Republika e Kosovës
Republika Kosova
Republic of Kosovo

ZKA
ZYRA KOMBËTARE E AUDITIMIT
NACIONALNA KANCELARIJA REVI
NATIONAL AUDIT OFFICE

IZVEŠTAJA O REVIZIJI GODIŠNJIH FINANSIJSKIH IZVEŠTAJA ZA POSEBNE NAMENE ZA PROJEKAT NEPOKRETNA IMOVINA I GEOPROSTORNA INFRASTRUKTURA (KOSOVSKA KATASTARSKA AGENCIJA) ZA PERIOD OD 1. JANUARA 2025. DO 31. DECEMBRA 2025

Priština, juli 2026.

SADRŽAJ IZVEŠTAJA

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 iz revizije Godišnjih finansijskih izveštaja za posebne namene za projekat 'Nepokretna imovina i geoprostorna infrastruktura (Kosovska katastarska agencija)' za period od 01. januara 2025. do 31. decembra 2025. godine, kojim se utvrđuje mišljenje koje daje Generalni revizor. Revizija godišnjih finansijskih izveštaja za posebne namene za predmetni period izvršena je u skladu sa Međunarodnim standardima vrhovnih revizorskih institucija (MSVIR). Naš pristup obuhvatio je testove i procedure koje su bile neophodne za donošenje mišljenja u vezi sa godišnjim finansijskim izveštajem.

Pitanje koje se odnosi na menadžersko izveštavanje, interne kontrole i sprovođenje preporuka predstavljeno je u pismu menadžmenta, koje je dostavljeno uz izveštaj o reviziji.

1.1 Mišljenje revizije o Godišnjim finansijskim izveštajima projekta Nepokretna imovina i geoprostorna infrastruktura (Kosovska katastarska agencija)

Naša revizija godišnjih finansijskih izveštaja za posebne namene razmatra usklađenost sa zahtevima izveštavanja iz sporazuma, kao i kvalitet i tačnost informacija prikazanih u finansijskim izveštajima.

Nemodifikovano mišljenje

Revidirali smo finansijske izveštaje za posebne namene projekta koji je finansirala Svetska banka za period od 1. januara 2025. do 31. decembra 2025. godine, koji uključuju rezime izvora sredstava i nastalih rashoda, izjavu o zahtevima za povlačenje sredstava i obelodanjivanja.

Po našem mišljenju, godišnji finansijski izveštaji za posebne namene ne u vezi sa projektom Nepokretna imovina i geoprostorna infrastruktura (Kosovska katastarska agencija) za period od 1. januara 2025. do 31. decembra 2025. godine, prikazuju istinit i realan prikaz u svim materijalnim aspektima, u skladu sa zahtevima izveštavanja u sporazumu između stranaka, poštujući principe računovodstva zasnovanog na gotovini.

Osnova za mišljenje

Revizija je izvršena u skladu sa Međunarodnim standardima vrhovnih revizorskih institucija (MSVIR). U skladu sa ovim standardima, naše odgovornosti su dalje opisane u delu „Odgovornosti revizora za reviziju godišnjih finansijskih izveštaja“. Smatramo da su pribavljeni revizorski dokazi dovoljni i odgovarajući za obezbeđivanje osnove za naše mišljenje.

Isticanje pitanja – Računovodstvena osnova

1 Skrećemo vam pažnju na činjenicu da su finansijski izveštaji pripremljeni u skladu sa okvirom posebne namene i stoga se finansijski izveštaji ne mogu koristiti u druge svrhe.

Naše mišljenje nije modifikovano u vezi sa ovim pitanjem

Odgovornosti menadžmenta i organa upravljanja/uprave

Menadžment je odgovoran za pravilnu i istinitu pripremu finansijskih izveštaja za posebne namene, u skladu sa sporazumom zaključenim između Republike Kosovo, koju predstavlja Ministar finansija, i Međunarodnog udruženja za razvoj. Ove informacije sastoje se od Izveštaja o sredstvima i njihovom korišćenju i Izveštaja o povlačenju sredstava.

Ministar odgovoran je za obezbeđivanje nadzora nad procesom finansijskog izveštavanja Ministarstva životne sredine, prostornog planiranja i infrastrukture.

