



Republika e Kosovës
Republika Kosova
Republic of Kosovo



Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office

IZVEŠTAJ REVIZIJE O
FINANSIJSKIM IZVEŠTAJIMA ZA POSEBNE NAMENE ZA
PROJEKT COVID-19 VANREDNA SITUACIJA NA KOSOVU ZA
PERIOD 1. JANUAR 2021. DO 31. DECEMBRA 2021

Priština, Juli 2022.

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- 1 Mišljenje Revizije
- 2 Delokrug i metodologija revizije

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Dodatak II: Potvrдно pismo

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

1 Mišljenje revizije

Ovaj izveštaj rezimira ključna pitanja koja proizilaze iz revizije godišnjih finansijskih izveštaja za Posebne namene za projekat "Covid-19 Vanredna situacija na Kosovu" za period od 1. januara 2021. do 31. decembra 2021. godine, kojim se utvrđuje mišljenje Generalnog revizora. Ispitivanje finansijskih izveštaja posebne namene za period revizije izvršeno je u skladu sa Međunarodnim standardima o vrhovnim institucijama revizije (MSVIR). Naš pristup je obuhvatio testove i postupke koji su bili neophodni za dobijanje mišljenja o finansijskom izveštaju.

U vezi sa upravljačkim izveštavanjem, kontrolama i sprovođenjem preporuka nemamo pokrenutih pitanja.

1.1 Mišljenje Revizije o Godišnjim Finansijskim Izveštajima projekta "Covid-19 Vanredna situacija na Kosovu"

Naša revizija godišnjih finansijskih izveštaja sa posebnom namenom uzima u obzir usaglašenost sa zahtevima izveštavanja u skladu sa sporazumom, kao i kvalitet i tačnost informacija predstavljenih u finansijskim izveštajima.

Ne modifikovano mišljenje

Revidirali smo finansijske izveštaje za posebne svrhe projekta finansiranog od Svetske Banke, za period od 1 januara 2021 do 31 decembra 2021, a koja uključuje sažetak izvora sredstava i nastalih troškova, izjavu o prijemu za povlačenje sredstava i obelodanjivanja.

Po našem mišljenju, Godišnji Finansijski Izveštaji za posebne svrhe vezane za projekat "Covid-19 Vanredna situacija na Kosovu" za period od 1 januara 2021 do 31 decembra 2021, predstavljaju realnu i istinitu sliku u svim materijalnim aspektima, u skladu sa zahtevima za izveštavanje u sporazumu između strana, poštujući principe računovodstva zasnovanog na gotovom novcu.

Osnova za mišljenje

Revizija je izvršena u skladu sa Međunarodnim standardima vrhovnih revizorskih institucija (MSVRI). Prema ovim standardima, naše odgovornosti su opisane u nastavku u delu "Odgovornosti revizora za reviziju finansijskih izveštaja". Smatramo da su revizorski dokazi koje smo dobili dovoljni i prikladni za pružanje osnova za mišljenje.

Isticanje pitanja - Osnova za računovodstvo

- 1 Skrećemo vam pažnju na činjenicu da su Finansijski izveštaji pripremljeni u skladu sa okvirom za posebne namene, stoga finansijski izveštaji se ne mogu koristiti u bilo koju drugu svrhu.

Naše mišljenje nije modifikovano po ovom pitanju

Odgovornosti menadžmenta i organa upravljanja

Menadžment je odgovoran za pripremu i tačno predstavljanje Finansijskih Izveštaja za posebne svrhe, u skladu sa sporazumom potpisanom između Vlade Kosova koju zastupa Ministar finansija i Međunarodnog udruženja za razvoj. Ove informacije se sastoje od Izjave o sredstvima i njihovom korišćenju, kao i Izjave o prikupljanju fondova.

Ministar je odgovoran za obezbeđivanje praćenje procesa finansijskog izveštavanja Ministarstva Zdravlja.

Odgovornost Generalnog Revizora za reviziju

Reviziju smo obavili u skladu sa Zakonom o Nacionalnoj Kancelariji Revizije i Okvirom Profesionalnih Izjava INTOSAI (KDPI). Ovaj zakon i ovi standardi zahtevaju da se pridržavamo etičkih kriterijuma i reviziju planiramo i obavimo kako bismo stekli razumno uverenje da finansijski izveštaji ne sadrže pogrešnih materijalnih prikazivanja.

Revizija uključuje obavljanje postupaka radi dobijanja dokaza u vezi sa iznosima i obelodanjivanjima u finansijskim izveštajima. Izabrani postupci zavise od procene revizora, uključujući i procenu rizika od materijalno pogrešnih prikazivanja u finansijskim izveštajima bilo da se ona pojavljuju usled prevare ili greške. Revizija uključuje i procenu prikladnosti korišćenih računovodstvenih politika, opravdanost računovodstvenih procena izvršenih od strane menadžmenta, kao i procenu prezentacije finansijskih izveštaja.

Tokom sprovođenja postupka procene rizika, uzimamo u obzir relevantnu internu kontrolu u vezi sa pripremom finansijskih izveštaja od strane entiteta, ali ne u cilju izražavanja mišljenja o njihove efektivnosti. Međutim, pismeno ćemo vas obavestiti o nekim značajnim nedostacima interne kontrole koji su relevantni za reviziju finansijskih izveštaja koje utvrdimo tokom revizije.

