



Republika e Kosovës
Republika Kosova – Republic of Kosovo
Qeveria – Vlada – Government
Ministria e Financave, Punës dhe Transfereve
Ministarstvo za Finansije, Rada i Transfera - Ministry of Finance, Labour and Transfers
Thesari i Kosovës – Trezor Kosova - Treasury of Kosovo

Annual Financial Report

Budget of the Republic of Kosovo

For the year ending on 31 December 2023

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Thesari i Kosovës – Trezor Kosova - Treasury of Kosovo

Statement

by

the Minister of the Ministry of Finance, Labour and Transfers

and

the General Director of Treasury

Dear all,

We are enclosing to this statement the Financial Report for 2023. This report is in full compliance with the requirements of Law No.03/L-048 on Public Financial Management and Accountability, as amended and supplemented by Law No. 04/L-116, Law No. 04/L-194, Law No. 05/L-063, and Law No. 05/L-007, and is in accordance with International Public Sector Accounting Standards based on cash.

This financial report reflects accurately and fairly the finances and financial transactions of Kosovo Institutions from the Budget of the Republic of Kosovo, trust funds, designated donor grants, own source revenues, dedicated revenues, borrowing and the economic revival and expenditures for the fiscal year 2023.

Therefore, we are pleased to submit this report to the Government of the Republic of Kosovo, the Assembly of the Republic of Kosovo and the National Audit Office.

Sincerely,

Hekuran Murati

Minister of Finance, Labour and Transfers

Nysret Koca

Acting General Director of Treasury

Date 26 March 2024

Date 26 March 2024

Abbreviations

0	Amount < 500 Euro
PAK	Privatization Agency of Kosovo
IDA	International Development Agency
ANSA	Air Navigation Services Agency
WB	World Bank
WB	Internal Debt
EU	European Union
EIV	European Investment Bank
EBRD	European Bank for Reconstruction and Development
IDB	Islamic Development Bank
BKT	Banka Kombëtare Tregtare
IBRD	International Bank for Reconstruction and Development
BPB	Banka për Biznes
CBK	Central Bank of Kosovo
BRK	Budget of the Republic of Kosovo
CoEDB	Council of Europe Development Bank
FB	Financing from Borrowing
KCF	Kosovo Consolidated Fund
KPST	Kosovo Pension Savings Fund
TF	Trust fund
IMF	International Monetary Fund
OFID	OPEC Fund for International Development
FSDK	Deposit Insurance Fund of Kosovo
SDF	Saudi Development Fund
TDF	Trust Development Fund
DDG	Donor Designated Grants
GG	Government Grant
IFN	International Financial Institutions
INFRAKOS	Kosovo Railways Infrastructure Infracos J.S.C
KEK	Kosovo Energy Corporation
KfW	German Development Bank
KJC	Kosovo Judicial Council
IC	Investment Clause
KOSTT	System, Transmission and Market Operator
PPRC	Public Procurement Regulatory Commission
RWC	Regional Water Company "Prishtina"
LPFMA	Law on Public Financial Management and Accountability
MPA	Ministry of Public Administration
MESTI	Ministry of Education, Science, Technology and Innovation
MAFRD	Ministry of Agriculture, Forestry and Rural Development
MoE	Ministry of Economy
MFLT	Ministria e Financave, Punës dhe Transfereve
MESPI	Ministry of Environment, Spatial Planning and Infrastructure
MoH	Ministry of Health
MIET	Ministry of Industry, Entrepreneurship and Trade
NATIXIS	Representative of the French Republic for Investments
NLB	NLB Banka
PoE	Publicly Owned Enterprise
BO	Budget Organization
PCB	Pro Credit Bank
RBI-Austria	Raiffeisen Bank International Austria
Pribank	Pribank
RBKO	Raiffeisen Bank of Kosovo
N/R	Not Reported
SAR	Saudi Riyal
SDR	Special Drawing Rights
KFMIS	Kosovo Financial Management Information System
IPSAS	International Public Sector Accounting Standards
TEB	Turk Ekonomi Bankasi
DR	Dedicated Revenues
OSR-21	Own Source Revenues from the current year
OSR-22	Own Source Revenues carried forward
PR	PAK Revenues
KT	Kosovo Telecom
VAT	Value Added Tax
UniCredit	UniCredit Bank in Austria
OPM	Office of the Prime Minister

Statement of receipts and payments in cash for the General Government

For the year ending on 31 December 2023

		<u>2023</u>	<u>2022</u>	<u>2021</u>
		Treasury Single Account	Treasury Single Account	Treasury Single Account
	Note	'000 €	'000 €	'000 €
RECEIPTS				
Direct Taxes				
Corporate Income Tax	2	184,864	159,942	113,946
Personal Income Tax	3	255,941	215,560	189,521
Property tax	4	46,085	34,554	36,258
Other direct taxes	5	3,403	3,773	2,440
Indicative taxes				
Value Added Tax	6	1,365,580	1,220,007	1,038,218
Customs duty	7	156,214	132,663	124,606
Excise	8	554,989	517,264	501,295
Other indirect taxes	9	101	313	565
		<u>2,076,882</u>	<u>1,870,248</u>	<u>1,664,685</u>
Tax returns				
Tax returns	10	-61,277	-67,069	-58,912
		-61,277	-67,069	-58,912
Non-tax revenues				
Taxes, charges and others by BOs of the Central Government	11	148,074	149,311	129,563
Taxes, charges and others by BOs of Local Government	12	62,511	55,596	57,271
Concession fee	13	25,980	18,404	16,972
Royalties	14	26,722	29,857	19,235
Interest revenues (loans to POEs)	15	3,594	3,365	3,074
Revenues from Dividend	16	-	-	10,000
		<u>266,881</u>	<u>256,532</u>	<u>236,116</u>
Borrowing				
External state borrowing	17	96,745	98,198	117,334
Receipts from sub-borrowing service	18	8,216	8,149	8,005
Internal state borrowing	19	-141,805	5,854	144,247
		-36,845	112,201	269,586
Grants and donations				
Donor Designated Grants	20	13,823	9,738	16,800
EU grants for energy	21	67,500	-	-
Grants for budget support	22	-	10,250	-
		<u>81,323</u>	<u>19,988</u>	<u>16,800</u>
Other receipts				
Deposit Fund	23	4,547	5,548	4,462
Repayment of loans by Publicly Owned Enterprises	24	37,877	11,387	11,387
Dedicated revenues	25	5,958	5,888	4,645
PAK one-off financing	26	-	-	39
Total Receipts		<u>2,865,640</u>	<u>2,628,552</u>	<u>2,490,973</u>
PAYMENTS				
Operations				
Wages and salaries	27	767,305	653,436	668,124
Goods and services	28	397,978	337,414	306,255
Utilities	29	28,779	25,952	25,287
		<u>1,194,062</u>	<u>1,016,802</u>	<u>999,666</u>
Transfers				
Subsidies and transfers	30	1,079,450	1,065,195	842,897
Capital expenditures				
Property, plants, equipment, transfers	31	560,868	422,579	423,941
Other payments				
Debt payment	32	89,163	83,322	111,192
Subsidies for Publicly Owned Enterprises	33	1,947	35,724	-
Returns of funds and deposits	34	508	1,386	1,044
Total payments		<u>2,925,998¹</u>	<u>2,625,008</u>	<u>2,378,740</u>
Cash increase/decrease		-60,358	3,544	112,233
Cash at the beginning of the year	35	445,734	442,189	329,955
Cash at the end of the year	35	<u>385,375</u>	<u>445,734</u>	<u>442,189</u>

¹ It includes expenses from court and enforcement decisions in the amount of €51.9 million, details by category in notes 27 to 31.

Consolidated statement of the comparison of the budget with the execution for the General Government

For the year ending on 31 December 2023

	Note	2023				2022	2021
		Realization	Final budget	Initial	Budget	Realization	Realization
		A	B	Budget	changes	A	A
		'000 €	'000 €	'000 €	D=B-A	'000 €	'000 €
					'000 €		
CASH INFLOW							
Direct Taxes		490,294	504,516	504,516	14,223	413,829	342,165
Indicative Taxes		2,076,882	2,097,299	2,097,299	20,417	1,870,248	1,664,685
Tax returns		-61,277	-76,380	-76,380	-15,103	-67,069	-58,912
Non-tax revenues		266,881	261,200	261,200	-5,680	256,532	236,116
Grants and assistance ²		81,323	97,500	97,500	16,177	19,988	16,801
Borrowing		-36,845	554,880	554,880	591,725	112,201	269,586
Other receipts ³		48,382	42,377	42,377	-6,005	22,823	20,533
Total receipts		2,865,640	3,481,392	3,481,392	615,752	2,628,552	2,490,973
CASH INFLOW							
Wages and salaries		766,557	768,935	745,528	2,378	652,641	667,312
Goods and services		394,950	463,799	459,410	68,850	333,374	302,410
Utilities		28,778	34,168	34,136	5,390	25,950	25,287
Subsidies and transfers		1,078,206	1,157,938	1,100,284	79,732	1,064,068	842,570
Capital expenditures		554,433	857,004	819,948	302,570	419,253	419,807
Reserve		-	357	5,442	357	-	-
Interest		42,215	46,855	46,855	4,640	35,039	30,881
Others ⁴		60,859	189,411	173,255	128,552	94,684	90,473
Total payments	36	2,925,998	3,518,467	3,384,858	592,469	2,625,008	2,378,740
Increase/(Decrease) in cash		(60,358)	(37,075)	96,534	23,283	3,544	112,234

² The budget planning includes designated grants from donors (€12 million) as well as budget support grants (€85.5 million, specifically €75 million as grants from the EU for energy), as projected funds for receipt in 2023.

³ It includes dedicated revenues, loan repayments from publicly owned enterprises, one-off PAK reviews and receipts from deposits.

⁴ It includes principal payment, sub-lending, designated donor grants, securities discount, IFI membership fees and returns on deposit (net) funds.

Consolidated statement of financial assets and balance of funds for the General Government

For the year ending on 31 December 2023

	Note	2023 Treasury Single Account '000 €	2022 Treasury Single Account '000 €	2021 Treasury Single Account '000 €
Financial assets - cash				
Central Bank of Kosovo	37	345,232	419,664	423,322
IFI fees	38	8,395	8,210	3,734
Development Trust Fund	39	3,566	3,256	2,636
Cash in transit	40	22,894	10,845	6,946
Accounts of Embassies of the Republic of Kosovo	41	3,899	2,527	2,068
Cash in hand (cash boxes) and open advances	42	1,389	1,233	3,484
Total financial assets in cash		385,375	445,734	442,189
Specific purposes				
Designated by donors	43	17,472	15,505	15,818
Own source revenues - central level	44	3,027	2,584	1,436
Own source revenues - local level	45	81,387	90,005	80,078
Development Trust Fund	46	3,510	7,974	7,354
Dedicated revenues	47	3,431	2,285	467
EU grants (contingency) for energy	48	22,740	-	-
Others	49	29,262	24,807	19,812
Unspent funds from borrowing	50	6,226	16,177	5,131
		167,056	159,337	130,095
Undistributed cash balance		218,320	286,396	312,094
Total Balance of Funds	35	385,375	445,734	442,189

Notes to the financial statements

Note 1 Summary of important accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with LPFMA No. 03/L-048, as amended by Law 03/L-221, Law 04/L-116, Law 04 / L/194, Law 05/L-063 and Law No. 05/L-007 as well as International Public Sector Accounting Standards (IPSAS 2017) - *Financial reporting in accordance with the cash-based accounting principle*. In the financial statements, changes made to the IPSAS have been applied, in accordance with the LPFMA for the implementation of the IPSAS. The notes to the financial statements are an integral part of understanding the statements and should be read in conjunction with the reports

1.2 Accounting policies

The basis of accounting and reporting in the Government of the Republic of Kosovo according to the LPFMA is cash. Based on this, the information presented in these financial statements shows cash receipts and cash disbursements, as well as the cash flow statement.

Money management is organized in the form of a Treasury Single Account. The Treasury Single Account is a system of bank accounts used to collect revenues and execute expenditures, under the control and management of the Treasury in the Ministry of Finance, Labour and Transfers.

Income is recognized when it is under the control of the Government. This includes money transferred to the CBK Treasury account, money in commercial bank accounts to be transferred to the CBK Treasury account, as well as money collected by employees of a budget organization waiting to be transferred to the Treasury account in the CBK.

Payments are recognized when disbursed from the Treasury Single Account. When this principle for objective reasons cannot be fully applied to each position, it should be disclosed as additional information to the relevant category of the transaction.

Advance payments have been handled in accordance with Article 13 of the Law on Budget Appropriations for 2023. Cash outflows for advances from goods and services (for petty cash and business trips) are recorded as demand for funds and are recognized as cash outflows. Expenses from advance payments for petty cash and business trips are recognized when justifying the aforementioned request for funds.

According to the legislation in force, deposits (trust funds) are presented in net value.

According to the legislation in force, respectively Regulation MF-CBK No. 01/2014 on the primary and secondary securities market, the amounts are presented in net value.

Expenditures are categorized according to the economic and functional classification of the Budget Law, based on the IMF's government financial statistics (IMF), which is the cash-based version (2014). In this sense, the term General Government refers to central and local institutions, as budget organizations of both levels

Payment of court and executive decisions according to Article 40 of the LPFMA and payment of invoices and requests for payment in accordance with Article 39, paragraph 2 of the LPFMA are made from the Treasury of the Ministry of Finance, Labour and Transfers in accordance with legislative requirements. Payment is made from different categories of funds available or free to settle liabilities in accordance with the requirements of the LPFMA.

Quotas for MFI membership are not considered expenses, but as a change in the form of assets and are recorded and reported in the appropriate code as financial assets.

Sub-borrowing means an agreement signed between the Ministry of Finance and Transfer and a budget organization or any other public sector entity to sub-lend funds already borrowed from the Ministry of Finance, Labour and Transfers through a loan agreement.

LPFMA has some additional requirements for the presentation of non-financial assets and liabilities, which are disclosed in separate annexes with the financial statements, in accordance with Part 2 of the IFRS. Based on cash, entities may provide information on items not recognized according to cash accounting.

The assets presented in Annex 7 are based on the KFMIS notes and include assets in the amount of € 1,000 in accordance with Financial Regulation 02/2013. The list of non-financial assets is presented at net book value after the implementation of depreciation rates according to this regulation

Assets worth less than €1,000 are shown in Annex 8, inventories are shown in Annex 9, receivables are shown in Annex 10, liabilities (unpaid invoices) are shown in Annex 12, contingent liabilities are shown in Annex 13, the number of off-pay employees is shown in Annex 17, while the number of employees under service contracts is in Annex 18, and all these annexes are based on individual financial statements declared by budget organizations and details of this information can be obtained from the individual annual reports of these BOs.

Data on the Development Trust Fund in the consolidated statement of financial assets and balance sheet (special purpose funds) and note 46 of the financial statements.

Transactions between budget organizations, called “Interdepartmental Transactions” are not consolidated in these financial statements in order to maintain the consistency of the reported information with the individual financial statements of budget organizations.

Accounting policies are consistently implemented throughout the period.

1.3 Reporting entity

The financial statements represent the financial activity of the Government of the Republic of Kosovo in accordance with Law No. 03/L-048, as amended by Law 03/L-221, Law 04/L-116, Law 04/L-194, Law 05/L-063 and Law No. 05/L-007, including all budget organizations and they are consolidated and reported by the Treasury at the level of the General Government.

1.4 Third party payments

Third-party payments are presented as a separate note in Annex 4.1 for certain donor grants in accordance with IPSAS 2017.

1.5 Cash

Cash consists of funds held mainly in the Central Bank of Kosovo, and commercial banks, as well as cash in BO cash desks, open advances, open advances (demand for funds) and cash equivalents.

1.6 Reimbursement of outflows (payments) from the previous year

Payments returned to BRK from previous years in the current year are recorded as income.

1.7 Reporting currency

The reporting currency is Euro (€), while SDR (Annex 21) and IFI quotas (Annex 22) in USD (US dollars) may have been used to disclose government debt.

1.8 Reporting amounts

Reporting amounts are in units of `000 (thousand) Euro (€), while in the annexes the amounts are in units and millions of Euro (€).

1.9 Date of authorization

The reports shall be approved on the date they are signed by the Minister of Finance, Labour and Transfers and the General Director of Treasury.

Note 2 Corporate Income Tax

Corporate income tax revenues for 2023 amount to 184,864,000 Euro.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Presumptive tax	58	239	202
Profit tax	13	68	-
Corporate tax	184,794	159,636	113,743
Total	184,864	159,942	113,946

Note 3 Personal Income Tax

Personal income tax revenues for 2023 amount to 255,941,000 Euro.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Income withholding tax	181,379	145,289	129,285
Individual business tax	40,864	40,339	33,716
Tax on rent and intangible assets	493	448	814
Withholding, interest, property right tax	33,205	29,483	25,706
Total	255,941	215,560	189,521

Note 4 Property tax

The table below shows the property tax collected by thirty-four (34) municipalities of the Republic of Kosovo.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Glllogoc	927	672	716
Fushe Kosova	1,489	822	1,031
Lipjan	1,461	1,237	1,078
Obiliq	449	423	374
Podujeva	666	516	685
Prishtina	13,133	9,161	10,659
Shtime	332	279	243
Graçanica	1,141	979	894
Dragash	324	296	268
Prizren	3,580	2,572	3,169
Rahovec	1,041	499	577
Suhareka	1,023	884	969
Malisheva	639	370	374
Mamusha	50	25	31
Deçan	505	387	473
Gjakova	2,743	2,296	2,314
Istog	590	423	474
Klina	622	453	488
Peja	2,761	2,355	2,456
Junik	113	96	90
Mitrovica	1,568	1,073	1,003
Skenderaj	375	337	283
Vushtrri	1,269	970	895
Gjilan	3,088	2,485	2,313
Kaçanik	444	380	375
Kamenica	596	600	450
Novo Berde	153	133	84
Shterpce	268	224	223
Ferizaj	3,619	2,783	2,511
Vitia	746	528	475
Partesh	71	54	53
Hani i Elezit	161	163	139
Klllokot	93	41	60
Ranillug	43	36	32
Total	46,085	34,554	36,258

Note 5 Other Direct Taxes

Revenues from other direct taxes for 2023 amount to 3,403,000 Euro.

<u>Description</u>	<u>2023</u> <u>'000 €</u>	<u>2022</u> <u>'000 €</u>	<u>2021</u> <u>'000 €</u>
Provisional account - TAK	71	4	16
Revenues from TAK fines	3,332	3,769	2,424
Total	3,403	3,773	2,440

Note 6 Value Added Tax

VAT revenues for 2023 amounted to 1,365,580 Euro.

<u>Description</u>	<u>2023</u> <u>'000 €</u>	<u>2022</u> <u>'000 €</u>	<u>2021</u> <u>'000 €</u>
Internal VAT	407,768	344,621	291,495
Deferred VAT	137	3	175
Border VAT	957,675	875,383	746,548
Total	1,365,580	1,220,007	1,038,218

Note 7 Customs Duties

Revenues from customs duties for 2023 amounted to 156,214,000 Euro.

<u>Description</u>	<u>2023</u> <u>'000 €</u>	<u>2022</u> <u>'000 €</u>	<u>2021</u> <u>'000 €</u>
Customs duties on import	156,214	132,663	124,606
Total	156,214	132,663	124,606

Note 8 Excise tax

Revenues from excise tax for 2023 amounted to 554,989,000 Euro.

<u>Description</u>	<u>2023</u> <u>'000 €</u>	<u>2022</u> <u>'000 €</u>	<u>2021</u> <u>'000 €</u>
Border excise tax			
Internal excise tax	554,989	517,264	501,258
Total	-	-	37

Note 9 Other indirect taxes

Revenues from other indirect taxes for 2023 amounted to 101,000 Euro.

Description	2023	2022	2021
	'000 €	'000 €	'000 €
Anti-damping protection measure	44	262	117
Taxes and other customs duties	57	51	448
Total	101	313	565

Note 10 Tax returns

Tax returns for 2023 amounted to 61,277,000 Euro.

Description	2023	2022	2021
	'000 €	'000 €	'000 €
Returns from presumptive tax	0	-	-
Returns from internal VAT	-57,971	-62,853	-53,005
Returns from income withholding tax	-152	-255	-244
Returns from business tax	-80	-303	-110
Returns from rent- lottery win, property right	0	-19	0
Returns from corporate tax	-1,128	-1,237	-2,707
Returns from revenues -TAK fines	-6	-4	-4
Returns of excise tax	-134	-696	-1,158
Returns of customs duties	-534	-446	-334
Returns of border VAT	-1,072	-966	-799
Returns from other customs duties	-200	-290	-551
Total	-61,277	-67,069	-58,912

Note 11 Taxes, charges and others by BOs - Central Government

Description	2023 '000 €	2022 '000 €	2021 '000 €
Vehicle registration fee	15,389	14,047	14,313
Road fee	19,553	17,916	17,026
Travel Document fee	11,541	10,813	9,714
ID card fee	3,560	3,802	3,812
Driving fee	3,351	3,567	4,023
Business registration fee	17	23	16
Public/parking/camping and recreation fee	432	431	357
Municipal construction permit fee	42	160	14
Birth Certificate fee	212	190	437
Marriage certificate fee	25	25	33
Death certificate fee	-	-	1
Other certificate fee	378	332	295
Fee for verification of other documents	1,087	1,116	809
Other administrative fee	1,986	1,903	1,722
Court fee	3,332	3,284	3,216
Weapon fee	146	112	105
Medical certificate/driving license fee	335	272	299
Citizenship fee	829	1,101	1,189
Business exercise fee	10	5	9
Fee for legalization of documents	83	91	323
Fee for civil use of explosives	13	7	9
Ecological fee	5,117	4,691	4,463
Municipal environment fee	56	63	81
Visa fee	371	78	61
Fee for apostille stamps	1,163	1,501	1,205
Temporary license plate fee	-	-	67
Traffic fines	14,076	15,509	12,970
Court fines	5,210	5,182	4,839
Inspectorate fines	2,158	1,373	1,060
Customs offence and fines	1,545	1,267	817
Fines for Media	0	-	2
Other fines	7,584	2,135	3,296
Unspecified revenues from Courts	5	17	35
Compensation for damages from insurance companies	91	112	20
Revenues from confiscations	60	1,083	123
Fines against Financial Institutions	20	43	35
License for indivi.&free activities	1,640	1,916	1,753
Business registration license	70	75	74
License for technical acceptance of the premises	132	104	108
License for professional services	688	428	378
License for private education institutions	18	23	16
License for transport of goods	197	173	87
License for harvesting	3	11	3
License for use of forests	712	633	663
License for medical products	2,983	2,897	2,922
License for laboratories	30	62	84
License for private security services	30	39	44
License for Radio and TV	337	310	332
License for export/import of wines	-	0	-
Other business licenses	8,671	17,030	8,360

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Description	2023 '000 €	2022 '000 €	2021 '000 €
License for import of fuel and its derivatives	4	86	122
License for retail sale of fuel and its derivatives	18	119	327
License for wholesale of fuel and its derivatives	1	28	69
License for sale of LPG and gases	7	26	84
License for deposits	0	10	8
License for import of tobacco/wholesale	2	3	0
License for wholesale tobacco sales	-	0	-
Revenues from the license on tobacco import	21	16	17
Sale form for standard reimbursement	2	2	2
Sale of services	1,351	1,373	1,337
Different Police services	3,844	2,675	2,649
Revenues from the sale of goods	306	402	277
OPM Official Gazette	-	0	2
Use of public property	1,036	1,258	1,317
Rent from public premises	783	411	424
Participation	5,884	5,562	4,536
Return of students' participation	-11	-46	-48
Banners	840	894	831
Revenues from the sale of assets	92	220	119
Accreditation fee	542	908	1,077
Revenues from the sale of waste	49	34	81
Page.imp.pro.equip.med.veter	1	4	6
Revenues from the sale of confiscated goods	27	10	29
Receipts from fees for court/enforcement decisions		105	42
Revenues from cinematography	-	16	0
Employment income for persons with disabilities	65	-	-
Revenues from water use	1,352	1,094	1,454
Recording of collateral	891	1,083	857
Land survey fee	42	34	37
Veterinary Inspection-within the country	129	147	72
Plant Inspection	81	51	3
Hygienic sanitary inspection	704	501	207
External customs control	1,682	3,317	2,045
Passenger security fee	3,310	2,869	2,009
Sanitary inspection at the border/rural centre	28	28	4
Phytosanitary inspection at the border/rural centres	3,838	3,812	4,000
Veterinary inspection at the border/rural centres	2,388	2,361	2,300
Bank interest	1,212	-	-
Revenues from rent, property use	13	196	206
Other receipts	748	2,257	510
Revenues from complaints review	422	126	18
Revenues from participation in elections	6	-	38
Revenues from previous year	957	1,389	831
Temporary account for income/payments	6	-	-
Difference in currency exchange	8	38	23
Total	148,074	149,311	129,563

Note 12 Taxes, charges and others by BOs - Local Government

Description	2023 '000 €	2022 '000 €	2021 '000 €
Presumptive tax	-	2	0
Vehicle registration fee	4,377	4,006	3,706
Road fee	255	239	312
Driver's license fee	23	16	11
Business registration fee	234	243	219
Public/parking/camping recreation fee	300	352	270
Municipal construction permit fee	26,552	22,705	24,645
Demolition fee	19	16	28
Inheritance registration fee	1,195	2,232	2,314
Land use change fee	3,842	3,428	2,489
Birth certificate fee	691	704	668
Marriage certificate fee	155	161	157
Death certificate fee	54	56	57
Other certificate fee	1,189	1,230	1,087
Fee for verification of other documents	187	177	532
Fee for photocopying documents	10	10	10
Other administrative fee	900	897	866
Tender participation fee	22	25	32
Medical certificate/driving license fee	13	14	10
Citizenship fee	1	1	1
Fee for legalization of facilities	1,052	865	1,431
Fire protection fee	-	0	0
Business exercise fee	666	586	524
Fee for an urban planning permit	-	1	2
Property certificate and copy of plan fee	844	464	130
Demolition permit fee	12	11	5
Ecological fee	95	23	9
Municipal environment fee	1,443	1,149	1,747
Court fines	2	1	1
Removal and disposal of vehicles	57	51	88
Inspectorate fines	269	233	175
Customs offence and fines	0	-	-
Other fines	67	81	99
Compensation for damages from insurance companies	8	28	1
Penalties for non-compliance	-	-	0
Revenues from confiscations	22	4	30
Fines against financial institutions	-	0	-
Mandatory fines/waste disposal	27	11	9
License for indiv.&leisure activities	297	228	21
Street sales license/kiosk	1	-	-
Business registration license	8	12	9
License for technical acceptance of the premises	77	65	80
License for professional services	7	4	1
License for transport of goods	10	5	5
License for harvesting	-	-	0
License for alcoholic beverage services	28	16	15
License for advertising and publishing on public property	142	99	181
License for use of forests	-	0	-
License for large stores	4	74	69
Building license	1	17	7

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Description	2023 '000 €	2022 '000 €	2021 '000 €
Other business licenses	59	51	54
Sale of services	69	48	47
Revenues from the sale of goods	51	43	11
Use of public property	3,071	2,774	3,016
Public property for outdoor trade	68	67	68
Rent for accommodation of commercial facilities	259	244	91
Rent from public premises	1,112	978	718
Participation	5,431	4,573	4,015
Disinfection services	8	36	27
Revenues from the sale of assets	288	117	158
Revenues from the sale of waste	9	9	14
Revenue from concessions	190	109	100
Income from renting residential buildings	2	2	12
Revenues from the sale of confiscated goods	1	8	-
Revenues from the use of public buildings	12	12	3
Sales of services - waste collection revenues	3,957	3,819	4,543
Receipts from fees for court/enforcement decisions	4	0	0
Insurance policies	3	-	0
Recording of collateral	53	48	34
Inspection of food items	11	8	33
Revenues from the inspection of compliance with the urban plan	12	25	29
Land measuring fee	2,140	1,785	1,826
Veterinary Inspection-within the country	1	6	26
Hygienic sanitary inspection	80	64	80
Road traffic inspection	121	99	110
Revenues from rent, property use	5	11	67
Other receipts	-	-	19
Revenues from the previous year	335	118	115
Total	62,511	55,596	57,271

Note 13 Concession tax

Concession tax for 2023 amounted to 25,980,000 Euro. Initially, the concession fee for Prishtina International Airport was fixed, while in 2014 it was still a percentage according to the PPP agreement no. PPP-09-001-611.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Revenues from concessions	25,980	18,404	16,972
Total	25,980	18,404	16,972

Note 14 Royalties

Royalty or License for quarries and mines in 2023 was in the amount of 26,722,000 Euro.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Licenses for quarries and mines	26,722	29,857	19,235
Total	26,722	29,857	19,235

Note 15 Interest income (Loans to POEs)

Interest income (loans to POEs) in 2023 amounted to 3,594,000 Euro.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Interest from loans granted to publicly owned enterprises	3,594	3,365	3,074
Total	3,594	3,365	3,074

Note 16 Dividend

Description	2023 '000 €	2022 '000 €	2021 '000 €
KEK Dividend	-	-	10,000
Total	-	-	10,000

Note 17 External state borrowing

External state borrowing in 2023 amounted to 96,745,000 Euro. For more information on all international loans and their terms, refer to Annex No. 21.1

Description	2023 '000 €	2022 '000 €	2021 '000 €
Receipts-Loan Agreements	94,390	93,605	99,356
External debt-direct payment	2,355	4,593	17,978
Total	96,745	98,198	117,334

Note 18 Receipts for sub-borrowing service

Receipts from sub-borrowing for loan repayments are in the amount of 8,216,000 Euro.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Receipts-sub-loans	8,216	8,149	8,005
Total	8,216	8,149	8,005

Note 19 Internal state borrowing

During 2023, the internal state borrowing revenues (net) amounted to -141,805,000 Euro. A special disclosure of government debt can be found in Annex No. 21.2.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Receipts from issuing securities	-141,805	5,854	144,247
Total	-141,805	5,854	144,247

Note 20 Donor Designated Grants

Grants are received from various donors showing the purpose of use in a specific way. The following are details of revenue in 2023 without including third-party payments.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Internal grants	1,076	660	759
Other external grants	282	30	53
ProCredit Bank	-	-	2
TEB Bank	-	1	-
Swiss Caritas	64	113	49
Israel	93	102	-
United Arab Emirates	259	134	295
World Bank	431	553	1,961
Government of Austria	6	34	3
British Government	13	3	42
Save the Children	47	55	67
Danish Government	10	7	-
Dutch Government	6	-	-
European Union	3,472	2,072	8,656
French Government	18	5	5
German Government	111	170	104
Italian Government	8	377	-
Government of Luxembourg	-	800	480
Norwegian Government	235	199	473
Government of Japan	171	283	150
UN-Habitat	-	130	87
Swiss Government	6,456	2,815	2,869
Turkish Government	-	8	-
UNDP	107	76	34
Government of Hungary	-	-	39
UNICEF	230	339	19
USA	10	113	108
GIZ	179	175	20
USAID	-	46	92
SIDA	-	-	115
IOM	29	-	-
UNMIK	-	-	1
Slovakia	10	7	30
Visegrad Fund	-	-	2
Unspecified Donation	103	-	-
Kosovo Banking Association	-	-	50
GLOBAL FUND	12	-	-
World Health Organization	40	267	107
Council of Europe	345	130	96
TEMPUS	-	4	8
Croatian Government	-	-	24
Greek Government	-	-	1
Other receipts	-	30	-
Total	13,823	9,738	16,800

Note 21 EU Grants for Energy

During 2023, EU grants for Energy were in the amount of 67,500,000 Euro.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Budget support grants			
Total	67,500	-	-

Note 22 Budget support grants

Description	2023 '000 €	2022 '000 €	2021 '000 €
Budget support grants	-	10,250	-
Total	-	10,250	-

Note 23 Trust Deposit Fund

These are revenues that are held in trust on behalf of third parties and are kept as such until they are determined. These revenues are kept in the accounts of the Kosovo Consolidated Fund.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Deposits of political entities	-	-	6
Seizure deposits	306	56	2,238
Deposits - Procurement Review Body	80	-	762
KJC deposits	2,052	758	1,079
Deposits of the Special Chamber	10	0	-
Prisoners' deposits	86	73	94
Deposits - students' tokens	40	30	88
Deposits from public auctions	-	-	45
KPCVA - rent for inventory	1	-	-
Deposits - KPCVA compensation scheme	-	84	-
Deposits for expropriation-Municipalities	1,936	4,066	122
ICMM deposits	36	114	24
Total deposits	-	367	-
Tariffs from state guarantees	-	-	5
Total	4,547	5,548	4,462

Note 24 Loan repayments by Publicly Owned Enterprises

Loan repayments by Publicly Own Enterprises in 2023 amount to 37,877,000 Euro.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Principal return from KEK	11,387	11,387	11,387
Principal return from KOSTT	26,490	-	-
Total	37,877	11,387	11,387

Note 25 Dedicated revenues

Dedicated revenues during 2023 amount to 5,958,000 Euro.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Air Navigation Service Agency	5,958	5,888	4,645
Total	5,958	5,888	4,645

Note 26 PAK one-off revenues

During 2023, there were no one-off revenues from the PAK.

Description	2023 '000 €	2022 '000 €	2021 '000 €
PAK one-off financing	-	-	39
Total	-	-	39

Note 27 Wages and Salaries

Dedicated revenues during 2023 amount to 767,305,000 Euro.

