



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



Ministria e Punëve të Brendshme–*Ministarstvo Unutrašnjih Poslova*–*Ministry of Internal Affairs*
Akademia e Kosovës për Siguri Publike
Kosovska Akademija za Javnu Bezbednost / Kosovo Academy for Public Safety

Annual Financial Report
For the ended year 31 December 2024

Protokolli dalës i Organizatës Buxhetore

Protokolli hyrës i Thesarit të Kosovës

To: FAHRIJE TERNAVA, Chief Administrative Officer – MIA

Copy: DRITA XHELADINI, Chief Financial Officer – MIA

From: KASTRIOT JASHARI, Chief Administrative Officer – KAPS

This statement is given in connection with the submission of the financial statement of the agency (subordinate unit) to the budget organization for the year ending December 31, 2024 and serves for the purposes of confirming accounting records and internal consolidation.

We believe and confirm that:

1. The transactions carried out by our agency are in accordance with the legislation in force, namely the LMFPF, the budget law, the regulation on public money expenditures and other financial regulations, as well as other acts (procedures) in force applicable to public finances.
2. Each transaction carried out in the accounting books of SIMF and presented in this statement is in accordance with the physical documentation administered by us as an agency, is verified in the process according to the control levels in the OB (Article 10 to 14 of the LMFPF).
3. I confirm that there is no irregularity presented or reported by any official, based on the process of internal control of public finances, in accordance with the LPFMA and the law on internal control of public finances.
4. I confirm that there is no event that could result in a material error, misstatement or unauthorized action that could cause a loss to the state budget.
5. I confirm that the data is consolidated based on the accounting records in SIMFK as well as the additional notes or other disclosures in the annexes to the financial statements of the OB.

In our opinion, the attached annual statement presents a true and fair view of the finances and financial transactions for the year ended 31 December 2024 of the institution – Kosovo Academy for Public Safety.

Signed: _____

Chief Financial Officer

Kosovo Academy for Public Safety

Date:

Signed: _____

Chief Administrative Officer

Kosovo Academy for Public Safety

Date:

Article 13
Statement of receipts and cash payments

SOURCES OF FUNDS - RECEIPTS								
	Government Grant				2,767.06	2,896.25	2,649.47	
	Own source revenues							
	Dedicated revenues							
	Revenues from KCB							
	Designated Donor Grants							
	Borrowing Financing							
	Investment Clause							
	Development Trust Fund							
	Other receipts							
Total					2,767.06	2,896.25	2,649.47	
USE OF FUNDS - PAYMENTS								
	Operations							
	Salaries and Allowances	2		1,047.24	1,046.06	1,050.18		
	Goods and services	3		1,411.28	1,182.22	1,340.37		
	Municipal expenditures	4		114.73	108.60	99.28		
				2,573.25	2,336.87	2,489.82		
	Transfers							
	Transfers and subsidies	5						
	Capital expenditures							
	Property, buildings and equipment	6		193.81	559.38	159.65		
	Other payments	7						
Total				2,767.06	2,896.25	2,649.47		

Note: Payments from third parties are presented in note 13 in accordance with IPSAS 2017, effective from 1 January 2019.

Article 14
Budget execution report

Non-tax rev	8				-		
Dedicated revenues 1	9				-		
Designated	10				-		
Other	11				-		
Total Receipts - -	12				-		
		-	-	-	-	-	-

CASH OUTPUT

Salaries and allowance	2	1,047.24	1,047.24	1,158.10	-	1,046.06	1,050.18
Goods and services	3	1,411.28	1,444.22	1,264.22	32.94	1,182.22	1,340.37
Municipal expenditures	4	114.73	144.03	144.03	29.30	108.60	99.28
Transfers and subsidies	5				-		
Capital expenditures	6	193.81	266.00	817.29	72.19	559.38	159.65
Reserves					-		
others	7				-		
Total payments		2,767.06	2,901.49	3,383.63	134.43	2,896.25	2,649.47

The initial budget is €3,383,632.99, while the final budget is €2,901,494.30, the realization for the period January-December 2024 is €2,767,062.94, or expressed as a percentage of 95.37%.

The initial budget for wages and salaries was €1,158,096.99, the final budget was €1,047,243.30, the realization for the period January-December is €1,047,243.30, or expressed as a percentage of 100.00%.

