

Istog Municipality

Istog Municipality
Section 9. Statement of Cash Receipts and Payments
for the year ended 31 December 2010

(Amounts in thousands of EUR,
unless otherwise stated)

	Notes	2010			2009			2008		
		Single Treasury Account		Payments from third parties	Single Treasury Account		Payments from third parties	Single Treasury Account		Payments from third parties
		Kosovo Consolidated budget (‘KCB’)	OSR		KCB	OSR		KCB	OSR	
EUR '000	EUR '000	EUR '000	EUR '000	EUR '000	EUR '000	EUR '000	EUR '000	EUR '000		
Receipts										
General Fund Appropriations	2	5,315	828	-	4,396	789	-	3,335	782	-
Special Purpose Fund Appropriations		-	-	-	-	-	-	-	-	-
Designated Donor Grants	3	-	544	-	-	717	-	152	-	-
Other Receipts	4	-	-	-	-	-	-	-	-	-
Total receipts		5,315	1,372	-	4,396	1,506	-	3,487	782	-
Payments										
<i>Operations</i>										
Wages and Salaries	5	3,264	42	-	2,878	58	-	2,516	29	-
Goods and Services	6	466	195	-	460	165	-	366	324	-
Utilities	7	126	20	-	112	8	-	135	-	-
		3,856	257	-	3,450	231	-	3,017	353	-
<i>Transfers</i>										
Transfers and Subsidies	8	-	110	-	-	196	-	-	80	-
<i>Capital Expenditures</i>										
Property Plant and Equipment	9	1,459	1,005	-	946	1,079	-	470	349	-
Other Payments	10	-	-	-	-	-	-	-	-	-
Total payments		5,315	1,372	-	4,396	1,506	-	3,487	782	-

Istog Municipality
Section 10. Budget Execution Report
for the year ended 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

		2010				2009	2008
		Original Budget (Appropriation) A	Final Budget (Appropriation) B	Payments C	Variance D=C-B	Payments E	Payments F
Notes		EUR '000	EUR '000	EUR '000	EUR '000	EUR '000	EUR '000
Cash inflows into Treasury account							
Taxes	11	-	-	-	-	-	-
Own Source Revenues-THV 2010	12,29	741	741	546	(195)	789	782
THV 2009	12		288	281	(7)	5,113	3,487
Grants and Assistance-BK		5,139	5,369	5315	(54)		
Donacionet	13	-	552-	544-	(8)-		
Other	16	-	-	-	-		
Total Receipts collected for KCB		5,880	6,951	6,686	(264)	5,902	4,269
Cash outflows from Treasury account							
Wages and Salaries	17	3,081	3,316	3,305	(11)	2,936	2,545
Goods and Services	18	543	707	661	(46)	625	690
Utilities	19	129	153	146	(7)	120	135
Transfers and Subsidies	20	91	121	110	(11)	196	80
Capital Expenditures	21	2,036	2,654	2,464	(190)	2,025	819
Privatization Fund	22	-	-	-	-	-	-
Other	23	-	-	-	-	-	-
Total Payments made from KCB through STA		5,880	6,951	6,686	(265)	5,902	4,269

Istog Municipality

Section 11. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

1. Accounting Policies

a) Basis of preparation

The financial statements have been prepared in accordance with Cash Basis IPSAS *Financial Reporting Under The Cash Basis of Accounting* and with the Administrative Instruction No. 16/2010 *On Annual Reporting Of Budget Organizations*.

The accounting policies have been applied consistently throughout the period.

b) Reporting entity

The financial statements are for a public sector entity: Municipality of Istog ('the Municipality').

The Municipality does not operate its own bank account. The Government operates a centralized treasury function which administers cash expenditures incurred by the Municipality during the financial year. This function is referred to as the "Treasury Single Account" or "TSA". Payments made on this account in respect of the Municipality are disclosed in the Treasury Account column in the Statement of Cash Receipts and Payments and other financial statements.

c) Payments by Third Parties

The Municipality benefits from goods and services purchased on its behalf as a result of cash payments made by third parties during the reporting period. The payments made by the third parties do not constitute cash receipts or payments of the Municipality but do benefit the Municipality. The Municipality presents separately by source the payments in the Statement of Cash Receipts and Payments and other financial statements.

d) Reporting currency

The reporting currency is Euro.

e) Receipts and payments

Receipts (Revenues) are recognized once they come under the control of the Government. This means cash which is transferred to the Treasury Account with Central Bank of Kosovo ('CBK'), cash held in commercial bank accounts awaiting transfer to the CBK Treasury account and cash collected by officers of the Municipality awaiting transfer to the CBK Treasury Account.

