



Republika e Kosovës
Republika Kosova
Republic of Kosovo



Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office

AUDIT REPORT ON THE ANNUAL FINANCIAL STATEMENTS OF THE MINISTRY OF HEALTH FOR THE YEAR 2024

Prishtina, May 2025

TABLE OF CONTENT

1. Audit Opinion.....	3
2. Findings and recommendations.....	6
3. Summary on budget planning and execution.....	10
4. Progress in implementing recommendations.....	13
Annex I: Letter of confirmation.....	17
Annex II: Explanation regarding different types of opinion applied by NAO and other parts of the Auditor's Report.....	18

1. Audit Opinion

We have completed the audit of the financial statements of the Ministry of Health for the year ended on 31 December 2024 in accordance with the Law on the National Audit Office of the Republic of Kosovo and International Standards of Supreme Audit Institutions (ISSAIs). The audit was mainly conducted to enable us to express an opinion the financial statements and conclusion on compliance with authorities¹.

Unmodified Opinion on Annual Financial Statements

We have audited the annual financial statements of the Ministry of Health (MoH) which comprise the Statement of cash receipts and payments, Budget execution report, and Explanatory notes to financial statements, including a summary of important accounting policies and other reports² for the year ended as of 31 December 2024.

In our opinion, the annual financial statements of the Ministry of Health give a true and fair view in all material respects, in accordance with International Public Sector Accounting Standards under cash-based accounting, the Law no.03/L-048 on Public Finance Management and Accountability (as amended and supplemented) and MF Regulation no.01/2017 on Annual Financial Reporting of Budget Organisations.

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. NAO is independent from the auditee in accordance with INTOSAI-P 10, ISSAI 130, NAO Code of Ethics, and other requirements relevant to our audit of the budget organisations' AFS. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusion on Compliance

We have also audited whether the processes and underlying transactions are in compliance with the established audit criteria arising from the legislation applicable for the auditee as regards making use of financial resources.

In our opinion, except for the effects of the matter described in the Basis for Compliance Conclusion section of our report, transactions carried out in the process of execution of the Ministry of Health's budget have been, in all material respects, in compliance with the established audit criteria arising from the legislation applicable for the auditee related to the use of financial resources.

Basis for Conclusion

A1 In two procurement procedures — “Construction of the Main Family Medicine Centre (MFMC) in Istog,” with a contract value of €2,364,143 and “Supply with medical equipment and inventory for the Paediatrics Department in Mitrovica – Lot 2,” with a contract value of €45,625 — deficiencies were found in the tender evaluation process.

For more details see subchapter 2.1 Issues with impact on the compliance conclusion

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. NAO is independent from the auditee in accordance with INTOSAI-P 10, ISSAI 130, NAO Code of Ethics, and other requirements relevant to our audit of the budget organisations’ AFS. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities of Management and Those Charged with Governance for the AFS

The Secretary General is responsible for the preparation and fair presentation of financial statements in accordance with the International Public Sector Accounting Standards – Financial reporting under the cash basis of accounting. In addition, the Secretary General is responsible for establishing internal controls which he determines are necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error. This includes the fulfilment of requirements of the Law no.03/L-048 on Public Finance Management and Accountability (amended and supplemented) and Regulation no.01/2017 on Annual Financial Reporting of Budget Organisations.

The Minister is responsible to ensure the oversight of the Ministry of Health’s financial reporting process.

Management’s Responsibility for Compliance

The Ministry of Health’s management is also responsible for the use of the Ministry of Health’s financial resources in compliance with the Law on Public Financial Management and Accountability, and all other applicable rules and regulations.³

Auditor General’s Responsibility for the audit of AFS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from

fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our objective is also to express an audit opinion on compliance of respective The Ministry of Health's authorities with the applicable policies, rules and regulations as regards making use of financial resources of the audited organisation

As part of an audit in accordance with the Law on NAO and ISSAIs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Identify and assess the risks of non-compliance with authorities, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion on compliance with authorities. The risk of not detecting an incidence of non-compliance with authorities resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry of Health's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management and those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

From the matters communicated with management, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. The audit report is published on the NAO's website, except for information classified as sensitive or other legal or administrative prohibitions in accordance with applicable legislation.

2. Findings and recommendations⁴

During the audit, we have identified areas of possible improvement, including internal control, which are presented below as findings and recommendations for your consideration.

