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 FRAMEWORK FINANCIAL STATEMENTS FOR THE EARLY CHILDHOOD EDUCATION AND CARE FOR KOSOVO'S HUMAN CAPITAL PROJECT FOR THE PERIOD FROM 18 SEPTEMBER 2024 THROUGH 31 DECEMBER 2025

Pristina, July 2026

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1 Audit Opinion

This report summarizes the main issues arising from the audit of the Special-Purpose Framework Annual Financial Statements for the project 'Early Childhood Education and Care for Kosvo's Human Capital Project' for the period 18 September 2024 to 31 December 2025, which sets out the Opinion rendered by the Auditor General. The examination of the Special-Purpose Framework Financial Statements for the audit period was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our approach included the tests and procedures that were necessary to reach an opinion on the financial report.

We have no issues to raise regarding the management reporting, controls, and implementation of recommendations.

1.1 Audit opinion on the Annual Financial Statements of the Early Childhood Education and Care for Kosovo's Human Capital Project

Our audit of the Special-Purpose Framework of Annual Financial Statements considers the compliance with the reporting requirements of the agreement as well as the quality and accuracy of the information presented in the financial statements.

Unmodified opinion

We have audited the Special-Purpose Framework Financial Statements of the World Bank-funded project for the period 18September 2024 to 31 December 2025, which include a summary of the source of funds and expenditures incurred, a statement of applications for withdrawal of funds, and disclosures.

In our opinion, the Special-Purpose Framework Financial Statements regarding the to the Early Childhood Education and Care for Kosov's Human Capital Project for the period 18 September 2024 to 31 December 2025, present gives a true and fair view, in all material respects, complying with the reporting requirements in the agreement between the parties, and in accordance with cash-based accounting principles.

Basis for opinion

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

Emphasis of Matter - Basis for Accounting

1 We draw your attention to the fact that the financial statements were prepared in accordance with the special purpose frameworks and therefore the financial statements may not be suitable for other purposes.

Our opinion has not been modified on this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of true and fair view of the special purpose frameworks financial statements, in accordance with the agreement signed between the Republic 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 Acting Minister is responsible for ensuring oversight of the financial reporting process of the Ministry of Education, Science, Technology and Innovation.

Auditor General's Responsibility for the Audit

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

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

In performing the risk assessment procedure, we consider internal control relevant to the entity's preparation of the financial statements, but not for the purpose of expressing an opinion on their effectiveness. However, we will communicate to management and those charged with governance in writing any significant deficiencies in internal control relevant to the audit of the financial statements that we identify during the audit.

2 Audit scope and methodology

The National Audit Office (NAO), under the agreement/contract with the World Bank, is responsible for conducting the financial audit. This audit includes the examination and evaluation of the financial statements and other financial data, as follows:

· Whether the Special-Purpose Framework Financial Statements give a true and fair view of the accounts and financial position for the audit period;

· Whether all external funds have been used in accordance with the terms of the relevant financing agreements;

· Whether the financial data, systems and transactions comply with the laws and regulations applicable to the funds allocated by the World Bank;

· Whether the financial statements comply with the requirements of the special agreement with the World Bank; and

· The adequacy of internal control functions.

The audit is based on a risk assessment. We have analysed the activity of the Project "Early Childhood Education and Care for Kosovo's Human Capital" which currently operates within the Ministry of Education, Science and Technology and Innovation (MESTI), the extent of reliance on management controls to determine the extent of detailed tests, which are necessary to provide evidence and support the opinion of the AG. The procedures have included evaluating of internal controls, assessing accounting systems, performing related substantive tests, and reviewing related governance arrangements to the extent considered necessary for the effective performance of the audit.

Vlora Spanca, Auditor General

Shkelqim Xhema, Audit Director

Fatlinda Podvorica, Team Leader

Granita Zenelaj, Team Member

Annex I: Explanation regarding different types of opinions applied by the NAO

(extracted from ISSAI 200)

Form of Opinion

147. The auditor should express an **unmodified opinion** if he or she concludes that the financial statements are prepared, in all material respects, in accordance with the applicable financial framework.

