



Republika e Kosovës
Republika Kosova-Republic of Kosovo
Qeveria –Vlada – Government

Ministria e Punëve të Brendshme–Ministarstvo Unutrašnjih Poslova–Ministry of Internal Affairs
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Expenditure report for the period january/june 2025

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2. Introduction

The report aims to provide a clear overview of the budget execution of the Kosovo Academy for Public Safety (KAPS) for the reporting period, analyzing the data by economic categories and identifying the differences between the planned and spent budget.

3. Budget Analysis

- In the first half of the year, expenditures are below 50% of the planned budget for each category.
- Expenditures on goods, services and capital investments are lower, leaving room for spending during the second half of the year.
- Salaries and allowances are constrained by budget cuts and court decisions, creating significant gaps.

4. Budget execution statement by economic categories

Category (%)	Approved budget (€)	Execution (€)	Expenditure index
Salaries and allowances	1,269,731.45	448,771.08	35.34
Goods and services	1,614,221.00	705,969.97	43.73
Municipal expenditures	144,030.00	59,629.28	41.40
Capital expenditures	817,285.00	316,602.00	38.74

5. Disclosure of expenditure statements structured by economic categories

4.1 Salaries and allowances

- Budget for 2025: €3,845,267.45
- Number approved according to the Budget Law: 156
- Number of covered: 122
- Number not covered: 34
- Amount of uncovered salaries: €448,771.08
- Payment from court decisions January–June/2025: €2,425.19

4.2 Goods and services

- Allocation: €1,614,221
- Realization: €705,969.97 (43.73%)
- Payment from court decisions January–June/2025: €12,060.43
- Analysis: Expenditures are about half of planned; there is room for further expenditures during the year.

4.3 Municipal expenditures

- Allocation: €144,030
- Realization: €59,629.28 (41.40%)
- Analysis: Expenditures are below half of budget; possibility for further expenditures in the second half of the year.

4.4 Capital Expenditures

- Allocation: €817,285
- Realization: €316,602 (38.74%)
- Analysis: Capital investments have a slow realization, as usual for capital projects that extend throughout the year.

Budget for 2025 – Kosovo Academy for Public Safety (KAPS)

The budget for KAPS, based on Law No. 08/L-332 on Budget Allocations for the Budget of the Republic of Kosovo for 2025, is €3,845,267.45.

The budget for KAPS for 2025 has changes in several economic categories: salaries and allowances, Goods and Services.

- The budget measure for the category of salaries and allowances has increased by €111,634.45.
- The category of Goods and Services has increased by €350,000.00.

The budget for other categories remains at the level of the previous budget year. Final limits for 2025 structured by economic categories and funding sources: KAPS budget according to Law No. 08/L-332 on budget allocations for the Budget of the Republic of Kosovo for 2025		
		Budget for 2025
Nr.	ECONOMIC CATEGORY	
51	SALARIES AND ALLOWANCES	1,269,731.45
2	GOODS AND SERVICES	1,614,221.00
3	MUNICIPAL EXPENDITURES	144,030.00
4	CAPITAL INVESTMENTS	817,285.00
TOTAL:		3,845,267.45

Table 1. Final limits for 2025 structured by economic categories and funding sources.

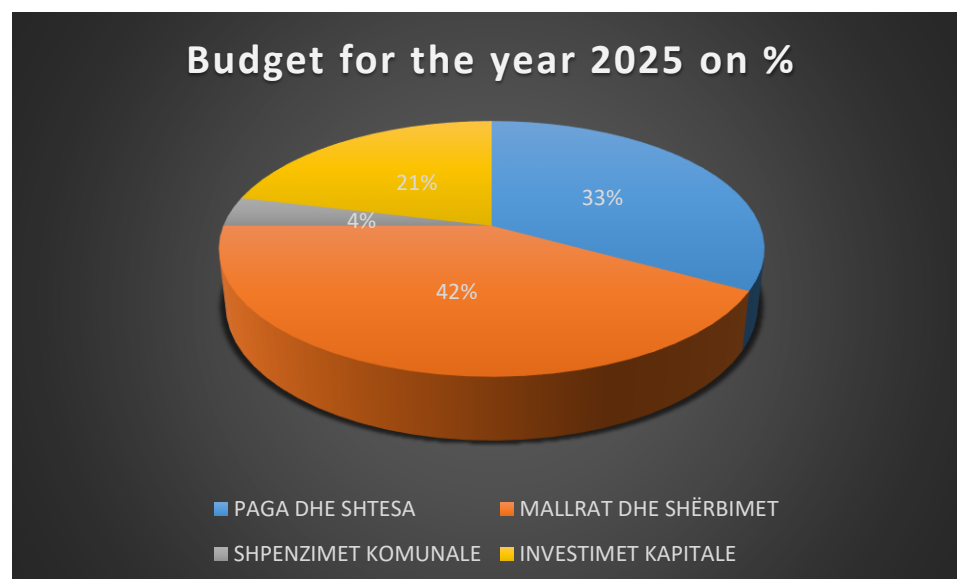


Figure 1. Budget for fiscal year 2025

Expenditures by economic categories – KAPS (January– June 2025)