2 Delokrug i metodologija revizije

Nacionalna Kancelarija Revizije (NKR) prema sporazumu / ugovoru sa Svetskom Bankom odgovorna je za obavljanje revizija regularnosti. Ova revizija uključuje pregled i procenu finansijskih izveštaja i ostalih finansijskih podataka, kao u nastavku:

- Da li finansijski izveštaji daju pravilan i istinit prikaz finansijskih računa i pitanja za period revizije;
- Da li su sva spoljna sredstva korišćena u skladu sa uslovima odgovarajućih ugovora o finansiranju;
- Da li su finansijski podaci, sistemi i transakcije u skladu sa važećim zakonima i pravilnicima za sredstva koja izdvaja Svetska banka;
- Da li je finansijski izveštaj u skladu sa zahtevima posebnog sporazuma između Vlade Kosova, koju zastupa koju zastupa Ministar finansija i Međunarodnog udruženja za razvoj.
- O usklađenosti funkcija unutrašnje revizije.

Revizija se zasniva na proceni rizika. Analizirali smo aktivnost Jedinice za implementaciju projekta "Covid-19 Vanredna situacija na Kosovu", koji trenutno posluje u okviru MZ, nivo oslanjanja na upravljačke kontrole za određivanje nivoa detaljnih testova, koji su neophodni da bi se obezbedili dokazi i koji podržavaju mišljenje GR. Postupci su uključivali pregled unutrašnjih kontrola, računovodstvenih sistema, povezane supstancijalne testove i međusobno povezane aranžmane upravljanja u onoj meri u kojoj smo to smatrali neophodnim za efikasno obavljanje revizije. Revizijski nalazi ne treba smatrati kao sveobuhvatan pregled slabosti koje mogu postojati ili bilo kakvih poboljšanja koja se mogu učiniti u sistemima i procedurama koji su primenjeni. U izveštaju će se staviti nalaze koji su deo mišljenja o finansijskim izveštajima. Dok se nalazi koji se odnose na aspekt finansijskog upravljanja, funkcionisanje unutrašnje kontrole i pitanja usaglašenosti biće sumirani u pismu menadžmentu.

Vlora Spanca, Generalna revizorka

Naser Arllati, Pomoćnik generalnog revizora

Blerina Krasniqi, Direktor revizije

Pleurat Isufi, Vođa tima

Qëndresa Isufi, Član tima

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

(odlomak od MSVIR 200)

Vrsta mišljenja

147. Revizor treba da izrazi **jedno ne-modifikovano mišljenje revizije ukoliko** se zaključi da su finansijski izveštaji pripremljeni, sa svih materijalnih gledišta u skladu sa važećim finansijskim okvirom.

Ukoliko revizor zaključi da, na osnovu prikupljenih dokaza revizije, finansijski izveštaji kao celina nisu bez materijalnih grešaka, ili nije u mogućnosti da dobije dovoljno odgovarajućih dokaza revizije da bi zaključio da su finansijski izveštaji kao celina bez materijalnih grešaka, revizor treba da izmeni mišljenje revizije na izveštaju revizora u skladu sa odeljkom "Određivanje vrste modifikacije mišljenja revizora".

148. Ukoliko finansijski izveštaji pripremljeni u skladu sa zahtevima okvira prikazivanja, ne postignu pravično prikazivanje, revizor treba da razmotri pitanje sa menadžmentom, i na osnovu zahteva primenljivog okvira finansijskog izveštavanja i načina na koji je to pitanje rešeno, da odredi da li je neophodno da se izmeni mišljenje revizije.

Modifikacije mišljenja revizije na revizorskom izveštaju

151. Revizor treba da modifikuje mišljenje revizije na revizorskom izveštaju ukoliko se zaključi da, na osnovu prikupljenih dokaza revizije, finansijski izveštaji kao celina nisu bez materijalnih grešaka, ili nije u mogućnosti da dobije dovoljno odgovarajućih dokaza revizije da bi zaključio da su finansijski izveštaji kao celina bez materijalno pogrešnih prikazivanja. Revizori mogu dati tri vrste modifikovanih mišljenja revizije: kvalifikovano mišljenje, protivno mišljenje i odricanje od mišljenja.

Određivanje vrste modifikacije koje se čini revizorskom mišljenju

152. Odluka o tome koja vrsta modifikovanog mišljenja je prikladna, zavisi od:

- prirode pitanja koje je dovelo do modifikacije – što podrazumeva, da li su finansijski izveštaji sadrže materijalno pogrešna prikazivanja ili, u slučaju da je bilo nemoguće prikupiti dovoljno odgovarajućih dokaza revizije, mogu sadržati materijalno pogrešna prikazivanja; i
- sud revizora o rasprostranjenosti uticaja ili mogućih uticaja pitanja na finansijskim izveštajima.

153. Revizor treba da izrazi **kvalifikovano mišljenje ukoliko**: (1) nakon dobijanja dovoljno odgovarajućih i prikladnih dokaza revizije, revizor zaključuje da netačne tvrdnje, pojedinačno ili zajednički, su materijalne, ali nisu rasprostranjene, na finansijskim izveštajima; ili (2) revizor nije bio u stanju da dobije dovoljno odgovarajućih dokaza revizije na osnovu kojih može da podrži jedno mišljenje revizije, ali zaključuje da uticaj na finansijskim izveštajima bilo kojih neotkrivenih netačnih tvrdnji mogu biti materijalne ali ne i rasprostranjene.

