102,850	18,150	93,385	18,150	-	-	(4,293)	(1,453)
Zorana									
Kovacevici	9,684	8,231	1,453	8,231	1,453	-	-	-	-
Azem Regja	9,684	8,231	1,453	4,115	1,453	-	-	(4,115)	(1,453)
Viktoria Zabeli	7,166	6,091	1,075	6,091	1,075	-	-	(178)	-
Dorentine Shala	9,684	8,231	1,453	8,231	1,453	-	-	-	-
Klubi									
Futbollistik									
Drenica	10,628	9,033	1,594	9,033	1,594	-	-	-	-
Ojq Drugeza	9,122	7,754	1,368	7,754	1,368	-	-	-	-
Asmbli									
Drenica/									
Qendrim Beka	12,589	10,700	1,888	10,700	1,888	-	-	-	-
Laurent Aruqi	13,557	11,523	2,034	11,523	2,034	-	-	-	-
Engjellushe									
Shala	13,712	11,655	2,057	11,655	2,057	-	-	-	-
Qendra e									
Aspirateve									
Rinore	6,294	5,350	944	5,350	944	-	-	-	-
Flamur Kadriu	12,589	10,700	1,888	5,350	1,888	-	-	-	-
Agnesa									
Muharremi	6,294	5,350	944	5,350	944	-	-	-	-
VUSHITRI	117,337	99,737	17,601	93,840	17,601	-	-	(3,372)	(581)
Freskim									
Bunjaku	3,873	3,292	581	3,292	581	-	-	(3,292)	(581)
Kujtim Surdulli	3,873	3,292	581	3,292	581	-	-	-	-
Art Natyra-20	13,363	11,359	2,004	11,359	2,004	-	-	-	-
Org.per									
Zhvillim dhe									
Komunikim Ora									
Sociale	14,525	12,346	2,179	12,346	2,179	-	-	-	-
Leard Mehana	3,873	3,292	581	3,292	581	-	-	-	-
Access Ojq	14,525	12,346	2,179	12,346	2,179	-	-	-	-
The Power Of									
Minde	13,875	11,794	2,081	5,897	2,081	-	-	-	-
Gresa Refiqe									
Qullunga	3,025	2,571	454	2,571	454	-	-	(80)	-
Agnesa									
Bollopoja	3,873	3,292	581	3,292	581	-	-	-	-
Redona Vatojci	3,674	3,123	551	3,123	551	-	-	-	-
Org.Joqeveritare									
Lidhja per									
Komunitet	9,805	8,335	1,471	8,335	1,471	-	-	-	-
Hareja	14,525	12,346	2,179	12,346	2,179	-	-	-	-
Strategjia Rinor	14,525	12,346	2,179	12,346	2,179	-	-	-	-
JUNIK	21,912	18,626	3,287	15,051	3,287	-	-	(6,567)	(1,769)
Ermelinda Gjota	2,921	2,483	438	2,483	438	-	-	(115)	-
Argjenda Shehu	3,247	2,760	487	2,760	487	-	-	-	-