Economic Category	Budget Measure (€)	Expenditure January–June (€)	Percentage of realization (%)
Salaries and Allowances	1,264,731.45	448,771.08	35.50%
Goods and Services	1,614,221.00	705,969.97	43.70%
Municipal Expenditures	144,030.00	59,629.28	41.40%
Capital Expenditures	817,285.00	316,602.00	38.70%

Table 2. Expenditure for the period January/June 2025 structured by economic categories and funding sources.

Brief analysis of expenditures

- **Salaries and allowances:** The expenditure for the first half of the year is 35.5% of the planned budget, reflecting regular staff payments and allocations for allowances.
- **Goods and Services:** 43.7% of the planned budget has been spent, including operational expenses and supplies for the functioning of the Academy.
- **Municipal Expenditures:** 41.4% of the planned budget has been spent by June, mainly for energy, water and municipal services.
- **Capital Expenditures:** The expenditure for the first half is 38.7% of the total budget, including investments in infrastructure and equipment.

KAPS Budget Analysis (Approval to Expenditure January–June 2025)

Approved Budget for 2025: €3,845,267.45

The budget is divided into four main economic categories: Salaries and Allowances, Goods and Services, Municipal Expenditures, and Capital Expenditures.

Economic Category	Approved Budget Measure (€)	Expenditure January–June (€)	Percentage of implementation (%)	Brief analysis of expenditures
Salaries and Allowances	1,264,731.45	448,771.08	35.50%	Regular expenditures for salaries and allowances for the first half of the year; implementation at the expected level for the period
Goods and Services	1,614,221.00	705,969.97	43.70%	Includes operational supplies, external services and materials necessary for operation.
Municipal Expenditures	144,030.00	59,629.28	41.40%	Includes expenses for energy, water, cleaning and municipal services.
Capital Expenditures	817,285.00	316,602.00	38.70%	Includes investments in infrastructure, equipment and capital projects planned for 2025.

General analysis

1. Total budget execution for the first half of the year:

- o Total amount spent: €1,531,972.33
- o Percentage of execution compared to the total budget: 39.8%
- o Acceptable value considering that this only covers the first half of the fiscal year.

2. Expenditure trends:

- Salaries and allowances were spent less than half of the budget, leaving room for allowances and other payments in the second half of the year
- Goods and services have a higher execution (43.7%), reflecting operational purchases and services that are carried out mainly at the beginning of the year.

- Capital expenditures were realized 38.7%, focusing on the first investments for the year.
3. Conclusion:
- o Budget administration is balanced and controlled, with realizations that match the fiscal year cycle.
 - o The realization percentages show a careful management of funds, leaving room for further spending during the second half of the year.

1. BUDGET IMPLEMENTATION OVERVIEW STRUCTURED BY ECONOMIC CATEGORIES

The Budget and Finance Division, responsible for the budget execution and oversight process, through financial statements reflects: how public money was managed by analyzing and making comparisons with planning, sources and realization of funds structured by economic categories.