Odgovornost Generalnog revizora za reviziju

Reviziju smo izvršili u skladu sa Zakonom o Generalnom revizoru i Nacionalnoj kancelariji revizije i Okvirom profesionalnih izjava INTOSAI (IFPP). Ovaj zakon i ovi standardi zahtevaju da se pridržavamo etičkih kriterijuma i da planiramo i sprovedemo reviziju kako bismo stekli razumno uverenje da godišnji finansijski izveštaji ne sadrže materijalno značajne pogrešne prikaze.

Revizija uključuje sprovođenje procedura za pribavljanje revizorskih dokaza u vezi sa godišnjim finansijskim izveštajima. Izabrane procedure zavise od prosuđivanja revizora, uključujući procenu rizika od materijalno značajnih pogrešnih prikaza, bilo usled prevare ili greške. Revizija takođe uključuje ocenu prikladnosti primenjenih računovodstvenih politika, razumnosti računovodstvenih procena koje je izvršio menadžment, kao i ocenu ukupnog prikaza finansijskih izveštaja.

Tokom sprovođenja postupaka procene rizika, uzimamo u obzir relevantne interne kontrole u vezi sa izjavama menadžmenta i pripremom finansijskih izveštaja za potrebe zakonskih zahteva regulatora od strane subjekta, ali ne u svrhu izražavanja mišljenja o njihovoj efikasnosti. Ipak, pismeno ćemo vas obavestiti o svim značajnim nedostacima u internim kontrolama koji su relevantni za reviziju finansijskih izveštaja, a koje identifikujemo tokom revizije.

2 Delokrug i metodologija revizije

Nacionalna kancelarija revizije (NKR) je, na osnovu sporazuma/ugovora sa Svetskom bankom, odgovorna za sprovođenje finansijske revizije. Ova revizija obuhvata ispitivanje i ocenu finansijskih izveštaja i drugih finansijskih podataka kao što sledi:

· Da li finansijski izveštaji za posebne namene pružaju istinit i pravičan prikaz računa i finansijskih pitanja za period revizije;

· Da li su sva eksterna sredstva korišćena u skladu sa uslovima odgovarajućih sporazuma o finansiranju;

· Da li su finansijski podaci, sistemi i transakcije u skladu sa važećim zakonima i propisima koji se primenjuju na sredstva dodeljena od strane Svetske banke;

· Da li su finansijski izveštaji u skladu sa zahtevima posebnog sporazuma sa Svetskom bankom; i

· Za prikladnost funkcija interne kontrole.

Revizija je zasnovana na proceni rizika. Analizirali smo aktivnosti Projekta „Nepokretna imovina i geoprostorna infrastruktura (Kosovska katastarska agencija)“, koji trenutno funkcionira u okviru Ministarstva životne sredine, prostornog planiranja i infrastrukture (MŽSPP), nivo oslanjanja na upravljačke kontrole radi utvrđivanja obima detaljnih testiranja neophodnih za pribavljanje revizijskih dokaza koji podržavaju mišljenje GR-a.

Revizorske procedure obuhvatile su pregled internih kontrola, računovodstvenih sistema, odgovarajuća suštinska testiranja, kao i povezana upravljačka rešenja, u meri u kojoj smo to smatrali neophodnim za efikasno sprovođenje revizije

Vlora Spanca, Generalna revizorka

Blerim Kabashi, Direktor revizije

Egzona Maqedonci, Vođa tima

Lumni Mazreku, 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: Potvrdno pismo

REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA
AGJENCIA KADASTRALE E KOSOVËS-KOSOVSKA KATASTARSKA AGENCIJA
Nr Br. NJIP /1001/ 26
Nr. fq./Br. str
Data/Datum: 25.06.2026
PRISHTINË-PRIŠTINA

Kosovo Real Estate & Geospatial Infrastructure Project

(REGIP)

(IDA Credit 63540-XK)

(P164555)

Financial Statements

for the year ended on December 31, 2025

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Statement of Sources and Uses of Funds
For the year ended on December 31, 2025
(in EUR unless otherwise stated)

