

Resources

Funds for financing the work of KAA are provided from the budget of the Republic of Kosovo, own source revenues, donations and other alternative financings in compliance with the legislation in force. These funds are dedicated to Salaries and Allowances, Goods and Services, Utilities and Capital Expenditures.

The annual budget is drawn up based on the Medium-Term Expenditure Framework, which is the main three-year policy and budget planning document, through which the KAA presents new policies and budget requirements. Annex 1. presents the details about the budget appropriations for the years 2021-2024, according to the Law on Budget Appropriations for each year. The unused funds in the fund Own Source Revenues are carried over to the budget of the next year, since in accordance with the law, if the approved amount in the own revenues is not spent in the current year, they are carried over to the next year.

The Higher Education Institution covers the cost of the accreditation process, including the process of institutional and study program accreditation and re-accreditation, cost of branch accreditation, cost of super expertise at institutional level and program level, and the cost of external evaluators.

The cost of the monitoring process and post-accreditation procedures is covered by KAA. These expenses are covered by the economic category Goods and Services.

Historically the budget appropriations were sufficient to cover the expenses incurred during the years 2021-2023. Annex 2. presents the incurred expenditures structured by economic category for the years 2021, 2022 and 2023.

All own revenues shall be deposited in the state budget fund and shall be allocated according to the legislation into force. If the collected revenues exceed the amount of budget limit from this fund source, KAA can only use the amount defined by the Law on budget appropriations for each year.

Annex 3. presents details for the revenues that are collected through the years 2021, 2022 and 2023, and the budget limit approved to be used for each year.

Anex 1. Budget appropriations defined by the Law on Budget Appropriations for the years 2021, 2022,2023 and 2024

Budget appropriations for the year 2021						Own source revenues from the previous year (2020)
The Source Fund	Staff	Salaries and Allowances	Goods and Services	Utilities	Total	
Governmnet Grant		149,018.00 €	66,295.00 €	1,500.00 €	216,813.00 €	
Own source revenues		56,295.00 €	473,805.00 €		530,100.00 €	257,887.71 €
Totali	32	205,313.00 €	540,100.00 €	1,500.00 €	746,913.00 €	

Budget appropriations for the year 2022						Own source revenues from the previous year (2021)
The Source Fund	Staff	Salaries and Allowances	Goods and Services	Utilities	Total	
Governmnet Grant		187,297.00 €	66,295.00 €	1,500.00 €	255,092.00 €	
Own source revenues		56,295.00 €	473,805.00 €		530,100.00 €	265,586.38 €
Totali	32	243,592.00 €	540,100.00 €	1,500.00 €	785,192.00 €	

Budget appropriations for the year 2023							Own source revenues from the previous year (2022)
The Source Fund	Staff	Salaries and Allowances	Goods and Services	Utilities	Capital Expenditures	Total	
Governmnet Grant		188,515.00 €	66,295.00 €	1,500.00 €	100,000.00 €	356,310.00 €	
Own source revenues		56,295.00 €	473,805.00 €			530,100.00 €	301,594.60 €
Totali	32	244,810.00 €	540,100.00 €	1,500.00 €	100,000.00 €	886,410.00 €	

Budget appropriations for the year 2024								Own source revenues from the previous year (2023)
The Source Fund	Staff	Salaries and Allowances	Goods and Services	Utilities	Capital Expenditures	Totali pa kapitale	Totali	
Governmnet Grant		112,809.00 €	66,295.00 €	51,500.00 €	50,000.00 €	280,604.00 €	280,604.00 €	
Own source revenues		56,295.00 €	473,805.00 €			530,100.00 €	530,100.00 €	412,167.57 €
Totali	32	169,104.00 €	540,100.00 €	51,500.00 €	50,000.00 €	810,704.00 €	810,704.00 €	

Anex 2. Expenditures for the years 2021,2022 and 2023 structured according to the Source Fun

Expenditures for the year 2021			
The Sc			
Category	Staff	Governmnet Grant	Own Source Revenues
Salaries and Allowances	9	12,374.16 €	56,295.00 €
Goods and Services		66,040.73 €	208,218.62 €
Utilities		417.12 €	
Total:		78,832.01 €	264,513.62 €

Expenditures for the year 2022			
The Sc			
Category	Staff	Governmnet Grant	Own Source Revenues
Salaries and Allowances	10	26,947.24 €	56,295.00 €
Goods and Services		60,867.61 €	172,210.40 €
Utilities		436.15 €	
Total:		88,251.00 €	228,505.40 €

Expenditures for the year 2023			
The Sc			
Category	Staff	Governmnet Grant	Own Source Revenues
Salaries and Allowances	11	48,357.09 €	44,795.00 €
Goods and Services		63,234.98 €	61,637.43 €
Utilities		453.97 €	
Total:		112,046.04 €	106,432.43 €

ds and Economic Categories

021	
ource Fund	
Owns Source Revenues carried over the previous year (2020)	Total
	68,669.16 €
257,418.79 €	531,678.14 €
	417.12 €
257,418.79 €	600,764.42 €

022	
ource Fund	
Owns Source Revenues carried over from the previous year (2021)	Total
	83,242.24 €
228,572.54 €	461,650.55 €
	436.15 €
228,572.54 €	545,328.94 €

023	
ource Fund	
Owns Source Revenues carried over from the previous year (2022)	Total
	93,152.09 €
255,661.90 €	380,534.31 €
	453.97 €
255,661.90 €	474,140.37 €

Annex 3. Collected own source revenues and the budget appropriations

Year	Collected own source revenues	The approved budget limit from Own Source Revenues
2021	1,073,400.00 €	530,100.00 €
2022	874,500.00 €	530,100.00 €
2023	518,600.00 €	530,100.00 €