Description	2023								2022	2021	
	FB € '000	IC € '000	TDF € '000	GG € '000	OSR-21 € '000	OSR-22 € '000	DR €'000	DDG €'000	Total € '000	€ '000	€ '000
Net salaries through Payroll	6,606	-	-	617,500	2,212	851	2,284	25	629,478	537,791	545,771
Payment for Trade Union	-	-	-	860	-	-	3	-	864	1,382	1,958
Membership - Kosovo Chamber of Nurses	-	-	-	260	-	-	-	-	260	247	232
Membership - Kosovo Doctors Chamber	-	-	-	256	-	-	-	-	256	256	243
Allowances and other compensations (decisions)	-	-	-	-	13	-	-	-	13	17	-
Net Payment - overtime	-	-	-	-	-	-	-	31	31	44	24
Allowances for members and committees	-	-	-	27	-	-	-	-	27	-	-
Employees with contract (not in payroll)	-	-	-	214	143	-	-	585	941	890	892
Personal Income withheld tax	-	-	-	45,889	1	-	229	49	46,167	36,269	37,583
Pension contribution - employee	-	-	-	35,379	1	-	150	30	35,560	30,182	30,714
Pension contribution - employer	-	-	-	35,379	1	-	150	28	35,558	30,283	30,707
Court decisions	-	-	-	17,952	11	105	82	-	18,151	16,075	19,999
Total	6,606	-	-	753,714	2,383	956	2,898	749	767,305	653,436	668,123

Note 28

Goods and Services

Goods and Services paid in 2023 amount to 397,978,000 Euro

Description	2023								2022	2021	
	FB €'000	IC €'000	TDF €'000	GG €'000	THV21 €'000	THV22 €'000	DR €'000	DDG €'000	Total €'000	€'000	€'000
Official travel expenses within the country	0	-	-	1,474	129	147	-	30	1,780	1,425	1,259
Per diem for official travel within the country	1	-	-	108	0	0	-	1	110	109	87
Accommodation for business travel within the country	5	-	-	562	6	3	-	16	592	385	171
Other expenses for business trips in the country	-	-	-	129	0	1	-	3	133	261	245
Other expenses for business trips in the country	-	-	-	162	36	0	-	-	198	19	-
Official travel expenses abroad	7	-	-	2,693	66	35	16	197	3,015	2,505	1,355
Per diems for business trips abroad	5	-	-	3,111	17	11	51	69	3,262	2,637	1,216
Accommodation for business trips abroad	6	-	-	1,861	31	7	60	166	2,132	1,943	862
Other expenses for business trips abroad	2	-	-	1,225	29	18	5	15	1,293	961	474
Other expenses for business trips abroad	-	-	-	260	-	1	-	51	311	137	-
Internet expenses	1	-	-	785	5	3	-	1	795	697	686
Mobile phone expenses	3	-	-	2,222	54	12	11	2	2,304	2,177	2,051
Postal costs	-	-	-	1,164	51	4	0	0	1,220	1,126	1,263
Costs for using an optical cable	-	-	-	798	-	-	10	0	808	751	805
Educational training services	738	-	-	1,549	22	28	152	128	2,618	3,803	1,520
Representation services/lawyers and experts	-	-	-	3,337	25	6	-	-	3,368	3,133	3,715
Various health services	-	-	-	3,698	143	22	55	63	3,982	3,580	3,097
Various intellectual advisory services	459	-	-	2,615	103	63	-	535	3,775	3,109	2,371
Printing services - not marketing	6	-	-	1,146	50	8	3	10	1,224	1,252	979
Other contractual services	1,977	-	-	56,152	7,214	4,266	72	1,246	70,927	61,354	60,056
Technical services	11	-	-	3,011	776	19	29	43	3,888	3,808	1,924
Membership costs	7	-	-	1,662	126	106	13	1	1,914	2,564	1,007
Funeral services	-	-	-	457	174	3	-	-	634	709	1,482
Furniture/less than 1000 Euro	33	-	-	2,880	182	50	-	1	3,145	2,357	1,564
Phones/less than 1000 Euro	-	-	-	138	1	-	-	-	139	39	29
Computers/less than 1000 Euro	5	-	-	2,893	94	9	-	18	3,019	3,043	3,167
Information technology hardware/less than 1000 Euro	145	-	-	232	0	-	-	-	378	260	229
Photocopiers/ less than 1000 Euro	-	-	-	43	-	-	-	-	43	29	26
Special medical equipment/less than 1000 Euro	4	-	-	421	-	18	-	-	443	245	155
Equipment for police service/less than 1000 Euro	-	-	-	1,612	-	-	-	-	1,612	196	849
Traffic equipment/less than 1000 Euro	-	-	-	108	-	-	-	-	108	141	53
Other equipment/less than 1000 Euro	0	-	-	8,639	311	258	8	23	9,240	6,237	6,751
Purchase of books and works of art	-	-	-	511	-	-	-	3	514	17,634	13,454
Office supplies	7	-	-	6,822	210	87	3	31	7,160	6,489	6,457
Supply of blank documents	-	-	-	5,220	6	9	-	-	5,235	2,157	3,023
Supply of animal food	-	-	-	137	3	12	-	-	152	202	72

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Description	2023								2022	2021	
	FB	IC	TDF	GG	THV21	THV22	DR	DDG	Total		
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Supply of agricultural items	-	-	-	24	-	7	-	-	31	2	5
Supply of food and beverages/no formal lunches	0	-	-	17,307	634	513	9	9	18,470	14,799	11,105
Medical supplies	262	-	-	61,111	90	224	-	27	61,714	51,555	59,973
Dry ice supplies	-	-	-	-	-	-	-	-	-	-	9
Cleaning supplies	0	-	-	2,217	98	4	6	6	2,331	1,981	2,769
Clothing supplies	-	-	-	4,267	101	7	1	-	4,377	5,379	3,784
Supply of chemical preparations	-	-	-	455	-	-	-	20	475	279	266
Accommodation	-	-	-	412	10	7	-	1	429	216	113
Ammunition and firearms	-	-	-	5,539	-	-	-	-	5,539	5,042	1,210
Security stickers/banners	-	-	-	511	-	-	-	-	511	551	529
Seals	-	-	-	38	-	-	-	-	38	41	93
Procurement for state reserves	-	-	-	8,909	-	-	-	-	8,909	10,135	474
Oil	-	-	-	184	1	-	2	-	187	104	149
Central heating oil	-	-	-	7,092	355	143	-	-	7,590	9,106	6,303
Heating oil	-	-	-	20	-	1	-	-	21	51	14
Heavy oil	-	-	-	833	-	-	-	-	833	622	774
Coal	-	-	-	6	-	-	-	-	6	-	-
Wood	-	-	-	7,663	598	26	-	-	8,288	9,054	4,821
Fuel for power generator	-	-	-	514	2	2	2	-	520	698	479
Fuel for vehicles	1	-	-	10,206	156	88	17	4	10,471	11,342	7,628
Natural gas	-	-	-	82	2	0	-	-	84	89	56
Petty cash advance (P.CASH)	-	-	-	0	-	-1	-	-	-0-	-6	0
Official travel advance	-0	-	-	-23	5	-	-	-	-18	-11	0
Advance payment for goods and services	-	-	-	-	-	30	-	-	30	-	7,550
Advance payment for defence attache	-	-	-	-0	-	-	-	-	-0	-	-
Advance payment for protection and security	-	-	-	31,603	-	-	-	-	31,603	-	-
Banking fee - CBK	-	-	-	258	-	-	-	-	258	212	228
Banking provision - RBKO	-	-	-	0	-	-	-	-	0	0	0
Bank provision - Procredit Bank	-	-	-	-	-	-	-	-	-	0	-
Banking provision - BPB	-	-	-	-	-	-	-	-	-	0	-
Banking commission - NLB Bank	-	-	-	43	-	-	-	-	43	45	45
Commission for different tariffs	-	-	-	156	2	0	-	1	159	183	125
Banking provision - TEB	-	-	-	-	0	-	-	-	0	-	-
Banking commission - BKT	-	-	-	0	-	-	-	-	0	0	0
PAK - banking provision	-	-	-	4	-	-	-	-	4	-	-
Vehicle registration	0	-	-	394	13	3	2	-	411	413	433
Vehicle insurance	-	-	-	43	-	-	-	-	43	45	45
Municipal fee and vehicle registration	2	-	-	1,264	19	5	5	-	1,294	1,334	1,263
Securing other buildings	0	-	-	30	1	1	0	-	32	47	62
Vehicle maintenance and repair	-	-	-	6,941	530	277	138	-	7,886	5,726	5,990
<i>(continues on next page)</i>	0	-	-	4,538	112	74	11	3	4,738	4,183	3,793

Description	2023								2022	2021	
	FB	IC	TDF	GG	THV21	THV22	DR	DDG	Total		
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	
Maintenance of buildings	-	-	-	7,135	486	175	11	1	7,807	6,733	6,139
Maintenance of residential buildings	-	-	-	4	11	17	-	-	31	108	45
Business, administrative building maintenance	-	-	-	249	48	5	-	-	302	244	166
School maintenance	-	-	-	2,812	238	170	-	-	3,220	2,579	2,486
Maintenance of health facilities	-	-	-	3,595	6	21	-	-	3,621	2,942	2,640
Maintenance of highways	-	-	-	4,390	134	49	-	-	4,573	10,811	7,966
Maintenance of regional highways	-	-	-	9,001	-	-	-	-	9,001	0	1,760
Maintenance of local roads	-	-	-	4,370	1,076	517	-	-	5,962	6,388	4,901
Information technology maintenance	-	-	-	5,962	11	13	8	3	5,997	4,614	5,026
Maintenance of furniture and equipment	-	-	-	5,854	93	53	169	-	6,169	4,937	4,504
Routine maintenance	-	-	-	4,717	1,055	503	9	-	6,284	3,705	2,175
Buildings rent	9	-	-	11,207	14	17	-	248	11,495	12,488	10,480
Land rent	-	-	-	38	3	10	-	-	50	54	22
Equipment rent	-	-	-	514	1	17	-	3	535	464	411
Machinery rent	-	-	-	1,884	37	35	-	9	1,964	2,156	1,985
Rental for the use of space	-	-	-	449	0	7	-	3	460	417	385
Advertising and vacancies	0	-	-	61	1	0	-	-	62	64	88
Printing and publications	-	-	-	218	1	0	-	2	221	239	314
Public information expenses	2	-	-	412	31	5	2	2	453	272	761
Official lunches	7	-	-	3,005	108	49	7	37	3,212	2,471	1,972
Official lunches abroad	-	-	-	41	0	-	1	-	42	37	8
Court decisions	-	-	-	5,079	848	1,372	133	-	7,432	4,808	9,222
Fee payments - enforcement/court decisions	-	-	-	96	0	6	-	-	103	20	11
Payments under Article 39.2 of LPFMA	-	-	-	-	-	-	-	-	-	2	74
Inflation compensation	-	-	-	23	3	23	-	-	48	-	-
Payments - inter-institutional fines	-	-	-	6	-	-	-	-	6	18	-
Payment of rental tax	-	-	-	187	0	1	-	-	188	198	190
Government debt settlement	-	-	-	-	-	-	-	-	-	-	25
Interest debt	-	-	-	-	-	-	-	-	-	-	0
Total	3,705	-	-	363,743	16,800	9,682	1,020	3,028	397,978	337,414	306,255

Note 29 Utilities

Utility costs paid during 2023 amount to 28,779,000 Euro.

Description	2023								2022	2021	
	FB €'000	IC €'000	TDF €'000	GG €'001	OSR-21 €'000	OSR-22 €'000	DR €'000	DDG €'000	Total € '000	€ '000	€ '000
Electricity	0	-	-	16,238	415	121	79	-	16,852	15,476	13,947
Water	0	-	-	3,395	64	42	1	-	3,502	3,592	3,096
Waste	-	-	-	2,496	29	44	1	-	2,571	2,103	2,063
Central heating	0	-	-	3,308	3	91	11	-	3,413	3,293	3,251
Telephone charges	-	-	-	1,021	5	16	13	0	1,055	1,174	1,463
Court decisions	-	-	-	646	268	472	-	-	1,385	315	1,465
Payments under Article 39.2 of LPFMA	-	-	-	-	-	-	-	-	-	-	2
Total	0	-	-	27,104	783	787	104	0	28,779	25,952	25,287

Note 30 Subsidies and Transfers

Subsidies and transfers paid during 2023 amount to 1,079,450 Euro.

Description	2023									2022	2021
	FB € '000	IC € '000	TDF € '000	GG € '000	OSR-21 € '000	OSR-22 € '000	DR € '000	DDG € '000	Total € '000	€ '000	€ '000
Subsidies for public entities ⁵	222	22,632	4,774	155,377	1,539	713	-	137	185,393	233,109	101,980
Subsidies for public cultural entities	-	-	-	303	4	-	-	-	307	-	3
Subsidies for non-public entities ⁶	14,069	-	-	71,372	8,837	1,397	-	742	96,416	98,269	53,521
Transfers to other governments	-	-	-	60	-	10	-	-	70	1,242	503
Insurance policy subsidy	-	-	-	-	-	-	-	-	-	569	2,971
Payment for individual beneficiaries ⁷	-	-	-	34,930	5,546	1,891	-	312	42,678	28,527	33,689
Benefits of former senior officials	-	-	-	80	-	-	-	-	80	72	-
Basic pensions	-	-	-	200,228	-	-	-	-	200,228	209,849	198,197
Basic pensions of contributors	-	-	-	143,388	-	-	-	-	143,388	141,070	134,341
Pensions for people with special needs	-	-	-	44,986	-	-	-	-	44,986	45,179	41,655
Pensions for prisoners	-	-	-	2,897	-	-	-	-	2,897	3,961	5,463
Pensions for war veterans	-	-	-	77,341	-	-	-	-	77,341	81,110	78,974
Pensions for the blind	-	-	-	5,318	-	-	-	-	5,318	5,512	5,275
KPC pensions	-	-	-	3,476	-	-	-	-	3,476	3,452	3,245
KSF pensions	-	-	-	4,042	-	-	-	-	4,042	3,548	3,075
Family pension	-	-	-	4,052	-	-	-	-	4,052	4,791	4,880
Pensions-Category I (social help) ⁸	-	-	-	75,635	-	-	-	-	75,635	43,484	53,395
Occupational disability pension	-	-	-	68	-	-	-	-	68	89	104
Subsidy-Allowances for children 0-2 years	-	-	-	10,715	-	-	-	-	10,715	9,636	2,423
Subsidy-Allowances for children 2-16 years	-	-	-	37,173	-	-	-	-	37,173	16,833	2,245
Payments to invalids and war veterans	-	-	-	40,249	-	-	-	-	40,249	42,196	41,614
Trepça's temporary pensions	-	-	-	2,476	-	-	-	-	2,476	3,199	3,484
Maternity leave	-	-	-	2,151	-	-	-	-	2,151	2,124	1,933
Subsidy-Maternity leave	-	-	-	3,391	-	-	-	-	3,391	3,065	949
Subsidy-Unemployed midwives	-	-	-	15,559	-	-	-	-	15,559	15,306	2,385
Court decisions	-	-	-	309	836	63	-	-	1,208	1,275	1,237
Payments for the livestock sector	-	-	-	16,091	3	-	-	-	16,094	18,045	23,246
Payments for agricultural crops	-	-	-	46,965	548	123	-	53	47,688	44,211	31,352
Physical potential restructuring	-	-	-	14,957	-	-	-	-	14,957	4,668	9,314
Management of irrigation resources in agriculture	-	-	-	-	-	-	-	-	-	52	160
Farm diversification	-	-	-	1,413	-	-	-	-	1,413	753	1,283
Professional training for farmers	-	-	-	0	-	-	-	-	0	-	0
Total	14,290	22,632	4,774	1,015,002	17,313	4,195	-	1,243	1,079,450	1,065,195	842,897

⁵ Mainly included are payments for subsidies of RTK, FKGK, Public Enterprises, the Kosovo Fund for Energy Efficiency, political parties and the reimburs. of funds withdrawn from the Kosovo Pension Trust by the citizens of Kosovo, etc.

⁶ Children are included, payments for subsidies from PRE measures, payments for legal protection of accused persons - defense chambers, NGOs (sports and cultural clubs), etc.

⁷ It mainly includes payments for subsidies from the active measure of the labor market, subsidizing citizens for the purchase of books and teaching materials, individual beneficiaries of agriculture, culture and sports, etc.

⁸ An allowance for children in the amount of 100 euros is also included.

Note 31 Capital Expenditures

Capital expenditures paid during 2023 amount to 560,868,000 Euro

Description	2023									2022	2021
	FB € '000	IC € '000	TDF € '000	GG € '000	OSR-21 € '000	OSR-22 € '000	DR € '000	DDG € '000	Payments € '000	€ '000	€ '000
Residential buildings	-	-	-	3,519	363	854	-	55	4,792	2,887	5,048
Business, administrative premises	2,532	-	-	25,490	604	657	-	3	29,286	16,699	16,552
Educational facilities	-	-	-	23,452	1,745	2,224	-	254	27,674	18,553	25,238
Health facilities	-	494	-	7,378	419	204	-	-	8,495	5,137	7,438
Cultural facilities	-	-	-	5,991	160	168	-	53	6,372	4,916	3,672
Sports facilities	-	-	-	4,900	307	1,208	-	326	6,741	4,430	9,577
Memorial objects	-	-	-	3,946	230	584	-	-	4,760	2,640	3,529
Fences	-	-	-	627	134	56	-	11	828	528	777
Warehouses	-	-	-	2,154	94	-	-	67	2,316	1,381	860
Garages	-	-	-	1,235	-	-	-	-	1,235	697	187
Sports fields	-	-	-	3,083	1,140	961	-	263	5,448	2,486	1,492
Construction of highways	-	-	-	10,324	14	-	-	-	10,338	3,717	6,816
Regional road construction	-	11,784	-	23,356	-	2	-	-	35,142	28,242	43,945
Construction of local roads	-	-	-	69,955	13,887	17,754	-	2,677	104,274	63,566	83,394
Sidewalks	-	-	-	6,488	1,130	1,102	-	683	9,403	9,397	14,635
Sewerage	-	-	-	7,193	1,757	1,478	-	29	10,457	9,183	9,136
Water supply	-	-	-	4,417	1,336	912	-	22	6,688	4,387	8,997
Investment maintenance	-	411	-	14,881	6,312	7,032	-	252	28,887	15,967	16,310
Electricity supply, generation and transmission	-	-	-	1,386	155	240	-	70	1,851	1,706	3,094
Information technology equipment	-	489	-	4,284	30	163	-	61	5,027	5,056	7,971
Furniture	-	2	-	587	63	35	-	-	688	1,451	2,222
Telephones	-	-	-	263	-	-	-	-	263	3	-
Computers	-	-	-	454	-	85	-	-	539	456	233
Photocopiers	-	-	-	10	-	-	-	-	10	67	64
Special medical equipment	-	2,958	-	5,509	329	194	-	165	9,154	9,428	9,691
Police service equipment	-	-	-	11,144	-	-	-	-	11,144	3,649	1,780
Software	-	-	-	1,751	-	-	-	5	1,755	4,545	4,611
Hardware equipment	-	-	-	1,449	-	-	-	-	1,449	910	2,470
Other equipment	-	161	-	14,614	1,597	793	789	388	18,342	14,834	11,139
Music equipment	-	-	-	-	-	-	-	-	-	20	-
Official vehicles	-	-	-	1,922	160	382	-	-	2,464	937	341
Trucks	-	-	-	221	315	-	-	44	580	110	78
Vans and minibuses	-	-	-	2,482	50	50	-	-	2,581	2,667	1,324
Ambulance vehicles	-	-	-	1,002	-	-	-	-	1,002	373	935
Police service vehicles	-	-	-	2,111	-	-	-	-	2,111	1,053	1,168

Description	2023								2022	2021	
	FB € '000	IC € '000	TDF € '000	GG € '000	OSR-21 € '000	OSR-22 € '000	DR € '000	DDG € '000	Payments € '000	€ '000	€ '000
Other transport vehicles	-	782	-	12,047	-	9	-	-	12,838	63	4,483
Machinery	-	-	-	1,051	-	98	-	-	1,148	30	253
Investment advance	-	-	-	60,395	60	-	-	-	60,456	88,116	47,478
Direct payment advance	-	-	-	-	-	-	-	-	-	-	5,718
Landfill	-	-	-	25	3	-	-	-	28	49	16
Buying books	-	-	-	-	7	43	-	-	50	119	189
Current investments	-	-	-	5,869	439	45	-	32	6,384	4,383	3,740
IPA co-funding	-	-	-	100	30	-	-	276	406	19	49
Implementation of the Reform	-	-	-	2	-	-	-	-	2	-	-
Land	-	-	-	49,733	1,863	74	-	-	51,669	51,282	21,045
Landscaping of rivers	-	-	-	5,827	890	1,050	-	427	8,194	6,014	4,892
Irrigation system	-	-	-	968	12	4	-	-	984	1,828	1,911
National parks	-	-	-	2,267	292	187	-	6	2,751	1,139	650
Forestry	-	-	-	286	29	-	-	-	315	375	249
Intangible assets	-	83	-	806	-	-	-	-	889	622	57
Capital transfers to public entities	-	-	-	310	147	32	-	184	672	234	3,400
Capital transfers to public non-public entities	-	-	-	1,266	166	83	-	83	1,598	2,100	3,125
Payouts - Court rulings	-	-	-	15,378	4,891	3,389	-	-	23,658	23,856	19,984
Payments - Article 39.2 of LPFMA	-	-	-	-	-	-	-	-	-	146	7
Inflation compensation	-	355	-	7,993	82	129	-	-	8,560	-	-
Dogs/assistance to maintain safety	-	-	-	-	-	-	-	-	-	58	2
Military equipment	-	-	-	18,173	-	-	-	-	18,173	68	1,968
Total	2,532	17,519	-	450,073	41,240	42,281	789	6,435	560,868	422,579	423,941

Note 32 Payments for refunding the public debt and sub-borrowing

Public debt payments/refunding, including the repayment of under-borrowed loans amounting to 89,163,000 Euro took place in 2023.

31.1 Payment of public debt was in the amount of 75,927,000 Euros.

Description	2023 € '000	2022 € '000	2021 € '000
Debt principal	35,260	37,482	71,566
Interest on foreign debt	11,987	8,983	8,163
Interest on domestic debt	28,223	24,672	21,064
Other taxes and fees	457	244	322
Payments - discount from securities	-	-	1,305
Total	75,927	71,381	102,419

31.2 Payment of public debt on behalf of sub-borrowing amounted to 13,236,000 Euro.

Description	2023 € '000	2022 € '000	2021 € '000
Sub-borrowing- principal	11,688	10,801	7,441
Sub - borrowing- interest	1,252	1,046	1,219
Other taxes and fees	296	94	114
Total	13,236	11,941	8,773

Note 33 Lending to Publicly Owned Enterprises

During 2023, the Government lent to Publicly Owned Enterprises the amount of 1,947,000 Euro.

Description	2023 € '000	2022 € '000	2021 € '000
Loans to KOSTT	-	26,441	-
Loans for Telecom	1,947	9,283	-
Total	1,947	35,724	-

Note 34 Returns on deposit funds

Below is a summary of funds returned during 2023. These payments are not taken into account in the process of budget allocations, because they are funds from the trust fund. The amount of returned deposits is 508.000 Euro

Description	2023 € '000	2022 € '000	2021 € '000
Gambling deposits	100	208	193
Deposits of the Procurement Review Body	-	437	-
Deposits of the Special Chamber	-	-	5
Deposits in trust - salaries of minorities	0	5	-
Deposits of political entities	6	0	-
Deposits - Kosovo Property Agency	0	6	15
Inventory - CA for property	-	1	-
Deposits - KAUVI Schemes	2	-	211
Deposits - KPCVA Schemes	-	-	0
Interest bonds in trust	-	-	12
Return of donations ⁹	401	730	608
Total	508	1,386	1,044

Note 35 Cash - financial assets

As presented in the Consolidated Statement of Cash Flows and Balance Sheet (Report 3), as of 31 December 2023, the total amount of financial assets of the Budget of the Republic of Kosovo was EUR 385.37 million:

Description	2023 '000 €	2022 '000 €	2021 '000 €
Total assets	385,375	445,734	442,189
Undistributed bank balance	218,320	285,822	312,094
Dedicated assets	167,056	159,912	130,095

Dedicated assets

Designated by donors	43	17,472	15,505	15,818
Own source revenues - central level	44	3,027	2,584	1,436
Own source revenues - local level	45	81,387	90,005	80,078
Development Trust Fund	46	3,510	7,974	7,354
Dedicated revenues	47	3,431	2,285	467
EU grants (contingency) for energy	48	22,740	-	-
Others	49	29,262	24,807	19,812
Unspent funds from borrowing	50	6,226	16,177	5,131
		167,056	159,337	130,095

The balances of unused funds allocated for special purposes also participate in general funds, which include:

- Designated donor funds in the amount of EUR 17.47 million,
- Own source revenues - central level in the amount of €3.02 million,
- Own source revenues - local level in the amount of €81.38 million,
- Development Trust Fund amounting to €3.51 million,

⁹ According to the Agreement with the Donor, for funds received in advance, at the end of the project, unused funds are returned to the donors.

- Assigned revenues (PAK and ANSA) in the amount of €3.43 million,
- EU grants (contingency) for energy in the amount of €22.74 million,
- Trust funds in the amount of €29.26 million
- Unspent funds from loans in the amount of €6.22 million.

Note 36 Changes in initial budget allocations

During the year, various adjustments were made in the initial allocation of funds. These adjustments are based on the legal powers given under the LPFMA and are listed in the Budget Report, the following disclosure and Annexes 2 and 3

The presented changes are expressed in net values and represent the allowed movement between the categories within the LPFMA and the annual budget law, in the total amount of EUR 133.60 million. The changes from the initial budget come from transferred budget funds in the amount of €25.04 million, followed by own source revenues carried forward in the amount of €92.41 million and changes for designated donor guarantees in the amount of €16.15 million, analyzed by cost categories, as follows:

- The budget for salaries and wages increased by about 3% mainly for the payment of allowances of public employees based on Government decisions (contributing to changes in LPFMA¹⁰; in own source revenues allocations and allocations from donor-designated grants)
- Goods and services increased by close to 1% due to the need to cover BO requirements in certain expenditure items (contributing to changes in LPFMA¹¹; in own source revenues allocations and allocations from donor-designated grants)
- Subsidies and transfers have increased by about 5.2% due to the effects of citizen support expenses and subsidies according to Government measures from the economic recovery package (contribution to changes according to the LPFMA¹²; in own source revenues allocations and allocations from donor-designated grants)
- Capital expenditures have been changed on the one hand for non-implementation of some capital projects, countered by an increase in the share of own-source revenues in the amount of EUR 75.06 million. For more details see the following table:

Description	2023					The difference in the initial budget '000
	Initial budget allocation (Law on Budget) '000	Changes according to LPFMA '000	The difference according to LPFMA '000	Difference to donor-designated grants '000	Final budget allocations '000	
Wages and salaries	745,528	22,381	1,026		768,935	3%
Goods and services	459,410	-6,465	10,854		463,799	1%
Utilities	34,136	-1,004	1,036		34,168	0.1%
Subsidies and transfers	1,100,284	53,219	4,435		1,157,938	5.2%
Capital expenditures	819,948	-38,006	75,062		857,004	4.5%
Reserve	5,442	-5,085	-		357	-93.4%
Others ¹³	220,110	-	-	16,156	236,266	7.3%
Total	3,384,858	25,040	92,413	16,156	3,518,467	3.9%

¹⁰ It includes changes under Articles 29, 30 and 31 of LPFMA

¹¹ It includes changes under Articles 29, 30 and 31 of LPFMA

¹² It includes changes under Articles 29, 30 and 31 of LPFMA

¹³ It includes the budget for: donor designated grants, interest payments, debt principal, loans to POEs, sub-loans, IFI quotas.

Note 37 Funds in the Central Bank of Kosovo

The Treasury of Kosovo manages funds using the Treasury Single Account (TSA). Most accounts are held with the Central Bank of Kosovo (CBK). The following is a list of accounts with the final balance as of 31.12.2023

Account name	2023 `000 Euro	2022 `000 Euro	2021 `000 Euro
Kosovo Treasury-MoF Main Account ¹⁴	240,482	347,327	359,413
Pensions and social schemes	626	5,740	4,997
Minority salaries in trust	1,043	1,041	1,046
Fines against financial institutions	0	45	-
KPCVA Rent by owner	424	424	430
KPCVA Lease without ownership	195	195	196
Salaries of civil servants	3	529	402
Trust funds of MA of Prishtina	682	682	686
Trust funds of MA of Prizren	244	378	244
Issuance of securities	-	1,193	1,103
AKKVP deposits	128	128	128
Treasury - Other mass payments	167	1,198	989
Covid 19 management funds	-	206	206
Trust funds - CC Dubrava	177	122	117
Trust funds of MA of Skenderaj	0	0	0
Detention Center - Lipjan	13	9	8
Agency for the Administration Sequestered and Confiscated Assets	4,078	4,725	
SFO AE liquidity financial system	46,000	46,000	46,000
Detention Center - Prishtina	59	56	23
Detention Center - Prizren	17	20	19
Trust funds - CC Lipjan	7	6	5
Detention Center - Peja	20	18	16
Detention Center - Gjilan	34	44	38
Trust funds - CC Smrekonica	28	21	28
Detention Center - Mitrovica	10	11	5
High-Security Prison in Gerdovc	101	73	47
Expropriation trust funds	6,035	4,193	958
Sale of buildings of public institutions	260	245	239
Tariffs from state guarantees of RK	602	602	602
Trust funds of MA of Dragash	37	37	37
Trust funds of MA of Suhareka	11	11	11
Air Navigation Services Agency	3,379	2,232	413
AKKVP Compensation Scheme/trust funds	874	876	792
Trust funds of MA of Gjakova	224	171	177
Trust funds of MA of Vushtrri	19	19	19
Trust funds of MA of Kaçanik	58	58	58
Fiscalis 2020 TAK Program	-	-	24
Customs 2020	-	-	27
Trust Funds of the Municipality of Glllogoc	65	72	98
Trust funds of MA of Shtime	4	4	4
Trust funds of the Municipality of Peja	385	-	-
Trust funds of the Municipality of Podujeva	103	-	-
Project Loan for KCGF	0	-	-
Resilience and sustainability funds	37,807	-	-
Trust funds - GJTHDS	368	367	-
Trust funds of the Municipality of Gjilan	455	567	-
Employment Agency of the Republic of Kosovo	7	21	-
Total	345,232	419,664	423,322

¹⁴ It includes all other accounts/funds that are not listed in the table.

Note 38 Status for quotas/shares in IFI

During 2023, there were payments on behalf of quotas/shares in IFIs in the amount of 184,783.11 Euro, this position is disclosed for comparison, which is a change in the form of assets (from cash to financial instrument - quotas/shares) and is not recognized as an expense for reporting purposes.

The total balance of shares/quotas of Kosovo in IFIs according to the data as of 31.12.2023 is shown in Annex 22.

Description	2023 '000 €	2022 '000 €	2021 '000 €
IFI fees	8,395	8,210	3,734
Total	8,395	8,210	3,734

Note 39 Development Trust Fund

Description	2023 '000 €	2022 '000 €	2021 '000 €
Development Trust Fund	3,566	3,256	2,636
Total	3,566	3,256	2,636

Note 40 Cash in transit

It represents the money received through Commercial Banks as income for 2023, but on 31.12.2023 was not transferred to CBK Treasury accounts. The amount of money in transit, which is considered part of the bank balance sheet, is given in detail in the following table.

Bank name	2023 '000 €	2022 '000 €	2021 '000 €
Raiffeisen Bank	2,403	1,147	301
Banka Private e Biznesit	1,242	458	316
NLB Prishtina	5,904	5,153	4,101
Banka Kombëtare Tregtare	1,747	821	626
ProCredit Bank	2,778	1,439	673
Banka Ekonomike	848	864	474
TEB Bank	1,378	952	162
Ziraat Bank	46	11	19
IS BANK	1		
CBK ¹⁵	6,530	-	273
PRIBANK	16	0	
Total	22,894	10,845	6,946

¹⁵ The sum of €6,530,000.00 from expenditure voucher 2023-466059 has been returned and recorded as cash in transit.

Note 41 Accounts of diplomatic missions of the Republic of Kosovo

These are accounts opened with commercial banks in countries where the Government of the Republic of Kosovo has diplomatic missions, based on the Law on Public Financial Management, the Administrative Instruction on Accounts of Embassies and maintained for the purpose of providing banking services to embassies and consulates in those countries. The balance of funds on these accounts is shown in the following table.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Consulate in Struga	33	25	27
Embassy in Norway	87	30	17
Consulate in Zadar	0	0	0
Embassy in Portugal	68	40	12
Embassy in Bangladesh	283	36	14
Consulate in Hamburg	20	93	91
Embassy in Qatar	66	42	6
Consulate in Dusseldorf	99	129	93
Consulate in Toronto	53	62	61
Embassy in the United Arab Emirates	91	50	32
Embassy in the United States of America	205	154	38
Embassy in Albania	42	28	17
Embassy in the United Kingdom	115	91	30
Embassy in Belgium	164	36	26
Embassy in Germany	57	71	40
Embassy in Switzerland	73	84	28
Embassy in France	56	48	52
Embassy in Austria	145	11	32
Embassy in Italy	94	35	42
Embassy in Turkey	109	61	47
Embassy in the Netherlands	103	34	40
Consulate in New York	195	158	100
Embassy in Croatia	9	18	40
Embassy in Sweden	117	73	37
Embassy in Bulgaria	85	42	61
Embassy in Hungary	96	21	55
Embassy in Slovenia	26	39	54
Consulate in Frankfurt	95	84	6
Consulate in Stuttgart	144	115	150
Consulate in Geneva	68	62	76
Consulate in Zürich	116	62	105
Embassy in Macedonia	57	29	32
Embassy in Saudi Arabia	80	27	2
Embassy in the Czech Republic	20	37	51
Consulate in Strasbourg	102	56	3
Consulate in Istanbul	49	47	20
Embassy in Australia	15	27	48
Consulate in Milan	59	71	75
Embassy in Montenegro	43	11	55
Consulate in Munich	109	179	114
Embassy in Japan	10	-	-
Embassy in Canada	99	26	64
Consulate in IOWA USA	61	54	18
Embassy in Belgrade	11	11	3
Embassy in Senegal	56	31	51
Embassy in Panama	0	0	-
Consulate in Denmark	68	54	23
Consulate General of the Republic of Kosovo in Albania	-	-	-
Embassy in Bangkok/Thailand	52	26	25
Embassy in Israel	94	10	19
Total	3,899	2,527	2,068

Note 42 Pettycash and open advances to budget organizations

This amount represents the petty cash and open and unjustified advances by BOs which are held by budget organizations.

Description	2023 '000 €	2021 '000 €	2020 '000 €
Petty cash and open advances	1,389	1,233	3,484,
Total	1,389	1,233	3,484

Amounts/outflows that as of 31.12.2023 are not recorded in KFMIS as a justified expense, respectively the funds withdrawn from the accounts of the respective BOs as an advance for official travel not been returned are presented in the financial statements as a request for funds and are listed in the following disclosure:

Description	2023 '000 €	2022 '000 €	2021 '000 €
Assembly			
Office of the President	0	-	-
Office of the Prime Minister	-	0	-
Ministry of Finance, Labour and Transfers	12	5	3
Ministry of Agriculture Forestry and Rural Development	33	67	73
Ministry of Industry, Entrepreneurship and Trade	1	1	2
Ministry of Environment, Spatial Planning and Infrastructure		10	50
Ministry of Health	27	27	19
Ministry of Culture Youth and Sports	721	722	720
Ministry of Education, Science, Technology and Innovation	42	48	22
Ministry of Returns and Communities	2	5	10
Ministry of Local Government Administration	-	1	1
Ministry of Economy	9	6	6
Ministry of Internal Affairs	0	1	3
Ministry of Justice	7	56	18
Ministry of Foreign Affairs and Diaspora	0	1	2
Ministry of Defense	316	81	2,203
Ministry of Regional Development	0	2	234
Hospital and University Clinical Service of Kosovo	5	-	-
Health Insurance Fund	1	1	1
Public Procurement Regulatory Commission	0	0	0
Academy of Sciences & Arts	-	-	0
Reconstruction Fund	-	-	0
Regulatory Authority for Electronic and Postal Communications	2	2	2
Energy Regulatory Office	0	-	-
Free Legal Aid Agency	-	0	1
University of Prishtina	-	0	1
Kosovo Competition Authority	5	0	1
Kosovo Intelligence Agency	-	1	-
Kosovo Prosecutorial Council	107	87	71
Information and Privacy Agency	0	0	-
Air Navigation Services Agency	-	0	-
National Audit Office	0	0	16
Financial Information Center	0	0	-
Water Services Regulatory Authority	-	2	2
Railway Regulatory Authority	2	-	-
Independent Media Commission	-	0	-
Ombudsperson Institution	0	-	-
Kosovo Judicial Council	0	0	-
Kosovo Police	0	1	-
Fushe Kosova	1	-	15

Description	2023 '000 €	2022 '000 €	2021 '000 €
Lipjan	-	-	0
Podujeva	8	5	3
Prishtina	1	1	2
Prizren	-	-	0
Suhareka	-2	-2	-1
Malisheva	6	0	0
Mamusha	8	7	7
Deçan	2	-	-
Gjakova	2	1	0
Istog	1	1	0
Klina	-	-	-
Peja	5	5	1
Leposavic	1	1	-
Mitrovica	3	3	3
Vushtrri	1	2	0
North Mitrovica	0	0	1
Gjilan	-1	1	2
Kaçanik	2	2	2
Kamenica	2	-	-
Novoberde	3	3	4
Ferizaj	-	-	-2
Vitia	0	0	0
Partesh	29	25	21
Hani i Elezit	-	-	0
Klllokot	12	12	12
Ranillug	2	1	0
Unspecified	-	-	1
Total	1,389	1,233	3,484

Note 43 Donor Designated Grants

Certain donor grants may be spent in accordance with the terms of the grant agreement. A detailed analysis of the balance sheet of donor funds can be found in Annex 4.

Description	2023 '000	2022 '000	2021 '000
Balance of transferred grants	15,505	15,818	9,752
Received grants	13,823	9,707	16,800
- of which Direct Payment	-	30	-
Reimbursement of WB from the previous year	-	-	-1,007
Received grants	13,823	9,707	15,793
Total receipts from GPD	29,328	25,526	25,545
KBC/request for a refund from the WB in the following year			
Grant expenditures	11,455	9,290	9,119
Grant return	401	730	608
Total payments from GPD	11,856	10,020	9,727
Transfer balance	17,472	15,505	15,818

Note 44 Own source revenues – central level

Collected and unused own source revenues from budget organizations at the central level (3,026,926 Euro) as of 31.12.2023. Details of own revenues for 2023 are given in Annex 5.

Note 45 Own source revenues – central level

Collected and unused own source revenues by the Municipalities (81,455,829 Euro) as of 31.12.2023. Details of own revenues for 2023 are given in Annex 5.

Note 46 Development Trust Fund

The amount of 3,510,000 Euro is on behalf of the development fund, which will be transferred to 2024.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Transferred from the previous year	7,974	7,354	7,078
Income from DTF	310	620	665
Total	8,284	7,974	7,742
Payments from FB 08 and FB 10	4,774	-	389
Total	3,510	7,974	7,354

Note 47 Dedicated revenues

The amount that will be transferred to 2024 is 3,431,000 Euro.

Description	2023 '000 €	2022 '000 €	2021 '000 €
Transferred balance from 2022	2,285	467	52
Dedicated revenues	5,958	5,888	4,645
Total	8,244	6,354	4,697
Payments	4,812	4,069	4,231
Total for transfer in 2024	3,431	2,285	467

Note 48 EU contingency for Energy

Description	2023 '000 €	2022 '000 €	2021 '000 €
Transferred balance from 2022	-	-	-
EU Contingency for Energy	67,500	-	-
Total	67,500	-	-
Payments for the year	44,760	-	-
Total for transfer in 2024	22,740	-	-

Note 49 Other funds

Other assets are trust funds. Below is a table detailing the composition of the fund.

Description	Note	2023 '000 €	2022 '000 €	2021 '000 €
Gambling deposits ¹⁶		2,082	2,182	2,389
Deposits - Procurement Review Body		1,252	1,171	1,608
Seizure deposits		4,089	3,783	3,727
Deposits of political entities		-	6	6
KJC deposits ¹⁷		8,784	6,732	5,974
Deposits of the Special Chamber		68	58	58
Deposits from public auctions		-	-	45
Minority salaries in trust ¹⁸		708	708	713
Prisoner deposits ¹⁹		481	379	306
Deposits - students' tokens		478	439	409
Rent-Kosovo Property Agency		424	424	430
KPCVA deposits		128	128	128
KPCVA - Inventory		195	195	196
Deposits-Reimbursement Scheme of KPCVA		839	837	792
Deposits-Reimbursement Scheme KPCVA / Applicant			35	38
Tariffs from state guarantees of RK		602	602	602
Interest bonds in trust		12	12	12
ICMM deposits		231	194	80
Total deposits		367	367	-
Deposits for expropriation-Municipalities		8,487	6,551	2,291
Total		29,262	24,807	19,812

Note 50 Unspent funds from borrowing

Description	2023 '000	2022 '000	2021 '000
Transferred balance from 2022	16,177	5,131	3,941
Receipts	200	34,624	17,642
Payments for 2023	10,151	23,578	16,452
Balance for transfer in 2021	6,226	16,177²⁰	5,131

¹⁶ Gambling deposits - are deposits, which are paid according to the legislation on gambling.

¹⁷ KJC deposits - are funds deposited by courts which have been paid by third parties on behalf of the realization of their rights

¹⁸ Deposits on minority salaries in trust - The Government has made a decision on establishing a trust account for deferred (returned) salaries. .

¹⁹ Prisoner deposits - are funds that prisoners deposit in their bank accounts by prisons throughout the region of Kosovo, and which are returned to prisoners after release from prison.

²⁰ Unspent funds from the borrowing for 2022 change since they are refunds for the Public Sector Financing Facility for Emergency Response to COVID-19 project with the creditor CoEDB.

ANNEX No. 1 Budget Deficit Table for 2023

In accordance with the requirements of Article 46, paragraph 1 of the LPFMA, the following table shows the planning and compliance with the deficit threshold according to the applicable legislation, namely Article 22/A of the LPFMA as well Law No. 08/L-193, Law No. 08/L-213, Law No. 08/L-235 Amending and Supplementing Law No. 08/L-193 of the Budget of the Republic of Kosovo.