154. Revizor treba da izrazi **protivno mišljenje ukoliko**, nakon dobijanja dovoljno odgovarajućih dokaza revizije, revizor zaključuje da netačne tvrdnje, pojedinačno ili zajednički, su materijalne i rasprostranjene na finansijskim izveštajima.

155. Revizor treba da izrazi **odricanje od mišljenja ukoliko**, pošto nije bio u stanju da dobije dovoljno odgovarajućih dokaza revizije na osnovu kojih može da podrži mišljenje revizije, revizor zaključuje da uticaj na finansijskim izveštajima bilo kojih neotkrivenih netačnih tvrdnji mogu biti materijalne i rasprostranjene. Ukoliko nakon prihvatanja angažovanja, revizor postaje svestan da je menadžment nametnuo ograničenje na delokrug revizije za koju revizor smatra da će verovatno dovesti do potrebe izražavanja kvalifikovanog mišljenja ili odricanje od mišljenja o finansijskim izveštajima, revizor treba da zahteva od menadžmenta da ukloni to ograničenje.

156. Ukoliko revizor daje modifikovano mišljenje, revizor će takođe modifikovati naslov kako bi odgovarao vrsti izraženog mišljenja revizije. MSVIR 1705 pruža dodatna uputstva o specifičnom jezičnom izražavanju koje će se koristiti kada se izdaje mišljenje i kada se opisuje odgovornost revizora. Takođe sadrži ilustrovane primere izveštaja.

Paragrafi Isticanja Pitanja i paragrafi Ostalih Pitanja na revizorskom izveštaju

157. Ukoliko revizor smatra potrebnim da skrene pažnju na pitanje prikazano ili obelodanjeno na finansijskim izveštajima koja je od velikog značaja za njihovo razumevanje finansijskih izveštaja, ali postoje dovoljno prikladnih dokaza da to pitanje nije materijalno pogrešno prikazano na

finansijskim izveštajima, revizor će u revizorskom izveštaju uključiti jedan paragraf o Isticanju Pitanja. Isticanje Pitanja se treba odražavati samo na informaciju prikazanu ili obelodanjenu na finansijskim izveštajima.

158. Paragraf o isticanju pitanja treba:

- da se uključi odmah nakon mišljenja revizije;
- da koristi naslov "Isticanje Pitanja" ili neki drugi prikladni naslov;
- da uključi jasnu referencu na pitanje koje se ističe i da naznači gde se mogu naći relevantna obelodanjivanja na finansijskim izveštajima koja u potpunosti opisuju to pitanje; i
- ukazati da revizorsko mišljenje nije modifikovano u odnosu na istaknuto pitanje.

159. Ukoliko revizor smatra neophodnim da komunicira određeno pitanje, osim onih koje su predstavljene ili obelodanjene u finansijskim izveštajima, koja po prosudi revizora je važna za korisniku cilju shvatanja revizije, a pod uslovom da to nije zabranjeno zakonom ili pravilima, treba da se pripremi paragraf sa naslovom "Ostala Pitanja", ili nekim drugim pogodnim naslovom. Ovaj paragraf treba da se pojavi odmah iza mišljenja i nakon svakog pasusa kod Isticanja Pitanja.

REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO ZYRA KOMBËTARE E AUDITIMIT NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE			
BATEMANI I SHËNDETËSIAJ BACTIP-FRIDAAGLOSTPAULJEN DITA-SOCIETAS-ALPHITTES			
18.07.2022			
Niveli Org. Org. Jed. / Org. Unit	Shif. Klasif. Klassif. Kod Class. Code	Nr. Prot. Br. Prot. Prot. No.	Nr. faqeve Br. Stranica No. Pages
03	47	1317	1



REPUBLIKA E KOSOVËS-REPUBLIKA KOSOVA-REPUBLIC OF KOSOVO QEVERIA E KOSOVËS-VLADA KOSOVA-GOVERNMENT OF KOSOVA MINISTERIA E SHËNDETËSIAJ-MINISTARSTVO ZDRAVLJA-MINISTRY OF HEALTH	
Niveli Org. Org. Jed. / Org. Unit	Nr. Prot. Br. Prot. Prot. No.
02	05-3514
Nr. faqeve Br. Stranica No. Pages	Data Datum Date
-1-	18.07.2022
Prishtinë / a	

Republika e Kosovës
Republika Kosova-Republic of Kosovo
Qeveria -Vlada-Government
Ministria e Shëndetësisë-Ministarstva Zdravstva- Ministry of Health
 Zyra e Sekretarit të Përgjithshëm – Ured Generalnog Sekretara –Office of the General Secretary

LETËR E KONFIRMIMIT

Për pajtueshmërinë me gjetjet e Auditorit të Përgjithshëm për vitin 2021 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 projektit “Projekti për Emergjencë Covid -19” i zbatuar nga Ministria e Shëndetësisë, për vitin 2021 (në tekstin e mëtejshëm “Raporti”);
- pajtohem me gjetjet dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit; si dhe
- 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: 18.07.2022 Prishtinë



Kosovo Emergency Covid-19 Project

(Credit No. 6678-XK & No. 6963-XK)

(P173819)

