



Republika e Kosovës  
Republika Kosova  
Republic of Kosovo



Zyra Kombëtare e Auditimit  
Nacionalna Kancelarija Revizije  
National Audit Office

IZVEŠTAJ REVIZIJE O GODIŠNJIM FINANSIJSKIM  
IZVEŠTAJIMA ZA SPECIFIČNE SVRHE ZA PROJEKAT Covid 19  
NA KOSOVU ZA PERIOD OD 1. JANUARA 2023. DO 31. MAJ  
2024. GODINE

**Priština, Juni 2024**

# SADRŽAJ IZVEŠTAJA

1 Mišljenje revizije

2 Delokrug i metodologija revizije

Dodatak I: Objašnjenja različitih vrsta mišljenja revizije primenjenih od strane NKR

Dodatak II: Finansijski izveštaji projekta

Ovaj Izveštaj je prevod sa originalne verzije na albanskom jeziku. U slučaju nedoslednosti prevladava verzija na albanskom jeziku.

# 1 Mišljenje revizije

Ovaj izveštaj rezimira ključna pitanja koja proizilaze iz revizije godišnjih finansijskih izveštaja za Posebne namene za projekat 'Covid 19 na Kosovu' za period od 1. januara 2023. do 31. maj 2024. godine, kojim se utvrđuje mišljenje Generalnog revizora. Ispitivanje finansijskih izveštaja posebne namene za period revizije izvršeno je u skladu sa Međunarodnim standardima o vrhovnim institucijama revizije (MSVIR). Naš pristup je obuhvatio testove i postupke koji su bili neophodni za dobijanje mišljenja o finansijskom izveštaju.

Za menadžersko izveštavanje, za kontrole i sprovođenje preporuka, nemamo pitanja za pokretanje.

## 1.1 Mišljenje Revizije o Godišnjim Finansijskim Izveštajima projekta Covid 19 na Kosovu

Naša revizija godišnjih finansijskih izveštaja sa posebnom namenom uzima u obzir usaglašenost sa zahtevima izveštavanja u skladu sa sporazumom, kao i kvalitet i tačnost informacija predstavljenih u finansijskim izveštajima.

### Ne modifikovano mišljenje

Revidirali smo finansijske izveštaje za posebne svrhe projekta finansiranog od Svetske Banke, za period od 1 januara 2023 do 31 maj 2024, a koja uključuje sažetak o izvoru sredstava i ostvarenim rashodima, izjavama o prijavama za prikupljanje sredstava i obelodanivanju.

Po našem mišljenju, Godišnji Finansijski Izveštaji za posebne svrhe vezane za projekat Covid 19 na Kosovu za period od 1 januara 2023 do 31 maj 2024, predstavljaju realnu i istinitu sliku u svim materijalnim aspektima, u skladu sa zahtevima za izveštavanje u sporazumu između strana, poštujući principe računovodstva zasnovanog na gotovom novcu.

### Osnova za mišljenje

Revizija je izvršena u skladu sa Međunarodnim standardima vrhovnih revizorskih institucija (MSVRI). Prema ovim standardima, naše odgovornosti su opisane u nastavku u delu „Odgovornosti revizora za reviziju finansijskih izveštaja“. Smatramo da su revizorski dokazi koje smo dobili dovoljni i prikladni za pružanje osnova za mišljenje.

### Isticanje pitanja - Osnova za računovodstvo

- 1 Skrećemo vam pažnju na činjenicu da su Finansijski izveštaji pripremljeni u skladu sa okvirom za posebne namene, stoga finansijski izveštaji se ne mogu koristiti u bilo koju drugu svrhu.

Naše mišljenje nije modifikovano po ovom pitanju

## **Odgovornosti menadžmenta i organa upravljanja**

Menadžment je odgovoran za pripremu i tačno predstavljanje Finansijskih Izveštaja za posebne svrhe, u skladu sa sporazumom potpisanom između Republike Kosova koju zastupa Ministar finansija i Međunarodnog udruženja za razvoj. Ove informacije se sastoje od Izjave o sredstvima i njihovom korišćenju, kao i Izjave o prikupljanju fondova.