Areas that require further improvement include true presentation of accounts receivable and stocks.

When it comes to compliance with the applicable legislation and regulations, more focus should be put on preventing the delayed processing of payments, the shortcomings in the procurement area and the disclosure of contingent liabilities.

This report resulted in three (3) new recommendations.

For the status of the previous year's recommendations and the level of their implementation, see Chapter 4.

2.1 Issues with impact on compliance conclusion

Issue A1 – Shortcomings in the procurement process

The Law on Public Procurement (LPP), article 28, requires that technical specifications be clear and precise in order to ensure equal competition. Paragraph 7 therein prohibits any direct or indirect reference to a specific manufacturer, brand, or origin, in order to avoid favouritism. According to Article 25.7 of Regulation No. 001/2022, economic operators (EOs) must submit documents proving their professional suitability as established in Article 66 of the LPP. According to Regulation No. 01/2022 on Public Procurement, article 10, the requesting unit is responsible for preparing or proposing the project task, technical specifications (TS), Terms of Reference (ToR), bill of quantities, and cost estimates, ensuring that these are in compliance with Article 28 of the LPP and Article 19 of the same regulation.

In the procurement procedure “Construction of the MFMC in Istog,” with a contract value of €2,364,143, the Ministry of Health has made direct reference to the specific brand names in the Tender Dossier, namely in the bill of quantities and cost estimates. In addition, the winning EO submitted a contract for the project manager that was signed by the same individual acting in both roles — as employer and employee⁵.

Moreover, in the procurement procedure “Supply with medical equipment and inventory for the Pediatrics Department in Mitrovica – Lot 2,” with a contract value of €45,625, we found that several products with identical technical descriptions were listed as separate items under different names. As a result, the contract was signed and executed with different prices for the same product.

The identified irregularities are the result of the negligence of responsible officials in drafting the technical specifications during the initiation phase of the procurement procedure.

Impact

This constitutes a potential restriction of competition by favouring certain products and hindering the participation of other economic operators offering similar products. It also leads to the acceptance of bids with varying prices for the same product.

Recommendation A1 The minister should take measures to strengthen internal controls in order to ensure that the legal requirements are fully applied during the preparation and evaluation of tenders.

Management's Response: Agree

2.2 Other financial management and compliance issues

2.2.1 Common Issues on certain economic categories

The following are common issues related to economic categories such as Good and Services and Capital Investments

Issue A2 – Untrue presentation of information

Finding MF Regulation no.01/2017 on Annual Financial Statements of Budget Organisations, Article 6, stipulates that Budget organizations keep accurate, complete, up to date accounting records and in compliance with applicable law on all financial information and other non-financial information. According to article 16 therein, budget organisations that collect revenue are required to keep registers of the revenues collected and invoiced amounts of the uncollected. Receivables shall be disclosed in the annual financial report in the relevant table by type of revenues. Further on, article 19 requires the budget organisations to report on non-financial assets, including stocks.

Accounts receivable in the MoH were overstated due to the inclusion of a €10,000 fine in the records of the Health Inspectorate, even though the case had been closed and the EO had no obligations toward the Ministry.

Moreover, at the Kosovo Agency for Medicinal Products and Equipment, we found that stocks were overstated by €5,008 as a result of stock being recorded twice.

At the National Blood Transfusion Centre, we were unable to verify the actual stock balance due to lack of reliable evidence. The content of the financial documents we were provided with during the testing was of a different nature, thus preventing us from assessing the stock balance presented in the AFS.

This occurred as a result of undue negligence during the preparation of the Annual Financial Statements.

Impact Incorrect presentation of data in the AFS may lead to stakeholders or their users being misinformed regarding the disclosures.

Recommendation A2 The Minister should provide for more robust controls over the preparation of information in the AFS, in order to ensure that they give a true and fair view.

Management's Response: Agree

.2.2.2 Contingent Liabilities

The statement of contingent liabilities by the end of 2024 was €4,853,684.

Issue A3 – Incorrect presentation of contingent liabilities

Finding Pursuant to the International Accounting Standard (IAS) 37 – "Provisions, Contingent Liabilities and Contingent Assets," Paragraph 84 – for each class of provision, the entity shall disclose explanatory information including: (a) the net carrying amount at the beginning and at the end of the period.