If the auditor, based on the audit evidence obtained, concludes that the financial statements as a whole contain material misstatements or fails to obtain sufficient audit evidence to conclude that the financial statements as a whole do not contain material misstatements, then he must 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 fail to give a fair presentation, the auditor shall discuss the matter with management and, depending on the requirements of the applicable financial reporting framework and the manner in which 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, based on the audit evidence obtained, the auditor concludes that the financial statements as a whole are materially misstated, or if the auditor has not been able 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: qualified opinion, adverse opinion, and disclaimer of opinion.

Determining the Type of Modification to the Auditor's Opinion

152. The decision as to which type of modified opinion is appropriate depends on:

- the nature of the matter giving rise to the modification – that is, whether the financial statements contain material misstatements or, if it was impossible to obtain sufficient appropriate audit evidence, may contain material misstatements; and

- the auditor's judgment about the extent of the effects or potential effects that the matter has 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, either individually or in the aggregate, are material but not pervasive to the financial statements, or (2) if the auditor has been unable to obtain sufficient appropriate audit evidence on which to base an opinion, but concludes that the effects of any undetected misstatements on the financial statements could have been material but not pervasive.

154. The auditor should express an **adverse opinion if,** after obtaining sufficient appropriate audit evidence, the auditor concludes that misstatements, either 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 an opinion, the auditor concludes that the effects of any undetected misstatement on the financial statements could have been both material and pervasive. If, after accepting the engagement, the auditor becomes aware that management has imposed a limitation on the scope of the audit that the auditor considers may result in the need to express a qualified opinion or a disclaimer of opinion on the financial statements, the auditor should request management to remove that limitation.

156. If the auditor expresses a modified opinion, he or she should also modify the title to correspond with the type of opinion expressed. ISSAI 1705 provides additional guidance on the specific language to be used when expressing an opinion and describing the auditor's responsibility. It also includes illustrative examples of reports.

Emphasis of Matter Paragraph and Other Matter 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 both important and fundamental to their understanding of the financial statements, but there is sufficient appropriate evidence that the matter does not contain a material misstatement of the financial statements, the auditor should include an Emphasis of Matter paragraph in his or her report. Emphasis of Matter paragraphs should refer only to information presented or disclosed in the financial statements.

158. An emphasis of matter paragraph should:

- To be included immediately after the basis for opinion;
- Have the title that explicitly use the term 'emphasis of the matter' or some other appropriate title;
- Contain a clear description of the matter being emphasized and indicate where in the financial statements the relevant disclosures that fully describe the matter is located; and
- Indicate that the audit opinion is not modified in respect to this matter.

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

Annex II: Letter of Confirmation

REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO
ZYRA KOMBËTARE E AUDITIMIT
NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE

DATË PRANIMI/DORËZUAR: 17-07-2026

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REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO
QEVERIA - VLADA - GOVERNMENT
MINISTRIA E ARSIMIT DHE SHKENCËS-MINISTARSTVO OBRAZOVANJA I NAUKE-MINISTRY OF EDUCATION AND SCIENCE

DALJE

Njësia org. 01 Data/Datum/Date 17-07-26
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Prishtinë / Priština / Pristina

Republika e Kosovës
Republika Kosova-Republic of Kosovo
Qeveria - Vlada – Government

Ministria e Arsimit dhe Shkencës

Ministarstvo Obrazovanja i Nauke / Ministry of Education and Science

LETËR KONFIRMIMI

Për pajtueshmërinë me Draft-Raportin e Zyrës Kombëtare të Auditimit për vitin 2025

Për: Zyrën e Kombëtare të Auditimit

Të nderuar,

Përmes kësaj letre konfirmoj se:

- kam pranuar **Draft-Raportin e Zyrës Kombëtare të Auditimit** për auditimin e Pasqyrave Financiare të projektit **"Edukimi në Fëmijërinë e Hershme dhe Kujdesi për Kapitalin Njerëzor në Kosovë"**, të **Ministrisë së Arsimit dhe Shkencës**, për vitin 2025 (në tekstin e mëtejmë: **"Draft-Raporti"**); dhe
- pajtohem me përmbajtjen e **Draft-Raportit**.