Payments (Expenditures) are recognized once they are paid from the Kosovo Consolidated Fund ('KCF') bank account.

f) Transfers

Amounts are transferred to eligible recipients in accordance with the operating mandate and authority of the Municipality.

g) Budgets

The information presented under the original, reviewed and final budgets is publicly available and the primary source of information is as follows:

- The Original Budget is approved by the Law No. 03/L-105
- The Reviewed Budget is approved by Law No. 03/L-177
- The Final Budget is included in the Kosovo Financial Management Information System and is also published as part of the consolidated financial statements of the Government of Kosovo.

Istog Municipality

Section 11. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

2. General Fund Appropriations

Economic classification	2010			2009	2008
	KCB EUR '000	OSR EUR '000	Total EUR '000	EUR '000	EUR '000
Wages and Salaries	3,264	42	3,306	2,936	2,545
Goods and Services	466	172	638	624	688
Utilities	126	20	146	120	135
Subsidies and Transfers		110	110	196	80
Capital Outlays	1,459	484	1,943	1,309	669
Total	5,315	828	6143	5,185	4,117

3. Designated Donor Grants

	2010 EUR '000	2009 EUR '000	2008 EUR '000
Wages and Salaries	-	-	-
Goods and Services	23	1	2
Utilities	-	-	-
Subsidies and Transfers	-	-	-
Capital Outlays	521	716	150
Total	544	717	152

4. Other Receipts

There were no other receipts during the year 2010.

5. Wages and Salaries

Description	2010			2009	2008
	KCB EUR '000	OSR EUR '000	Total EUR '000	EUR '000	EUR '000
Payments from KCF					
Net salaries	2,847	36	2,883	2,493	2,129
Personal Income Tax	98	3	101	84	88
Employer pension contribution	155	-	155	140	121
Employee pension contribution	155	3	158	140	121
Payments for Unions 0.10% to 0.50%	9	-	9	8	4
Overtime payments	-	-	-		26
Daily payments for Parliament and committee members	-	-	-	71	56
	3,264	42	3,306	2,936	2,545
Payment from Grants					
Full time salaries	-	-	-	-	-
Overtime wages	-	-	-	-	-
Contracted payments	-	-	-	-	-
	-	-	-	-	-
Total	3,264	42	3,306	2,936	2,545

Istog Municipality

Section 11. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

6. Goods and Services

Description	2010			2009	2008
	KCB EUR '000	OSR EUR '000	Total EUR '000	EUR '000	EUR '000
Payments from KCF					
Travel expenses	13	8	21	14	22
Telecommunication services	8	2	10	32	12
Contractual services	33	27	60	70	38
Compensations for attending trials			0	25	-
Furniture and equipment	31	7	38	66	61
Other expenditures	100	76	176	123	118
Fuel	175	15	190	165	162
Advances			0	-	-
Financial services	10	1	11	10	10
Maintenance and repair	72	30	102	112	174
Rent			0	-	-
Marketing expenditures	9	3	12	7	7
Representation expenditures	15	4	19	-	84
	466	173	639	624	688
Payment from Grants					
Travel expenses	-	2	2	-	-
Telecommunication services	-	-	-	-	-
Contractual services	-	2	2	-	-
Furniture and equipment	-	3	3	-	-
Other expenditures	-	5	5	-	2
Fuel	-	3	3	1	-
Advances	-	-	-	-	-
Financial services	-	-	-	-	-
Maintenance and repair	-	4	4	-	-
Rent	-	-	-	-	-
Marketing expenditures	-	-	-	-	-
Representation expenditures	-	3	3	-	-
	-	22	22	1	2
Total	466	195	661	625	690

7. Utilities

Description	2010			2009	2008
	KCB EUR '000	OSR EUR '000	Total EUR '000	EUR '000	EUR '000
Utilities paid from the KCF	126	20	146	120	135
Utilities paid from Grants	-	-	-	-	-
Total	126	20	146	120	135