Part 1 – Emergency Covid-19 response & Part 3 – Project
Management, Communication and Community Engagement

Project Financial Statements

for the year ended on December 31, 2021

Statement of Sources and Uses of Funds – Part 1 & Part 3

For the year ended December 31, 2021

(in EUR unless otherwise stated)

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Kosovo Emergency Covid-19 Project
(Credit No. 6678-XK & 6963-XK)

Statement of Sources and Uses of Funds – Part 1 & Part 3


For the year ended December 31, 2021


(in EUR unless otherwise stated)

	Notes	Year ended on December 31, 2021	Year ended on December 31, 2020	Period from inception date (March 11, 2020) to December 31, 2021
Sources of Funds				
IDA Credit No. 6678-XK funding	4	12,247,600.84	7,971,043.11	20,218,643.95
IDA Credit No. 6963-XK funding	5			
Temporary advances by Government of Kosovo	6	395,383.31	-	395,383.31
Total Sources of Funds		12,642,984.15	7,971,043.11	20,614,027.26
Uses of Funds (-)				
Goods	7	(11,858,339.00)	(7,971,043.11)	(19,829,382.11)
Training & Consulting services	8	(783,707.15)	-	(783,707.15)
Incremental operating costs	9	(938.00)	-	(938.00)
Total Uses of Funds		(12,642,984.15)	(7,971,043.11)	(20,614,027.26)

The Statement of Sources and Uses of Funds is to be read in conjunction with the notes set out on pages 4 to 12 and forming an integral part of the financial statements.

The financial statements of the “Kosovo Emergency Covid-19 Project”, Part 1&Part 3, were authorised for issue by the management of the Project on June 14, 2022 and signed on its behalf by:


 Dr. Naim BARDIQI
 Permanent Secretary
 Ministry of Health


 Nexhip SHEHOLLI
 Financial Management Specialist
 Ministry of Health

Kosovo Emergency Covid-19 Project
(Credit No. 6678-XK & 6963-XK)

Statement of expenditures (Withdrawal schedule) – Part 1 & Part 3

For the year ended on December 31, 2021


(in EUR unless otherwise stated)


IDA 6678-XK, Part 1 & Part 3

Withdrawal application	Type of application	Application payment amount	Goods	Training & Consultant services	IOC	Training	Total	Deducted	Date received	Value date
COVID-19/01	Reimbursement	1,379,376.66	800,000.00	578,683.66	693.00	-	1,379,376.66		21-Oct-21	2-Dec-21
COVID-19/02	UN-01	4,169,016.63	4,169,016.63	-	-	-	4,169,016.63		19-Nov-21	3-Dec-21
COVID-19/03	Reimbursement	1,265,710.18	1,101,017.00	164,608.18	85.00	-	1,265,710.18		6-Dec-21	27-Dec-21
Total 2021		6,814,103.47	6,070,033.63	743,291.84	778.00	-	6,814,103.47	-		

IDA 6963-XK, Part 1 & Part 3

Withdrawal application	Type of application	Application payment amount	Goods	Training & Consultant services	IOC	Training	Total	Deducted	Date received	Value date
AF XK MOH	UN-2	5,433,497.37	5,433,497.37	-	-	-	5,433,497.37		26-Nov-21	7-Dec-21
Total 2021		5,433,497.37	5,433,497.37	-	-	-	5,433,497.37	-		


Dr. Naim BARDIQA
Permanent Secretary
Ministry of Health


Nexhip SHEHOLLI
Financial Management Specialist
Ministry of Health

Notes to the Financial Statements, Part 1 & Part 3

For the year ended on December 31, 2021

(in EUR unless otherwise stated)

1) General

The Kosovo Emergency Covid-19 Project (the 'Project') is financed by two financing sources. The first Financing Agreement (IDA Credit No. 6678-XK) was signed with International Development Association ("Association") on June 26, 2020, for a total financing amount not to exceed EUR 46 million, while the Part 2 on Supporting Households to comply with public health containment measure (Part 2) allocation amounts Euro 28.9 million. An additional financing of EUR 15 million (IDA credit No. 6963-XK) was signed on July 23, 2021, to scale up financing to support the government in the purchase and deployment of safe and effective COVID-19 vaccines, and to strengthen relevant health systems necessary for a successful deployment. The project became effective on September 3, 2020 and its closing date is set on June 30, 2023.

Pursuant to the Financing Agreement, the Ministry of Health (MoH) is responsible for Project implementation of Part 1 and 3, while the Ministry of Finance and Transfers (MoFT¹) is responsible for the implementation for the Part 2 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 objectives of the Project are to prevent, detect and respond to the threat posed by Covid-19 and strengthen national systems for public health preparedness in Kosovo.

The Project consists of the following parts:

Part 1: Emergency Covid-19 response ²

This part consists in the following sub-components:

A. Strengthening capacity for early case detection, confirmation, contact tracing, reporting, and monitoring:

(i) Strengthen disease surveillance systems and public health laboratories, and equipping public health laboratories with diagnostic kits, reagents, and other consumable materials (including inter alia non-latex gloves, bio-hazard bags, sterile aerosol barrier tips, reaction tub strips and plates).

(ii) Detection of new Covid-19 cases through the provision of training to public health workers in each of the regional hospitals with active Contact Tracing, to undertake Contact Tracing and to strengthen collaboration between central authorities, regional hospitals and municipality services.