Paragraph 86 – except when the possibility of an outflow of resources to settle the obligation is remote, the entity shall disclose explanatory information for each class of contingent liability at the end of the reporting period, including a brief description of the nature of the contingent liability and, when possible: (a) an estimate of its financial effect as defined in paragraphs 36–52.

The budget organisation reported in its source documents that out of a total of 701 contingent liabilities—primarily of the same nature—21% (or 150 contingent liabilities) did not have a defined financial value.

This situation occurred due to lack of diligence by the officials responsible for keeping records of contingent liabilities, as well as poor coordination and communication between the legal office and the finance department.

Impact Incorrect presentation of contingent liabilities affects the true and fair informing of stakeholders or users of the AFS regarding the disclosure of such liabilities, and may also hinder effective budget planning for the subsequent year.

Recommendation A3 The Minister should take measures to accurately assess the likelihood of contingent liabilities being settled and to determine a reasonable financial value, in order to provide a clear and fair view of the organization's financial position.

Management's Response: Agree

3. Summary on budget planning and execution

This chapter gives a summary of information on the sources of budget funds, spending of funds and revenues collected, by economic categories. This is illustrated in the following tables and charts:

Table 1. Expenditures by sources of budget funds (in €)

Description	Initial budget	Final budget ⁶	2024 Expenditures	2023 Expenditures	2022 Expenditures
Sources of funds	80,395,329	69,030,812	57,306,037	45,490,623	35,744,066
Government Grants – Budget	71,525,329	58,787,690	51,952,940	38,955,720	28,893,431
Funding through borrowing	1,020,000	1,020,000	312,772	1,113,828	4,614,822
Funding through borrowing – investments clause	7,850,000	7,850,000	4,470,916	4,782,498	1,625,114
Domestic donations	0	538,863	399,867	129,150	0
External donations	0	834,258	169,541	509,427	610,700

The final budget was lower than the initial budget by €11,387,981 as a result of budget cuts.

In 2024, MoH spent €57,306,037 or 83% of the final budget, an increase of 26% compared to year 2023.

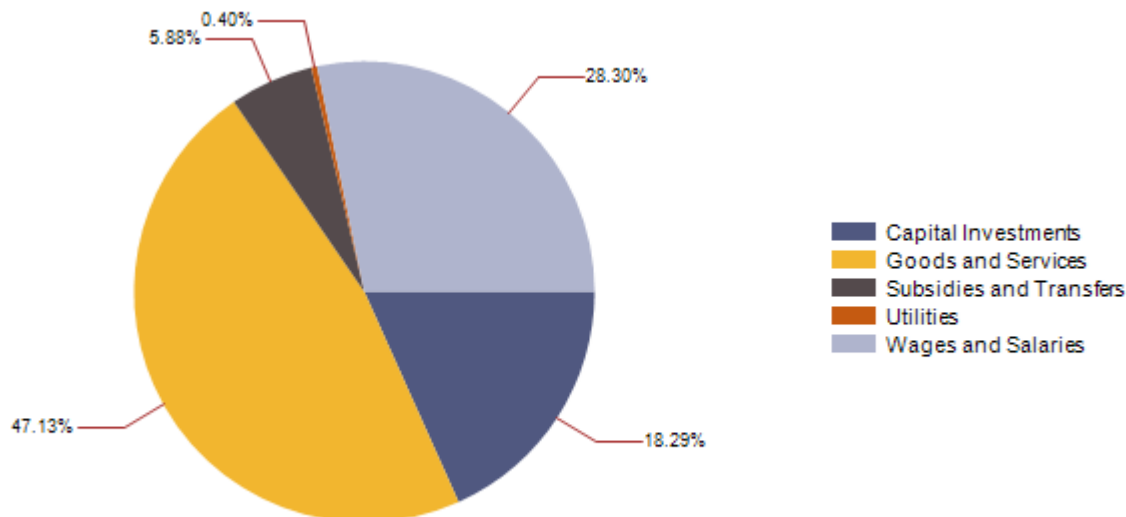
Table 2. Spending of funds by economic categories (in €)

Description	Initial budget	Final budget	2024 Expenditures	2023 Expenditures	2022 Expenditures
Spending of funds by economic categories	80,395,329	69,030,812	57,306,037	45,490,623	35,744,066
Wages and Salaries	14,575,078	16,259,048	16,218,601	13,031,527	10,776,522
Goods and Services	29,445,598	30,365,272	27,006,275	19,452,122	17,970,476
Utilities	281,848	288,848	231,299	219,052	182,602
Subsidies and Transfers	3,613,805	3,613,805	3,369,272	4,978,161	3,778,897
Capital Investments	32,479,000	18,503,839	10,480,590	7,809,761	3,035,569