Istog Municipality

Section 11. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

8. Transfers and Subsidies

Description	2010			2009	2008
	KCB EUR '000	OSR EUR '000	Total EUR '000	EUR '000	EUR '000
Payments from KCF					
Subsidies	-	8	8	-	-
Subsidies for public entities	-	2	2	38	37
Subsidies for non-public entities	-	35	35	20	3
Payments for individual beneficiaries	-	65	65	138	40
Base pensions	-	-	-	-	-
Disabled pensions	-	-	-	-	-
Pensions or social assistance	-	-	-	-	-
Payments for war invalids	-	-	-	-	-
Payments for war victims families	-	-	-	-	-
Trepca provisional pensions	-	-	-	-	-
	-	110	110	196	80
Payment from Grants					
Subsidies	-	-	-	-	-
Subsidies for public entities	-	-	-	-	-
Subsidies for non-public entities	-	-	-	-	-
Payments for individual beneficiaries	-	-	-	-	-
	-	-	-	-	-
Total	-	110	110	196	80

Istog Municipality

Section 11. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

9. Property, Plant and Equipment

Description	2010		2009	2008
	KCB EUR '000	OSR EUR '000	Total EUR '000	EUR '000
Payments from KCF				
Buildings				
Road construction				
Waste and water system				
Water supply system				
Energy, generation, transfer, and supply				
Equipment (greater than EUR 1,000)				
Machinery				
Other capitals				
Payment from Grants				
Buildings				
Road construction				
Waste and water system				
Water supply system				
Energy, generation, transfer, and supply				
Equipment (greater than EUR 1,000)				
Other capitals				
Total				

10. Other Payments

There were no other payments during 2010.

11. Taxation

Description	Note	2010	2009	2008	% of total 2010	% of difference From 2009
		Original Budget EUR '000				
Customs	12.1	-	-	-	-	-
Tax Administration	12.2	-	-	-	-	-
Other tax	12.3	-	-	-	-	-
Total		-	-	-	-	-

12. Own source revenues

2010	2009	2008	% of	% of
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Istog Municipality

Section 11. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

Description	EUR '000	EUR '000	EUR '000	2010 total	Difference from 2009
Income from tax on property	186	170	187	26%	9%
Income from administrative tax 13.1	-	-	-	0%	0%
Income from penalties	41	63	47	6%	(35%)
Income from licences	-	-	-	0%	0%
Income from inspections	55	52	66	8%	6%
Income from licences for use of forests	3	10	10	0%	(70%)
Income from use of land	2	2	-	0%	0%
Other income	-	-	-	0%	0%
Participation in tender	3	3	3	0%	0%
Construction licence	96	36	27	13%	167%
Birth certificates	48	40	29	7%	20%
Marriage certificates	9	8	4	1%	13%
Income from property registration	-	-	-	0%	0%
Death certificates	-	-	-	0%	0%
Other certificates	17	30	31	2%	(43%)
Administrative Tax	5	5	11	1%	0%
Income from geodesy and cadastre	-	-	-	0%	0%
Income from Rent	5	8	14	1%	(38%)
Vehicle registration tax	53	51	50	7%	4%
Income from sale of goods	2	6	-	0%	(67%)
Tax on document verification	3	4	-	0%	(25%)
Revenues from health and education	84	91	95	12%	(8%)
Court penalties	64	78	60	9%	(18%)
Tax on use of forests	-	-	-	0%	0%
Tax on construction licence	-	-	-	0%	0%
Tax on change of land destination	3	83	46	0%	(96%)
Licences for individual activities	6	8	17	1%	(25%)
Licence for professional services	7	10	7	1%	(30%)
Hotel licences	3	2	5	0%	50%
Other business licences	13	7	4	2%	86%
Licence for sale of fuel	-	2	1	0%	(100%)
Licence for sale on street	5	8	13	1%	(38%)
Revenue from public services	2	3	1	0%	(33%)
Total	715	780	728	100%	(8%)
Community Participations	-	-	261		
Total Revenues	715	780	989		
Own source revenue carried forward from previous year	289	298	352		

Istog Municipality

Section 11. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

12.1 Own source revenues – Administrative tax

The details required in Note 12.1 are disclosed in Note 12.