(in thousands of euro)

	Initial budget 2023	Revised budget 2023	Realization 2023
1. Budget revenues	2,884,136	2,884,136	2,854,102
Tax revenues	2,525,435	2,525,435	2,505,899
Tax returns	(76,380)	(76,380)	(61,277)
Non-tax revenues	261,200	261,200	266,881
Of which: Concession fee	17,000	19,000	25,980
Of which: Royalties	30,150	30,150	26,722
Budget grant support	85,500	85,500	67,500
Donor designated grants	12,000	12,000	13,823
2. Budget expenditures	3,223,603	3,238,603	2,876,594
Wages and salaries	745,528	745,528	766,557
Goods and services	493,546	493,546	423,728
Subsidies and transfers	1,100,284	1,100,284	1,078,206
Capital expenditures	819,948	819,948	554,433
<i>of which: regular budget funding</i>	<i>686,439</i>	<i>686,439</i>	<i>536,914</i>
<i>of which: capital expenditures from the investment clause</i>	<i>133,509</i>	<i>133,509</i>	<i>17,519</i>
Reserve	5,442	20,442	-
Interest payment	46,855	46,855	42,215
Donor designated grants	12,000	12,000	11,455
3. Total deficit/surplus	(339,468)	(354,468)	(22,492)
4. Total deficit/surplus in % of GDP	-3.45%	-3.60%	-0.23%
5. Expenditures exempted from fiscal rules ²¹	133,509	133,509	75,420
Transferred expenses from own revenues	-	-	57,900
Expenditures from the intended income of PAK	-	-	-
Funds of liquidation of PAK	-	-	-
Financing of expenditures from the investment clause and PAK	133,509	133,509	17,519
6. Total deficit/surplus according to the fiscal rule (6=5+3)	(205,959)	(220,959)	52,928
7. Deficit/surplus according to the fiscal rule in % of GDP	-2%	-2%	0.54%

²¹ Based on the definition of the fiscal rule according to Article 12 of Law No. 04/L-194 and Article 7 of Law No. 05/L-063

ANNEX No. 2 Comparison of budget allocations

Central Level

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Difference %
1	2	3	4=3/2
Assembly	10,859,441	8,685,332	-20%
Wages and salaries	7,678,441	6,825,469	-11%
Goods and services	1,858,000	1,395,000	-25%
Utilities	200,000	200,000	0%
Subsidies and transfers	70,000	20,000	-71%
Capital expenditures	1,053,000	244,863	-77%
Office of the President	3,803,568	2,860,113	-25%
Wages and salaries	1,116,142	992,982	-11%
Goods and services	2,246,421	1,381,421	-39%
Utilities	6,700	6,700	0%
Subsidies and transfers	419,305	419,305	0%
Capital expenditures	15,000	59,705	298%
Office of the Prime Minister	21,986,762	14,068,244	-36%
Wages and salaries	3,717,785	3,713,047	0%
Goods and services	12,680,065	5,070,285	-60%
Utilities	83,225	83,225	0%
Subsidies and transfers	5,505,687	4,980,687	-10%
Capital expenditures	-	221,000	0%
Ministry of Finance, Labour and Transfers	928,241,970	898,618,543	-3%
Wages and salaries	21,767,317	21,367,300	-2%
Goods and services	16,504,154	15,272,595	-7%
Utilities	1,198,077	703,077	-41%
Subsidies and transfers	866,665,562	852,943,811	-2%
Capital expenditures	22,106,860	8,331,760	-62%
MFLT contingency	182,928,641	36,989,038	-80%
Wages and salaries	65,097,941	-	-100%
Subsidies and transfers	37,453,700	-	-100%
Capital expenditures ²²	80,377,000	36,989,038	-54%
Ministry of Agriculture Forestry and Rural Development	86,710,224	93,377,564	8%
Wages and salaries	5,137,006	4,960,509	-3%
Goods and services	6,436,513	4,650,354	-28%
Utilities	215,683	190,683	-12%
Subsidies and transfers	68,947,022	81,825,513	19%
Capital expenditures	5,974,000	1,750,505	-71%
Ministry of Industry, Entrepreneurship and Trade	39,827,685	41,784,741	5%
Wages and salaries	2,270,297	2,120,076	-7%
Goods and services	17,540,303	14,666,385	-16%
Utilities	158,280	158,280	0%
Subsidies and transfers	12,468,805	19,153,023	54%
Capital expenditures	7,390,000	5,686,977	-23%
Ministry of Environment, Spatial Planning and Infrastructure	251,684,838	249,562,803	-1%
Wages and salaries	4,083,931	4,409,319	8%
Goods and services	29,415,559	29,812,559	1%
Utilities	481,490	484,490	1%
Subsidies and transfers	1,643,814	1,643,814	0%
Capital expenditures	216,060,044	213,212,622	-1%

²² Projects 14348, 15045, 1588, and 18546 are also included according to the Law on Budget Appropriations for 2023.

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Difference %
1	2	3	4=3/2
Ministry of Health	81,006,876	72,372,631	-11%
Wages and salaries	11,782,272	12,832,390	9%
Goods and services	42,063,633	39,123,386	-7%
Utilities	281,348	281,348	0%
Subsidies and transfers	4,513,805	5,063,805	12%
Capital expenditures	22,365,818	15,071,702	-33%
Ministry of Culture Youth and Sports	57,017,861	59,350,233	4%
Wages and salaries	5,531,454	6,192,681	12%
Goods and services	4,811,950	6,033,140	25%
Utilities	467,908	561,708	20%
Subsidies and transfers	14,166,550	22,307,839	57%
Capital expenditures	32,040,000	24,254,866	-24%
Ministry of Education, Science, Technology and Innovation	82,799,243	76,839,985	-7%
Wages and salaries	21,811,370	21,517,787	-1%
Goods and services	17,380,000	12,763,376	-27%
Utilities	1,590,459	1,685,005	6%
Subsidies and transfers	6,805,360	19,655,586	189%
Capital expenditures	35,212,054	21,218,231	-40%
Ministry of Communities and Returns	4,393,340	7,419,142	69%
Wages and salaries	802,823	828,625	3%
Goods and services	273,517	273,517	0%
Utilities	17,000	17,000	0%
Subsidies and transfers	300,000	3,561,580	1087%
Capital expenditures	3,000,000	2,738,420	-9%
Ministry of Local Government Administration	9,691,668	10,922,753	13%
Wages and salaries	923,223	904,308	-2%
Goods and services	410,445	410,445	0%
Utilities	8,000	8,000	0%
Subsidies and transfers	3,050,000	4,300,000	41%
Capital expenditures	5,300,000	5,300,000	0%
Ministry of Economy	52,850,827	90,666,834	72%
Wages and salaries	1,166,122	1,383,381	19%
Goods and services	6,713,041	5,839,985	-13%
Utilities	23,130	23,130	0%
Subsidies and transfers	12,134,150	54,613,655	350%
Capital expenditures	32,814,384	28,806,683	-12%
Ministry of Internal Affairs	179,768,259	219,706,621	22%
Wages and salaries	96,734,897	118,560,709	23%
Goods and services	35,558,000	41,000,870	15%
Utilities	4,950,400	4,483,110	-9%
Subsidies and transfers	2,141,367	1,726,367	-19%
Capital expenditures	40,383,595	53,935,565	34%
Ministry of Justice	35,945,052	36,643,897	2%
Wages and salaries	14,541,948	15,494,027	7%
Goods and services	8,884,335	7,755,251	-13%
Utilities	1,264,769	1,114,769	-12%
Subsidies and transfers	9,748,000	10,924,100	12%
Capital expenditures	1,506,000	1,355,750	-10%
Ministry of Foreign Affairs and Diaspora	46,042,568	39,932,763	-13%
Wages and salaries	8,157,017	6,131,502	-25%
Goods and services	22,250,000	19,450,000	-13%
Utilities	1,010,551	1,010,551	0%
Subsidies and transfers	230,000	635,710	176%
Capital expenditures	14,395,000	12,705,000	-12%

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Difference %
1	2	3	4=3/2
Ministry of Defense	123,227,261	204,718,312	66%
Wages and salaries	32,103,815	36,757,706	14%
Goods and services	42,046,600	54,023,220	28%
Utilities	1,138,000	1,138,000	0%
Capital expenditures	47,938,846	112,799,387	135%
Hospital and University Clinical Service of Kosovo	139,665,909	156,974,496	12%
Wages and salaries	63,071,047	84,535,559	34%
Goods and services	59,006,346	60,236,346	2%
Utilities	3,639,016	4,279,016	18%
Capital expenditures	13,949,500	7,923,575	-43%
Ministry of Regional Development	5,277,788	5,318,618	1%
Wages and salaries	439,428	480,258	9%
Goods and services	247,000	257,000	4%
Utilities	11,360	1,360	-88%
Subsidies and transfers	2,080,000	2,080,000	0%
Capital expenditures	2,500,000	2,500,000	0%
Health Insurance Fund	8,938,806	23,921,198	168%
Wages and salaries	413,806	396,198	-4%
Goods and services	500,000	255,000	-49%
Utilities	25,000	25,000	0%
Subsidies and transfers	8,000,000	23,245,000	191%
Public Procurement Regulatory Commission	866,200	716,807	-17%
Wages and salaries	361,947	337,554	-7%
Goods and services	299,253	299,253	0%
Utilities	5,000	5,000	0%
Capital expenditures	200,000	75,000	-63%
Kosovo Academy of Sciences and Arts	1,196,159	1,200,765	0%
Wages and salaries	156,000	160,606	3%
Goods and services	320,000	320,000	0%
Utilities	5,000	5,000	0%
Subsidies and transfers	715,159	715,159	0%
Unforeseen expenditures	6,730,000	-	-100%
Capital expenditures	1,930,000	-	-100%
Reserves	4,800,000	-	-100%
Regulatory Authority of Electronic and Postal Communications	1,500,221	1,097,296	-27%
Wages and salaries	472,021	480,096	2%
Goods and services	410,000	439,000	7%
Utilities	18,200	18,200	0%
Capital expenditures	600,000	160,000	-73%
Anti-Corruption Agency	557,844	656,407	18%
Wages and salaries	415,288	513,851	24%
Goods and services	114,056	114,056	0%
Utilities	8,500	8,500	0%
Capital expenditures	20,000	20,000	0%
Kosovo Energy Regulatory Office	799,856	696,843	-13%
Wages and salaries	477,524	374,511	-22%
Goods and services	228,332	228,332	0%
Utilities	22,000	22,000	0%
Capital expenditures	72,000	72,000	0%
Privatization Agency of Kosovo	5,698,956	4,874,485	-14%
Wages and salaries	4,211,752	3,620,071	-14%
Goods and services	1,312,204	1,088,714	-17%
Utilities	150,000	150,000	0%
Subsidies and transfers	5,000	-	-100%
Capital expenditures	20,000	15,700	-22%

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Difference %
1	2	3	4=3/2
Procurement Review Body	419,631	383,534	-9%
Wages and salaries	258,176	222,079	-14%
Goods and services	156,355	156,355	0%
Utilities	5,100	5,100	0%
University of Prishtina	32,666,582	30,474,625	-7%
Wages and salaries	21,302,582	18,823,929	-12%
Goods and services	3,150,000	3,751,796	19%
Utilities	1,370,000	936,500	-32%
Subsidies and transfers	1,444,000	1,562,400	8%
Capital expenditures	5,400,000	5,400,000	0%
Constitutional Court	2,107,861	1,967,537	-7%
Wages and salaries	1,395,781	1,223,457	-12%
Goods and services	518,000	598,662	16%
Utilities	4,000	4,000	0%
Subsidies and transfers	80,080	80,080	0%
Capital expenditures	110,000	61,338	-44%
Competition Authority of the Republic of Kosovo	393,868	312,377	-21%
Wages and salaries	314,868	233,377	-26%
Goods and services	77,000	77,000	0%
Utilities	2,000	2,000	0%
Kosovo Intelligence Agency	12,864,995	11,493,397	-11%
Wages and salaries	6,548,713	5,704,039	-13%
Goods and services	2,801,282	3,035,282	8%
Utilities	45,000	45,000	0%
Subsidies and transfers	550,000	550,000	0%
Capital expenditures	2,920,000	2,159,076	-26%
Kosovo Council for Cultural Heritage	230,532	218,133	-5%
Wages and salaries	145,989	133,590	-8%
Goods and services	81,993	81,993	0%
Utilities	2,550	2,550	0%
Election Complaints and Appeals Panel	207,742	224,038	8%
Wages and salaries	140,922	157,218	12%
Goods and services	50,000	50,000	0%
Utilities	7,820	7,820	0%
Capital expenditures	9,000	9,000	0%
Radio Television of Kosovo	8,960,000	9,006,110	1%
Subsidies and transfers	8,960,000	9,006,110	1%
Independent Oversight Board for the Kosovo Civil Service	374,714	366,999	-2%
Wages and salaries	272,889	265,174	-3%
Goods and services	98,000	98,000	0%
Utilities	3,825	3,825	0%
Kosovo Prosecutorial Council	15,913,983	14,801,547	-7%
Wages and salaries	11,505,353	10,892,917	-5%
Goods and services	2,720,000	3,011,205	11%
Utilities	199,630	199,630	0%
Capital expenditures	1,489,000	697,795	-53%
Information and Privacy Agency	418,637	357,585	-15%
Wages and salaries	282,187	221,135	-22%
Goods and services	130,000	130,000	0%
Utilities	6,450	6,450	0%
Air Navigation Services Agency	7,232,550	7,571,288	5%
Wages and salaries	2,898,393	3,237,131	12%
Goods and services	1,650,000	1,650,000	0%
Utilities	162,370	162,370	0%
Capital expenditures	2,521,787	2,521,787	0%

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Difference %
1	2	3	4=3/2
National Audit Office	3,266,591	3,024,724	-7%
Wages and salaries	2,414,491	2,172,624	-10%
Goods and services	738,100	738,100	0%
Utilities	40,000	40,000	0%
Capital expenditures	74,000	74,000	0%
Water Services Regulatory Authority	399,835	392,838	-2%
Wages and salaries	243,332	236,335	-3%
Goods and services	150,000	150,000	0%
Utilities	6,503	6,503	0%
Railway Regulatory Authority	353,332	291,646	-17%
Wages and salaries	241,932	180,246	-25%
Goods and services	105,000	105,000	0%
Utilities	6,400	6,400	0%
Civil Aviation Authority of Kosovo	922,281	804,133	-13%
Wages and salaries	768,543	650,395	-15%
Goods and services	150,000	150,000	0%
Utilities	3,738	3,738	0%
Independent Commission for Mines and Minerals	1,499,088	1,179,992	-21%
Wages and salaries	834,207	760,611	-9%
Goods and services	369,281	369,281	0%
Utilities	30,600	30,600	0%
Capital expenditures	265,000	19,500	-93%
Independent Media Commission	881,348	841,956	-4%
Wages and salaries	463,465	424,073	-8%
Goods and services	339,883	339,883	0%
Utilities	28,000	28,000	0%
Capital expenditures	50,000	50,000	0%
Central Election Commission	6,397,740	5,810,093	-9%
Wages and salaries	1,174,342	1,004,360	-14%
Goods and services	995,298	596,633	-40%
Utilities	28,100	9,100	-68%
Subsidies and transfers	4,200,000	4,200,000	0%
Ombudsperson Institution	1,296,704	1,157,072	-11%
Wages and salaries	992,704	893,072	-10%
Goods and services	289,000	249,000	-14%
Utilities	15,000	15,000	0%
Academy of Justice	892,367	876,615	-2%
Wages and salaries	244,867	229,115	-6%
Goods and services	435,000	435,000	0%
Utilities	16,500	16,500	0%
Capital expenditures	196,000	196,000	0%
Kosovo Judicial Council	34,155,572	32,479,998	-5%
Wages and salaries	25,697,572	24,396,876	-5%
Goods and services	4,428,000	5,228,000	18%
Utilities	400,000	400,000	0%
Subsidies and transfers	500,000	500,122	0%
Capital expenditures	3,130,000	1,955,000	-38%
Kosovo Property Comparison and Verification Agency	2,574,368	2,353,229	-9%
Wages and salaries	1,213,255	1,202,116	-1%
Goods and services	965,090	965,090	0%
Utilities	88,523	88,523	0%
Capital expenditures	307,500	97,500	-68%
Total Central Level	2,504,448,140	2,486,365,929	-1%

Local Level

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Difference %
1	2	3	6=4/3
Glllogoc	18,156,892	22,480,096	24%
Wages and salaries	9,038,054	10,909,740	21%
Goods and services	2,335,494	2,718,217	16%
Utilities	322,249	346,249	7%
Subsidies and transfers	420,000	473,854	13%
Capital expenditures	5,914,095	7,905,036	34%
Reserves	127,000	127,000	0%
Fushe Kosova	15,093,936	23,149,066	53%
Wages and salaries	6,155,552	8,050,065	31%
Goods and services	2,432,982	3,178,467	31%
Utilities	260,000	260,000	0%
Subsidies and transfers	960,402	1,503,582	57%
Capital expenditures	5,285,000	10,156,951	92%
Lipjan	19,779,849	22,722,374	15%
Wages and salaries	9,924,708	11,358,932	14%
Goods and services	3,013,000	3,039,994	1%
Utilities	370,000	381,395	3%
Subsidies and transfers	962,000	990,778	3%
Capital expenditures	5,510,141	6,951,275	26%
Obiliq	12,921,229	13,934,340	8%
Wages and salaries	4,500,000	5,159,978	15%
Goods and services	1,550,000	1,572,466	1%
Utilities	380,000	415,861	9%
Subsidies and transfers	1,000,000	1,017,262	2%
Capital expenditures	5,491,229	5,768,773	5%
Podujeva	27,406,567	31,290,498	14%
Wages and salaries	13,041,474	16,147,348	24%
Goods and services	3,088,899	3,350,200	8%
Utilities	468,000	468,000	0%
Subsidies and transfers	1,600,050	1,600,800	0%
Capital expenditures	9,208,144	9,724,150	6%
Prishtina	109,388,981	167,356,926	53%
Wages and salaries	32,935,000	39,577,726	20%
Goods and services	25,150,000	30,054,994	20%
Utilities	2,748,000	2,823,006	3%
Subsidies and transfers	5,150,000	5,400,000	5%
Capital expenditures	43,405,981	89,501,200	106%
Shtime	8,756,040	9,805,493	12%
Wages and salaries	4,599,185	5,295,789	15%
Goods and services	1,206,288	1,308,637	8%
Utilities	300,000	300,000	0%
Subsidies and transfers	300,000	355,000	18%
Capital expenditures	2,350,567	2,546,067	8%
Graçanica	8,767,352	10,164,640	16%
Wages and salaries	3,451,528	3,713,663	8%
Goods and services	1,768,326	1,869,236	6%
Utilities	202,000	285,495	41%
Subsidies and transfers	380,859	465,687	22%
Capital expenditures	2,964,639	3,830,559	29%
Dragash	10,871,961	11,404,280	5%
Wages and salaries	5,224,837	5,502,642	5%
Goods and services	1,258,961	1,264,892	0%
Utilities	150,000	150,000	0%
Subsidies and transfers	300,000	412,847	38%
Capital expenditures	3,938,163	4,073,899	3%

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Difference %
1	2	3	6=4/3
Prizren	60,491,944	68,739,052	14%
Wages and salaries	22,108,383	25,744,930	16%
Goods and services	12,000,408	12,273,710	2%
Utilities	1,220,785	1,644,219	35%
Subsidies and transfers	3,500,000	3,617,593	3%
Capital expenditures	21,432,368	25,228,601	18%
Reserves	230,000	230,000	0%
Rahovec	17,548,240	19,521,836	11%
Wages and salaries	8,503,088	9,986,268	17%
Goods and services	2,203,829	2,279,829	3%
Utilities	370,000	370,000	0%
Subsidies and transfers	820,000	837,268	2%
Capital expenditures	5,651,323	6,048,471	7%
Suhareka	19,807,625	22,289,734	13%
Wages and salaries	9,098,162	10,663,092	17%
Goods and services	3,184,213	3,199,253	0%
Utilities	551,919	566,623	3%
Subsidies and transfers	930,000	931,171	0%
Capital expenditures	6,043,331	6,929,595	15%
Malisheva	18,124,837	20,223,290	12%
Wages and salaries	9,399,931	10,612,747	13%
Goods and services	2,035,160	2,070,699	2%
Utilities	655,000	655,000	0%
Subsidies and transfers	700,000	700,835	0%
Capital expenditures	5,334,746	6,184,009	16%
Mamusha	2,276,221	2,562,103	13%
Wages and salaries	1,232,044	1,408,645	14%
Goods and services	337,000	390,500	16%
Utilities	31,000	34,000	10%
Subsidies and transfers	86,000	89,000	3%
Capital expenditures	590,177	639,958	8%
Deçan	12,119,805	13,669,886	13%
Wages and salaries	5,800,000	7,166,907	24%
Goods and services	2,100,000	2,127,553	1%
Utilities	200,000	200,000	0%
Subsidies and transfers	200,000	208,028	4%
Capital expenditures	3,819,805	3,967,398	4%
Gjakova	31,558,422	39,642,451	26%
Wages and salaries	15,120,092	18,285,594	21%
Goods and services	3,750,000	4,200,728	12%
Utilities	628,700	694,245	10%
Subsidies and transfers	620,500	757,362	22%
Capital expenditures	11,439,130	15,704,522	37%
Istog	13,051,471	15,156,083	16%
Wages and salaries	6,565,231	8,110,973	24%
Goods and services	1,924,337	1,966,063	2%
Utilities	200,000	200,000	0%
Subsidies and transfers	370,000	473,268	28%
Capital expenditures	3,991,903	4,405,778	10%
Klina	13,051,595	15,034,106	15%
Wages and salaries	6,753,688	7,413,211	10%
Goods and services	1,660,000	1,782,812	7%
Utilities	200,000	235,184	18%
Subsidies and transfers	400,000	424,919	6%
Capital expenditures	4,037,907	5,177,980	28%

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Difference %
1	2	3	6=4/3
Peja	33,290,700	40,911,360	23%
Wages and salaries	14,861,282	19,304,275	30%
Goods and services	4,400,000	4,439,644	1%
Utilities	932,000	932,000	0%
Subsidies and transfers	800,000	890,436	11%
Capital expenditures	12,157,418	15,345,005	26%
Reserves	140,000	-	-100%
Junik	1,877,346	2,344,478	25%
Wages and salaries	1,170,906	1,442,894	23%
Goods and services	236,740	276,350	17%
Utilities	37,700	37,700	0%
Subsidies and transfers	52,000	52,064	0%
Capital expenditures	380,000	535,471	41%
Leposavic	5,476,871	1,060,287	-81%
Wages and salaries	2,336,790	452,321	-81%
Goods and services	429,292	138,056	-68%
Utilities	100,000	-	-100%
Subsidies and transfers	95,000	469,910	395%
Capital expenditures	2,515,789	-	-100%
Mitrovica	25,011,350	28,418,439	14%
Wages and salaries	12,603,554	14,634,207	16%
Goods and services	3,838,141	3,933,190	2%
Utilities	610,100	610,882	0%
Subsidies and transfers	1,227,659	2,023,779	65%
Capital expenditures	6,731,896	7,216,381	7%
Skenderaj	16,291,891	18,627,813	14%
Wages and salaries	8,305,130	9,763,402	18%
Goods and services	2,484,856	2,540,324	2%
Utilities	267,250	339,223	27%
Subsidies and transfers	935,000	1,023,300	9%
Capital expenditures	4,274,655	4,961,564	16%
Reserves	25,000	-	-100%
Vushtrri	23,373,910	27,477,896	18%
Wages and salaries	10,796,373	12,166,732	13%
Goods and services	3,904,187	4,686,859	20%
Utilities	472,500	483,590	2%
Subsidies and transfers	942,000	1,153,155	22%
Capital expenditures	7,258,850	8,987,560	24%
Zubin Potok	3,032,542	1,067,623	-65%
Wages and salaries	1,519,699	705,494	-54%
Goods and services	490,897	156,008	-68%
Utilities	50,000	2,030	-96%
Subsidies and transfers	91,104	80,249	-12%
Capital expenditures	880,842	123,842	-86%
Zveçan	2,737,405	828,118	-70%
Wages and salaries	1,504,234	530,615	-65%
Goods and services	320,000	187,018	-42%
Utilities	60,000	7,234	-88%
Subsidies and transfers	92,880	43,000	-54%
Capital expenditures	760,291	60,251	-92%
North Mitrovica	5,979,551	1,380,414	-77%
Wages and salaries	3,058,819	830,032	-73%
Goods and services	455,389	149,421	-67%
Utilities	90,000	3,440	-96%
Subsidies and transfers	180,000	297,521	65%
Capital expenditures	2,195,343	100,000	-95%

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Difference %
1	2	3	6=4/3
Gjilan	32,599,281	37,380,743	15%
Wages and salaries	15,819,573	19,113,954	21%
Goods and services	6,502,750	6,704,490	3%
Utilities	646,800	683,639	6%
Subsidies and transfers	1,195,000	1,731,369	45%
Capital expenditures	8,435,158	9,147,292	8%
Kaçanik	10,674,689	12,025,779	13%
Wages and salaries	5,621,607	6,157,975	10%
Goods and services	1,498,269	1,551,600	4%
Utilities	193,500	200,000	3%
Subsidies and transfers	390,000	406,306	4%
Capital expenditures	2,851,313	3,709,898	30%
Reserves	120,000	-	-100%
Kamenica	12,381,899	14,201,646	15%
Wages and salaries	7,566,476	8,683,981	15%
Goods and services	1,943,000	2,020,964	4%
Utilities	238,000	239,096	0%
Subsidies and transfers	447,000	646,597	45%
Capital expenditures	2,187,423	2,611,008	19%
Novo Berde	3,329,628	4,100,550	23%
Wages and salaries	2,150,000	2,631,380	22%
Goods and services	415,781	499,146	20%
Utilities	90,000	94,267	5%
Subsidies and transfers	260,000	390,380	50%
Capital expenditures	413,847	485,377	17%
Shterpce	4,184,093	5,187,004	24%
Wages and salaries	2,388,058	2,967,367	24%
Goods and services	540,358	564,196	4%
Utilities	97,625	97,625	0%
Subsidies and transfers	100,000	171,214	71%
Capital expenditures	1,058,052	1,386,602	31%
Ferizaj	38,103,752	45,550,400	20%
Wages and salaries	16,331,588	20,568,943	26%
Goods and services	7,507,500	9,341,794	24%
Utilities	950,000	1,100,000	16%
Subsidies and transfers	1,200,000	1,590,000	33%
Capital expenditures	12,114,664	12,949,664	7%
Vitia	14,996,356	16,894,614	13%
Wages and salaries	7,609,386	9,096,123	20%
Goods and services	2,432,765	2,606,778	7%
Utilities	325,000	325,000	0%
Subsidies and transfers	570,000	714,488	25%
Capital expenditures	4,059,205	4,152,226	2%
Partesh	1,363,064	1,736,058	27%
Wages and salaries	930,000	1,170,204	26%
Goods and services	213,213	291,636	37%
Utilities	45,000	45,802	2%
Subsidies and transfers	22,000	48,110	119%
Capital expenditures	152,851	180,306	18%
Hani i Elezit	3,349,715	3,759,548	12%
Wages and salaries	1,702,823	1,987,398	17%
Goods and services	465,000	473,801	2%
Utilities	96,500	96,500	0%
Subsidies and transfers	100,000	101,033	1%
Capital expenditures	985,392	1,100,815	12%

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Difference %
1	2	3	6=4/3
Kllokot	1,282,328	1,487,051	16%
Wages and salaries	866,307	1,011,415	17%
Goods and services	176,419	177,831	1%
Utilities	70,000	78,044	11%
Subsidies and transfers	12,000	13,172	10%
Capital expenditures	157,602	206,590	31%
Ranillug	1,790,463	2,249,245	26%
Wages and salaries	1,137,400	1,453,744	28%
Goods and services	250,000	286,272	15%
Utilities	55,000	80,000	45%
Subsidies and transfers	75,000	118,858	58%
Capital expenditures	273,063	310,371	14%
Total Local Level	660,299,797	795,835,324	21%
Debt payment	168,110,033	168,110,033	0%
Subsidies for Publicly Owned Enterprises	40,000,000	40,000,000	0%
Grand total²³	3,372,857,970	3,490,311,286	3%

²³ The budget for donor designated grants and trust funds is not included.

ANNEX No. 3 Expenditures by budget organizations

Central level

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Payments	Commitments/ Obligations	Progr ess
1	2	3	4	5	6=4/3
Assembly	10,859,441	8,685,332	8,148,434	167,032	94%
Wages and salaries	7,678,441	6,825,469	6,825,469	-	100%
Goods and services	1,858,000	1,395,000	1,013,101	116,130	73%
Utilities	200,000	200,000	147,674	-	74%
Subsidies and transfers	70,000	20,000	-	-	0%
Capital expenditures	1,053,000	244,863	162,190	50,902	66%
Office of the President	3,803,568	2,860,113	2,379,197	402,763	83%
Wages and salaries	1,116,142	992,982	991,912	-	100%
Goods and services	2,246,421	1,381,421	934,705	402,359	68%
Utilities	6,700	6,700	2,575	26	38%
Subsidies and transfers	419,305	419,305	390,679	-	93%
Capital expenditures	15,000	59,705	59,327	378	99%
Office of the Prime Minister	21,986,762	14,068,244	8,639,180	209,147	61%
Wages and salaries	3,717,785	3,713,047	3,713,047	-	100%
Goods and services	12,680,065	5,070,285	3,358,019	176,665	66%
Utilities	83,225	83,225	24,733	2,231	30%
Subsidies and transfers	5,505,687	4,980,687	1,352,632	-	27%
Capital expenditures	-	221,000	190,749	30,251	86%
Ministry of Finance, Labour and Transfers	928,241,970	898,618,543	823,648,794	3,222,000	92%
Wages and salaries	21,767,317	21,367,300	21,364,773	-	100%
Goods and services	16,504,154	15,272,595	9,019,456	1,251,644	59%
Utilities	1,198,077	703,077	391,981	34,434	56%
Subsidies and transfers	866,665,562	852,943,811	788,540,824	48,543	92%
Capital expenditures	22,106,860	8,331,760	4,331,759	1,887,378	52%
MFLT contingency	182,928,641	36,989,038	-	-	0%
Wages and salaries	65,097,941	-	-	-	0%
Subsidies and transfers	37,453,700	-	-	-	0%
Capital expenditures ²⁴	80,377,000	36,989,038	-	-	0%
Ministry of Agriculture Forestry and Rural Development	86,710,224	93,377,564	91,084,781	1,302,801	98%
Wages and salaries	5,137,006	4,960,509	4,960,509	-	100%
Goods and services	6,436,513	4,650,354	3,397,295	770,149	73%
Utilities	215,683	190,683	119,715	17,672	63%
Subsidies and transfers	68,947,022	81,825,513	81,492,355	130,435	100%
Capital expenditures	5,974,000	1,750,505	1,114,906	384,544	64%
Ministry of Industry, Entrepreneurship and Trade	39,827,685	41,784,741	33,912,794	5,293,256	81%
Wages and salaries	2,270,297	2,120,076	2,120,076	-	100%
Goods and services	17,540,303	14,666,385	10,414,455	3,984,113	71%
Utilities	158,280	158,280	98,041	7,981	62%
Subsidies and transfers	12,468,805	19,153,023	18,754,543	240,020	98%
Capital expenditures	7,390,000	5,686,977	2,525,678	1,061,142	44%
Ministry of Environment, Spatial Planning and Infrastructure	251,684,838	249,562,803	158,155,640	34,812,185	63%
Wages and salaries	4,083,931	4,409,319	4,409,319	-	100%
Goods and services	29,415,559	29,812,559	19,063,632	5,852,433	64%
Utilities	481,490	484,490	244,868	54,374	51%
Subsidies and transfers	1,643,814	1,643,814	1,121,754	249,444	68%
Capital expenditures	216,060,044	213,212,622	133,316,067	28,655,933	63%

²⁴ Projects 14348, 15045, 1588, and 18546 are also included according to the Law on Budget Appropriations for 2023.

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Payments	Commitments/ Obligations	Progress
1	2	3	4	5	6=4/3
Ministry of Health	81,006,876	72,372,631	44,852,045	8,707,514	62%
Wages and salaries	11,782,272	12,832,390	12,825,629	654	100%
Goods and services	42,063,633	39,123,386	19,148,593	5,188,714	49%
Utilities	281,348	281,348	219,052	3,533	78%
Subsidies and transfers	4,513,805	5,063,805	4,978,161	49,660	98%
Capital expenditures	22,365,818	15,071,702	7,680,611	3,464,953	51%
Ministry of Culture Youth and Sports	57,017,861	59,350,233	46,106,560	8,926,116	78%
Wages and salaries	5,531,454	6,192,681	6,192,248	-	100%
Goods and services	4,811,950	6,033,140	4,492,299	880,892	74%
Utilities	467,908	561,708	394,313	76,760	70%
Subsidies and transfers	14,166,550	22,307,839	22,027,975	224,756	99%
Capital expenditures	32,040,000	24,254,866	12,999,725	7,743,708	54%
Ministry of Education, Science, Technology and Innov	82,799,243	76,839,985	67,514,871	5,472,802	88%
Wages and salaries	21,811,370	21,517,787	21,293,577	-	99%
Goods and services	17,380,000	12,763,376	10,354,357	752,836	81%
Utilities	1,590,459	1,685,005	1,160,090	6,758	69%
Subsidies and transfers	6,805,360	19,655,586	18,945,381	286,969	96%
Capital expenditures	35,212,054	21,218,231	15,761,466	4,426,238	74%
Ministry of Communities and Returns	4,393,340	7,419,142	5,479,908	350,691	74%
Wages and salaries	802,823	828,625	828,625	-	100%
Goods and services	273,517	273,517	222,503	37,753	81%
Utilities	17,000	17,000	4,089	696	24%
Subsidies and transfers	300,000	3,561,580	3,276,810	41,248	92%
Capital expenditures	3,000,000	2,738,420	1,147,880	270,994	42%
Ministry of Local Government Administration	9,691,668	10,922,753	7,343,957	2,852,948	67%
Wages and salaries	923,223	904,308	904,308	-	100%
Goods and services	410,445	410,445	229,097	143,659	56%
Utilities	8,000	8,000	4,339	-	54%
Subsidies and transfers	3,050,000	4,300,000	2,595,626	1,035,420	60%
Capital expenditures	5,300,000	5,300,000	3,610,587	1,673,870	68%
Ministry of Economy	52,850,827	90,666,834	57,655,068	5,466,463	64%
Wages and salaries	1,166,122	1,383,381	1,383,381	-	100%
Goods and services	6,713,041	5,839,985	2,012,538	98,922	34%
Utilities	23,130	23,130	13,342	77	58%
Subsidies and transfers	12,134,150	54,613,655	50,990,756	1,202,506	93%
Capital expenditures	32,814,384	28,806,683	3,255,051	4,164,957	11%
Ministry of Internal Affairs	179,768,259	219,706,621	202,654,589	11,834,482	92%
Wages and salaries	96,734,897	118,560,709	118,547,111	-	100%
Goods and services	35,558,000	41,000,870	38,109,834	1,349,345	93%
Utilities	4,950,400	4,483,110	3,667,840	256,840	82%
Subsidies and transfers	2,141,367	1,726,367	1,350,281	2,185	78%
Capital expenditures	40,383,595	53,935,565	40,979,522	10,226,111	76%
Ministry of Justice	35,945,052	36,643,897	35,192,200	990,983	96%
Wages and salaries	14,541,948	15,494,027	15,413,827	-	99%
Goods and services	8,884,335	7,755,251	7,244,288	338,480	93%
Utilities	1,264,769	1,114,769	978,326	11,504	88%
Subsidies and transfers	9,748,000	10,924,100	10,866,022	14,584	99%
Capital expenditures	1,506,000	1,355,750	689,737	626,414	51%
Ministry of Foreign Affairs and Diaspora	46,042,568	39,932,763	37,541,693	1,250,647	94%
Wages and salaries	8,157,017	6,131,502	6,130,024	-	100%
Goods and services	22,250,000	19,450,000	18,330,820	484,457	94%
Utilities	1,010,551	1,010,551	698,193	-	69%
Subsidies and transfers	230,000	635,710	621,910	-	98%
Capital expenditures	14,395,000	12,705,000	11,760,746	766,190	93%

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Payments	Commitments/ Obligations	Progress
1	2	3	4	5	6=4/3
Ministry of Defense	123,227,261	204,718,312	177,943,593	16,597,164	87%
Wages and salaries	32,103,815	36,757,706	36,754,944	-	100%
Goods and services	42,046,600	54,023,220	51,294,124	2,625,645	95%
Utilities	1,138,000	1,138,000	862,240	15,701	76%
Capital expenditures	47,938,846	112,799,387	89,032,284	13,955,818	79%
Hospital and University Clinical Service of Kosovo	139,665,909	156,974,496	154,715,713	1,908,099	99%
Wages and salaries	63,071,047	84,535,559	84,532,481	-	100%
Goods and services	59,006,346	60,236,346	58,768,676	1,343,406	98%
Utilities	3,639,016	4,279,016	4,175,220	5,981	98%
Capital expenditures	13,949,500	7,923,575	7,239,337	558,712	91%
Ministry of Regional Development	5,277,788	5,318,618	4,919,707	374,843	92%
Wages and salaries	439,428	480,258	480,258	-	100%
Goods and services	247,000	257,000	213,126	20,509	83%
Utilities	11,360	1,360	946	-	70%
Subsidies and transfers	2,080,000	2,080,000	2,056,012	23,700	99%
Capital expenditures	2,500,000	2,500,000	2,169,366	330,634	87%
Health Insurance Fund	8,938,806	23,921,198	22,711,153	148,284	95%
Wages and salaries	413,806	396,198	396,198	-	100%
Goods and services	500,000	255,000	223,486	7,356	88%
Utilities	25,000	25,000	16,298	-	65%
Subsidies and transfers	8,000,000	23,245,000	22,075,171	140,928	95%
Public Procurement Regulatory Commission	866,200	716,807	585,686	89,580	82%
Wages and salaries	361,947	337,554	337,554	-	100%
Goods and services	299,253	299,253	246,874	14,580	82%
Utilities	5,000	5,000	1,259	-	25%
Capital expenditures	200,000	75,000	-	75,000	0%
Kosovo Academy of Sciences and Arts	1,196,159	1,200,765	1,158,719	7,459	96%
Wages and salaries	156,000	160,606	160,606	-	100%
Goods and services	320,000	320,000	309,378	6,819	97%
Utilities	5,000	5,000	2,482	-	50%
Subsidies and transfers	715,159	715,159	686,253	640	96%
Unforeseen expenditures	6,730,000	-	-	-	0%
Capital expenditures	1,930,000	-	-	-	0%
Reserves	4,800,000	-	-	-	0%
Regulatory Authority of Electronic and Postal Comm	1,500,221	1,097,296	904,162	125,848	82%
Wages and salaries	472,021	480,096	480,096	-	100%
Goods and services	410,000	439,000	342,130	30,201	78%
Utilities	18,200	18,200	15,907	2,177	87%
Capital expenditures	600,000	160,000	66,029	93,471	41%
Anti-Corruption Agency	557,844	656,407	624,341	5,758	95%
Wages and salaries	415,288	513,851	513,851	-	100%
Goods and services	114,056	114,056	101,110	1,585	89%
Utilities	8,500	8,500	2,703	-	32%
Capital expenditures	20,000	20,000	6,677	4,173	33%
Kosovo Energy Regulatory Office	799,856	696,843	680,982	9,604	98%
Wages and salaries	477,524	374,511	374,511	-	100%
Goods and services	228,332	228,332	224,972	1,201	99%
Utilities	22,000	22,000	10,687	7,215	49%
Capital expenditures	72,000	72,000	70,812	1,188	98%
Privatization Agency of Kosovo	5,698,956	4,874,485	4,594,243	81,685	94%
Wages and salaries	4,211,752	3,620,071	3,619,603	468	100%
Goods and services	1,312,204	1,088,714	879,369	65,073	81%
Utilities	150,000	150,000	82,572	13,144	55%
Subsidies and transfers	5,000	-	-	-	0%
Capital expenditures	20,000	15,700	12,700	3,000	81%

