



Republika e Kosovës  
Republika Kosova  
Republic of Kosovo



Zyra Kombëtare e Auditimit  
Nacionalna Kancelarija Revizije  
National Audit Office

RAPORTI I AUDITIMIT  
PËR PASQYRAT FINANCIARE PËR QËLLIME TË VEÇANTA PËR  
PROJEKTIN EMERGJENCA COVID-19 NË KOSOVË  
PËR PERIUDHËN 1 JANAR 2023 DERI MË 31 MAJ 2024

Prishtinë, qershor 2024

# PËRMBAJTJA E RAPORTIT

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# 1 Opinioni i Auditimit

Ky raport përmbledh çështjet kryesore që dalin nga auditimi i Pasqyrave Financiare Vjetore për Qëllime të Veçanta për projektin 'Emergjencia COVID-19 në Kosovë' për periudhën 1 janar 2023 deri më 31 maj 2024, i cili e përcakton Opinionin e dhënë nga Auditori i Përgjithshëm. Ekzaminimi i pasqyrave financiare për qëllime të veçanta për periudhën audituese është kryer në përputhje me Standardet Ndërkombëtare të Institucioneve Supreme të Auditimit (SNISA). Qasja jonë ka përfshirë testet dhe procedurat, të cilat ishin të nevojshme për të arritur në një opinion lidhur me raportin financiar.

Për raportimin menaxherial, për kontrollet dhe zbatimin e rekomandimeve nuk kemi çështje për të ngritur.

## 1.1 Opinioni i auditimit për Pasqyrat Financiare Vjetore të projektit Emergjencia COVID-19 në Kosovë

Auditimi ynë i pasqyrave vjetore financiare për qëllime të veçanta merr parasysht pajtueshmërinë me kërkesat për raportim konform marrëveshjes si dhe cilësinë dhe saktësinë e informacionit të prezantuar në pasqyra financiare.

### Opinion i pamodifikuar

Ne kemi audituar pasqyrat financiare për qëllime të veçanta të projektit të financuar nga Banka Botërore, për periudhën 1 janar 2023 deri më 31 maj 2024, i cili përfshinë një përmbledhje të burimit të fondeve dhe shpenzimeve e realizuara, pasqyrën e aplikimeve për tërheqjen e fondeve, dhe shpalosjet.

Sipas opinionit tonë, pasqyrat financiare për qëllime të veçanta ne lidhje me projektin Emergjencia COVID-19 në Kosovë për periudhën 1 janar 2023 deri më 31 maj 2024, paraqesin një pamje të drejtë dhe të vërtetë në të gjitha aspektet materiale, në përputhje me kërkesat për raportim në marrëveshjen në mes të palëve, duke respektuar parimet kontabilitetit të bazuar në para të gatshme.

### Baza për opinion

Auditimi është kryer në përputhje me Standardet Ndërkombëtare të Institucioneve Supreme të Auditimit (SNISA). Sipas këtyre standardeve, përgjegjësitë tona janë përshkruar më poshtë tek pjesa 'Përgjegjësitë e Auditorit për Auditimin e Pasqyrave Financiare'. Besojmë se dëshmitë e auditimit që kemi marrë janë të mjaftueshme dhe të duhura për sigurimin e bazës për opinion.

### Theksimi i Çështjes - Baza për kontabilitet

- 1 Ne tërheqim vëmendjen tuaj për faktin që pasqyrat financiare janë përgatitur në përputhje me kornizën për qëllime të veçanta prandaj pasqyrat financiare nuk mund të përdoren për qëllime tjera.

Opinionin jonë nuk është modifikuar në lidhje me këtë çështje

### **Përgjegjësitë e Menaxhmentit dhe organeve drejtuese/qeverisëse**

Menaxhmenti është përgjegjës për përgatitjen e drejtë dhe të vërtetë e pasqyrave financiare për qëllime të veçanta, konform marrëveshjes së nënshkruar në mes Republikës së Kosovës përfaqësuar nga Ministri i Financave dhe Asociacionit Ndërkombëtar për Zhvillim. Këto informata përbëhen nga Pasqyra e Fondeve dhe Përdorimi i Tyre si dhe nga Pasqyra e tërheqjes së Fondeve.

Ministri është përgjegjës për të siguruar mbikëqyrjen e procesit të raportimit financiar të Ministrisë së Shëndetësisë.

### **Përgjegjësia e Auditorit të Përgjithshëm për auditimin**

Ne kemi kryer auditimin në përputhje me Ligjin për Zyrën Kombëtare të Auditimit dhe Kornizën e Deklaratave Profesionale të INTOSAI (KDPI). Ky ligj dhe këto standarde kërkojnë që t'i përmbahemi kriterëve etike dhe ta planifikojmë dhe kryejmë auditimin për të marrë siguri të arsyeshme se pasqyrat financiare nuk përmbajnë keq deklarime materiale.

Auditimi përfshinë kryerjen e procedurave për marrjen e dëshmimeve të auditimit lidhur me shumatat dhe shpalosjet në pasqyrat financiare. Procedurat e përzgjedhura varen nga gjykimi i auditorit, përfshirë vlerësimin e rreziqeve të keq deklarimeve materiale të pasqyrave financiare, qoftë për shkak të mashtrimit apo të gabimit. Auditimi po ashtu përfshinë vlerësimin e përshtatshmërisë së politikave të kontabilitetit të përdorura, si dhe të arsyeshmërisë së vlerësimeve kontabël të bëra nga menaxhmenti, si dhe vlerësimin e prezantimit të përgjithshëm të pasqyrave financiare.

Gjatë kryerjes së procedurës për vlerësimin e rrezikut, ne e marrim parasysh kontrollin e brendshëm përkatës në lidhje me përgatitjen e pasqyrave financiare nga entiteti, por jo me qëllim të shprehjes së opinionit lidhur me efektshmërinë e tij. Sidoqoftë, ne do t'ju komunikojmë me shkrim për ndonjë mangësi të konsiderueshme në kontrollin e brendshëm që është relevante me auditimin e pasqyrave financiare të cilat i identifikojmë gjatë auditimit.

## 2 Fushëveprimi dhe metodologjia e auditimit

Zyra Kombëtare e Auditimit (ZKA) në bazë të marrëveshjes/kontratës me Bankën Botërore, është përgjegjëse për kryerjen e auditimit financiar. Ky auditim përfshin ekzaminimin dhe vlerësimin e pasqyrave financiare dhe të dhënave të tjera financiare, me sa vijon:

- Nëse pasqyrat financiare për qëllime të veçanta japin një pamje të drejtë dhe të vërtetë të llogarive dhe çështjeve financiare për periudhën e auditimit;
- Nëse të gjitha fondet e jashtme janë përdorur në përputhje me kushtet e marrëveshjeve përkatëse të financimit;
- Nëse të dhënat financiare, sistemet dhe transaksionet janë në pajtim me ligjet dhe rregulloret në zbatim për fondet e ndara nga Banka Botërore;
- Nëse pasqyrat financiare janë në pajtim me kërkesat e marrëveshjes ndërmjet Republikës së Kosovës dhe Bankës Botërore, dhe
- Për përshtatshmërinë e funksioneve të kontrollit të brendshëm.

