



Republika e Kosovës
Republika Kosova
Republic of Kosovo



Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office

AUDIT REPORT
ON THE SPECIAL-PURPOSE ANNUAL FINANCIAL
STATEMENTS OF THE
THE REFORM PROJECT IN THE SOCIAL ASSISTANCE
SYSTEM FOR THE PERIOD 1 JANUARY 2024 - 31 DECEMBER
2024

Prishtina, July 2025

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1 Audit Opinion

This report summarises the key issues arising from the audit of the special-purpose annual financial statements of the “Special-Purpose Annual Financial” Statements on Project 'Reform in the Social Assistance system for the period 1 January 2024 to 31 December 2024, which sets out the Opinion of the Auditor General. Examination of the special purpose financial statements for the audit period was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Our approach included tests and procedures which were necessary to obtain an opinion on the financial report.

We have no matter to report to the management regarding controls and implementation of recommendations

1.1 Audit Opinion on the annual financial statements of project Reform in the Social Assistance system

Our audit of the special-purpose annual financial statements considers compliance with reporting requirements under the agreement and the quality and accuracy of the information presented in the financial statements.

Unmodified opinion

We have audited the special-purpose financial statements of the project funded by the World Bank for the period 1 January 2024 to 31 December 2024, which involves a summary of funds resources and expenditures incurred, statement of applications for withdrawal of funds and the disclosures.

In our opinion, the special-purpose annual financial statements of the Project “Social Assistance System” for the period 1 January to 31 December 2024, give a true and fair view in all material respects, in accordance with reporting requirements agreed by both parties and in accordance with the principles of cash based accounting.

Basis for opinion

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of accounting

- 1 We would like to draw your attention to the fact that the special-purpose financial statements have been prepared in compliance with special purpose framework. As a result, they cannot be used for any other purpose

Our audit opinion was not modified in this respect.

Responsibilities of Management and Those Charged with Governance

The Management is responsible for the preparation and fair presentation of special-purpose financial statements in accordance with the Agreement entered into between the Government of Kosovo, represented by the Minister of Finance, and the International Development Association. This information consist of the Statement of Funds and their Use and the Statement of Funds Withdrawal

The Minister is responsible to ensure the oversight of the Ministry of Economy's financial reporting.

Auditor General's Responsibility for the audit

We conducted our audit in accordance with the Law on National Audit Office and INTOSAI Framework of Professional Pronouncements (IFPP). This law and these standards require that we honour the ethical criteria and plan and carry out the audit to obtain reasonable assurance that the financial statements are free from material misstatements.

The audit involves performing procedures to obtain evidence about the financial records and disclosures in the special-purpose financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement in the AFS, whether due to fraud or error. The audit also includes assessing the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management, as well as assessing the overall presentation of the financial statements.

In carrying out the risk assessment procedure we consider the relevant internal control regarding the entity's preparation of the preparation of the financial statements but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate in written any significant shortcoming in internal control relevant to the audit of the financial statements, which we identify during the audit.

2 Audit Scope and Methodology

The National Audit Office (NAO) under the agreement/contract with the World Bank is responsible to carry out financial and compliance audit. This audit involves the examination and evaluation of financial statements and other financial records as follows:

- Whether the financial statements give a true and fair view of the accounts and financial affairs for the audit period;
- Whether all external funds have been used in accordance with respective terms of funding agreements;
- Whether the financial records, systems and transactions comply with laws and regulations applicable for funds allocated by the World Bank;
- Whether financial statements comply with the requirements of the agreement concluded between the Republic of Kosovo represented by the Minister of Finance and the International Development Association

Our audit was focused on risk assessment. We have analysed the operations of the Project “Social Assistance System” and the extent the management controls could be relied to in order to determine the level of in-depth testing required to obtain evidence supporting the Auditor General’s opinion.

Our procedures have included a review of internal controls, accounting systems and interrelated substantive tests, as well as related governance arrangements to the extent considered necessary for the effective conduct of audit.

