



Republika e Kosovës
Republika Kosova-Republic of Kosovo
Qeveria - Vlada - Government
Ministria e Administrimit të Pushtetit Lokal
Ministarstvo Administracije Lokalne Samouprave
Ministry of Local Government Administration

Prishtina, 22 February 2019

To: Ahmet Ismaili, Kosovo Treasury Director
Ministry of Finance

Subject: MLGA Financial Annual Report 2018, revised (on February 22, 2019)

Dear Mr. Ismaili,

Based on recommendations of the National Audit Office, find attached the revised version of 2018 Annual Financial Report for the Ministry of Local Government Administration.

Corrections have been made on the following pages: 4, 5, 6, 7, 8, 9, 10, 12, 13, 14, 16, 19, 20, 22, 23, 24, 25, 26, 28, 29, 30, 31, 32, 33, as well as 36 up to 43.

Find attached the report's appendices to the report dated 31 January 2019 and we confirm that the same are unchanged.

Thank You for your cooperation!

Sincerely,


Rozafa Ukimeraj

Secretary General

Ministry of Local Government Administration



**Republika e Kosovës
Republika Kosova-Republic of Kosovo**

Name of the Budgetary Organization in English

**Annual Financial Report
for the year ended on 31 December 2018**

Article 11
STATEMENT FOR PRESENTATION OF FINANCIAL STATEMENTS

To: **Ahmet Ismaili, Kosovo Treasury Director**
From: **Rozafa Ukimeraj, Chief Administrative Officer**

Suzana Kosumi, Chief Financial Officer

In our opinion, the financial statements attached including the notes for the year ended on 31 December 2018, have been prepared in accordance with the International Public Sector Accounting Standards "Financial Reporting under the Cash-based Accounting", fulfill all reporting obligations deriving from the 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 and the Law no. 05/L-007 and are based on financial records appropriately maintained.

This statement is issued regarding the presentation of financial statements of the Kosovo Budget of the Budget Organization for the year ended on 31 December 2018.

We confirm, to the best of our knowledge and confidence, that:
There were no irregularities regarding the management or the employees, which could have material effect on the financial statements.

The information provided and presented in the financial statements regarding the identification of funds and their spending linked to the Kosovo Consolidated Budget are complete and accurate. Information about revenue collection is accurate.

There is no other bank account of the Budget of the Republic of Kosovo other than bank accounts specified in the financial statements and this specification is complete and accurate as at 31 December 2018.

There has been no violation of regulatory authorities' requirements that could have material effect on the financial statements if they were violated.

There is no (legal) complaint in the process that may have material effect on the financial statements. All liabilities, both current and contingent, and all guarantees issued to third parties, are properly recorded and/or disclosed.

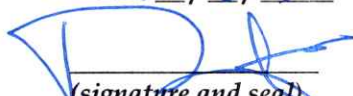
All borrowings to external parties are recorded and/or disclosed, as appropriate.

There was no transaction after the end of the period which would require correction or disclosure in the financial statements or in their notes.

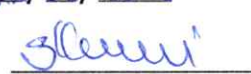
Municipalities shall send reports to the Budget and Finance Committee of the Municipal.

In our opinion, the attached consolidated financial statements present a true and fair presentation of finances and financial transactions for the year ended on 31 December 2018 of the Ministry of Local Government Administration.

Date: 22/02/19


(signature and seal)
Chief Administrative Officer

Date: 22/02/2019


(signature and seal)
Chief Financial Officer

Article 13
Statement of Cash Receipts and Payments

Notes:

Statement of cash receipts and payments to the Ministry of Local Government Administration from the KCB fund by economic categories, the state of the expenditures is presented according to the table.

		Statement of Cash Receipts and Payments (Ministry of Local Government Administration)			
For the year ended on 31 December 2018		2018	2017 -1	2016 -2	
	Notes	Treasury Single Account	Treasury Single Account	Treasury Single Account	
		BKK	KCB	KCB	Payments from external third parties '000
		'000	'000	'000	'000
FUND SOURCES					
Government Grant		4,677	4,331	4,697	
Own Source Revenues					
Dedicated Revenues					
Donor Designated Grants		158	104	112	
Borrowings					
Development Trust Fund					
Other Receipts		4,834	4,435	4,809	
Total					
FUND USE					
Operations					
Wages and Salaries	2	1,019	971	919	
Goods and Services	3	242	192	345	
Utilities	4	13	12	11	
		1,273	1,175	1,275	
Transfers					
Transfers and subsidies	5	47	185	198	
Capital Expenditures					
Property, buildings and ex	6	3,514	3,075	3,336	
Return of borrowings	7				
Other Payments	8				
Total		4,834	4,435	4,809	

Article 14
Budget Execution Report

Statement of Comparison of Budget and Actual Amounts for the (Ministry of Local Government Administration)
For the Year Ended 31 December 2018_

	2018				2017 -1	2016 -2
	Original Budget (appropriation s) A € '000	Final Budget (appropriations) B € '000	Payment C € '000	Variance D=C-B € '000	Payment E € '000	Payment F € '000
	Notes					
Cash inflows to the Treasury account						
Tax revenues	9					
Non tax revenues	10					
Designated revenues	11					
Diror designated grants	12	289,96482	149,927	149,667	104	155
Borrowings	13					
Others	14					
Total receipts collected at KCF	-	270	149,927	149,667	104	155
Cash outflows from Treasury account						
Wages and salaries	2	998,88164	1,018,89317	(41)	971	919
Goods and services	3	284,43000	305,431870	(63)	192	345
Utilities	4	15,50000	21,960000	(9)	12	11
Transfers and subsidies	5	50,00000	46,980000	(0)	185	198
Capital expenditures	6	3,773,64800	3,518,182030	(4)	3,075	3,336
Return of borrowings	7					
Others	8					
Total payments made from ERK through STA		5,102,46124	4,952,39477	(118)	4,435	4,809

Below we present you the initial budget, which according to the Law on the annual budget for 2018, was in the amount of **5,102,461.24 Euro**.

MLGA budget for 2018, according to Law no. 06 / 1-020 on the budget of the Republic of Kosovo for 2018 is divided in the following categories:

1. wages and salaries; goods and services; utilities; capital investments and subsidies and transports.

MLGA, in addition to the public budget, defined by the 2018 Annual Budget Law under the Framework Agreement between Kosovo and the European Commission, on the Agreements for implementation of the European Union financial assistance for Kosovo, under the Instrument for Pre-Accession Assistance (IPA II) which has been ratified by Law no. 06 / L-003 on Ratification of Financial Agreement for IPA 2016 between the Republic of Kosovo and the European Union has entered into force on **04.10.2017**.