Auditimi është bazuar në vlerësimin e rrezikut. Kemi analizuar veprimtarinë e Projektit Emergjencë COVID-19 i cili operon në kuadër të Ministrisë së Shëndetësisë, nivelin e mbështetjes në kontrollet menaxheriale për të përcaktuar nivelin e testeve të hollësishme, që janë të nevojshme për të siguruar dëshmitë dhe që e mbështesin opinionin e APsë.

Procedurat kanë përfshirë rishikimin e kontrolleve të brendshme, të sistemeve të kontabilitetit, teste të ndërlidhura substanciale, si dhe aranzhimet e ndërlidhura të qeverisjes deri në masën që i kemi konsideruar të nevojshme për kryerjen efektive të auditimit.

Vlora Spanca, Auditore e Përgjithshme



Emine Fazliu, Ndhmëse e Auditorit të Përgjithshëm



Blerina Krasniqi, Drejtore e Auditimit



Burbuqe Idrizi, Udhëheqëse e ekipit



Jehona Krasniqi, Anëtare e ekipit



Mimoza Morina, Anëtare e ekipit



## Shtojca I: Shpjegim i llojeve të ndryshme të opinioneve të aplikuara nga ZKA

(e shkëputur nga ISSAI 200)

### *Forma e opinionit*

147. Auditori duhet të japë një **opinion të pa-modifikuar** nëse arrin në përfundimin se pasqyrat financiare janë përgatitur, në të gjitha aspektet materiale, në pajtim me kornizën e zbatueshme financiare.

Nëse auditori, bazuar mbi dëshmitë e marra të auditimit, arrin në përfundimin se pasqyrat financiare si tërësi përmbajnë keq-deklarime materiale ose nuk arrin të marrë dëshmi të mjaftueshme auditimi për të nxjerrë përfundimin se pasqyrat financiare si tërësi nuk përmbajnë keq-deklarime materiale, atëherë ai duhet të modifikojë opinionin në raportin e auditorit sipas pjesës që flet për 'Përcaktimin e llojit të modifikimit që i bëhet opinionit të auditorit'.

148. Nëse pasqyrat financiare të përgatitura sipas kërkesave të një kornize për prezantim të drejtë nuk arrijnë të japin një paraqitje të drejtë, auditori duhet të diskutojë çështjen me menaxhmentin dhe, varësisht nga kërkesat e kornizës së zbatueshme për raportim financiar dhe nga mënyra se si zgjidhet çështja, të përcaktojë nëse është e nevojshme të modifikojë opinionin e auditimit.

### *Modifikimet që i bëhen opinionit në raportin e auditorit*

151. Auditori duhet të modifikojë opinion në raportin e auditorit në rast se, duke u bazuar në dëshmitë e marra të auditimit, arrin në përfundimin se pasqyrat financiare si tërësi përmbajnë gabime materiale, ose në qoftë se auditori nuk ka mundur të marrë dëshmi auditimi të mjaftueshme dhe të përshtatshme për të nxjerrë përfundimin se pasqyrat financiare si tërësi nuk përmbajnë keq-deklarime materiale. Auditorët mund të japin tri lloje opinionesh të modifikuara: opinion të kualifikuar, opinion të kundërt dhe mohim të opinionit.

**Përcaktimi i llojit të modifikimit që i bëhet opinionit të auditorit**

152. Vendimi se cili lloj i opinionit të modifikuar është i përshtatshëm varet nga:

- natyra e çështjes që i jep shkas modifikimit – d.m.th nëse pasqyrat financiare përmbajnë keq-deklarime materiale ose, në rast se ishte e pamundur për të marrë dëshmi auditimi të mjaftueshme dhe të përshtatshme, mund të përmbajnë keqdeklarime materiale; dhe
- gjykimi i auditorit rreth përhapjes së efekteve ose efekteve të mundshme që çështja ka në pasqyrat financiare.

153. Auditori duhet të japë një **opinion të kualifikuar nëse**: (1) pasi ka marrë dëshmi auditimi të mjaftueshme dhe të përshtatshme, auditori arrin në përfundimin se keqdeklarimet, ose individualisht ose së bashku, janë materiale por nuk janë përhapur në pasqyrat financiare, ose (2) nëse auditori nuk ka mundur të marrë dëshmi auditimi të mjaftueshme dhe të përshtatshme në të cilat të bazojë një opinion, por arrin në përfundimin se efektet e çdo gabimi të pazbuluar mbi pasqyrat financiare kanë mundur të jenë materiale por jo të përhapura.

154. Auditori duhet të japë një **opinion të kundërt nëse**, pasi ka marrë dëshmi auditimi të mjaftueshme dhe të përshtatshme, auditori arrin në përfundimin se keqdeklarimet, ose individualisht ose së bashku, janë edhe materiale edhe të përhapura në pasqyrat financiare.

155. Auditori duhet japë **mohim të opinionit nëse**, pasi nuk ka mundur të marrë dëshmi auditimi të mjaftueshme dhe të përshtatshme në të cilat të bazojë një opinion, auditori arrin në përfundimin se efektet e çdo gabimi të pazbuluar mbi pasqyrat financiare kanë mundur të jenë edhe materiale edhe të përhapura. Nëse, pas pranimit të angazhimit, auditori bëhet i vetëdijshëm se menaxhmenti ka imponuar një kufizim të fushëveprimit të auditimit, për të cilin auditori konsideron se mund të rezultojë në nevojën për të shprehur një opinion të kualifikuar ose mohim opinionit mbi pasqyrat financiare, auditori duhet të kërkojë nga menaxhmenti ta heqë atë kufizimin.

156. Nëse auditori jep një opinion të modifikuar, ai duhet të modifikojë edhe titullin për të korresponduar me llojin e opinionit i shprehur. ISSAI 1705 jep udhëzime shtesë rreth gjuhës specifike që duhet përdorur kur jepet një opinion dhe për të përshkruar përgjegjësinë e auditorit. Ajo gjithashtu përfshin shembuj ilustrues të raporteve.

**Paragrafët e Theksimit të Çështjes dhe paragrafët e Çështjeve të Tjera në raportin e auditorit**

157. Nëse auditori e konsideron të nevojshme për të tërhequr vëmendjen e përdoruesve në një çështje të paraqitur ose shpalosur në pasqyrat financiare, e cila është sa e



rëndësishme aq edhe thelbësore që ata të kuptojnë pasqyrat financiare, por ka prova të mjaftueshme e të përshtatshme se çështja nuk përmban keqdeklarime materiale në pasqyrat financiare, auditori duhet të përfshijë një paragraf të Theksimit të Çështjes në raportin e tij. Paragrafët për Theksimin e Çështjes duhet t'i referohen vetëm informacionit të paraqitur ose shpalosur në pasqyrat financiare.

158. Një paragraf i theksimit të çështjes duhet:

- të përfshihet menjëherë pas opinionit;
- të ketë titullin 'theksim i çështjes' ose ndonjë titull tjetër të përshtatshëm;
- të përmbajë një referencë të qartë ndaj çështjes që theksohet dhe të tregojë se në ç'pjesë të pasqyrave financiare mund të gjenden shpalosjet relevante që e përshkruajnë plotësisht çështjen; dhe
- të tregojë se opinionin e auditorit nuk është modifikuar për sa i përket çështjes të theksuar.