Goods and Services initial budget was €1,264,221.00 while the final budget is €1,444,221.00, the realization for the period January-December is €1,411,279.28, or expressed as a percentage of 97.72%.

Municipal Expenditures initial budget was €144,030.00, the realization for the period January-December is €114,726.02, or expressed as a percentage of 79.65%.

Capital Expenditures initial budget was €817,285.00, the final budget was €266,000.00, the realization for the period January-December is €193,814.34, or expressed as a percentage of 72.86%.

Article 15

Explanatory notes to the financial statements

Note 1

1. Accounting policies

The Financial Statements for the year ended 31 December 2024 have been prepared in accordance with the International Public Sector Accounting Standards 2017 “Financial Reporting under the Cash Basis of Accounting”, fulfilling all reporting obligations arising from Law No. 03/L-048 on Public Financial Management and Accountability, supplemented and amended by Law No. 03/L-221, Law No. 04/L-116, Law No. 04/L-194, Law No. 05/L-063, Law No. 05/L-007 and Law 08/L-183 on the support of public works.

1.1 Information on the budget organization (activities, legislation, etc.)

Public sector entity [Kosovo Academy for Public Safety] has prepared Financial Statements in accordance with the requirements of Law No. 03/L-048 on Public Financial Management and Accountability, as amended by Law No. 03/L-221, Law No. 04/L-116, Law No. 04/L-194, Law No. 05/L-063 and Law No. 05/L-007.

According to the LPFMP, all transactions with funds within the Consolidated Fund of the Republic of Kosovo are made through the Single Treasury Account.

- The Kosovo Academy for Public Safety is an Executive Agency within the Ministry of Internal Affairs established by Law No. 04/L-053 on the Kosovo Academy for Public Safety and operates in accordance with the legislation in force on the organization and functioning of the state administration.
- Mission - The Academy provides high quality training, education, research and development services in the field of public safety.
- Vision - In 2024, KAPS, through the provision of quality training and education and standards of excellence, will be a key factor in building the capacities of law enforcement officers in the face of changes and challenges they face.

1.1 Payments from third parties

In accordance with IPSAS 2017, payments from third parties are disclosed in note 13.

1.3 Reporting amounts

Reporting amounts from article:

13 to article 15 are in `000 (thousand) Euro (€),

16 to article 24 the amounts are the full amount Euro (€).

1.4 Reporting currency

The amounts are reported in Euro currency (€),

1.5 Authorization date

They are authorized on the date of signing the declaration for the Financial Statements by the Chief Administrative Officer and the Chief Financial Officer.

Article 14.6

Disclosure of initial and final budget allocations

AuthorThe initial Amendments authorized by the LPFMA										
Allocation category	Initial Budget (Budget Law) € '000	Amendment I € '000	Amendmen t II € '000	Amendmen t III € '000	Amendmen t IV € '000	Own source revenues € '000	Donor designated grants € '000	Other sources of financing € '000	Final Budget SIMFK € '000	Amendments of initial budget € '000
Revenues										
Tax revenues									-	#DIV/0!
Non- tax revenues									-	#DIV/0!
Dedicated revenues									-	#DIV/0!
Donor designated grants									-	#DIV/0!
Borrowings									-	#DIV/0!
Other									-	#DIV/0!
Total	-	-	-	-	-	-	-	-	-	#DIV/0!
Outcomes										
Salaries and allowanced	1,158				(110,854)				1,047	-0.095720558
Goods and services	1,264				(180,000)				1,444	0.142380169
Minicipl Expenditures	144								144	0
Transfers and subsidies									-	#DIV/0!
Capital Expenditures	817				(551,285)				266	-0.67453214
Reserves										#DIV/0!
Borrowings repayments									-	#DIV/0!
Other									-	#DIV/0!
Total	3,384		0	0	(842,139)	0	0	0	2,901	-14.2%

Disclose in detail notes in table:

Notes 2 to 12 Presentation of material changes

In contrast to notes 2 to 12, these notes are used to explain the material difference in column D (article 14), i.e. the material difference in budget execution. The cash basis IPSAS requires that material differences be explained. Depending on the size of the difference, explanations do not need to be provided for all categories, so changes in the numbering system of the notes may be required. When differences in any category of allocation are explained, a summary of the nature of the change should be provided

Note 2 Salaries and Allowances

Disclose in detail notes in table:

Note

Description	2024									Change Budget- payments	2023 € '000	2022 € '000
	Total payments	FH	KI	FZH	GQ	THV	TH	GP	get			
	€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	€ '000			
Transport for official trips within the country	47.76				47.76						24.31	13.78
Pocket money/per diems for official trips within the country	-				-						0.02	
Transport for official trips abroad	4.87				4.87						6.34	5.96
Pocket money/per diems for official trips abroad	7.64				7.64						5.20	7.97
Accommodation for official trips abroad	0.85				0.85						2.35	3.27
Other expenses for official trips abroad	1.47				1.76						2.97	2.89
Internet	-				-						-	0.04
Mobile telephony expenses	7.91				7.91						7.77	9.37
Mobile telephony	-				-						-	
Accommodation for hosting foreign delegations	-				-						-	
Food and beverage supply (not official lunch)	754.95				754.95						459.22	522.15
Office supplies	29.90				29.90						9.64	38.20
Medical supplies	-				-						-	4.08
Cleaning supplies	-				-						-	7.93
Clothing supply	31.13				31.13						47.98	58.85
Specialized medical equipment	5.40				5.40						-	0.95
Advertising and competitions	-				-						-	
Education and training services	1.18				1.18						3.48	1.50
Special services - consultant and individual contractor	0.36				0.36						-	
Printing	3.86				3.86						1.53	
services Other contracting	25.90				25.90						15.89	43.50
services Technical services	-				-						-	0.03
Membership expenses	1.45				1.45						1.05	0.70
Vehicle maintenance and repair	12.73				12.73						25.18	7.18
Maintenance of residential buildings	153.11				153.11						176.49	178.51
Maintenance of machinery and equipment	25.74				25.74						5.25	10.83
Furniture	22.48				22.48						9.70	
Maintenance of information and communication technology	19.61				19.61						27.75	19.08
Routine	26.01				26.01							
maintenance Other equipment	1.11				1.11						1.11	0.02
Computers	16.57				16.57						33.85	29.14
Other information and communication technology equipment	-				-						-	15.27
Central heating oil	171.45				171.45						286.07	317.04
Derivatives for Vehicles, generators and machinery	12.18				12.18						12.49	16.41
Land	-				-						-	12.01
rent Equipment rent	1.76				1.76							
Machinery	8.33				8.33						3.39	2 3/7
rent Vehicle rent	3.91				3.91							
Publications	-				-						0.59	
Registration and insurance and technical inspection of vehicles	6.48				6.48						5.72	5.13
Domestic representation compensation	5.17				5.17						6.87	6.18
Goods and services	1,411.28	-	-	-	1,411.57	-	-	-	-	#DIV/0!	1,182.22	1,340.37

Disclose in detail notes in table

Note 4 Municipal expenditures

Description	2024									Comparison	2023	2022
	Total Payment € '000	FH € '000	KI € '000	FZHM € '000	GQ € '000	THV € '000	THD € '000	GPD € '000	Final € '000		€ '000	€ '000
Electricity	67.89				67.89						67.67	65.40
Water and sewerage services	24.92				24.92						21.42	12.34
Waste	20.40				20.40						17.70	15.12
Central heating	-				-						-	
Landline telephony	1.52				1.52						1.81	1.70
Payments-court decisions	-				-						-	
Payments according to 39.2 of the LPFMA												
Municipal expenses	114.73	-	-	-	114.73	-	-	-	-	#DIV/0!	108.60	94.56

Disclose in detail notes in table:

Note 5 Transfers and subsidies

Temporary Trepca pensions	-
Maternity leave	-
Payments for court decisions	-
Payments for the livestock sector	-
Payments for crops	-
Restructuring of physical potential	-
Management of irrigation resources for agriculture	-
Farm diversification	-
Subsidies and transfers	-
	- - - - - - - - - #DIV/0! - -