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Payments	Commitments/ Obligations	Progress
1	2	3	4	5	6=4/3
Procurement Review Body	419,631	383,534	364,940	4,354	95%
Wages and salaries	258,176	222,079	222,079	-	100%
Goods and services	156,355	156,355	141,794	4,108	91%
Utilities	5,100	5,100	1,067	247	21%
University of Prishtina	32,666,582	30,474,625	29,615,172	127,712	97%
Wages and salaries	21,302,582	18,823,929	18,529,985	10,925	98%
Goods and services	3,150,000	3,751,796	3,698,456	44,677	99%
Utilities	1,370,000	936,500	697,699	514	75%
Subsidies and transfers	1,444,000	1,562,400	1,361,563	4,470	87%
Capital expenditures	5,400,000	5,400,000	5,327,468	67,126	99%
Constitutional Court	2,107,861	1,967,537	1,959,117	4,589	100%
Wages and salaries	1,395,781	1,223,457	1,223,457	-	100%
Goods and services	518,000	598,662	595,606	2,926	99%
Utilities	4,000	4,000	3,977	-	99%
Subsidies and transfers	80,080	80,080	79,532	-	99%
Capital expenditures	110,000	61,338	56,544	1,663	92%
Competition Authority of the Republic of Kosovo	393,868	312,377	286,880	-	92%
Wages and salaries	314,868	233,377	233,377	-	100%
Goods and services	77,000	77,000	52,577	-	68%
Utilities	2,000	2,000	925	-	46%
Kosovo Intelligence Agency	12,864,995	11,493,397	9,866,017	1,215,043	86%
Wages and salaries	6,548,713	5,704,039	5,704,017	21	100%
Goods and services	2,801,282	3,035,282	2,498,183	280,260	82%
Utilities	45,000	45,000	25,768	3,476	57%
Subsidies and transfers	550,000	550,000	322,163	227,800	59%
Capital expenditures	2,920,000	2,159,076	1,315,886	703,486	61%
Kosovo Council for Cultural Heritage	230,532	218,133	202,175	6,316	93%
Wages and salaries	145,989	133,590	133,590	-	100%
Goods and services	81,993	81,993	66,347	6,316	81%
Utilities	2,550	2,550	2,238	-	88%
Election Complaints and Appeals Panel	207,742	224,038	195,766	8,193	87%
Wages and salaries	140,922	157,218	157,218	-	100%
Goods and services	50,000	50,000	34,030	8,176	68%
Utilities	7,820	7,820	142	17	2%
Capital expenditures	9,000	9,000	4,376	-	49%
Radio Television of Kosovo	8,960,000	9,006,110	9,006,110	-	100%
Subsidies and transfers	8,960,000	9,006,110	9,006,110	-	100%
Indep. Oversight Board for the Kosovo Civil Service	374,714	366,999	359,009	4,699	98%
Wages and salaries	272,889	265,174	265,174	-	100%
Goods and services	98,000	98,000	92,221	4,530	94%
Utilities	3,825	3,825	1,614	169	42%
Kosovo Prosecutorial Council	15,913,983	14,801,547	14,143,932	518,675	96%
Wages and salaries	11,505,353	10,892,917	10,892,600	-	100%
Goods and services	2,720,000	3,011,205	2,892,947	96,871	96%
Utilities	199,630	199,630	132,589	23,185	66%
Capital expenditures	1,489,000	697,795	225,795	398,619	32%
Information and Privacy Agency	418,637	357,585	301,835	5,247	84%
Wages and salaries	282,187	221,135	221,135	-	100%
Goods and services	130,000	130,000	79,320	5,164	61%
Utilities	6,450	6,450	1,380	83	21%
Air Navigation Services Agency	7,232,550	7,571,288	6,553,155	363,475	87%
Wages and salaries	2,898,393	3,237,131	3,237,131	-	100%
Goods and services	1,650,000	1,650,000	1,020,174	61,734	62%
Utilities	162,370	162,370	104,394	197	64%
Capital expenditures	2,521,787	2,521,787	2,191,455	301,544	87%

Description	Initial Budget Law No. 08/L-193	Budget in KFMIS	Payments	Commitments/ Obligations	Progress
1	2	3	4	5	6=4/3
National Audit Office	3,266,591	3,024,724	2,876,913	95,602	95%
Wages and salaries	2,414,491	2,172,624	2,170,795	1,828	100%
Goods and services	738,100	738,100	633,486	56,098	86%
Utilities	40,000	40,000	35,741	4,075	89%
Capital expenditures	74,000	74,000	36,890	33,600	50%
Water Services Regulatory Authority	399,835	392,838	348,588	13,247	89%
Wages and salaries	243,332	236,335	236,335	-	100%
Goods and services	150,000	150,000	109,026	12,968	73%
Utilities	6,503	6,503	3,227	278	50%
Railway Regulatory Authority	353,332	291,646	269,043	5,796	92%
Wages and salaries	241,932	180,246	180,246	-	100%
Goods and services	105,000	105,000	84,888	5,796	81%
Utilities	6,400	6,400	3,909	-	61%
Civil Aviation Authority of Kosovo	922,281	804,133	739,945	14,175	92%
Wages and salaries	768,543	650,395	650,395	-	100%
Goods and services	150,000	150,000	88,958	13,770	59%
Utilities	3,738	3,738	591	405	16%
Independent Commission for Mines and Minerals	1,499,088	1,179,992	1,127,086	42,562	96%
Wages and salaries	834,207	760,611	760,611	-	100%
Goods and services	369,281	369,281	334,446	32,584	91%
Utilities	30,600	30,600	15,028	7,478	49%
Capital expenditures	265,000	19,500	17,000	2,500	87%
Independent Media Commission	881,348	841,956	757,465	70,819	90%
Wages and salaries	463,465	424,073	424,073	-	100%
Goods and services	339,883	339,883	318,618	20,740	94%
Utilities	28,000	28,000	14,774	79	53%
Capital expenditures	50,000	50,000	-	50,000	0%
Central Election Commission	6,397,740	5,810,093	5,779,642	27,314	99%
Wages and salaries	1,174,342	1,004,360	1,004,360	-	100%
Goods and services	995,298	596,633	567,547	26,745	95%
Utilities	28,100	9,100	7,736	569	85%
Subsidies and transfers	4,200,000	4,200,000	4,200,000	-	100%
Ombudsperson Institution	1,296,704	1,157,072	1,089,447	20,624	94%
Wages and salaries	992,704	893,072	893,072	-	100%
Goods and services	289,000	249,000	192,634	20,368	77%
Utilities	15,000	15,000	3,741	256	25%
Academy of Justice	892,367	876,615	732,858	118,432	84%
Wages and salaries	244,867	229,115	229,115	-	100%
Goods and services	435,000	435,000	398,457	18,097	92%
Utilities	16,500	16,500	9,471	149	57%
Capital expenditures	196,000	196,000	95,815	100,185	49%
Kosovo Judicial Council	34,155,572	32,479,998	30,524,992	663,710	94%
Wages and salaries	25,697,572	24,396,876	23,329,628	-	96%
Goods and services	4,428,000	5,228,000	5,067,562	94,783	97%
Utilities	400,000	400,000	325,475	6,179	81%
Subsidies and transfers	500,000	500,122	497,006	2,844	99%
Capital expenditures	3,130,000	1,955,000	1,305,320	559,904	67%
Kosovo Property Comparison and Verification Agency	2,574,368	2,353,229	2,020,804	93,110	86%
Wages and salaries	1,213,255	1,202,116	1,202,116	-	100%
Goods and services	965,090	965,090	744,730	42,203	77%
Utilities	88,523	88,523	37,178	14,127	42%
Capital expenditures	307,500	97,500	36,780	36,780	38%
Total Central Level	2,504,448,140	2,486,365,929	2,118,268,898	114,033,847	85%

Local level

Description	Initial Budget Law No. 08/L- 193	Budget in KFMIS	Payments	Commitments/ Obligations	Progress
1	2	3	4	5	6=4/3
Gllgoc	18,156,892	22,480,096	21,202,092	1,090,367	94%
Wages and salaries	9,038,054	10,909,740	10,909,740	-	100%
Goods and services	2,335,494	2,718,217	2,426,270	276,570	89%
Utilities	322,249	346,249	315,379	759	91%
Subsidies and transfers	420,000	473,854	458,415	3,090	97%
Capital expenditures	5,914,095	7,905,036	7,092,289	809,948	90%
Reserves	127,000	127,000	-	-	0%
Fushe Kosova	15,093,936	23,149,066	16,575,523	4,799,494	72%
Wages and salaries	6,155,552	8,050,065	7,978,820	-	99%
Goods and services	2,432,982	3,178,467	2,711,211	365,989	85%
Utilities	260,000	260,000	258,388	1,504	99%
Subsidies and transfers	960,402	1,503,582	1,435,428	38,778	95%
Capital expenditures	5,285,000	10,156,951	4,191,675	4,393,223	41%
Lipjan	19,779,849	22,722,374	21,317,388	1,093,476	94%
Wages and salaries	9,924,708	11,358,932	11,333,932	-	100%
Goods and services	3,013,000	3,039,994	2,990,997	48,247	98%
Utilities	370,000	381,395	379,853	1,511	100%
Subsidies and transfers	962,000	990,778	965,965	1,600	97%
Capital expenditures	5,510,141	6,951,275	5,646,640	1,042,118	81%
Obiliq	12,921,229	13,934,340	13,725,694	18,077	99%
Wages and salaries	4,500,000	5,159,978	5,159,747	-	100%
Goods and services	1,550,000	1,572,466	1,548,491	10,708	98%
Utilities	380,000	415,861	268,622	7	65%
Subsidies and transfers	1,000,000	1,017,262	996,393	3,464	98%
Capital expenditures	5,491,229	5,768,773	5,752,441	3,898	100%
Podujeva	27,406,567	31,290,498	29,624,648	1,549,230	95%
Wages and salaries	13,041,474	16,147,348	16,110,409	-	100%
Goods and services	3,088,899	3,350,200	3,142,048	202,641	94%
Utilities	468,000	468,000	465,147	2,852	99%
Subsidies and transfers	1,600,050	1,600,800	1,438,970	161,830	90%
Capital expenditures	9,208,144	9,724,150	8,468,073	1,181,907	87%
Prishtina	109,388,981	167,356,926	114,195,436	5,426,415	68%
Wages and salaries	32,935,000	39,577,726	39,574,435	-	100%
Goods and services	25,150,000	30,054,994	29,344,958	685,550	98%
Utilities	2,748,000	2,823,006	2,607,669	214,076	92%
Subsidies and transfers	5,150,000	5,400,000	5,143,898	39,892	95%
Capital expenditures	43,405,981	89,501,200	37,524,476	4,486,897	42%
Shtime	8,756,040	9,805,493	9,376,389	276,493	96%
Wages and salaries	4,599,185	5,295,789	5,295,789	-	100%
Goods and services	1,206,288	1,308,637	1,190,007	103,240	91%
Utilities	300,000	300,000	252,649	13	84%
Subsidies and transfers	300,000	355,000	313,059	101	88%
Capital expenditures	2,350,567	2,546,067	2,324,885	173,140	91%
Graçanica	8,767,352	10,164,640	9,318,337	522,016	92%
Wages and salaries	3,451,528	3,713,663	3,713,663	-	100%
Goods and services	1,768,326	1,869,236	1,866,939	2,297	100%
Utilities	202,000	285,495	226,781	-	79%
Subsidies and transfers	380,859	465,687	425,150	-	91%
Capital expenditures	2,964,639	3,830,559	3,085,803	519,719	81%

Description	Initial Budget Law No. 08/L- 193	Budget in KFMIS	Payments	Commitments/ Obligations	Progress
1	2	3	4	5	6=4/3
Dragash	10,871,961	11,404,280	10,828,475	525,372	95%
Wages and salaries	5,224,837	5,502,642	5,502,589	-	100%
Goods and services	1,258,961	1,264,892	1,148,879	86,250	91%
Utilities	150,000	150,000	148,244	1,343	99%
Subsidies and transfers	300,000	412,847	410,610	362	99%
Capital expenditures	3,938,163	4,073,899	3,618,152	437,416	89%
Prizren	60,491,944	68,739,052	62,314,835	2,299,304	91%
Wages and salaries	22,108,383	25,744,930	25,686,660	-	100%
Goods and services	12,000,408	12,273,710	11,829,897	434,431	96%
Utilities	1,220,785	1,644,219	1,570,749	4,725	96%
Subsidies and transfers	3,500,000	3,617,593	3,537,966	77,960	98%
Capital expenditures	21,432,368	25,228,601	19,689,563	1,782,188	78%
Reserves	230,000	230,000	-	-	0%
Rahovec	17,548,240	19,521,836	19,442,436	60,402	100%
Wages and salaries	8,503,088	9,986,268	9,985,339	-	100%
Goods and services	2,203,829	2,279,829	2,279,307	214	100%
Utilities	370,000	370,000	370,000	-	100%
Subsidies and transfers	820,000	837,268	833,859	409	100%
Capital expenditures	5,651,323	6,048,471	5,973,930	59,779	99%
Suhareka	19,807,625	22,289,734	20,745,053	715,115	93%
Wages and salaries	9,098,162	10,663,092	10,612,785	-	100%
Goods and services	3,184,213	3,199,253	3,019,067	139,694	94%
Utilities	551,919	566,623	339,610	77,832	60%
Subsidies and transfers	930,000	931,171	899,574	28,291	97%
Capital expenditures	6,043,331	6,929,595	5,874,018	469,298	85%
Malisheva	18,124,837	20,223,290	20,008,369	16,928	99%
Wages and salaries	9,399,931	10,612,747	10,610,631	-	100%
Goods and services	2,035,160	2,070,699	2,045,641	15,641	99%
Utilities	655,000	655,000	514,406	1,283	79%
Subsidies and transfers	700,000	700,835	699,266	-	100%
Capital expenditures	5,334,746	6,184,009	6,138,425	4	99%
Mamusha	2,276,221	2,562,103	2,513,437	5,102	98%
Wages and salaries	1,232,044	1,408,645	1,408,645	-	100%
Goods and services	337,000	390,500	390,058	17	100%
Utilities	31,000	34,000	34,000	-	100%
Subsidies and transfers	86,000	89,000	72,814	-	82%
Capital expenditures	590,177	639,958	607,920	5,085	95%
Deçan	12,119,805	13,669,886	13,327,062	11,112	97%
Wages and salaries	5,800,000	7,166,907	7,166,907	-	100%
Goods and services	2,100,000	2,127,553	1,997,058	10,603	94%
Utilities	200,000	200,000	199,991	0	100%
Subsidies and transfers	200,000	208,028	207,422	500	100%
Capital expenditures	3,819,805	3,967,398	3,755,684	9	95%
Gjakova	31,558,422	39,642,451	37,299,497	1,451,053	94%
Wages and salaries	15,120,092	18,285,594	18,285,594	-	100%
Goods and services	3,750,000	4,200,728	4,133,886	63,814	98%
Utilities	628,700	694,245	687,330	105	99%
Subsidies and transfers	620,500	757,362	695,219	21,378	92%
Capital expenditures	11,439,130	15,704,522	13,497,468	1,365,756	86%
Istog	13,051,471	15,156,083	14,634,247	226,057	97%
Wages and salaries	6,565,231	8,110,973	8,088,978	-	100%
Goods and services	1,924,337	1,966,063	1,896,275	44,313	96%
Utilities	200,000	200,000	198,874	1,126	99%
Subsidies and transfers	370,000	473,268	472,637	81	100%
Capital expenditures	3,991,903	4,405,778	3,977,482	180,537	90%

Description	Initial Budget Law No. 08/L- 193	Budget in KFMIS	Payments	Commitments/ Obligations	Progress
1	2	3	4	5	6=4/3
Klina	13,051,595	15,034,106	14,226,857	348,909	95%
Wages and salaries	6,753,688	7,413,211	7,403,713	-	100%
Goods and services	1,660,000	1,782,812	1,716,951	36,696	96%
Utilities	200,000	235,184	235,176	-	100%
Subsidies and transfers	400,000	424,919	398,940	1,816	94%
Capital expenditures	4,037,907	5,177,980	4,472,077	310,398	86%
Peja	33,290,700	40,911,360	39,948,529	407,299	98%
Wages and salaries	14,861,282	19,304,275	19,260,357	-	100%
Goods and services	4,400,000	4,439,644	4,383,962	52,198	99%
Utilities	932,000	932,000	909,564	958	98%
Subsidies and transfers	800,000	890,436	885,114	-	99%
Capital expenditures	12,157,418	15,345,005	14,509,531	354,142	95%
Reserves	140,000	-	-	-	0%
Junik	1,877,346	2,344,478	2,163,218	128,128	92%
Wages and salaries	1,170,906	1,442,894	1,442,894	-	100%
Goods and services	236,740	276,350	223,589	31,364	81%
Utilities	37,700	37,700	31,883	649	85%
Subsidies and transfers	52,000	52,064	51,664	400	99%
Capital expenditures	380,000	535,471	413,188	95,715	77%
Leposavic	5,476,871	1,060,287	961,978	18,308	91%
Wages and salaries	2,336,790	452,321	452,321	-	100%
Goods and services	429,292	138,056	90,247	7,808	65%
Utilities	100,000	-	-	-	0%
Subsidies and transfers	95,000	469,910	419,410	10,500	89%
Capital expenditures	2,515,789	-	-	-	0%
Mitrovica	25,011,350	28,418,439	26,385,460	905,760	93%
Wages and salaries	12,603,554	14,634,207	14,574,081	-	100%
Goods and services	3,838,141	3,933,190	3,875,074	25,985	99%
Utilities	610,100	610,882	487,812	7,748	80%
Subsidies and transfers	1,227,659	2,023,779	1,998,144	7,473	99%
Capital expenditures	6,731,896	7,216,381	5,450,348	864,553	76%
Skenderaj	16,291,891	18,627,813	18,282,706	277,475	98%
Wages and salaries	8,305,130	9,763,402	9,751,677	149	100%
Goods and services	2,484,856	2,540,324	2,474,417	61,503	97%
Utilities	267,250	339,223	317,868	35	94%
Subsidies and transfers	935,000	1,023,300	993,929	2,360	97%
Capital expenditures	4,274,655	4,961,564	4,744,813	213,428	96%
Reserves	25,000	-	-	-	0%
Vushtrri	23,373,910	27,477,896	26,211,270	1,041,182	95%
Wages and salaries	10,796,373	12,166,732	12,140,868	1,000	100%
Goods and services	3,904,187	4,686,859	4,416,993	255,340	94%
Utilities	472,500	483,590	447,458	20,155	93%
Subsidies and transfers	942,000	1,153,155	1,129,213	23,189	98%
Capital expenditures	7,258,850	8,987,560	8,076,738	741,498	90%
Zubin Potok	3,032,542	1,067,623	812,374	210,248	76%
Wages and salaries	1,519,699	705,494	705,494	-	100%
Goods and services	490,897	156,008	54,313	81,694	35%
Utilities	50,000	2,030	529	1,500	26%
Subsidies and transfers	91,104	80,249	52,037	3,212	65%
Capital expenditures	880,842	123,842	-	123,842	0%
Zvečan	2,737,405	828,118	681,444	106,671	82%
Wages and salaries	1,504,234	530,615	530,615	-	100%
Goods and services	320,000	187,018	140,595	46,420	75%
Utilities	60,000	7,234	7,234	-	100%
Subsidies and transfers	92,880	43,000	3,000	-	7%
Capital expenditures	760,291	60,251	-	60,251	0%

Description	Initial Budget Law No. 08/L- 193	Budget in KFMIS	Payments	Commitments/ Obligations	Progress
1	2	3	4	5	6=4/3
North Mitrovica	5,979,551	1,380,414	1,288,570	35,484	93%
Wages and salaries	3,058,819	830,032	828,053	1,978	100%
Goods and services	455,389	149,421	116,197	33,086	78%
Utilities	90,000	3,440	3,439	-	100%
Subsidies and transfers	180,000	297,521	241,300	-	81%
Capital expenditures	2,195,343	100,000	99,580	420	100%
Gjilan	32,599,281	37,380,743	34,022,978	2,213,587	91%
Wages and salaries	15,819,573	19,113,954	18,882,012	-	99%
Goods and services	6,502,750	6,704,490	6,516,751	157,679	97%
Utilities	646,800	683,639	605,132	8,670	89%
Subsidies and transfers	1,195,000	1,731,369	1,620,232	31,078	94%
Capital expenditures	8,435,158	9,147,292	6,398,850	2,016,160	70%
Kaçanik	10,674,689	12,025,779	11,154,904	633,748	93%
Wages and salaries	5,621,607	6,157,975	6,157,975	-	100%
Goods and services	1,498,269	1,551,600	1,540,810	10,782	99%
Utilities	193,500	200,000	147,744	1,535	74%
Subsidies and transfers	390,000	406,306	355,504	12,408	87%
Capital expenditures	2,851,313	3,709,898	2,952,871	609,024	80%
Reserves	120,000	-	-	-	0%
Kamenica	12,381,899	14,201,646	13,238,678	891,909	93%
Wages and salaries	7,566,476	8,683,981	8,672,076	-	100%
Goods and services	1,943,000	2,020,964	1,770,900	227,091	88%
Utilities	238,000	239,096	206,760	11,540	86%
Subsidies and transfers	447,000	646,597	620,588	24,312	96%
Capital expenditures	2,187,423	2,611,008	1,968,354	628,967	75%
Novo Berde	3,329,628	4,100,550	3,907,272	137,232	95%
Wages and salaries	2,150,000	2,631,380	2,631,380	-	100%
Goods and services	415,781	499,146	495,622	3,173	99%
Utilities	90,000	94,267	91,508	-	97%
Subsidies and transfers	260,000	390,380	350,801	39,082	90%
Capital expenditures	413,847	485,377	337,961	94,977	70%
Shterpce	4,184,093	5,187,004	4,556,879	274,023	88%
Wages and salaries	2,388,058	2,967,367	2,966,979	-	100%
Goods and services	540,358	564,196	497,886	20,230	88%
Utilities	97,625	97,625	70,279	11,503	72%
Subsidies and transfers	100,000	171,214	49,940	-	29%
Capital expenditures	1,058,052	1,386,602	971,796	242,290	70%
Ferizaj	38,103,752	45,550,400	45,284,394	93,184	99%
Wages and salaries	16,331,588	20,568,943	20,558,711	-	100%
Goods and services	7,507,500	9,341,794	9,293,223	24,734	99%
Utilities	950,000	1,100,000	1,091,842	531	99%
Subsidies and transfers	1,200,000	1,590,000	1,525,404	62,583	96%
Capital expenditures	12,114,664	12,949,664	12,815,214	5,338	99%
Vitia	14,996,356	16,894,614	16,588,687	203,035	98%
Wages and salaries	7,609,386	9,096,123	9,096,106	-	100%
Goods and services	2,432,765	2,606,778	2,569,043	37,362	99%
Utilities	325,000	325,000	317,043	4,493	98%
Subsidies and transfers	570,000	714,488	695,780	7,740	97%
Capital expenditures	4,059,205	4,152,226	3,910,714	153,439	94%
Partesh	1,363,064	1,736,058	1,723,216	368	99%
Wages and salaries	930,000	1,170,204	1,169,620	-	100%
Goods and services	213,213	291,636	285,857	368	98%
Utilities	45,000	45,802	45,534	-	99%
Subsidies and transfers	22,000	48,110	41,966	-	87%
Capital expenditures	152,851	180,306	180,239	-	100%

Description	Initial Budget Law No. 08/L- 193	Budget in KFMIS	Payments	Commitments/ Obligations	Progress
1	2	3	4	5	6=4/3
Hani i Elezit	3,349,715	3,759,548	3,423,018	77,148	91%
Wages and salaries	1,702,823	1,987,398	1,987,398	-	100%
Goods and services	465,000	473,801	469,670	2,793	99%
Utilities	96,500	96,500	88,798	345	92%
Subsidies and transfers	100,000	101,033	86,955	100	86%
Capital expenditures	985,392	1,100,815	790,197	73,910	72%
Klllokot	1,282,328	1,487,051	1,329,462	56,967	89%
Wages and salaries	866,307	1,011,415	1,011,415	-	100%
Goods and services	176,419	177,831	163,492	7,054	92%
Utilities	70,000	78,044	30,123	1,046	39%
Subsidies and transfers	12,000	13,172	12,750	50	97%
Capital expenditures	157,602	206,590	111,683	48,817	54%
Ranillug	1,790,463	2,249,245	2,014,525	67,291	90%
Wages and salaries	1,137,400	1,453,744	1,453,744	-	100%
Goods and services	250,000	286,272	232,733	24,131	81%
Utilities	55,000	80,000	36,888	-	46%
Subsidies and transfers	75,000	118,858	77,475	350	65%
Capital expenditures	273,063	310,371	213,686	42,810	69%
Total Local Level	660,299,797	795,835,324	704,655,338	28,213,973	89%
Debt payment	168,110,033	168,110,033	89,162,755	-	53%
Subsidies for Publicly Owned Enterprises	40,000,000	40,000,000	1,947,024	-	5%
Grand total²⁵	3,372,857,970	3,490,311,286	2,914,034,015	142,247,820	83%

²⁵ The budget for donor designated grants and trust funds is not included

Source Fund	Description	Initial balance 2023	Revenues 2023	Expenditures 2023	Returns 2023	Transfer balance
		a	b	c	d	e=a+b-c-d
0	Unspecified	700	-	-	-	700
8A	Novartis Pharma Services	4,093	-	-	-	4,093
8B	Slovakia	-	9,966	-	-	9,966
8D	Unspecified donation	-	103,282	-	-	103,282
8E	Kosovo Banking Association	5,458	-	-	5,458	-
31	Domestic donor grant	1,246,859	1,076,156	986,066	4,313	1,332,636
32	Other foreign grants	527,202	281,652	352,665	-	456,189
34	ProCredit Bank	1,457	-	-	-	1,457
36	Swiss Caritas	2,162	63,800	39,878	795	25,289
37	World Health Organization	0	92,795	92,795	-	0
38	Salbatring International	8,637	-	-	-	8,637
39	Red Cross	3,899	-	-	-	3,899
40	United Arab Emirates	28,143	258,880	260,101	-	26,921
41	World Bank	140,851	431,090	391,713	-	180,227
42	Hungarian KFOR	1,558	-	-	-	1,558
43	Government of Austria	46,417	5,572	18,133	-	33,856
44	British Government	17,863	12,633	10,417	-	20,078
46	Save the Children	16,678	46,769	41,562	-	21,885
47	Danish Government	168,564	10,100	9,653	-	169,010
48	Dutch Government	(70)	5,650	-	-	5,580
49	EU - European Union	6,158,336	3,471,612	2,100,160	92,271	7,437,517
50	Finnish Government	888	-	-	-	888
51	French Government	250,275	18,250	16,445	-	252,080
52	German Government	533,521	110,933	61,506	1	582,948
53	Irish Government	726	-	-	-	726
54	Italian Government	583,306	7,860	-	-	591,166
56	Government of Luxembourg	861,932	-	541,303	-	320,629
57	Norwegian Government	707,786	235,274	441,812	51,512	449,737
58	International Civilian Office - ICO	1,342	-	-	-	1,342
59	Japanese Government	203,376	171,129	98,078	-	276,427
60	UN-Habitat	91,281	-	-	-	91,281
61	Swiss Government	967,773	6,456,127	4,982,035	-	2,441,866
62	Swedish Government	(98)	-	-	-	(98)
63	Turkish Government	31,568	-	183	-	31,385
64	United Nations	15	-	-	-	15
64	UAE Committee	82	-	-	-	82
65	UNDP	41,947	107,104	97,251	-	51,799
66	Hungarian Government	4,454	-	-	-	4,454
67	UNOPS	264	-	-	-	264
68	UNICEF	209,874	229,870	430,236	-	9,508
69	US Government	755,801	10,339	10,339	2,053	753,748
70	GTZ	91,610	179,456	51,694	1,410	217,962
71	EAR	531,830	-	-	-	531,830
72	OSCE	29,148	-	-	-	29,148
73	USAID	43,258	-	28,794	-	14,464
74	DFID	7,448	-	-	-	7,448
75	SIDA	257,358	-	-	222,096	35,262
76	IOM	-	28,950	5,667	-	23,283
79	UNMIK	63,395	-	-	-	63,395
80	SOROS	15,482	-	-	-	15,482
81	Global Fund	(4,490)	12,421	9,753	-	(1,822)
82	IRC - ICMP	25,147	-	-	-	25,147
84	Government of Albania	321	-	-	-	321
85	SPGTF - Stability Pact	424	-	-	-	424

Source Fund	Description	Initial balance 2023	Revenues 2023	Expenditures 2023	Returns 2023	Transfer balance
		a	b	c	d	e=a+b-c-d
86	Czech Republic	1,429	-	-	-	1,429
87	Greek Government	230	-	-	-	230
88	Government of Lichtenstein	3,145	-	-	-	3,145
89	Government of Belgium	21,979	-	-	-	21,979
90	World Health Organization	103,459	40,304	141,331	-	2,431
91	Centar SRJ IRS	20	-	-	-	20
92	Insurance Association	692	-	-	-	692
93	Council of Europe	108,121	344,932	235,824	19,405	197,824
96	Tempus	52,367	-	-	-	52,367
97	French KFOR	151	-	-	-	151
97	Croatian Government	5,739	-	-	1,254	4,485
98	Kosova Aid And Development - KAD	100	-	-	-	100
99	World Vision	6,465	-	-	-	6,465
33/35	Energy project	450	-	-	-	450
XX	Other/Third party payments	515,143	-	-	-	515,143
	Total	15,505,339	13,822,906	11,455,394	400,567	17,472,284

Annex No. 4.1 Third-party payments

<u>Economic category</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Wages and salaries	-	-	-
Goods and services	-	-	-
Utilities	-	-	-
Subsidies and transfers	-	-	-
Capital expenditures	-	30,275	-
Total	-	30,275	-

ANNEX No. 5 Own source revenues for transfer
Central level

Description	Transfer from 2023 Fund 22	Payment 2023 Funds 22	Receipts 2023	Budget planning 2023 for OSR expenses	Allocation 2023 Fund 21	Payment 2023 Funds 21	Unspent balance
a	b	c	d	e	ë	f	g=ë-f
Office of the Prime Minister	160,686	-	-		-	-	-
Ministry of Agriculture, Forestry and Rural Development	183,155	183,155	8,790,463	343,841	343,841	196,368	147,473.22
Ministry of Culture, Youth and Sports	27,085	4,828	65,999	87,390	52,765	23,178	29,586.94
Ministry of Education, Science, Technology and Innovation	1,445,927	968,848	2,352,586	2,369,725	2,075,482	625,955	1,449,526.94
Ministry of Internal Affairs	391,130	391,130	4,124,304	891,129	770,023	677,126	92,897.41
Ministry of Justice	30,885	30,885	36,475	80,200	-	-	-
University of Prishtina	345,461	313,797	1,374,979	1,200,000	1,200,000	962,772	237,228.07
Kosovo Judicial Council	122	-	9,067,827	1,664,240	1,664,240	594,026	1,070,213.52
Total	2,584,451	1,892,643	25,812,632	6,636,525	6,106,350	3,079,424	3,026,926.10

Local Level

Description	Revenues 2023-Fund 21 and others ²⁶	Utilities 2023 - Funds 21	Unspent funds - from Fund 21	Revenues 2023 Funds 22	Expenditures - Fund 22	Unspent funds - from Fund 22	Revenues deposited in TSA and which are not budgeted in KFMIS	Unspent balance
	a	b	c=a-b	d	e	f=d+e	g	h=c+f+g
Glogoc	2,786,741	1,580,064	1,206,677	1,624,608	1,597,939	26,669	0.1	1,233,346.56
Fushe Kosova	4,194,605	1,380,788	2,813,818	6,354,114	2,849,798	3,504,316	-	6,318,133.88
Lipjan	3,523,157	2,224,126	1,299,031	1,508,301	862,499	645,802	-	1,944,833.26
Obiliq	1,099,506	942,285	157,221	353,133	312,876	40,257	(0.30)	197,478.21
Podujeva	2,150,706	1,214,331	936,375	778,057	610,627	167,430	-	1,103,805.31
Prishtina	37,506,862	19,105,328	18,401,535	51,425,219	25,056,184	26,369,035	-	44,770,569.42
Shtime	1,035,923	486,262	549,662	352,849	273,758	79,092	-	628,753.06
Graçanica	2,887,981	1,964,046	923,935	831,331	655,381	175,950	-	1,099,885.36
Dragash	590,497	423,897	166,601	254,514	191,599	62,915	-	229,515.99
Prizren	10,890,596	7,885,742	3,004,853	4,632,318	4,366,480	265,838	-	3,270,691.04
Rahovec	2,069,857	1,423,641	646,216	490,416	482,531	7,885	-	654,100.56
Suhareka	2,748,423	1,386,174	1,362,248	917,179	631,930	285,249	-	1,647,497.53
Malisheva	1,945,761	1,755,544	190,217	286,374	285,526	847	358	191,422.84
Mamusha	92,278	47,675	44,603	49,781	49,780	1	-	44,603.87
Deçan	930,119	775,302	154,817	183,174	182,351	824	1,495	157,135.53
Gjakova	6,588,857	5,163,647	1,425,209	3,418,527	2,846,991	571,537	-	1,996,745.98
Istog	1,594,343	1,103,098	491,245	558,870	521,746	37,124	-	528,369.28
Klina	1,797,743	951,375	846,368	1,322,988	1,227,234	95,753	-	942,121.66
Peja	6,207,538	4,638,510	1,569,028	3,234,329	3,204,030	30,299	0.3	1,599,327.18
Junik	166,922	111,480	55,442	195,144	102,629	92,516	6	147,963.74
Leposavic	18,318	-	18,318	-	-	-	101,082	119,399.85
Mitrovica	4,002,998	2,897,727	1,105,271	1,413,636	1,345,468	68,169	5,899	1,179,338.22
Skenderaj	1,934,244	1,607,215	327,030	435,197	417,798	17,399	-	344,428.59
Vushtrri	3,799,130	2,411,650	1,387,481	2,733,627	2,561,003	172,625	-	1,560,105.42
Zubin Potok	9,276	-	9,276	-	-	-	25,191	34,467.42
Zveçan	20,528	-	20,528	-	-	-	14,554	35,082.44
North Mitrovica	38,267	31,800	6,467	117,521	117,100	421	-	6,888.34
Gjilan	7,469,826	3,201,622	4,268,204	1,565,676	1,290,241	275,435	-	4,543,639.11
Kaçanik	1,092,789	368,928	723,861	814,723	440,514	374,208	-	1,098,069.00
Kamenica	1,341,091	720,276	620,815	625,688	548,628	77,059	1	697,875.67
Novo Berde	493,683	195,189	298,494	289,542	266,477	23,065	-	321,558.03
Shterpce	416,847	217,838	199,008	423,602	194,606	228,996	-	428,004.28
Ferizaj	8,987,128	7,612,849	1,374,279	1,927,551	1,927,084	466	173	1,374,919.08
Vitja	1,434,091	990,630	443,462	351,521	340,713	10,809	-	454,270.39
Partesh	249,448	206,092	43,356	32,028	31,272	756	69	44,181.50
Hani i Elezit	422,088	298,703	123,386	125,257	115,613	9,644	-	133,029.70
Klllokot	178,589	59,916	118,673	59,615	49,888	9,727	26,824	155,224.00
Ranillug	111,788	54,916	56,872	142,438	49,420	93,018	-	149,890.21
Total	122,828,545	75,438,662	47,389,883	89,828,850	56,007,715	33,821,135	175,653.24	81,386,671.51

²⁶ Others include: Others court fines, police fines and forest use licenses.

ANNEX No. 6 Loans to Publicly Owned Enterprises

Loans to KEK	2005	2008	2009	2010	2011	2012	2013	2014	2015*	2016	2017	2018	2019	2020	2021	2022	2023	Total
	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000
Borrowed funds	10,000	8,711	78,829	60,000	30,000	15,000	-	-	-	-	-	-	-	-	-	-	-	202,540
Return of the Principal	-	-	-	(588)	-	(4,000)	(6,000)	-	-	(2,557)	(6,716)	(10,876)	(10,876)	(11,387)	(11,387)	(11,387)	(11,387)	(87,161)
Return of Interest	-	-	(1,710)	(5,371)	-	-	-	-	(1,500)	(4,652)	(2,633)	(2,069)	(2,669)	(2,964)	(3,052)	(2,956)	(3,028)	(32,605)
Collected Interest	-	-	-	-	-	8,413	11,573	10,216	(30,202)									(0)
Penalties calculated at the end of 2014	-	-	-	-	-	3,773	4,333	2,286	(10,392)									0
Total Debt from KEK²⁷	10,000	18,711	97,540	156,952	186,952	197,952	191,952	191,952	191,952	189,396	182,680	171,804	160,928	149,541	138,154	126,767	115,379	115,379

Loans to KOSTT	2022	2023
	`000 Euro	`000 Euro
Borrowed funds ²⁸	29,441	-
Return of Principal		(26,490)
Return of Interest	(433)	(321)
Total Debt from KEK	29,441	2,951

Loans to Telecom	2022	2023
	`000 Euro	`000 Euro
Borrowed funds	9,283	1,947
Return of Principal	-	-
Return of Interest	(65)	(245)
Total Debt from Telecom	9,283	11,230

²⁷ Through agreements dated 8 April 2015, the restructuring of KEK's loans has been initiated with new terms and definitions, resulting in the commencement of loan repayments according to the newly agreed conditions.

²⁸ The 3 million Euro loan is also included as a financial contribution from the financial agreement "Improvement of the Transmission Network KOSTT 2014".