159. Nëse auditori e konsideron të nevojshme për ta komunikuar një çështje, përveç atyre që janë paraqitur ose shpalosur në pasqyrat financiare, e cila, në gjykimin e auditorit, është e rëndësishme për përdoruesit në mënyrë që ta kuptojnë auditimin, përgjegjësitë e auditorit apo raportin e auditimit, dhe me kusht që kjo nuk është e ndaluar me ligj ose rregullore, duhet të përpilohet një paragraf me titullin "Çështje Të Tjetra", apo ndonjë titull tjetër të përshtatshëm. Ky paragraf duhet të paraqitet menjëherë pas opinionit dhe pas çdo paragrafi të Theksimit të Çështjes.

## Shtojca II: Pasyrat financiare të projektit

**Kosovo Emergency Covid-19 Project**

(Credit No. 6678-XK & No. 6963-XK)

(P173819)

Part 1 – Emergency Covid-19 response & Part 3 – Project  
Management, Communication and Community Engagement

**Project Financial Statements**

for the period from January 1, 2023, up to May 31, 2024

**Kosovo Emergency Covid-19 Project**  
(6678-XK & 6963-XK)

**Notes to the Financial Statements, Part 1 & Part 3**  
*For the period from January 1, 2023, up to May 31, 2024*  
*(in EUR unless otherwise stated)*

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**Kosovo Emergency Covid-19 Project**  
(Credit No. 6678-XK & 6963-XK)

**Statement of Sources and Uses of Funds – Part 1 & Part 3**

For the period from January 1, 2023, up to May 31, 2024

(in EUR unless otherwise stated)

The Sources and uses	Notes	Period from January 1 up to May 31, 2024	Year ended on December 31, 2023	Year ended on December 31, 2022	Period from inception date (March 11, 2020) to May 31, 2024
<b>Sources of Funds</b>					
IDA Credit No. 6678-XK Funding	4	5,569.55	1,974,815.84	334,463.31	17,099,995.28
IDA Credit No. 6963-XK Funding	5	5,768,312.05	1,058,579.44	60,920.00	12,321,308.86
Temporary advances by Government of Kosovo	6	(990,192.87)	1,483,559.75	1,724,687.95	2,613,438.13
<b>Total Sources of Funds</b>		<b>4,783,688.73</b>	<b>4,516,955.03</b>	<b>2,120,071.26</b>	<b>32,034,742.27</b>
<b>Uses of Funds (-)</b>					
Goods	7	(989,720.00)	(3,155,203.04)	(1,838,332.22)	(25,112,637.37)
Training & Consulting services	8	(312,200.30)	(652,478.33)	(280,773.83)	(2,729,399.56)
Incremental operating costs	9	(572.00)	(13,908.58)	(965.20)	(16,143.83)
Civil Works	10	(3,481,196.43)	(695,365.08)	-	(4,176,561.51)
<b>Total Uses of Funds</b>		<b>(4,783,688.73)</b>	<b>(4,516,955.03)</b>	<b>(2,120,071.25)</b>	<b>(32,034,742.27)</b>

The Statement of Sources and Uses of Funds is to be read in conjunction with the notes set out on pages 4 to 12 and forming an integral part of the financial statements.

The financial statements of the “Kosovo Emergency Covid-19 Project”, Part 1&Part 3, were authorised for issue by the management of the Project on 20.06.2024 and signed on its behalf by:

  
Dr. Naim BARDIOL  
Permanent Secretary  
Ministry of Health



  
Nexhip SHEHOLLI  
Financial Management Specialist  
Ministry of Health

Kosovo Emergency Covid-19 Project  
(Credit No. 6678-XK & 6963-XK)

Statement of expenditures (Withdrawal schedule) – Part 1 & Part 3  
For the period from January 1, 2023, up to May 31, 2024  
(in EUR unless otherwise stated)

IDA 6678-XK, Part 1 & Part 3

Withdrawal application	Type of application	Application payment amount	Goods	Training & Consultant services	CW	IOC	Total	Deducted	Date received	Value date
COVID-19/05	Reimbursement- MFLT	1,490,732.37	1,224,062.22	265,704.95	-	965.20	1,490,732.37	-	15-Feb-2023	01-Mar-2023
FINAL CERTIFIED	UN-1 UNC 00001	-	-	-	-	-	-	-	12-Jun-2023	12-Jun-2023
Ran: RN000000386297	Refunds Application	(541,924.42)	(541,924.42)	-	-	-	(541,924.42)	-	11-Jul-2023	11-Jul-2023
COVID-19/06	Reimbursement- MFLT	1,026,007.89	906,119.03	118,773.26	-	1,115.60	1,026,007.89	-	15-Feb-2023	01-Mar-2023
COVID-19/07	Reimbursement- MFLT	5,569.55	-	5,569.55	-	-	5,569.55	-	09-Feb-2024	28-Feb-2024
<b>Total 2023-2024</b>		<b>1,980,385.39</b>	<b>1,588,256.83</b>	<b>390,047.76</b>	<b>-</b>	<b>2,080.80</b>	<b>1,980,385.39</b>	<b>-</b>		

IDA 6963-XK, Part 1 & Part 3

Withdrawal application	Type of application	Application payment amount	Goods	Training & Consultant services	CW	IOC	Total	Deducted	Date received	Value date
COVID-19/AF-2	Reimbursement- MFLT	629,338.88	614,270.00	14,615.83	-	453.05	629,338.88	-	15-Feb-2023	10-Mar-2023
COVID-19/AF-3B	UN-2	-	-	-	-	-	-	-	29-Aug-2023	04-Sep-2023
Ran: RN000000367197	Refunds Application	(837,446.32)	(837,446.32)	-	-	-	(837,446.32)	-	04-Sep-2023	04-Sep-2023
COVID-19/AF-4	Reimbursement- MFLT	1,266,686.88	916,240.00	342,689.70	-	7,757.18	1,266,686.88	-	20-Nov-2023	01-Dec-2023
COVID-19/AF-5	Reimbursement- MFLT	3,598,061.45	2,526,435.55	185,445.82	881,144.28	5,035.80	3,598,061.45	-	09-Feb-2024	28-Feb-2024
COVID-19/AF-6	Reimbursement- MFLT	2,170,250.60	793,700.00	61,538.32	1,314,769.28	243.00	2,170,250.60	-	15-May-2024	21-May-2024
<b>Total 2023-2024</b>		<b>6,826,891.49</b>	<b>4,013,199.23</b>	<b>604,289.67</b>	<b>2,195,913.56</b>	<b>13,489.03</b>	<b>6,826,891.49</b>	<b>-</b>		



Dr. Naim HARTI  
Permanent Secretary

Nexhip SHEHOLLI  
Financial Management Specialist

**Kosovo Emergency Covid-19 Project**  
(6678-XK & 6963-XK)

**Notes to the Financial Statements, Part 1 & Part 3**

*For the period from January 1, 2023, up to May 31, 2024  
(in EUR unless otherwise stated)*

**1) General**

The Kosovo Emergency Covid-19 Project (the 'Project') is financed by two financing sources. The first Financing Agreement (IDA Credit No. 6678-XK) was signed with International Development Association ("Association") on June 26, 2020, for a total financing amount not to exceed EUR 46 million, while the Part 2 on Supporting Households to comply with public health containment measure (Part 2) allocation amounts Euro 28.9 million. The project became effective on September 3, 2020, and its closing initially scheduled on June 30, 2023, has been extended three times (to December 31, 2023; to April 30, 2024, and subsequently until May 31, 2024) following the restructurings aimed to allow adequate time for the completion of project important activities.