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	Total investment value	(85% financed by TF)	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding
Erjona Gacaferri	3,949	3,357	592	3,357	592	-	-	-
Qaush Qestaj	8,410	7,148	1,261	3,574	1,261	-	(3,574)	(1,261)
Medina Hoxha	3,386	2,878	508	2,878	508	-	(2,878)	(508)
KACANIK	75,187	63,909	11,278	57,815	11,278	-	(3,259)	(575)
Enis Mjaki	14,245	12,108	2,137	12,108	2,137	-	-	-
Florinda Hasani	14,017	11,915	2,103	11,915	2,103	-	-	-
Fondacioni Bone Vet	-	-	-	-	-	-	-	-
Kaqanik	14,376	12,219	2,156	12,219	2,156	-	-	-
Qendrim	-	-	-	-	-	-	-	-
Qallaku	14,339	12,188	2,151	6,094	2,151	-	-	-
Kvri Kaqaniku	14,376	12,220	2,156	12,220	2,156	-	-	-
Flora Adile	-	-	-	-	-	-	-	-
Krivanjeva	3,834	3,259	575	3,259	575	-	(3,259)	(575)
RANILLUG	18,791	15,972	2,819	10,803	1,906	-	-	-
Andjela Vasic	3,404	2,893	511	2,893	511	-	-	-
Stefan Aksie	3,272	2,781	491	2,781	491	-	-	-
Luka Djordjevic	2,964	2,520	445	2,520	445	-	-	-
Mihajlo Velickovic	3,070	2,609	460	2,609	460	-	-	-
Milos Djerdjevic	6,081	5,169	912	-	-	-	-	-
ZVEQAN	23,924	20,336	3,589	14,976	3,589	-	-	-
Andjela Radenkovic	3,212	2,730	482	2,730	482	-	-	-
Nikolina Sulkic	2,445	2,078	367	2,078	367	-	-	-
Filip Jankovic	2,570	2,184	385	2,184	385	-	-	-
Anastasja Spasojevic	3,086	2,623	463	2,623	463	-	-	-
Ecologica	6,703	5,697	1,005	2,849	1,005	-	-	-
OSN Aleto	5,909	5,022	886	2,511	886	-	-	-
FERIZAJ	152,337	129,487	22,851	85,492	22,851	(24,091)	(764)	(5,248)
Adiat Salihu	8,103	6,887	1,215	3,969	1,215	-	-	-
Aulona Gashi	4,020	3,417	603	3,417	603	-	-	-
Egzon Musliu	9,367	7,962	1,405	3,981	1,405	(2,908)	-	(1,073)
Elba Gashi	4,020	3,417	603	3,417	603	-	-	-
Elza Beluli	15,075	12,814	2,261	6,407	2,261	-	-	-
Endriana Luzha	13,467	11,447	2,020	4,824	2,020	(4,024)	-	-
Erbolina Sadiku	9,824	8,351	1,474	4,175	1,474	-	(4,175)	(1,474)
Genc Villahu	13,246	11,259	1,987	5,630	1,987	(4,435)	-	-
Granit Sadiku	4,829	4,105	724	4,105	724	(4,105)	-	(724)
Jeton Selimi	14,523	12,344	2,178	6,172	2,178	(6,172)	-	-
Social Workers organization-Laurita Avdiu	14,573	12,387	2,186	12,387	2,186	-	-	-

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First cycle	Sub-Grants Awarded			Sub-Grants Disbursed		Sub-Grants returned		Sub-Grants to be returned	
Beneficiary	Total investment value	(85% financed by TF)	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing
Kuvendi i te Rinjeve Ferizaj	7,025	5,971	1,054	2,986	1,054	(282)	-	-	-
Lorik Krasniqi	5,096	4,331	764	2,166	764	(2,166)	(764)	-	-
Fondacioni i Festivalit te Teatrove	10,151	8,628	1,523	8,628	1,523	-	-	-	-
Shendrit Aliu	12,111	10,294	1,817	10,294	1,817	-	-	-	-
Yllora Mehmeti	6,908	5,871	1,036	2,936	1,036	-	-	-	-
Total first cycle	775,151	658,878	116,273	544,855	115,361	(43,453)	(5,254)	(35,229)	(10,862)