Vlora Spanca, Auditor General

Faruk Rrahmani, Audit Director

Arnisa Aliu, Team leader

Leonora Hasani, Team member

Annex I: Explanation of the Different Types of Opinion Applied by NAO

(Extract from ISSAI 200)

Form of opinion

147. The auditor should express **an unmodified opinion** if it is concluded that the financial statements are prepared, in all material respects, in accordance with the applicable financial framework.

If the auditor concludes that, based on the audit evidence obtained, the financial statements as a whole are not free from material misstatement, or is unable to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement, the auditor should modify the opinion in the auditor's report in accordance with the section on "Determining the type of modification to the auditor's opinion".

148. If financial statements prepared in accordance with the requirements of a fair presentation framework do not achieve fair presentation, the auditor should discuss the matter with the management and, depending on the requirements of the applicable financial reporting framework and how the matter is resolved, determine whether it is necessary to modify the audit opinion.

Modifications to the opinion in the auditor's report

151. The auditor should modify the opinion in the auditor's report if it is concluded that, based on the audit evidence obtained, the financial statements as a whole are not free from material misstatement, or if the auditor was unable to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement. Auditors may issue three types of modified opinions: a qualified opinion, an adverse opinion and a disclaimer of opinion.

Determining the type of modification to the auditor's opinion

152. The decision regarding which type of modified opinion is appropriate depends upon:

- The nature of the matter giving rise to the modification – that is, whether the financial statements are materially misstated or, in the event that it was impossible to obtain sufficient appropriate audit evidence, may be materially misstated; and
- The auditor's judgment about the pervasiveness of the effects or possible effects of the matter on the financial statements.

153. The auditor should express **a qualified opinion** if: (1) having obtained sufficient appropriate audit evidence, the auditor concludes that misstatements, individually or in the aggregate, are material, but not pervasive, to the financial statements; or (2) the auditor was unable to obtain sufficient appropriate audit evidence on which to base an opinion, but concludes that the effects on the financial statements of any undetected misstatements could be material but not pervasive.

154. The auditor should express **an adverse opinion** if, having obtained sufficient appropriate audit evidence, the auditor concludes that misstatements, individually or in the aggregate, are both material and pervasive to the financial statements.

155. The auditor should **disclaim an opinion** if, having been unable to obtain sufficient appropriate audit evidence on which to base the opinion, the auditor concludes that the effects on the financial statements of any undetected misstatements could be both material and pervasive. If, after accepting the engagement, the auditor becomes aware that management has imposed a limitation on the audit scope that the auditor considers likely to result in the need to express a qualified opinion or to disclaim an opinion on the financial statements, the auditor should request that management remove the limitation.

156. If expressing a modified audit opinion, the auditor should also modify the heading to correspond with the type of opinion expressed. ISSAI 170519 provides additional guidance on the specific language to use when expressing a modified opinion and describing the auditor's responsibility. It also includes illustrative examples of reports.

Emphasis of Matter paragraphs and Other Matters paragraphs in the auditor's report

157. If the auditor considers it necessary to draw users' attention to a matter presented or disclosed in the financial statements that is of such importance that it is fundamental to their understanding of the financial statements, but there is sufficient appropriate evidence that the matter is not materially misstated in the financial statements, the auditor should include an Emphasis of Matter paragraph in the auditor's report. Emphasis of Matter paragraphs should only refer to information presented or disclosed in the financial statements.

158. An Emphasis of Matter paragraph should:

- Be included immediately after the opinion;
- Use the Heading "Emphasis of Matter" or another appropriate heading;
- Include a clear reference to the matter being emphasised and indicate where the relevant disclosures that fully describe the matter can be found in the financial statements; and
- Indicate that the auditor's opinion is not modified in respect of the matter emphasised.

159. If the auditor considers it necessary to communicate a matter, other than those that are presented or disclosed in the financial statements, which, in the auditor's judgement, is relevant to users' understanding of the audit, the auditor's responsibilities or the auditor's report, and provided this is not prohibited by law or regulation, this should be done in a paragraph with the heading "Other Matter," or another appropriate heading. This paragraph should appear immediately after the opinion and any Emphasis of Matter paragraph.

