Republika e Kosovës
Republika Kosova
Republic of Kosovo

ZKA
ZYRA KOMBËTARE E AUDITIMIT
NACIONALNA KANCELARIJA REVIZIJE
NATIONAL AUDIT OFFICE

AUDIT REPORT ON THE SPECIAL-PURPOSE ANNUAL FINANCIAL STATEMENTS ON STRENGTHENING DIGITAL GOVERNANCE FOR SERVICE DELIVERY PROJECT FOR THE PERIOD FROM 1 JULY 2024 TO 31 DECEMBER 2025

Prishtina, July 2026

TABLE OF CONTENT

1 Audit Opinion

This report summarises the key issues arising from the audit of the special-purpose annual financial statements of the Strengthening Digital Governance for Service Delivery Project for the period 1 July 2024 to 31 December 2025, which sets out the Opinion of the Auditor General. The 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.

1.1 Audit Opinion on the annual financial statements of the Strengthening Digital Governance for Service Delivery Project

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 July 2024 to 31 December 2025, 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 Strengthening Digital Governance for Service Delivery Project for the period 1 July 2024 to 31 December 2025, 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 true and fair preparation 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 consists of the Statement of Funds and their Use and the Statement of Funds Withdrawal.

The Minister is responsible to ensure the oversight of financial reporting process

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 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

Based on the agreement/contract entered into with the World Bank, the National Audit Office (NAO) is responsible for carrying out the financial audit. This audit includes the examination and assessment of the financial statements and other financial records as the following:

- 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 and the World Bank; and

- Compliance of internal control functions.

Our audit was based on risk assessment. We have analysed the operations of the Strengthening Digital Governance for Service Delivery Project, which operates within the Ministry of Digitalisation and Public Administration, 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

Antigona Çitaku, Team Leader

Lumturije Sopi, 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.

Annex II: Letter of Confirmation

REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO
QEVERIA - VLADA - GOVERNMENT
MINISTRIA E DIGJITALIZIMIT DHE ADMINISTRATËS PUBLIKE- MINISTARSTVO DIGITALIZACIJE I JAVNE UPRAVE - MINISTRY OF DIGITALIZATION AND PUBLIC ADMINISTRATION

Nr./Br./No 1771 Nr. i faq/Br.str/No.pg

Data/Datum/Date 20 / 07 / 2026

PRISHTINË - PRIŠTINA - PRISTINA

Republika e Kosovës
Republika Kosova-Republic of Kosovo
Qeveria–Vlada-Government
Ministria e Digjitalizimit dhe Administratës Publike
Ministarstvo Digitalizacije i Javne Uprave
Ministry of Digitalization and Public Administration
Agjencia e Shoqërisë së Informacionit
Agency of Information Society-Agencija za Informaciono Drustvo

ASHI

LETËR E KONFIRMIMIT

Për pajtueshmërinë me draft raportin Auditorit të Përgjithshëm për vitin 2025

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 për qëllime të veçanta për Projektin **"Forcimi i qeverisjes digjitale për përmirësimin e ofrimit të shërbimeve (01.07.2024 – 31.12.2025)"**. (në tekstin e mëtejmë "Raporti"); dhe
- pajtohem me përmbajtjen e Raportit.

Ministria e Digjitalizimit dhe Administratës Publike,

Z. Artan Dreshaj

per

Prishtinë, 20 Korrik 2026

REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO
QEVERIA - VLADA - GOVERNMENT
MINISTRIA E DIGJITALIZIMIT DHE ADMINISTRATËS PUBLIKE- MINISTARSTVO DIGITALIZACIJE I JAVNE UPRAVE - MINISTRY OF DIGITALIZATION AND PUBLIC ADMINISTRATION
Nr./Br./No 1518 Nr. i faq/Br.str/No.pg
Data/Datum/Date 25 / 06 / 2026
PRISHTINË - PRIŠTINA - PRISTINA

Strengthening Digital Governance for Service Delivery Project

(Credit No. 72730-XK)

(P178162)

Project Financial Statements

for the period from July 1, 2024 (inception date), up to December 31, 2025

Content

Strengthening Digital Governance for Service Delivery Project
(Credit No. 72730-XK)

Statement of Sources and Uses of Funds
For the period from July 1 2024, up to December 31, 2025
(in EUR unless otherwise stated)

	Notes	For the period from July 1, 2024, up to December 31, 2025	Cumulative from inception (July 1, 2024) up to December 31, 2025
Sources of funds			
IDA Funding (IDA - 72730-XK)	4	163,340	163,340
Temporary advance received by GOK	5	12,475	12,475
Total Sources		**175,815**	**175,815**
Uses of funds:			
Goods	6	(18,678)	(18,678)
Consulting services	7	(149,510)	(149,510)
Incremental operating costs	8	(7,627)	(7,627)
Total uses		**(175,815)**	**(175,815)**

The Statement of Sources and Uses of Funds is to be read in conjunction with the notes set out on pages 3 to 9 and forming an integral part of the financial statements.