Disclose in detail notes in table

Note 6 Capital expenditures

Disclose in detail notes in table

Description	€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	son	€ '000	€ '000
Construction of school building	70.74				70.74						559.38	159.65
Renovations in KASP	109.31				109.31						-	
Hydrosanitary installations	13.77				13.77						-	
Health facilities	-				-						-	
Cultural	-				-						-	
facilities Sports facilities	-				-						-	
Memorial facilities	-				-						-	
Fences	-				-						-	
Depots	-				-						-	
Garages	-				-						-	
Sports fields	-				-						-	
Construction of highways	-				-						-	
Construction of regional roads	-				-						-	
Construction of local roads	-				-						-	
Sidewalks	-				-						-	
Sewerage	-				-						-	
Water supply	-				-						-	
Investment	-				-						-	
maintenance Power supply, generation and transmission	-				-						-	
Information technology equipment	-				-						-	44.41
Add code as needed	-				-						-	
Capital Expenditures	193.81	-	-	-	193.81	-	-	-	-	#DIV/0!	559.38	204.06

2024

1. "**Construction of the Canteen Facility at KAPS**" - is one of the capital projects divided into two (2) years 2022-2023. For this project for 2022, €500,000.00 was planned and €159,650.68 was spent. This unsatisfactory percentage (21.62%) is due to the fact that the contract was signed at the end of November 2022, while the works began in December and as a result, there was a short time to make all payments for this project, while in 2023 the initial budget was €787,785.00, while the final budget is €681,822.00, and the realized amount is €559,377.04.

In 2024, the initial budget was €345,000.00, while the final budget was €70,741.34.

This project is scheduled to be completed in 2023, and the same has been approved for extension until 30.06.2024.

After many delays and neglect of the works by the EO, whose Contract deadline for the completion of the Facility was extended for 7 months, the same again after the first extension of the deadline did not complete the Facility within the deadline that was extended. After the request from the EO for extension of the deadline for the completion of the Facility, the Contract Manager on 21.06.2024 responded to the EO that the deadline for the continuation of the works cannot be extended any longer and rejected the request.

At the same time, there was also a recommendation from the Project Supervisor not to extend the deadline.

2024

"Renovations at KAPS" this capital project was worth €110,000.00, while the contract was signed for €109,308.00 and was successfully implemented.

2024

"Supply of Industrial Boilers" this capital project was worth €15,000.00, while the contract was signed for €13,765.00 and was successfully implemented.

2024

"Alarm System at KAPS" this capital project was worth €15,000.00, but the same failed.

2024

"Supply of equipment for the Inventory of the new Canteen at KAPS" This procurement activity was of great value in the amount of €317,285.00 and was open for 40 days, the opening of bids was held on 20.08.2024 and only two EOs offered, of which only one was responsive according to the CA's requests.

EO MSI & Jasin Shpk on 16.09.2024 filed a complaint for review and the CA on 17.09.2024 rejected the complaint as unfounded, while the EO, according to the deadlines, filed a complaint with the PRB on 25.09.2024, causing delays in the implementation of the Capital Project and losing financial resources for 2024.

On 22.10.2024, the response was returned by the review expert in favor of the contracting authority, while on 04.12.2024, the PRB Panel returned the response to the EO with no. PRB:2024/0911 and rejected the complaint of EO MSI & Jasin Shpk as unfounded, i.e. in favor of the contracting authority.

Due to delays and complaints from the EO, this capital project was not able to be implemented in 2024, therefore we are forced to reallocate the budget for 2025 from the Capital Project "Construction of the Canteen Facility for ASP students at KAPS" whose amount is €467,285.00, therefore, financial resources will be transferred from this project to the Project "Supply with Inventory for the Canteen at KAPS" in the amount of €316,602.00.

Note 7 Others

Nature of payment	2024	2023	2022
	€ '000	€ '000	€ '000
Deposit 1			
Deposit 2			
Deposit 3			
Other Deposits			
Total	0	0	0

Disclose in detail notes in table:

Note 8 Tax revenues

Description	Note	2024	2023	2022	% of total 20__	% of change from 20__-1
		€ '000	€ '000	€ '000		
Tax revenues 1					%	%
Tax revenues 2					%	%
Tax revenues3					%	%
Tax revenues 4					%	%
Total		0	0	0	0%	%

Disclose in detail notes in table:

Note 9 Non-Tax revenues

Description	Note	2024	2023	2022	% of total 20__	% of change from 20__ -1
		€ '000	€ '000	€ '000		
Revenues from taxes 1					%	%
Revenues from taxes 2					%	%
Revenues from penalties-fines 1					%	%
Revenues from penalties-fines 2					%	%
Revenues from licenses 1					%	%
Revenues from licenses 2					%	%
Revenues from the sale of property and services					%	%
Revenues from inspection					%	%
Revenues from bank interest					%	%
Revenues from changes in the exchange rate position					%	%
Accreditation fee					%	%
Revenues from property					%	%
Other receipts					%	%
Total		0	0	0	0%	%