Explanations for changes in budget categories are given below:

- The final budget of Wages and Salaries increased by €1,660,942 compared to the initial budget. This was as a result of amendments to the law on public officials' salaries. The budget spending in this category was at 100%.
- The final budget of Goods and Services increased by €919,238 compared to the initial budget. The budget spending in this category was at 89%
- The final budget of Utilities increased by €7,000 The budget spending in this category was at 80%.
- The final budget of Subsidies and Transfers was the same as the initial budget. The budget spending in this category was at 93%.
- The final budget for Capital Investments was reduced by €13,975,161 compared to the initial budget as a result of budget cuts at the end of the year. Of the 33 planned projects, 10 have not progressed financially at all. The budget spending in this category was at 57%.

Chart 1. Expenditures by economic categories for year 2024



In 2024, revenues generated by MoH were in the amount of €7,637,563. These revenues relate to fines issued by the inspectorate, licenses from individual and free professions, licenses for medicinal products, stamps, co-payments, service provision, and sanitary-hygienic inspections.

The Ministry does not have an agreement in place for the use of the collected revenues; all collected revenues are transferred to the Kosovo state budget.

Table 3. Revenues (in €)

Description	Initial budget	Final budget	2024 Receipts	2023 Receipts	2022 Receipts
Total of revenues	6,827,214	6,827,214	7,653,203	6,128,450	5,842,047
Non-tax revenues	6,827,214	6,827,214	7,637,563	6,127,404	5,836,038
Other revenues	0	0	15,640	1,046	6,009

4. Progress in implementing recommendations

Our audit report on the 2023 AFS of the Ministry of Health resulted in six (6) recommendations.

The Ministry has prepared an Action Plan stating how all recommendations given will be implemented. By the end of our 2024 audit, all the six recommendations have been implemented, as shown in the chart 2 below. For a more thorough description of the recommendations and how they are being addressed, see Table 4 (or Table of recommendations).