The financial statements of the "Strengthening Digital Governance for Service Delivery Project" were authorised for issue by the management of the Project on June 25, 2026, and signed on its behalf by:

Rejhane Zylfijaj

Rejhane ZYLFIJAJ
Project Coordinator, PIU

Qëndresa THAQI HYSENI
Financial Management Specialist

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Strengthening Digital Governance for Service Delivery Project
(Credit No. 72730-XK)

Statement of Withdrawals
For the period from July 1, 2024, up to December 31, 2025
(in EUR unless otherwise stated)

IDA Credit No. 72730 – XK

Withdrawal Application	Type of application	Appl. Pym. Amt	Disbursed in Euro	Goods	Works	Consulting services	Incremental operating costs	SOE	Deducted	Date received	Value Date
01/SDGSDP/25	Reimbursement	23,197	23,197	-	-	22,652	546	23,197	-	7-Apr-25	11-Apr-25
02/SDGSDP/25	Reimbursement	140,143	140,143	18,678	-	114,383	7,081	140,143	-	11-Dec-25	22-Dec-25
Total Reimbursement 2025		**163,340**	**163,340**	**18,678**	-	**137,035**	**7,627**	**163,340**	-		

Rejhane Zylfijaj

Rejhane ZYLFIJAJ
Project Coordinator, PIU

Qëndresa THAQI HYSENI
Financial Management Specialist

1) General

The Financing Agreement for the Strengthening Digital Governance for Service Delivery Project (IDA Credit No. 72730-XK) – (the 'Project'), was signed between the International Development Association ("Association") and the Republic of Kosovo "Recipient") on September 28, 2023. The total financing amount will not exceed EUR 18.5 million (eighteen million five hundred thousand euro). The project became effective on July 1, 2024, and its closing date set on July 31, 2028.

Pursuant to the Financing Agreement, the Agency for Information Society (AIS), operating under the Ministry of Internal Affairs of the Republic of Kosovo, is responsible for the overall implementation of the Project with due diligence and efficiency, in conformity with appropriate administrative, technical, financial, economic, environmental and social standards and practices and in accordance with the provisions of the Financing Agreement.

Project Objectives and Description. The Project Development Objective (PDO) is to improve the quality of and user access to selected public administrative services. The Project consists of the following parts:

Part 1: Digital transformation of government

1.1 Support for the development of interoperability standards and protocols, data governance and appropriate associated infrastructure through:

(a) development and implementation of a National Interoperability Framework in line with the new European Interoperability Framework (EIF)

(b) enhancement of the National Open Data Portal;

assessment and enhancement of the Government Gateway (GG) to automate secure data exchange for key government systems, and expand its use, including energy efficient hardware as needed;

(c) improvements to the interoperability of base registries and selected core public entities; and

(d) associated capacity building and change management activities.

1.2 Support for the strengthening of the State Data Center (SDC) and Disaster Recovery Center (DRC) arrangements, and transition towards a government cloud platform through:

(a) the establishment of a shared DRC for short-term needs to host selected government critical information systems [requiring near zero downtime or data loss in the event of primary data center disruption];

(b) development of a Cloud Computing Transition Plan; and

(c) acquisition of energy efficient critical equipment for the SDC/DRC, as needed.

1 General (continued)

1.3 Develop a whole-of-government platform as a go-to hub for public servants and improve internal processes, communication, and collaboration, as well as monitoring the implementation of relevant regulations through:

(a) design, development and phased deployment of a whole-of-government platform; and

(b) assessment of government network (GovNet) infrastructure needs, and support for the expansion of GovNet infrastructure, including energy efficient equipment as needed.

Part 2: Digital transformation of public service delivery

2.1 Provide technical assistance and capacity building to enhance and upgrade the e-Kosova platform and the interconnection of key base registries through:

(a) technical enhancements to the e-Kosova platform;

(b) improvements in accessibility through an upgraded e-Kosova application design, and development of an upgraded e-Kosova mobile-application;

(c) interconnection of key base registries, particularly of the Kosovo Civil Registration Agency (CRA) database, with e-Kosova and use by other organizations to promote integrated services through inter alia : (i) creation of an electronic file archive of all key individual identification documents issued in Kosovo before its independence that allows links to other relevant registers of CRA and interconnection with other base registries, databases; (ii) development of a centralized, electronic open data platform for the CRA that helps other interested organizations and citizens link to updated, real time data from the CRA system; (iii) the enhancement and maintenance of the driver's license system; (iv) support the interconnection of CRA databases and other government electronic systems; and (v) acquisition of energy efficient equipment as needed; and

(d) strengthening of the dedicated AIS teams that are responsible for managing the e-Kosova platform as well an increased focus on data analytics and user research.