REPUBLIKA E KOSOVË - REPUBLIC OF KOSOVO
QEVERIA - GOVERNMENT
MINISTRIA E PUNËVE SOCIALE
Ministria e Punëve Sociale - Ministry of Labour and Social Welfare
Drejtoria e Punëve Sociale - Directorate of Social Welfare
Departamenti i Shërbimeve Sociale (Punëtorit) - Department of Social and Family Policy

Procedura: DSS
Drejtuesi: [Blank]
Data: 28/05/2025
Orari: 33A

Kosovo Social Assistance System Reform Project

(IDA Credit number 6988 - XK)

(P171098)

Financial Statements

for the year ended on December 31, 2024

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Kosovo Social Assistance System Reform Project
(IDA Credit No. 6988 - XK)

Statement of Sources and Uses of Funds
for the year ended on December 31, 2024
(in EUR unless otherwise stated)

	Notes	Year ended on December 31, 2024	Year ended on December 31, 2023	Cumulative from January 1, 2021, to December 31, 2024
Sources of Funds:				
IDA Credit No. 6988 - XK funding	4	925,172	15,000,000	15,925,172
Temporary advances by Government of Kosovo	5	460,765	(14,957,628)	503,137
Total Sources of Funds		1,385,937	42,372	16,428,309
Uses of Funds:				
Cash Transfers under Part 2.A of the Project		-	-	(15,000,000)
Cash Transfers under Part 2.B of the Project				
SAS Pilot payments	6	(1,084,385)	-	(1,084,385)
Other project expenditure	7	(301,552)	(42,372)	(343,924)
Total Uses of Funds		(1,385,937)	(42,372)	(16,428,309)

The Statement of Sources and Uses of Funds is to be read in conjunction with the notes set out on pages 3 to 10 and forming an integral part of the financial statements.

The financial statements of the Kosovo Social Assistance System Reform Project (IDA Credit 6988 - XK) were authorised for issue by the management of the Project under the Ministry of Finance, Labour and Transfers (MFLT), March 31, 2025, and signed on its behalf by:


Mentor MORINA
Director of Department for
Social Schemes in MFLT


Ilire Daija
SAS Financial Management
Specialist

Kosovo Social Assistance System Reform Project
(IDA Credit No. 6988 - XK)

Statement of Expenditure (Withdrawal Schedule)
for the year ended on December 31, 2024
(in EUR unless otherwise stated)

Withdrawal application	Type of application	Application payment amount	30% increase in SAS payments	SAS double payment	Total	SoE	Date received	Value date
MOFLT05	Reimbursement	813,589.52			813,589.52	813,589.52	16-Dec-2024	23-Dec-2024
MOFLT04	Reimbursement	111,582.37			111,582.37	111,582.37	13-Jun-2024	25-Jun-2024
Total		925,171.89			925,171.89	925,171.89		

Mentor MORINA

Director of Department for Social Schemes in MFLT

Ilire Daija

SAS Financial Management Specialist

Kosovo Social Assistance System Reform Project
(IDA Credit No. 6988 - XK)

Notes to the Statement of Sources and Uses of Funds
for the year ended on December 31, 2024
(in EUR unless otherwise stated)

1. General

The Financing Agreement for the Kosovo Social Assistance System Reform Project (IDA Credit number 6988 - XK)- (the "Project"), was signed between the International Development Association ("Association") and the Republic of Kosovo on October 26, 2021. The Project became effective on April 27, 2023, and its closing date is December 31, 2026. The total financing amount will not exceed Euro 47,000,000.

Pursuant to the Financing Agreement, the Ministry of Finance, Labor and Transfers (MFLT) through its Department for Social Schemes¹ (DSS) is responsible for overall Project implementation 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. A Project Coordination Unit ("PCU") within MFLT is established to implement, monitor, control and complete the Project activities.