Under this agreement, financial agreements have been signed for cross-border cooperation programs with the three neighboring states: Albania, Macedonia and Montenegro. Within the MLGA budget according to the above agreements, during 2018 the value of the budget for operational purposes of the three programs during 2018 has received revenues from the European Commission in the total value of 149, 927.64 Euros. This value has been distributed in the following economic categories: wages and salaries; goods and services and utilities.

The final budget according to KFMIS, together with the Donor Grant (European Union Funds for Cross-Border Cooperation iPA / BNK) is **4,952,394.77 Euro**. Execution of expenditures from the MLGA budget and the donor grant (IPA / CBC), for the period January - December 2018, is in the value of **4,834,107.42 euros**.

Following are presented the expenditures for each economic category:

1. The budget spent for the fiscal year 2018, for the category of wages and salaries from the MLGA budget is 953,093.19 Euro; while the expenditures for the IPA / CBC Donor Grant for the category of wages and salaries is EUR 65,799.98, while the total budget spent for MLGA, together with the IPA / IMC Grant Budget is 1,018,893.17 Euro;
2. The budget spent for the fiscal year 2018 for the category of goods and services for the MLGA budget is 151,551.10 Euro; while the budget spent by the IPA / CBC donor grant is 90,481.78. The total budget spent on the category of goods and services from the MLGA budget and the IPA / CBC donor Grant budget is € 242,032.88.

3. The budget spent for the fiscal year 2018, for the category of utilities, from the MLGA budget is 11,304.93 Euro; while the budget spent for the fiscal year 2018, from the category of municipal services from the donor grant IPA / CBC is 1,241.65 Euros. The total budget spent for 2018 from the MLGA budget and IPA / CBC donor grant is 12,546.80 Euros.
4. The spent budget of the MLGA for the fiscal year 2018 for the category of subsidies and transfers is 46,815.30 Euro.
5. The spent budget of the MLGA for the fiscal year 2018 for the Capital Investment category is 3,513,819.49 euros.

Article 15 **Explanatory notes on the financial statements**

Note 1

Information on the budget organization (activities, legislation, etc.) and accounting policies

MISIONI

The mission of the Ministry of Local Government Administration is to advance local governance, to increase local autonomy and strengthen the ability of municipalities to provide cost-effective services to increase the quality of life, security and the local economy through active citizen participation and democratic representation.

Main objectives

Based on the objectives of the strategy for local self-government, the specific mid-term objectives of the Ministry of Local Government Administration work have also been defined. The objectives of the Ministry for Medium Term Expenditure Framework 2019-2021 are as follows:

- Full functionalization of the local self-government system.
- Advancing policies for local socio-economic development, increasing inter-municipal and cross-border cooperation.
- Overseeing and ensuring the effectiveness of municipal governance in order to ensure democratic representation of citizens and effective administration

The Ministry of Local Government Administration (MLGA) is a state administration institution of the Republic of Kosovo, established in 2004. MLGA exercises its function under the Constitution, the Law no. 03 / L-040 on Local Self-Government and Regulation No. 02/2011 on Areas of Administrative Responsibility of the Office of the Prime Minister and Ministries.

The organizational structure of the Ministry of Administration of Power is defined by the Regulation no. 03/2013 on the internal organization of the Ministry of Local Government Administration.

The organizational structure is as follows: Minister, 2 Deputy Ministers, Secretary General, 5 Departments and 19 Divisions.

The scope of the MLGA work, is presented as follows:

- develops policies and implement legislation on efficient municipal self-governance;
- promotes and affirms the right of local self-government bodies in accordance with the European Charter of Local Self-Government;
- Co-ordinates and promotes the development of local government reform;
- co-ordinates and supports inter-municipal and cross-border cooperation;
- promotes the development of the professional municipal civil service, taking into account the responsibilities of the Ministry of Public Administration;
- assists the local self-government bodies in developing their budgets and financial management systems;
- oversees the quality of municipal services;
- identifies and develops programs for institutional capacity building of local self-government bodies;
- assists in promoting and developing the transparency of local self-government bodies;
- provides legal advice and guidance to municipalities;
- coordinates the activities of international agencies and non-governmental organizations dealing with municipalities;
- coordination with Sectorial Ministries for the Advancement of Local Self-Government;
- oversight of municipalities during the implementation of expanded and delegated responsibilities and competencies;
- co-ordination with the Ministry of Finance in order to ensure that municipal administrations have received budgetary funds needed to exercise their responsibilities, including public investment;
- contributes to the respect and promotion of human rights by local self-government bodies;
- creates policies to promote citizen participation in the decision - making process at the local level, and
- Performs also other duties assigned to the Ministry with relevant legislation in force.

Description	Budget		2018						Total		2017-1		2016-2	
	Final	€ '000	GG	OSR	DR	DDG	B	DTF	Payments	Krah asim	€ '000	€ '000	€ '000	€ '000
Net wages through the payroll	812	811.62873							811.62873	1	829		784	
Payment to the Trade Union									-	#DIV/0!	-		-	
Net payment for overtime									-	#DIV/0!	-		-	
Employees with contract (not in payroll)	96					54.74192			54.74192	1	-		#REF!	
Personal income withhold tax	56	50.69248				4.92148			55.61396	1	50		48	
Pension contribution-employee	48	45.38599				3.06829			48.45428	1	46		44	
Pension contribution-employer	48	45.38599				3.06829			48.45428	1	46		44	
Wages and salaries	1,059,86584	953,09319				65,799980			1,018,89317	96	971		#REF!	

Disclose in detail the notes in the table:

The final budget of the MLGA for the economic category "wages and salaries" according to the budget appropriations for 2018 defined by the Budget Law No.06 / L-020, is 953,093.19 Euro. Within the MLGA budget, under the framework agreement and financial agreements for cross-border cooperation programs, the final budget from donor grants IPA / CBC for 2018, is 96,714.59 Euros. The total final budget for the "wages and salaries" category including the MLGA budget and the IPA / BNK donor grant according to KFMIS, is **1,059,865**.

The budget spent for the fiscal year 2018 for the category of wages and salaries from the MLGA budget is 953,093.19 Euro; whereas the expenditures for the IPA / CBC Donor Grant for the category of wages and salaries are EUR 65,799.98; while the total spent budget for MLGA together with the IPA / IMC grant budget, is 1,018,893.17 Euro;

From the **Government grant**: for full-time and overtime wages and salaries, MLGA has spent the net value of 811,628.73 Euros. On behalf of taxes from the MLGA budget for wages, we have spent the value of 50,692.48 Euro; whereas for the payment of pension contributions from the employer we have spent 45,385.99 euros, and from the employee 45,385.99 Euro.

From the **Donor grant: IPA / CBC** (as it is presented in the table: "GDP") for wages and salaries were spent 54,741.92 Euros. The amount of 4,921.48 euros were spent on behalf of the salary and loan tax; whereas 3,068.29 euros were spent on the payment of pension contributions by the employer and the employee 3,068.29 euros.