Ministarka je odgovorna za obezbeđivanje praćenje procesa finansijskog izveštavanja Ministarstvo Zdravstva.

## **Odgovornost Generalnog Revizora za reviziju**

Reviziju smo obavili u skladu sa Zakonom o Nacionalnoj Kancelariji Revizije i Okvirom Profesionalnih Izjava INTOSAI (KDPI). Ovaj zakon i ovi standardi zahtevaju da se pridržavamo etičkih kriterijuma i reviziju planiramo i obavimo kako bismo stekli razumno uverenje da finansijski izveštaji ne sadrže pogrešnih materijalnih prikazivanja.

Revizija uključuje obavljanje postupaka radi dobijanja dokaza u vezi sa iznosima i obelodanjivanjima u finansijskim izveštajima. Izabrani postupci zavise od procene revizora, uključujući i procenu rizika od materijalno pogrešnih prikazivanja u finansijskim izveštajima bilo da se ona pojavljuju usled prevare ili greške. Revizija uključuje i procenu prikladnosti korišćenih računovodstvenih politika, opravdanost računovodstvenih procena izvršenih od strane menadžmenta, kao i procenu prezentacije finansijskih izveštaja.

Tokom sprovođenja postupka procene rizika, uzimamo u obzir relevantnu internu kontrolu u vezi sa pripremom finansijskih izveštaja od strane entiteta, ali ne u cilju izražavanja mišljenja o njihove efektivnosti. Međutim, pismeno ćemo vas obavestiti o nekim značajnim nedostacima interne kontrole koji su relevantni za reviziju finansijskih izveštaja koje utvrdimo tokom revizije.

## 2 Delokrug i metodologija revizije

Nacionalna Kancelarija Revizije (NKR) prema sporazumu / ugovoru sa Svetskom Bankom odgovorna je za vršenje finansijske revizije. Ova revizija uključuje pregled i procenu finansijskih izveštaja i ostalih finansijskih podataka, kao u nastavku:

- Da li finansijski izveštaji daju pravilan i istinit prikaz finansijskih računa i pitanja za period revizije;
- Da li su sva spoljna sredstva iskorišćena u skladu sa uslovima ugovora odgovarajuće finansiranje;
- Da li su podaci, sistemi i finansijske transakcije u skladu sa važećim zakonima i propisima za sredstva koja dodeljuje Svetska banka;
- Da li su finansijski izveštaji u skladu sa zahtevima posebnog ugovora sa Svetskom bankom; i
- O usklađenosti funkcija unutrašnje kontrole.

Revizija je zasnovana na proceni rizika. Analizirali smo aktivnost Projekta Covid 19 na Kosovu“, koji trenutno funkcioniše u okviru Ministarstvo Zdravstva, nivo oslanjanja na upravljačke kontrole za određivanje nivoa detaljnih testova, koji su neophodni da bi se obezbedili dokazi i koji podržavaju mišljenje GR. Postupci su uključivali pregled unutrašnjih kontrola, računovodstvenih sistema, povezane supstancijalne testove i međusobno povezane aranžmane upravljanja u onoj meri u kojoj smo to smatrali neophodnim za efikasno obavljanje revizije.

Vlora Spanca, Generalna revizorka

Emine Fazliu, Pomoćnik generalnog revizora

Blerina Krasniqi, Direktor revizije

Burbuqe Idrizi Vođa tima

Jehona Krasniqi, Član tima

Mimoza Morina, Član tima

## Dodatak I: Objašnjenja različitih vrsta mišljenja revizije primenjenih od strane NKR

### **(odlomak od MSVIR 200**

#### Vrsta mišljenja

147. Revizor treba da izrazi **jedno ne-modifikovano mišljenje revizije ukoliko** se zaključi da su finansijski izveštaji pripremljeni, sa svih materijalnih gledišta u skladu sa važećim finansijskim okvirom.

Ukoliko revizor zaključi da, na osnovu prikupljenih dokaza revizije, finansijski izveštaji kao celina nisu bez materijalnih grešaka, ili nije u mogućnosti da dobije dovoljno odgovarajućih dokaza revizije da bi zaključio da su finansijski izveštaji kao celina bez materijalnih grešaka, revizor treba da izmeni mišljenje revizije na izveštaju revizora u skladu sa odeljkom "Određivanje vrste modifikacije mišljenja revizora".