An additional financing of EUR 15 million (IDA credit No. 6963-XK) was signed on July 23, 2021, to scale up financing to support the government in the purchase and deployment of safe and effective COVID-19 vaccines, and to strengthen relevant health systems necessary for a successful deployment. The AF became effective on November 9, 2021, while its closing date initially set on June 30, 2023, has been postponed to May 31, 2024, due to restructuring.

Pursuant to the Financing Agreement, the Ministry of Health (MoH) is responsible for Project implementation of Part 1 and 3, while the Ministry of Finance and Transfers (MoFT<sup>1</sup>) is responsible for the implementation for the Part 2 of the project with due diligence and efficiency, in conformity with appropriate administrative, technical, financial, economic, environmental and social standards and practices and in accordance with the provisions of the Financing Agreement.

**Project Objectives and Description**

The objectives of the Project are to prevent, detect and respond to the threat posed by Covid-19 and strengthen national systems for public health preparedness in Kosovo.

The Project consists of the following parts:

**Part 1: Emergency Covid-19 response<sup>2</sup>**

This part consists in the following sub-components:

*A. Strengthening capacity for early case detection, confirmation, contact tracing, reporting, and monitoring:*

(i) Strengthen disease surveillance systems and public health laboratories, and equipping public health laboratories with diagnostic kits, reagents, and other consumable materials (including inter alia non-latex gloves, bio-hazard bags, sterile aerosol barrier tips, reaction tub strips and plates).

(ii) Detection of new Covid-19 cases through the provision of training to public health workers in each of the regional hospitals with active Contact Tracing, to undertake Contact Tracing and to strengthen collaboration between central authorities, regional hospitals and municipality services.

*B. Health Capacity Strengthening:*

(i) Provision of tailored training and guidelines for health care workers on: (a) identifying and treating Covid-19; (b) appropriately using personal protective equipment ("PPE"); and (c) carrying out disease surveillance and prevention of the spread of respiratory infection within healthcare facilities.

(ii) Development and distribution of training, including inter alia training modules and presentations, for healthcare professionals.

(iii) Provision and distribution of PPE in accordance with WHO guidelines, including the social workers.

<sup>1</sup> Following the Government restructuring post-election of 2021, the Ministry absorbed the labor function and became Ministry of Finance, Labor and Transfers (MoFLT).

<sup>2</sup> The Financial Statements refer to Part 1 and Part 3 only. For Part 2, separate FS are prepared by MFLT.

**Kosovo Emergency Covid-19 Project**  
(6678-XK & 6963-XK)

**Notes to the Financial Statements, Part 1 & Part 3**

*For the period from January 1, 2023, up to May 31, 2024  
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**1) General (continued)**

- (iv) Provision of medical equipment and supplies, including diagnostic kits for Covid-19.
- (v) Rehabilitation and expansion of the Infectious Disease Clinic in the University Clinical Centre of Kosovo within its existing physical footprint to meet the expected demand for hospital care and intensive care.
- (vi) Mobilization of medically qualified professionals to offer clinical services during the peak of pandemic.
- (vii) Provision of workshops and symposia to the wider community (including businesses, employers, media and politicians) on disease surveillance treatment and prophylaxis for Covid-19.
- (viii) Provision of:
  - (a) technical advisory services to: (1) assess Kosovo's health network; (2) develop a health sector strategy to guide Kosovo's investment strategy to improve its resilience against future shocks and to forecast needs in vaccines, supplies and equipment; (3) support Kosovo's Health Insurance Fund; (4) develop a national strategy on maintaining and improving mental health services and standard operating procedures for mental health service referrals, and provide related training to primary health care providers and teachers; and (5) assess the vaccination module of the Kosovo's health information system to inform future development of the system and to support the mapping of family physicians with patients for post-vaccination follow-up; and
  - (b) support to essential health services through the procurement of emergency essential drugs (on the national essential list of medicines and medical supplies) to be provided to health facilities for the treatment of COVID- 19 and related conditions.
- (ix) Provision of support for:
  - (a) renovation works for preparing or adapting physical space for installation of medical equipment and other small civil works within the existing footprint in Ferizaj hospitals and other selected hospitals or health facilities, all as agreed with the Association and in accordance with the selection criteria and procedures set forth in the POM;
  - (b) expansion of the internal distribution network for medical gas (oxygen), including support for activities to reduce the risk of oxygen-related fires and explosions in selected regional hospitals, as agreed with the Association and in accordance with the selection criteria and procedures set forth in the POM;
  - (c) renovation and expansion of capacities of the morgue clinics in University Clinical Center of Kosovo and other selected locations, as agreed with the Association and in accordance with the selection criteria and procedures set forth in the POM.

**C. Vaccine Deployment.**

Assistance in the urgent efforts to respond to the COVID-19 pandemic through:

- (i) communications campaign activities to address, inter alia, vaccine hesitation and to provide relevant vaccination information;
- (ii) strengthening of information technology systems and delivery services, including, inter alia: (A) development of a surveillance electronic system for infectious diseases, with focus on COVID-19 and its interconnections with European Centre for Disease Prevention and Control required reporting, as needed; (B) upgrading of Kosovo's health information system in primary health care facilities; (C) carrying out of civil works and provision of equipment to improve Kosovo's capacity to prevent antimicrobial resistance and associated infection decisions, and vehicles required for the safe transportation of vaccines and home vaccination services; and (D) technical assistance on planning for investments in, environmentally friendly, cold-chain infrastructure and vaccine planning;
- (iii) safe medical waste management and disposal systems through: (A) the provision of civil works to expand the capacity of the designated sterilization facilities; (B) the mobilization and training

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(6678-XK & 6963-XK)

**Notes to the Financial Statements, Part 1 & Part 3**

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**1) General (continued)**

of health care personnel to set up appropriate procedures on site, and mobile teams engaged in vaccination rollout; and (C) the provision of necessary goods and equipment, including non-burn equipment and other disinfection devices to prepare waste for sanitary landfill after disinfection.

**Part 2: Supporting Households to comply with public health containment measures.**

This part consists of the following sub-components:

**A. Maintenance of social assistance payments.**

Financing of ongoing Social Assistance Scheme (SAS) payments for current SAS beneficiaries and new beneficiaries that meet the SAS eligibility criteria, for an approximate period of four months.

**B. Increase in value of Social Assistance payments**

Financing of the doubling of regular SAS payments to SAS beneficiaries for approximately three months.

**C. Expansion of social assistance payments.**

Provisions of support for the expansion of the SAS to provide social assistance to Qualifying Households based on the criteria set forth in Measure 15 of the Operational Plan on Emergency Fiscal Package.

**Part 3. Project management, communications, and community engagement.**

**A. Project management.**

Provision of support through goods, consulting services, non-consulting services, Operating costs and training – to MoFT<sup>3</sup> and MoH for Project management and implementation, including project procurement, financial management, compliance with environmental and social standards, communications and outreach, and monitoring and reporting; such support includes the provision of technical assistance to adapt the SAS management information system.

**B. Communications and community engagement**

(i) Development and distribution of basic communication materials on Covid-19 to the general public in Albanian and Serbian.