Project Description

The objective of the Project is to improve the equity and adaptability of Kosovo's social safety net. The Project consists of the following parts:

Part 1. Strengthening social protection delivery systems

A. Strengthening the social protection delivery systems:

- (i) Development of the (a) Social Registry Management System ("SRMS") to provide tools designed to allow for the assessment of households' socioeconomic status; and (b) the Social Welfare Information System ("SWES") to provide harmonized tools for the administration of fully integrated social protection delivery chain to be used by the Social Assistance Scheme ("SAS") and other social assistance and pension programs in Kosovo;
- (ii) Modernization of the SAS delivery systems through, inter alia: (a) assessing the digital payment options suitable for SAS' target population; (b) supporting the review of SAS and other related legislation; (c) providing financial assistance to the MFLT strategy for implementation of technological solutions; and (d) promoting financial literacy with a focus on vulnerable communities;
- (iii) Preparation and dissemination of a communications strategy including citizen engagement activities to create awareness of the SAS reforms.

B. Supporting the activation of SAS Beneficiaries: Provision of support towards

- (i) developing activation procedures and activities for SAS Beneficiaries and Qualifying Households; including, inter alia, outreach and communication regarding these activation procedures, profiling and referral of SAS Beneficiaries and Qualifying Households to suitable services and programs, Training, and provision of incentives for activation; and
- (ii) piloting procedures to enable eventual graduation of beneficiaries out of the SAS.

Part 2. Improving the performance of SAS Provision of: (i) income support in the form of Cash Transfers to poor and vulnerable households through the SAS; and (ii) any reasonable and directly associated fees of Payment Service Providers in the form of Payment Service Providers Fees, including:

A. Responding to COVID-19 through SAS:

Financing (i) the 100% increase in SAS payments for SAS Beneficiaries that meet the Current SAS Eligibility Criteria during January, February, and March 2021; and

¹ Formerly called Department for Social Policies and Family (DSPF)

(ii) the 30% increase in SAS payments for SAS Beneficiaries that meet the Current SAS Eligibility Criteria starting in April 2021, for an approximate period of nine months.

1. General (continued)

B. Supporting the introduction of new eligibility criteria for SAS: Financing SAS payments to Qualifying Households that meet the Eligibility Criteria for Qualifying Households for an approximate period of twelve (12) months.

C. Supporting the implementation of the proposed SAS Legislation: Financing SAS payments to SAS Beneficiaries selected in accordance with the Revised Eligibility Criteria for SAS Beneficiaries as defined in the Proposed SAS Legislation.

Part 3. Project Implementation and Management

Support for Project implementation and management activities, including carrying out the following:

- (i) financial management and procurement;
- (ii) monitoring and evaluation; and
- (iii) other tasks related to overall administration, environmental and social aspects, and communication and outreach, including through Incremental Operating Costs and Training.

IDA Credit No. 6988 – 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 stated in the Financing Agreement:

Category	Amount of the Credit allocated (expressed in Euro)	Percentage of the expenditure to be financed (inclusive of Taxes)
(1) Goods, works, non-consulting services, consulting services, Training, and Incremental Operating Costs for the Project (except Part 1.1B (ii) and Cash Transfers, Payments of Service Provider Fees under Part 2 of the Project)	4,000,000	100%
(2) Consulting services, Training, and Incremental Operating Costs for Part 1.B (ii) of the Project	2,000,000	100%
(3) Cash Transfers and Payment Service Provider Fees under Part 2.A of the Project	15,000,000	100%
(4) Cash Transfers and Payment Service Provider Fees under Part 2.B of the Project	14,000,000	100%
(5) Cash Transfers and Payment Service Provider Fees under Part 2.C of the Project	12,000,000	100%
TOTAL AMOUNT	47,000,000	

Pursuant to the Financing Agreement, withdrawals up to an aggregate amount not to exceed Euro 15,000,000 could be made for payments made prior to the date of the signature of the financing agreement (October 26, 2021) but on or after January 1, 2021 (retroactive financing period), for eligible expenditures under Category (3) of the project. The commitment and payment currency are EUR.