Chart 2. Progress in implementing prior year's recommendations

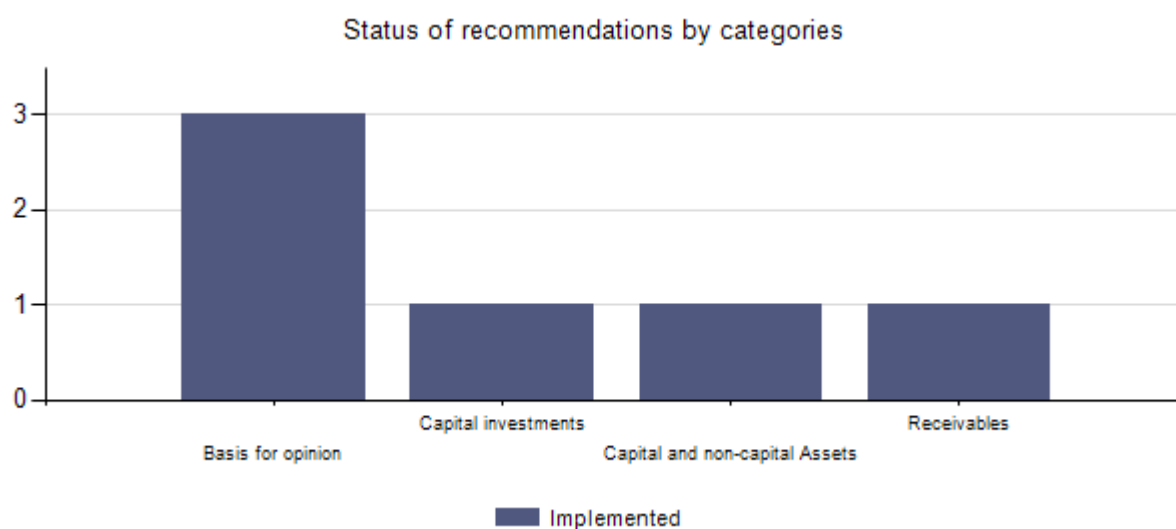


Table 4 Summary of previous year's recommendations

No	Audit area	Recommendations of 2023	Actions taken	Status
1.	Basis for opinion	The Minister should ensure that all units within MoH cooperate with the assets officer in order to provide a complete and accurate assets register. In addition, attention should be paid during the assets recording process and the errors identified in the assets register should be rectified in order to present an actual value of assets.	While testing the samples we found no such cases on the recording of assets	Implemented
2.	Basis for opinion	The Minister should provide for a better coordination between the legal office and the finance office in order to ensure that records of contingent liabilities are correctly kept and updated, so that the notes in the AFS are fairly presented	No such cases were found during the current year's audit	Implemented
3.	Basis for opinion	The Minister should ensure that all projects under constructions remain in the ongoing investments assets registers of the funding organisation until they become final, in order to ensure their complete presentation in the AFS.	No such cases were found during the current year's audit	Implemented
4.	Capital Investments	The Minister should ensure that the responsible staff have checked whether the bank guarantee fully complies with the request prior to executing the payment.	In the tested samples, we did not find any cases where the value of the bank guarantee was not in compliance with the request.	Implemented
5.	Assets	The Minister should ensure that all assets purchased for the other benefiting organisations, which have been completed according to the technical acceptance report, are transferred to the beneficiary through a written procedures and a better coordination with all the relevant actors.	The tests did not identify any such cases. During the sample testing, for assets purchased on behalf of other beneficiary organisations, the asset officer had submitted a written request for the respective assets to be registered under the	Implemented

			beneficiary organisations.	
6.	Accounts receivable	The Minister should ensure that the Human Resources clearly define the duties and responsibilities of each resident doctor in their employment contracts. In addition, the finance department should issue a document (invoice, payment slip) reflecting the resident's financial obligation in accordance with the fees set out in the applicable guideline	During 2024, the Ministry has issued invoices for the accounts receivable related to the resident doctors.	Implemented

* This report is a translation from the Albanian original version. In case of discrepancies, Albanian version shall prevail.

Vlora Spanca, Auditor General

Mjellma Dibra, Audit Director

Burbuqe Idrizi, Team leader

Drilon Osmani, Team member

Fatbardha Jashari, Team member

Aurora Morina, Team member

Annex I: Letter of confirmation

REPUBLIKA E KOSOVËS - REPUBLIC OF KOSOVO ZYRA KOMBËTARE E AUDITIMIT NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE			
DATUMI I marrëveshjes / DATE OF RECEIVED SUBMITTED: 2 - 06 - 2025			
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REPUBLIKA E KOSOVËS - REPUBLIC OF KOSOVO QEVERIA E KOSOVËS - VLADA KOSOVA - GOVERNMENT OF KOSOVO MINISTRIA E SHËNDETËSISË - MINISTARSTVO ZDRAVSTVA - MINISTRY OF HEALTH	
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Republika e Kosovës

Republika Kosova-Republic of Kosovo

Qeveria-Vlada-Government

Ministria e Shëndetësisë-Ministarstvo Zdravstva-Ministry of Health

LETËR E KONFIRMIMIT

Për pajtueshmërinë me gjetjet e Auditorit të Përgjithshëm për vitin 2024 dhe për zbatimin e rekomandimeve.

Për: Zyrën e Kombëtare të Auditimit

Të nderuar,

Përmes kësaj shkrese, konfirmoj se:

- Kam pranuar draft raportin e Zyrës Kombëtare të Auditimit për auditimin e Pasqyrave Financiare të Ministrisë së Shëndetësisë, për vitin 2024 - (në tekstin e mëtejshëm "DRAFT-RAPORTI I AUDITIMIT PËR PASQYRAT FINANCIARE VJETORE TË MINISTRISË SË SHËNDETËSISË PËR VITIN 2024");
- Pajtohem me gjetjet dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit;
- Brenda 30 ditëve nga pranimi i Raportit final, do t'ju dorëzoj një plan të veprimit për zbatimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për zbatimin e tyre.

Dr. Naim Bardiqi
 Sekretar i përgjithshëm



Data: 02.06.2025

Annex II: Explanation regarding different types of opinion applied by NAO and other parts of the Auditor's Report

Auditor's Report on the financial statements⁷ should contain a clear expression of opinion referring to financial statement, based on conclusions drawn from the evidence obtained during the audit. Where the audit is conducted to assess also conformance with legislation and other regulations the auditors have an additional responsibility to report on compliance with authorities⁸. Such opinion should be separated from the opinion whether financial statements are true and fair, i.e. the opinion may be modified with respect to compliance issue(s) but still be unmodified in reference to credibility of the financial statements (or vice versa).