Z. Hajrulla Çeku
Ministër në detyrë i Ministrisë së Arsimit dhe Shkencës

Prishtinë, 15.07.2026

Early Childhood Education and Care for Kosovo's Human Capital Project

(IDA Credit No. 75500-XK and ELP Grant No. TF0C3867-XK)

Project Financial Statements

For the period from September 18, 2024 (Inception Date) to December 31, 2025

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Early Childhood Education and Care for Kosovo's Human Capital Project
(IDA Credit No. 75500-XK and ELP Grant No. TF0C3867-XK)

Statement of Sources and Uses of Funds
For the period from September 18, 2024, up to December 31, 2025
(in EUR unless otherwise stated)

	Notes	Year ended on December 31, 2025	Cumulative from September 18, 2024 (inception date) to December 31, 2025
Sources of funds			
ELP Grant TF0C3867-XK		-	-
Temporary advance received by GOK	4	40,806	40,806
Total Sources		**40,806**	**40,806**
Uses of funds:			
Voucher Payments for part 3.3 of the Project	5	(23,440)	(23,440)
Consulting services	6	(16,728)	(16,728)
Incremental operating costs	7	(638)	(638)
Total uses		**(40,806)**	**(40,806)**

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 "Early Childhood Education and Care for Kosovo's Human Capital Project-ELP Grant" were authorised for issue by the management of the Project on June 24, 2026, and signed on its behalf by:

Fadile DYLA
General Secretary

Ileana Hoxha
Director of the Budget and Finance Department

1

Early Childhood Education and Care for Kosovo's Human Capital Project
(IDA Credit No. 75500-XK and ELP Grant No. TF0C3867-XK)

Statement of expenditures (Withdrawal schedule)
For the period from September 18, 2024, up to December 31, 2025
(in EUR unless otherwise stated)

ELP Grant TF0C3867-XK

Withdrawal Application	Type of application	Appl. Pym. Amt	Disbursed in Euro	Goods	Works	Training	Consulting services	Incremental operating costs	Voucher payments	SOE	Deducted	Date received	Value Date
Total Reimbursement 2025		-	-	-	-	-	-	-	-	-	-		

No withdrawal application/reimbursement was recorded under the ELP Grant during the year ended December 31, 2025. Eligible expenditures were paid from Government funds and are presented as temporary advances received by the Government of Kosovo until reimbursement from the Grant proceeds

Fadile DYLA
General Secretary

Ileana Hoxha
Director of the Budget and Finance Department

2

Early Childhood Education and Care for Kosovo's Human Capital Project
(IDA Credit No. 75500-XK and ELP Grant No. TF0C3867-XK)

Notes to the Project Financial Statements
For the period from September 18, 2024, up to December 31, 2025
(in EUR unless otherwise stated)

1) General

The Financing Agreement for the **Early Childhood Education and Care for Kosovo's Human Capital Project** – (the 'Project'), was signed between the International Development Association ("Association") and the Republic of Kosovo "Recipient") on June 28, 2024. The agreement was ratified by Kosovo parliament was ratified by the Parliament of Kosovo on February 13, 2026, and declared effective on May 5, 2026. The total financing amount will not exceed EUR 14.6 million. The financing closing date is June 30, 2029.

The Project part 3.3. is financed by the Early Learning Partnership Multi-Donor Trust Fund Grant Agreement (ELP Grant No. TF0C3867-XK) amounting USD 2,000,000. The grant agreement was signed on June 28, 2024, and became effective on September 18, 2024, and its closing date is set on is June 30, 2027.

The Project is carried out through the Ministry of Education, Science, Technology and Innovation (MESTI), with technical assistance from the Ministry of Health for Part 2 and the Ministry of Finance, Labour and Transfers for Part 3.3, as applicable.