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Beneficiary	Total investment value	(85% financed by TF)	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing
Stefan Maksinovic Smiljana	1,670	1,420	251	1,420	251	-	-	(1,420)	(251)
Jovanovic Kristina Popovic / Omladinski Savet Gracanica - OSG	2,130	1,811	320	1,811	320	-	-	-	-
Katarina Cvejic Miljana	1,900	1,615	285	1,615	285	-	-	-	-
Milenkovic / Komunikacija Za Razvoj Društva	2,200	1,870	330	1,870	330	-	-	-	-
Sabri Muslija / A step to a better future	2,390	2,032	359	2,032	359	-	-	-	-
	1,050	893	158	893	158	-	-	-	-
KACANIK	70,000	59,500	10,500	59,500	10,500	(2,380)	-	-	-
Qendra Kulturore "Kaçaniku"/Fadil Vila Lider	5,200	4,420	780	4,420	780	(431)	-	-	-
Keshilli i Veprimt Rinor - Kaçanik/Shpat Bulica	10,000	8,500	1,500	8,500	1,500	-	-	-	-
Shoqata Bjeshkatare Alpiniste "Kaçaniku"/Rinesa Hoxha	10,000	8,500	1,500	8,500	1,500	(996)	-	-	-
Kampi i artisteve "Mural" BONEVET	9,810	8,339	1,472	8,339	1,472	-	-	-	-
Kaçanik/ Nafije Berisha	8,570	7,285	1,286	7,285	1,286	-	-	-	-
Shoqata e Personave me Aftesi te Kufizuara "Handikos Kacanik"/Samir Lama	13,440	11,424	2,016	11,424	2,016	-	-	-	-
Shoqeria Kulturore Artistike "Gryka e Kaçanikut"/ Nuredin Krivanjeva	9,000	7,650	1,350	7,650	1,350	(827)	-	-	-
Albiona Troni	3,980	3,383	597	3,383	597	(126)	-	-	-
JUNIK	11,881	10,099	1,782	10,099	1,782	-	-	(1,579)	(805)
Edonis Gaxheri	4,000	3,400	600	3,400	600	-	-	-	(221)
Adelina Berisha	3,989	3,391	598	3,391	598	-	-	-	-
Zenel Krasniqi	3,893	3,309	584	3,309	584	-	-	(1,579)	(584)

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Beneficiary	Total investment value	(85% financed by TF)	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing
FUSHE KOSOVE	64,400	54,740	9,660	54,740	9,660	-	-	(2,299)	(406)
Andi Halilaj	3,680	3,128	552	3,128	552	-	-	-	-
Isaja Zogjani	3,542	3,011	531	3,011	531	-	-	-	-
Loresa Gjyrevc	3,680	3,128	552	3,128	552	-	-	-	-
Klubi i Volejbollit	12,880	10,948	1,932	10,948	1,932	-	-	-	-
Dren Berisha	3,680	3,128	552	3,128	552	-	-	-	-
Burim Berisha / Shogata e Pedagogëve të kulturës fizike dhe sportit të Fushe Kosoves	12,880	10,948	1,932	10,948	1,932	-	-	-	-
Valmire Azemi / Balkan Sunflowers Kosovo	10,033	8,528	1,505	8,528	1,505	-	-	-	-
Sara Stollaku / Young Community Leaders Center	2,705	2,299	406	2,299	406	-	-	(2,299)	(406)
Instituti për Trajnim Edukim REA / Enis Shala	6,072	5,161	911	5,161	911	-	-	-	-
United Towards Art	5,249	4,461	787	4,461	787	-	-	-	-
SHITIME	62,110	52,793	9,316	52,793	9,316	(3,143)	-	(4,775)	(2,523)
Arjeta Maliqi / Ngo "Art Stars Union"	5,796	4,927	869	4,927	869	-	-	(866)	(869)
Endrit Rexhaj	3,900	3,315	585	3,315	585	-	-	-	-
Albert Bajrami / OJ "Bashkimi Rinor për Bashkeveprim"	6,394	5,435	959	5,435	959	-	-	(2,379)	(959)
Sabrie Veliu	4,000	3,400	600	3,400	600	(3,003)	-	-	-
Arlinda Hasani / Ojq Handikos	8,720	7,412	1,308	7,412	1,308	(140)	-	-	-
Elmi Uka	1,800	1,530	270	1,530	270	-	-	(1,530)	(270)
Lirim Halimi / Kryqi i kuq i Kosoves	10,000	8,500	1,500	8,500	1,500	-	-	-	-
Altin Gashi / Ansambli i Kengeve dhe valleve "Ilirida"	11,500	9,775	1,725	9,775	1,725	-	-	-	(424)