Disclose in detail notes in table:

Note 10 Dedicated revenues

Description	Note	2024	2023	2022	% of total 20__	% of change from 20__ -1
		€ '000	€ '000	€ '000		
Type of revenue 1						
Type of revenue 2					%	%
Type of revenue 3					%	%
Type of revenue 4					%	%
Total		0	0	0	0%	%

Disclose in detail notes in table:

Note 11 Donors designated grants

Description			2024	2024	2022
			€ '000	€ '000	€ '000
Name of donor	Number of project	Name of project	-	-	-
Name of donor	Number of project	Name of project	-	-	-
Name of donor	Number of project	Name of project	-	-	-
Total			0	0	0

Disclose in detail notes in table:

Note 12 Other

Nature of receipt	2024	2023	2022
	€ '000	€ '000	€ '000
Deposit 1			
Deposit2			
Deposit 3			
Other Deposits			
Total	0	0	0

Disclose in detail notes in table:

Note 13 Payment from third parties

	2024	2023	2022
Economic category	€ '000	€ '000	€ '000
Salaries and allowances			
Goods and services			
Municipal expenditures			
Transfers and subsidies			
Capital expenditures			
Total payments from third parties	0	0	0

Article 16 Receivables Report

Economic code	Description	2024	2023	2022
Total		0	0	0

Invoice issue date	Invoice number	Economic code	Payment term	Supplier	Description	2024
Total						0

Article 17 Report on unpaid liabilities (invoices)

Economic category	Economic category	2024		2023		2022	
		< 30 days	> 30 days	< 30 days	> 30 days	< 30 days	> 30 days
11	Salaries and allowances						
13	Goods and services	7.27		7.22		3.37	
14	Municipal expenditures						
20	Transfers and subsidies						
30	Capital expenditures						
Total		7.27	-	7.22	-	3.37	-

Disclose on PF the table in details according to format as Annex 3

6/12/2024	AS621	14040	30	AlbaSoft	technical maintenace info-web page	LACK OF BUDGET	560.00
10/12/2024	398219	14010	30	NPZ Gumnishta	Derivatives for vehicles, generators and mact	LACK OF BUDGET	118.00
12/12/2024	108/2024	14050	30	Termovision	Oil for central heating	LACK OF BUDGET	2,830.00
17/12/2024	7080/24	13780	30	Petrol Company	technical maintenace info-web page	LACK OF BUDGET	939.50
24/12/2024	1-22/668457	13620	30	Dauti comerce	Auto repair and car wash and tire shop	LACK OF BUDGET	805.36
27/12/2024	9-Mar	13951	30	Eurosig	"Maintenance and equipment repair - heating	LACK OF BUDGET	156.89
Gjithsej							7,270.87

Article 18 Contigent liabilities

Economic category	Economic categories	2024	2023	2022
11	Salaries and allowances	286,925.00		
13	Goods and services	47,399.10	213,574.10	6,141.50
14	Utilities			
20	Subsidies and Transfers			
30	Capital expenditures			
Total		334,324.10	213,574.10	6,141.50