The MLGA salaries list is managed by the Human Resources Division, within the Department of Finance and Joint Services in MLGA..

Note 3 Goods and services

According to Law no. 06 / L -020 for the Budget of the Republic of Kosovo for 2018, in the economic category "goods and services" the budget has been allocated in the amount of 264,430.60 euros.

In the economic category of goods and services, after the end of the fiscal year according to KFMIS for the Government Grant, the final budget value is 151,611.28.00 euros and for **the designated Donor Grant (IPA / CBC)**, the value of final budget is 153,820.59 euros. Of this economic category, **the Government Grant** was spent in the value of 151,551.10 euros and **the designated donor grant (IPA / CBC)** was spent in the value of 90,481.78 euros.

Total expenditures from the category "Goods and Services", including the MLGA budget determined by budget appropriations of the annual budget law as well as the financial agreement of cross-border cooperation, a total of 242,032.88 Euro was spent.

Description	Budget	2018					DTF	Total	Comparis	2017 -1	2016-2
	Final	GG	OSR	DR	DDG	B					
In-country Business travels											
Wages for in-country business travels											
In-country business travels accomodation											
Other expenditures for in-country business travels											
Out-country Business travels											
Wages for out-country business travels		5			15		0		17		0.9727
Out-country business travels accomodation		19			1		20		19		32.0402
Other expenditures for out-country business travels		2			6		8		8		33.62425
Internet expenditures		7			8		15		4		13.2240
cell-phones expenditures		17					17		18		19.2279
Mail expenditures		0					0		0		19.9694
Optic cable use expenditures											
Education-training expenditures		1							1		
Representation Services, lawyers and experts											
Miscellaneous health services											
Miscellaneous intellectual and advisory services											
Non-marketing printing services		11			40				45		108.2443
Other contracting services							52				
Technical services											
Membership expenditures											
Burial services											
Furniture (less than 1000 euros)											
Telephones (less than 1000 euros)											
Computers (less than 1000 euros)									1		5.9647
Information technology hardware (less than 1000 euros)											0.6300
Office supplies											
Maintenance and repair		10									
Advertisement and vacancies		7					10		15		20.6856
Editing and publications		1					7		5		13.2277
Business lunch											
Other equipment		26			10				11		1.7705
Rent per pajisje		3									
Rent per makineri		2									
Other purchases		19									
Registration services											
Uncommitted means											
Court expenditures											
Fuel		19			1				15		3.6458
Vehicle insurance		2					20		1		18.6124
Municipal taxes		0					2		0		
Vehicle registration		1					0		0		
Clothing Supplies											
Rent per ndertesa											
add codes as appropriate											
Goods and Services	151.61128	151.55110	-	-	90.48178	-	242		192.28		345

Disclose in detail the notes in the table

Note 4 Utilities

Përshkrimet	Buxheti € '000	CGS € '000	TIV € '000	TUIS € '000	2018 € '000	CSD € '000	U € '000	UZI/IKT € '000	Gjithsej € '000	Krahimi %	2017 -1	2016 -2
											€ '000	€ '000
Reyna		0.68203				0.68203			0.68203	#DIN/00	2	0
Uj		0.21701				0.21701			0.21701	#DIN/00	0	0
Mbretmeri		0.00940				0.00940			0.00940	#DIN/00		
Sigurimi Qendror										#DIN/00		
Shpërndarjet telefonike			11.30493			0.33321			11.63814	#DIN/00	10	11
Tregues vartimore gjegjësore										#DIN/00		
Shpenzime komunale	21.93503	11.30493	-	-	-	1.24165	-	-	12.54658	57%	12	11

Initial budget for economic category, "Municipal Expenditures" according to budget appropriations determined by Law no. 06 / L-020 for the budget of the Republic of Kosovo for 2018, from the Government Grant has been 15,500.00 Euros. At the end of the fiscal year, the final budget according to KFMIS from the category 'Municipal expenditures' is 12,563.45 euros. Whereas, the budget for the **designated IPA/CBC Donor Grant** is 9,371.58 euros.

Expenditures from the Government Grant for the category "Municipal Expenditures" are 11,304.93 euros and the expenditures for the **designated IPA / CBC Donor Grant** are 1,241.65 euros.

In total, expenditures from the category "Municipal Expenditures" including MLGA funds determined by the annual budget law as well as the IPA / IMC Donor Grant, under the framework agreement with the European Commission for Cross Border Cooperation, are € 12,546.58.

Disclose in detail the notes in the table:

Initial budget for the economic category "Subsidies and Transfers", according to budget appropriations determined by Law no. 06 / L-020 for the budget of the Republic of Kosovo for 2018, was 50,000.00 Euro. The final budget according to KFMIS is 46,980.00 Euro; while the budget spent for the category "Subsidies and Transfers" for 2018 is in the amount of € 46,815.30.

Note 5 Subsidies and transfers

Description	2018		DIF	Total Payment	Comparison	2017 -1	2016 -2
	Budget Final	CSR					
Subsidies to Public Entities	47			47	1.00	151.98871	197.62378
Subsidies to Public Entities (tea.bib)					#DIV/0!		
Subsidies to Non-Public entities					#DIV/0!		
Transfers to other Governments					#DIV/0!		
Payment to individual beneficiaries					#DIV/0!		
Basic pensions					#DIV/0!		
Basic contribution-payer pensions					#DIV/0!		
Pensions for People with Disabilities					#DIV/0!		
Social assistance pensions					#DIV/0!		
Pensions for prisoners					#DIV/0!		
Pensions for war veterans					#DIV/0!		
Pensions for blind persons					#DIV/0!		
KPC pensions					#DIV/0!		
KSF Pensions					#DIV/0!		
Payments for war invalids					#DIV/0!		
Pension for families of martyrs					#DIV/0!		
Internl. Pensions for Trepça					#DIV/0!		
Maternity Leave					#DIV/0!		
Payments for court rulings					#DIV/0!		
Payments for livestock sector					#DIV/0!		
Payments for crops					#DIV/0!		
Physical capital reconstruction					#DIV/0!		
Agriculture irrigation management					#DIV/0!		
Farm diversification					#DIV/0!		
Subsidies and Transfers	47			47	100	185	198

Note 6 Capital expenditures

Disclose in detail the notes in the table:

The economic category "Capital Investments", within the budget of MLGA is divided into 4 projects: 1. Co-financing with donors for the grants scheme based on municipal performance; 2. Municipal program for development of socio-economic Infrastructure and inter-municipal cooperation; 3. Incentive Fund and 4 IT equipment for Municipalities.

Initial budget for the category "Capital Investments", according to the budget appropriations determined by Law no. 06 / L-020 of the Budget of the Republic of Kosovo for 2018, is 3,773,649.00 Euro. The final budget according to the state of the KFMIS at the end of fiscal year 2018 is € 3,518,182.03. Regarding the expenditures, from the category of "capital investments" was spent the value of 3,513,819.49 Euro.