(ii) Development and implementation of outreach and awareness building materials and activities to reach the vulnerable, including the elderly, in coordination with the Recipient's ongoing communications initiatives.

(iii) Establishment of a mechanism to, *inter alia*, receive input and feedback from communities and SAS Beneficiaries and rapidly assess the emergency support provided through SAS to inform the Recipient's real-time decision making.

**Financing Agreement No. 6678 - XK**

The following table specifies the categories of Eligible Expenditures that may be financed out of the proceeds of the Financing ("Category"), the allocations of the amounts of the financing to each Category, and the percentage of expenditures to be financed for Eligible Expenditures in each Category:

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<sup>3</sup> Now MFLT



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Notes to the Financial Statements, Part 1 & Part 3  
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## 1) General (continued)

Category	Amount of the financing allocated from crisis window (expressed in Euro)	Percentage of the expenditure to be financed (inclusive taxes)
(1) Goods, Works, consulting services, non-consulting services, Operating costs, and Training for the Project	17,100,000	100%
(2) Cash transfers and Payment Service Provider fees under Part 2 of the Project	28,900,000	100%
<b>TOTAL AMOUNT</b>	<b>46,000,000</b>	

The Government of Kosovo will repay the principal amount of the Credit in semi-annual instalments payable as of describe in following:

Date Payment Due	Principal Amount of the Credit repayable (expressed as a percentage) *
On each February 15 and August 15: commencing on August 15, 2025, to and including February 15, 2045	1.65%
commencing on August 15, 2045, to and including February 15, 2050	3.40%

\*The percentages represent the percentage of the principal amount of the Credit to be repaid, except as the Association may otherwise specify pursuant to Section 3.05 (b) of the General Conditions.

The Maximum Commitment Charge Rate is one-half of one percent (1/2 of 1%) per annum on the Unwithdrawn Financing Balance. The Service Charge is the greater of: (a) the sum of three-fourths of one percent (3/4 of 1%) per annum plus the Basis Adjustment to the Service Charge; and (b) three-fourths of one percent (3.4 of 1%) per annum; on the Withdrawn Credit Balance. The Interest Charge is the greater of: (a) the sum of one and a quarter percent (1.25%) per annum plus the Basis Adjustment to the Interest Charge; and (b) zero percent (0%) per annum; on the Withdrawn Credit Balance.

The commitment and payment currency are EURO. As of May 31, 2024: EUR 45,999,995.27 was disbursed from the Credit proceeds of Part 1 and Part 3.

**Financing Agreement No. 6963 - XK**

The following table specifies the categories of Eligible Expenditures that may be financed out of the proceeds of the Financing ("Category"), the allocations of the amounts of the financing to each Category, and the percentage of expenditures to be financed for Eligible Expenditures in each Category as amended due to the different restructuring, the last one dated April 26, 2024:

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(6678-XK & 6963-XK)

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## 1) General (continued)

Category	Amount of the financing allocated from crisis window (expressed in Euro)	Amended Amount of the financing allocated from crisis window (expressed in Euro)	Percentage of the expenditure to be financed (inclusive taxes)
(1) Goods, works, consulting services, non-consulting services, Operating Costs, and Training under Part 1.A and Part 1.B(i)-(vii) of the Project	1,250,000	3,248,793	100%
(2) Goods, Works, consulting services, non-consulting services, Operating costs, and Training for Part 1.B(viii-ix) and 1.C of the Project	13,592,880	11,572,087	100%
(3) Goods, Works, consulting services, non-consulting services, Operating costs, and Training under Part 3 of the Project	157,120	179,120	100%
<b>TOTAL AMOUNT</b>	<b>15,000,000</b>	<b>15,000,000</b>	

The Government of Kosovo will repay the principal amount of the Credit in semi-annual instalments payable as of describe in following:

Date Payment Due	Principal Amount of the Credit repayable (expressed as a percentage) *
On each February 15 and August 15: commencing on August 15, 2026, to and including February 15, 2046	1.65%
commencing on August 15, 2046, to and including February 15, 2051	3.40%

\*The percentages represent the percentage of the principal amount of the Credit to be repaid, except as the Association may otherwise specify pursuant to Section 3.05 (b) of the General Conditions.

The Maximum Commitment Charge Rate is one-half of one percent (1/2 of 1%) per annum on the Unwithdrawn Financing Balance. The Service Charge is the greater of: (a) the sum of three-fourths of one percent (3/4 of 1%) per annum plus the Basis Adjustment to the Service Charge; and (b) three-fourths of one percent (3.4 of 1%) per annum; on the Withdrawn Credit Balance. The Interest Charge is the greater of: (a) the sum of one and a quarter percent (1.25%) per annum plus the Basis Adjustment to the Interest Charge; and (b) zero percent (0%) per annum; on the Withdrawn Credit Balance.

The commitment and payment currency are EURO. As of May 31, 2024: EUR 12,321,308.86 was disbursed from the Credit proceeds.

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**Notes to the Financial Statements, Part 1 & Part 3**  
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**2) Basis of preparation**

The financial statements of the project for the period from January 1, 2023, to May 31, 2024, have been prepared for the purpose of complying with the provisions of the Project's objectives, the World Bank guidelines and terms and conditions of the Credit No. 6678-XK and No.6963-XK.

The financial statements comprise the statement of sources (Cash Receipts) and uses (Payments); the statement of expenditures used as the basis for the submission of withdrawal applications for the period from January 1, 2023, to May 31, 2024, and a summary of significant accounting policies and other explanatory notes.

The financial statements have been prepared in accordance with cash basis IPSAS - Financial Reporting under the Cash Basis of Accounting, which differs from Kosovo and International Financial Reporting Standards. On this basis, income is recognized when received rather than when earned and expenses are recognized when paid rather than when incurred. Accordingly, direct and indirect payments of the Project's expenses, which are made from the proceeds of the credit, are recognized as sources and uses of funds at the time the payment is made. The financial statements prepared for the special purpose are presented in Euro ("EUR"), unless otherwise stated.

**3) Summary of significant accounting policies**

A summary of significant accounting policies underlying the preparation of the Project's financial statements is presented below.

**3.1 Recognition of income and expenses**

Income is recognized when received rather than when earned, and expenses are recognized when paid rather than when incurred.

**3.2 Taxation**

The Project is not exempt from Income Tax, Value Added Tax (VAT) and Custom Duties for the credits part. The local employees of the project are liable for personal tax and social security contributions.

**4) IDA Credit No. 6678-XK funding**

The disbursements of the proceeds from IDA Credit No. 6678-XK account are detailed by disbursement methods as follows:

	Period from January 1 to May 31, 2024	Year ended on December 31, 2023	Year ended on December 31, 2022
UN special commitment/ advance	-	(541,924.42)	-
Reimbursements	5,569.55	2,516,740.26	395,383.31
<b>Total</b>	<b>5,569.55</b>	<b>1,974,815.84</b>	<b>395,383.31</b>

The UN advance pertain to an agreement with United Nations Office for Project Services (UNOPS) for the delivery of outputs, including goods, consultant services and civil works under Component 1 of the project, signed on June 26, 2020, for a total amount of Euro 12,140,059.74, payable in two installments. The installments were paid directly from the Bank to UNOPS as advances respectively in December 2020 and December 2021. UNOPS reported periodically on a monthly and quarterly basis on the progress of the contract. After the final reconciliation between funds committed and spent, during the reporting period UNOPS refunded the unused advance of Euro 541,924.42.