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Beneficiary	Total investment value	(85% financed by TF)	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing
Mexhide Tershani / Klubi i Volejbolit									
Vjosa - Femrat	10,000	8,500	1,500	8,500	1,500	-	-	-	-
FERIZAJ	129,813	110,341	19,472	106,941	18,872	(3,142)	-	-	-
SWOK Kosova - Liridona Kratoveti	14,500	12,325	2,175	12,325	2,175	-	-	-	-
Dijane Maliqi Shogata Diversitetit	3,850	3,273	578	3,273	578	(149)	-	-	-
Artet dhe Kultura - Aurora Ferati	14,000	11,900	2,100	11,900	2,100	(700)	-	-	-
Mural Fest Kosova	11,400	9,690	1,710	9,690	1,710	-	-	-	-
Rrjeti i organizatave Jo-qeveritare									
Avonet Fondacioni	14,459	12,290	2,169	12,290	2,169	(1,619)	-	-	-
Retro Eliesn Jakupi	12,500	10,625	1,875	10,625	1,875	-	-	-	-
Shogata e personave me aftesi te kufizuar "	2,830	2,406	425	2,406	425	-	-	-	-
Handikos "	11,300	9,605	1,695	9,605	1,695	(551)	-	-	-
Shogata e Karikaturisteve	14,500	12,325	2,175	12,325	2,175	-	-	-	-
Blend Krasniqi	4,000	3,400	600	-	-	-	-	-	-
Sh.P.a.K - Hendifa Regional	11,668	9,918	1,750	9,918	1,750	-	-	-	-
Organization for Education	10,806	9,185	1,621	9,185	1,621	(122)	-	-	-
Ereza Asllani	4,000	3,400	600	3,400	600	-	-	-	-
SKENDERAJ	94,857	80,629	14,229	78,297	13,817	-	-	(10,880)	(2,313)
Handikos "Skenderaj"-									
Valon Ismaili Klubi i volejbolit	8,229	6,994	1,234	6,994	1,234	-	-	-	-
Femrat "Skenderaj"-									
Ardiana Krasniqi	10,971	9,326	1,646	9,326	1,646	-	-	-	-
Innovation Skills -Erion Prokshi	10,971	9,326	1,646	9,326	1,646	-	-	(9,326)	(1,646)
Klubi i Goalballit "Drenica"-									
Ilirida Kuliqi	5,943	5,051	891	5,051	891	-	-	-	-

Municipalities for Youth in Kosovo Project
(Grant No. TF0A9991)

Notes to the Financial Statements

For the period from January 1 to November 30, 2024

(in EUR unless otherwise stated)

Second Cycle	Sub-Grants Awarded		Sub-Grants Disbursed		Sub-Grants returned		Sub-Grants to be returned		
Beneficiary	Total investment value	(85% financed by TF)	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing
Agnesa Lushtaku Klubi i futbollit RUNIK UNITED-Dardan Zeqiri	2,286	1,943	343	1,943	343	-	-	-	-
OJ Rinia e pavarur- Lirigzon Lushtaku Erblina Haxhiu OJQ	8,229	6,994	1,234	6,994	1,234	-	-	-	-
Skenderajlive-Aida Misimi Klubi i Pingpongut "Skenderaj"-Elsa Gecaj	5,486	4,663	823	4,663	823	-	-	-	-
Miran Rama	2,880	2,448	432	2,448	432	-	-	-	-
Bledi Ahmeti	10,057	8,549	1,509	8,549	1,509	-	-	-	-
Ardit Beka	8,686	7,383	1,303	7,383	1,303	-	-	-	-
Januz Kallaci	1,829	1,554	274	1,554	274	-	-	-	-
Filizat e bashkuar te ardhmeris"- Fatbardha Muharremi	3,291	2,798	494	2,798	494	-	-	-	(393)
Milica Sapic	1,829	1,554	274	1,554	274	-	-	-	-
Albion Dragaj	2,286	1,943	343	1,943	343	-	-	-	-
Albiona Miftari	5,486	4,663	823	4,663	823	-	-	-	-
RAHOVEC SHL Kosova (Qendra Rinore)	2,743	2,331	411	-	-	-	-	-	-
Independent Women's Association Hareja-Samra Kercagu Qendra Kulturore artistike " Jehona e anadrimt"-	1,829	1,554	274	1,554	274	-	-	(1,554)	(274)
Tringa Thaqi	1,829	1,554	274	1,554	274	-	-	-	-
Dea Gashi	99,490	84,567	14,924	84,567	14,924	(92)	-	(11,625)	(4,244)
Safet Latifi	14,440	12,274	2,166	12,274	2,166	-	-	-	-
Vizioni Rinise per Integrimet Sociale	8,470	7,200	1,271	7,200	1,271	(92)	-	-	-
Vanesa Dula	14,290	12,147	2,144	12,147	2,144	-	-	(1,985)	(2,144)
	3,990	3,392	599	3,392	599	-	-	-	-
	4,000	3,400	600	3,400	600	-	-	-	-
	11,000	9,350	1,650	9,350	1,650	-	-	-	-
	3,990	3,392	599	3,392	599	-	-	-	-