Description	Budget		2018					Total payments € '000	Comparison %	2017 -1	2016 -2
	Final € '000		GG € '000	OSR € '000	DR € '000	DDG € '000	B € '000			DTF € '000	€ '000
Residential Buildings			140						140	#DIV/0!	429.72
Business Admin.facilities			494						494	#DIV/0!	154.23
Educational Facilities			145						145	#DIV/0!	
Healthcare Facilities			87						87	#DIV/0!	
Cultural facilities			122						122	#DIV/0!	95.8
Sport facilities										#DIV/0!	74.97
Memorials										#DIV/0!	
Fence										#DIV/0!	
Warehouse										#DIV/0!	
Garage										#DIV/0!	
Sport fields										#DIV/0!	
Highway construction										#DIV/0!	
Regional Roads construction										#DIV/0!	
Local roads construction			1,338						1,338	#DIV/0!	1643.13
Pavements			304						304	#DIV/0!	223.95
Sewerage			189						189	#DIV/0!	
Water supply			82						82	#DIV/0!	82.08
Investment maintenance										#DIV/0!	
Power supp. Generation, distribution			350						350	#DIV/0!	147.1
IT equipments			20						20	#DIV/0!	227.11
Other equipments			83						83	#DIV/0!	68
Other capital										#DIV/0!	190
Free funds										#DIV/0!	
River rehabilitation			40						40	#DIV/0!	
Parque nacional			119						119	#DIV/0!	90.8536
Add codes as appropriate										#DIV/0!	
Capital Expenditures			3,514						3,514	100	3,075
											3,336

Disclose in detail the notes in the table:

MLGA, according to budget allocations of 2018, has signed a total of 51 Agreements on Project Financing in 35 beneficiary municipalities.

The budget spent in the category "Capital Investment" in 2018 is 3,513,819.49 Euro. MLGA according to the Legal Regulation on asset management, and after the completion of each payment, the same were recorded in the KFMIS, with assets values over 1,000.00 Euros and after the last payment from the MLGA budget was completed, requests for the deletion of assets have been sent to the Ministry of Finance; where each beneficiary municipality was notified to withdraw the completed file from the MLGA, so that these assets are registered as assets owned by them. In this regard, MLGA has addressed requests for deletion of this assets to MoF from the MLGA registers, as presented below:

1. Request submitted to the Ministry of Finance on 12.10.2018, for the deletion of property
2. Request submitted to the Ministry of Finance on 13.11.2018, for the deletion of property
3. Request submitted to the Ministry of Finance on 04.12.2018, for the deletion of property
Request submitted to the Ministry of Finance on 08.01.2018, for the deletion of property

Attached as an annex is "Registration of assets with the value over 1,000.00 Euro, registered in KFMIS".

Note 7 Return of Borrowings

Description	20	20	-1	20	-2
Description	€ '000	€ '000	€ '000	€ '000	€ '000

Borrower 1
 Borrower 2
 Borrower 3

Disclose in detail the notes in the table:

Note 8 Other

Payment nature	20	20	-1	20	-2
Payment nature	€ '000	€ '000	€ '000	€ '000	€ '000

Games of Chance Deposits
 Regulatory Commission Deposits
 Ministry of Justice Deposits
 Other deposits



Total	0	0	0	0	0
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Disclose in detail the notes in the table:

Note 9 Tax revenues

Description	Notes	20	20	20	% e totalit % e ndryshimit nga	
		'000	'000	'000	20	20
Tax revenues 1					%	%
Tax revenues 2					%	%
Tax revenues 3					%	%
Tax revenues 4					%	%
Total		0	0	0	0%	0%

Disclose in detail the notes in the table::

Note 10 Tax revenues

Description	Notes	20	20	20	% of Total % of difference	
		'000	'000	'000	20	from 20
Tax 1 revenues					%	%
Tax 2 revenues					%	%
Revenues from fines 1					%	%
Revenues from fines 2					%	%
Revenues from licences 1					%	%
Revenues from licences 2					%	%
Revenues from sale of assets services					%	%
Revenues from inspection					%	%
Revenues from Bank interest					%	%
Revenues from currency exchange interest					%	%
Accreditation fee					%	%
Revenues from Assets					%	%
Other Receipts					%	%
Total		0	0	0	0%	0%

Disclose in detail the notes in the table:

Note 11 Designated Revenues

Description	Notes	20__		20__ -1		20__ -2		% of total		% of differe 20__	
		€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	20__	20__ -1	1	1
Type of revenue 1											%
Type of revenue 2											%
Type of revenue 3											%
Type of revenue 4											%
Total		0	0	0	0	0	0	0%	0%		%

Disclose in detail the notes in the table:

Note 12 Donor designated grants

Description	2018	2017 -1	2016 -2
European Commission	149.92674	103.61101	112.08369
Number of the project	IPA/CBC		
Name of the donor			
Number of the project	-	-	-
Name of the donor			
Number of the project	-	-	-
Total	149.92674	103.61101	112.08369

Disclose in detail the notes in the table:

MLGA, in addition to the public budget defined by the 2018 Annual Budget Law, according to Framework Agreement between Kosovo and European Commission on the implementation of the European Union Financial Assistance for Kosovo under the Instrument for Pre-Accession Assistance (IPA II), which has been ratified by Law no. 06 / L-003 on the Ratification of the Financial Agreement for IPA 2016 between the Republic of Kosovo and the European Union, has entered into force on **04.10.2017**.

1. Framework agreement between Kosovo and the European Commission on the agreements for the implementation of the European Union Financial Assistance for Kosovo under the Instrument for Pre-Accession Assistance (IPA II); Ratification of the three party Financial Agreement between the European Union, Kosovo and Macedonia for the IPA II Cross-Border Cooperation Program between Kosovo, represented by the Ministry of European Integration and Macedonia, signed **on 03.12.2018**.
2. Framework agreement between Kosovo and the European Commission on the agreements for the implementation of the European Union Financial Assistance for Kosovo under the Instrument for Pre-Accession Assistance (IPA II); Ratification of the three party Agreement between the European Union, Kosovo and Montenegro for the IPA II Cross-Border Cooperation Program between Kosovo, represented by the Ministry of European Integration and Montenegro signed **on 05.12.2018**.
3. Framework agreement between Kosovo and the European Commission on the agreements for the implementation of the European Union Financial Assistance for Kosovo under the Instrument for Pre-Accession Assistance (IPA II); Ratification of the three party agreement between the European Union, Kosovo and Albania for the IPA II Cross-Border Cooperation Program between Kosovo, represented by the Ministry of European Integration and Albania, signed on 13.12.2018..