The reimbursements represent the IDA funds disbursed against the payments already made by the Government of Kosovo for the project eligible expenditure using withdrawal applications.

Kosovo Emergency Covid-19 Project  
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**Notes to the Financial Statements, Part 1 & Part 3**  
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**5) IDA Credit No. 6963-XK funding**

IDA funding is composed by disbursement methods as follows:

	Period from January 1 to May 31, 2024	Year ended on December 31, 2023	Year ended on December 31, 2022
UN special commitment/ advance-AF	-	(837,446.32)	-
Reimbursements	5,768,312.05	1,896,025.76	60,920.00
<b>Total</b>	<b>5,768,312.05</b>	<b>1,058,579.44</b>	<b>60,920.00</b>

The UN advance pertain to an agreement dated November 11, 2021, with United Nations Office for Project Services (UNOPS) for purchasing essential drugs and supply in a total amount Euro 5,433,497.37. The advance was disbursed in a single installment directly to UNOPS on December 7, 2021. The contract was closed on February 28, 2022, and After the final reconciliation between funds committed and spent, during the reporting period UNOPS refunded the unused advance of Euro 837,446.32.

**6) Temporary advances received by the Government of Kosovo.**

Pursuant to the financing agreement all project expenditures incurred related to Part 1 and Part 3 for Goods, Works, consulting services, non-consulting services, operating costs, and Training for the Project are financed 100% by the financing proceeds IDA Credits No. 6678-XK and IDA Credit 6963 - XK.

The temporary advances received during the year by the Government of Kosovo pertain to activities financed by both sources of financing (Credit No. 6678-XK & No. 6963-XK). It refers to those project eligible expenditure pre financed by the government funds and later reimbursed by the credit funds.

Item	Period from January 1, to May 31, 2024	Year ended on December 31, 2023	Year ended on December 31, 2022
Government Funds at the beginning of the period	3,603,631.00	2,120,071.25	395,383.31
Project eligible expenditure paid from government funds	4,783,688.73	4,516,955.03	2,120,071.25
Reimbursements from IDA credit (note 4 & 5)	(5,773,881.60)	(3,033,395.28)	(395,383.31)
<b>Government Funds Movement during the year</b>	<b>(990,192.87)</b>	<b>1,483,559.75</b>	<b>1,724,687.94</b>
<b>Government Funds as at end of the period</b>	<b>2,613,438.13</b>	<b>3,603,631.00</b>	<b>2,120,071.25</b>

A reimbursement application of Euro 2,613,438.13 is in phase of preparation and is expected to be finalized by June 30, 2024.

Kosovo Emergency Covid-19 Project  
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**Notes to the Financial Statements, Part 1 & Part 3**  
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**7) Goods**

The expenditure for goods under Part I is detailed as follows:

	Period from January 1, to May 31, 2024	Year ended on December 31, 2023	Year ended on December 31, 2022
Advances to UNOPS: Procurement of medical equipment and supplies for hospitals including UNOPS Direct and Indirect support costs-/UNOPS refund - final certified FR	-	(541,924.42)	-
Advances to UNOPS: Procurement of civil works & equipment and supplies for hospitals including UNOPS Direct and Indirect support costs	-	-	-
MoH: Equipment and tests for SARS CoV2 and IgG test for SARS Co V 2	-	-	-
MoH :X-ray system digital	-	-	-
MoH: Rapid immunochromatographic test for qualitative antigen detection of SARS - CoV-2	-	-	-
Laboratory furniture and doors for NIPH, Contact no. XK-MOH-219366-GO-RFQ/ERAMED	-	-	99,900.00
Laboratory furniture and doors for NIPH, Contact no. XK-MOH-219366-GO-RFQ/ A.D GROUP	-	-	32,280.00
Procurement of Medical and Laboratory Equipment LOT 6- Radiology Equipment Contract no. XK-MOH-262168-GO-RFB/ MEDICA	-	133,745.92	377,777.00
Procurement of Medical and Laboratory Equipment LOT 2-Laboratory Equipment Contract no. XK-MOH-262168-GO-RFB/ KEIS	-	39,356.99	108,900.00
Supply with computers, Laptops or Tablets for the staff of SAS in Centers for Social Work	-	86,885.00	-
Procurement of Medical and Laboratory Equipment LOT 1-Patient Monitor Contract no. XK-MOH-262168-GO-RFB/ SOLUTION D	-	151,600.00	56,848.40
Supplies for Sequencing, Lot-10, Lot-12	-	44,310.00	-
Procurement of Medical and Laboratory Equipment LOT 3-Laboratory Cold Chain for blood products Contract no. XK-MOH-262168-GO-RFB/ KEIS	-	294,221.12	434,946.82
Procurement of Medical and Laboratory Equipment LOT 5-Temperature Data Loggers and software Contract no. XK-MOH-262168-GO-RFB/ ERA MED	-	156,000.00	69,130.00
Supply with IT Hardware for NBTKC, Lot 4, Contract no. XK-MOH-262168-GO-RFB/ ILIR KOSOVA	-	-	44,280.00
<b>IDA 6678-XK financing</b>	-	<b>364,194.61</b>	<b>1,224,062.22</b>

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(6678-XK & 6963-XK)

**Notes to the Financial Statements, Part 1 & Part 3**  
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**7) Goods (continued)**

	Period from January 1, to May 31, 2024	Year ended on December 31, 2023	Year ended on December 31, 2022
Advances to UNOPS: Procuring essential drugs and supplements of medical equipment and supplies /UNOPS refund - final certified FR	-	(837,446.32)	-
Procurement of hardware for needs of LIS for Microbiology at the NIPH Kosovo	-	74,445.00	-
Procuring equipment for acute and emergency services within PHC s in 38 Municipalities, Contract no. XK-MoH-277252-GO-RFB/MADEKOS	-	-	614,270.00
Filmary system for syndromic infectious disease diagnostics on Biomatrix	-	93,795.00	-
Procuring vehicles for vaccine transportation and home outreach for PHC Level	-	782,000.00	-
Medical and surgical devices for the Neurosurgery LOT-11	-	106,870.00	-
Neurosurgery fluorescence microscope, Neuronavigational system, Ultrasonic aspirator, LOT-1	-	111,138.00	-
Development, installation and maintenance for LIS for Microbiology at the NIPH Kosovo	-	41,300.00	-
Development of a surveillance electronic system for infectious diseases and integration with ECDC reporting	-	40,780.80	-
Procurement for furniture the Prizren Regional Center of the National Institute of Public Health of Kosovo	-	8,516.75	-
Digital Fluoroscopy System LOT-10	-	336,321.00	-
3D fluoroscopy system LOT-4	-	336,321.00	-
Operating table (vascular surgery) - LOT 9	-	18,500.00	-
Spinal Surgery Table LOT 6	-	78,300.00	-
Spinal Surgery Table LOT 2	-	85,365.00	-
Neurovascular micro-Doppler & neurovascular micro-Doppler LOT-3	-	14,500.00	-
Patient monitor LOT-12	8,700.00	58,000.00	-
Neurosurgery fluorescence microscope, Neuronavigational system, Ultrasonic aspirator-LOT 1	-	1,024,974.00	-
Furniture for NIPH Kosovo	-	26,240.00	-
Neurosurgery fluorescence microscope, Neuronavigational system, Ultrasonic aspirator-LOT 1	-	113,886.00	-
Digital Fluoroscopy System LOT-10	-	37,369.00	-
Patient monitor LOT-12	-	185,779.20	-
Development of a surveillance electronic system for infectious diseases and integration with ECDC reporting	-	7,200.00	-