ANNEX No. 7 Report on non-financial assets of budget organizations with a value over €1,000

Central Level

Organization	Original amount	Amortization	Net Amount
Assembly	30,195,698	5,619,450	24,576,249
Office of the President	18,925,762	829,108	18,096,654
Office of the Prime Minister	2,550,178	2,171,989	378,188
Ministry of Finance, Labour and Transfers	55,689,337	31,630,262	24,059,075
Minister of Agriculture, Forestry and Rural Deputy	64,562,771	18,073,772	46,488,999
Ministry of Industry, Entrepreneurship and Trade	30,733,919	13,606,992	17,126,926
Ministry of Environment, Spatial Planning and Infrastructure	2,801,239,890	823,660,594	1,977,579,295
Ministry of Health	28,801,581	15,405,663	13,395,918
Ministry of Culture Youth and Sports	70,950,797	10,014,966	60,935,830
Ministry of Education, Science, Technology and Innovation	156,562,736	31,430,189	125,132,547
Ministry of Returns and Communities	2,285,219	515,502	1,769,717
Ministry of Local Government Administration	4,746,409	287,874	4,458,535
Ministry of Economy	15,661,656	9,673,294	5,988,362
Ministry of Internal Affairs	283,988,404	136,500,615	147,495,258
Ministry of Justice	123,554,905	28,820,587	94,734,318
Ministry of Foreign Affairs and Diaspora	29,434,323	7,503,948	21,930,375
Ministry of Defense	406,354,119	133,455,651	272,898,468
Hospital and University Clinical Service of Kosovo	371,428,599	132,386,184	239,042,415
Ministry of Regional Development	4,219,886	19,208	4,200,678
Health Insurance Fund	416,875	339,519	77,357
Public Procurement Regulatory Commission	994,718	733,203	261,514
Academy of Sciences & Arts	290,171	259,704	30,467
Regulatory Authority for Electronic and Postal Communications	6,633,955	5,511,644	1,122,310
Anti-Corruption Agency	314,731	290,183	24,547
Energy Regulatory Office	683,697	566,289	117,408
Privatization Agency of Kosovo	883,091	820,214	62,876
Procurement Review Body	104,500	104,500	-
University of Prishtina	40,774,279	12,995,666	27,778,613
Constitutional Court of Kosovo	1,407,861	878,424	529,438
Kosovo Competition Authority	64,100	64,100	-
Kosovo Intelligence Agency	9,708,495	3,253,557	6,454,938
Kosovo Council for Cultural Heritage	29,251	29,251	-
Election Complaints and Appeals Panel	77,510	67,079	10,431
Independent Oversight Board KCS	79,997	79,547	450
Kosovo Prosecutorial Council	10,079,400	3,941,232	6,138,167
Information and Privacy Agency	169,213	169,213	-
Air Navigation Services Agency	19,962,672	15,097,118	4,865,554
National Audit Office	929,737	578,482	351,254
Water Services Regulatory Authority	109,196	109,196	-
Railway Regulatory Authority	57,187	56,982	205
Civil Aviation Authority	127,896	119,131	8,765
Independent Commission for Mines and Minerals	5,754,100	5,588,384	165,716
Independent Media Commission	3,810,607	3,630,539	180,068
Central Election Commission	942,115	844,968	97,147
Ombudsperson Institution	781,918	371,515	410,403
Academy of Justice	235,025	172,613	62,412
Kosovo Judicial Council	25,833,080	7,048,919	18,784,161
Kosovo Property Comparison and Verification Agency	2,258,211	1,669,561	588,650
Total Central Level	4,635,399,775	1,466,996,584	3,168,410,661

Local Level

Organization	Original amount	Amortization	Net Amount
Gillogovc	538,969,081	13,845,692	525,123,389
Fushe Kosova	71,483,079	14,083,982	57,399,097
Obiliq	270,560,361	118,348,007	152,212,355
Lipjan	73,824,168	11,500,151	62,324,017
Podujeva	142,792,902	33,321,185	109,471,717
Prishtina	2,648,390,859	132,015,766	2,516,375,092
Shtime	69,650,718	14,749,518	54,901,200
Gracanica	35,264,776	11,568,949	23,695,827
Dragash	55,984,972	15,455,337	40,529,634
Prizren	612,687,580	110,131,037	502,556,543
Rahovec	160,789,771	16,178,353	144,611,418
Suhareka	342,582,037	51,673,177	290,908,860
Malisheva	132,980,344	15,310,403	117,669,941
Mamusha	6,262,031	450,398	5,811,634
Deçan	25,978,272	12,396,317	13,581,954
Gjakova	123,537,160	32,799,659	90,737,501
Istog	133,452,470	12,485,562	120,966,909
Klina	106,332,783	35,568,720	70,764,064
Peja	371,918,879	13,481,290	358,437,589
Junik	17,160,827	1,445,998	15,714,828
Mitrovica	131,694,512	23,256,314	108,438,198
Skenderaj	201,105,014	50,984,973	150,120,041
Vushtrri	154,397,510	38,245,518	116,151,992
Zubin Potok	243,972	172,907	71,065
Zveçan	3,984,998	458,839	3,526,158
North Mitrovica	23,005,100	8,361,482	14,643,618
Gjilan	260,080,114	21,735,524	238,344,590
Kaçanik	90,835,643	10,133,274	80,702,369
Kamenica	77,076,126	11,373,989	65,702,137
Novoberde	205,941,576	1,690,105	204,251,471
Shterpce	22,251,689	6,826,741	15,424,948
Ferizaj	260,684,590	23,517,287	237,167,304
Vitia	106,281,933	18,769,570	87,512,363
Partesh	5,714,399	819,372	4,895,027
Hani i Elezit	20,580,854	3,820,727	16,760,126
Klllokot	3,161,523	1,327,812	1,833,710
Ranillug	12,229,524	4,055,567	8,173,957
Total Local Level	7,519,872,145	892,359,501	6,627,512,643
Total	12,155,271,920	2,359,356,085	9,795,923,304

ANNEX No. 8 Report on non-financial assets of budget organizations with value under €1,000

Central Level

Description	2023	2022	2021
Assembly	53,961	103,877	288,946
Office of the President	33,114	37,473	40,011
Office of the Prime Minister	1,131,721	133,282	229,426
Ministry of Finance, Labour and Transfers	792,488	936,816	1,382,502
Ministry of Agriculture, Forestry and Rural Development	252,044	244,682	183,235
Ministry of Industry, Entrepreneurship and Trade	86,522	100,671	88,464
Ministry of Environment, Spatial Planning and Infrastructure	154,256	393,617	1,228,444
Ministry of Health	983,260	1,243,299	2,847,990
Ministry of Culture, Youth and Sports	298,369	258,399	211,403
Ministry of Education, Science, Technology and Innovation	3,044,870	3,781,706	3,615,327
Ministry of Communities and Returns	36,764	79,813	61,553
Ministry of Local Government Administration	271,944	136,606	298,368
Ministry of Economy	47,965	23,007	20,511
Ministry of Internal Affairs	7,138,590	6,490,519	5,909,478
Ministry of Justice	840,288	475,475	893,961
Ministry of Foreign Affairs and Diaspora	920,792	971,327	1,502,364
Ministry of Defense	3,015,828	3,403,452	1,296,980
Hospital and University Clinical Service of Kosovo	6,143,943	7,692,963	5,899,256
Ministry of Regional Development	37,331	37,497	63,585
Health Insurance Fund	6,626	27,531	51,901
Public Procurement Regulatory Commission	21,058	50,591	107,949
Kosovo Academy of Sciences and Arts	27,347	22,893	59,241
Regulatory Authority of Electronic and Postal Communications	23,194	21,486	31,672
Anti-Corruption Agency	42,629	44,396	44,132
Energy Regulatory Office	62,345	47,387	61,667
Privatization Agency of Kosovo	101,959	130,919	154,766
Procurement Review Body	24,091	20,522	20,522
Agency for Free Legal Aid	-	48,280	59,253
University of Prishtina	3,085,371	2,291,251	2,695,358
Constitutional Court of Kosovo	47,019	47,549	50,089
Kosovo Competition Authority	16,397	14,952	17,842
Kosovo Intelligence Agency	5,066,815	3,485,233	1,037,325
Kosovo Council for Cultural Heritage	8,038	21,801	20,329
Election Complaints and Appeals Panel	11,519	16,511	13,252
Independent Oversight Board for the Kosovo Civil Service	24,221	28,385	29,172
State Prosecutor	343,048	293,505	385,848
Information and Privacy Agency	28,738	34,407	29,007
Agency for the Management of Memorial Complexes of Kosovo	-	16,277	25,804
Air Navigation Services Agency	36,928	124,085	96,112
National Audit Office	68,725	77,258	91,183
Water and Waste Regulatory Office	8,338	13,912	17,389
Railway Regulatory Authority	4,158	8,968	14,396
Civil Aviation Authority	16,930	10,558	13,696
Independent Commission for Mines and Minerals	34,543	31,192	53,263
Independent Media Commission	21,610	22,209	22,372
Central Election Commission	143,525	230,615	895,368
Ombudsperson Institution	57,746	65,497	89,544
Academy of Justice	45,756	26,721	16,216
Kosovo Judicial Council	2,162,813	2,195,563	789,468
Kosovo Property Comparison and Verification Agency	31,156	35,829	55,007
Total Central Level	36,856,694	36,034,489	33,085,142

Local Level

Description	2023	2022	2021
Glllogoc	507,791	593,356	719,394
Fushe Kosova	373,465	484,799	70,929
Lipjan	562,272	684,674	1,151,714
Obiliq	160,159	481,632	507,412
Podujeva	2,374,845	2,045,984	1,932,579
Prishtina	2,831,453	1,632,894	1,063,404
Shtime	359,811	504,438	508,499
Graçanica	536,448	80,942	405,253
Dragash	1,426,626	1,104,836	647,487
Prizren	3,314,325	2,905,920	2,648,747
Rahovec	313,549	406,490	837,207
Suhareka	1,382,304	1,616,241	2,471,026
Malisheva	208,783	208,783	139,746
Mamusha	74,940	17,272	75,132
Deçan	166,533	80,342	80,342
Gjakova	1,575,892	1,480,125	1,366,288
Istog	664,816	364,752	268,859
Klina	193,124	126,953	700,275
Peja	595,486	517,334	349,412
Junik	58,573	30,124	29,090
Mitrovica	953,477	857,910	797,241
Skenderaj	67,546	195,419	42,380
Vushtrri	129,498	642,005	449,769
North Mitrovica	-	-	1,231,282
Gjilan	2,263,243	2,040,228	1,594,382
Kaqanik	151,289	97,154	732,592
Kamenica	302,265	414,352	279,417
Novo Berde	89,210	42,600	-
Shterpce	82,821	112,438	47,142
Ferizaj	1,127,204	1,375,092	-
Vitia	353,014	368,634	362,575
Partesh	4,129	6,534	12,009
Hani i Elezit	30,003	92,198	50,973
Ranillug	51,844	92,573	102,299
Total Local Level	23,286,735	21,705,031	21,674,855
Total	60,143,428	57,739,520	54,759,997

ANNEX No. 9 Report on the stocks of budget organizations

Central level

Description	2023	2022	2021
Assembly	46,064	59,098	22,400
Office of the President	196,469	203,359	182,154
Office of the Prime Minister	100,268	408,107	438,057
Ministry of Finance, Labour and Transfers	471,528	428,737	435,453
Ministry of Agriculture, Forestry and Rural Development	372,878	14,726	18,245
Ministry of Industry, Entrepreneurship and Trade	3,358	1,607	2,151
Ministry of Environment, Spatial Planning and Infrastructure	41,982	46,900	152,493
Ministry of Health	5,754,127	6,640,485	6,798,837
Ministry of Culture, Youth and Sports	21,914	15,888	20,465
Ministry of Education, Science, Technology and Innovation	1,014,803	929,080	518,273
Ministry of Communities and Returns	13,339	20,255	29,147
Ministry of Local Government Administration	8,978	8,450	3,089
Ministry of Economy	34,108	31,598	36,952
Ministry of Internal Affairs	8,802,224	5,511,630	5,467,945
Ministry of Justice	622,521	536,384	365,697
Ministry of Foreign Affairs and Diaspora	24,119	44,093	178,154
Ministry of Defense	8,481,174	10,089,415	3,547,103
Hospital and University Clinical Service of Kosovo	8,476,443	11,980,041	12,394,429
Ministry of Regional Development	4,802	52,934	67,286
Health Insurance Fund	92,631	67,299	70,498
Public Procurement Regulatory Commission	2,070	2,290	2,606
Kosovo Academy of Sciences and Arts	285,459	272,256	280,910
Regulatory Authority of Electronic and Postal Communications	15,960	16,198	15,372
Anti-Corruption Agency	10,112	7,367	7,709
Energy Regulatory Office	2,016	1,245	930
Privatization Agency of Kosovo	20,420	8,999	6,500
Procurement Review Body	18,681	-	6,575
Agency for Free Legal Aid	-	11,751	10,376
University of Prishtina	79,080	61,040	105,684
Constitutional Court of Kosovo	3,030	1,852	5,029
Kosovo Competition Authority	207	162	470
Kosovo Intelligence Agency	65,138	292,668	215,897
Kosovo Council for Cultural Heritage	5,506	3,862	1,320
Election Complaints and Appeals Panel	54,973	52,769	34,464
Independent Oversight Board for the Kosovo Civil Service	1,115	999	2,654
State Prosecutor	9,994	2,603	10,044
Information and Privacy Agency	1,237	2,201	2,300
Air Navigation Services Agency	9,868	31,241	14,883
National Audit Office	22,775	19,227	18,227
Water and Waste Regulatory Office	6,276	7,332	9,904
Railway Regulatory Authority	1,320	1,568	943
Civil Aviation Authority	3,499	2,674	2,877
Independent Commission for Mines and Minerals	12,048	21,298	12,186
Independent Media Commission	3,961	4,310	2,282
Central Election Commission	6,002	11,957	22,980
Ombudsperson Institution	19,025	10,809	11,850
Academy of Justice	14,760	13,127	20,622
Kosovo Judicial Council	345,622	127,329	85,642
Kosovo Property Comparison and Verification Agency	59,307	29,781	38,916
Total Central Level	35,663,188	38,109,000	31,698,981

Local Level

Description	2023	2022	2021
Glllogoc	229,209	58,865	3,976
Fushe Kosova	375,493	202,087	80,747
Lipjan	111,339	68,415	69,940
Obiliq	205,863	476,508	421,915
Podujeva	99,056	124,530	116,171
Prishtina	1,109,347	1,646,936	1,017,413
Shtime	46,766	48,568	17,003
Graçanica	4,789	6,183	6,160
Dragash	10,949	1,000	3,000
Prizren	439,693	1,102,536	303,496
Rahovec	74,738	90,804	133,349
Suhareka	68,899	181,742	52,810
Malisheva	39,237	42,955	44,987
Mamusha	86,254	49,911	40,039
Deçan	22,658	46,114	-
Gjakova	196,947	788,328	182,317
Istog	60,895	104,569	67,056
Klina	4,920	1,099	387
Peja	64,119	379,047	61,579
Mitrovica	151,410	215,590	28,764
Skenderaj	72,422	47,981	75,784
Vushtrri	34,089	42,410	1,124
North Mitrovica	-	-	104,331
Gjilan	411,044	508,533	244,117
Kaçanik	210	-	786
Kamenica	456	1,696	851
Novo Berde	982	431	-
Shterpce	2,460	3,779	3,095
Ferizaj	90,070	32,496	27,464
Vitia	29,117	18,316	1,342
Hani i Elezit	1,960	24,420	25,397
Total Local Level	4,045,391	6,315,847	3,135,400
Total	39,708,579	44,424,847	34,834,381

Central level

Description	2023	2022	2021
Office of the Prime Minister	-	3,061	80,628
Ministry of Finance, Labour and Transfers ²⁹	585,333,167	525,307,512	478,972,668
Ministry of Agriculture, Forestry and Rural Development	3,724,816	3,656,186	3,813,713
Ministry of Industry, Entrepreneurship and Trade	331,466	360,137	273,943
Ministry of Environment, Spatial Planning and Infrastructure	4,640,514	5,099,461	4,160,486
Ministry of Health	1,897,421	973,457	879,462
Ministry of Culture, Youth and Sports	9,000	6,303	500
Ministry of Education, Science, Technology and Innovation	27,109	29,380	37,856
Ministry of Internal Affairs	23,159,864	28,628,737	25,526,791
Hospital and University Clinical Service of Kosovo	11,052	16,860	-
Health Insurance Fund	-	176,443	-
Regulatory Authority of Electronic and Postal Communications	367,411	478,185	10,154,529
Energy Regulatory Office	2,328,879	169,623	144,637
Procurement Review Body	15,000	15,000	-
University of Prishtina	35,315	30,190	52,890
Kosovo Competition Authority	5,604,410	4,040,451	4,040,451
Election Complaints and Appeals Panel	-	2,100	41,500
Information and Privacy Agency	37,000	3,000	-
Air Navigation Services Agency	388,158	426,367	884,378
National Audit Office	7,260	-	-
Water and Waste Regulatory Office	266,738	321,848	353,326
Civil Aviation Authority	449,468	408,842	321,939
Independent Commission for Mines and Minerals ³⁰	39,799,219	36,842,200	33,657,802
Independent Media Commission	720,061	795,970	728,267
Central Election Commission	31,578	29,342	29,022
Kosovo Judicial Council	216,775	153,412	139,922
Total Central Level	669,401,679	607,974,066	564,294,711

²⁹ Referring to the AFR on BO for 2023, the increase is reflected in unpaid debts from taxpayers.

³⁰ Referring to the AFR on BO for 2023, the increase is mainly reflected by royalties and administrative fines.

Local Level

Description	2023	2022	2021
Glllogoc	3,788,906	3,754,913	3,330,640
Fushe Kosova	5,124,043	4,548,191	4,641,559
Lipjan	5,006,496	5,509,528	5,267,819
Obiliq	1,788,298	1,379,622	1,346,235
Podujeva	3,721,030	4,635,406	4,325,611
Prishtina ³¹	76,035,613	69,372,334	63,970,441
Shtime	530,004	755,644	703,655
Graçanica	4,987,918	4,178,082	3,826,839
Dragash	1,933,805	1,868,544	2,238,922
Prizren ³²	22,978,746	18,936,616	17,724,433
Rahovec	2,646,791	2,593,284	2,234,800
Suhareka	7,637,555	6,772,436	5,880,526
Malisheva	2,968,766	3,460,689	3,071,534
Mamusha	196,559	162,997	135,793
Deçan	2,781,558	2,501,524	2,096,545
Gjakova	12,832,356	11,506,693	10,734,153
Istog	1,511,472	1,888,787	1,632,640
Klina	3,740,689	3,199,211	2,893,036
Peja	23,544,860	21,633,930	19,155,272
Junik	270,043	253,903	242,624
Mitrovica	14,564,307	13,556,875	12,750,721
Skenderaj	1,269,505	1,562,158	1,368,871
Vushtrri	6,460,793	5,796,928	4,985,049
Zveçan	-	-	1,800
Gjilan	12,749,594	13,667,617	12,672,851
Kaçanik	1,973,138	1,830,089	1,711,597
Kamenica	1,607,078	2,204,389	2,271,187
Novo Berde	833,935	643,318	507,024
Shterpce	2,987,477	3,439,650	3,029,584
Ferizaj	17,120,442	16,163,503	14,144,459
Vitia	2,523,931	2,780,743	2,596,469
Partesh	613,915	471,481	387,155
Hani i Elezit	353,018	716,602	643,147
Klllokot	902,034	831,780	736,986
Ranillug	639,612	546,833	493,518
Total Local Level	248,624,288	233,124,299	213,753,496
Total	918,025,967	841,098,364	778,048,207

³¹ Referring to the AFR on BO for 2023, the increase is mainly reflected by construction tax and the waste project.

³² Referring to the AFR on BO for 2023, the increase is reflected by the category of property tax and urban planning permits.

ANNEX No. 11 Funding Request Report - Unauthorized Exit

Description	Unauthorized transactions	Funds returned according to the court decision	Request for funds
a	b	c	d=b-c
Total	2,077,996	367,490	1,710,506

This table includes transactions (according to the individual AFS 2020 by the Ministry of Infrastructure) without approval from 9 October 2020 in the amount of 2,077,995.90 Euro, which consist of four transactions according to these details: the case in the amount of

EUR 750,000.00 with cost coupon number 2020-215799, item in the amount of EUR 330,092.00 with cost coupon number 2020-215796, item in the amount of EUR 622,903.90 with cost coupon number 2020-215793 and item in the amount of EUR 375,000.00 which has a cost coupon number 2020-215795

The Treasury sent an official letter no. 142, dated 22 October 2020, pursuant to Article 12 (paragraph 7) of the Law on Budget Appropriations for 2020, which is a formal request for the return of illegally acquired funds, and in the accounting aspect is treated as a request for funds for the state budget.

The case is under the jurisdiction of the judiciary authorities, and as of 31 December 2023, a total of 367,490.00 Euro have been returned to the TSA by court decision.

ANNEX No. 12 Report on outstanding invoices by budget organizations

Central Level

Description	2023< 30days	2023> 30days	2022< 30days	2022> 30days	2021< 30days	2021> 30days
Assembly	58,396	3,597	72,111	154,863	225,879	-
Office of the President	-	11,036	-	20,122	-	27,050
Office of the Prime Minister	86,585	9,573	215,073	51,682	101,160	329,781
Ministry of Finance, Labour and Transfers	120,728	20	17,942	-	144,400	-
Ministry of Agriculture, Forestry and Rural Development	1,450,276	58,925	382,210	86,847	344,133	7,632,351
Ministry of Industry, Entrepreneurship and Trade	21,242	2,632	89,387	5,970	28,494	23,165
Ministry of Environment, Spatial Planning and Infrastructure	3,602,474	1,367,455	3,512,423	4,216,391	983,302	18,753,538
Ministry of Health	59,693	862,278	620,378	5,766	725,969	1,254
Ministry of Culture, Youth and Sports	1,059,976	394,642	657,583	339,512	882,596	432,770
Ministry of Education, Science, Technology and Innovation	751,716	814,942	670,772	447,181	706,000	570,333
Ministry of Communities and Returns	-	-	-	-	-	1,271
Ministry of Local Government Administration	254,260	2,750	3,235	5,251	13,535	4,969
Ministry of Economy	356,594	-	301,129	-	2,613	-
Ministry of Internal Affairs	2,051,149	1,277,067	450,860	20,472	1,264,272	76,346
Ministry of Justice	326,053	181,444	975,780	520,295	686,301	530,312
Ministry of Foreign Affairs and Diaspora	-	296,351	-	14,320	-	253,306
Ministry of Defense	602,092	13,783,415	3,234,303	1,403,332	452,189	768,112
Hospital and University Clinical Service of Kosovo	-	655,163	-	628,700	-	989,116
Ministry of Regional Development	25,795	-	-	78,182	2,872	14,350
Health Insurance Fund	719,531	574,912	248,695	2,606,815	451,260	1,193,747
Public Procurement Regulatory Commission	993	-	2,846	-	6,950	-
Kosovo Academy of Sciences and Arts	338	-	10,423	-	8,609	-
Regulatory Authority of Electronic and Postal Communications	8,566	216	5,252	-	6,893	457
Anti-Corruption Agency	1,103	-	1,028	-	11,465	-
Energy Regulatory Office	522	-	2,330	-	1,454	-
Privatization Agency of Kosovo	56,450	3,084	55,408	3,474	64,571	5,609
Procurement Review Body	3,272	-	354	2,437	469	1,603
Agency for Free Legal Aid	-	-	6,337	-	3,949	45
University of Prishtina	-	468,206	-	994,392	2,471,610	107,328
Constitutional Court of Kosovo	24,133	-	3,431	-	5,279	-
Kosovo Intelligence Agency	-	71,332	-	44,619	-	73,419
Kosovo Council for Cultural Heritage	1,167	-	995	-	674	-
Election Complaints and Appeals Panel	194	-	-	170	-	1,838
Independent Oversight Board for the Kosovo Civil Service	4,813	-	4,326	-	3,969	-
State Prosecutor	228,372	12,649	238,435	94,116	151,374	27,926
Information and Privacy Agency	-	-	2,394	-	1,886	-
Air Navigation Services Agency	127	-	-	-	42,871	-

Description	2023< 30days	2023> 30days	2022< 30days	2022> 30days	2021< 30days	2021> 30days
National Audit Office	17,772	1,828	15,866	-	4,728	-
Water and Waste Regulatory Office	-	1,833	-	5,100	-	3,785
Railway Regulatory Authority	3,061	-	3,594	-	2,746	-
Civil Aviation Authority	1,025	33	1,360	-	1,216	-
Independent Commission for Mines and Minerals	5,062	15,083	9,175	18,064	5,612	2,010
Independent Media Commission	3,943	-	12,127	-	19,027	-
Central Election Commission	5,310	-	9,918	-	47,256	-
Ombudsperson Institution	3,246	-	4,585	750	3,187	731
Academy of Justice	2,438	-	2,220	-	790	498
Kosovo Judicial Council	122,592	52,682	229,156	569,970	121,655	67,795
Kosovo Property Comparison and Verification Agency	10,150	7,915	16,363	2,642	22,275	2,054
Total Central Level	12,051,208	20,931,062	12,089,801	12,341,435	10,025,489	31,896,869

Annex 12.1. Obligations from expropriation, including those decisions that do not yet have a payment deadline

Summary of financial liabilities (2010-2023)				
No.	Description	2023	2022 ³³	2021 ³³
1	Private property	17,512,922	25,063,930	42,872,565
2	Municipal property	10,925,998	11,128,694	11,150,876
3	Social property	54,595,635	52,823,284	48,306,112
4	Public property	15,962,553	15,962,553	15,962,553
	Total	98,997,108	104,978,461	118,292,106

³³ For comparative purposes, the data for 2022 and 2021 were taken from the Annual Financial Report for 2022, as such a comparison for 2022 and 2021 was not reflected in the BO's individual report for 2023.

Local Level

Description	2023< 30days	2023> 30days	2022< 30days	2022> 30days	2021< 30days	2021> 30days
Glllogoc	337,933	18,891	111,891	4,164	122,167	271,349
Fushe Kosova	129,968	42,950	57,552	85,403	74,270	211,590
Lipjan	157,612	82,574	166,929	134,760	90,042	162,049
Obiliq	99,031	2,939	24,892	11,836	153,079	-
Podujeva	174,463	331,983	476,581	200,432	186,106	59,500
Prishtina	2,195,419	836,347	1,283,617	196,312	1,801,257	765,311
Shtime	1,934	120,613	2,235	5,807	1,768	106,761
Graçanica	19,452	218,443	31,732	168,714	36,528	9,776
Dragash	27,844	84,579	30,667	17,386	9,160	12,647
Prizren	1,866,933	395,545	797,981	719,713	1,114,308	-
Rahovec	250,454	1,216,793	558,291	1,283,248	948,651	35,279
Suhareka	102,841	24,290	66,512	92,317	53,366	32,418
Malisheva	141,668	1,397,326	253,637	159,308	218,200	188,526
Mamusha	3,618	-	35,222	-	1,984	99,889
Deçan	1,063,819	941,524	495,489	634,679	148,336	273,048
Gjakova	902,480	93,739	477,074	197,293	356,922	298,822
Istog	74,424	17,826	65,457	20,613	41,367	22,000
Klina	94,590	12,988	51,362	39,316	60,946	33,307
Peja	13,560	2,829,325	141,026	411,684	557,788	241,773
Junik	13,809	442	7,164	395	12,511	93,022
Leposavic	41,785	3,758	S/R	-	120,943	49,647
Mitrovica	305,192	561,894	382,243	718,040	546,967	1,610,607
Skenderaj	681,955	-	134,798	953,226	137,083	319,750
Vushtrri	281,242	252,837	67,153	93,930	89,947	90,358
Zubin Potok	2,185	6,485	S/R	S/R	-	-
Zvecan	11,920	-	S/R	S/R	-	226,509
North Mitrovica	-	3,103	-	-	57,808	-
Gjilan	392,005	2,395,688	390,268	4,208,743	1,498,317	9,536,640
Kaçanik	7,752	91,135	16,254	6,920	33,060	4,012
Kamenica	55,699	416,522	31,361	100	55,020	22,832
Novo Berde	1,186	63,471	-	20,568	35,295	-
Shterpce	3,282	3,145	-	10,000	12,582	5,990
Ferizaj	3,323,526	537,709	2,628,836	473,995	985,083	5,652,545
Vitia	680,571	53,749	305,581	47,966	364,822	10,773
Partesh	-	104,729	-	210,594	-	73,981
Hani i Elezit	-	11,143	11,585	-	61,529	-
Klllokot	2,420	19,593	-	50,915	-	49,185
Ranillug	14,770	-	1,623	3,534	106	1,154
Total Local Level	13,477,341	13,194,079	9,105,010	11,181,913	9,987,316	20,571,048
Total	25,528,549	34,125,141	21,194,811	23,523,348	20,012,805	52,467,917

ANNEX No. 13 Report on contingent liabilities by budget organizations

Central Level

Description	2023	2022	2021
Assembly	475,869	587,517	547,677
Wages and salaries	7,182	120,722	119,236
Goods and Services	415,687	413,795	428,441
Capital expenditures	53,000	53,000	-
Office of the Prime Minister	-	464,092	573,223
Goods and Services	-	464,092	573,223
Ministry of Finance, Labour and Transfers	1,332,270	2,346,891	1,769,474
Wages and salaries	581,909	336,650	30,108
Goods and Services	750,361	1,962,404	1,693,230
Utilities	-	-	520
Subsidies and transfers	-	47,837	45,616
Ministry of Agriculture, Forestry and Rural Development	5,404,762	3,880,141	4,293,903
Wages and salaries	237,366	38,524	52,502
Goods and Services	2,573,105	2,223,008	3,996,118
Subsidies and transfers	2,493,239	1,510,057	136,732
Capital expenditures	101,052	108,552	108,552
Ministry of Industry, Entrepreneurship and Trade	2,057,107	2,684,462	1,883,453
Wages and salaries	50,964	49,334	49,334
Goods and Services	1,948,063	1,942,228	1,776,040
Subsidies and transfers	-	634,820	-
Capital expenditures	58,080	58,080	58,080
Ministry of Environment, Spatial Planning and Infrastructure	27,794,374	37,344,956	86,169,601
Wages and salaries	3,000	-	-
Goods and Services	3,747,607	1,886,461	7,735,200
Capital expenditures	24,043,767	35,458,495	78,434,401
Ministry of Health	3,723,279	8,521,074	2,933,809
Wages and salaries	703,904	157,362	95,608
Goods and Services	1,794,318	7,137,695	610,079
Utilities	2,008	2,008	2,008
Subsidies and transfers	152,933	153,893	184,385
Capital expenditures	1,070,116	1,070,116	2,041,729
Ministry of Culture, Youth and Sports	1,272,590	99,855	122,130
Wages and salaries	10,302	6,811	-
Goods and Services	106,702	3,721	-
Subsidies and transfers	45,888	-	-
Capital expenditures	1,109,698	89,323	-
Ministry of Education, Science, Technology and Innovation	10,424,628	5,969,431	5,904,077
Wages and salaries	4,617,673	244,918	226,473
Goods and Services	5,033,220	5,031,950	5,048,763
Capital expenditures	773,735	692,563	628,841
Ministry of Economy	1,590,749	4,754,404	854,282
Wages and salaries	10,000	10,000	-
Goods and Services	1,580,749	4,744,404	854,282
Ministry of Internal Affairs	12,758,518	11,700,623	8,094,899
Wages and salaries	7,232,591	4,582,164	2,218,050
Goods and Services	4,366,869	4,176,555	3,464,555
Utilities	14,409	-	-
Capital expenditures	1,144,649	2,941,905	2,412,294
Ministry of Justice	539,192	549,055	99,859
Wages and salaries	257,660	-	-
Goods and Services	280,393	549,055	99,859
Utilities	1,139	-	-
Ministry of Defense	454,611	309,978	235,508
Wages and salaries	79,218	64,191	58,426

Description	2023	2022	2021
Goods and Services	133,311	135,795	67,090
Utilities	1,974	-	-
Capital expenditures	240,108	109,992	109,992
Hospital and University Clinical Service of Kosovo	5,104,799	3,883,276	6,731,472
Wages and salaries	4,006,336	2,616,433	-
Goods and Services	355,814	514,240	-
Utilities	742,650	742,650	-
Capital expenditures	-	9,954	-
Health Insurance Fund	14,261,201	28,837,750	127,540
Wages and salaries	1,979	-	-
Goods and Services	43,333	41,312	39,333
Subsidies and transfers	14,215,889	28,796,438	88,206
Public Procurement Regulatory Commission	17,279	17,279	17,279
Goods and Services	17,279	17,279	17,279
Kosovo Academy of Sciences and Arts	30,456	30,456	5,000
Wages and salaries	25,456	-	-
Goods and Services	5,000	30,456	5,000
Regulatory Authority of Electronic and Postal Communications	1,084,179	184,179	184,179
Wages and salaries	1,679	1,679	1,679
Goods and Services	1,082,500	182,500	182,500
Privatization Agency of Kosovo	1,649,438	34,674	170,079
Wages and salaries	1,649,438	34,674	170,079
University of Prishtina	2,210,743	1,034,214	1,176,636
Wages and salaries	2,210,743	1,034,214	1,176,636
Constitutional Court of Kosovo	26,736	-	-
Wages and salaries	25,348	-	-
Goods and Services	1,388	-	-
State Prosecutor	10,803,459	9,665,969	9,448,222
Wages and salaries	79,949	80,689	87,061
Goods and Services	10,614,974	9,584,439	9,361,161
Utilities	841	841	-
Capital expenditures	107,695	-	-
Information and Privacy Agency	74,500	-	-
Goods and Services	74,500	-	-
Air Navigation Services Agency	847,956	650,532	549,249
Wages and salaries	86,581	650,532	549,249
Goods and Services	60,000	-	-
Capital expenditures	701,375	-	-
National Audit Office	66,336	58,962	51,796
Wages and salaries	66,336	48,866	42,248
Goods and Services	-	10,096	9,548
Railway Regulatory Authority	169,521	154,489	-
Wages and salaries	133,156	118,842	-
Goods and Services	36,365	35,647	-
Civil Aviation Authority	25,000	-	-
Wages and salaries	20,000	-	-
Goods and Services	5,000	-	-
Independent Commission for Mines and Minerals	-	-	13,019
Central Election Commission	165,740	164,243	164,243
Wages and salaries	58,512	55,000	55,000
Goods and Services	107,228	109,243	109,243
Kosovo Judicial Council	87,340,415	76,779,640	47,302,352
Wages and salaries	165,295	-	-
Goods and Services	87,175,120	-	-
Kosovo Property Comparison and Verification Agency	18,661	18,661	5,500
Wages and salaries	13,161	13,161	-
Goods and Services	5,500	5,500	5,500
Total Central Level	191,724,366	200,726,803	179,428,463

Local Level

Description	2023	2022	2021
Glllogoc	910,338	803,634	200,823
Wages and salaries	308,507	250,479	59,085
Goods and Services	156,181	162,348	141,738
Subsidies and transfers	1,800	-	-
Capital expenditures	443,851	390,808	-
Fushe Kosova	1,095,040	1,299,013	715,534
Wages and salaries	381,425	740,001	715,534
Goods and Services	262,825	18,000	-
Subsidies and transfers	450,790	-	-
Capital expenditures	-	541,012	-
Lipjan	803,473	244,993	251,086
Wages and salaries	399,993	88,946	-
Goods and Services	13,500	37,280	-
Utilities	-	2,126	-
Capital expenditures	389,980	116,642	251,086
Obiliq	2,706,807	2,400,202	2,079,127
Wages and salaries	254,587	98,781	122,106
Goods and Services	4,997	4,763	-
Subsidies and transfers	1,689	2,000	-
Capital expenditures	2,445,535	2,294,658	1,957,021
Podujeva	1,104,564	808,126	500,356
Wages and salaries	763,365	505,206	500,356
Goods and Services	95,609	-	-
Capital expenditures	245,589	302,920	-
Prishtina	41,509,329	67,782,853	9,714,013
Wages and salaries	4,175,585	429,887	-
Goods and Services	2,395,745	182,756	15,000
Capital expenditures	34,937,999	67,170,210 ³⁴	9,699,013
Shtime	665,340	883,147	772,541
Wages and salaries	604,464	742,314	631,708
Capital expenditures	60,875	140,833	140,833
Graçanica	1,318,461	5,245,813	5,313,030
Wages and salaries	109,968	-	-
Goods and Services	8,200	-	-
Subsidies and transfers	10,720	-	-
Capital expenditures	1,189,574	-	-
Dragash	850,502	530,155	515,477
Wages and salaries	671,242	459,469	388,697
Goods and Services	-	62,286	-
Capital expenditures	179,261	8,400	126,780
Prizren	19,315,828	2,351,332	560,374
Wages and salaries	5,284,612	2,238,190	560,374
Goods and Services	4,166,018	56,810	-
Capital expenditures	9,865,198	56,332	-
Rahovec	4,709,672	4,934,188	1,829,404
Wages and salaries	3,174,379	3,524,318	1,650,127
Capital expenditures	1,535,294	1,409,870	179,277
Suhareka	5,468,555	2,091,596	509,356
Wages and salaries	71,622	159,128	249,395
Goods and Services	6,550	26,440	3,392
Capital expenditures	5,390,383	1,906,028	256,569
Malisheva	1,449,235	1,013,615	1,095,769
Wages and salaries	1,109,235	916,408	867,850
Goods and Services	-	33,347	36,600

³⁴ Referuar RVF të OB-së për vitin 2023, është ndryshuar vlera e raportuar për vitin 2022 bazuar në rekomandimin e ZKA-së

Description	2023	2022	2021
Capital expenditures	340,000	63,860	191,319
Mamusha	168,628	84,516	98,626
Wages and salaries	164,210	83,196	98,626
Goods and Services	4,418	1,319	-
Deçan	6,004,095	2,021,761	295,818
Wages and salaries	1,148,627	732,823	116,440
Goods and Services	2,665,947	311,707	80,563
Capital expenditures	2,189,520	977,232	98,815
Gjakova	937,019	784,425	567,568
Wages and salaries	510,924	361,176	2,447
Goods and Services	6,391	87,381	63,945
Utilities	186,564	220,385	268,805
Capital expenditures	233,140	115,483	232,372
Istog	778,106	604,177	621,000
Wages and salaries	46,868	100,279	621,000
Goods and Services	141,667	32,464	-
Utilities	-	20,301	-
Subsidies and transfers	302,536	62,968	-
Capital expenditures	287,035	388,165	-
Klina	2,549,717	991,471	275,875
Wages and salaries	1,649,280	129,832	56,806
Goods and Services	131,173	131,173	56,618
Capital expenditures	769,265	730,466	162,450
Peja	2,885,561	5,065,303	2,600,770
Wages and salaries	600,013	3,921,532	1,121,532
Goods and Services	8,252	423,240	531,781
Subsidies and transfers	152,200	12,300	10,250
Capital expenditures	2,125,097	708,232	937,207
Junik	225,375	125,046	50,957
Wages and salaries	225,375	123,486	-
Goods and Services	-	1,560	-
Capital expenditures	-	-	50,957
Mitrovica	3,186,053	5,425,329	4,537,055
Wages and salaries	2,493,239	729,021	-
Goods and Services	399,057	39,141	-
Utilities	290	-	-
Capital expenditures	293,466	4,657,167	4,537,055
Skenderaj	1,013,443	721,228	1,566,587
Wages and salaries	48,073	18,146	389,649
Goods and Services	195,578	1,942	568,147
Utilities	-	-	21,197
Capital expenditures	769,793	701,140	587,594
Vushtrri	2,760,029	3,125,666	3,222,120
Wages and salaries	269,131	1,098,317	3,222,120
Goods and Services	299,207	208,001	-
Capital expenditures	2,191,691	1,819,349	-
Zveçan	-	-	27,560
Gjilan	19,736,774	17,699,391	14,427,529
Wages and salaries	4,243,288	3,180,044	1,971,843
Goods and Services	287,381	235,046	155,303
Capital expenditures	15,206,104	14,284,301	12,300,383
Kaçanik	2,559,758	479,274	100,511
Wages and salaries	1,954,234	378,028	1,000
Goods and Services	21,589	16,687	-
Capital expenditures	583,935	84,560	99,511
Kamenica	1,898,520	1,567,858	961,436
Wages and salaries	1,245,505	776,177	860,249

Description	2023	2022	2021
Goods and Services	46,566	14,269	-
Subsidies and transfers	167,300	446,983	-
Capital expenditures	439,150	330,429	101,187
Novo Berde	580,591	117,514	36,349
Wages and salaries	319,688	117,514	36,349
Goods and Services	260,903	-	-
Shterpce	46,896	41,641	141,157
Wages and salaries	46,896	41,641	141,157
Ferizaj	12,648,883	8,334,164	3,435,540
Wages and salaries	460,809	648,311	320,865
Goods and Services	8,754,352	2,089,012	84,177
Capital expenditures	3,433,723	5,596,840	3,030,498
Vitia	223,147	250,925	257,325
Wages and salaries	123,147	43,147	43,147
Goods and Services	-	-	2,952
Capital expenditures	100,000	207,778	211,226
Hani i Elezit	60,681	8,869	111,120
Wages and salaries	60,681	8,869	111,120
Klokot	56,510	75,188	-
Wages and salaries	56,510	63,018	-
Goods and Services	-	12,171	-
Ranillug	27,000	27,000	29,078
Wages and salaries	27,000	27,000	29,078
Total Local Level	140,253,932	137,939,414	57,420,871
Total	331,978,298	338,666,217	236,849,334

ANNEX No. 14 Cash in transit

Budget Organization	Cash in transit	Provision	Language
Ministry of Agriculture, Forestry and Rural Development	74,253	-	74,253
Kosovo Police	109,254	-	109,254
Independent Media Commission	875	-	875
Ministry of Environment, Spatial Planning and Infrastructure	36,713	-	36,713
Ministry of Economy and Environment	50	-	50
Ministry of Industry, Entrepreneurship and Trade	1,100	-	1,100
Ministry of Health	11,051	-	11,051
Ministry of Education, Science, Technology and Innovation	2,286	-	2,286
State Prosecutor	800	-	800
Ministry of Foreign Affairs and Diaspora	4,581	-	4,581
Ministry of Defense	6,530,000	-	6,530,000
Hospital and University Clinical Service of Kosovo	25,143	-	25,143
Emergency Management Agency	1,315	-	1,315
Customs Service	12,770,951	-	12,770,951
Ministry of Internal Affairs	294,796	-	294,796
Tax Administration of Kosovo	1,963,186	-	1,963,186
Kosovo Judicial Council	68,781	-	68,781
Ministry of Infrastructure	45,476	-	45,476
Procurement Review Body	6,500	-	6,500
Independent Commission for Mines and Minerals	38,723	-	38,723
Ministry of Culture, Youth and Sports	196	-	196
Ministry of Labor and Social Welfare	1,200	-	1,200
University of Prishtina	6,243	-	6,243
Deçan	4,823	7	4,830
Dragash	10,037	30	10,067
Ferizaj	83,207	10	83,217
Fushe Kosova	138,758	17	138,775
Gjakova	34,427	8	34,435
Gjilan	22,431	13	22,444
Glogoc	9,474	10	9,484
Hani i Elezit	8,320	14	8,334
Istog	11,267	26	11,293
Junik	1,124	1	1,125
Kamenica	4,369	4	4,373
Kaçanik	7,470	11	7,481
Klina	16,752	8	16,760
Leposavic	203	-	203
Lipjan	19,950	11	19,960
Malisheva	14,020	8	14,028
Mamusha	1,649	3	1,652
Mitrovica	44,493	49	44,541
Novo Berde	5,406	9	5,415
Obiliq	6,197	2	6,199
Peja	134,038	22	134,059
Podujeva	15,505	18	15,523
Prishtina	168,375	14	168,388
Prizren	41,262	15	41,277
Rahovec	17,602	26	17,628
Shterpce	2,914	3	2,917
Shtime	7,716	11	7,727
Skenderaj	4,835	10	4,844
Suhareka	12,070	10	12,080
Vitia	7,954	19	7,973
Vushtrri	24,486	6	24,492
Zveçan	414	8	422
Graçanica	14,521	23	14,544
Ranillug	2,841	1	2,842
Partesh	73	-	73
Klllokot	904	-	904
North Mitrovica	40	-	40
Total	22,893,401	423	22,893,824

Annex No. 15 Data on transfers from the reserve fund

The tables below present the budget and expenditure details for the categories of Government reserves, according to government decisions.