B. Health Capacity Strengthening:

(i) Provision of tailored training and guidelines for health care workers on: (a) identifying and treating Covid-19; (b) appropriately using personal protective equipment ("PPE"); and (c) carrying out disease surveillance and prevention of the spread of respiratory infection within healthcare facilities.

(ii) Development and distribution of training, including inter alia training modules and presentations, for healthcare professionals.

(iii) Provision and distribution of PPE in accordance with WHO guidelines, including the social workers.

¹ Following the Government restructuring post-election of 2021, the Ministry absorbed the labor function and became Ministry of Finance, Labor and Transfers (MoFLT).

² The Financial Statements refer to Part 1 and Part 3 only. For Part 2, separate FS are prepared by MFLT.

Notes to the Financial Statements, Part 1 & Part 3

For the year ended on December 31, 2021

(in EUR unless otherwise stated)

1) General (continued)

(iv) Provision of medical equipment and supplies, including diagnostic kits for Covid-19.

(v) Rehabilitation and expansion of the Infectious Disease Clinic in the University Clinical Centre of Kosovo within its existing physical footprint to meet the expected demand for hospital care and intensive care.

(vi) Mobilization of medically qualified professionals to offer clinical services during the peak of pandemic.

(vii) Provision of workshops and symposia to the wider community (including businesses, employers, media and politicians) on disease surveillance treatment and prophylaxis for Covid-19.

(viii) Provision of:

(a) technical advisory services to: (1) assess Kosovo's health network; (2) develop a health sector strategy to guide Kosovo's investment strategy to improve its resilience against future shocks and to forecast needs in vaccines, supplies and equipment; (3) support Kosovo's Health Insurance Fund; (4) develop a national strategy on maintaining and improving mental health services and standard operating procedures for mental health service referrals, and provide related training to primary health care providers and teachers; and (5) assess the vaccination module of the Kosovo's health information system to inform future development of the system and to support the mapping of family physicians with patients for post-vaccination follow-up; and

(b) support to essential health services through the procurement of emergency essential drugs (on the national essential list of medicines and medical supplies) to be provided to health facilities for the treatment of COVID- 19 and related conditions.

C. Vaccine Procurement and Deployment.

Assistance in the urgent efforts to respond to the COVID-19 pandemic through:

(i) Vaccine Procurement and Deployment. Supporting Kosovo's health sector in the purchase of Project COVID-19 Vaccines through:

(a) Supporting Kosovo's health sector in the purchase of Project COVID- 19 Vaccines;

(b) Strengthening Kosovo's institutional framework to enable safe and effective vaccine deployment including the establishment of an institutional framework for the safe and effective vaccine deployment, including (i) establishing regulatory standards and procedures at the national level to improve vaccine adverse events monitoring and reporting, and (ii) creating accountability, grievance and citizen's engagement mechanisms; and

(c) Improving Kosovo's immunization systems and service delivery capacity through:

(i) communications campaign activities to address, inter alia, vaccine hesitation and to provide relevant vaccination information;

(ii) strengthening of information technology systems and delivery services, including, inter alia: (A) development of a surveillance electronic system for infectious diseases, with focus on COVID-19 and its interconnections with European Centre for Disease Prevention and Control required reporting, as needed; (B) upgrading of Kosovo's health information system in primary health care facilities; (C) carrying out of civil works and provision of equipment to improve Kosovo's capacity to prevent antimicrobial resistance and associated infection decisions, and vehicles required for the safe transportation of vaccines and home vaccination services; and (D) technical assistance on planning for investments in, environmentally friendly, cold-chain infrastructure and vaccine planning;

Notes to the Financial Statements, Part 1 & Part 3

For the year ended on December 31, 2021

(in EUR unless otherwise stated)

1) General (continued)

- (iii) implementation support for a post-vaccine adverse effects monitoring system, comprising, inter alia, standard operating procedures, standardized reporting forms, and digital solutions for reporting; and
- (iv) safe medical waste management and disposal systems through: (A) the provision of civil works to expand the capacity of the designated sterilization facilities; (B) the mobilization and training of health care personnel to set up appropriate procedures on site, and mobile teams engaged in vaccination rollout; and (C) the provision of necessary goods and equipment, including non-burn equipment and other disinfection devices to prepare waste for sanitary landfill after disinfection.

Part 2: Supporting Households to comply with public health containment measures

This part consists of the following sub-components:

A. Maintenance of social assistance payments.

Financing of ongoing Social Assistance Scheme (SAS) payments for current SAS beneficiaries and new beneficiaries that meet the SAS eligibility criteria, for an approximate period of four months.

B. Increase in value of Social Assistance payments

Financing of the doubling of regular SAS payments to SAS beneficiaries for an approximate of three months.

C. Expansion of social assistance payments.

Provisions of support to for the expansion of the SAS to provide social assistance to Qualifying Households based on the criteria set forth in Measure 15 of the Operational Plan on Emergency Fiscal Package.

Part 3. Project management, communications and community engagement.

A. Project management.

Provision of support through goods, consulting services, non-consulting services, Operating costs and training – to MoFT³ and MoH for Project management and implementation, including project procurement, financial management, compliance with environmental and social standards, communications and outreach, and monitoring and reporting; such support includes the provision of technical assistance to adapt the SAS management information system.