Under the framework agreement, financial agreements have been signed for cross-border cooperation programs with the three neighboring states: Albania, Macedonia and Montenegro. Within the MLGA budget, according to the above-mentioned agreements during 2018, the value of the budget for operational purposes of the three programs during 2018, has received revenues from the European Commission, a total value of 149,927.64 Euros.

Note 13 Borrowings

Description 1	20	20	20
	€ '000	€ '000	€ '000
Lender 1		-1	-2
Lender 2		-	-
Lender 3		-	-
Total	-	-	-

Disclose in detail the notes in the table:

<u>Note 14 Other</u>	<u>20</u>	<u>20</u>	<u>20</u>
<u>Nature of acceptance</u>	<u>€ '000</u>	<u>€ '000</u>	<u>€ '000</u>
Deposits of games of chance			
Deposits of Regulatory Commission			
Deposits of Ministry of Justice			
Other deposits			
Total	0	0	0

Disclose in detail the notes in the table:

Note 2 to Note 8

Unlike notes 2-8, these notes are used to clarify the material difference in column D, that is, the material difference in budget execution. Based on the cash, IPSAS requires clarifying the material differences. Depending on the difference, there is no need to provide explanations for all categories, so changes in the notes counting system may be required. A summary of the nature of the change should be given when clarifying the differences of an allocation category.

Article 14.6

Disclosure of initial and final budget allocations

Changes foreseen by LPFMA

Allocation category	according to						Changes to other sources of funding	Final budget allocations, KFMIS	Initial budget differences
	Article 29 of the Law No 03/L-048	Article 30 of the Law No 03/L-048	Article 31 of the Law No 03/L-048	own-source revenues	designated donor funds	changes to other sources of funding			
€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	€ '000	
Inflows									
Tax revenue								#DIV/0!	
Non-tax revenue								#DIV/0!	
Designated revenues								#DIV/0!	
Designated donor grants				149.92674			149.92674	#DIV/0!	
Borrowings								#DIV/0!	
Other								#DIV/0!	
Total	-	-	-	-	150	-	150	#DIV/0!	
Outflows									
Wages and salaries	998.88164	(45.78845)			106.77265		1,059.86584	6%	
Goods and services	264.43060	(112.81932)			153.82059		305.43187	16%	
Utilities	15.50000	(2.93655)			9.37158		21.93503	42%	
Transfers and subsidies	50.00000	(3.02000)					46.98000	-6%	
Capital expenditure	3,773.64900	(255.46697)					3,518.18203	-7%	
Return of borrowings								#DIV/0!	
Other								#DIV/0!	
Total	5,102	(420)	-	-	270	-	4,952.39477	-2.9%	

Disclose in detail the notes in the table:

Salaries and wages: The initial budget from the MLGA budget, according to budget appropriations of the annual budget law, in the category "salaries and wages" for 2018, is 998,881.64 Euro. Changes in the budget, within the economic category "goods and services", are as follows:

- By the Government Decision No. 02/70 dated 19.10.2018 and by the declaration of savings by MLGA, there is a budget decrease of € 50,825.73 from the initial value.
- By the Government Decision No. 07/80 (due to the government decision to increase salaries for the political cabinet), dated 18.12.2018, we have a budget increase, in the amount of 5.037.28 euros.
- Also, due to the allocation of funds from the IPA / CBC Donor Grant, we have an increased budget in "wages and salaries" category, in the amount of 81,726.80 Euro.

The final MLGA budget, including the budgeting from the donor grant IPA/CBC for the economic category "wages and salaries", is in total 1,059,865.84 euros.

Goods and Services: The initial MLGA budget according to budget appropriations for 2018 is € 264,430.60. Changes in the budget during 2018, from the category of goods and services are presented as follows:

- With the Government Decision No. 04/82 dated 28.12.2018 and with the declaration of savings in the sub-program "Central Administration" of the MLGA budget, we have a decrease of 94,961.32 €; as well as from the Office of the Minister, we have a decrease in value of: 17,958.00 Euro. In total, there is a decrease in value of: 112,819.32 Euro.
- Also, due to the allocation of funds from the IPA / CBC Donor Grant in the category "Goods and Services", we have increased of 59,210.03 Euro.

The final budget from the category "Goods and Services" that includes the MLGA budget as well as the IPA / CBC donor grant is in total 305,431.87 Euros.

Municipal expenses: The initial MLGA budget according to budget allocations for 2018 is € 15,500.00. Amendments to the budget during 2018, from the category of "municipal expenditures" are presented as follows:

- Decision of the Government No. 07/80 dated 18.12.2018, had a decrease of the MLGA budget by 2,936.55 euro.
- Also, due to the allocation of funds from the IPA / CBC Donor Grant under the category "Municipal expenditures", there is an increase of 8,689.91

The final budget, which includes the budget of MLGA and the IPA / IMC Donor Grant from the category "municipal expenditures", is in total 21,935.03 Euro.

Subsidies and Transfer: In this economic category, the initial MLGA budget was 50,000.00 Euro. Changes in the budget during 2018, from the category "subsidies and transfers" are presented as follows:

From this category, in MLGA budget with Government Decision No. 07/80 dated 18.12.2018 there is a decrease of: 3,020.00 Euro. The final budget of MLGA for the category "Subsidies and Transfers", is in the amount of € 46,980.00.

Capital investments: The initial MLGA budget is 3,773,649.00 €. Amendments to the budget during 2018, from the category of "capital investments" are presented as follows:

- Decision of the Government No. 04/70 dated 19.10.2018, and by declaration of savings, we have a decrease of 41,954.00 Euro.
- Decision of the Government with no.11 / 79 dated 11.12.2018, and by declaration of savings, we have a decrease of 22,235.00 Euro
- Government Decision No. 07/80 dated 18.12.2018 we have a decrease of 17,201.82 Euro
- Government Decision No. 04/82 dated 28.12.2018, we have a decrease of 174,076.25 Euro.

The final budget of MLGA for the category of "capital investments" is in total 3,518,182.03 Euro.

Article 16 Report on receivables

Receivables (applies to revenue collecting organizations)

		20__	20__-1	20__-2
Economic code	Description	€ '000	€ '000	€ '000
Total		0	0	0

Disclose in detail the notes in the table:

Article 17 Report on outstanding liabilities (invoices)

Economic code	Economic category	2018	2017-1	2016-2
		€ '000	€ '000	€ '000
11	Wages and salaries			6
13	Goods and services	0.4489	4	6
14	Utilities		2	1
20	Transfers and subsidies			4
30	Capital expenditures			
Total		0.4489	6	17

Disclose in detail the table as Annex 1:

These liabilities have remained unprocessed at the end of Fiscal Year 2018, due to receipt of bills after the commitment deadline.