15.1. 321 Reserve (Contingencies)

Budget Organization	Economic category	Purpose of using the funds	Date of Decision	Decision	Initial state	Distribution	Remaining
Reserve/MFLT	10/232/13100/38			According to Law on Budget 2023	4,800,000		
MFAD	10/216/11316/200/00000/0113	Financial Support for Ukrainian and Afghan journalists sheltered in Kosovo.	22.03.2023	Decision No. 10/136		305,710	
MFLT	10/201/11202/200/00000/0112	Financial support for families affected by the earthquake in Turkey.	13.09.2023	Decision No. 07/159		500,000	
MFLT	10/201/11202/200/00000/0112	Support for the family of Sergeant (Hero) Afrim Bunjaku	27.09.2023	Decision No. 02/162		50,000	
MFLT	10/201/11301/200/00000/0133	Allocation for subsidizing the construction of houses for the non-majority community	12.10.2023	Decision No.03/165		290,000	
RTK	10/248/25900/200/00000/0830	Subsidy for the organization of the "Rrno per me Tregue" concert	13.12.2023	Decision No. 02/178		46,110	
MFLT	10/201/09900/200/00000/0112	Child and Maternity allowances (100 Euro)	21.12.2023	Decision No. 05/179		3,608,180	
Total					4,800,000	4,800,000	-

15.2 Economic category: Capital expenditures (Contingencies), according to the decisions of the Government

Budget Organization	Economic category	Purpose of using the funds	Date of Decision	Decision	Initial state	Distribution	Remaining
Reserve/MoF	10/232/13100/30/13255/0112			According to Law on Budget 2023	1,930,000		
MIA	10/214/30400/300/19215/0310	Financing of the "Electronic Monitoring System" project	26.04.2023	Decision No. 12/140		600,000	
OPM	10/104/12400/300/16168/0132	Supply of Information Technology equipment	29.06.2023	Decision No. 24/148		10,000	
MESPI	10/205/41800/300/16075/0443	Landslide repair on National Road N22.3 - Mitrovica - Jarinje	12.10.2023	Decision No. 05/165		300,000	
MFLT	10/201/09900/200/00000/0112	Child and Maternity allowances (100 Euro)	21.12.2023	Decision No. 05/179		1,020,000	
Total					1,930,000	1,930,000	-

15.3 Economic category: Salary expenses, subsidies and transfers (expenses from the borrowing fund/reserves), according to Government decisions

Budget Organization	Economic category	Purpose of using the funds	Date of Decision	Decision	Initial state	Distribution	Remaining
Reserve/MoF	04/232/13100/38/00000/0112	Increasing the "Reserves" threshold for receiving funds from the World Bank	27.10.2023	Decision No. 02/169	15,000,000		
MFLT	04/201/11200/200/00000/0112	Assistance for economic recovery for families affected by natural disasters.	27.10.2023	Decision No. 08/169		9,000,000	
MFLT	04/201/11200/200/00000/0112	Assistance for economic recovery for families affected by natural disasters.	13.12.2023	Decision No. 24/178		4,000,000	
MFLT	04/201/09900/200/00000/0112	Child and Maternity allowances (100 Euro)	21.12.2023	Decision No. 05/179		2,000,000	
MFLT	04/201/131000/38/00000/0112	Return of funds to the reserve, amendment and supplementation of GD 08/169	27.12.2023	Decision No. 36/180		-2,606,665	
MFLT	04/201/131000/38/00000/0112	Return of funds to reserve, annulment of decision 24/178	27.12.2023	Decision No. 37/180		-4,000,000	
HUCSK	04/220/70000/111/00000/0731	Wages - December	27.12.2023	Decision No. 34/180		3,034,538	
HUCSK	04/220/70100/111/00000/0732	Wages - December	27.12.2023	Decision No. 34/180		3,572,127	
Total					15,000,000	15,000,000	-

Annex No 16: Employment data

Central Level

Description	Law No. 08/L-193	2023	2022	2021
Assembly of Kosovo	523	441	361	413
Office of the President	83	70	70	71
Office of the Prime Minister	536	391	491	521
Ministry of Finance, Labour and Transfers	2,575	2,077	2,421	2,496
Ministry of Agriculture, Forestry and Rural Development	728	598	377	371
Ministry of Industry, Entrepreneurship and Trade	331	242	250	263
Ministry of Environment, Spatial Planning and Infrastructure	622	528	547	563
Ministry of Health	1,425	1,304	1,150	1,175
Hospital and University Clinical Service of Kosovo	7,538	7,179	7,133	7,225
Ministry of Culture, Youth and Sports	803	726	730	751
Ministry of Education, Science, Technology and Innovation	2,216	2,311	2,256	2,322
Ministry of Communities and Returns	121	102	103	108
Ministry of Local Government Administration	129	102	109	115
Ministry of Economy	182	150	148	164
Ministry of Internal Affairs	11,381	10,374	10,148	10,597
Ministry of Justice	2,056	1,880	1,882	1,903
Ministry of Foreign Affairs and Diaspora	389	314	322	343
Ministry of Defense	4,884	4,710	4,263	3,695
Ministry of Regional Development	54	48	50	45
Public Procurement Regulatory Commission	42	32	35	37
Kosovo Academy of Sciences and Arts	20	19	19	19
Regulatory Authority of Electronic and Postal Communications	42	38	37	35
Anti-Corruption Agency	43	41	43	41
Energy Regulatory Office	33	23	26	28
Procurement Review Body	30	24	24	22
University of Prishtina	2,081	1,645	1,683	1,728
Constitutional Court of Kosovo	70	63	60	69
Kosovo Competition Authority	30	24	23	18
Kosovo Intelligence Agency	190	98	99	100
Kosovo Council for Cultural Heritage	18	8	9	9
Election Complaints and Appeals Panel	20	18	19	19
Independent Oversight Board for the Kosovo Civil Service	30	26	26	27
Kosovo Prosecutorial Council	964	877	841	806
National Audit Office	180	163	166	164
Water Services Regulatory Authority	21	21	21	21
Railway Regulatory Authority	29	19	21	23
Civil Aviation Authority	30	27	28	29
Independent Commission for Mines and Minerals	77	69	70	67
Independent Media Commission	39	36	32	34
Central Election Commission	93	74	76	81
Ombudsperson Institution	78	71	71	74
Academy of Justice	32	25	25	26
Kosovo Judicial Council	2,321	2,128	2,086	1,989
Kosovo Property Comparison and Verification Agency	200	173	179	184
Information and Privacy Agency	34	24	23	23
Health Insurance Fund	52	47	47	46
Privatization Agency of Kosovo	242	218	230	238
Air Navigation Services Agency	192	162	164	173
Central Level	43,809	39,740	38,994	39,271

Local Level³⁵

Description	Law No. 08/L-193	2023	2022	2021
Glllogoc	1,368	1,416	1,386	1,387
Fushe Kosova	964	972	806	780
Lipjan	1,523	1,532	1,542	1,518
Obiliq	656	700	685	696
Podujeva	2,009	2,074	2,013	1,959
Prishtina	4,841	4,653	4,622	4,751
Shtime	711	718	683	681
Graçanica	632	587	574	582
Dragash	758	729	735	731
Prizren	3,225	3,290	3,199	3,199
Rahovec	1,263	1,275	1,216	1,183
Suhareka	1,376	1,387	1,366	1,341
Malisheva	1,357	1,411	1,363	1,348
Mamusha	179	197	180	172
Deçan	872	887	865	848
Gjakova	2,276	2,308	2,274	2,255
Istog	975	1,000	1,034	1,024
Klina	956	1,057	1,032	993
Peja	2,218	2,210	2,174	2,156
Junik	167	203	195	213
Leposavic	511	72	69	446
Mitrovica	1,989	1,964	1,987	1,912
Skenderaj	1,344	1,343	1,386	1,299
Vushtrri	1,617	1,650	1,646	1,640
Zubin Potok	369	169	131	308
Zveçan	323	95	55	246
North Mitrovica	811	148	239	528
Gjilan	2,477	2,435	2,362	2,469
Kaçanik	819	813	803	793
Kamenica	1,172	1,201	1,234	1,229
Novoberde	356	403	399	390
Shterpce	481	433	429	438
Ferizaj	2,444	2,502	2,466	2,424
Vitia	1,165	1,204	1,195	1,163
Partesh	154	173	166	170
Hani i Elezit	249	278	262	259
Klllokot	132	150	150	155
Ranillug	190	225	231	228
Local Level	44,929	43,864	43,154	43,914
Total³⁶	88,738	83,604	82,148	83,185

³⁵ It includes the number of municipal assembly members paid through the payroll system and from the wages and salaries category.

³⁶ According to the NAO recommendation in relation to 2022 AFR, the current number of employees presents the actual number of employees in the public administration, including all employees under contractual relationships with the respective budget organizations and are part of the payroll management system.

ANNEX No. 17 Report of employees outside the payroll

This Annex, based on individual BO reports, reflects the contracted personnel within the BO funded or co-funded by donors for specific projects, including board members, commissions and census advisors, who are considered not to meet the criteria to be treated as permanent employees and are not included in the payroll according to the applicable legislation.

Central Level

Description	2023	2022	2021
Office of the President	3	-	-
Office of the Prime Minister	43	10	33
Ministry of Finance, Labour and Transfers	9	38	43
Ministry of Industry, Entrepreneurship and Trade	-	6	6
Ministry of Environment, Spatial Planning and Infrastructure	1	1	1
Ministry of Health	-	-	1,460
Ministry of Education, Science, Technology and Innovation	-	-	169
Ministry of Communities and Returns	4	-	-
Ministry of Local Government Administration	10	8	10
Ministry of Justice	3	11	7
Hospital and University Clinical Service of Kosovo	65	305	129
Kosovo Academy of Sciences and Arts	1	1	1
Privatization Agency of Kosovo	8	8	8
Procurement Review Body	-	-	4
Agency for Free Legal Aid	-	7	7
University of Prishtina ³⁷	140	-	-
Constitutional Court of Kosovo	1	-	-
Information and Privacy Agency	-	3	-
National Audit Office	-	1	-
Civil Aviation Authority	-	5	5
Independent Commission for Mines and Minerals	-	-	3
Central Election Commission	1	-	-
Ombudsperson Institution	-	-	1
Total Central Level	289	404	1,887

Local Level

Description	2023	2022	2021
Gllgoc	22	32	32
Fushe Kosova	42	-	53
Prishtina	18	5	-
Shtime	-	4	-
Prizren	11	-	-
Rahovec	21	20	-
Mamusha	-	-	1
Klina	1	1	-
Leposavic	S/R	S/R	S/R
Mitrovica	-	-	62
Skenderaj	1	-	-
Zubin Potok	S/R	S/R	-
North Mitrovica	S/R	S/R	S/R
Gjilan	-	1	5
Novo Berde	5	5	2
Ferizaj	31	7	22
Hani i Elezit	-	2	2
Total Local Level	152	77	179
Total	441	481	2,066

³⁷ Referring to the AFR on BO for 2023, this number reflects the commitment of external professors and intern students who have lectured at the Summer University as well as at the Faculty of Arts.

Central Level

Description	2023	2022	2021
Office of the Prime Minister	367	8	10
Ministry of Finance, Labour and Transfers	44	357	156
Ministry of Agriculture, Forestry and Rural Development	44	49	69
Ministry of Industry, Entrepreneurship and Trade	2	3	23
Ministry of Environment, Spatial Planning and Infrastructure	69	64	55
Ministry of Culture, Youth and Sports	158	60	120
Ministry of Education, Science, Technology and Innovation	29	23	49
Ministry of Local Government Administration	1	1	-
Ministry of Economy	20	15	13
Ministry of Internal Affairs	49	49	-
Ministry of Justice	1	1	1
Ministry of Foreign Affairs and Diaspora	4	1	3
Hospital and University Clinical Service of Kosovo	6	6	6
Ministry of Regional Development	8	7	4
Public Procurement Regulatory Commission	2	2	2
Procurement Review Body	69	61	47
Constitutional Court of Kosovo	6	5	-
Election Complaints and Appeals Panel	-	-	22
Central Election Commission	1	78	62,417
Ombudsperson Institution	-	-	1
Kosovo Judicial Council	-	13	19
Kosovo Property Comparison and Verification Agency	-	3	2
Total Central Level	880	806	63,019

Local Level

Description	2023	2022	2021
Gllgoc	-	7	6
Fushe Kosova	-	160	3
Podujeva	-	-	4
Prishtina	204	201	146
Shtime	-	-	4
Graçanica	7	7	7
Dragash	-	11	28
Prizren	-	12	50
Rahovec	3	-	-
Suhareka	7	13	31
Malisheva	18	11	2
Deçan	25	103	66
Gjakova	-	1	1
Istog	21	25	25
Klina	12	8	9
Peja	11	11	11
Junik	-	-	1
Leposavic	50	S/R	S/R
Mitrovica	-	2	-
Skenderaj	-	7	16
Vushtrri	-	-	141
North Mitrovica	17	-	-
Gjilan	73	29	103
Kaqanik	4	4	-
Kamenica	32	21	49
Novo Berde	12	9	1
Shterpce	-	2	3
Vitia	33	80	79
Partesh	3	9	-
Hani i Elezit	8	11	13
Klllokot	-	1	53
Ranillug	2	13	13
Total Local Level	542	758	865
Total	1,422	1,564	63,884

ANNEX No. 19 Report on payments under Article 39.2 of LPFMA

Description	2023	2022	2021
Rahovec	-	6,387	-
Deçan	-	1,500	11,700
Istog	-	-	3,170
Mitrovica	-	-	60,794
Skenderaj	-	-	8,615
Total	-	7,887	84,279

ANNEX No. 20 Report on payments according to court and enforcement decisions³⁸

Description	2023	2022	2021
Assembly of Kosovo	316,725	14,205	-
Office of the President	-	-	5,280
Office of the Prime Minister	13,327	6,202	65,171
Ministry of Finance, Labour and Transfers	520,035	248,258	3,261,306
Ministry of Agriculture Forestry and Rural Development	192,859	67,189	29,795
Ministry of Industry, Entrepreneurship and Trade	606,977	3,303	51,220
Ministry of Environment, Spatial Planning and Infrastructure	5,837,860	4,674,568	7,490,962
Ministry of Health	103,842	276,785	289,001
Ministry of Culture Youth and Sports	125,802	269,871	851,597
Ministry of Education, Science, Technology and Innovation	585,430	144,594	795,940
Ministry of Communities and Returns	-	-	1,517
Ministry of Local Government Administration	3,617	-	-
Ministry of Economy	1,472	-	2,322
Ministry of Internal Affairs	151,146	196,035	2,902,943
Ministry of Justice	180,431	298,074	226,465
Ministry of Foreign Affairs and Diaspora	3,658	6,800	45,200
Ministry of Defense	-	10,443	-
Hospital and University Clinical Service of Kosovo	993,760	2,625,931	2,656,549
Health Insurance Fund	10,176	-	27,472
Regulatory Authority of Electronic and Postal Communications	60	-	-
Anti-Corruption Agency	-	2,012	-
Kosovo Energy Regulatory Office	40	-	-
Privatization Agency of Kosovo	-	93,296	276,653
Procurement Review Body	-	4,961	-
Free Legal Aid Agency	-	338	-
University of Prishtina	44,048	93,971	329,077
Kosovo Intelligence Agency	-	3,000	-
Election Complaints and Appeals Panel	171	-	-
Kosovo Prosecutorial Council	4,370	12,991	13,820
Air Navigation Services Agency	1,008,215	75,528	190,185
Water Services Regulatory Authority	301	-	100
Railway Regulatory Authority	-	-	1,200
Independent Commission for Mines and Minerals	25,795	14,895	20,060
Independent Media Commission	5,210	4,624	8,699
Central Election Commission	-	26,214	-
Academy of Justice	-	5,638	-
Kosovo Judicial Council	799,616	501,519	467,742
Kosovo Property Comparison and Verification Agency	200,000	201,083	-
Total Central Level	11,734,942	9,882,326	20,010,276

³⁸ Based on the authorizations provided by LPFMA, Article 40, the Treasury of Kosovo has taken necessary measures by paying court decisions and enforcement orders from the budget allocations, which have been available to budget organizations.

Local Level

Description	2023	2022	2021
Glllogoc	1,077,771	2,418,201	596,760
Fushe Kosova	1,028,531	147,843	714,420
Lipjan	368,834	354,842	699,512
Obiliq	199,209	405,103	54,384
Podujeva	1,123,115	1,895,158	554,016
Prishtina	4,757,254	6,218,087	2,322,526
Shtime	511,946	128,097	219,733
Graçanica	274,323	260	26,676
Dragash	483,498	174,075	86,170
Prizren	4,023,424	1,688,164	4,988,662
Rahovec	920,102	295,253	136,994
Suhareka	615,959	972,282	399,668
Malisheva	763,977	812,800	1,313,843
Mamusha	1,449	91,074	-
Deçan	2,149,951	1,404,868	967,083
Gjakova	2,065,307	624,185	2,017,823
Istog	732,475	1,150,495	554,647
Klina	64,632	54,749	622,755
Peja	5,466,897	1,132,612	1,122,905
Junik	107,915	63,132	15,980
Mitrovica	1,168,509	3,615,609	4,341,331
Skenderaj	54,834	183,203	275,449
Vushtrri	2,610,378	199,229	669,335
Zubin Potok	-	21,893	26,987
Zveçan	31,059	678	4,253
North Mitrovica	17,663	-	1,000
Gjilan	1,987,677	5,733,917	879,102
Kaçanik	17,656	56,645	46,885
Kamenica	561,289	364,754	50,607
Novoberde	83,959	103,266	7,488
Shterpce	343,817	132,670	12,187
Ferizaj	5,190,665	4,990,519	7,097,477
Vitia	971,428	872,800	921,146
Partesh	204,962	25,474	21,872
Hani i Elezit	124,389	69,000	71,583
Klllokot	89,043	30,937	9,610
Ranillug	7,408	30,184	56,484
Total local level	40,201,304	36,462,057	31,907,352
Total	51,936,246	46,344,383	51,917,628

ANNEX No.21 Disclosures of the state debt

21.1 Status of loans – external debt

Creditor	Loans	Implementing BO / Implementer	Loan amount	Original currency	Amount of loan in Euro	Withdrawals as of 2022	Withdrawals in 2023	Amount retained
	Direct Loans							
IBRD	Consolidated Loan C	N/A	381.21	EUR	381.21	381.21	-	-
IDA	Public Sector Modernization Project	MFLT, MIAPA, PPRC	2.76	SDR	3.33	3.33	-	-
IDA	Real Estate Registration and Cadastre Project	MESPI	4.00	SDR	4.78	4.78	-	-
IMF	Arrangement for Available Loans 1	N/A	18.76	SDR	22.09	22.09	-	-
IDA	The First Policy Operation for Sustainable Employment Development	N/A	4.30	SDR	5.12	5.12	-	-
IDA	Agriculture and Rural Development Project	MAFRD	12.60	SDR	15.15	15.15	-	-
IDA	Additional Financing to Strengthen the Financial Sector and Market Infrastructure I	MFLT	2.48	SDR	2.96	2.96	-	-
IMF	Arrangement for Available Loans 2	N/A	78.22	SDR	93.64	93.64	-	-
IDA	Land Cleaning and Reclamation	MESPI, KEK JSC	2.57	SDR	3.17	3.17		-
IDB	Financing of M2 Milosevo - Mitrovica, Road Improvement Project	MESPI	15.32*	EUR	15.32	15.32		-
OFID	Project for Extension of the Highway M2 Milosevo-Mitrovica	MESPI	20.00	USD	18.12	4.11		14.01
SDF	Prishtina-Mitrovica Highway Project	MESPI	60.00	SAR	14.49	4.96	0.21	9.31
UniCredit	Modernization of the Education System in Kosovo through e-Education	MEST	4.93	EUR	4.93	4.93		-
IDA	Health Project	MoH	10.09	SDR	12.36	12.36		-
IDA	Energy Efficiency and Renewable Energy Project	MoE	20.10	SDR	24.48	17.45	3.64	3.39
IMF	Arrangement for Available Loans 2015	N/A	135.40	SDR	171.65	171.65		-
IDA	Kosovo Education System Improvement Project	MEST	4.72	SDR	5.76	5.76		-
EBRD	Rehabilitation of Regional Roads	MESPI	29.00	EUR	29.00	5.88	2.54	20.58
UniCredit	Modernization of Invasive Cardiology Services	MoH	2.11	EUR	2.11	2.11		-
EIV	Rehabilitation of the Railway Route 10	MESPI, INFRAKOS	42.00	EUR	42.00	30.80		11.20
BpiFrance	Wastewater Treatment Project	MoE	66.00	EUR	66.00	-		66.00
IDA	Water Supply and Canal Protection Project	MED, Iber-Lepenc J.S.C	0.36	EUR	0.36	0.36		-
IDA	Additional Project Funding for Agriculture and Rural Development	MAFRD	20.80	EUR	20.80	15.72	0.21	4.87
IDA	Competitiveness and Export Readiness Project	MTI	14.30	EUR	14.30	2.78	6.47	5.06
IDA	Kosovo Digital Economy Project	MoE	20.70	EUR	20.70	10.06	3.02	7.62
UniCredit	Wastewater Disposal System Project for the Municipality of Podujeva	Municipality of Podujeva	5.35	EUR	5.35	5.12	0.05	0.18
RBI-Austria	Project for Construction of Drinking Water Supply System for the Municipality of Ferizaj	Municipality of Ferizaj	5.13	EUR	5.13	5.13		-
UniCredit	Project for Construction of Water Supply System for the Municipality of Gracanica	Municipality of Gracanica	5.12	EUR	5.12	5.10		0.02
UniCredit	Project for Construction of Water Supply System for the Municipality of Istog	Municipality of Istog	5.09	EUR	5.09	4.95		0.14
UniCredit	Project for Construction of Water Supply System for the Municipality of Shtime	Municipality of Shtime	2.39	EUR	2.39	2.09		0.29
IMF	Emergency Financing Instrument	N/A	41.30	SDR	51.96	51.96		-
EBRD	Wastewater Development Project in Gjilan	MoE	10.00	EUR	10.00	0.10		9.90
IDA	Financial Spectrum Empowerment Project	MFLT/KGK Fund	22.30	EUR	22.30	21.68	0.22	0.40

Creditor	Loans	Implementing BO / Implementer	Loan amount	Original currency	Amount of loan in Euro	Withdrawals as of 2022	Withdrawals in 2023	Amount retained
IDA	Real Estate and Geospatial Infrastructure Cadastre Project	MoE	14.60	EUR	14.60	0.22	0.35	14.03
IDA	COVID-19 Emergency Project for Kosovo	MoH/MLSW/MFLT	46.00	EUR	46.00	43.48	2.52	0.01
EU	Macro-Financial Assistance to Kosovo	N/A	100.00	EUR	100.00	100.00		-
CoEDB	Public Sector Financing Instrument for Emergency Response to COVID-19	MFLT/MLSW	60.00	EUR	60.00	45.82	-	14.18
EIV	Wastewater Plant Project in Gjilan	ME/Municipality of Gjilan/RWC Hidromorava	11.00	EUR	11.00	-	0.20	10.80
IDA	Programme - Promoting and Enhancing Opportunities for Water Safety	MESPI	25.10	EUR	25.10	-	0.21	24.89
IDA	COVID-19 Emergency Project for Kosovo - Additional Funding	MoH	15.00	EUR	15.00	4.66	1.90	8.45
EIV	Kosovo's response to the Covid-19 Pandemic for SMEs	MFLT/KCGF	40.00	EUR	40.00	-	22.63	17.37
EBRD	Vital Infrastructure Emergency Liquidity Loan	MoE	10.30	EUR	10.30	10.30	-	-
EBRD	Wastewater Treatment in Mitrovica	Munici. Of Mitrovica	13.50	EUR	13.50	-	-	13.50
EIV	Wastewater Plant in Mitrovica	Munic. of Mitrovica	19.80	EUR	19.80	-	-	19.80
IDA	Development Policy Financing for Public Finance and Sustainable Growth	MFLT	50.60	EUR	50.60	50.60	-	-
IDA	Reform of the Social Assistance System of Kosovo	MFLT	47.00	EUR	47.00	-	15.00	32.00
IMF	Resilience and Sustainability Fund 2023	MFLT	61.95	SDR	75.46	-	37.80	37.66
IMF	Arrangement for Available Loans 2023	MFLT	80.12	SDR	97.60	-	-	97.60
EIV	Rehabilitation of the Railway Line 10B	INFRAKOS	38.00	EUR	38.00	-	-	38.00
	Total direct loans					1,186.91	96.97³⁹	481.25
	Sub-borrowed loans					-	-	
KfW	Water Supply and Wastewater Disposal, Phase II	RWCP	6.00	EUR	6.00	6.00	-	-
KfW	Improving the Central Heating Systems	TERMOKOS	5.00	EUR	5.00	5.00	-	-
KfW	Municipal Water Supply and Wastewater Disposal in Prishtina, Phase III	RWCP	20.00	EUR	20.00	20.00	-	-
KfW	400kW Transmission Line Kosovo-Albania	KOSTT	17.00	EUR	17.00	17.00	-	-
KfW	Improving the Transmission Network	KOSTT	20.43	EUR	20.43	20.43	-	-
IDA	Additional Financing to Strengthen the Financial Sector and Market Infrastructure II	CBK	1.82	SDR	2.27	2.27	-	-
EBRD	Railway Route Rehabilitation Project 10	INFRAKOS	39.90	EUR	39.90	16.95	1.89	21.06
KfW	Energy Efficient Measures Project in Municipalities	Municipalities (Ferizaj, Prishtina, Gjakova, Gjilan)	2.50	EUR	2.50	-	-	2.50
IDA	Water Supply and Canal Protection Project	Iber-Lepenc J.S.C	15.00	EUR	15.00	5.30	3.62	6.07
EBRD	Vital Infrastructure Emergency Liquidity Loan	MoE	4.92	EUR	4.92	4.92	-	-
EBRD	Green Cities Framework 2 Window 2 - Energy Efficiency in Public Buildings in Prishtina	Municipality of Prishtina	5.00	EUR	5.00	-	-	5.00
EBRD	Energy Efficiency in Public Buildings in Prizren	Municipality of Prizren	5.00	EUR	5.00	-	-	5.00
EBRD	Solar Heating of Prishtina	Termokos	23.20	EUR	23.20	-	-	23.20
KfW	Development of the Energy Sector VII – Improvement of the Transmission Network	KOSTT	25.50	EUR	25.50	-	-	25.50
	Total sub-borrowed loans					97.86	5.52	88.33
	Total general debt					1,284.76	102.48	569.58

³⁹ The difference in the amount of withdrawals/acceptances is due to the fact that some projects register the expenses in KFIMS in the previous year (December 2022) and the disbursement took place in 2023.

External Government Debt Services

External Debt service																	
Creditor	Project		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
DIRECT LOANS																	
IBRD	Consolidated Loan C	Principal	8.48	10.68	11.99	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34	11.34
		Interest	0.74	8.53	8.37	8.14	8.94	8.46	7.98	7.50	7.03	6.55	6.07	5.59	5.12	4.64	4.16
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	Public Sector Modernization Project	Principal	-	-	-	-	-	-	-	-	-	-	-	0.07	0.07	0.07	0.07
		Interest	-	-	-	-	-	0.00	0.01	0.02	0.03	0.02	0.03	0.03	0.02	0.03	0.02
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	Real Estate Registration and Cadastre Project	Principal	-	-	-	-	-	-	-	-	-	-	-	0.10	0.10	0.10	0.10
		Interest	-	-	-	0.00	0.00	0.01	0.02	0.03	0.04	0.04	0.04	0.04	0.03	0.04	0.03
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IMF	Arrangement for Available Loans 1	Principal	-	-	-	-	2.66	10.71	8.80	-	-	-	-	-	-	-	-
		Interest	-	0.06	0.30	0.25	0.23	0.17	0.05	-	-	-	-	-	-	-	-
		Other fees	-	0.23	0.06	-	-	0.00	-	-	-	-	-	-	-	-	-
IDA	The First Policy Operation for Sustainable Employment Development	Principal	-	-	-	-	-	-	-	-	-	-	-	0.26	0.52	0.54	0.53
		Interest	-	-	-	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.03
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	Agriculture and Rural Development Project	Principal	-	-	-	-	-	-	-	-	-	-	-	-	0.76	1.59	1.55
		Interest	-	-	-	-	0.01	0.03	0.06	0.08	0.10	0.11	0.11	0.11	0.11	0.14	0.09
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	Additional Financing to Strengthen the Financial Sector and Market Infrastructure I	Principal	-	-	-	-	-	-	-	-	-	-	-	-	0.15	0.31	0.31
		Interest	-	-	-	-	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.02
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IMF	Arrangement for Available Loans 2	Principal	-	-	-	-	-	-	7.40	49.21	41.06	-	-	-	-	-	-
		Interest	-	-	-	0.18	0.90	0.98	1.03	0.77	0.35	0.01	-	-	-	-	-
		Other fees	-	-	-	0.47	0.01	0.00	-	-	-	-	-	-	-	-	-
IDA	Land Cleaning and Reclamation	Principal	-	-	-	-	-	-	-	-	-	0.05	0.10	0.11	0.10	0.11	0.11
		Interest	-	-	-	-	-	0.00	0.02	0.05	0.06	0.06	0.06	0.06	0.05	0.06	0.05
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDB	Financing of M2 Milosevo - Mitrovica, Road Improvement Project	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	0.84	0.86
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	0.41	0.38
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SDF	Pristina-Mitrovica Highway Project	Principal	-	-	-	-	-	-	-	-	-	-	0.55	1.39	0.90	0.99	1.00
		Interest	-	-	-	-	-	-	-	-	-	-	0.01	0.04	0.02	0.03	0.02
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OFID	Project for Extension of the Highway M2 Milosevo-Mitrovica	Principal	-	-	-	-	-	-	-	-	-	-	0.61	1.17	1.03	1.21	0.21
		Interest	-	-	-	-	-	-	-	-	-	-	0.02	0.03	0.01	0.03	0.00
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UniCredit	Modernization of the Education System in Kosovo through e-Education	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.26
		Interest	-	-	-	-	-	0.00	0.01	0.02	0.04	0.05	0.05	0.05	0.05	0.05	0.05
		Other fees	-	-	-	-	-	0.07	0.01	0.01	0.00	-	-	-	-	-	-

External Debt service																		
Creditor	Project		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
DIRECT LOANS																		
IDA	Health Project	Principal	-	-	-	-	-	-	-	-	-	-	-	0.22	0.44	0.43	0.43	0.41
		Interest	-	-	-	-	-	-	-	-	0.00	0.02	0.04	0.08	0.10	0.17	0.23	0.21
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	Energy Efficiency and Renewable Energy Project	Principal	-	-	-	-	-	-	-	-	-	-	-	0.41	0.81	0.79	0.84	0.82
		Interest	-	-	-	-	-	-	-	-	0.00	0.02	0.08	0.18	0.22	0.26	0.31	0.30
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IMF	Arrangement for Available Loans 2015	Principal	-	-	-	-	-	-	-	-	-	4.29	30.40	65.85	52.01	12.46	-	-
		Interest	-	-	-	-	-	-	-	0.10	0.66	1.93	3.05	3.12	1.52	0.51	0.07	-
		Other fees	-	-	-	-	-	-	-	0.23	0.34	0.32	-	-	-	-	-	-
IDA	Kosovo Education System Improvement Project	Principal	-	-	-	-	-	-	-	-	-	-	-	-	0.11	0.21	0.21	0.19
		Interest	-	-	-	-	-	-	-	-	-	0.00	0.01	0.02	0.06	0.09	0.12	0.10
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EBRD	Rehabilitation of Regional Roads	Principal	-	-	-	-	-	-	-	-	-	-	-	-	0.13	0.26	0.38	0.77
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.02	0.03	0.19
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	0.91	0.13	0.13	0.12
UniCredit	Modernization of Invasive Cardiology Services	Principal	-	-	-	-	-	-	-	-	-	-	-	0.18	0.18	0.18	0.18	0.18
		Interest	-	-	-	-	-	-	-	-	-	0.03	0.03	0.03	0.03	0.02	0.02	0.02
		Other fees	-	-	-	-	-	-	-	-	0.05	-	-	-	-	-	-	-
EIV	Rehabilitation of the Railway Route 10	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	0.07	0.08	0.19	0.80
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	Water Supply and Canal Protection Project	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	0.12	0.12	0.00
		Interest	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00	0.00	0.00	0.00
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	Additional Project Funding for Agriculture and Rural Development	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.34	0.60
		Interest	-	-	-	-	-	-	-	-	-	-	-	0.02	0.06	0.11	0.16	0.18
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	Competitiveness and Export Readiness Project	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.24	0.47
		Interest	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00	0.01	0.01	0.05
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	Kosovo Digital Economy Project	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.34
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.05	0.10	0.16
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UniCredit	Wastewater Disposal System Project for the Municipality of Podujeva	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	0.00	0.02	0.05	0.06	0.06
		Other fees	-	-	-	-	-	-	-	-	-	-	-	0.06	0.01	0.00	0.00	0.00
RBI-Austria	Project for Construction of Drinking Water Supply System for the Municipality of Ferizaj	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	0.00	0.02	0.05	0.06	0.06
		Other fees	-	-	-	-	-	-	-	-	-	-	-	0.10	0.02	0.00	-	-
UniCredit	Project for Construction of Water Supply System for the Municipality of Gracanica	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	0.00	0.01	0.03	0.06	0.06
		Other fees	-	-	-	-	-	-	-	-	-	-	-	0.07	0.01	0.00	0.00	-

External Debt service

Creditor	Project		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
DIRECT LOANS																		
UniCredit	Project for Construction of Water Supply System for the Municipality of Istog	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Interest	-	-	-	-	-	-	-	-	-	-	-	0.00	0.01	0.03	0.06	0.06
		Other fees	-	-	-	-	-	-	-	-	-	-	-	0.07	0.01	0.00	0.00	0.00
UniCredit	Project for Construction of Water Supply System for the Municipality of Shtime	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Interest	-	-	-	-	-	-	-	-	-	-	-	0.00	0.01	0.03	0.03	0.03
		Other fees	-	-	-	-	-	-	-	-	-	-	-	0.03	0.00	0.00	0.00	0.00
IMF	Emergency Financing Instrument	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12.70
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	0.29	0.53	0.93	2.21
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	0.26	-	-	-
EBRD	Wastewater Development Project in Gjilan	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	0.01
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	0.21	0.05	0.05
IDA	Financial Spectrum Empowerment Project	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	0.25	0.27	0.28
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	Real Estate and Geospatial Infrastructure Cadastre Project	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00	0.01
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	COVID-19 Emergency Project for Kosovo	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	0.30	0.50	0.54
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EU	Macro-Financial Assistance to Kosovo	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	0.06	0.19	0.19
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CoEDB	Public Sector Financing Instrument for Emergency Response to COVID-19	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.40
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EBRD	Vital Infrastructure Emergency Liquidity Loan	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	2.58	5.15	2.58
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03	0.07	0.04
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	0.36	0.06	-
IDA	Promoting and Enhancing Opportunities for Water Safety	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EIV	Kosovo's Response to the COVID-19 Pandemic for SMEs	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.37
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.01	-
IDA	Social Assistance Reform Project	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.07
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IDA	Covid-19 Emergency Project for Kosovo - Additional Funding	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.03	0.05
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IMF	Arrangement for Available Loans 2023	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

External Debt service																			
Creditor	Project		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
DIRECT LOANS																			
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.10	
IMF	Resilience and Sustainability Fund 2023 (RSF)	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.19
IDA	Development Policy Financing for Public Finance and Sustainable Growth (DPF)	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.47
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total principal for direct loans					11.99	11.34	13.99	22.05	27.54	60.55	52.39	15.68	43.81	81.93	71.53	37.46	35.40⁴⁰		
Total interest for direct loans					8.68	8.60	10.14	9.71	9.35	9.20	9.69	10.11	9.91	8.47	8.18	8.98	11.80³⁶		
Total other fees for direct loans					0.06	0.47	0.01	0.08	0.24	0.41	0.32	-	0.33	1.23	0.72	0.25	0.46		

⁴⁰ The difference in the amount with payments for external debt service in note 32 is for payments to the creditor SFD that have a payment date of January 1 (debt system) and are initiated in December of the corresponding year (registrations in KFIMS).