13. Grants and Assistance

Description	2010	2009	2008
	EUR '000	EUR '000	EUR '000
World Bank	7	11	-
Danish Government	-	-	-
UNDP	537	630	-
OSBE	-	-	2
Community Participation	-	-	261
Total	544	641	263

14. Capital receipts

Asset Type	Profit from Sale		
	2010	2009	2008
	EUR '000	EUR '000	EUR '000
Infrastructure	-	-	-
Manufacturing	-	-	-
Site and Equipment	-	-	-
Total	-	-	-

15. Privatization fund

POE	Profit from Privatization		
	2010	2009	2008
	EUR '000	EUR '000	EUR '000
POE #1	-	-	-
POE #2	-	-	-
POE #3	-	-	-
POE #4	-	-	-
POE #5	-	-	-
Total	-	-	-

Istog Municipality

Section 11. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

16. Other

Receipt type	2010 EUR '000	2009 EUR '000	2008 EUR '000
Lottery games deposit	-	-	-
Regulatory committee deposit	-	-	-
ADD deposits	-	-	-
Special Chamber deposit	-	-	-
Total	-	-	-

17. Difference between payments and final budget for wages and salaries

Amount of EUR 11 thousand has remained unspent because the employees of primary health care directorate have not received their payments for the night shift amounting EUR 6 thousand which were planned to be paid from the own source revenue funds. The rest, amount of EUR 5 thousand appears in KFMIS as a surplus after payment of per-diems for the officers of the Municipality.

18. Difference between payments and final budget for goods and services

Amount of EUR 46 thousand represents obligations to the primary health care directorate and education for payment of food and cleaning supplies for November and December, planned to be financed from the category of own source revenue.

19. Difference between payments and final budget for utilities

Amount of EUR 7 thousand has remained unspent because invoices for December electricity and other utilities expenses have been received only after the period end.

20. Difference between payments and final budget for transfers and subsidies

Due to the fact that we can not utilize own source revenue receipts of November and December we were unable to pay student scholarships, hence amount of EUR 11 thousand remained unspent in this category.

21. Difference between payments and final budget for capital expenditure

The lower actual payments compared to final budget for capital investments is related to :

- failure to complete the funds commitment procedures in duly time
- selection of lower offers for capital investments in comparison with budgeted amounts.
- 2010 capital expenditure final budgeted amounts from own source revenue that were not utilized in the year 2010 will be carried forward to the year 2010.

22. Difference between payments and final budget for privatization fund

There were no budgeted or actual payments for the privatization fund in 2010.

23. Difference between payments and final budget for other payments

There were no budgeted or actual other payments in 2010.

Istog Municipality

Section 12 to 17. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

Section 12.

24. Reporting obligations under the LPFMA

No	Number of employees by department	Number of employees as per Budget Law 03/L-177	Actual number of employees in the beginning of 2010		Actual number of employees in the end of 2010	
			Full time employees	Part time employees	Full time employees	Part time employees
1	Mayor Office	3	3	0	3	0
2	Administration	45	43	0	44	0
3	Inspection	8	7	0	7	0
4	Procurement	3	3	0	3	0
5	Budget and Finance	20	20	0	20	0
6	Sh.P.M.E-Sherbime publike mbrojtje civile emergjente	20	20	0	20	0
7	Municipal Assembly	8	6	0	7	0
8	B.P.Hidr. Kodi 47017-Bujqesi pylltari zhvillim rural	4	4	0	19	0
9	Economic Development	5	5	0	4	0
10	Cadastral and Geodesy	10	10	0	9	0
11	Urban Planning	4	4	0	4	0
12	Health Administration	3	3	0	3	0
13	Primary health care	123	123	0	119	1
14	Social centre	12	12	0	10	0
15	Culture, youth and sport	9	9	0	8	0
16	Education	650	641	8	638	10
	Total	929	915	8	918	11

Istog Municipality

Section 12 to 17. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

Section 13.

25. Statement of Outstanding Invoices (Liabilities)

No	Purchase Order No	Purchase Order Amount	Economic Code	Description	Vendor	Amount Paid in EUR	Amount Received (Goods Received)	Amount not paid in EUR
1								
2								
3								
4								
5								
6								
7								

Section 13.

