Republika e Kosovës
Republika Kosova
Republic of Kosovo

ZKA
ZYRA KOMBËTARE E AUDITIMIT
NACIONALNA KANCELARIJA REVI[...]
NATIONAL AUDIT OFFICE

AUDIT REPORT ON THE SPECIAL PURPOSE FRAMEWORK FINANCIAL STATEMENTS OF THE REAL ESTATE AND GEOSPATIAL INFRASTRUCTURE PROJECT (KOSOVO CADASTRAL AGENCY) FOR THE PERIOD 1 JANUARY 2025 TO 31 DECEMBER 2025

Pristina, July 2026

TABLE OF CONTENTS

This Report is a translation from the original version in the Albanian language. In case of inconsistency, the version in the Albanian language prevails.

1 Audit Opinion

This report summarizes the main issues arising from the audit of the Special-Purpose Framework Annual Financial Statements for the project 'Immovable Property and Geospatial Infrastructure (Kosovo Cadastral Agency)' for the period 1 January 2025 to 31 December 2025, which sets out the Opinion given by the Auditor General. The examination of the special purpose financial statements for the audit period was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our approach included the tests and procedures that were necessary to reach an opinion on the financial report.

There is no issue to raise regarding the management reporting, controls, and implementation of recommendations.

1.1 Audit Opinion on the Annual Financial Statements of the Real Estate and Geospatial Infrastructure project (Kosovo Cadastral Agency)

Our audit of the Special-Purpose Framework of Annual Financial Statements considers compliance with the reporting requirements of the agreement as well as the quality and accuracy of the information presented in the financial statements.

Unmodified opinion

We have audited the Special-Purpose Framework Financial Statements of the World Bank-financed project for the period 1 January 2025 to 31 December 2025, which include a summary of the source of funds and expenditures incurred, a statement of applications for withdrawal of funds, and disclosures.

In our opinion, the Special-Purpose Framework Financial Statements regarding Real Estate and Geospatial Infrastructure Project (Kosovo Cadastral Agency) for the period from 1 January 2025 to 31 December 2025 give a true and fair view, in all material respects, complying with the reporting requirements in the agreement between the parties, and in accordance with cash-based accounting principles.

Basis for opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). According to those standards, our responsibilities are described below in the section 'Auditor's Responsibilities for the Audit of the Financial Statements'. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis for Accounting

1 We draw your attention to the fact that the financial statements were prepared in accordance with the Special-Purpose Framework and therefore the financial statements may not be suitable for other purposes.

Our opinion has not been modified on this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of true and fair view of the special purpose frameworks financial statements, in accordance with the agreement signed between the Republic of Kosovo represented by the Minister of Finance and the International Development Association. This information consists of the Statement of Funds and Their Use and the Statement of Funds Withdrawal.

The Minister is responsible for ensuring oversight of the financial reporting process of the Ministry of Environment, Spatial Planning and Infrastructure.

Auditor General's Responsibility for the Audit

We conducted our audit in accordance with the Law on the National Audit Office and the INTOSAI Framework of Professional Pronouncements (IFPP). This law and these standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

The audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. The audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

In performing the risk assessment procedure, we consider internal control relevant to the entity's preparation of the financial statements, but not for the purpose of expressing an opinion on their effectiveness. However, we will communicate to management and those charged with governance in writing any significant deficiencies in internal control relevant to the audit of the financial statements that we identify during the audit.

2 Audit Scope and Methodology

The National Audit Office (NAO), under the agreement/contract with the World Bank, is responsible for conducting the financial audit. This audit includes the examination and evaluation of the financial statements and other financial data, as follows:

· Whether the Special-Purpose Framework Financial Statements give a true and fair view of the accounts and financial position for the audit period;

· Whether all external funds have been used in accordance with the terms of the relevant financing agreements;

· Whether the financial data, systems and transactions comply with the laws and regulations applicable to the funds allocated by the World Bank;

· Whether the financial statements comply with the requirements of the special agreement with the World Bank; and

· The adequacy of internal control functions.

The audit is based on a risk assessment. We have analysed the activity of the Project "Real Estate and Geospatial Infrastructure (Kosovo Cadastral Agency)" which currently operates within the Ministry of Environment, Spatial Planning and Infrastructure (MESPI), the extent of reliance on management controls to determine the extent of detailed tests, which are necessary to provide evidence and support the opinion of the AG.

The procedures have included evaluating of internal controls, assessing accounting systems, performing related substantive tests, and reviewing related governance arrangements to the extent considered necessary for the effective performance of the audit.