SUB-BORROWED LOANS																			
Creditor	Project		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
SUB-BORROWED LOANS																			
KfW	Water Supply and Wastewater Disposal, Phase II	Principal	-	-	-	-	-	-	-	-	-	-	-	-	0.10	0.20	0.20	0.20	
		Interest	-	-	-	0.00	0.00	0.01	0.02	0.03	0.04	0.04	0.04	0.04	0.05	0.04	0.04	0.04	0.04
		Other fees	-	-	-	0.03	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	-	-	-	-	-
KfW	Improving the Central Heating Systems	Principal	-	-	-	-	-	-	0.22	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.44	0.44	
		Interest	-	-	-	-	0.01	0.24	0.43	0.41	0.37	0.33	0.30	0.26	0.22	0.18	0.14	0.14	
		Other fees	-	-	-	0.06	0.01	0.01	0.00	-	-	-	-	-	-	-	-	-	-
KfW	Municipal Water Supply and Wastewater Disposal in Prishtina, Phase III	Principal	-	-	-	-	-	-	1.11	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	2.22	
		Interest	-	-	-	-	-	-	0.07	0.31	0.50	0.44	0.37	0.30	0.23	0.16	0.09	0.09	
		Other fees	-	-	-	0.22	0.05	0.05	0.04	0.02	0.00	-	-	-	-	-	-	-	-
KfW	400kw Transmission Line Kosovo-Albania	Principal	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
		Interest	-	-	-	-	-	-	-	0.25	0.75	0.69	0.60	0.51	0.41	0.31	0.22	0.12	
		Other fees	-	0.18	0.04	0.04	0.04	0.04	0.03	0.00	-	-	-	-	-	-	-	-	-
KfW	Improving the Transmission Network	Principal	-	-	-	-	-	-	-	0.79	1.58	1.69	1.62	1.62	1.62	1.62	1.62	1.71	
		Interest	-	-	-	-	-	-	-	0.01	0.08	0.34	0.46	0.40	0.35	0.29	0.24	0.18	
		Other fees	-	-	-	-	-	-	0.18	0.05	0.04	0.01	-	-	-	-	-	-	-
IDA	Additional Financing to Strengthen the Financial Sector and Market Infrastructure II	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	0.11	0.23	0.22	
		Interest	-	-	-	-	-	-	0.00	0.00	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.01	
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KfW	Energy Efficient Measures Project in Municipalities	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Other fees	-	-	-	-	-	-	-	-	0.03	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
IDA	Water Supply and Canal Protection Project	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	0.25	0.50	0.50	
		Interest	-	-	-	-	-	-	-	-	-	-	0.01	0.01	0.01	0.05	0.06	0.07	
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EBRD	Railway Route Rehabilitation Project 10	Principal	-	-	-	-	-	-	-	-	-	-	-	0.19	0.40	0.60	1.14	1.95	
		Interest	-	-	-	-	-	-	-	-	-	-	-	0.01	0.04	0.05	0.11	0.55	
		Other fees	-	-	-	-	-	-	-	-	-	-	0.28	0.40	0.12	0.11	0.08	0.03	
EBRD	Vital Infrastructure Emergency Liquidity Loan - sub-borrowed	Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.46	2.46	
		Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.02	0.04	
		Other fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	-	
Total principal for sub-borrowed loans					-	-	-	-	1.33	5.45	6.24	6.35	6.47	6.78	7.44	10.80	11.69		
Total interest for sub-borrowed loans					-	0.00	0.02	0.25	0.79	1.59	1.97	1.90	1.65	1.43	1.22	1.05	1.25		
Total other fees for sub-borrowed loans					0.04	0.35	0.12	0.29	0.13	0.10	0.02	0.29	0.41	0.13	0.11	0.09	0.04		

Financial terms of international loans

Creditor	Loans	Date of agreement	Ratification year	Loan amount in original currency	Interest rate	Maturity period
	Direct Loans					
IBRD	Consolidated Loan C	29.06.2009	N/A	381.21 EUR	4.46% (5.81% and 3.13%)	22
IDA	Public Sector Modernization Project	10.03.2010	2011	2.76 SDR	0.75%	40
IDA	Real Estate Registration and Cadastre Project	10.03.2010	2011	4.00 SDR	0.75%	40
IMF	Arrangement for Available Loans 1	21.07.2010	N/A	18.76 SDR	1% + Interest Rate SDR	5
IDA	The First Policy Operation for Sustainable Employment Development	11.03.2011	2011	4.30 SDR	0.75%	20
IDA	Agriculture and Rural Development Project	26.07.2011	2011	12.60 SDR	0.75%	20
IDA	Additional Financing to Strengthen the Financial Sector and Market Infrastructure I	03.08.2011	2011	2.48 SDR	0.75%	20
IMF	Arrangement for Available Loans 2	27.04.2012	N/A	78.22 SDR	1% + Interest Rate SDR	5
IDA	Land Cleaning and Reclamation	15.05.2013	2013	2.57 SDR	2.00%	25
IDB	Financing of M2 Milosevo - Mitrovica, Road Improvement Project	22.05.2013	2013	15.32 EUR	2.694%	22
OFID	Project for Extension of the Highway M2 Milosevo-Mitrovica	05.09.2013	2014	20.00 USD	3.75%	20
SDF	Prishtina-Mitrovica Highway Project	03.12.2013	2014	60.00 SAR	2.00%	20
UniCredit	Modernization of the Education System in Kosovo through e-Education	27.02.2014	2014	4.93 EUR	1.10%	19
IDA	Health Project	15.01.2015	2015	10.09 SDR	2.00%	25
IDA	Energy Efficiency and Renewable Energy Project	15.01.2015	2015	20.10 SDR	2.00%	25
IMF	Arrangement for Available Loans 2015	29.07.2015	N/A	135.40 SDR	1% + Interest Rate SDR	7
IDA	Kosovo Education System Improvement Project	20.11.2015	2016	4.72 SDR	2.00%	25
UniCredit	Modernization of Invasive Cardiology Services	29.10.2015	2016	2.11 EUR	1.10%	15
EBRD	Rehabilitation of Regional Roads	24.12.2015	2016	29.00 EUR	1% + EURIBOR 6m	15
EIV	Rehabilitation of the Railway Route 10	08.12.2015	2016	42.00 EUR	Fixed or Variable ^{41*}	30
BpiFrance	Wastewater Treatment Project	19.01.2017	2017	66.00 EUR	0.036%	35
IDA	Water Supply and Canal Protection Project	27.01.2017	2017	0.36 EUR	1.40%	25
IDA	Additional Project Funding for Agriculture and Rural Development	02.08.2017	2018	20.80 EUR	1.20%	25
IDA	Competitiveness and Export Readiness Project	02.08.2017	2018	14.30 EUR	1.20%	25
IDA	Kosovo Digital Economy Project	20.07.2018	2018	20.70 EUR	1.38%	30
UniCredit	Wastewater Disposal System Project for the Municipality of Podujeva	24.09.2018	2019	5.35 EUR	1.10%	17
RBI-Austria	Project for Construction of Drinking Water Supply System for the Municipality of Ferizaj	27.11.2018	2019	5.13 EUR	1.10%	17
UniCredit	Project for Construction of Water Supply System for the Municipality of Gracanica	27.11.2018	2019	5.12 EUR	1.10%	17
UniCredit	Project for Construction of Water Supply System for the Municipality of Istog	27.11.2018	2019	5.09 EUR	1.10%	17
UniCredit	Project for Construction of Water Supply System for the Municipality of Shtime	27.11.2018	2019	2.39 EUR	1.10%	17
IMF	Emergency Financing Instrument	15.04.2020	2020	41.30 SDR	1% + Interest Rate SDR	5
EBRD	Wastewater Development Project in Gjilan	09.05.2019	2020	10.00 EUR	1% + EURIBOR 6m	15
IDA	Financial Spectrum Empowerment Project	23.09.2019	2020	22.30 EUR	1.27%	29
IDA	Real Estate and Geospatial Infrastructure Cadastre Project	07.02.2019	2020	14.60 EUR	1.35%	29
IDA	COVID-19 Emergency Project for Kosovo	29.06.2020	2020	46.00 EUR	1.20%	30
EU	Macro-Financial Assistance to Kosovo	30.07.2020	2020	100.00 EUR	0.125%	15
CoEDB	Public Sector Financing Instrument for Emergency Response to COVID-19	14.08.2020	2020	35.00 EUR	0.00%	15
EIV	Wastewater Plant Project in Gjilan	28.05.2020	2021	11.00 EUR	Fixed or Variable*	25

⁴¹ Based on the financial agreement, the borrower chooses the type of interest for each Tranche at the time of the Disbursement Request, whether the Tranche will be with a Fixed Rate or a Variable Rate. The margin rate (depending on the type of interest) will be set for each Tranche at the time of disbursement.

Creditor	Loans	Date of agreement	Ratification year	Loan amount in original currency	Interest rate	Maturity period
EBRD	Vital Infrastructure Emergency Liquidity Loan	17.08.2020	2021	17.08.2020	1% + EURIBOR 6m	3
CoEDB	Public Sector Financing Instrument for Emergency Response to COVID-19 - Amendment No. 1	27.05.2021	2021	27.05.2021	0.00%	15
IDA	COVID-19 Emergency Project for Kosovo - Additional Funding	23.07.2021	2021	23.07.2021	0.90%	30
EIV	Kosovo's response to the COVID-19 Pandemic for SMEs	28.06.2021	2021	28.06.2021	Fixed or Variable*	25
IDA	Programme - Promoting and Enhancing Opportunities for Water Safety	13.07.2020	2022	13.07.2020	0.45%	30
EBRD	Wastewater Development Project in Mitrovica	10.12.2021	2022	10.12.2021	Fixed or Variable*	15
EIV	Waste Water Treatment Plant in Mitrovica	10.12.2021	2022	10.12.2021	Fixed or Variable*	25
IDA	Development Policy Financing for Public Finance and Sustainable Growth	21.04.2022	2022	21.04.2022	0.31%	30
IMF	Resilience and Sustainability Fund 2023	23.08.2023	N/A	23.08.2023	1% + SDR Interest Rate	20
IMF	Arrangement for Available Loans 2023	07.06.2023	N/A	07.06.2023	1% + SDR Interest Rate	7
EIV	Rehabilitation of the Railway Line 10B	21.12.2022	2023	21.12.2022	Fixed or Variable*	27
KfW	Water Supply and Wastewater Disposal, Phase II	07.09.2010	2010	07.09.2010	0.75%	40
KfW	Improving the Central Heating Systems	14.11.2011	2012	14.11.2011	8.79%	15
KfW	Municipal Water Supply and Wastewater Disposal in Prishtina, Phase III	05.06.2012	2012	05.06.2012	3.20%	12
KfW	400kW Transmission Line Kosovo-Albania	28.12.2009	2010	28.12.2009	4.82%	15
KfW	Improving the Transmission Network	23.09.2013	2014	23.09.2013	0.75%	40
					3.30%	12
IDA	Additional Financing to Strengthen the Financial Sector and Market Infrastructure II	01.11.2011	2011	01.11.2011	0.75%	20
EBRD	Railway Route Rehabilitation Project 10	04.09.2015	2016	04.09.2015	1% + EURIBOR 6m	22
KfW	Energy Efficient Measures Project in Municipalities	22.01.2016	2016	22.01.2016	2.25%	21
IDA	Water Supply and Canal Protection Project	27.01.2017	2017	27.01.2017	1.40%	25
EBRD	Vital Infrastructure Emergency Liquidity Loan	17.08.2020	2021	17.08.2020	1% + EURIBOR 6m	3
EBRD	Green Cities Framework 2 Window 2 - Energy Efficiency in Public Buildings in Prishtina	12.04.2022	2023	12.04.2022	1% + EURIBOR 6m	10
EBRD	Energy Efficiency in Public Buildings in Prizren	10.05.2022	2023	10.05.2022	1% + EURIBOR 6m	10
EBRD	Solar Heating of Prishtina	20.12.2022	2023	20.12.2022	1% + EURIBOR 6m	12
KfW	Development of the Energy Sector VII - Improvement of the Transmission Network	29.12.2022	2023	29.12.2022	0.5% + ICAPEURO	15

21.2 Balance of domestic debt

21.2.1 Balance of domestic government debt stock (net)

The balance of domestic government debt stock (net) is €970.19 million as of 31.12.2023

Internal Debt	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
New (net) emissions	73.31	79.20	104.01	121.26	101.19	95.30	102.44	115.32	169.95	144.25	5.85	-141.81
Domestic debt stock (net)	73.31	152.51	256.52	377.78	478.97	574.27	676.62	791.94	961.90	1,106.14	1,112.00	970.19
Securities discount	0.69	1.69	3.00	2.77	0.98	0.68	3.20	3.31	3.37	3.91	4.05	2.47
The amount issued for refinancing (nominal)	90.00	228.20	272.17	261.02	320.60	249.95	319.95	244.57	199.85	162.00	217.75	250.25

21.2.2. Domestic debt by instruments at nominal value (net stock and discount)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
3 months	30.00	15.20	9.75	10.00	10.00	-	-	-	-	-	-	-
6 months	44.00	84.00	57.67	48.60	30.00	24.95	25.00	-	-	-	-	-
12 months	-	55.00	140.10	150.00	160.00	135.00	109.57	60.00	-	13.00	-	-
2 years	-	-	52.00	126.95	159.95	175.00	154.85	174.85	134.75	44.75	11.75	30.05
3 years	-	-	-	30.00	70.00	110.00	117.00	177.00	273.85	365.97	335.52	253.73
5 years	-	-	-	15.00	50.00	110.00	223.40	308.40	411.67	476.33	523.78	435.38
7 years	-	-	-	-	-	20.00	40.00	55.00	65.00	105.00	125.00	133.50
10 years	-	-	-	-	-	-	10.00	20.00	80.00	105.00	120.00	120.00
Total at nominal value	74.00	154.20	259.52	380.55	479.95	574.95	679.82	795.25	965.27	1,110.05	1,116.05	972.66

21.2.3. Domestic Debt by Holders of Securities

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Banks	195.36	227.36	238.92	243.42	257.25	281.21	272.48	327.39	279.51	231.50
Pension Funds	60.10	95.87	79.93	104.10	210.12	298.56	450.12	490.47	550.27	444.54
Public Institutions	-	26.56	127.33	198.74	185.98	181.02	198.86	228.37	213.56	216.60
Insurance Companies	-	20.36	20.25	21.52	22.92	26.4	33.8	41.42	45.91	50.33
Others	4.06	10.40	13.52	7.17	3.55	8.06	10.01	22.40	26.80	29.69
Total at nominal value	259.52	380.55	479.95	574.95	679.82	795.25	965.27	1,110.05	1,116.05	972.66

21.3 State Guarantees

Creditor	Loans	Loan implementer	Date of agreement	Amount of state guarantee in the original currency	Withdrawals as of 2023	Amount retained
EBRD	Guarantee for Urban Traffic in Prishtina	Urban Traffic	24.06.2016	10.00 EUR	10.00	-
EBRD	Guarantee for the Second Credit Line for DIFK	DIFK	22.12.2016	24.00 EUR	-	24.00

Revenues from state guarantee fees (trust funds)

Creditor	Loans	2015	2016	2017	2018	2019	2020	2021	2022	2023
EBRD	Guarantee for the Second Credit Line for DIFK ⁴²	0.06	0.05	0.05	0.05	0.05	0.05	0.00	-	-
EBRD	Guarantee for Urban Traffic in Prishtina	-	0.05	-	-	-	-	-	-	-
EBRD	Guarantee for the Second Credit Line for DIFK	-	-	0.14	0.06	-	0.04	-	-	-
Total		0.06	0.10	0.19	0.11	0.05	0.09	0.00	-	-

⁴² The guarantee expired on date 19.12.2020

ANNEX No. 22 Shares/Quotas of Kosovo Memberships in IFIs

Summary of Kosovo memberships in International Financial Institutions				
<i>All amounts are in USD</i>	Paid in cash	Promissory Note	Amounts on call	Number of shares
World Bank				
IBRD	11,467,563	0.00	174,069,066.90	1,538
IDA	829,775	645,491	0	N/A
MIGA	103,872	103,872	830,976.00	96
IFC	14,231,000	0	0	14,231
<i>IBRD - 120,635 per share</i>				
<i>MIGA - 10,820 per share</i>				
<i>IFC - 1,000 per share</i>				
<i>All amounts are in SDR</i>	Paid in cash	Promissory Note	General Quota	Kosovo quota as of IMF
International Monetary Fund	20,300,000	62,300,000	82,600,000	0.02%
<i>All amounts are in EUR</i>	Paid in cash	Promissory Note	Share value in Euro	Number of shares
European Bank for Reconstruction and Development	1,050,000	4,750,000	5,800,000	580
<i>EBRD - 10,000 per share</i>				
<i>All amounts are in EUR</i>	Paid in cash	Promissory Note	Share value in Euro	Contribution to capital
Council of Europe Development Bank	728,000	5,831,000	6,559,000	0.12%

ANNEX No. 23 Payments for the management of the Covid-19 pandemic, economic recovery and the EU energy contingency

The following tables present the expenses incurred for the management of the pandemic, economic recovery and the EU energy contingency allocated under the dedicated code in the accounting plan (00099, 00098, 00097) and which have been explicitly allocated by Government decisions, in accordance with the authorizations of the Law on Budget for 2023.

This value does not include funds budgeted directly to the budget organization through the budget law as a regular budget, as well as those that have gone outside the Treasury Single Account.

Table 1: Total Payments for the management of the Covid-19 pandemic, economic recovery and the EU energy contingency (00099; 00098; 00097)

Economic category	Budget allocations ERP	Payments	Progress%
Wages and salaries	1,095,636	1,092,035	100%
Goods and services	5,574,371	292,547	5%
Subsidies and transfers	185,292,276	184,597,541	100%
Capital expenditures	600,537	129,150	22%
Total	192,562,821	186,111,274	97%

While divided into two parts (codes 00099.00098 and 00097), are presented as follows:

Table 1.1: Payments for the management of the Covid-19 pandemic - Emergency Package (00099)

Economic category	Budget allocations	Payments	Progress%
Wages and salaries	206,810	204,777	99%
Goods and services	5,574,371	292,547	5%
Capital expenditures	600,537	129,150	22%
Total	6,381,719	626,474	10%

Annex 1.2 Payments for the management of the Covid-19 pandemic - Economic Recovery Package (00098)

Economic category	Budget allocations	Payments	Progress%
Wages and salaries	888,826	887,258	100%
Subsidies and transfers	140,292,276	139,837,702	100%
Total	141,181,102	140,724,960	100%

Table 1.3 EU Energy Contingency (00097)

Economic category	Budget allocations	Payments	Progress%
Subsidies and transfers	45,000,000	44,759,839	99%
Total	45,000,000	44,759,839	99%

ANNEX No.23.1 Payments for pandemic management by BOs and economic categories - emergency package (00099)

Budget Organization	BUDGET ALLOCATIONS	PAYMENTS	PROGRESS %
Ministry of Health	6,380,737	626,474	10%
Wages and salaries	206,810	204,777	99%
Goods and services	5,573,390	292,547	5%
Capital expenditures	600,537	129,150	22%
Ministry of Education, Science, Technology and Innovation	712	-	0%
Goods and services	712	-	0%
Skenderaj	270	-	0%
Goods and services	270	-	0%
Total	6,381,719	626,474	10%

ANNEX No. 23.2 Payments for pandemic management by BOs and economic categories - Economic Recovery Package (00098)

Budget Organization	BUDGET ALLOCATIONS	PAYMENTS	PROGRESS %
Ministry of Finance, Labour and Transfers	89,581,241	89,196,896	100%
Subsidies and transfers	89,581,241	89,196,896	100%
Ministry of Industry, Entrepreneurship and Trade	6,684,218	6,684,218	100%
Subsidies and transfers	6,684,218	6,684,218	100%
Ministry of Health	62,439	61,927	99%
Wages and salaries	62,439	61,927	99%
Ministry of Culture Youth and Sports	2,500,000	2,500,000	100%
Subsidies and transfers	2,500,000	2,500,000	100%
Ministry of Education, Science, Technology and Innovation	5,928,070	5,867,980	99%
Subsidies and transfers	5,928,070	5,867,980	99%
Ministry of Communities and Returns	3,000,000	2,989,861	100%
Subsidies and transfers	3,000,000	2,989,861	100%
Ministry of Economy	32,598,748	32,598,748	100%
Subsidies and transfers	32,598,748	32,598,748	100%
Ministry of Justice	3,512	3,512	100%
Wages and salaries	3,512	3,512	100%
Hospital and University Clinical Service of Kosovo	453,204	452,148	100%
Wages and salaries	453,204	452,148	100%
Glllogoc	10,102	10,102	100%
Wages and salaries	10,102	10,102	100%
Fushe Kosova	6,443	6,443	100%
Wages and salaries	6,443	6,443	100%
Lipjan	14,685	14,685	100%
Wages and salaries	14,685	14,685	100%
Obiliq	6,009	6,009	100%
Wages and salaries	6,009	6,009	100%
Podujeva	15,038	15,038	100%
Wages and salaries	15,038	15,038	100%
Prishtina	53,726	53,726	100%
Wages and salaries	53,726	53,726	100%
Shtime	5,553	5,553	100%
Wages and salaries	5,553	5,553	100%
Graçanica	14,994	14,994	100%
Wages and salaries	14,994	14,994	100%
Dragash	6,218	6,218	100%
Wages and salaries	6,218	6,218	100%
Prizren	31,088	31,088	100%
Wages and salaries	31,088	31,088	100%
Rahovec	9,393	9,393	100%
Wages and salaries	9,393	9,393	100%
Suhareka	8,732	8,732	100%

Budget Organization	BUDGET ALLOCATIONS	PAYMENTS	PROGRESS %
Wages and salaries	8,732	8,732	100%
Malisheva	7,523	7,523	100%
Wages and salaries	7,523	7,523	100%
Mamusha	1,701	1,701	100%
Wages and salaries	1,701	1,701	100%
Deçan	8,062	8,062	100%
Wages and salaries	8,062	8,062	100%
Gjakova	22,159	22,159	100%
Wages and salaries	22,159	22,159	100%
Istog	8,435	8,435	100%
Wages and salaries	8,435	8,435	100%
Klina	8,172	8,172	100%
Wages and salaries	8,172	8,172	100%
Peja	20,725	20,725	100%
Wages and salaries	20,725	20,725	100%
Junik	2,075	2,075	100%
Wages and salaries	2,075	2,075	100%
Mitrovica	17,884	17,884	100%
Wages and salaries	17,884	17,884	100%
Skenderaj	7,308	7,308	100%
Wages and salaries	7,308	7,308	100%
Vushtrri	13,232	13,232	100%
Wages and salaries	13,232	13,232	100%
Gjilan	16,768	16,768	100%
Wages and salaries	16,768	16,768	100%
Kaçanik	6,285	6,285	100%
Wages and salaries	6,285	6,285	100%
Kamenica	10,366	10,366	100%
Wages and salaries	10,366	10,366	100%
Novo Berde	2,884	2,884	100%
Wages and salaries	2,884	2,884	100%
Shterpce	1,134	1,134	100%
Wages and salaries	1,134	1,134	100%
Ferizaj	20,187	20,187	100%
Wages and salaries	20,187	20,187	100%
Vitia	8,005	8,005	100%
Wages and salaries	8,005	8,005	100%
Partesh	378	378	100%
Wages and salaries	378	378	100%
Hani i Elezit	1,890	1,890	100%
Wages and salaries	1,890	1,890	100%
Klllokot	693	693	100%
Wages and salaries	693	693	100%
Ranillug	1,825	1,825	100%
Wages and salaries	1,825	1,825	100%
Total	141,181,102	140,724,960	100%

ANNEX No. 23.3 EU Energy Contingency (00097)

Budget Organization	BUDGET ALLOCATIONS	PAYMENTS	PROGRESS %
Ministry of Finance, Labour and Transfers	40,000,000	39,773,036	99%
Subsidies and transfers	40,000,000	39,773,036	99%
Ministry of Economy	5,000,000	4,986,803	100%
Subsidies and transfers	5,000,000	4,986,803	100%
Total	45,000,000	44,759,839	99%

ANNEX No. 24 Plan for the implementation of the AFR recommendations 2022

No	Page no. in AFR	Recommendations	Responsible institution	Activities to be undertaken by management/comments	Proposed time for training	Application evaluation process			
						Implemented	Ongoing	Unimplemented	Comments
Government of the Republic of Kosovo									
1	12	Through the respective ministries, further actions must be ensured for the engagement of all employees by providing working conditions and regular attendance at work, as well as continuous monitoring as envisaged by legislative acts.	MIA	The Ministry of Internal Affairs is in the final phase of assigning functional work spaces and/or re-systematization of jobs within the Agencies of the Ministry of Internal Affairs. Through coordinating meetings with CRA, the re-systematization for employees is being evaluated.	Q2 2024		1. Ongoing		MIA continues to carefully address the manner and form of re-systematization of employees within the CRA and other agencies under MIA.
Ministry of Finance, Labour and Transfers									
2	12	Ensure through the MFLT that the requirements for complete and accurate reporting in the statements (annexes) are fulfilled.	MFLT/ Treasury of Kosovo	The Treasury of Kosovo will organize workshops with BOs to address all requirements arising from Regulation 01/2017 on reporting by BOs, requiring them to provide complete and accurate reflection in the statements (annexes).	Q4/2023	1. Implemented			The Treasury of Kosovo at the end of 2023 held a workshop with BOs where its representatives, along with those from the National Audit Office, required compliance with Regulation 01/2017 on BO reporting, seeking thorough and accurate reflection in the tables of disclosures (annexes) from the BOs.
3	24	<p>1. The Government must ensure that thorough analyses and necessary preparations regarding projects have been made before decisions are made on financing projects through loans, aiming for the most efficient use of these funds; and</p> <p>2. Delays or failures in the initiation or implementation of projects must be subject to ongoing reviews with the relevant project implementing organizations, analyzing the causes and reasons that reflect the undertaking of specific actions to reduce/eliminate them so that they are implemented and result in public benefits for the citizens.</p> <p>3. Based on the quarterly reports of the Treasury, the MFLT, in cooperation with line ministries, must address all identified challenges in the implementation of projects financed by loans. At any time and in all cases where deemed necessary, the MFLT must suggest to the Government the appropriate measures to overcome these challenges; and</p> <p>Provide clear guidance to budget organizations for the inclusion of capital investment plans to be financed by loans. MFLT must initiate negotiation procedures only if all preparations for the implementation of the project have been completed and provide sufficient and documented assurance that the implementation of these projects will be done in a timely and proper manner.</p>	MFLT	<p>1) For existing capital projects, historical problems still persist for which we have taken possible actions to ensure the implementation of this recommendation. However, for new capital projects, steps and actions will be taken so that all loan-funded projects initially complete feasibility studies, detailed design, and other specifics for the respective projects, including budgeting for expropriation for each project as part of the project cost.</p> <p>2 and 3) The Ministry of Finance, Labour, and Transfers, in its new regulation on internal organization, has envisaged a unit tasked with assisting and monitoring Project Implementation Units. This unit may also serve as a temporary unit for certain projects until implementing units are engaged and may develop monitoring mechanisms to identify delays/problems in the implementation of projects funded by International Financial Institutions. The full operationalization of this unit within MFLT is expected to be achieved with the implementation of the Ministry's regulation on internal organization.</p> <p>To ensure that financing from these institutions involves various studies to ensure that projects are matured, and evaluated and the economic, social and financial returns of these projects are known. This is done for all projects in accordance with the standards required by financial institutions, where for infrastructure projects, the preparation of the</p>	Q1-Q4/2023		1. Ongoing		1&4. For the majority of capital projects financed through borrowing, parallel applications are made to the Western Balkans Investment Framework for Grants. With the new rules, applying for investment grants without first completing the respective studies in consultation with the IFIs is not allowed. Thus, it can be considered that the recommendation is being implemented. 2&3. Once the process of the new regulation is formalized, necessary steps will be taken to establish the unit.

				<p>Feasibility Study is included (which includes cost-benefit analysis and presents the most favourable economic options for developing the project), followed by preliminary design (where the project's harsh lines are presented), then detailed design (where all technical aspects of the project are designed), and finally Environmental and Social Impact Assessment (where the expected impact of the project on the environment and society is assessed, including whether the project will affect vulnerable groups). Once the project and its impact are clearly understood, work begins on the project concerned, where in most cases the first step is the engagement of a Project Implementation Unit, involving internal experts implementing the project or external experts if the entity lacks sufficient capacity. In cases where the Project Implementation Unit is engaged from within the entity implementing the project, a consultancy company is also engaged, tasked with overseeing and assisting the Project Implementation Unit during their work, helping to ensure the high standards and quality required by International Financial Institutions for infrastructure projects. Projects financed by loans from International Financial Institutions adhere to the highest quality standards and have as a minimum criterion for financing to be projects with economic returns. BOs are represented during the preparation of projects financed by loans through the participation of competent officers in meetings and discussions on the projects. They are also involved in the negotiation process of financial agreements in subsequent stages.</p>				
4	26	Ensure that the Law on Budget Appropriations and amendments are submitted to the Assembly along with tables of amendments/supplementation for fiscal projections	MFLT	Law on Budget Appropriations for the Budget of the Republic of Kosovo provides that, along with the Macro-Fiscal Framework for the three-year period, they are submitted in the standard format as required by the MFLT.	Q1-Q4/2023	1. Implemented		The amendments and supplementation to the Law on Budget Appropriations for the Budget of the Republic of Kosovo related only to the textual part and not to the tabular one.
5	32	Ensure that the planning of capital projects undergoes an analysis of the organization's capacities for project management in line with the initial plans. Controls in project planning and budget implementation must be strengthened to achieve timely project completion and objectives. Harmonizing cash flow with project planning is essential to address the low levels of financial execution of capital projects.	MFLT	MFLT, through the Budget Circular and during the budget hearings, will encourage the BOs to prioritize the criteria of capital projects in accordance with the applicable AI. MFLT has taken steps in designing the Public Investment Program for the registration of multi-year commitments for capital projects and the same is expected to be implemented in the following years.	Q1-Q4/2024	1. Ongoing		MFLT, namely the Budget Department, has undertaken activities in designing the Public Investment Program for the registration of multi-year commitments, which has enabled budget organizations to include contracts for multi-year capital projects. It is the responsibility of each BO at the central and local levels to ensure the implementation of the AI on the selection criteria of capital projects.
6	34	Ensure through the MFLT effective controls in the budgeting processes in order for the expenses to be planned in the appropriate economic categories, according to the requirements of the LPFMA and IPSAS	MFLT	The Budget Department has undertaken measures to analyze and avoid budget misclassifications by budget organizations.	Q1-Q4/2023	1. Implemented		The Budget Department has taken measures to prevent budget misclassifications by budget organizations when submitting budget requests and reflecting them in the Draft Law Budget Appropriations.

7	35	Ensure through MFLT that budget planning and implementation are conducted according to the relevant functional codes so that expenditures accurately reflect their status according to the accounting plan.	MFLT	It is the responsibility of the BO to implement the applicable legislation during budget planning, although the MFLT will organize working meetings with the BO to raise the planning capacities of the BO and address this recommendation.	Q1-Q4/2023	1. Implemented		MFLT organized working meetings with BOs to inform them of the amendment/supplementation of the accounting plan, which is included in the Budget Management and Development System. Additionally, during the drafting process of the Law Budget Appropriations, budget hearings and meetings are held with BO officers to ensure that the drafting of the draft budget is in accordance with the applicable regulations.
8	43	1. The Government, through MFLT, should ensure sufficient training for asset officers and CFOs regarding the process of registering assets and presenting them accurately in individual financial statements; and 2. The Government, through MIA, should ensure the use of the e-asset application by all budget organizations.	1. MFLT/ Treasury of Kosovo 2. MIA	1. The Treasury consistently provides training according to the requests of budget organizations for asset officers and CFOs regarding the asset registration process and will organize workshops with budget organizations to address all requirements arising from Regulation 01/2017 on BOs reporting, requiring comprehensive and accurate reporting in the disclosure statements (assets). 2. MIA, namely AIS will act to enable the specified use of the application to provide asset registration for state institutions through the e-asset application.	1. Q4/2023 2. December 2023	1. Implemented	2. Ongoing	1. During 2023, the Treasury of Kosovo, in cooperation and supported by USAID, held workshops with all finance officers involved in the expenditure cycle, especially with CFOs and asset officers where they were informed of the update of economic codes of all economic categories in the chart of accounts as well as the opening of 34 new asset classes, which will significantly impact the improvement of registrations and reporting in financial statements. 2. A working group has been established for the implementation of the asset system in AIS, which continuously addresses requests coming from responsible officers in IRK related to configuration, note transfer, staff training, role assignment in the system, the addition of items to the catalogue, depreciation, improvement of errors made when entering data by receiving officers/deposits, and other requests regarding the submission of financial statements. For MFLT, the migration of notes from the previous version to the new one has been completed, and registrations have also been recorded as of 2023 besides migration. AIS will continuously support MFLT and all IRKs in handling their requests. AIS is continuously optimizing the manner and form of interaction of the E-asset system with the IEMSK, PIP, and BDMS systems.
9	44	The Government, in coordination with MFLT and MLGA, should re-evaluate the current mechanisms for debt collection, their structure, their age, as well as the chances of collecting these debts. Also, complete and accurate reporting and consolidation of treasury accounts should be ensured.	1. MFLT/ MLGA 2. MFLT/ Treasury of Kosovo	1. MLGA will provide its support, and cooperation with MFLT and municipalities and coordinate necessary meetings/activities for the implementation of the recommendation in line with MLGA mechanisms. 2. The Treasury of Kosovo will organize workshops with budget organizations where all requirements arising from Regulation 01/2017 on BOs reporting will be addressed, requiring comprehensive and accurate reporting in the statements (accounts receivable).	1. Q4/2023 2. Q4/2023	1. Unimplemented	1. Unimplemented	The Treasury of Kosovo, in cooperation with USAID, held workshops with all BO officers at the end of 2023, where representatives from the National Audit Office were also present. During these workshops, compliance with Regulation 01/2017 on BOs reporting was emphasized, requiring comprehensive and accurate reporting in the statements.

10	46	MFLT should establish controls through monitoring of reports on outstanding liabilities by BOs, and where deviations from legal deadlines are observed, appropriate measures should be taken.	MFLT/ Treasury of Kosovo	During the year-end meetings with BOs, the Treasury will address this issue and remind BOs that they are obliged to comply with the legal deadlines for payment execution as stipulated in the LPFMA and to establish mechanisms for monitoring obligations.	Q4 2023	1. Implem ented		During the year-end meeting with BOs officers, where representatives from the National Audit Office were also present, the Treasury raised this issue and reminded BOs that they must adhere to legal deadlines for payment execution to avoid creating overdue obligations.
11	50	1. The Government, through relevant institutions, should examine the obligations and responsibilities of BOs arising from collective agreements and take appropriate actions. Depending on these obligations and budgetary possibilities, ensure that budget organizations undertake adequate budget planning to avoid unnecessary expenses from potential legal proceedings. Additionally, the parties involved in the expropriation process, take measures to avoid or resolve numerous legal disputes. 2. Furthermore, the Minister, in coordination with the Treasury Director, must ensure that during the execution of payments based on court/enforcement decisions, the additional expenses of enforcement procedures are separated from the main debt amount according to the predefined economic codes in the accounting plan.	1. Budget 2. MFLT/ Treasury of Kosovo	1. The Ministry of Finance, Labour and Transfers, through Budget Circulars, has enabled BOs to plan in the course of their budget allocations the liabilities recognized by the BO and reported as contingent liabilities, 2. Revision of the Accounting Plan for the opening of the special economic code for the execution of payments according to Article 40 of the LPFMA, based on court/enforcement decisions, determining the allocation of the amount of procedural expenses from the amount of the main debt, in accordance with the economic expense category.	1. Q4/2023 2. Q4 2024	1. Implem ented	2. Ongoing	1. In drafting the Draft Law on Budget Appropriations, during budget hearings as well as with the issuance of the Budget Circular on the budgetary process, MFLT-BD requires all BOs to prioritize planning all legal obligations within the defined budget limit. This recommendation for the execution of payments according to Article 40 of LPFMA, based on court/enforcement decisions, determining the allocation of procedural expenses with the main debt amounts, in line with the economic expense category, can be implemented after the review of the accounting plan, which must be in line with GFS.
12	51	The Minister must ensure that the reporting of current employees presents the real number of employees in the public administration, including all employees under contractual relationships with the respective budget organizations and are part of the payroll management system.	MFLT/ Treasury of Kosovo	The Treasury of Kosovo during the consolidation of the 2023 AFR will start reporting the number of employees according to this recommendation.	TM1/2024	1. Implem ented		The Treasury of Kosovo during the consolidation of the 2023 AFR reported the number of employees according to the recommendation of the National Audit Office issued under the 2022 AFR (page 51).
13	66	1. Through MFLT (CHIAU), ensure that the IAUs are established by the BOs, through which efficient and effective functioning of the internal control system will be ensured. Also, those BOs not required to have IAUs should fulfil the function of internal auditing through other methods provided by regulations; and 2. Through MFLT (CHIAU), ensure that the BOs establish Audit Committees in accordance with legal requirements to support the achievement of IAUs' objectives and that these committees are effective in holding meetings and contribute to increasing accountability and strengthening the role of the internal audit, also preparing the annual report as required by IA.	CHIAU	Through a circular, the Ministry of Finance, Labour and Transfers, namely CHU will seek from the Public Sector entities to undertake necessary activities to implement the requirements of Law No. 06/L-021 on Public Internal Financial Control. The Ministry of Finance, Labour and Transfers, namely CHU will take all necessary actions to facilitate the establishment process of IAUs and Audit Committees by the BOs.	TM2 2024	1. Implem ented		The status of the recommendation to CHIAU (page 66 of the Report) is implemented . On 23 03. 2023, CHIAU prepared and forwarded the Circular (Communication) for the implementation of the requirements of Law No. 06/L-021 on Public Internal Financial Control, which at the same time were recommendations of the Assembly of the Republic of Kosovo and Recommendation of the Annual Audit Report for 2022 by the National Audit Office. We will send you the scanned circular along with the document for addressing the recommendations.