25. Statement of Outstanding Invoices (Liabilities) (continued)

No	Purchase Order No	Purchase Order Amount	Economic Code	Description	Vendor	Amount Paid in EUR	Amount Received (Goods Received)	Amount not paid in EUR
8								
9								
10								
11								
12								

Istog Municipality

Section 12 to 17. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

13
14
15
16
17
18
19
20
21
22
23
24

Section 13.

25. Statement of Outstanding Invoices (Liabilities) (continued)

No	Purchase Order No	Purchase Order Amount	Economic Code	Description	Vendor	Amount Paid in EUR	Amount Received (Goods Received)	Amount not paid in EUR
25								
26								
27								
28								
29								
30								
31								
32								

Istog Municipality

Section 12 to 17. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

33
34
35
36
37
38
39
40
41

Section 13.

24. Statement of Outstanding Invoices (Liabilities) (continued)

No	Purchase Order No	Purchase Order Amount	Economic Code	Description	Vendor	Amount Paid in EUR	Amount Received (Goods Received)	Amount not paid in EUR
42								
43								
44								
45								
46								
47								
48								
Total						8,781	9,433	652

Istog Municipality

Section 12 to 17. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

Istog Municipality

Section 12 to 17. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

Section 14.

26. Statement of Unjustified Advances and Loans

Issuance Date	CPO No.	Purpose	2010 EUR '000
Total			

Section 15.

27. Summary of Non-Financial Assets Possessed by Budget Organizations

Assets Classification	2010 EUR '000	2009 EUR '000	2008 EUR '000
Land	-	-	-
Buildings	6,400	-	-
Equipment	421	-	-
Total	6,821	-	-

ID Category	Category	2010 EUR '000
Total		

Istog Municipality

Section 12 to 17. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

28. Receivables (used for revenue collecting organizations)

Invoice Date	UNIREF	Economic Code	Description	Due Date	Debtor	Amount
Total						-

29. Summary of Carried Forward Own Source Revenues

	2010 EUR '000	2009 EUR '000	2008 EUR '000
Own Source Revenues carried forward from the previous year	288	298	351
Own Source Revenues received this year in accordance with Note 12	715	780	728
Available total for appropriation in the current year	1003	1,078	1,079
Wages and Salaries	(42)	(58)	(29)
Goods and Services	(172)	(165)	(323)
Utilities	(20)	(8)	-
Transfers and subsidies	(110)	(196)	(80)
Capital Outlays	(484)	(363)	(349)
Other	-	-	-
Total paid in 2010	(828)	(790)	(781)
Carried forward amount	175	288	298

Section 16.

30. Contingent Liabilities

Contingency Liability Type	Reason for Liabilities	2010 EUR '000	2009 EUR '000	2008 EUR '000
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		-	-	-

Istog Municipality

Section 12 to 17. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

Section 17

31. Reconciliation between Original and Final Budget Appropriations

Appropriation Category	Authorized reconciliations by Law on Public Financial Management and Accountability ('LPFMA')					Final Budget Appropriation KFMIS EUR '000	Adjustment from Original Budget EUR '000
	Original Budget Appropriation Law on Appropriations EUR '000	Changes pursuant to Sec.29 Law 03/L-048 EUR '000	Changes pursuant to Sec.30 Law 03/L-048 EUR '000	Changes pursuant to Sec.31 Law 03/L-048 EUR '000	ORS Changes EUR '000		
Inflows							
Taxes	-	-	-	-	-	-	0%
Own Source Revenues	741	-	-	-	-	1,030	39%
Grants and Assistance	5,139	-	-	-	-	5,921	15%
Capital Receipts	-	-	-	-	-	-	0%
Privatization Funds	-	-	-	-	-	-	0%
Other	-	-	-	-	-	-	0%
	5,880	-	-	-	-	6,951	18%
Outflows							
Wages and Salaries	3,081	-	-	-	-	3,315	8%
Goods and Services	543	-	-	-	-	706	30%
Utilities	129	-	-	-	-	154	19%
Transfers and Subsidies	91	-	-	-	-	121	33%
Capital Expenditures	2,036	-	-	-	-	2,655	30%
Privatization Fund	-	-	-	-	-	-	0%
Other	-	-	-	-	-	-	0%
Total	5,880	-	-	-	-	6,951	18%