Date of the receipt of invoice.	Number of invoice	Economic code	Payment deadline	Supplier	Description	Reason for non-payments	2018
							€ '000
21.12.2018	332590	14310		Shejponja	Official lunch	The case was accepted after the commitment deadline	0.4476
18.12.2018	11/2018-MAPL	13330		Kosovo Post -SH.A	Postal expenses	The case was accepted after the commitment deadline	0.0013
Total							0.4489

Article 18 Contingent liabilities

The nature of contingent liabilities	Estimated or accurate value		
	2018	20	-2
	€ '000	€ '000	€ '000
The lawsuit filed by Razija Abidini	9.600005		
Rationale for having liability			
Damage compensation			
Total	9.600005	0	0

Disclose in detail the notes in the table:

The Ministry of Local Government Administration (MLGA) has received a request from the State Advocacy, regarding the Judgment of the Basic Court in Prizren - Branch in Dragash / Dragaš C. No. 57, dt. 23.08.2018, which obliges MLGA, to pay the total amount of 1.937,00 € to Razija Abedini from Krushevo village, Dragash municipality.

- The Ministry of Local Government Administration has requested from the Ministry of Justice, to file a complaint against the verdict of the Basic Court in Prizren - Branch in Dragash / Dragaš C. No. 57, dated 23.08.2018, at the Court of Appeal in Prishtina.
- The project for the construction / extension of Krushevo / Krusheve - border point Shishavec - is a project funded by the European Union (IPA funds for cross-border cooperation), while Dragash Municipality has been responsible for developing all procedures, starting from expropriation, the process of bidding (contract signing) and other procedures;
- Considering that the municipality of Dragash / Dragaš is responsible for conducting expropriation procedures. MLGA considers that all financial obligations with the parties to the proceedings belong to the municipality of Dragash, therefore the court decision was rejected.

Article 19 Report on non-financial assets

Article 19.3.1 Capital assets (amounting over 1000 Euros)

Classification of assets	2018 €'000	2017-1 €'000	2016-2 €'000
Residential buildings			
Construction of roads			
Educational facilities			
Other structures			
Construction of roads			
Construction of local roads			
Sport facilities			
Sewage			
Water supply			
Hydro-sanitary installation			
Land			
Equipment			
Supply, generation, transmission infrastructure			
Furniture			0
Computers	2	3	6
Software	10	35	71
Photocopiers		1	3
Vehicles	9	14	21
Machinery			
Other structures	73	66	0
The following investments			246
The other capital	2		
Jo aktiv sowlter	3		
Total	99.53763000	119	349

Disclose in detail the table as Annex 2:

According to 2018 budget appropriations, MLGA has signed a total of 51 Project Financing Agreements in 35 beneficiary municipalities. The budget spent in the category "Capital Investments" in 2018, is 3,513,819.49 Euros. MLGA, according to the legal regulation for asset management, and after the completion of each payment, the same were recorded in the KFMIS with the values of assets over 1,000.00 Euros and after the final payment from the MLGA budget; requests for assets deletion have been sent to the Ministry of Finance; on this occasion each beneficiary municipality has been notified to withdraw the completed file from MLGA, so that these assets can be registered as assets owned by them. In this regard, MLGA has addressed the request to the MoF, in order to delete of property from MLGA registers, as follows:

1. Letter dated 12.10.2018, request for deletion of assets, submitted to the Ministry of Finance
2. Letter dated 13.11.2018, request for deletion of assets, submitted to the Ministry of Finance
3. Letter dated 04.12.2018, request for deletion of assets, submitted to the Ministry of Finance
4. Letter dated 08.01.2019, request for deletion of assets, submitted to the Ministry of Finance

The value of MLGA assets that are recorded in the register of assets over 1000 Euro, in KFMIS for 2018 is 99, 537.63 Euro. Attached as an annex is "Register of assets of the greater value than 1,000.00 euros, registered in KFMIS"

Article 19.3.2 Non-capital assets (amounting below 1000 Euros)

Classification of assets	2018	2017-1	2016-2
	€ '000	€ '000	€ '000
Transport vehicles	0.995		
Photocopies	0.07946		
Inventory	20.73644		
IT	1.56095		
Other capital	0.46861		
Computers	50.60461		
Machinery	0.00432		
Consumable material	2.5718		
Furniture	3.12212		
IT equipment	53.65825		
Other equipment	1.07213		
Mobile phones	1.16833		
Telephones	4.31836	98	694
Total	140.360370	98	694

Disclose in detail the table as Annex 3:

Note:

The MLGA asset status, according to the assets registers below 1,000 euro, is 140,360.37 euros.

- Attached find the register of non-capital assets (with the value below 1000 Euros).

Article 19.3.3 Stocks

	2018	2017-1	2016-2
Classification of assets	€ '000	€ '000	€ '000
Photocopies	0.5727		
Inventory	4.01306		
IT	149.47201		
Consumable material	1.19989		
Other equipment	0.965		
Telephones	1.44061		
Training	1		
The total of stocks	158.66327	10	6.6

Note:

- he total value of MLGA stocks, according to assets record for the period 01.01.2018 - 31.12.2018 is 158,663.27 euros. Out of this total value, the following were evidenced in the stocks: Photocopies, inventories, consumable material, IT equipment.
- Attached find the register of assets and stocks of MLGA

Article 20 Report on unjustified advances

Date of issuance	No. of CPO	Purpose	2018	2017	2016
			€ '000	€ '000	€ '000
Advances unclosed			5.94502		
		Advances per Petty Cash, Central Administration			
31.01.2018	#21218012	Advances per Petty Cash, office of the Minister	0.75432	10.94502	11.02253
31.01.2018	#21218013		0.13300		
Total			6.83234	10.94502	11.02253

Disclose in detail the notes in the table:

Closing of Advances - Petty Cash

MLGA during 2018 has spent the total amount of advances - petty cash of 877.32 euros. This amount was not closed in Fiscal Year 2018, while the unexploited share has been transferred to the relevant account.

Advances unclosed

For 2018, MLGA has not closed advances - petty-cash in the amount of 877.32 euros.

In the financial statements of 2018 were reflected the unclosed advances for 2010, 2011, 2012, 2013 and 2014.

After receiving the annual equalization by the Ministry of Finance, in 2018, it results that the unclosed advances are in total of 6,832.34 Euros, including the value of 887.32 Euro of Petty Cash of 2018.

Additional comments:

The difference in account 71200 is as consequence of 2010, 2011, 2012, 2013, 2014 due to some asset returns and that MLGA possesses all closure evidence but they do not exist in the Free Balance report.

During 2018, MLGA requested information from MoF, where Free Balance reports and bank reports for 2010-2017 were received. On 24.01.2019, evidence for returning of assets for 2010-2014, was submitted to the Ministry of Finance. The value of funds that has returned by advances from 2010-2014, is 4,777.72 Euro.