B. Communications and community engagement

(i) Development and distribution of basic communication materials on Covid-19 to the general public in Albanian and Serbian.

(ii) Development and implementation of outreach and awareness building materials and activities to reach the vulnerable, including the elderly, in coordination with the Recipient's ongoing communications initiatives.

(iii) Establishment of a mechanism to, *inter alia*, receive input and feedback from communities and SAS Beneficiaries and rapidly assess the emergency support provided through SAS to inform the Recipient's real-time decision making.

³ Now MFLT

Notes to the Financial Statements, Part 1 & Part 3

For the year ended on December 31, 2021

(in EUR unless otherwise stated)

1) General (continued)

Financing Agreement No. 6678 - 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:

Category	Amount of the financing allocated from crisis window (expressed in Euro)	Percentage of the expenditure to be financed (inclusive taxes)
(1) Goods, Works, consulting services, non-consulting services, Operating costs, and Training for the Project	17,100,000	100%
(2) Cash transfers and Payment Service Provider fees under Part 2 of the Project	28,900,000	100%
TOTAL AMOUNT	46,000,000	

The Government of Kosovo will repay the principal amount of the Credit in semi-annual instalments payable as of describe in following:

Date Payment Due	Principal Amount of the Credit repayable (expressed as a percentage) *
On each February 15 and August 15: commencing on August 15, 2025, to and including February 15, 2045	1.65%
commencing on August 15, 2045, to and including February 15, 2050	3.40%

*The percentages represent the percentage of the principal amount of the Credit to be repaid, except as the Association may otherwise specify pursuant to Section 3.05 (b) of the General Conditions.

The Maximum Commitment Charge Rate is one-half of one percent (1/2 of 1%) per annum on the Unwithdrawn Financing Balance. The Service Charge is the greater of: (a) the sum of three-fourths of one percent (3/4 of 1%) per annum plus the Basis Adjustment to the Service Charge; and (b) three-fourths of one percent (3.4 of 1%) per annum; on the Withdrawn Credit Balance. The Interest Charge is the greater of: (a) the sum of one and a quarter percent (1.25%) per annum plus the Basis Adjustment to the Interest Charge; and (b) zero percent (0%) per annum; on the Withdrawn Credit Balance.

The commitment and payment currency are EURO. As of December 31, 2021: EUR 9,382,876.91 was disbursed from the Credit proceeds of Part 1 and Part 3.

Financing Agreement No. 6963 - 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:

Notes to the Financial Statements, Part 1 & Part 3

For the year ended on December 31, 2021

(in EUR unless otherwise stated)

1) General (continued)

Category	Amount of the financing allocated from crisis window (expressed in Euro)	Percentage of the expenditure to be financed (inclusive taxes)
(1) Goods, Works, consulting services, non-consulting services, Operating costs, and Training under Part 1.A and Part 1.B(i)-(vii) of the Project	1,250,000	100%
(2) Goods, Works, consulting services, non-consulting services, Operating costs, and Training under Part 1.A and Part 1.B(viii) and 1.C of the Project	13,592,880	100%
(3) Goods, Works, consulting services, non-consulting services, Operating costs, and Training under Part 3 of the Project	157,120	100%
TOTAL AMOUNT	15,000,000	

The Government of Kosovo will repay the principal amount of the Credit in semi-annual instalments payable as of describe in following:

Date Payment Due	Principal Amount of the Credit repayable (expressed as a percentage) *
On each February 15 and August 15: commencing on August 15, 2026, to and including February 15, 2046	1.65%
commencing on August 15, 2046, to and including February 15, 2051	3.40%

*The percentages represent the percentage of the principal amount of the Credit to be repaid, except as the Association may otherwise specify pursuant to Section 3.05 (b) of the General Conditions.

The Maximum Commitment Charge Rate is one-half of one percent (1/2 of 1%) per annum on the Unwithdrawn Financing Balance. The Service Charge is the greater of: (a) the sum of three-fourths of one percent (3/4 of 1%) per annum plus the Basis Adjustment to the Service Charge; and (b) three-fourths of one percent (3.4 of 1%) per annum; on the Withdrawn Credit Balance. The Interest Charge is the greater of: (a) the sum of one and a quarter percent (1.25%) per annum plus the Basis Adjustment to the Interest Charge; and (b) zero percent (0%) per annum; on the Withdrawn Credit Balance.

The commitment and payment currency are EURO. As of December 31, 2021: EUR 5,433,497.37 was disbursed from the AF Credit proceeds.

Notes to the Financial Statements, Part 1 & Part 3

For the year ended on December 31, 2021

(in EUR unless otherwise stated)

2) Basis of preparation

The financial statements of the project for the year ended on December 31, 2021 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. 6678-XK and No.6963-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 year ended on December 31, 2021, 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 recognized when received rather than when earned and expenses are recognized 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 recognized 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 recognized when received rather than when earned, and expenses are recognized when paid rather than when incurred.