148. Ukoliko finansijski izveštaji pripremljeni u skladu sa zahtevima okvira prikazivanja, ne postignu pravično prikazivanje, revizor treba da razmotri pitanje sa menadžmentom, i na osnovu zahteva primenljivog okvira finansijskog izveštavanja i načina na koji je to pitanje rešeno, da odredi da li je neophodno da se izmeni mišljenje revizije.

#### **Modifikacije mišljenja revizije na revizorskom izveštaju**

151. Revizor treba da modifikuje mišljenje revizije na revizorskom izveštaju ukoliko se zaključi da, na osnovu prikupljenih dokaza revizije, finansijski izveštaji kao celina nisu bez materijalnih grešaka, ili nije u mogućnosti da dobije dovoljno odgovarajućih dokaza revizije da bi zaključio da su finansijski izveštaji kao celina bez materijalno pogrešnih prikazivanja. Revizori mogu dati tri vrste modifikovanih mišljenja revizije: kvalifikovano mišljenje, protivno mišljenje i odricanje od mišljenja

**Određivanje vrste modifikacije koje se čini revizorskom mišljenju**

152. Odluka o tome koja vrsta modifikovanog mišljenja je prikladna, zavisi od:

- prirode pitanja koje je dovelo do modifikacije – što podrazumeva, da li su finansijski izveštaji sadrže materijalno pogrešna prikazivanja ili, u slučaju da je bilo nemoguće prikupiti dovoljno odgovarajućih dokaza revizije, mogu sadržati materijalno pogrešna prikazivanja; i
- sud revizora o rasprostranjenosti uticaja ili mogućih uticaja pitanja na finansijskim izveštajima.

153. Revizor treba da izrazi **kvalifikovano mišljenje ukoliko**: (1) nakon dobijanja dovoljno odgovarajućih i prikladnih dokaza revizije, revizor zaključuje da netačne tvrdnje, pojedinačno ili zajednički, su materijalne, ali nisu rasprostranjene, na finansijskim izveštajima; ili (2) revizor nije bio u stanju da dobije dovoljno odgovarajućih dokaza revizije na osnovu kojih može da podrži jedno mišljenje revizije, ali zaključuje da uticaj na finansijskim izveštajima bilo kojih neotkrivenih netačnih tvrdnji mogu biti materijalne ali ne i rasprostranjene.

154. Revizor treba da izrazi **protivno mišljenje ukoliko**, nakon dobijanja dovoljno odgovarajućih dokaza revizije, revizor zaključuje da netačne tvrdnje, pojedinačno ili zajednički, su materijalne i rasprostranjene na finansijskim izveštajima.

155. Revizor treba da izrazi **odricanje od mišljenja ukoliko**, pošto nije bio u stanju da dobije dovoljno odgovarajućih dokaza revizije na osnovu kojih može da podrži mišljenje revizije, revizor zaključuje da uticaj na finansijskim izveštajima bilo kojih neotkrivenih netačnih tvrdnji mogu biti materijalne i rasprostranjene. Ukoliko nakon prihvatanja angažovanja, revizor postaje svestan da je menadžment nametnuo ograničenje na delokrug revizije za koju revizor smatra da će verovatno dovesti do potrebe izražavanja kvalifikovanog mišljenja ili odricanje od mišljenja o finansijskim izveštajima, revizor treba da zahteva od menadžmenta da ukloni to ograničenje.

156. Ukoliko revizor daje modifikovano mišljenje, revizor će takođe modifikovati naslov kako bi odgovarao vrsti izraženog mišljenja revizije. MSVIR 1705 pruža dodatna uputstva o specifičnom jezičnom izražavanju koje će se koristiti kada se izdaje mišljenje i kada se opisuje odgovornost revizora. Takođe sadrži ilustrovane primere izveštaja.