						2024
Nr	Depart ment/ Direct orate	Claimant/Proposer	Case Number	Description of Contingent Liability	Reason Causing the Contingent Liability	Value of Contingent Liability 2024
1	KAPS		Decision C..nr.984/13	Jubilee bonus after retirement	Jubilee bonus after retirement	0
2	KAPS		Documents from the Ministry of Internal Affairs	After the calculation made by the KAPS, it turns out that the debt was worth €253.00	After the calculation made by the KAPS, it turns out that the debt was worth €253.	778.00 €
3	KAPS		Lawsuit C.Nr. 648/13	Injury at work	Injury at work	8,500.00 €
4	KAPS		Lawsuit C. No. 552/15, Decision of the Court of Appeal 04.05.2018	Compensation for damage	Compensation for damage	1,979.60 €
5	KAPS		Proposal for Enforcement P.nr. 303/2020	Lawsuit for failure to engage in lectures at the FPS	Lawsuit for failure to engage in lectures at the FPS	4,725.00 €
6	KAPS		Proposal for Enforcement dated 21.03.2022. Decision on the case KE. No. 2523/22	Proposal for Enforcement dated 21.03.2022. The appeal of the KAPS filed against the Enforcement Order P.nr. 344/22 dated 21.03.2022 of the Private Bailiff Atip Mustafa with headquarters in Mitrovica is dismissed as untimely	Proposal for Enforcement dated 21.03.2022	6,141.50 €
7	KAPS		Decision from the District Court of Mitrovica, Branch in Vushtri C.nr. 555/21	Lawsuit for failure to engage in lecturing at the Faculty of Public Safety	Lawsuit for failure to engage in lecturing at the Faculty of Public Safety	0.00 €
8	KAPS		Decision on the case C. no. 482/23	Lawsuit for failure to engage in lecturing at the FPS	Value €350 with 8% interest from the day the lawsuit was filed until the final payment as well as procedural costs and night for drafting the lawsuit amounting to €78, for two sessions amounting to €202.80 and for financial expertise in the amount of €100	0.00 €
9	KAPS		Lawsuit	Value of the last three salaries after retirement	Value of the last three (3) salaries after retirement with the interest paid by banks for funds deposited without a specific destination as well as procedural costs until the end of the procedure	0.00 €
10	KAPS		Lawsuit	For salary supplements	Value €8550 with 8% interest per year	8,550.00 €
11	KAPS		Decision on case C. no. 1209/21	Lawsuit for failure to engage in lecturing at the FPS	Value 1400 € with interest of 8% from the date of filing the lawsuit and extended to the final payment	1,400.00 €
12	KAPS		Decision on case C. no. 1035/21	Lawsuit for salary supplement	Value 2 X 8250 € with interest of 8% per year	16,500.00 €

13	KAPS		Decision on case C. no. 1028/21	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
14	KAPS		Decision on case C. no. 1024/21	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
15	KAPS		Decision on case C. nr. 1031/21	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
16	KAPS		Decision on case C. nr. 1026/21	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
17	KAPS		Decision on case C. nr. 1025/21	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
18	KAPS		Decision on case C. nr. 1038/2021	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
19	KAPS		Decision on case C. nr. 1036/2021	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
20	KAPS		Decision on case C. nr. 1040/2021	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	0.00 €
21	KAPS		Decision on case C. nr. 1034/2021	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
22	KAPS		Decision on case C. nr. 1030/2021	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
23	KAPS		Decision on case C. nr. 1039/2021	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
24	KAPS		Decision on case C. nr. 1027/2021	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
25	KAPS		Decision on case C. nr. 1032/2021	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
26	KAPS		Decision on case C. nr. 1033/2021	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
27	KAPS		Decision on case C. nr. 1037/2021	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	16,500.00 €
28	KAPS		Decision on case C. nr. 1029/21	Lawsuit for salary increases	Value 2 X 8250 € with interest of 8% per year	24,750.00 €
29	KAPS		Decision on case C. nr. 5747/22	Lawsuit for salary increases	Not determined	0.00 €
30	KAPS		Decision on case KE. nr.2523/22	Lawsuit for termination or amendment of the contract and compensation for damage due to the occurrence of changed circumstances	Value 30,000.00 €	30,000.00 €
31	KAPS		Decision on case C. nr.3323/22	Lawsuit for reinstatement and compensation for unpaid wages	Not determined	0.00 €

Disclose on PF the table in details according to format as Annex 4

32	KAPS		Decision (for response to the lawsuit), case KE. no. 2401/22	Lawsuit for compensation of damage	Undetermined	0.00 €
						334,324.10 €

Article 19 Report on non-financial assets

Article 19.3.1 Capital assets (valued over 1000 Euro)

Classification of assets	2024	2023	2022
Buildings-3110	4,665.18	4,263.76	4,454.07
Electricity Supply & Generation-3150	8.24	11.44	15.73
Equipment (value over €1000)-3160	28.76	115.66	152.77
Road Construction-3120	120.26	136.66	145.01
Ongoing Investments-3200	789.77	719.03	159.65
Vehicles			
Other Capital-3190	-	32,275.53	50,718.69
Total Classification of assets	5,612.21	37,522.07	55,645.92

Disclose on PF the table in details according to format as Annex 5

Article 19.3.2 Non capital assets (valued under 1,000 Euro)

Clasification of assets	2024	2023	2022
Equipments and furnitures	57.01	557.39	572.85
Total	57.01	557.39	572.85

Disclose on PF the table in details according to format as Annex 6:

The report on non-financial assets (valued under €1,000) was compiled based on the report generated by E-Asset.