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Kosovo Emergency Covid-19 Project  
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Notes to the Financial Statements, Part 1 & Part 3  
For the period from January 1, 2023, up to May 31, 2024  
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	Period from January 1, to May 31, 2024	Year ended on December 31, 2023	Year ended on December 31, 2022
3D fluoroscopy system LOT-4	-	37,369.00	-
Spinal Surgery Table LOT 2	-	9,485.00	-
MRI Imaging scanner for RH Prizren with UPS	785,000.00	-	-
Procurement Of Auto Ambulance for Neonatology Clinic	196,020.00	-	-
<b>IDA 6963-XK financing</b>	<b>989,720.00</b>	<b>2,791,008.43</b>	<b>614,270.00</b>
<b>Total</b>	<b>989,720.00</b>	<b>3,155,203.04</b>	<b>1,838,332.22</b>

As indicated in Note 4, the MoH has signed in June 2020 an agreement with United Nations Office for Project Services (UNOPS) for the delivery of outputs, including goods, consultant services and civil works under Component 1 of the project, to be financed out of the original financing proceeds. The total funding ceiling of Euro 12,140,059.74. As of November 30, 2022, the agreement completion date, UNOPS has utilized Euro 11,598,135.32, out of the advances received. The total amount unutilized of Euro 541,924.42, has been refunded to the Bank against the credit balance. The final financial report was approved by the MoH on 24 April 2023.

Another contract was signed with UNOPS in November 2021 for the procurement of essential drugs and supply in a total amount Euro 5,433,497.37, which was disbursed in a single installment. As of December 30, 2022, the agreement completion date, UNOPS has utilized Euro 4,596,050.55, out of the advances received. The total amount unutilized of Euro 837,443.32 was refunded to the Bank against the credit balance.

## 8) Training &amp; Consultant services

Item	Period from January 1, 2024, to May 31, 2024	Year ended on December 31, 2023	Year ended on December 31, 2022
Emergency COVID-19 response; Contract for SP HIF Information System,	-	10,696.66	-
Training for the prevention and control of infections in the intensive care unit,	-	1,415.70	-
Training on Gender Based Violence	-	2,977.65	-
Project management: Consultant salaries	-	104,045.80	265,704.95
Project management: Pension contribution	-	5,207.00	-
<b>IDA 6678-XK financing</b>	<b>-</b>	<b>124,343.12</b>	<b>265,704.95</b>
Health feasibility study development	-	290,439.30	-
TA to MOH to create zoning of Primary Healthcare Facilities to assign individual patients to family physicians and creating list of patients based on existing legal framework	-	39,800.00	-
Developing a nationwide assessment on the psychological impact of COVID-19 in Mental Health Institutions	-	52,250.40	-
Training for Developing a nationwide assessment on the psychological impact of COVID-19 in Mental Health Institutions	-	862.10	-
Training for finance regulation, procurement, budget SAS	-	2,938.00	-

	<b>Kosovo Emergency Covid-19 Project</b> (6678-XK & 6963-XK)		
<b>Notes to the Financial Statements, Part 1 &amp; Part 3</b>			
<i>For the period from January 1, 2023, up to May 31, 2024</i>			
<i>(in EUR unless otherwise stated)</i>			
Training for the design of the Health Information System strategy	-	4,615.22	-
Other training and consultant services	-	2,100.00	15,068.88
Assessment of the emergency cash transfer support provided through the social assistance scheme in response to COVID-19	22,025.00	22,025.00	-
Architectural design(only) of UCCK outdoors/green spaces in Kosovo according to the first situation	42,156.25	37,306.25	-
Architectural design and Supervision of civil works in 4 clinics & Architectural design and Supervision of civil works to expand capacities of the designated facilities in UCCK and NIPH	180,000.00	-	-
Project management: Consultant salaries	64,780.07	72,519.28	-
Project management: Pension contributions	3,238.99	3,279.97	-
<b>IDA 6963-XK financing</b>	<b>312,200.30</b>	<b>528,135.52</b>	<b>15,068.88</b>
<b>Total</b>	<b>312,200.30</b>	<b>652,478.64</b>	<b>280,773.83</b>



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## 9) Incremental Operating Costs

	Period from January 1, 2024, to May 31, 2024	Year ended on December 31, 2023	Year ended on December 31, 2022
Various incremental costs including phone expenses for PCU	-	1,115.60	965.20
<b>IDA 6678-XK financing</b>	-	<b>1,115.60</b>	<b>965.20</b>
Various operating cost	-	7,757.18	-
Various incremental operating costs including phone expenses for PCU	572.00	5,035.80	-
<b>IDA 6963-XK financing</b>	<b>572.00</b>	<b>12,792.98</b>	-
<b>Total</b>	<b>572.00</b>	<b>13,908.58</b>	<b>965.20</b>

## 10) Civil Works

	Period from January 1, 2024, to May 31, 2024	Year ended on December 31, 2023	Year ended on December 31, 2022
	-	-	-
<b>IDA 6678-XK financing</b>	-	-	-
Renovation works in the Prizren Regional Center of the NIPHK	-	45,175.58	-
Renovation works in the Prizren Regional Center of the NIPHK	-	24,734.87	-
Renovation works in the Prizren Regional Center of the NIPHK	-	7,624.50	-
Renovation Works in NIPH, Neurosurgery, and Vascular Clinics in Kosovo	134,753.05	317,299.45	-
MRI For Prizren-Additional Electrical Works and Supply with Power generator	-	47,000.00	-
MRI For Prizren-Additional Electrical Works and Supply with Power generator	-	76,653.54	-
Renovation works in Urology	983,092.05	55,749.66	-
Renovation works in Gynecology	2,142,030.47	121,127.48	-
Renovation Works in NIPH, Neurosurgery, and Vascular Clinics in Kosovo, Additional Works EURO SERVICES	221,320.86	-	-
<b>IDA 6963-XK financing</b>	<b>3,481,196.43</b>	<b>695,365.08</b>	-
<b>Total</b>	<b>3,481,196.43</b>	<b>695,365.08</b>	-

Kosovo Emergency Covid-19 Project  
(6678-XK & 6963-XK)

Notes to the Financial Statements, Part 1 & Part 3  
For the period from January 1, 2023, up to May 31, 2024  
(in EUR unless otherwise stated)

## 11) Expenditure by project activities

	Item	Goods	Trainings & Consultant services	Civil Works	Incremental operating Costs	Year ended on December 31, 2023	Year ended on December 31, 2022
<b>Part 1</b>	<b>Emergency Covid-19 response</b>	<b>3,155,203.04</b>	<b>462,075.74</b>	<b>695,365.08</b>	<b>-</b>	<b>4,312,643.86</b>	<b>1,965,949.95</b>
A	Strengthening capacity for early case detection, confirmation, contact tracing, reporting, and monitoring	442,988.29	41,900.00	-	-	484,888.29	1,236,646.10
B	Health Capacity Strengthening	2,712,214.75	420,175.74	695,365.08	-	3,827,755.57	731,303.85
C	Vaccine Deployment	-	-	-	-	-	-
<b>Part 3</b>	<b>Project management, communications and community engagement</b>	<b>-</b>	<b>190,402.59</b>	<b>-</b>	<b>13,908.58</b>	<b>204,311.17</b>	<b>154,112.30</b>
A	Project management	-	190,402.59	-	13,908.58	204,311.17	154,112.30
B	Communications and community engagement	-	-	-	-	-	-
<b>Total</b>		<b>3,155,203.04</b>	<b>652,478.33</b>	<b>695,365.08</b>	<b>13,908.58</b>	<b>4,516,955.03</b>	<b>2,120,062.25</b>