Since the financing agreement become effective in 2026, no expenditures or financing transactions related to the Credit were incurred during the period from September 18, 2024 (Inception Date) to December 31, 2025. Accordingly, these financial statements present exclusively the activities, expenditures and financing related to the Early Learning Partnership Multi-Donor Trust Fund Grant No. TF0C3867-XK.

Project Objectives and Description. The objective of the Project is to improve the quality of and equitable access to Early Childhood Education and Care (ECEC) services in the Republic of Kosovo.

The Project consists of the following parts:

Part 1: Improving the quality of ECEC Services

1.1 ECEC regulatory updates and development of new ECEC quality and monitoring frameworks

a) conducting of a review of the existing ECEC regulatory framework;

b) developing a National ECEC Quality Framework;

c) developing the national ECEC assessment and observation framework and conducting classroom observations and assessments of child outcomes;

d) adapting or developing the child assessment tool that would be aligned with and adapted to national goals; and

e) improving regulations defining the quality of ECEC learning environments, their pedagogical role, and preparing the guidelines and blueprints for ECEC infrastructure expansions/adaptation, as well as development of the equipment standards and requirements for teaching and learning materials in ECEC centers.

1.2 Capacity building of ECEC professionals.

a) developing the national ECEC teacher continuous professional development framework based on the existing legal framework and the ECE Curriculum;

b) designing training programs for pre-service and in-service ECEC workers;

c) training, retraining, requalification, and capacity building of ECE teachers, childcare workers, municipal managers and other decision-makers;

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1) General

d) capacity-building activities, including study visits, information exchanges, and seminars and learning events;

e) Strengthening the teacher training and development capabilities of the MESTI through identifying one existing ECEC facility and equipping it with the necessary tools to integrate training center capabilities, as well as expanding this center with a function of the recycling center for ECEC learning materials, and;

f) strengthening MESTI's financial planning capacity.

1.3 Development and implementation of cross-sectorial ECEC module for the Education Management Information System (EMIS) and improvement of the core EMIS system

a) assessing the physical and institutional requirements of transitioning from the current data management system to an EMIS;

b) purchasing of software and hardware needed to transition to an EMIS that covers all levels of education and ECEC;

c) developing, piloting, and rolling out of an EMIS that adequately responds to the data needs across the education sector; and

d) training, communication, and capacity building on the EMIS for users at all levels of the education sector and relevant agencies involved in ECEC.

Part 2: Fostering Multi-sectoral Integration in ECEC Service Delivery

2.1 Early stimulation and promoting healthy nutrition

a) provision of training on stimulation for the first 1,000 days of life to healthcare providers in MFMCs, using training packages developed under Part 1.2.; and

b) (i) development and implementation of a comprehensive communications strategy and campaign materials with approaches to target young mothers; and (ii) training of healthcare and education providers on the promotion of breastfeeding and healthy nutrition as part of parent interactions in their settings.

2.2 Child monitoring and early childhood intervention program

a) development and institutionalization of an Early Childhood Intervention (ECI) Program and standardization of procedures for early identification and timely referral and data reporting and monitoring;

b) piloting of the ECI Program in Pristina city and up to two rural/vulnerable selected municipalities followed by the national rollout of the ECI Program;

c) infrastructure investments in MFMCs across the country and procurement of basic medical supplies to allow for implementation of the ECI Program; and

d) training of providers and advocacy for national adoption of the ECI Program.

Notes to the Project Financial Statements
For the period from September 18, 2024, up to December 31, 2025
(in EUR unless otherwise stated)

1) General

Part 3. Increasing Equitable access to ECEC services

3.1 Green and universal repurposing, building, and renovating ECEC facilities

a) construction of up to eighteen new ECEC Centers in selected municipalities;

b) rehabilitation and/or repurposing/upgrading of existing ECEC spaces and other public spaces for ECEC use, and refurbishments of kitchens to implement new nutrition guidelines; and

c) development and establishment of one new or renovated ECEC Center to include the training center for teacher preparation and a recycling center of supplies for ECEC Centers.