Vlora Spanca, Auditor General

Blerim Kabashi, Audit Director

Egzona Maqedonci, Team Leader

Lumni Mazreku, Team Member

Annex I: Explanation Regarding Different Types of Opinions Applied by NAO

(extracted from ISSAI 200)

Form of Opinion

147. The auditor should express an **unmodified opinion** if he or she concludes that the financial statements are prepared, in all material respects, in accordance with the applicable financial framework.

If the auditor, based on the audit evidence obtained, concludes that the financial statements as a whole contain material misstatements or fails to obtain sufficient audit evidence to conclude that the financial statements as a whole do not contain material misstatements, then he must modify the opinion in the auditor's report in accordance with the section on 'Determining the Type of Modification to the Auditor's Opinion'.

148. If financial statements prepared in accordance with the requirements of a fair presentation framework fail to give a fair presentation, the auditor shall discuss the matter with management and, depending on the requirements of the applicable financial reporting framework and the manner in which the matter is resolved, determine whether it is necessary to modify the audit opinion.

Modifications to the Opinion in the Auditor's Report

151. The auditor should modify the opinion in the auditor's report if, based on the audit evidence obtained, the auditor concludes that the financial statements as a whole are materially misstated, or if the auditor has not been able to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement. Auditors may issue three types of modified opinions: qualified opinion, adverse opinion, and disclaimer of opinion.

Determining the Type of Modification to the Auditor's Opinion

152. The decision as to which type of modified opinion is appropriate depends on:

- the nature of the matter giving rise to the modification – that is, whether the financial statements contain material misstatements or, if it was impossible to obtain sufficient appropriate audit evidence, may contain material misstatements; and
- the auditor's judgment about the extent of the effects or potential effects that the matter has on the financial statements.

153. The auditor should express a **qualified opinion if** : (1) having obtained sufficient appropriate audit evidence, the auditor concludes that misstatements, either individually or in the aggregate, are material but not pervasive to the financial statements, or (2) if the auditor has been unable to obtain sufficient appropriate audit evidence on which to base an opinion, but concludes that the effects of any undetected misstatements on the financial statements could have been material but not pervasive.

154. The auditor should express an **adverse opinion if,** after obtaining sufficient appropriate audit evidence, the auditor concludes that misstatements, either individually or in the aggregate, are both material and pervasive to the financial statements.

155. The auditor should disclaim **an opinion if,** having been unable to obtain sufficient appropriate audit evidence on which to base an opinion, the auditor concludes that the effects of any undetected misstatement on the financial statements could have been both material and pervasive. If, after accepting the engagement, the auditor becomes aware that management has imposed a limitation on the scope of the audit that the auditor considers may result in the need to express a qualified opinion or a disclaimer of opinion on the financial statements, the auditor should request management to remove that limitation.

156. If the auditor expresses a modified opinion, he or she should also modify the title to correspond with the type of opinion expressed. ISSAI 1705 provides additional guidance on the specific language to be used when expressing an opinion and describing the auditor's responsibility. It also includes illustrative examples of reports.

Emphasis of Matter Paragraph and Other Matter Paragraphs in the Auditor's Report

157. If the auditor considers it necessary to draw users' attention to a matter presented or disclosed in the financial statements that is both important and fundamental to their understanding of the financial statements, but there is sufficient appropriate evidence that the matter does not contain a material misstatement of the financial statements, the auditor should include an Emphasis of Matter paragraph in his or her report. Emphasis of Matter paragraphs should refer only to information presented or disclosed in the financial statements.

158. An emphasis of matter paragraph should:

- Included immediately after the basis for opinion.
- Have the title that explicitly use the term 'emphasis of the matter' or some other appropriate title.
- Contain a clear description of the matter being emphasized and indicate where in the financial statements the relevant disclosures that fully describe the matter is located; and
- Indicate that the audit opinion is not modified in respect to this matter.

159. If the auditor considers it necessary to communicate a matter, other than that presented or disclosed in the financial statements, which, in the auditor's judgment, is important to users in understanding the audit, the auditor's responsibilities or the auditor's report, and provided that this is not prohibited by law or regulation, a paragraph entitled "Other Matters", or another appropriate heading, should be prepared. This paragraph should appear immediately after the opinion and after any Emphasis of Matter paragraph.

Annex II: Letter of Confirmation

REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA
AGJENCIA KADASTRALE E KOSOVËS-KOSOVSKA KATASTARSKA AGENCIJA
Nr-Br: AJIP /1001/ 26
Nr.i 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

Content

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:

Muzafer ÇAKA
PIU Coordinator

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

Shaqir HALITI
Financial Management Specialist

1

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

2

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.

4

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**

6

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	-	-

8

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**

9

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)

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
PRISHTINË
REPUBLIKA KOSOVA

Shaqir HALITI
Financial Management Specialist

12