Letters for the improvement of the account balance 71200 were addressed to the Ministry of Finance, as in following: letters with protocol number of the Ministry of Finance: 341, 342, 343, 344, 345 dated 24.01.2019.

Article 21 Report on the unspent own-source revenues

	20	20	20
	€ '000	€ '000	€ '000
T Own-source revenues transferred from the previous year	-	-	-
T Own-source revenues received this year	-	-	-
T Total available for allocation in the current year	-	-	-
S The amount spent in the current year	-	-	-
The remaining amount to be transferred	-	-	-

Article 22 Report on the unspent balances of the Development Trust Fund

	20	20	20
	€ '000	€ '000	€ '000
T Own-source revenues transferred from the previous year	-	-	-
T Own-source revenues received this year	-	-	-
T Total available for allocation in the current year	-	-	-
S The amount spent in the current year	-	-	-
The remaining amount to be transferred	-	-	-

Article 23 Report on the designated revenues

	20	20	20	20
	€ '000	€ '000	€ '000	€ '000
T Own-source revenues transferred from the previous year				
T Own-source revenues received in this year				
T Total available for allocation in the current year	-	-	-	-
S The amount spent in the current year				
The remaining amount to be transferred	-	-	-	-

Article 24 Report on unspent donor funds

	2018	2017 -1	2016 -2
	€ '000	€ '000	€ '000
T Own-source revenues transferred from the previous year	120,338.08	#####	58.44446
T Own-source revenues received this year	149,926.74	#####	#####
T Total available for allocation in the current year	269,96482	#####	#####
S The amount spent in the current year	157.52341	#####	#####
The remaining amount to be transferred	112.44141	#####	#####

Regarding the designated IPA/CBC donor grant for 2018, we disclose the following notes:
Own Source Revenues transferred from 2017, are in the amount of 120,338.08 euros, Revenues that have been received during 2018 are 149,926.74 euros.

Total available funds for 2018, are 269,964.82 euros.

The amount spent is 157,523.41 euros, while the remaining amount to be transferred in 2019 is 112,441.41 euros.

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

The number of employees in the 2018 Budget Law is 154 employees, of this total at the end of 2018, according to payroll for December, 139 employees were employed.

Department	foreseen in the Law on Budget	The current no. of employees at the end of		Current no. of Employees as of end		Current no. of Employees as of end	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Central administration	137	124		129		134	
Office of the Minister	17	15		15		15	
Department 3							
Total	154	139		144		149	

Article 26 Report on the number of employees not included in the payroll

At the end of 2018, MLGA has hired three employees, not included in the payroll.

Department	Current no. of Employees as of end of		Current no. of Employees as of end		The current no. of employees at the end of	
	Full time	Part time	Full time	Part time	Full time	Part time
Department 1	3		4		5	
Department 2						
Department 3						
Total	3		4		5	

Article 27 Report on the number of employees engaged with a special service contract

Department	Current no. of Employees as of end of		Current no. of Employees as of end		Current no. of Employees as of end	
	Full time	Part time	Full time	Part time	Full time	Part time
Department 1	0		1		7	
Department 2						
Department 3						
Total	0		1		7	

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

No	Recommendation or the finding	Action taken or proposed	Implementation deadline	Risk assessment

Disclose in detail the notes in the table:

QALITËSI VEÇ AZENA - QUT GORNO
KOSOVA
KOSOVSKA REPUBLIKA
KOSOVSKA REPUBLIKA

Ministria e Administrimit të Pushtetit Lokal
Ministère Lokale Samouprave i Administracije
Ministry of Local Government Administration

No. 050-303
Data 31.07.2018



Republika e Kosovës
Republika Kosova-Republic of Kosovo
Qeveria - Vlada - Government
Ministria e Administrimit të Pushtetit Lokal
Ministarstvo Administracije Lokalne Samouprave
Ministry of Local Government Administration

Prishtinë, 30 korrik 2018

Për: Zyrën Kombëtare të Auditimit
Komisionin për Mbikëqyrje të Financave Publike, Kuvendi i Republikës së Kosovës

Lënda: Plani i veprimit për implementimin e rekomandimeve nga raporti i auditimit për vitin 2017

I/e nderuar,

Ministria e Administrimit të Pushtetit Lokal (MAPL), me datë 21.06.2018 ka pranuar Raportin e Auditorit të Përgjithshëm, për vitin 2017, të përgatitur nga kompania ndërkombëtare "Deloitte".

Bazuar në detyrimin ligjor lidhur me adresimin e rekomandimeve nga raporti vjetor i auditimit, Ju lutem gjeni të bashkangjitur planin e veprimit për implementimin e rekomandimeve.

Jemi në dispozicionin Tuaj për ofrimin e sqarimeve shtesë.

Me Respekt,

Rozafa Ukimeraj

Sekretare e Përgjithshme

Ministria e Administrimit të Pushtetit Lokal

Në kopje:

- Ivan Tadosijevic, Ministri i MAPL-së
- Udhëheqëse të njesive organizative
- Arkivit të MAPL-së



Republika e Kosovës
Republika Kosova-Republic of Kosovo

Qeveria - Vlada - Government
Ministria e Administrimit të Pushtetit Lokal
Ministarsvo Administracije Lokalne Samouprave
Ministry of Local Government Administration

Plani i Veprimit të Menaxhimentit për adresimin e rekomandimeve të Auditorit të Përgjithshëm për të gjeturat e vitit 2017-

Të gjeturat	Rekomandimet	Veprimet e Menaxhmentit	Afati kohor	Përgjegjësit
<p>Çështja 1-Realizimi i Buxhetit</p> <p>E gjetura Buxheti kishte një përqindje realizimi prej 90%. Një tërësi më e madhe mund të vërehet në kategorinë e mallrave dhe shërbimeve me një realizim prej 4.7% dhe shpenzimeve komunale me një përqindje zbatimi prej 65%. Megjithatë kërkesat për rishikimin e buxhetit janë dërguar nga MAPL tek autoritetet përkatëse, nuk ka pasur ndryshime në nivelet e buxhetit.</p>	<p>Rekomandimi 1 Ministri duhet të sigurojë që monitorimi i performancës buxhetore të forcohet dhe të zgjerohet edhe më tej. Kur supozimet e buxhetit fillestar janë të pasakta, ajo duhet të pasqyrohet plotësisht në buxhetin përfundimtar.</p>	<p>1. Analizë financiare lidhur me procesin e planifikimit buxhetor</p> <p>2. Analizë financiare lidhur me propozimet konkrete me rastin e rishikimit buxhetor</p> <p>3. Analizë financiare me rastin e dërgimit të kërkesës buxhetore si dhe hartimin e kornizës afatmesme të shpenzimeve</p> <p>4. Informimi me kohë i MF lidhur me fondet e pashpenzuara; mbetjet nga projektet e</p>	Gjatë gjithë vitit fiskal 2018	Divizioni për Buxhet dhe Financa ZKA