3.2 Taxation

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

4) IDA Credit No. 6678-XK funding

The disbursements of the proceeds from IDA Credit No. 6678-XK account are detailed by disbursement methods as follows:

	Year ended on December 31, 2021	Period from inception date (March 11, 2020) to December 31, 2020
UN special commitment/ advance	4,169,016.63	7,971,043.11
Reimbursements to Treasury	2,645,086.84	-
Total	6,814,103.47	7,971,043.11

The UN advance pertain to an agreement with United Nations Office for Project Services (UNOPS) for the delivery of outputs, including goods, consultant services and civil works under Component 1 of the project, signed on June 26, 2020 for a total of Euro 12,140,059.74, payable in two installments. The installments were paid directly from the Bank to the UNOPS as advances respectively in December 2020 and December 2021. UNOPS reports periodically on monthly and quarterly basis on the progress of the contract. The quarterly financial reports are documented against the use of the advance funds.

The reimbursements represent the IDA funds disbursed against the payments already made by Government of Kosovo for the project eligible expenditure using withdrawal applications.

Notes to the Financial Statements, Part 1 & Part 3

For the year ended on December 31, 2021

(in EUR unless otherwise stated)

5) IDA Credit No. 6963-XK funding

IDA funding is composed by disbursement methods as follows:

	Year ended on December 31, 2021	Period from inception date (March 11, 2020) to December 31, 2020
UN special commitment/ advance	5,433,497.37	-
Total	5,433,497.37	-

The UN advance pertain to an agreement dated November 11, 2021, with United Nations Office for Project Services (UNOPS Agreement with UNOPS for procuring essential drugs and supply in a total amount Euro 5,433,497.37. The advance was disbursed in a single installment directly to UNOPS on December 7, 2021. The contract was closed on February 28, 2022, and the remaining unused advance of EUR 834,000.00 will be refunded to the Bank or reallocated to other project activities.

6) Temporary advances received by government of Kosovo

Pursuant to the financing agreement all project expenditures incurred related to Part 1 and Part 3 for Goods, Works, consulting services, non-consulting services, operating costs, and Training for the Project are financed 100% by the financing proceeds IDA Credits No. 6678-XK and IDA Credit 6963 - XK.

The temporary advances received during the year by Government of Kosovo pertain to activities financed by the original financing IDA Credit No. 6678-XK. It refers to those project eligible expenditure pre financed by the government funds and later reimbursed by the credit funds.

	Year ended on December 31, 2021	Period from inception date (March 11, 2020) to December 31, 2020
Government Funds at the beginning of the period	-	-
Project eligible expenditure paid from government funds	3,040,470.15	-
Reimbursements from IDA credit	(2,645,086.84)	-
Government Funds Movement during the period	395,383.31	-
Government Funds as at end of the period	395,383.31	-

Notes to the Financial Statements, Part 1 & Part 3

For the year ended on December 31, 2021

(in EUR unless otherwise stated)

7) Goods

The expenditure for goods under Part I are detailed as follows:

	Year ended on December 31, 2021	Period from inception date (March 11, 2020) to December 31, 2020
Advances to UNOPS: Procurement of medical equipment and supplies for hospitals including UNOPS Direct and Indirect support costs	4,169,016.63	7,971,043.11
MoH: Equipment and tests for serological testing (IgM test for SARS CoV 2 and IgG test for SARS CoV 2)	737,405.00	-
MoH: X-ray system digital	657,500.00	-
MoH: Rapid immunochromatographic test for qualitative antigen detection of SARS-CoV-2	800,000.00	-
IDA 6678- XK financing	6,363,921.63	7,971,043.11
Advances to UNOPS: Procuring essential drugs and supplies	5,433,497.37	
Procuring of syringes and supplies	60,920.00	
IDA 6963-XK financing	5,494,417.37	
Total	11,858,339.00	7,971,043.11

As indicated in Note 4, the MoH has signed in June 2020 an agreement with United Nations Office for Project Services (UNOPS) for the delivery of outputs, including goods, consultant services and civil works under Component 1 of the project, to be financed out of the original financing proceeds. The total funding ceiling of Euro 12,140,059.74 is composed of the budget allocated for the project deliverables equaling Euro 11,584,026.47, and UNOPS direct and indirect cost for project and procurement management amounting Euro 556,033.3. The contract funding has been disbursed in two installments advanced to UNOPS. Under the agreement UNOPS reports periodically on the progress and use of advances. The agreement closing date is June 30, 2022.

Another contract was signed with UNOPS in November 2021 for the procurement of essential drugs and supply in a total amount Euro 5,433,497.37. It is financed out of the additional financing proceeds and includes UNOPS's direct and indirect support costs for the service of EUR 248,862.48. The contract was closed on February 28, 2022 and the remaining unused advance of EUR 834,000.00 will be refunded to the Bank or reallocated to other project activities.

8) Training & Consultant services

Item (IDA 6678 – XK)	Year ended on December 31, 2021	Period from inception date (March 11, 2020) to December 31, 2020
Contract extension of 375 additional medical and operational support staff hired for another 5 months	743,291.84	
Project management (staff salaries)	40,415.31	
Total	783,707.15	-

The training and consultant services were financed out of the original financing proceeds (IDA 6678-XK).

Notes to the Financial Statements, Part 1 & Part 3

For the year ended on December 31, 2021

(in EUR unless otherwise stated)

9) Incremental Cost

	Year ended on December 31, 2021	Period from inception date (March 11, 2020) to December 31, 2020
Translation services	778.00	
Charging phone card for PCU	160.00	
Total	938.00	-

The incremental cost is financed out of the original financing proceeds (IDA 6678-XK).