Kosovo Emergency Covid-19 Project  
(6678-XK & 6963-XK)Notes to the Financial Statements, Part 1 & Part 3  
For the period from January 1, 2023, up to May 31, 2024  
(in EUR unless otherwise stated)

	Item	Goods	Trainings & Consultant services	Civil Works	Incremental operating Costs	Period from January 1, to May 31, 2024,	Year ended on December 31, 2023
<b>Part 1</b>	<b>Emergency Covid-19 response</b>	989,720.00	244,181.25	3,481,196.43	-	4,715,097.68	4,312,643.86
A	Strengthening capacity for early case detection, confirmation, contact tracing, reporting, and monitoring	-	-	-	-	-	484,888.29
B	Health Capacity	989,720.00	244,181.25	3,481,196.43	-	4,715,097.68	3,827,755.57
C	Vaccine Deployment	-	-	-	-	-	-
<b>Part 3</b>	<b>Project management, communications and community engagement</b>	-	68,019.05	-	572.00	68,591.05	204,311.17
A	Project management	-	68,019.05	-	572.00	68,591.05	204,311.17
B	Communications and community engagement	-	-	-	-	-	-
<b>Total</b>		989,720.00	312,200.30	3,481,196.43	572.00	4,783,688.73	4,516,955.03

**12) Un-drawn credit facilities.**

The balance of the undrawn funds under Part 1 and Part 3 or Category 1 from Credit No.6678-XK as of May 31, 2024, is EUR 4.73 out of a total allocation of Euro 17,100,000.00.

As of May 31, 2024, the balance of the undrawn funds from Credit no.6963-XK, is EUR 2,678,691.14, out of a total allocation of EUR 15,000,000.00.

**Kosovo Emergency Covid-19 Project**

(6678-XK & 6963-XK)

(P173819)

Part 1 – Emergency Covid-19 response & Part 3 – Project  
Management, Communication and Community Engagement

Statement of Cumulative Expenditures Withdrawal Schedule

(Supplementary schedule  
to the Annual Financial Statements)

**Financial Statements**

for the period from January 1, 2023, up to May 31, 2024

Kosovo Emergency Covid-19 Project  
(6678-XK & 6963-XK)

## Statement of Cumulative Expenditures (Withdrawal Schedule) – Part 1 &amp; Part 3

For the period from January 1, 2023, up to May 31, 2024  
(in EUR unless otherwise stated)

## Credit No. 6678 – XK, part 1 &amp; Part 3

Withdrawal application	Type of application	Application payment amount	Goods	Training & Consultant services	CW	IOC	Total	Date received	Value date
UNOPS-001	UN Special commitment	7,971,043.11	7,971,043.11	-	-	-	7,971,043.11	18-Dec-2020	28-Dec-2020
COVID-19/01	Reimbursement-MoF	1,379,376.66	800,000.00	578,683.66	-	693.00	1,379,376.66	21-Oct-2021	02-Dec-2021
COVID-19/02	UN Special commitment	4,169,016.63	4,169,016.63	-	-	-	4,169,016.63	19-Nov-2021	03-Dec-2021
COVID-19/03	Reimbursement-MoF	1,265,710.18	1,101,017.00	164,608.18	-	85.00	1,265,710.18	06-Dec-2021	27-Dec-2021
COVID-19/04	Reimbursement-MoF	334,463.31	293,888.00	40,415.31	-	160.00	334,463.31	14-Nov-2022	21-Nov-2022
COVID-19/05	Reimbursement-MoF	1,490,732.37	1,224,062.22	265,704.95	-	965.20	1,490,732.37	15-Feb-2023	01-Mar-2023
FINAL CERTIFIED	UN-1 UNC 00001	-	-	-	-	-	-	12-Jun-2023	12-Jun-2023
Ran: RN00000386297	Refunds Application	(541,924.42)	(541,924.42)	-	-	-	(541,924.42)	11-Jul-2023	11-Jul-2023
COVID-19/06	Reimbursement-MoF	1,026,007.89	906,119.03	118,773.26	-	1,115.60	1,026,007.89	15-Feb-2023	01-Mar-2023
COVID-19/07	Reimbursement-MFLT	5,569.55	-	5,569.55	-	-	5,569.55	09-Feb-2024	28-Feb-2024
<b>Total 2021-2024</b>		<b>17,099,995.28</b>	<b>15,923,221.57</b>	<b>1,173,754.91</b>	<b>-</b>	<b>3,018.80</b>	<b>17,099,995.28</b>		

Kosovo Emergency Covid-19 Project  
(6678-XK & 6963-XK)

Notes to the Financial Statements, Part 1 & Part 3  
For the period from January 1, 2023, up to May 31, 2024  
(in EUR unless otherwise stated)

Credit No. 6963-XK, part 1 & Part 3

Withdrawal application	Type of application	Application payment amount	Goods	Training&Consultant services	CW	IOC	Total	Date received	Value date
AF XK MOH	UN-2	5,433,497.37	5,433,497.37	-	-	-	5,433,497.37	26-Nov-2021	07-Dec-2021
COVID-19/AF-1	Reimbursement-Mof	60,920.00	60,920.00	-	-	-	60,920.00	23-Nov-2022	30-Nov-2022
COVID-19/AF-2	Reimbursement-Mof	629,338.88	614,270.00	14,615.83	-	453.05	629,338.88	15-Feb-2023	10-Mar-2023
COVID-19/AF-3B	UN-2	-	-	-	-	-	-	29-Aug-2023	04-Sep-2023
Ran: RN00000367197	Refunds Application	(837,446.32)	(837,446.32)	-	-	-	(837,446.32)	04-Sep-2023	04-Sep-2023
COVID-19/AF-4	Reimbursement-Mof	1,266,686.88	916,240.00	342,689.70	-	7,757.18	1,266,686.88	20-Nov-2023	01-Dec-2023
COVID-19/AF-5	Reimbursement-MFLT	3,598,061.45	2,526,435.55	185,445.82	5,035.80	881,144.28	3,593,025.65	09-Feb-2024	28-Feb-2024
COVID-19/AF-6	Reimbursement-MFLT	2,170,250.60	793,700.00	61,538.32	243.00	1,314,769.28	2,170,007.60	15-May-2024	21-May-2024
<b>Total 2021-2024</b>		<b>12,321,308.86</b>	<b>9,507,616.60</b>	<b>604,289.67</b>	<b>5,278.80</b>	<b>2,204,123.79</b>	<b>12,316,030.06</b>		

Dr. Naim BARDIHI  
Permanent Secretary  
Ministry of Health



Nexhip SHEHOLLI  
Financial Management Specialist  
Ministry of Health