2. Basis of preparation

The financial statements of the project for the year ended on December 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 IDA Credit no. 6988 - XK.

The financial statements comprise the Statement of Sources (Cash Receipts) and Uses (Payments); the Statement of Expenditure used as the basis for the submission of withdrawal applications for the year ended on December 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. On this basis, income is recognised when received rather than when earned and expenses are recognised when paid rather than when incurred. Accordingly, direct and indirect payments of the Project's expenses, which are made from the proceeds of the Financing, are recognised as sources and uses of funds at the time the payment is made.

The financial statements are presented in Euros ("EUR"), unless otherwise stated and the amounts in the notes have been rounded to the nearest whole number. As a result, minor differences may occur due to rounding.

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 Foreign currency transactions

The project accounts are maintained in Euros ("EUR") the legal currency of Kosovo. The Project deals predominantly in EUR, while the foreign currencies the Project deals with Euro ("EUR")

3.2 Recognition of income and expenses

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

3.3 Taxation

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

4. IDA Credit No. 6988 - XK funding

IDA funding is composed of the disbursement methods as follows:

Disbursement method	Year ended on December 31, 2024	Year ended on December 31, 2023
Reimbursement	925,172	402,027
Total	925,172	402,027

5. Temporary advances received by Government of Kosovo

The temporary advances received by the Government of Kosovo are composed as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Government funds of the beginning of the period	42,372	15,000,000
Project eligible expenditures paid from Governments Funds	1,385,937	42,372
Reimbursements from IDA Credit (note 4)	925,172	15,000,000
Movement during the period	460,765	(14,957,628)
Government funds at the end of the period	503,138	42,372

6. Cash transfers under Part 2.B of the Project

Cash transfers under Part 2.B include SAS Pilot Payments as per the Operational Manual for SAS Pilot implementation approved with the Minister Decision no. 29/2004 amended with the decision no. 29-1/2025. The application for SAS Pilot was opened on 18 May. The first payment was made on 01 November 2024 for 1824 beneficiaries. The last payment for 2024 was executed on 31 December. A return on payment of 90€ made in January 2025 is reflected in financial statements for 2024.

	Year ended on December 31, 2024	Year ended on December 31, 2023
Cash Transfers	1,084,385	-
Total	1,084,385	-

7. Other project Expenditure

Project expenditures include consultancy services, training and incremental operating costs incurred under category 1 of the project and include project expenditure except for Part 1.1B (ii) and Cash Transfers, Payments of Service Provider Fees under Part 2 of the Project. During the year 2024, this category includes expenditure incurred for project management as follows:

		Year ended on December 31, 2024	Year ended on December 31, 2023
Goods	7.1	8,138	-
Consultant services	7.2	257,547	34,474
Training	7.3	13,016	5,051
Incremental operating costs	7.4	22,851	2,847
Total		301,552	42,372

7.1 Goods

Goods purchased during the year of 2024 include the IT equipment for the needs of PCU staff.

	Year ended on December 31, 2024	Year ended on December 31, 2023
Goods	8,138	-
Total	8,138	-

7.2 Consultant services

The Consultant Services are detailed as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
PCU staff net salaries	75,732	28,560
Pension contribution (Employer)	4,089	1,642
Pension contribution (Employee)	4,089	1,642
Taxes	6,514	2,631
Total PCU staff cost	90,424.80	34,474
Other individual consultants net salaries	138,501	-
Pension contribution (Employer)	5,692	-
Pension contribution (Employee)	5,692	-
Taxes	3,917	-
Total other consultants cost	153,802	-
Other short-term consultants	13,320.00	-
Total Consultant Services	257,547	34,474

The Project Coordination Unit (PCU) was established in September 2023. Consequently, the costs for PCU staff in 2023 reflect only partial-year expenses, while the 2024 costs represent a full year of consultant engagements. In addition, several staff replacements occurred within the PCU during 2024, which also impacted the overall expenditure for this category.

During 2024, the project engaged numerous individual consultants to support the implementation of the SAS pilot and subsequent reform, including social workers, employment counsellors, and analysts to assist with the quantitative monitoring and evaluation of the program.