10) Un-drawn credit facilities

The balance of the undrawn funds under Part 1 and Part 3 or Category 1 from Credit No.6678-XK as of December 31, 2021 is EUR 7,717,123.09 out of a total allocation of Euro 17,100,000.00.

As of December 31, 2021, the balance of the undrawn funds from Credit no.6963-XK, is EUR 9,566,502.63, out of a total allocation of Euro 15,000,000.

Notes to the Financial Statements, Part 1 & Part 3

For the year ended on December 31, 2021

(in EUR unless otherwise stated)

11) Expenditures by Project activity

	Description	Goods	Trainings & Consultant services	Trainings	Incremental operating Costs	Year ended on December 31, 2021	Year ended on December 31, 2020
Part 1	Emergency Covid-19 response	14,114,164.00	743,291.84	-	-	14,857,455.84	7,971,043.11
<i>A</i>	<i>Strengthening capacity for early case detection, confirmation, contact tracing, reporting, and monitoring</i>	<i>9,602,514.00</i>	-	-	-	<i>9,602,514.00</i>	<i>7,971,043.11</i>
<i>B</i>	<i>Health Capacity Strengthening</i>	<i>2,255,825.00</i>	-	-	-	<i>2,255,825.00</i>	-
<i>B (i)</i>	Provision of tailored training and guidelines for health care workers on: (a) identifying and treating Covid-19; (b) appropriately using personal protective equipment ("PPE"); and (c) carrying out disease surveillance and prevention of the spread of respiratory infection within healthcare facilities.	-	-	-	-	-	-
<i>B (ii)</i>	Development and distribution of training, including inter alia training modules and presentations, for healthcare professionals.	-	-	-	-	-	-
<i>B (iii)</i>	Provision and distribution of PPE in accordance with WHO guidelines, including the social workers.	860,920.00	-	-	-	860,920.00	-
<i>B (iv)</i>	Provision of medical equipment and supplies, including diagnostic kits for Covid-19	1,394,905.00	-	-	-	1,394,905.00	-
<i>B (v)</i>	Rehabilitate and expand (within the existing physical footprint) the Infectious Disease Clinic in the UCCK by up to 60 beds, to meet the expected surge in demand for hospital care in general, and intensive care in particular	-	-	-	-	-	-
<i>B (vi)</i>	Mobilization of medically qualified professionals to offer clinical services during the peak of pandemic.	-	743,291.84	-	-	743,291.84	-
<i>B (vii)</i>	Provision of workshops and symposia to the wider community (including businesses, employers, media and politicians) on disease surveillance treatment and prophylaxis for Covid-19.	-	-	-	-	-	-
Part 3	Project management, communications and community engagement	-	40,415.31	-	938.00	41,353.31	-
<i>A</i>	<i>Project management</i>	-	40,415.31	-	938.00	41,353.31	-
<i>B</i>	<i>Communications and community engagement</i>	-	-	-	-	-	-
	Year ended on December 31, 2021	14,114,164.00	783,707.15	0.00	938.00	14,898,809.15	7,971,043.11

Kosovo Emergency Covid-19 Project

(6678-XK & 6963-XK)

(P173819)

Part 1 – Emergency Covid-19 response & Part 3 – Project
Management, Communication and Community Engagement

Statement of Cumulative Expenditures Withdrawal Schedule

(Supplementary schedule
to the Annual Financial Statements)

Financial Statements

for the year ended on December 31, 2021

Statement of Cumulative Expenditures (Withdrawal Schedule) – Part 1 & Part 3

For the year ended on December 31, 2021

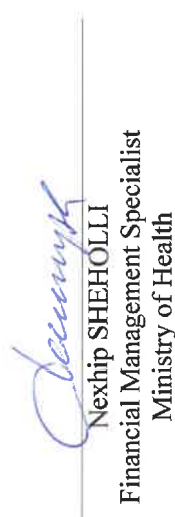
(in EUR unless otherwise stated)

Credit No. 6678 – XK & 6963-XK, part 1 & Part 3

Withdrawal application	Type of application	Application payment amount	Goods	Training Consultant services	IOC	Training	Total	Deducted	Date received	Value date
COVID-19/01	Reimbursement	1,379,376.66	800,000.00	578,683.66	693.00	-	1,379,376.66		21-Oct-21	2-Dec-21
COVID-19/02	UN-1	4,169,016.63	4,169,016.63	-	-	-	4,169,016.63		19-Nov-21	3-Dec-21
COVID-19/03	Reimbursement	1,265,710.18	1,101,017.00	164,608.18	85.00	-	1,265,710.18		6-Dec-21	27-Dec-21
UNOPS-001	UN-1	7,971,043.11	7,971,043.11	-	-	-	7,971,043.11		18-Dec-20	28-Dec-20
Total 6678 - XK		14,785,146.58	14,041,076.74	743,291.84	778.00	-	14,785,146.58	-		

Withdrawal application	Type of application	Application payment amount	Goods	Training Consultant services	IOC	Training	Total	Deducted	Date received	Value date
AFXKMOH	UN-2	5,433,497.37	5,433,497.37	-	-	-	5,433,497.37		26-Nov 21	7-Dec-21
Total 6963 - XK		5,433,497.37	5,433,497.37	-	-	-	5,433,497.37	-		


Dr. Naim BARDIQI
Permanent Secretary
Ministry of Health


Nexhip SHEHOLLI
Financial Management Specialist
Ministry of Health