3.2 Equipping of ECEC Centers with new furniture and learning materials

Provision of equipment, supplies, and learning materials to accommodate different teaching methodologies and play-based curricula in ECEC Centers.

3.3 Support for the participation of Vulnerable Children in the Voucher Program

Design and implementation of the Voucher Program

Part 4. Project Management, Monitoring and Evaluation. Technical assistance and operational support to the Project Implementation Unit (PIU) for project management, monitoring and evaluation and, including *inter alia*, for:

a) design and implementation of an impact evaluation study relying on the observations and assessment supported under Part 1.1 of the Project;
b) verification of PBC targets; and
c) carrying out outreach and communication activities to raise awareness to families on the ECEC benefits.

Financing Agreement No. 75500-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 per Financing Agreement:

Category	Amount of the Credit Allocated (Euro)	Percentage of expenditures to be Financed (inclusive of taxes)
(1) Goods, works, non-consulting services and consulting services, Training and Operating Costs for the Project (except for Part 3.3)	18,600,000	100%
Total amount	**18,600,000**	

Early Childhood Education and Care for Kosovo's Human Capital Project
(IDA Credit No. 75500-XK and ELP Grant No. TF0C3867-XK)

Notes to the Project Financial Statements
For the period from September 18, 2024, up to December 31, 2025
(in EUR unless otherwise stated)

1) General

Grant Agreement TF0C3867-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 per Grant Agreement:

Category	Amount of the Financing Allocated (USD)	Percentage of expenditures to be Financed (inclusive of taxes, except VAT)
(1) Goods, consulting services, Training, Operating Costs and Voucher Payments for Part 3.3 of the Project	2,000.000	100% of the amount up to the withdrawal ceiling and subject to the conditions set forth in the table in Schedule 3 to the Agreement
Total amount	**2,000,000**	

Pursuant to the Grant Agreement, eligible expenditures incurred under Category (1) are financed from the Grant proceeds, subject to achievement of the Performance-Based Conditions (PBCs) and withdrawal ceilings specified in Schedule 3 of the Grant Agreement.

2) Basis of preparation

The financial statements of the Project for the period from September 18, 2024 (Inception Date) to December 31, 2025 have been prepared for the purpose of complying with the Project objectives, the World Bank guidelines, and the terms and conditions of the Early Learning Partnership Multi-Donor Trust Fund Grant Agreement No. TF0C3867-XK.

The financial statements comprise the Statement of Sources and Uses of Funds, the Statement of Expenditures used as the basis for withdrawal applications, a summary of significant accounting policies and other explanatory notes.

The financial statements have been prepared in accordance with the cash basis of accounting. On this basis, income is recognised when received rather than when earned and expenditures are recognised when paid rather than when incurred.

The special purpose financial statements are presented in Euro (EUR), unless otherwise stated. The Grant allocation in the signed agreement is expressed in United States Dollars (USD).

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.

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3) Summary of significant accounting policies

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) Temporary advances received by Government of Kosovo

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

	Year ended on December 31,2025
Government Funds as the beginning of the year	-
Project eligible expenditure paid from government funds	40,806
Reimbursements from ELP Grant	-
Movement during the period	40,806
Government Funds at end of the period	**40,806**

Although project expenditures were incurred in 2025, no withdrawals were made from the grant account. In addition to documenting project expenditures, withdrawals require confirmation that the Performance-Based Conditions (PBCs) outlined in Schedule 3 of the Grant Agreement have been met. While there is evidence that PBC 1 has been achieved, qualifying expenditures in 2025 remained below initial estimates, largely because most preparatory activities were financed through the Bank-executed trust fund.

5) Voucher payments under Part 3.3 of the Project

Expenditures for Voucher payments under Part 3.3 of the Project are detailed as follows:

	Year ended on December 31, 2025
Payments to participating preschool institutions under the ELP Voucher Program	21,370
Transportation support for beneficiary families	2,070
Total	**23,440**

The expenditure under Voucher Payments represents payments made to participating preschool institutions for the attendance of eligible children. Besides, transportation support was provided to beneficiary families in accordance with the program eligibility criteria. The pilot phase was launched on December, 2024.