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

Sources and uses	Notes	Year ended on December 31, 2025	Year ended on December 31, 2024	Cumulative from November 14, 2018 (inception date) up to December 31, 2025
Sources of Funds				
IDA Credit 6354 -XK Funding	4	4,602,915	2,735,779	7,907,719
Government of Kosovo financing Temporary advances by Government of Kosovo	5	(859,880)	1,016,472	952,816
Total Sources of Funds		**3,743,035**	**3,752,251**	**8,860,535**
Uses of Funds (-)				
Goods	6	(1,622,481)	(1,598,803)	(3,307,871)
Consulting services	7	(812,733)	(388,414)	(2,309,050)
Incremental operating costs	8	(1,610)	-	(3,201)
Training		-	(11,732)	(16,403)
Non-consulting services	9	(1,241,210)	(1,753,303)	(3,159,009)
Works	10	(65,000)	-	(65,000)
Total Uses of Funds		**(3,743,035)**	**(3,752,252)**	**(8,860,535)**

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:

REPUBLIKA E KOSOVËS AGJENCIA KADASTRALE E KOSOVËS PRISHTINË KOSOVSKA KATASTARSKA AGENCIJA REPUBLIKA KOSOVA

Muzafer ÇAKA
PIU Coordinator

Shaqir HALITI
Financial Management Specialist

I

Statement of expenditures (Withdrawal schedule)
For the year ended on December 31, 2025
(in EUR unless otherwise stated)

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

IDA Credit No. 6354-XK

Withdrawal application	Type of application	Application Payment Amount	Goods	Consulting services	Non-consulting services	Operating cost	Works	Trainings	SOE	Date received	Value date
REGIP/07	Reimbursement	1,642,096	328,081	198,270	255,865	-	-	-	1,642,096	26.12.2024	22.01.2025
REGIP/08	Reimbursement	1,147,138	468,828	225,936	452,375	-	-	-	1,147,138	30.04.2025	12.05.2025
REGIP/09	Reimbursement	1,349,540	825,573	193,428	328,928	1,610	-	-	1,349,540	30.07.2025	22.09.2025
REGIP/10	Reimbursement	464,141	-	195,099	204,042	-	65,000	-	464,141	22.10.2025	30.10.2025
Total		**4,602,915**	**1,622,482**	**812,733**	**1,241,210**	**1,610**	**65,000**	**-**	**4,602,915**		

Muzafer ÇAKA
Project Coordinator

REPUBLIKA E KOSOVËS
AGJENCIA KADASTRALE E KOSOVËS
PRISHTINË
KOSOVSKA KATASTARSKA AGENCIJA
REPUBLIKA KOSOVA

Shaqir HALITI
Financial Management Specialist

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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. The project became effective on September 2, 2020, and its closing date is set on November 30, 2026. The project was restructured three times as follows:

Pursuant to a request of the Government of Kosovo (GoK) dated February 23, 2023: (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.

Pursuant to the GoK request dated, February 7, 2025 (i) a final, 15-month extension of the credit closing date from August 31, 2025 to November 30, 2026; (ii) revisions to the Results Framework; and (iii) updates to the disbursement estimates to reflect the extended Project implementation period.

Pursuant to GoK request dated September 16, 2025, amending the description of activities under Part D of the Project and reallocate the unallocated funds under Category 2 of 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, KCA 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 December 31, 2025, the PIU had 26 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 A: 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 B: 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.

Notes to the Financial Statements
Real Estate and Geospatial Infrastructure Project
For the year ended on December 31, 2025

1) General (continued)

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

Provision of support for Project implementation and donor coordination, including, inter alia: (a) strengthen the capacity of the PIU; (b) carrying out Project monitoring and evaluation activities; (c) 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 KPCVA; (f) the establishment of KCA and KPCVA joint working group; (g) the development of a KPCVA Strategy and Action Plan; and (h) the development of KPCVA's IT Rental Scheme Platform."

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	14,600,000	100%
Total amount	**14,600,000**	

The commitment and payment currency are in EUR. As of December 31, 2025, an amount of 4,602,915 Euro has been disbursed from the Credit Proceeds.

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Notes to the Financial Statements
Real Estate and Geospatial Infrastructure Project
For the year ended on December 31, 2025

2) Basis of preparation

The financial statements of the project for the year ended on December 31, 2025, 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, 2025, 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.

3.1Recognition 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, 2025	Year ended on December 31, 2024
Reimbursements	4,602,915	2,735,779
Total	**4,602,915**	**2,735,779**

The reimbursements relate to four claims executed in January, April, July and October 2025, which pertain to regular project expenditures incurred during the financial year 2024 and 2025.