Other short term consultants include a GRM local consultant and an international consultant for graduation of SAS beneficiaries;

7.3 Training

The training expenditures are detailed as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Training – induction for employment counselors	48	-
Workshop on activity plan	-	1,348
Launching event of SAS project	-	2,308
Workshop on SAS Manual	12,968	1,395
Total	13,016	5,051

7.4 Incremental Operating Cost

The Incremental Operating Costs are detailed as follows:

	Year ended on December 31, 2024	Year ended on December 31, 2023
Supply with leaflet and posters SAS Pilot	870	-
E-views licenses for analyses	12,410	-
Subscription to Survey CTO for interview analyses	590	-
Publication of advertisements	431	-
Cell phone packages for SAS Piloting – verification visits	5,620	-
Translation services	2,145	1,097
Other expenditures	785	1,749
Total	22,851	2,847

Kosovo Social Assistance System Reform Project
(IDA Credit No. 6988 - XK)

Notes to the Statement of Sources and Uses of Funds
for the year ended on December 31, 2024
(in EUR unless otherwise stated)

8. Expenditures by components:

Project Parts/ Type of expenditure	Cash transfers	Consultant services	Incremental Operating Costs	Training	Goods	Total Year ended on December 31, 2024	Total Year ended on December 31, 2023
Part 1. Strengthening social protection delivery systems	-	-	-	-	-	-	-
<i>A. Strengthening social protection delivery systems</i>	-	-	-	-	-	-	-
(i) Social protection delivery systems	-	-	-	-	-	-	-
(ii) Modernization of the SAS delivery systems	-	-	-	-	-	-	-
(iii) Preparation and dissemination of a communications strategy	-	-	-	-	-	-	-
<i>B. Supporting the activation of SAS beneficiaries</i>	-	-	-	-	-	-	-
(i) Developing activation procedures and activities for SAS Beneficiaries and Qualifying Households	-	-	-	-	-	-	-
(ii) Piloting procedures to enable eventual graduation of beneficiaries out of the SAS	-	-	-	-	-	-	-
Part 2. Improving the performance of SAS Provisions	-	-	-	-	-	1,084,385	-
(i) income support in the form of Cash Transfers to poor and vulnerable households through the SAS;	-	-	-	-	-	-	-
(ii) any reasonable and directly associated fees of Payment Service Providers in the form of Payment Service Providers Fees, including:	-	-	-	-	-	-	-
<i>A. Responding to COVID-19 through</i>	-	-	-	-	-	-	-

[illegible]

9) **Un-drown loan facilities**

The balance of the undrawn funds under loan no.6988-XK as of December 31, 2024, is EUR 31,074,828.

Kosovo Social Assistance System Reform Project
(IDA Credit number 6988 - XK)
(P171098)

Statement of Cumulative Expenditures Withdrawal Schedule
(Supplementary schedule
to the Annual Financial Statements)

Financial Statements
for the year ended on December 31, 2024

Withdrawal application	Type of application	Application payment amount	30% increase of SAS payments	SAS double payment	Total	SoE	Date received	Value date
MOFLT05	Reimbursement	813,589.52			813,589.52	813,589.52	16-Dec-2024	23-Dec-2024
MOFLT04	Reimbursement	111,582.37			111,582.37	111,582.37	13-Jun-2024	25-Jun-2024
MOFLT03	Reimbursement	904,762	904,762	-	904,762	904,762	27-Jul-2023	02-Aug-2023
MOFLT01	Reimbursement	11,893,856	-	11,893,856	11,893,856	11,893,856	26-May-2023	02-Jun-2023
MOFLT02	Reimbursement	2,201,382	2,201,381.84	-	2,201,382	2,201,382	26-May-2023	01-Jun-2023
Total		15,925,171.89	3,106,144	11,893,856	15,925,171.89	15,925,171.89		

Mentor MORINA

Director of Department for
Social Schemes in MFLT

Ilire Daija

SAS Financial Management
Specialist