Istog Municipality

Section 12 to 18. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

Budget Execution Report						
Description		Original Budget Law Nr 03/L-105	Final Budget KFMIS	Payments	Progress in %	Progress in %
A		b	c	d	e=(d-b)/b	f= (d-c)/c
Total Payments	1+2+3+4	6,170				
Payments from the General Grant	1	5,140	5,368	5,315	103%	99%
Wages and Salaries		3,055	3,268	3,264	107%	100%
Goods and Services		468	472	466	100%	99%
Utilities		129	130	126	98%	97%
Subsidies and Transfers		-	-	-	-	-
Capital Investments		1,488	1,498	1,459	98%	97%
Payments from Own Source Revenues of 2010	2	741	741	546	74%	74%
Wages and Salaries		26	26	21	81%	81%
Goods and Services		75	75	43	57%	57%
Utilities		-	-	-	-	-
Subsidies and Transfers		91	91	80	88%	88%
Capital Investments		549	549	402	73%	73%
Payments from Own Source Revenues carried Forward from 2009	3	289	289	281	97%	97%
Wages and Salaries		21	21	20	95%	95%
Goods and Services		132	132	129	98%	98%
Utilities		24	24	20	83%	83%
Subsidies and Transfers		30	30	30	100%	100%
Capital Investments		82	82	82	100%	100%
Payments from the pre-assigned Grant	4	-	553	544	100%	98%
Wages and Salaries		-	-	-	0%	0%
Goods and Services		-	27	23	100%	85%
Utilities		-	-	-	0%	0%
Subsidies and Transfers		-	-	-	0%	0%
Capital Investments		-	526	521	100%	99%

Istog Municipality

Section 12 to 18. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

Report of Payments under Programs

		Mayor office	Administrati on and personnel	Inspection	Procurement	Municipal Assembly	Budget and finance	Public services	Community office	Agriculture	Economy	Cadastr	Urban planning	Health	Culture and youth	Education	Total
Total Payments	1+2+3+4	107	358	37	22	130	87	394	296	165	1,185	39	318	793	59	2,698	6,688
Payments from the General Grant	1	50	316	37	20	113	87	182	267	106	479	39	315	705	39	2,561	5,316
Wages and salaries		29	153	31	13	87	75	91	25	44	20	32	19	523	29	2,095	3,266
Goods and services		16	73	6	7	11	12	43	7	14	5	7	5	80	5	175	466
Utilities		1	42	-	-	-	-	13	-	2	-	-	-	31	-	36	125
Subsidies and transfers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Investments		4	48	-	-	15	-	35	235	46	454	-	291	71	5	255	1,459
Payments from Own Source Revenues of 2010	2	16	15	-	2	-	-	175	26	54	138	-	3	42	20	59	550
Wages and salaries		-	-	-	-	-	-	-	-	-	-	-	-	21	-	-	21
Goods and services		-	-	-	2	-	-	-	-	-	-	-	-	12	-	31	45
Utilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subsidies and transfers		10	-	-	-	-	-	4	5	5	-	-	-	9	20	28	81
Capital Investments		6	15	-	-	-	-	171	21	49	138	-	3	-	-	-	403
Payments from Own Source Revenues of 2009	3	41	27	-	-	17	-	37	3	5	31	-	-	46	-	71	278
Wages and salaries		-	-	-	-	-	-	-	-	-	-	-	-	21	-	-	21
Goods and services		20	25	-	-	12	-	9	3	-	5	-	-	15	-	36	125
Utilities		-	2	-	-	-	-	-	-	-	-	-	-	5	-	13	20
Subsidies and transfers		21	-	-	-	-	-	-	-	-	-	-	-	-	-	9	30
Capital Investments		-	-	-	-	5	-	28	-	5	26	-	-	5	-	13	82
Grants	4	-	-	-	-	-	-	-	-	-	537	-	-	-	-	7	544
Wages and salaries		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goods and services		-	-	-	-	-	-	-	-	-	16	-	-	-	-	7	23
Utilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subsidies and transfers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Investments		-	-	-	-	-	-	-	-	-	521	-	-	-	-	-	521