2.2 Support for increasing multichannel access to citizen-centric digital services through;

(a) the design and upgrade of a multichannel digitalized e-Kosova Contact Center, including *inter alia:* (i) development of integrated Help-Line software; (ii) deployment of customer relationship management software;(iii) acquisition of associated energy efficient hardware and network equipment; (iv) analysis of user data; and (v) additional identified training needs of the Contact Center workforce;

(b) the establishment of a pilot Integrated Service Center (ISC) in Prishtina within the existing government location, including *inter-alia* (i) financing for a feasibility study, and a competition for the design and area master plan, (ii) support minor refurbishment needs and additional investments in energy efficient hardware and software; and (iii) a communication campaign to raise awareness about the Pristina ISC, and

(c) the development and deployment of an active information, education, and communications (IEC) outreach campaign to increase awareness and mobilize citizens on the multi-channels of access to e-services.

1 General (continued)

2.3 Support for piloting citizen-centric digital services with a life event approach through:

(a) Analysis of global experiences in using a life event approach and the finalization of the services to be selected for support under the Project; and

(b) Reengineering of services around two priority life event related category of services.

2.4 Support for the establishment of an Innovation unit within the Recipient to leverage innovative digital transformation solutions through:

(a) The establishment of an innovation unit within the Government; and

(b) Carrying out selected activities that will contribute to strengthening the Innovation ecosystem.

Part 3. Institutional strengthening, change management, and project management

3.1 Provide technical assistance to strengthen the data governance policy and institutional legal framework, including:

(a) Strengthening of the data governance institutional and legal framework through *inter alia*,(i) provide support to a data governance unit responsible for the development and implementation of a data governance strategy; (ii) development of a data-classification methodology, standards, and protocols as well as improvements in the legal and organizational framework; (iii) provide support for reviewing the legal framework to enhance compliance with relevant EU regulations;(iv) devising privacy and security measures, and other legal safeguards and enablers; (v) strengthening the AIS; and (vi) designing and implementing incentives for better ICT investment management; and

(b) Strengthening of the institutional and coordination structure envisioned in the e-Government Strategy 2023-2027.

3.2 Provide change management and capacity building support related to:

(a) leadership level skills to plan and implement reforms in a timebound manner;

(b) managerial skills (non-IT or non-specialized) to support prioritization of reforms and selection of services to be digitalized being primarily responsive to user needs; and

(c) broader technical (including IT-related) skills.

3.3 Support for the Project management, implementation, monitoring and evaluation including, communications, and stakeholder engagement strategy.

1) General (continued)

Financing Agreement No. 72730- 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 initially planned and as after the restructuring:

Category	Amount of the Credit Allocated (Euro)	Percentage of expenditures to be Financed (inclusive of taxes)
(1) Goods, works, non-consulting services, consulting services, Operating Costs and Training for the Project	18,500,000	100%
Total amount	**18,500,000**	

Pursuant to the financing agreement all project expenditure is financed 100% by the credit proceeds IDA Credit No. 72730-XK.

The commitment and the payment currency are EURO. As of December 31, 2025, an amount of EUR 163,340 was disbursed from the Credit proceeds.

2) Basis of preparation

The financial statements of the project for the period from July 1, 2024, up to December 31, 2025, have been prepared for the purpose of complying with the provisions of the Project's objectives, the World Bank guidelines and terms and conditions of the Credit No. 72730-XK.

The financial statements comprise the statement of sources (Cash Receipts) and uses (Payments); the statement of expenditures used as the basis for the submission of withdrawal applications for the period from July 1, 2024, up to December 31, 2025, and a summary of significant accounting policies and other explanatory notes.

The financial statements have been prepared in accordance with cash basis IPSAS - Financial Reporting under the Cash Basis of Accounting, which differs from Kosovo and International Financial Reporting Standards. On this basis, income is 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 credit, are recognised as sources and uses of funds at the time the payment is made.

The financial statements prepared for the special purpose are presented in Euro ("EUR"), unless otherwise stated.

3) Summary of significant accounting policies

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

3.1 Recognition of income and expenses

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

3.2 Taxation

The Project is not exempt from income tax, Value Added Tax (VAT), customs duties and other applicable taxes unless otherwise provided under the applicable legislation or financing agreements. Local employees and consultants are liable for personal income tax and pension contributions in accordance with Kosovo legislation.