			kursimet e realizuara	
Çështja 2 – Masat e zotimit i fondeve në shumën e duhur				
E gjetura Për një kontratë kornizë të shërbimit të nënshkruar në vitin 2017, zotimi i fondeve nuk është bërë në shumën e duhur dhe nuk janë siguruar prova të arsyeshme se si është përcaktuar llogaritja për shumën e dedikuar brenda vitit 2017, edhe pse shpenzimet totale të vitit nuk e kanë kaluar shumën e zotuar.	Rekomandimi 2 Ne rekomandojmë që njësisë të fuqizojë kontrollin në procesin e prokurimit dhe të planifikojë dhe të zotëjë siç duhet fondet e nevojshme për shërbimet e përfutuara ose mallrat e biera.	Sa i përket procedurës së kontratës kornizë MAPL ka vepruar sipas Ligjit 04/L-042 për Prokurimin Publik të Republikës së Kosovës, dhe "Rregullat dhe Udhëzuesi Operativ për Prokurimin Publik" të bazuar në nenin 56, pika 56.11. po ashtu edhe në të ardhmen do të veprohet sipas ligjit dhe Rregullat dhe Udhëzuesi Operativ për Prokurimin Publik.	Gjatë tërë vitit, kurdo që zhvillojmë procedurën e prokurimit.	Divizioni i Prokurimit
Çështja 3 – Nënverësimi i pasurive jo-financiare jo-kapitale				
E gjetura Pasuritë jo-kapitale nën 1,000 € që janë shpallur në pasqyrat financiare sipas shënimit 19.3.2, më 31 dhjetor 2017 janë nënvlerësuar për 24,320 €. Këto ishin pasuri të cilat u identifikuan gjatë procesit të inventarizimit, të cilat nuk	Rekomandimi 3 Ne rekomandojmë Ministrinë të sigurojë që të mirëmbahen të dhënat përkatëse për pasuritë nën menaxhim dhe ato shënimet të jenë të shpalosura siç duhet në pasqyrat financiare.	1. Themelimi i komisionit për të evidentuar pasuritë që kanë qenë donacione apo pasuri më të vjetra se 2010; 2. Hartimi i raportit të	E përfunduar në Mars të vitit 2018	ZKA Komisioni i vlerësimit DTISHL

<p>ishin përfshirë në sistemin e E-pasuria brenda vitit 2017, por ato u regjistruan në E-pasuria në mars 2018.</p>		<p>pasurive që nuk janë regjistruar në e-pasuri;</p> <ol style="list-style-type: none"> 3. Vlerësimi i këtyre pasurive 4. Vendosja në sistemin e-pasuria sipas vlerës së tregut; 5. Harmonizimi i të dhënave nga raportet e inventarizimit me sistemet SMFK dhe E-pasuria 	<p>Deri më 31.12.2018</p>	<p>ZKA Komisioni i Inventarizimit DTISHL</p>
<p><i>Çështja 4 – Inventarizimi i pasurive kapitale jo-financiare</i></p>				
<p>E gjetura Nga 100% e mostrave të pasurive me vlerë mbi 1,000 euro, që kemi përzgjedhur për testim, kemi vërejtur se asnjë nga këto mostra nuk ishte inventarizuar dhe përfshirë në raportin e inventarizimit të pasurive për vitin 2017.</p>	<p>Rekomandimi 4 Ne i rekomandojmë Ministrisë të mbajë një inventarizim për të gjitha pasuritë që zotërohen dhe të përgatisë një raport me rezultate mbi procesin dhe të pasqyrojë këto rezultate në sistemin e kontabilitetit.</p>	<ol style="list-style-type: none"> 1. Raporte mujore për regjistrimin e pasurisë mbi 1000 euro 2. Raporte mujore për regjistrimin e pasurisë nën 1000 euro 3. Themelimi i komisionit të inventarizimit të pasurisë 4. Harmonizimi i të dhënave nga raportet e 		

		inventarizimit me sistemet SIMFK dhe E-pasuria	
Çështja 5 – Zbatimi i rekomandimeve nga viti paraprak dhe viti i mënyshëm			
<p>E gjetura Megjithëse janë bërë përmirësime të dukshme në lidhje me rekomandimet nga auditimet e viteve të kaluara, ne kemi vërejtur se jo të gjitha rekomandimet janë zbatuar plotësisht.</p>	<p>Rekomandimi 5 Ministri duhet të sigurojë që është zbatuar plani i veprimit, i cili i përcakton saktë afatet kohore për zbatimin e rekomandimeve të bëra nga AP, me stafin përgjegjës të identifikuar, duke u fokusuar fillimisht në fushat më të rëndësishme.</p>	<p>1. Hartimi i planit të integruar të implementimit të rekomandimeve të Auditorit të jashtëm dhe të brendshëm</p> <p>2. Raporte tremujore për implementimin e planit të integruar</p> <p>3. Raporte tremujore për monitorimin e listës vetë vlerësuese dhe listës së rrezeve</p> <p>4. Funksionalizimi i platformës online lidhur me raportimet periodike për procesin e monitorimit të implementimit</p>	<p>Gjatë gjithë vitit fiskal 2018</p> <p>Divizioni i Prokurimit Divizioni i Buxhetit Departamenti për integrim evropian dhe koordinim të politikave ZKA</p>

		të planit të veprimit për adresim të rekomandimeve	
Çështja 6 - Dobësi në kontrolllet e larta menaxheriale			
<p>E gjetura Menaxhmenti nuk kryen analiza të mjaftueshme të performancës buxhetore, në mënyrë që ata të identifikojnë përmirësimet që nevojiten në planifikimin e buxhetit.</p>	<p>Rekomandimi 6 Performanca buxhetore, duke përfshirë të hyrat dhe shpenzimet, duhet të jenë subjekt i raportimeve dhe rishikimeve të rregullta nga ana e menaxhmentit.</p>	<p>1. Raporte ditore nga zyrtari certifikues 2. Raporte javore të zotimeve 3. Raporte javore të shpenzimeve; 4. Raporte mujore të shpenzimit të buxhetit 5. Raporte tremujore të buxhetit 6. Raporte krahasimore ndërmjet vitit 2015, 2016 dhe 2017 lidhur me shpenzimet për të gjitha kategoritë buxhetore; 7. Analizë financiare lidhur me performancën</p>	<p>Divizioni për Buxhet dhe Financa ZKA Menaxhmenti i lartë</p>
<p>Gjatë gjithë vitit fiskal 2018</p>			

			buxhetore të vitit 2018 dhe krahasimet me periudhat e njëjta të viteve paraprake, sipas kategorive përkatëse buxhetore		
			8. Analiza financiare		
			lidhur me uljen e shpenzimeve për mallrat dhe shërbimet;		