Istog Municipality

Section 12 to 18. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

Report of Receipts under Programs

		Mayor office	Administrati on and personnel	Inspection	Procurement	Municipal Assembly	Budget and finance	Public services	Community office	Agriculture	Economy	Cadastr	Urban planning	Health	Culture and youth	Education	Total
Total Payments	1+2+3+4	172	424	38	21	116	104	419	296	165	1,218	39	322	819	59	2,739	6,951
Payments from the General Grant	1	51	323	38	19	116	87	185	267	105	502	39	319	706	39	2,573	5,369
Wages and salaries		30	153	32	13	90	75	90	25	43	20	32	19	523	29	2,095	3,269
Goods and services		17	74	6	6	11	12	43	7	14	5	7	5	81	5	179	472
Utilities		-	46	-	-	-	-	13	-	2	-	-	-	31	-	38	130
Subsidies and transfers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Investments		4	50	-	-	15	-	39	235	46	477	-	295	71	5	261	1,498
Payments from Own Source Revenues of 2010	2	78	71	-	-	-	-	197	26	55	144	-	3	66	20	81	741
Wages and salaries		-	-	-	-	-	-	-	-	-	-	-	-	26	-	-	26
Goods and services		-	-	-	-	-	-	-	-	-	-	-	-	30	-	45	75
Utilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subsidies and transfers		10	-	-	-	-	-	5	5	5	-	-	-	10	20	36	91
Capital Investments		68	71	-	-	-	-	192	21	50	144	-	3	-	-	-	549
Payments from Own Source Revenues of 2009	3	43	30	-	2	-	17	37	3	5	31	-	-	47	-	74	289
Wages and salaries		-	-	-	-	-	-	-	-	-	-	-	-	21	-	-	21
Goods and services		22	27	-	2	-	12	9	3	-	5	-	-	16	-	37	133
Utilities		-	3	-	-	-	-	-	-	-	-	-	-	5	-	15	23
Subsidies and transfers		21	-	-	-	-	-	-	-	-	-	-	-	-	-	9	30
Capital Investments		-	-	-	-	-	5	28	-	5	26	-	-	5	-	13	82
Grants	4	-	-	-	-	-	-	-	-	-	541	-	-	-	-	11	552
Wages and salaries		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goods and services		-	-	-	-	-	-	-	-	-	16	-	-	-	-	11	27
Utilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subsidies and transfers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Investments		-	-	-	-	-	-	-	-	-	525	-	-	-	-	-	525

Istog Municipality

Section 12 to 18. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

Payments from the General Fund ('KCF') and Own Source Revenue ('OSR')

	Economic classification					Total
	Wages and salaries	Goods and services	Utilities	Subsidies and Transfers	Capital Outlays	
Functional classification						
Social protection	-	-	-	-	-	-
General public services	503	175	56	-	337	1,071
Defense	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-
Economic affairs	64	19	2	-	500	585
Environmental Protection	-	-	-	-	-	-
Housing and Community Amenities	50	12	-	-	291	353
Health	523	80	31	-	71	705
Recreation, Culture and Religion	29	5	-	-	5	39
Education	2,095	175	37	-	255	2,562
TOTAL	3,264	466	126	-	1,459	5,315

Payments from Designated Grants

	Economic classification					Total
	Wages and salaries	Goods and services	Utilities	Subsidies and Transfers	Capital Outlays	
Functional classification						
Social protection	-	-	-	-	-	-
General public services	-	-	-	-	-	-
Defense	-	-	-	-	-	-
Public order and safety	-	-	-	-	-	-
Economic affairs	-	16	-	-	521	537
Environmental Protection	-	-	-	-	-	-
Housing and Community Amenities	-	-	-	-	-	-
Health	-	-	-	-	-	-
Recreation, Culture and Religion	-	-	-	-	-	-
Education	-	7	-	-	-	7
TOTAL	-	23	-	-	521	544

Istog Municipality

Section 12 to 18. Notes to the financial statements 31 December 2010

(Amounts in thousands of EUR, unless otherwise stated)

Section 18, Law No 03/L-221.

Report on taken and proposed actions on findings and recommendations of the Auditor General for year 2009

No	Recommendation or finding	Taken or proposed action	Deadline for implementation	Effect
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