Article 19.3.3 Inventories

Classification of assets	2024	2023	2022
INVENTORIES	139.07	112.49	267.74
Total	139.07	112.49	267.74

Disclose on PF the table in details according to format as Annex 7:

ASSET REPORTING TABLE-2024	
ASSET CLASS	KAPS
BUILDINGS-3110	4,665,175.05
ROAD CONSTRUCTION-3120	120,259.77
POWER SUPPLY,GENERATION&-3150	8,242.93

EQUIPMENT (SYSTEM VALUE OVER 1000 EURO)-3160	28,761.94
OTHER CAPITAL-3190	
FUTURE INVESTMENTS-3200	789,769.06
Total	5,612,208.75

NON-CAPITAL ASSETS -2023	57,007.27
INVENTORIES -2023	139,074.41

Article 20 Report on unjustified advances

<u>Date of issue</u>	<u>ID of supplier officer</u>	<u>Nr of CPO</u>	<u>Purpose</u>	<u>2024</u>
				-
Total				-

Disclose below details the entries from table:

– In fiscal year 2024, through the monthly reconciliation reports of accounting records in KFMIS and the accounting records of KAPS, no discrepancy was ever reported between the Treasury reports and KAPS reports.

Article 21 Report on unspent own source revenues

F Description	<u>2024</u>	<u>2023</u>	<u>2022</u>
Own source revenues carried over from previous year			
Own source revenues received this year			
Total available for allocation in current year	-	-	-
Amount spent in current year			
Amount remainig for carry over	-	-	-

Article 22 Report on unspent balances of the Development Trust Fund

Description	2024	2023	2022
Revenues from the development trust fund from the previous year			
Own source revenues received in this year			
Total available for allocation in the current year	-	-	-
Amount spent in the current year			
Amount remaining for carryover	-	-	-

Article 23 Report on dedicated revenues

Description	2024	2023	2022
Dedicated revenues from previous year			
Dedicated revenues received this year			
Total available for allocation in current year	-	-	-
Amount spent in current year			
Amount remaining for carryover	-	-	-

Article 24 Report of unspent donors funds

Description	2024	2023	2022
Donor earmarked grants carried over from previous year			
Donor earmarked grants received this year			
Total available for allocation in current year	-	-	-
Amount spent in current year			
Amount remaining for carryover	-	-	-

Article 25 Report on the number of employees according to the payroll

Departamenti	Nr i punëtorëve në Ligjin e buxhetit	Nr aktual i punëtorëve në fund të 2024		Nr aktual i punëtorëve në fund		Nr aktual i punëtorëve në fund	
		Me orar të plotë	Me orar të shkurtuar	Me orar të plotë	Me orar të shkurtuar	Me orar të plotë	Me orar të shkurtuar
AKSP	166	127		136		144	
Gjithsej	166	127		136		144	

Article 26 Report on the number of employees outside the payroll

Department	Current number of employees at the end of		Current number of employees at the end of		Current number of employees at the end of	
	Full time	Part time	Full time	Part time	Full time	Part time
Department 1						
Total						

Explanation : disclose the reason for the engagement, the duration, the purpose and the list of persons engaged.

Article 27 Report on the number of employees with contracts for special services

Current number of employees at the end of		Current number of employees at the end		Current number of employees at the end		
Full time	Part time	Full time	Part time	Full time	Part time	

Explanation : disclose the reason for the engagement, the duration, the purpose and the list of persons engaged.

- Engagement of experts in training and educational programs according to several specific fields in professional training, experts are engaged according to the needs of the Contracting Authority, while payments are made from Goods and Services through Procurement.

Article 28 Report on the status/implementation of recommendations of the National Audit Office (NAO)

We have had no findings or recommendations from the National Audit Office (NAO) for KAPS

Nr	Recomandation	Decision taken	implementation time	Current recomandation status	Risk evaluation

Disclose in detail the notes in the table:

- disclose recommendations carried over from the previous year and not implemented, efforts made and results
- disclose the level of implementation of the internal audit recommendations of the BO

Nr	Recomandation	Decision taken	implementation time	Current recomandation status	Risk evaluation