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Notes to the Financial Statements

For the period from January 1 to November 30, 2024

(in EUR unless otherwise stated)

Second Cycle	Sub-Grants Awarded			Sub-Grants Disbursed		Sub-Grants returned		Sub-Grants to be returned	
Beneficiary	Total investment value	(85% financed by TF)	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing	TF funding	Municipal cofinancing
Organizata e prinderve te femijeve me aftesi te kufizuar te Rahovecit-Benjamin Hasani	6,510	5,534	977	5,534	977	-	-	-	-
Organizata Kulturore e te Rinjeve - OKR-Gjylferrije Hasku	6,000	5,100	900	5,100	900	-	-	-	-
Vesa Dema Shoaqata Afariste e Gruas ERA-Haxhi Sada	3,800	3,230	570	3,230	570	-	-	-	-
Eliana Hoti Klubi i basketbollit Grapeland-Indrit Krasniqi	4,000	3,400	600	3,400	600	-	-	-	-
	14,000	11,900	2,100	11,500	2,100	-	-	(9,640)	(2,100)
VUSHTRRI	87,471	74,350	13,121	74,350	13,121	-	-	(5,484)	(1,242)
Qjq Progresi-Arbesa Hoxha Klubi i Futbollit Vushtrri-Edon	9,075	7,714	1,361	7,714	1,361	-	-	-	-
Merovci OJQ Access Ura Sociale Leonita Pllana Klubi i Volejbollit Vushtrri Klubi i basketbollit Vushtrri Enesa Latifi Qendra Rinore Hareja Strategjia Rinore OJQ Biodiversiteti	12,600	10,710	1,890	10,710	1,890	-	-	-	-
	7,420	6,307	1,113	6,307	1,113	-	-	-	-
	8,508	7,231	1,276	7,231	1,276	-	-	-	-
	2,400	2,040	360	2,040	360	-	-	-	-
	8,280	7,038	1,242	7,038	1,242	-	-	(5,484)	(1,242)
	6,600	5,610	990	5,610	990	-	-	-	-
	2,830	2,406	425	2,406	425	-	-	-	-
	9,660	8,211	1,449	8,211	1,449	-	-	-	-
	11,600	9,860	1,740	9,860	1,740	-	-	-	-
	8,498	7,223	1,275	7,223	1,275	-	-	-	-
Total 2nd call	830,930	706,291	124,640	698,222	123,216	(12,239)	(268)	(54,139)	(15,195)
GRAND TOTAL	1,606,081	1,365,169	240,912	1,243,077	238,576	(55,692)	(5,522)	(89,368)	(26,057)

Municipalities for Youth in Kosovo Project
(Grant No. TF0A9991)

Notes to the Financial Statements

For the period from January 1 to November 30, 2024

(in EUR unless otherwise stated)

9) Expenditures by components

The expenditures by Project components are detailed as follows:

Project Components\ Category of expense	Trainings and CS under Comp.1 and 3	Trainings and CS under Comp.2	Operating Costs	Sub grants under Component 1	Period from January 1 to November 30, 2024	Year ended on December 31, 2023
(1) Sub-grants for youth driven Community Development Initiatives	-	-	-	676,214	676,214	153,439
(2) Youth stakeholders training	-	189,729	-	-	189,729	172,813
(3) Project Management and Administration, Monitoring and Evaluation, and Knowledge Dissemination	45,867	-	6,006	-	51,873	45,491
3.1: Project Management	45,867	-	6,006	-	51,873	36,683
3.2: Monitoring and Evaluation	-	-	-	-	-	7,774
3.3: Knowledge dissemination	-	-	-	-	-	-
Total	45,867	189,729	6,006	679,877	917,816	371,743

11) Un-drawn grant facilities

The balance of the undrawn funds under Grant No.TF0A9991 as of November 30, 2024 is US\$ 620,813.03 or Euro eq. 589,772.37 (December 31, 2023, was US\$ 1,642,380.56 or Euro eq. 1,522,273.27).

Municipalities for Youth in Kosovo Project

(Grant No. TF0A9991)

(P165485)

Statement of Cumulative Expenditures Withdrawal Schedule

(Supplementary schedule
to the Annual Financial Statements)

Financial Statements

For the period from January 1 to November 30, 2024

Municipalities for Youth in Kosovo Project
(Grant No. TF0A9991)Statement of Cumulative Expenditures (Withdrawal Schedule)
For the period from January 1 to November 30, 2024
(in EUR unless otherwise stated)

Grant No. TF0A9991

Withdrawal application	Type of application	Application payment amount	Training and CS under Comp 1 & Comp 3	Training and CS under Comp 2	Operating Costs	Sub-grants under Comp.1	Total	Deducted	SoE	Date received	Value date
M4Y-16	Reimbursement	331,185	31,377	83,382	3,740	212,686	331,185	-	331,185	26-Nov-24	04-Dec-24
M4Y-15	Reimbursement	488,893	14,490	106,346	2,266	365,790	488,893	-	488,893	19-Apr-24	24-Apr-24
M4Y-14	Reimbursement	142,748	15,323	106,346	201	20,878	142,748	-	142,748	02-Apr-24	24-Apr-24
M4Y-13	Reimbursement	57,143	11,249	-	98	45,796	57,143	-	57,143	06-Dec-23	19-Dec-23
M4Y-12	Reimbursement	174,592	17,884	66,467	735	89,506	174,592	-	174,592	25-Jul-23	25-Jul-23
M4Y-11	Reimbursement	197,253	36,117	30,212	168	130,756	197,253	-	197,253	08-Feb-23	16-Feb-23
M4Y-10	Reimbursement	168,156	3,735	120,848	34	43,539	168,156	-	168,156	12-Oct-22	18-Oct-22
M4Y-9	Reimbursement	224,203	35,898	-	85	188,220	224,203	-	224,203	14-Sep-22	20-Sep-22
M4Y-8	Reimbursement	116,420	25,246	90,636	538	-	116,420	-	116,420	22-Jul-22	01-Aug-22
M4Y-7	Reimbursement	12,901	12,817	-	85	-	12,901	-	12,901	24-May-22	04-May-22
M4Y-6	Reimbursement	2,167	538	-	1,630	-	2,167	-	2,167	28-Feb-22	04-Mar-22
M4Y-5	Reimbursement	29,621	29,409	-	212	-	29,621	-	29,621	18-Feb-22	28-Feb-22
M4Y-4	Reimbursement	74,896	14,387	60,424	85	-	74,896	-	74,896	15-Sep-21	21-Sep-21
M4Y-3	Reimbursement	13,436	13,239	-	197	-	13,436	(2,167)	13,436	17-Aug-21	23-Aug-21
M4Y-2	Reimbursement	5,375	5,375	-	-	-	5,375	-	5,375	04-Jun-21	11-Jun-21
M4Y-1	Reimbursement	6,840	6,840	-	-	-	6,840	-	6,840	25-Jan-21	01-Feb-21
Total		2,045,829	273,924	664,662	10,074	1,097,171	2,045,829	(2,167)	2,045,829		

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Z. Jeron QELA
Permanent Secretary MLGAZnj. Suzana Kosumi
Chief Finance Officer