



Republika e Kosovës
Republika Kosova
Republic of Kosovo



Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office

**IZVEŠTAJ REVIZIJE ZA POSEBNE NAMENE FINANSIJSKI ZA
PROJEKAT REFORME U SISTEMU SOCIJALNE POMOĆI
ZA PERIOD OD 1. JANUARA 2024. DO 31. DECEMBRA 2024.
GODINE**

Priština, Juli 2025

SADRŽAJ IZVEŠTAJA

1 Mišljenje revizije

2 Delokrug i metodologija revizije

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

Dodatak II: Pismo potvrde

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

1 Mišljenje revizije

Ovaj izveštaj rezimira ključna pitanja koja proizilaze iz revizije godišnjih finansijskih izveštaja za Posebne namene za projekat t „Reforma Sistema Socijalne Pomoći za period od 1. januara 2024 do 31. decembra 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 Reforme u Sistemu Socijalne Pomoći

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 2024 do 31 decembra 2024, a koja uključuje sažetak o izvoru sredstava i ostvarenim rashodima, izjavama o prijavama za prikupljanje sredstava i obelodanjivanju.

Po našem mišljenju, Godišnji Finansijski Izveštaji za posebne svrhe vezane za projekat Energetska efikasnost i obnovljiva energija na Kosovu za period od 1 januara 2024 do 31 decembra 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.

Ministar je odgovoran za osiguranje nadzora nad procesom finansijskog izveštavanja Ministarstva finansija, rada i transfera.

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 obavljanje revizija regularnosti. 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 sporazuma između Republike Kosova koju zastupa ministar finansija i Međunarodno udruženje za razvoj; i
- O usklađenosti funkcija unutrašnje kontrole.

Revizija je zasnovana na proceni rizika. Analizirali smo aktivnost Projekta „Reforma u Sistemu Socijalne Pomoći“ koja trenutno funkcioniše u okviru Ministarstva finansija, rada i transfera 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

Faruk Rrahmani, Direktor revizije

Arnisa Aliu, Vođa tima

Leonora Hasani, 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.

REPUBLIKA E KOSOVËS / REPUBLIC OF KOSOVO	
Qeveria e Kosovës / Government of Kosovo	
Ministria e Punëve Sociale dhe Mbrojtjes Sociale / Ministry of Social Welfare and Social Security	
Drejtoria e Punëve Sociale / Directorate of Social Welfare	
Drejtoria e Punëve Sociale / Directorate of Social Welfare	
Numri i Dokumentit / Document No.	DSS
Numri i Dokumentit / Document No.	331
Data / Date	28/05/2025

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

Financial Statements
for the year ended on December 31, 2024

Content

Financial Statements of the project

Page

- | | |
|--|-------|
| • Statement of Sources and Uses of Funds | 1 |
| • Statement of Expenditure | 2 |
| • Notes to the <i>Statement of Sources and Uses of Funds</i> | 3-10 |
| • Supplementary schedules | 11-12 |

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>	-	-	-	-	-	-	-

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	-	-	-
Financing (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.	-	-	-
B. Supporting the introduction of new eligibility criteria for SAS:	-	-	1,084,385
Financing SAS payments to Qualifying Households that meet the Eligibility Criteria for Qualifying Households for an approximate period of twelve (12) months.	1,084,385	-	-
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 management and Implementation	-	8,138	-
Total	257,547	13,016	301,552
	-	-	1,385,937
	-	-	42,372

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