14	79	Analyze the recommendations resulting from performance, procurement, and information technology audits and prepare and monitor action plans for their implementation. Monitoring the implementation of recommendations should be done by assigning and maintaining appropriate responsibilities within the organization through regular reporting on improvement actions.	MFLT	All Heads of audited PSEs are required to prepare the Action Plan for the activities they will conduct in implementing the recommendations (Action Plan). Monitoring the implementation of recommendations is done by the institution that has given the recommendation, as only it can test and assess whether the recommendation has been implemented as required. It is the responsibility of the management of each BO, in cooperation with the CEO, to implement and monitor the recommendations of the Internal Audit reports. CHD records each year the number of recommendations made, how many have been implemented, how many are in progress, and how many have not started at all, which are part of the Annual Reporting of the PIFC.	Q4 2023	1. Implemented			During 2023, for all received recommendations, in all budget organizations, management prepared the Action Plan for the Implementation of Recommendations. The management of budget organizations addressed all received recommendations to the responsible officer in a timely manner, determined the implementation time of the recommendation, management actions for implementing the recommendation, and the status of implementation or non-implementation of the recommendations. After the receipt of the Action Plan for the Implementation of Recommendations by the management of the audited BOs, internal audit teams conducted testing and review of the implementation of recommendations. Reports were prepared on the current status of recommendations after testing and assessing their implementation.
15	95	The Government should establish an effective process for monitoring the implementation of recommendations. All effective measures that can improve the process should be discussed with the BOs, particularly strengthening measures that enhance accountability and prevent delays in implementing recommendations.	MFPT/ Central Harmonization Department	MFLT will establish a commission for monitoring and reporting on the implementation of recommendations arising from the 2022 AFR.	Q4 2023	1. Implemented			The recommendation has been implemented.
Ministry of Justice / State Advocacy Office									
16	47	Verify through the Ministry of Justice (State Advocacy Office) and in coordination with the legal offices of budget organizations the accurate and complete value of contingent liabilities so that disclosures in the AFR are accurate. Where discrepancies exist, the reasons for these errors should be identified and corrected.	MoJ	MoJ implemented the recommendation concerned. In the Financial Statements, all contingent liabilities belonging to MoJ are presented. The State Advocacy Office has also registered all contingent liabilities in the database and monitors their status. MoJ will cooperate with all budget organizations to assess contingent liabilities accurately.	Implemented	Implemented			The recommendation has been implemented by MoJ/SAO; however, at the end of 2023 (reporting of contingent liabilities), some ministries again requested additional data from SAO even though they had previously received them. This suggests that they did not maintain records properly or replaced the officers – contact points and data transfer was not done. However, SAO has responded to all requests.
Ministry of Economy									
17	89	1. Strengthen accountability measures towards the Boards of Directors and management, where during the review of financial statements, they should thoroughly review the content of information in the financial statements, ensuring they are error-free, supported by accounting evidence, and meet all applicable financial reporting framework requirements. 2. Through the Boards of Directors, measures should be undertaken for the reevaluation process to be conducted within an optimal timeframe. Given that the main reason for not conducting the evaluation was the lack of funds, the Government and municipalities should financially support this process. 3. Through the Boards of Directors, ensure that annual reports, including financial ones, are approved by March 15 of the following year, as stipulated by	MoE/OPM	1. The Board of Directors, supported by its legal competencies throughout the fiscal year, is obliged to oversee the enterprise financially and operationally, and to approve financial and operational reports on a monthly, quarterly basis, and annual basis. Similarly, during the financial statement audit, the Audit Committee remains in contact with management throughout the process until the audit is completed, and the same is approved by the board. The Audit Committee will verify the adequacy and regular functioning of the systems and procedures which aim to ensure that the POE's books and documentation, including financial documentation, are kept in accordance with accounting standards and the law, and provide the Board of Directors with any remarks or suggestions it deems necessary. All these actions	the applicable legislation.	1. Implemented 3. Implemented 4. Implemented	2. Ongoing		1. This recommendation is applicable, since the board of directors continuously supervises the companies in terms of financial and operational aspects, and approves the financial and operational reports in monthly, and quarterly periods and the approval of the annual report. The POE management maintains continuous communication with the Board throughout the entire process of auditing the Financial Statements, and the same report with all possible observations and suggestions is approved in the meetings of the Board of Directors. All these actions are monitored by the shareholder through participation in Board and Audit Committee meetings, approval of minutes, receipt of financial and operational reports, and receipt of the external audit report

		<p>the Law on Publicly Owned Enterprises, and on the same day, financial statements should be ready for external audit.</p> <p>4. Through the Boards of Directors, analyze the causes of past losses, and depending on the identified factors, propose policies and improvement measures, as well as analyze the amount of outstanding liabilities, ensuring they are paid to avoid complaints/legal procedures from suppliers.</p>		<p>are monitored by the shareholder through participation in Board and Audit Committee meetings, approval of minutes, receipt of financial and operational reports, and receipt of the external audit report on financial statements.</p> <p>2. The Board of Directors, with the involvement of the shareholder, must initiate the request for the asset revaluation process, but this process is further hindered by the lack of funds.</p> <p>3. According to the obligation under the Law on Publicly Owned Enterprises, the POE officers prepare and submit to the Board of Directors of the POE an annual report for the calendar year just ended, which describes the actions taken, the financial outcomes achieved in the implementation of the objectives set in the Business Plan. The Board of Directors reviews and approves this report, and it is submitted to the shareholder by March 18, as required. This report is final and accessible to stakeholders as well as to the NAO and external auditors.</p> <p>4. The management is required to implement the business plan approved by the Board of Directors and brief the Board throughout the year on the enterprise's performance, even in times of financial difficulty. Depending on the board's authority, it may seek financial support from shareholders or donors to settle liabilities to suppliers within the deadlines specified by</p>				<p>on financial statements.</p> <p>2. We still do not have written requests initiated by the POEs for the valuation of Assets. Some of the RWCs have conducted the valuation of Assets using internal resources, but other POEs have not done so due to lack of funds. Therefore, we consider it necessary to allocate budget and finance this project by engaging a specialized company for the valuation of Assets.</p> <p>3. This recommendation is applicable, the management of the publicly owned enterprise prepares and submits to the Board of Directors an annual report for the just-ended calendar year, describing the actions taken, financial and operational results, achievements, as well as overall effectiveness in achieving the objectives set out in the Business Plan. The Board of Directors reviews approves and submits it to the shareholder within the legal timeframe. This report is published on the Ministry of Economy's website and the websites of Public Enterprises, and is accessible to all stakeholders.</p> <p>4. The management is continuously committed to achieving the objectives of the business plans and regularly reports on the results achieved. Furthermore, the management consistently informs the Board and the Shareholders of the problems and financial status of the Publicly Owned Enterprise.</p>
18	90	<p>1. The Board of Directors should ensure that all necessary/legal actions are taken to clarify the status of properties used by publicly owned enterprises, as well as to ensure that the procurement planning process is more inclusive. Additionally, it should ensure that for positions having Acting Officers, the recruitment procedures are conducted to fill such positions under regular contracts and internal controls are strengthened to prevent employees in the same positions from being paid different grades, as well as to ensure compliance with legal requirements during the conduct of public tender procedures.</p> <p>2. Through the Boards of Directors, ensure that the assets of enterprises are harmonized with the reports of the inventory commissions, proactively monitor the execution process of contracts, and take corrective actions to ensure accurate customer billing. Additionally, analyze the structure and age of accounts receivable.</p> <p>3. Through the Boards of Directors, take responsibility measures for management to implement audit recommendations, with a particular focus on clearly defining an action plan, timeframe and responsible staff for addressing all recommendations from the NAO.</p>	MoE/OPM	<p>1. Through reporting and participation in meetings of the enterprise's Board, the shareholder oversees the company in carrying out all actions that must be in accordance with legal regulations. The Board of Directors is the appointed mechanism to ensure compliance with actions in clarifying property status and comprehensive planning processes. Exclusive competency for the selection and development of procedures for senior officers of the enterprise falls upon the Board according to legal regulations with the Law on Public Owned Enterprises, therefore, as an appointed mechanism by the shareholder, it should ensure compliance with this obligation within the enterprise. Regarding internal control to prevent employees in the same positions from being paid different grades and to ensure compliance with legal requirements during the conduct of public tender procedures, it is the responsibility of senior officers of the enterprise who are also obliged to report to the Board of Directors of the company on the harmonization of actions with the legally applicable provisions.</p> <p>2. The senior management of the enterprise along with all departments in the enterprise are obliged to draft a business plan reflecting and incorporating</p>	<p>Within the deadlines set by current legislation.</p>	<p>2. Implemented 3. Implemented</p>	<p>1. Ongoing</p>	<p>1. The Board of Directors fulfils all responsibilities arising under the applicable legislation, exercises control over management for the implementation of the statute, and the development of other regulatory documents. Some of the boards of POEs have approved and overseen the implementation of policies related to asset management. Job position systematization is still in the development process in some public enterprises, and after the completion of this process, recruitment procedures will be developed for Acting Duty positions with the aim of filling them with regular contracts. Regarding the recruitment of senior officers, it is done in accordance with the qualification and professional suitability requirements as stipulated by the Law on Publicly Owned Enterprises, while for other employees of the enterprise, it is done in accordance with the applicable legislation governing the establishment of employment relationships. Additionally, the board is continuously informed of contract execution issues and the ageing of accounts receivable.</p> <p>2. The management of the SOE prepares and presents to the Board of Directors the draft</p>

			<p>all the needs of the enterprise, inventory, procurement, collection and other obligations.</p> <p>3. After the audit of the financial statements by the NAO or by the external auditor, the Board requires management to develop an action plan to address the findings identified during the audit of the financial statements and to keep the Board and the shareholder informed until these findings are remedied.</p>				<p>business plan, including all the needs of the enterprise (inventory, procurement, treasury management, expenses, liabilities, etc.). The Business Plan and budget are approved by the Boards of Directors within the legal deadlines.</p> <p>3. The action plan for addressing the findings identified during the audit of the financial statements is prepared by the Enterprise Management, and after analysis, it is approved by the Board. The management reports on the progress of implementing the action plan at all meetings of the Board of Directors and the Audit Committee. The Board and the Shareholder are regularly informed of the work, commitments and actions of the management towards addressing these findings.</p>
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ANNEX No. 25 Annex on the support of public works⁴³

BUDGET ORGANIZATION - PROJECT CODE	AMMOUNT
204-MINISTRIA OF INDUSTRY, ENTREPRENEURSHIP AND TRADE	17,957
12664-CONSTRUCTION OF ECONOMIC ZONES THROUGHOUT KOSOVO	17,957
205-MINISTRY OF ENVIRONMENT, SPATIAL PLANNING AND INFRASTRUCTURE	5,627,775
13707-CONSTRUCTION OF JUNIK-GJERAVICA ROAD	51,881
13744-WIDENING OF "BRAHIM ADEMI" AND "DRITON ISLAMI" ROADS, FERIZAJ	22,617
14111-CONSTRUCTION OF THE NATIONAL ROAD DEQAN-BORDER WITH MONTENEGRO (PLAVE)	106,438
14540-CONSTRUCTION OF THE PRISHTINA-PODUJEVA ROAD	21,820
14702-CONSTRUCTION OF THE VITI-KERBLIQ-KAQANIK ROAD	223,850
14703-ASPHALTING OF THE ROAD BABUSH-TERN-LUBOC-KOSHARE-SLIVOVE	103,664
14712-ASPHALTING OF THE ROAD MAJA E ZEZE-PEKLEN-SHTYPEQ I VOGEL-VARRI	8,438
14725-REGULATION OF THE HANI I ELEZIT-GORANCE-KLOBOQICE ROAD	42,484
15019-ASPHALTING OF ROADS IN THE VILLAGES OF STUP-VIDEJE AND ZAJM MA KLINA	109,581
15039-REHABILITATION OF REGIONAL ROADS	355,220
15090-PRISHTINA-GJILAN-KONQUL NATIONAL ROAD	1,072,328
15287-CONSTRUCTION OF ROAD BIBAJ (ACCESS R6) - DRITON ISLAMI (N2) IN FERIZAJ	103,684
15290-ASPHALTING OF THE PLESHINE-KASHTANJEVE ROAD OF FERIZAJ	112,839
15352-ASPHALTING OF THE ROAD IN POZHARAN VILLAGE - LUMBARDH, LUKE E EPERME-MAZNIK	134,458
15435-REPAIR OF THE REGIONAL ROAD R115 PRIZREN, PREVALLE	840,024
15658-WIDENING OF THE DOLLC-GJAKOVA ROAD	273,291
15756-ROAD CONSTRUCTION IN NEW HADE NEIGHBORHOOD	43,382
15770-CONTINUATION OF THE PEDESTRIAN UNDERPASS, EXIT ON EMIN DURAKU ROAD	61,739
15771-CONSTRUCTION OF VEHICLE UNDERPASS IN FERIZAJ	109,454
15803-CONSTRUCTION OF THE WATER SUPPLY SYSTEM IN THE VILLAGE OF ORLLAN - PODUJEVA	34,131
18170-CONSTRUCTION OF THE RING - RIGHT WING - SUHAREKA (L - 4590 M)	109,642
18172-CONSTRUCTION OF THE SOPI - SHIROKE ROAD (LESHAN ROUNDABOUT L - 5850 M)	61,884
18175-CONSTRUCTION OF THE CENTRAL ROAD IN DECAN	310,830
18189-CONSTRUCTION OF A FOUR-LANE ROAD FROM RAHOVEC - TO XERXE	35,230
18192-REHABILITATION OF PANTINE - OSHLAN ROAD	7,692
18197-CONTINUATION OF THE WIDENING OF THE GJILAN - BUJANOVCI ROAD (FROM THE ROUNDABOUT OF THE FACTORY TO ATU ACCESS).	150,538
18198-CONSTRUCTION OF THE CIRCULAR ROAD IN MALISHEVA	10,318
18241-REGULATION OF THE KRIVAREKA RIVERBED UP TO THE DOMAROC BRIDGE	59,674
18244-REHABILITATION OF THE REGIONAL ZHUR - DRAGASH - BROD ROAD	164,521
18263-ASPHALTING OF THE LOCAL ROAD FROM THE INTERSECTION OF THE NATIONAL ROAD N25 - GREJKOC-RRAFSHI I LIVADHEVE	79,987
18265-CONSTRUCTION OF KUMANOVA ROAD WITH ACCESS TO ZHEGRA ROAD	121,005
18276-RECONSTRUCTION OF MIRADI - INDUSTRIAL AREA ROAD	13,674
18393-ASPHALTING OF THE ROAD TO MOUNTAIN LUBOZHDE-LUGU I BUTE	81,221
18414-CONSTRUCTION OF ISTOG CENTER, IBRAHIM RUGOVA, FADIL FERATI AND UÇK ROADS	40,340
18424-ROAD IN THE MOUNTAIN OF STRELLC, DEÇAN	334,023
18434-ASPHALTING OF THE ROAD THAT CONNECTS THE VILLAGE OF NGUCAT (BASHKIM GASHI ROAD)-(ZEKOLLI NEIGHBORHOOD), SUHAREKA	61,466
18510-CONSTRUCTION OF SEWAGE IN THE VILLAGE OF NOVOSELLE, RADAC, JABLLANICE E MADE, DUBOVE E MADE AND OZDRIM	43,995
18516-CONSTRUCTION OF SEWAGE CONNECTING PLLOQICE-BUBEL VILLAGES, MUNICIPALITY OF MLISHEVA	12,674
18725-CONSTRUCTION OF THE ROAD MAJA E ZEZE - VITOMERICA ROUNDABOUT	43,239
18841-REHABILITATION OF THE PREKOC - KRILEVA ROAD	54,499
206-MINISTRY OF HEALTH	35,914
13063-MoH PARTICIPATION IN PROJECTS	35,914
208-MINISTRIA OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	729,083
14027-CONSTRUCTION AND RENOVATION OF THE INFRASTRUCTURE IN THE UNIVERSITY OF PEJA	52,532
14781-COMPLETION OF SCHOOLS UNDER CONSTRUCTION FROM MEST	289,664
18020-CONSTRUCTION OF THE SPORTS HALL IN GJAKOVA	36,941
18033-JOINT FUNDING FOR THE IMPLEMENTATION OF THE IPA II-2018 PROJECT	10,804
18341-JOINT FUNDING FOR THE IMPLEMENTATION OF THE IPA II PROJECT-2019-2020	16,256
18466-CONSTRUCTION OF THE PRIMARY SCHOOL IN DRAGOBIL, MALISHEVA	77,130
18473-CONSTRUCTION OF THE LOWER SECONDARY SCHOOL IN TALINOC I MUHAXHEREVE-FERIZAJ	57,577
18476-CONSTRUCTION OF THE PRIMARY SCHOOL IN KRUSHA e MADHE	30,530
18559-RENOVATION AND FUNCTIONALIZATION OF TOILETS IN SCHOOLS	37,828
18929-CONSTRUCTION OF THE BUILDING OF P.L.S.S ILIR KONUSHEVCI" IN LLUGA-PODUJEVA	18,118
19008-CONSTRUCTION OF KINDERGARTENS	101,703
211-MINISTRY OF COMMUNITIES AND RETURNS	29,209
12714-COMMUNITY PROJECT 2011	29,209
214-MINISTRY OF INTERNAL AFFAIRS	802,710
13162-CONSTRUCTION AND RENOVATION OF EMA FACILITIES	69,770
13437-CONSTRUCTION OF BUILDINGS INCLUDING THE KIA BUILDING	452,578
13473-CONSTRUCTION OF THE PRIMARY SCHOOL IN PEJA	101,732
14329-CONSTRUCTION OF THE DPD-SE BUILDING, PRISHTINA	116,157
15235-CONSTRUCTION OF THE KPMM-SE BUILDING	23,699
15417-CONSTRUCTION OF PROFESSIONAL SECONDARY SCHOOL IN KOMORAN, DRENAS	38,774
217-MINISTRY OF DEFENSE	252,349
19071-CONSTRUCTIONS AND RENOVATIONS	252,349

⁴³ According to Article 10 of Law No. 08/L-183 on the Support of Public Works.

BUDGET ORGANIZATION - PROJECT CODE	AMMOUNT
220-HOSPITAL AND UNIVERSITY CLINICAL SERVICE OF KOSOVO	118,401
15709 - MODERNIZATION OF THE INFRASTRUCTURE OF HOSPITAL FACILITIES OF HUCSK BUDGET PROGRAMS	48,538
18222-RENOVATION AND EXTENSION OF THE EXISTING BUILDING OF THE ORTHOPEDIC CLINIC	69,863
612-FUSHE KOSOVA	22,569
00000-N/A	22,569
616-PRISHTINA	154,216
51696-CONSTRUCTION OF SKENDERBEU ROAD	110,811
52477-RECONSTRUCTION OF THE ICONIC POINT OF THE CAPITAL "KURRIZI"	13,644
53489-CONSTRUCTION OF SPORTS FIELDS AND SPACES IN MAT AND HAJVALI	29,761
618-GRACANICA	193,609
53694-REGULATION OF THE KINDERGARTEN IN DOBROTIN	4,536
53710-CONSTRUCTION OF THE ANNEX FOR THE PRE-SCHOOL INSTITUTION IN LLAPLASELLE	20,000
53717-CONSTRUCTION OF THE X-RAY CABINET IN THE HEALTH HOUSE IN GRACANICA	28,094
53729-CONSTRUCTION OF AUXILIARY FACILITY FOR ACCOMMODATION OF HEATING MATERIAL AT THE SCHOOL IN LEPINE	25,000
53731-CONSTRUCTION OF THE SCHOOL FACILITY ANNEX IN PREOC	51,974
53733-BOILER CONSTRUCTION IN THE SCHOOL IN GUSHTERICA E POSHTME	19,857
53740-PURCHASE OF ANESTHESIA APPARATUS	14,945
53741-CONSTRUCTION OF THE MULTIFUNCTIONAL SCHOOL HALL IN LIVAGJE	2,000
53746-CONSTRUCTION OF ENTRANCE STAIRS WITH RAMPS IN THE PRIMARY SCHOOL "DITET E MINATORIT" IN KISHNICA	7,203
53749-RECONSTRUCTION OF BALLON HALL IN PRIMARY SCHOOL KNEZ LAZAR IN GUSHTERICA E POSHTME	20,000
622-PRIZREN	507,960
40602-CONSTRUCTION OF LOCAL ROADS IN KORISHA	20,000
40604-CONSTRUCTION OF LOCAL ROADS IN LYBIQEVE	18,201
40627-CONSTRUCTION OF SEWERAGE AND ROADS IN THE VILLAGE OF KABASH HAS	11,891
40647-CONSTRUCTION OF ROAD SËRBICA E POSHME-SËRBICA E EPËRME	40,000
48450-RENOVATION OF ADMINISTRATION FACILITIES	2,323
49724-REHABILITATION OF INFRASTRUCTURE (ROADS, SEWERAGE, WATER PIPE, PUBLIC LIGHTING, ETC.), IN ZHUR	16,643
51112-CONSTRUCTION OF THE ROAD PRIZREN-HOQE E QYTETIT (OLD ROAD)	32,198
51116-CONSTRUCTION OF INFRASTRUCTURE IN KARASHENGERJ, SEWAGE AND ROADS	11,720
51121-CONSTRUCTION OF INFRASTRUCTURE "NORA KELMENDI" AND "RUGOVA"	8,588
51150-REGULATION OF THE INFRASTRUCTURE IN THE "KURILLA" NEIGHBORHOOD	17,130
51151-REGULATION OF THE INFRASTRUCTURE ON "KOSOVA" ROAD	19,197
52114-ASPHALTING OF THE TREPETNICA-PETROVA ROAD	5,568
52293-CONSTRUCTION OF ROADS AND SEWAGES IN CAPARCA	7,219
52500-CONSTRUCTION OF VLASHNJE-KOBAJE ROAD	49,729
52507-CONSTRUCTION OF THE ROAD BUILDISH-ZHUR-DRAGASH	4,535
52728-CONSTRUCTION OF OPEN SEWAGE, PROTECTIVE WALLS AND REGULATION OF ALLEYS IN VILL. KRUSHE E VOGEL	3,297
53804-CONSTRUCTION OF ROAD INFRA. PROJECT, SEWERAGE, WATER PIPELINES, PROTECTIVE WALLS, BRIDGES, ETC., IN PR CITY AND IN VILLAGES	26,085
53807-CONSTRUCTION OF ROADS AND SEWERAGE IN THE VILLAGE OF KUSHNIN HAS	23,037
53808-CONSTRUCTION OF ROADS AND SEWERAGE IN THE "ARBANA" NEIGHBORHOOD IN THE CITY OF PRIZREN	4,362
53811-ENVIRONMENTAL PROJECTS (PARKS, FENCE, CHAIRS, DECORATIVE LIGHTING, ETC) IN THE MAIN PART OF THE CITY OF PRIZREN	5,787
53816-INT AND REP IN SIGN OF PR MUN, REG of SQUARE IN CITIES AND VILLAGES (AS NEEDED)	20,000
53819-CONSTRUCTION OF ROADS AND SEWERAGE IN HAS LUBIZHDE	30,000
53833-EXT OF DRINKING WATER CAN IN PR, REHA WS IN ROADS "SELA BRAHA", "EDIT DU", "MOTHER TERESA", "NENK" NEIGHBORHOOD	96,135
53839-COFUN WATER IRR PROJECT - WATER SUPPLY IN NENKALA NEIGHBORHOOD AND ZHUR	24,000
53875-CONSTRUCTION OF PROTECTIVE WALLS AGAINST LANDSLIDES - NENKALA, KORISHE, ZHUPE ETC.	10,314
652-KAÇANIK	34,195
00000-N/A	25,552
51213-CONSTRUCTION AND REGULATION OF THE CITY OLD PROMENADE	2,450
52636-REGULATION OF THE CENTRAL HEATING SYSTEM OF THE MUNICIPAL ADMINISTRATION FACILITY	5,339
53771-CONSTRUCTION OF PHYSICAL EDUCATION HALL IN NAZMI OSMANI SCHOOL	854
657-VITIA	81,852
53846-CON OF SW and PUB LIGH IN POZH, FSHATI I RI, TRE, DEVAJE, BALLA, RA, RAMNI, SODOVINE, ÇER AND JERLIVE	18,245
53847-CONSTRUCTION OF SIDEWALK AND PUBLIC LIGHTING VITIA, SMIRE, KABASH, GOSHICE, BËGUNCE, GERMOVE,LUBISHE ,GJYLEKAR,VERBAN	40,594
90552-PROJECT PARTICIPATION WITH DONORS	23,013
TOTAL	8,607,797

ANNEX No. 26 Information table for the purposes of implementing request No. 2 of the Memorandum of Economic and Financial Policies of the Agreement with the IMF, 2023

BO	Prog.	Description	Category	BO	Subprog	Categ	Project code	Amount	No. of Decision	Measure	Name of measure	Date of decision	Q	Purpose of using the funds
201	28900	MFLT contingency	S&T	212	11312	S&T		250,000	10/145	n/a	n/a	07.06.2023	Q2	Joint financing with the WB for the "Youth in Kosovo" project, no. TFOA9991
201	28900	MFLT contingency	Kap	207	80200	Kap	13391	3,272,562	23/148	n/a	n/a	29.06.2023	Q2	Renovation of the 'Adem Jashari' stadium in Mitrovica. From 18546 to 13391
201	28900	MFLT contingency	Kap	205	42100	Kap	14540	6,000,000	07/162	n/a	n/a	27.09.2023	Q3	The funds are transferred to the project 'Construction of the Prishtina-Podujeva road'
201	28900	MFLT contingency	Kap	205	41800	Kap	15039	3,000,000	02/163	n/a	n/a	06.10.2023	Q4	Allocation of additional budget funds for the Rehabilitation of Regional Roads project
201	28900	MFLT contingency	P&M	Misc		P&M		43,762,759	09/169	n/a	n/a	27.10.2023	Q4	The funds are allocated to cover the lack in the category of Wages and Salaries for the months of October and November 2023 (detailed list of beneficiary budget organizations is attached as an Annex to the decision).
201	28900	MFLT contingency	S&T	212	11312	S&T		1,000,000	17/174	n/a	n/a	22.11.2023	Q4	The funds are allocated for subsidizing the construction of houses for members of minority communities in the four northern municipalities: North Mitrovica, Zvecan, Leposavic and Zubin Potok
201	28900	MFLT contingency	P&M	Misc		P&M		7,054,092	01/175	n/a	n/a	29.11.2023	Q4	The funds are allocated to cover the lack in the expense category of Wages and Salaries for November 2023 (detailed list of beneficiary budget organizations is attached as an Annex to the decision).
201	28900	MFLT contingency	S&T	201	01200	S&T		7,501,202	27/178	n/a	n/a	13.12.2023	Q4	The funds are allocated to cover the lack of funds for the month of December, for Contributory Pensions
201	28900	MFLT contingency	S&T	201	09900	S&T		2,978,543	27/178	n/a	n/a	13.12.2023	Q4	The funds are allocated to cover the lack of funds for December, for Maternity Payments and Child Allowances
201	28900	MFLT contingency	S&T	203	47400	S&T		10,723,955	27/178	n/a	n/a	13.12.2023	Q4	For MAFRD, ADA, for the payment of the remaining obligations for subsidies in agriculture
201	28900	MFLT contingency	S&T	224	71600	S&T		15,000,000	27/178	n/a	n/a	13.12.2022	Q4	The funds are allocated to the Health Insurance Fund for Treatment outside Public Health Institutions, for the payment of remaining obligations
201	28900	MFLT contingency	P&M	Misc		P&M		14,281,090	34/180	n/a	n/a	27.12.2023	Q4	The funds are allocated to cover the lack of budget funds for the execution of salaries for December 2023 (detailed list of beneficiary budget organizations is attached as an Annex to the decision).
201	28900	MFLT contingency	Kap	201	Misc	S&T		7,104,438	05/179	3.5, 3.2	Maternity and child allowances, support for pensioners and families under social assistance	21.12.2023	Q4	Funds are obtained from project code 18546 for sub-programs under the codes 09900 and 00100, 00200, 00400, 01100, 01200, 01400, 02700, 02900, 03000, 031000, 00600, 00300, 02500.
201	29050	Energy contingency	S&T	201	11301	S&T		6,000,000	13/136, 31/99	3.7	Support for overcoming the energy crisis	22.03.2023	Q1	The funds are used to subsidize around 200,000 end user consumers who have saved on electricity expenses compared to the same month of the previous year.
201	29050	Energy contingency	S&T	201	11200	S&T		10,000,000	06/140	3	Energy efficiency measures to mitigate the socio-economic impact of the energy crisis	26.04.2023	Q2	The funds are transferred to the Kosovo Energy Efficiency Fund, after they have been received from the IPA funds.

201	29050	Energy contingency	S&T	201	11301	S&T		9,000,000	08/140, 31/99, 29/112	3.7	Support for overcoming the energy crisis	26.04.2023	Q2	The funds according to decisions 12/118 (€5 million) and 05/128 (€4 million) have been transferred back to the Economic Revival Program after the transfer of funds from the EU energy grant. Expenditures under this decision will continue to be expended under this allocation. The funds are used to subsidize over 200,000 end user consumers who have saved on electricity expenses compared to the same month of the previous year.
201	29050	Energy contingency	S&T	201	11200	S&T		10,000,000	03/161	n/a	Energy Efficiency Measures for Individual Housing Units	25.09.2023	Q3	The funds are transferred to the non-budget organization, Kosovo Energy Efficiency Fund for the implementation of the Public Call for Implementing Energy Efficiency Measures for Individual Housing Units.
201	29050	Energy contingency	S&T	213	11313	S&T		5,000,000	06/162	n/a	Action plan for mitigating the immediate socio-economic impact of the energy crisis	27.09.2023	Q3	The funds are allocated to support households in the purchase of efficient equipment with the aim of reducing expenses for energy bills.
201	29050	Energy contingency	S&T	201	00500	S&T		5,000,000	18/174	n/a	Action plan for mitigating the immediate socio-economic impact of the energy crisis	22.11.2023	Q4	According to the Government Decision No. 29/112 of 13 December 2022, amended and supplemented by Government Decision No. 03/128 of 16 February 2023, these funds are transferred to sub-program 00500 for Social Assistance
201	29300	Economic Recovery Program	S&T	201	11200	S&T		25,000	12/118,3 1/99	3.6	Support for family liquidity	11.01.2023	Q1	Continuation of the remaining payments for salary increases for the SOEs employees with a gross salary of up to 1000 Euro in the one-off value of 100 Euro in September 2022.
201	29300	Economic Recovery Program	S&T	213	11313	S&T		24,600,000	13/118, 21/94	3.7	Support for overcoming the energy crisis	11.01.2023	Q1	The funds are used to reduce the impact of energy fee increases on end-users' energy bills.
201	29300	Economic Recovery Program	S&T	Misc		P&M		1,000,000	15/121,1 3/19	4.1	Health support	25.01.2023	Q1	Salary increase of 10%, but not exceeding 60 Euro, for medical professionals in the public sector and their support staff for January 2023. The funds expended under this decision are subject to eventual reimbursement, up to the amount of available unspent funds from the Emergency COVID-19 Response Facility of the Council of Europe Development Bank, as retroactive financing through budget organizations where the expenses were incurred, based on the Law on Budget.
201	29300	Economic Recovery Program	S&T	201	11200	S&T		3,800,000	16/121, 31/99,	3.6	Support for family liquidity	25.01.2023	Q1	Continuation of the remaining payments for salary increases of 50 Euro for public sector employees with gross salaries below 1000 Euro, for the period September 2022 to January 2023. More than 70,000 civil servants benefited.
201	29300	Economic Recovery Program	S&T	213	11313	S&T		720,000	10/127, 21/94	3.7	Support for overcoming the energy crisis	08.02.2023	Q1	The funds are used to reduce the impact of energy fee increases on end-users' energy bills.
201	29300	Economic Recovery Program	S&T	204	49000	S&T		5,000,000	05/128	2.1	Subsidy of investment loans	16.02.2023	Q1	Continuation of payments to companies benefiting from investment loans from 2022 (linked to active loans of these companies).
201	29300	Economic Recovery Program	S&T	201	00500	S&T		795,917	05/128	3.4, 3.1	Food vouchers for families in need, support for families who have lost the head of the family	16.02.2023	Q1	Direct support for families for basic consumption needs in cooperation with 19 NGOs through community kitchens. Continuation of the remaining payments for families that have lost the head of the family as a result of the COVID19 pandemic. Implemented with the remaining funds by decision 01/179.
201	29300	Economic Recovery Program	S&T	201	11200	S&T		100,000	05/128, 31/99, 10/69	3.6, 4.5	Support for family liquidity, Diaspora Support	16.02.2023	Q1	Continuation of the remaining payments for salary increases for the SOEs employees with a gross salary of up to 1000 Euro in the one-off value of 100 Euro in September 2022. Continuation of payments for student support in the amount of

														100 Euro. Continuation of remaining payments from the previous year to cover expenses for border insurance policies.
201	29300	Economic Recovery Program	S&T	201	11200	S&T		1,500,000	14/132,31/99	3.6	Support for family liquidity	08.03.2023	Q1	Support for employers in the private sector who increase salaries by up to 100 Euro for employees with primary wages up to 1000 Euro, with a subsidy of up to 50% of the salary increase for the employees for three months. Over 1200 companies with over 17,000 employees have benefited.
201	29300	Economic Recovery Program	S&T	213	11313	S&T		7,278,748	01/135,21/94	3.7	Support for overcoming the energy crisis	20.03.2023	Q1	The funds are used to reduce the impact of energy fee increases on end-users' energy bills.
201	29300	Economic Recovery Program	S&T	201	43100	S&T		200,000	19/140	1.3	Support for women's employment	26.04.2023	Q2	Beneficiaries are over 500 women, according to the data from the registration in TAK.
201	29300	Economic Recovery Program	S&T	201	11200	S&T		40,000	19/140,31/99	3.6	Support for family liquidity	26.04.2023	Q2	Continuation of support payments for employers in the private sector who increase salaries by up to 100 Euro for employees with primary wages up to 1000 Euro, with a subsidy of up to 50% of the salary increase for the employees for three months.
201	29300	Economic Recovery Program	S&T	201	11200	S&T		3,000	19/140	4.5	Diaspora support	26.04.2023	Q2	Continuation of remaining payments from the previous year to cover expenses for border insurance policies.
201	29300	Economic Recovery Program	S&T	211	11311	S&T		3,000,000	21/140	1.9	Employment support for non-majority communities	26.04.2023	Q2	Funds are allocated to the Ministry of Communities and Returns
201	29300	Economic Recovery Program	S&T	214	30400	Kap	19195	7,800,000	06/143	4.4	Defense support	24.05.2023	Q2	Armored and other specific vehicles/equipment
201	29300	Economic Recovery Program	S&T	217	36000	Kap	19072	18,000,000	06/143	4.4	Defense Support	24.05.2023	Q2	Communication systems and equipment
201	29300	Economic Recovery Program	S&T	201	11200	S&T		30,300	07/143,31/99	3.6	Support for family liquidity	24.05.2023	Q2	Continuation of support payments for employers in the private sector who increase salaries by up to 100 Euro for employees with primary wages up to 1000 Euro, with a subsidy of up to 50% of the salary increase for the employees for three months. Continuation payments for salary increases for the SOEs employees with a gross salary of up to 1000 Euro in the one-off value of 100 Euro in September 2022.
201	29300	Economic Recovery Program	S&T	201	11200	S&T		2,000	07/143	4.5	Diaspora Support	24.05.2023	Q2	Continuation of remaining payments from the previous year to cover expenses for border insurance policies.
201	29300	Economic Recovery Program	S&T	201	43100	S&T		60,000	03/156	1.3	Support for women's employment	23.08.2023	Q3	Supporting women's employment through wage subsidies for over 500 women, as an active labour market measure
201	29300	Economic Recovery Program	S&T	201	00100	Kap	13484	100,000	03/156	5	Investment in infrastructure and environment	23.08.2023	Q3	The funds are allocated to the 'Basic Pensions' program for the project 'Renovation of existing DANP facilities'
201	29300	Economic Recovery Program	S&T		98100	S&T		5,928,070	02/157	4.2	Education support	30.08.2023	Q3	The funds are allocated to MESTI for support in providing teaching materials for the beginning of the new school year. Implemented with the remaining funds by decision 02/179.
201	29300	Economic Recovery Program	S&T	207	80100	S&T		2,500,000	02/158	4.3	Support for Culture and Sports	05.09.2023	Q3	The funds are allocated to the 'Broad Sports' sub-program to cover the guarantee amount for the transfer of exclusive rights to the International Committee of Mediterranean Games for the organization of the Mediterranean Games 2030.

201	29300	Economic Recovery Program	S&T	204	49000	S&T		1,684,218	05/169	2.1	Subsidy of investment loans	27.10.2023	Q4	Continuation of payments to companies benefiting from investment loans from 2022 (linked to active loans of these companies). Implemented with the remaining funds by decision 03/179.
201	29300	Economic Recovery Program	S&T	201	11200	S&T		5,000,000	25/178	3.7	Support for overcoming the energy crisis	13.12.2023	Q4	Funds are allocated to KFEE for the implementation of the projects foreseen for 2023 and 2024
201	29300	Economic Recovery Program	S&T	201	Misc	S&T		55,261,722	05/179	3.5, 3.2	Maternity and child allowances, support for pensioners and families under social assistance	21.12.2023	Q4	For subprograms under the codes 09900 and 00100, 00200, 00400, 01100, 01200, 01400, 02700, 02900, 03000, 031000, 00600, 00300, 02500.
201	48900	Contingent expenses	S&T	104	10600	M&SH		78,625	18/140	n/a	n/a	26.04.2023	Q2	Implementation of the investment clause project with WB for Strengthening Digital Governance for Service Delivery, KAS
201	48900	Contingent expenses	S&T	214	12600	M&SH		78,625	18/140	n/a	n/a	26.04.2023	Q2	Implementation of the investment clause project with WB for Strengthening Digital Governance for Service Delivery, Agency for Information Society (AIS)
201	48900	Contingent expenses	Kap	206	11306	Kap	15880	1,379,372	19/162	n/a	n/a	17.09.2023	Q3	The funds are transferred from the sub-program 'Borrowing for potential projects within MFLT' from the investment borrowing fund clause to the project 'Emergency Covid-19 Project for Kosovo'.