4) IDA Credit No. 72730-XK funding

IDA funding is composed of disbursement methods as follows:

	For the period from July 1, 2024 to December 31, 2025
Reimbursements	163,340
Total	**163,340**

Reimbursements represent the IDA financing withdrawals for covering the payments already made by the Government of Kosovo for this project.

5) Temporary advances received by Government of Kosovo

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

	For the period from July 1, 2024 to December 31, 2025
Government Funds as the beginning of the year	-
Project eligible expenditure paid from government funds	175 815
Reimbursements from IDA credit	(163 340)
Movement during the period	12 475
Government Funds at end of the period	**12 475**

The balance of EUR 12,475 represents eligible expenditures paid by the Government of Kosovo by year-end that had not yet been reimbursed from IDA proceeds as of December 31, 2025.

6) Goods

Expenditures for goods are detailed as follows:

	For the period from July 1, 2024 to December 31, 2025
IT equipment for PIU	17,078
Chairs and Desks for PIU	1,600
Total	**18,678**

The expenditure under Goods represents the purchase of office equipment, desks, and chairs for the Project Implementation Unit (PIU) to support its operational and administrative activities during project implementation.

7) Consulting services

Expenditures for consulting services are detailed as follows:

	For the period from July 1, 2024 to December 31, 2025
PIU Salaries	132,522
Kosovo Pension Savings Trust – Employee	6,388
Tax Administration of Kosovo	10,600
Total	**149,510**

8) Incremental operating cost

Expenditures for incremental operating costs are detailed as follows:

	For the period from July 1, 2024 to December 31, 2025
Accommodation, per diem and travel expenses	1,239
Kosovo Pension Savings Trust - Employer	6,388
Total	**7,627**

Strengthening Digital Governance for Service Delivery Project
(Credit No. 72730-XK)

Notes to the Project Financial Statements
For the period from July 1, 2024 up to December 31, 2025
(in EUR unless otherwise stated)

9) Expenditures by parts:

The expenditures by Project Components are detailed as follows:

Project Components	Goods	Consulting Services	Incremental operating costs	For the period from July 1, 2024 to December 31, 2025
1. Digital transformation of government				
1.1 Developing interoperability standards, data governance and appropriate infrastructure	-	-	-	-
1.2 Strengthening the SDC/DRC arrangements and transition towards a government cloud platform	-	-	-	-
2. Digital transformation of public service delivery				
2.1 Enhancement and upgrade of the e-Kosova platform and base registries	-	-	-	-
2.2 Increasing Multichannel Access to Citizen-Centric Digital Services				
2.3 Piloting Citizen-Centric Digital Services with a life event approach	-	-	-	-
2.4 Innovation	-	-	-	-
3. Institutional strengthening, change management, and project management				
3.1 Institutional strengthening	-	52,964	-	**52,964**
3.2 Change management	-	-	-	-
3.3 Project management	18,678	96,546	7,627	**122,851**
Total	**18,678**	**149,510**	**7,627**	**175,815**

10) Undisbursed Credit Balance

The undisbursed balance of Credit No. 72730-XK as of December 31, 2025, is EUR 18,336,660.00

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Strengthening Digital Governance for Service Delivery Project

(Credit No. 72730-XK)

(P178162)

Statement of Cumulative Expenditures Withdrawal Schedule

(Supplementary schedule
to the Annual Financial Statements)

Project Financial Statements

for the period from July 1, 2024, up to December 31, 2025

Strengthening Digital Governance for Service Delivery Project
(Credit No. 72730-XK)

Statement of Cumulative Expenditures Withdrawal Schedule
For the period from July 1, 2024, up to December 31, 2025
(in EUR unless otherwise stated)

Credit No. 72730-XK

Withdrawal Application	Type of application	Appl. Pym. Amt	Disbursed in Euro	Goods	Works	Consulting services	Incremental operating costs	SOE	Deducted	Date received	Value Date
01/SDGSDP/25	Reimbursement	23 197	23 197	-	-	22 652	546	23 197	-	7-Apr-25	11-Apr-25
02/SDGSDP/25	Reimbursement	140 143	140 143	18 678	-	114 383	7 081	140 143	-	11-Dec-25	22-Dec-25
Total Reimbursement 2025		**163 340**	**163 340**	**18 678**	-	**137 035**	**7 627**	**163 340**	-		

Rejhane Zylfijaj

Rejhane ZYLFIJAJ
Project Coordinator, PIU

Qëndresa THAQI HYSENI
Financial Management Specialist

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