#### Paragrafi Isticanja Pitanja i paragrafi Ostalih Pitanja na revizorskom izveštaju

157. Ukoliko revizor smatra potrebnim da skrene pažnju na pitanje prikazano ili obelodanjeno na finansijskim izveštajima koja je od velikog značaja za njihovo razumevanje finansijskih izveštaja, ali postoje dovoljno prikladnih dokaza da to pitanje nije materijalno pogrešno prikazano na finansijskim izveštajima, revizor će u revizorskom izveštaju uključiti jedan paragraf o Isticanju Pitanja. Isticanje Pitanja se treba odražavati samo na informaciju



prikazanu ili obelodanjenu na finansijskim izveštajima.

158. Paragraf o isticanju pitanja treba:

- da se uključi odmah nakon mišljenja revizije;
- da koristi naslov "Isticanje Pitanja" ili neki drugi prikladni naslov;
- da uključi jasnu referencu na pitanje koje se ističe i da naznači gde se mogu naći relevantna obelodanjivanja na finansijskim izveštajima koja u potpunosti opisuju to pitanje; i
- ukazati da revizorsko mišljenje nije modifikovano u odnosu na istaknuto pitanje.

159. Ukoliko revizor smatra neophodnim da komunicira određeno pitanje, osim onih koje su predstavljene ili obelodanjene u finansijskim izveštajima, koja po prosudi revizora je važna za korisniku cilju shvatanja revizije, a pod uslovom da to nije zabranjeno zakonom ili pravilima, treba da se pripremi paragraf sa naslovom "Ostala Pitanja", ili nekim drugim pogodnim naslovom. Ovaj paragraf treba da se pojavi odmah iza mišljenja i nakon svakog pasusa kod Isticanja Pitanja.

## Dodatak II: Finansijski izveštaji projekta

**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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**Content**

<b>Financial Statements of the project</b>	<b>Page</b>
♦ Statement of sources and uses of funds for the period from January 1, 2023, up to May 31, 2024	1
♦ Statement of expenditures for the period from January 1, 2023, up to May 31, 2024	2
♦ <i>Notes to the financial statements</i> for the period from January 1, 2023, up to May 31, 2024	3 - 16
<i>Supplementary schedule to the financial statements:</i>	
- Accumulated statement of expenditures for the period from January 1, 2023, up to May 31, 2024	1- 3

♦

**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 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)

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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 Reimbursement-	(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 Reimbursement-	(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 BARDI**  
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*

*(in EUR unless otherwise stated)*

**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



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

**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 (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

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 (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:

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 (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.

**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)*

**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:

	<b>Period from January 1 to May 31, 2024</b>	<b>Year ended on December 31, 2023</b>	<b>Year ended on December 31, 2022</b>
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**  
(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)

**5) IDA Credit No. 6963-XK funding**

IDA funding is composed by disbursement methods as follows:

	<b>Period from January 1 to May 31, 2024</b>	<b>Year ended on December 31, 2023</b>	<b>Year ended on December 31, 2022</b>
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.

<b>Item</b>	<b>Period from January 1, to May 31, 2024</b>	<b>Year ended on December 31, 2023</b>	<b>Year ended on December 31, 2022</b>
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  
(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)**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>

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

## Notes to the Financial Statements, Part 1 &amp; Part 3

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

## 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	-

11

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

## Notes to the Financial Statements, Part 1 &amp; Part 3

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

	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>

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)

## 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>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>190,402.59</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>	<b>989,720.00</b>	<b>244,181.25</b>	<b>3,481,196.43</b>	-	<b>4,715,097.68</b>	<b>4,312,643.86</b>
A	Strengthening capacity for early case detection, confirmation, contact tracing, reporting, and monitoring	-	-	-	-	-	484,888.29
B	Health Capacity Strengthening	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>	-	<b>68,019.05</b>	-	<b>572.00</b>	<b>68,591.05</b>	<b>204,311.17</b>
A	Project management	-	68,019.05	-	572.00	68,591.05	204,311.17
B	Communications and community engagement	-	-	-	-	-	-
<b>Total</b>		<b>989,720.00</b>	<b>312,200.30</b>	<b>3,481,196.43</b>	<b>572.00</b>	<b>4,783,688.73</b>	<b>4,516,955.03</b>

**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 & 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 & 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: RN000000386297	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 BARDIQI  
Permanent Secretary  
Ministry of Health

*(Signature)*  
Nexhip SHEHOLLI  
Financial Management Specialist  
Ministry of Health