Early Childhood Education and Care for Kosovo's Human Capital Project
(IDA Credit No. 75500-XK and ELP Grant No. TF0C3867-XK)

Notes to the Project Financial Statements
For the period from September 18, 2024, up to December 31, 2025
(in EUR unless otherwise stated)

6) Consulting services

Expenditures for consulting services are detailed as follows:

	Year ended on December 31, 2025
PIU Salaries	14,995
Kosovo Pension Savings Trust - Employee	638
Personal income tax – PIU staff	1,096
Total	**16,728**

7) Incremental operating costs

Expenditures for incremental operating costs are detailed as follows:

	Year ended on December 31, 2025
Kosovo Pension Savings Trust - Employer	638
Total	**638**

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Early Childhood Education and Care for Kosovo's Human Capital Project
(IDA Credit No. 75500-XK and ELP Grant No. TF0C3867-XK)

Notes to the Project Financial Statements
For the period from September 18, 2024, up to December 31, 2025
(in EUR unless otherwise stated)

8) Expenditures by parts:

The expenditures by Project Components are detailed as follows:

Project Components/Activities	Voucher Payments under Part 3.3 of project	Consulting Services	Incremental operating costs	Training	Total 31.12.2025
Part 1: Improving the quality of ECEC services					
1.1 ECEC regulatory updates and development of new ECEC quality and monitoring frameworks	-	-	-	-	-
1.2 Capacity building of ECEC professionals	-	-	-	-	-
1.3 Development and implementation of ECEC module for EMIS and improvement of core EMIS system	-	-	-	-	-
Part 2: Fostering multi-sectorial integration in ECEC service delivery					
2.1 Early stimulation and promoting healthy nutrition	-	-	-	-	-
2.2 Child monitoring and early childhood intervention program	-	-	-	-	-
Part 3: Increasing equitable access to ECEC services					
3.1 Green and universal repurposing, building, and renovating ECEC facilities	-	-	-	-	-
3.2 Equipping ECEC Centers with new furniture and learning materials	-	-	-	-	-
3.3 Support for the participation of Vulnerable Children in the Voucher Program	23,440	16,728	638	-	40,806
Part 4: Project management and monitoring and evaluation					
Total	**23,440**	**16,728**	**638**	-	**40,806**

9) Undisbursed Financing Proceeds

As of December 31, 2025, no withdrawals had been made under ELP Grant No. TF0C3867-XK (USD 2,000,000) or IDA Credit No. 75500-XK (EUR 18,600,000). Consequently, all eligible expenditures incurred during the reporting period were financed from Government funds pending reimbursement from the Grant proceeds.

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Early Childhood Education and Care for Kosovo's Human Capital Project

(IDA Credit No. 75500-XK and ELP Grant No. TF0C3867-XK)

Statement of Cumulative Expenditures Withdrawal Schedule

(Supplementary schedule to the Annual Financial Statements)

Project Financial Statements

For the period from September 18, 2024 (Inception Date) to December 31, 2025

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Early Childhood Education and Care for Kosovo's Human Capital Project
(IDA Credit No. 75500-XK and ELP Grant No. TF0C3867-XK)

Statement of Cumulative Expenditures Withdrawal Schedule
For the period from September 18, 2024, up to December 31, 2025
(in EUR unless otherwise stated)

ELP Grant TF0C3867-XK

Withdrawal Application	Type of application	Appl. Pym. Amt	Disbursed in Euro	Goods	Works	Training	Consulting services	Incremental operating costs	Voucher payments	SOE	Deducted	Date received	Value Date
Total Reimbursement 2025		-	-	-	-	-	-	-	-	-	-		

No withdrawals or disbursements were made from the Grant Account during the reporting period.

Fadile DYLA
General Secretary

Ileana HOXHA
Director of the Budget and Finance Department

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