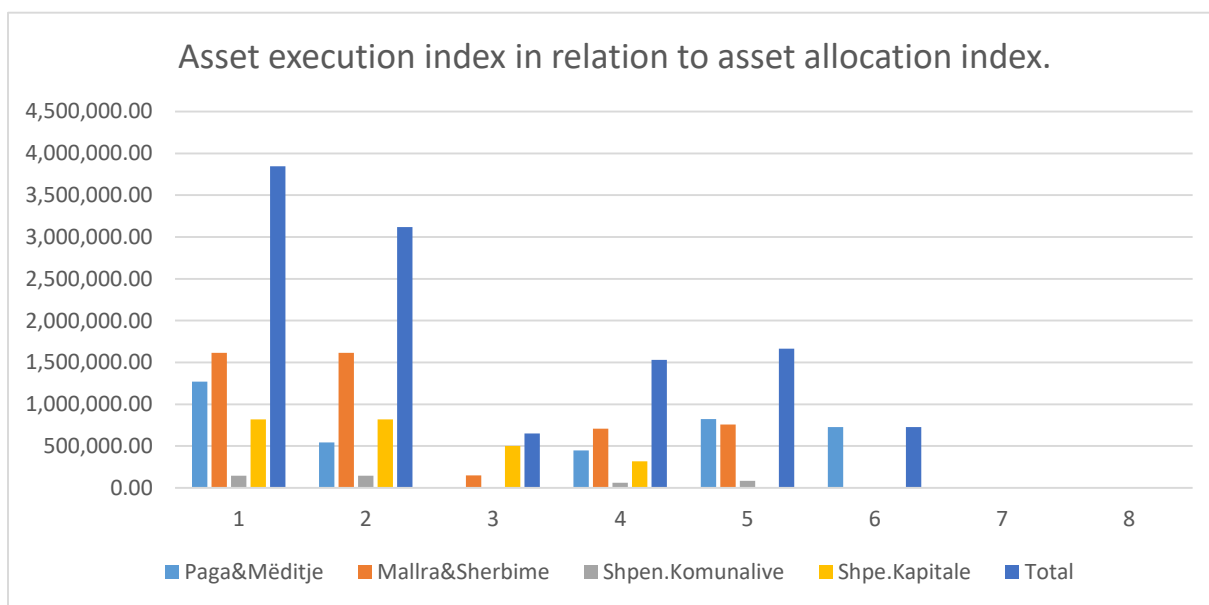
The table below reflects the budget execution compared with sources, allocation, realization and realization index.

Economic category. Budget of Apr. Allocated Commitments Spent Free Funds
Expenditure %

Wages & Salaries	1,269,731.45	543,517.44	0.00	448,771.08	820,960.37	35.34
Goods & Services	1,614,221.00	1,614,221.00	149,242.58	705,969.97	759,008.45	43.73
Municipal Expenditure	144,030.00	144,030.00	0.00	59,629.28	84,400.72	41.40
Capital Expenditure	817,285.00	817,285.00	500,683.00	316,602.00	0.00	38.74
Total	3,845,267.45	3,119,053.44	649,925.58	1,530,972.33	1,664,369.54	39.81

Economic category	Approved Budget	Allocated	Commitments	Spent	Free Funds	Expenditure %
Wages & Salaries	1,269,731.45	543,517.44	0.00	448,771.08	820,960.37	35.34
Goods & Services	1,614,221.00	1,614,221.00	149,242.58	705,969.97	759,008.45	43.73
Municipal Expenditure	144,030.00	144,030.00	0.00	59,629.28	84,400.72	41.40
Capital Expenditure	817,285.00	817,285.00	500,683.00	316,602.00	0.00	38.74
Total	3,845,267.45	3,119,053.44	649,925.58	1,530,972.33	1,664,369.54	39.81

Table 3. Budget execution overview compared to sources, allocation, execution and execution index for the period January-June/2025.



2. Asset execution index in relation to asset allocation index.

Salaries and allowances

- **Allocation for January-June:** €543,517.44
- **Execution:** €448,771.08
- **Expenditure index compared to the approved plan:** 35.34% of €1,269,731.45
- **Analysis:** Expenditures are less than half of the total budget planned for salaries for the entire year. This may be related to the commitment of personnel that changes during the year or delays in calculating salaries.

Goods and Services

- **Allocation:** €1,614,221.00 (100% of the approved budget)
- **Execution:** €705,969.97
- **Expenditure index:** 43.73%
- **Analysis:** Approximately half of the funds were spent in the first half of the year. This indicates that expenditures are on track, but there is room for additional spending during the second half.

Municipal Expenditure

- **Allocation:** €144,030.00 (100% of planned)
- **Execution:** €59,629.28
- **Expenditure index:** 41.40%
- **Analysis:** Municipal expenditures are below half of the planned, leaving room for

spending in the second half of the year.

Capital Expenditures

- **Allocation:** €817,285.00
- **Realization:** €316,602.00
- **Expenditure Index:** 38.74%
- **Analysis:** Capital investments are slow in the first half of the year, which is normal for capital projects that often extend over longer periods

Category	Allocation (€)	Execution (€)	Expenditure Index (%)
Salaries and allowances	543,517.44	448,771.08	35.34
Goods and services	1,614,221	705,969.97	43.73
Municipal expenditures	144,030	59,629.28	41.4
Capital expenditures	817,285	316,602	38.74

Table 4. Overview of budget allocation and execution for the reporting period January-June 2025

Conclusion: In the first half of the year, KAPS expenditures are below 50% of the planned budget for each category, which is normal for early periods of the budget year. Goods, services and capital expenditures have lower execution, leaving room for large expenditures in the second half.