Notes to the Financial Statements
Real Estate and Geospatial Infrastructure Project
For the year ended on December 31, 2025

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, 2025	Year ended on December 31, 2024
Government Funds on the January 1	1,642,096	625,624
Project eligible expenditure paid from government funds	3,743,035	3,752,251
Reimbursements from IDA credit (note 4)	(4,602,915)	(2,752,271)
Government Funds Movement during the year	**(859,880)**	**1,016,472**
Government Funds as of December 31	**782,216**	**1,642,096**

6) Goods

Expenditures for goods are detailed as follows:

	Year ended on December 31, 2025	Year ended on December 31,2024
Production and installation of public circulation areas road names	1,109,613	870,379
Supply and installation of hardware (equipment for data centers etc.) and standard licenses.	-	605,231
Development of the NSII and KCA Geoportal	492,768	123,192
Dev. of mobile address and navigation applications (ARIS mobile)	20,100	-
Total	**1,622,481**	**1,598,803**

7) Consulting services

Expenditures for consulting services are detailed as follows:

	Year ended on December 31,2025	Year ended on December 31,2024
Design and Implementation of the KCA Web Site	1,416	1,416
Quality Control Contractor of Cadastral Reconstruction	83,867	-
PIU staff remuneration (7.1)	321,209	253,428
Municipal support staff remuneration (7.2)	406,241	125,864
Workshop, study tours, conferences etc.	-	7,705
Total	**812,733**	**388,414**

Notes to the Financial Statements
Real Estate and Geospatial Infrastructure Project
For the year ended on December 31, 2025

7) Consulting services (Continued)

7.1 PIU staff remuneration

	Year ended on December 31,2025	Year ended on December 31,2024
Project coordination unit PIU staff net salaries	181,123	103,271
Other PIU staff (legal experts, cadaster, GIS, NSDI) net salaries	87,040	108,239
Personal income tax for PIU	23,250	18,010
Employee pension contribution	14,898	11,953
Employer pension contribution	14,898	11,953
Total	**321,209**	**253,428**

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 31,2025	Year ended on December 31,2024
Municipal support staff remuneration (7.2)	358,129	108,607
Personal income tax for PIU	17,612	6,397
Employee pension contribution for other PIU (cadaster, GIS and Municipal Support Staff)	15,250	5,430
Employer pension contribution for other PIU (cadaster, GIS and Municipal Support Staff)	15,250	5,430
Total	**406,241**	**125,864**

8) Incremental Operating Costs

Expenditures for meetings and conferences are detailed as follows:

	Year ended on December 31, 2025	Year ended on December 31, 2024
Cost for meetings and conferences	-	11,732
Other incremental costs	1,610	-
Total	**1,610**	**11,732**

Notes to the Financial Statements
Real Estate and Geospatial Infrastructure Project
For the year ended on December 31, 2025

9) Non-consulting services

Expenditures for non-consulting services are detailed as follows:

	Year ended on December 31,2025	Year ended on December 31,2024
Development and Advancing CIS	211,240	844,960
Aero Photogrammetric Survey on the Territory of the Republic of Kosovo	-	856,774
Conversion, loading and updating spatial data in KCLIS-CM from building cadaster	139,690	51,568
Cadaster Reconstruction LOT 1	149,000	-
Cadaster Reconstruction LOT 2	172,128	-
Cadaster Reconstruction LOT 3	123,512	-
Cadaster Reconstruction LOT 4	198,903	-
Design and production of public awareness plans and promotional materials	16,820	-
Scanning of Cadastral Archived Documents	223,560	-
Upgrade kit GR25BT to GR50BT	6,318	-
Total	**1,241,171**	**1,753,302**

10) Works

Expenditures for non-consulting services are detailed as follows

	Year ended on December 31, 2025	Year ended on December 31,2024
Renovation of the Municipal Cadaster Office in N. Mitrovica	65,000	-
	65,000	**-**

11) Liabilities

There are no liabilities related to year ended on December 31, 2025:

	Year ended on December 31, 2025	Year ended on December 31, 2024
Withholding tax - Tax Admin. of Kosovo	-	-
Kosovo Pension Saving Trust - Employee	-	-
Kosovo Pension Saving Trust - Employer	-	-
Total	-	-

Notes to the Financial Statements
For the year ended on December 31, 2025
(in EUR unless otherwise stated)

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

12) Expenditures by parts

The expenditures by Project Components are detailed as follows:

Sub-parts	Goods	Consulting Services	Operating Cost	Non-consulting services	Works	Total year ended on December 31, 2025	Total year ended on December 31, 2024
Part A: Policy, Legal and Institutional Support	-	**35,195**	-	-		**35,195**	**24,750**
(a) Develop an updated KCA strategy and business plan.	-	-	-	-		-	-
(b) Support the preparation and implementation of Kosovo's cadaster legal and regulatory framework.		35,195				**35,195**	**24,750**
(c) Conduct land market studies and analyses.	-	-	-	-		-	-
Part B: Cadaster Modernization	-	**83,867**	-	**800,053**	**65,000**	**948,920**	**88,628**
a) The carrying out of cadaster reconstruction.	-		-	643,543		**643,543**	**14,794**
b) Conversion, loading and updating spatial data in KCLIS-CM from building cadaster	-			139,690		**139,690**	**51,568**
c) Development of a utility cadaster	-					-	**22,266**
d) Public Awareness Plan	-		-	16,820		**16,820**	-
e) Quality Control Contractor of Cadastral Reconstruction	-	83,867	-	-		**83,867**	-
(f) Renovation of the Municipal Cadaster Office in N. Mitrovica		-	-	-	65,000	**65,000**	-
Part C: ICT and Geospatial Infrastructure	**1,622,482**	**18,318**	-	**424,256**		**2,065,056**	**3,461,283**
(a) Development of the NSII and KCA Geoportal	492,769		-	-		**492,769**	**123,192**
(a) Development and implementation of KCA web site		**1,416**					
(b) Production and installation of public circulation areas road names	1,109,613		-	-		**1,109,613**	**870,379**
(c) The developments and advancing CIS	-		-	211,240		**211,240**	**844,960**
(d) Investments in NSDI	-			6,318		**6,318**	**1,416**
(e) Development of mobile address and navigation application	20,100					**20,100**	**856,774**
(f) Scanning of Cadastral Archived Documents	-			223,600		**223,600**	**159,330**
(g) Supply and installation of hardware (equipment for data centers etc.) and standard licenses.						-	**605,231**
Part D: Project Management, Capacity building, public outreach, M & E	-	**692,255**	**1,610**	-		**693,865**	**177,591**
(a) Strengthen the capacity of the PIU.	-	692,255		-		**692,255**	**162,006**
(b) Carrying out Project monitoring and evaluation activities.	-	-	-	-		-	-
(c)Cost for meetings and conferences	-		1,610	-		**1,610**	**15,585**
(f) The establishment of KCA and KPVCA joint working group.	-	-	-	-		-	-
Total year ended on December 31, 2025	**1,622,482**	**812,733**	**1,610**	**1,241,210**	**65,000**	**3,743,035**	**3,752,252**

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13) Un-drown credit facilities
The balance of the undrawn funds from Credit No.6354-XK as of December 31, 2025, is EUR 6,692,280.90.

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)

Financial Statements

for the year ended on December 31, 2025

Real Estate and Geospatial Infrastructure Project

(Credit No. 63540-XK)

Statement of Cumulative Expenditures Withdrawal Schedule
For the year ended on December 31, 2025 *(in EUR unless otherwise stated)*

IDA Credit No. 6354-XK

Withdrawal application	Type of application	Application Payment Amount	Goods	Consulting services	Non-consulting services	Operating cost	Works	Trainings	SOE	Date received	Value date
REGIP/01	Reimbursement	119,299	-	118,986	-	17	-	296	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	21.922	-	12,978	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
REGIP/07	Reimbursement	1,642,096	328,081	198,270	255,865	-	-	-	1,642,096	26.12.2024	22.01.2025
REGIP/08	Reimbursement	1,147,138	468,828	225,936	452,375	-	-	-	1,147,138	30.04.2025	12.05.2025
REGIP/09	Reimbursement	1,349,540	825,573	193,428	328,928	1,610	-	-	1,349,540	30.07.2025	22.09.2025
REGIP/10	Reimbursement	464,141	-	195,099	204,042	-	65,000	-	464,141	22.10.2025	30.10.2025
Total		**7,907,721**	**2,574,006**	**2,030,353**	**2,332,407**	**30,114**	**65,000**	**15,959**	**7,907,721**		

Muzafer ÇAKA
Project Coordinator

REPUBLIKA E KOSOVËS
AGJENCIA KADASTRALE E KOSOVËS
KOSOVSKA KATASTARSKA AGENCIJA
PRISHTINË
REPUBLIKA KOSOVA

Shaqir HALITI
Financial Management Specialist

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