For the purpose of concluding whether an opinion on the financial statements is modified or unmodified an auditor should assure himself/herself whether audit results include or not (a) detected material or pervasive misstatement(s) or potential one(s) presumed in the event of a limitation of scope.

A misstatement is a difference between the reported amount, classification, presentation, or disclosure of a financial statement item and the amount, classification, presentation, or disclosure that is required for the item to be in accordance with the applicable financial reporting framework. Misstatements can arise from error or fraud.

(extract from ISSAI 200)

Forms of opinion

Unmodified opinion

It is formulated when no misstatements or non-compliance were detected or misstatements and/or non-compliance were detected, a single one or aggregate, that do(es) not equal or exceed the level of materiality for the financial statements as a whole or (a) misstatement(s) and/or non-compliance detected within a certain class of transactions do(es) not equal or exceed the level of lower materiality established for this class of transactions. It is also formulated if there is no limitation of scope or a limitation of scope may not lead to omission of (a) material misstatement(s) and/or non-compliance).

Limitation of scope occurs when an auditor 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 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.

Modifications to the opinion in the auditor's report

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 and/or non-compliance, or is unable to obtain sufficient appropriate audit evidence to conclude that the financial statements as a whole are free from material misstatement and/or non-compliance, the auditor should modify the opinion in the auditor's report. A modified opinion may be:

- Modified (qualified)
- Adverse, or
- Disclaimer

Qualified opinion

It is formulated when misstatement and/or non-compliance were detected, a single one or aggregate, that equals or exceeds the level of materiality for the financial statements as a whole or (a) misstatement(s) and/or non-compliance detected within a certain class of transactions equals or exceeds the level of lower materiality established for this class of transactions. It is also formulated if there is a limitation of scope that may not lead to omission of (a) material misstatement(s).

Adverse opinion

It is formulated when misstatement and/or non-compliance were detected, a single one or aggregate, that pervasively exceeds the level of materiality for the financial statements as a whole or (a) misstatement(s) and/or non-compliance detected within a certain class of transactions pervasively exceeds the level of lower materiality established for this class of transactions.

“Pervasive is a term used, in the context of misstatements and/or non-compliance, to describe the effects of misstatements and/or non-compliance on the financial statements or the possible effects on the financial statements of misstatements and/or non-compliance, if any, that are undetected due to an inability to obtain sufficient appropriate audit evidence. Pervasive effects on the financial statements are those that, in the auditor's judgment:

- a) Are not confined to specific elements, accounts or items of the financial statements
- b) If so confined, represent or could represent a substantial proportion of the financial statements; or
- c) In relation to disclosures, are fundamental to users' understanding of the financial statements.

Disclaimer of opinion

It is formulated when limitation of scope, i.e. inability to obtain sufficient appropriate audit evidence, is material and pervasive.

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

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.

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.

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.

Endnotes

¹ Compliance with authorities – compliance with all the public sector laws, rules, regulations, and relevant standards and good practices

² Other reports as required in Regulation no.01/2017 on Annual Financial Report, Article 8

³ Collectively referred to as compliance with authorities

⁴ Issue A and Recommendation A - means new issue and recommendation

Issue B and Recommendation B - means repeated issue and recommendation

Issue C and Recommendation C - means partly repeated issue and recommendation

⁵ The application of discriminatory criteria due to the use of brand references was identified in the following cases: “003 Electrical,” Section 2.3, Positions 1 and 2 – reference to the brand SONY; “004 Machinery,” Section 3, Position 1 – reference to the brand Samsung; “004 Machinery,” Section 4, Position 1 – reference to the brand Samsung; “004 Machinery,” Section 5 – reference to the radiator manufacturing plant in Gjilan; “004 Machinery,” Section 8, Position 13 – reference to the brand Siemens. In addition, the following products were listed with identical technical descriptions under separate positions: chairs, head nurse desks, display cabinets, coat hangers, drawers, and wardrobes, indicating possible fragmentation or duplication.

⁶ Final budget approved by the Assembly of Kosovo and subsequently adjusted by the Ministry of Finance

⁷ Financial statements in the public sector include also the statement(s) of budget execution

⁸ Compliance with authorities: compliance with laws, rules, regulations, standards, or good practices.