



Republika e Kosovës
Republika Kosova
Republic of Kosovo



Zyra Kombëtare e Auditimit
Nacionalna Kancelarija Revizije
National Audit Office

AUDIT REPORT ON ANNUAL FINANCIAL STATEMENTS OF BIFURKACIONI REGIONAL WATER COMPANY FOR YEAR 2020

Prishtina, May 2021

To: Artane Rizvanolli, Minister of Economy
Faruk Lipovica, Acting Chairman of the Board
Nazif Asllani, Acting Chief Executive Officer
Mentor Ukzmajli, Acting Chief Financial and Treasury Officer

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1 Audit Opinion

We have audited the annual financial statements of Bifurkacioni Regional Water Company for the year ended on 31 December 2020 in accordance with the Law on the National Audit Office of the Republic of Kosovo and International Standards of Supreme Audit Institutions (ISSAIs). The audit was mainly conducted to enable us to express an opinion the financial statements and conclusion on compliance with authorities¹.

Adverse opinion on financial statements

We have audited the annual financial statements of Bifurkacioni Regional Water Company, (hereinafter referred to as Bifurkacioni), which comprise the statement of financial position for year 2020, statement of comprehensive income, statement of cash flow, statement of changes in equity, and explanatory notes to financial statements, including a summary of significant accounting policies for the year ended as at 31 December 2020.

In our opinion, because of the effects of the matters described in the section *Basis for Adverse Opinion*, the attached financial statements do not give a true and fair view of the financial position of RWC Bifurkacioni, as at 31 December 2020, of its financial performance, and its cash flows for the year ended in 2020, in accordance with International Financial Reporting Standards (IFRS).

Basis for adverse opinion

A1 The net value of the Property, Plant and Equipment item presented by the Company in the statement of financial position was €7,135,757. But, in 41 out of the 70 tested samples, their total net value was overstated by €124,790.

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

- A2 Based on the report on debt forgiveness of customers that had benefited from the Law on Public Debt Forgiveness, 542 customers failed to meet the terms of the contractual agreement for paying and rescheduling the debts amounting to €202,126. The company did not take any actions to re-enter the total debt value of €369,959 into the debts list.
- A3 During 2020, the Company recognised revenues of €31,076 from the collection of provisioned debts. However, there was no evidence as to which customers had these debts been provisioned in the first place. This was because the provisioning occurred on the total accounts receivable, by not identifying each customer.
- A4 The Company deducted the balance of accounts receivable in the total of €396,392 as a result of TAK allowing publicly owned enterprises to declare and pay VAT upon collection rather than billing. However, costumers exempted from VAT for the period 2009-2015 were not identified so that debts they were billed during this period could be deducted.
- B1 The last time the Company carried out the asset valuation process was in 2007. As a result, a number of assets (510 of them) are listed in the asset accounting register, with historic costs of €947,319, which are depreciated completely, thus their net book value is zero.
- C1 The Company drafted the statement of cash flow and statement of changes in equity. But, due to the issues raised regarding the non-operating revenues, accounts receivable, lack of evidence on grants and other issues affecting the financial result in the statement of income, the profit for the period and other information carried forward in the statement of cash flow and statement of changes in equity are not true.
- C2 The Company prepared the explanatory notes as constituent part of financial statements. Yet, the information provided by the Company in the explanatory notes regarding accounting policy for measuring stocks, the book value of stocks according to the most appropriate classifications, and the value of stocks recognised as accounting period expenses was incomplete.

For more details, see subchapter 2.1 Issues with impact on the audit opinion

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. NAO is independent of the auditee in accordance with INTOSAI-P 10, ISSAI 130, NAO Code of Ethics, and other requirements relevant to our audit of the publicly owned enterprises' AFS. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusion on compliance

We have also audited Bifurkacioni Company's Management compliance with the established audit criteria arising from the applicable legislation as regards making use of financial resources of the auditee.

In our opinion, except for the effects of the matters described in the section *Basis for Conclusion*, the transactions of Bifurkacioni RWC Bifurkacioni have been, in all material aspects, in accordance with the established audit criteria arising from the applicable legislation as regards making use of financial resources of the auditee.

Basis for conclusion

- B2 The Company has not carried out reconciliation between the assets register and the stocktaking commission report. The stocktaking report was lacking information on 16 assets of net value of €727,604, which in their report were named under the title “records on DN and Prod missing”.
- B3 According to the accounting ledgers and financial statements, the value of stock was €190,464, for which no reconciliation with the stock was made. Furthermore, shortcomings have been identified in their verification process either.

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

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report.

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

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

The management is responsible for the preparation and fair presentation of financial statements in accordance with the International Financial Reporting Standards (IFRS). In addition, the management is responsible for establishing internal controls which it determines are necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error. This includes the fulfilment of requirements of the Law no.03/L-048 on Public Finance Management and Accountability (as amended), Law no.04/L-087 on Publicly Owned Enterprises (as amended), and Law no.06/L-032 on Accounting, financial reporting, and auditing.

The Board of Directors is responsible to ensure the oversight of Bifurkacioni Company’s financial reporting process.

Management's Responsibility for Compliance

Management RWC Bifurkacioni is also responsible for the use of RWC Bifurkacioni's financial resources in compliance with the Law on Publicly Owned Enterprises and all other applicable rules and regulations.²

Auditor General's Responsibility for the audit of AFS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our objective is also to express an audit conclusion on compliance of respective Bifurkacioni authorities with the established audit criteria arising from the applicable legislation as regards making use of financial resources of the auditee. As part of an audit in accordance with ISSAIs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

² Collectively referred to as compliance with authorities

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the RWC Bigurkacioni's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

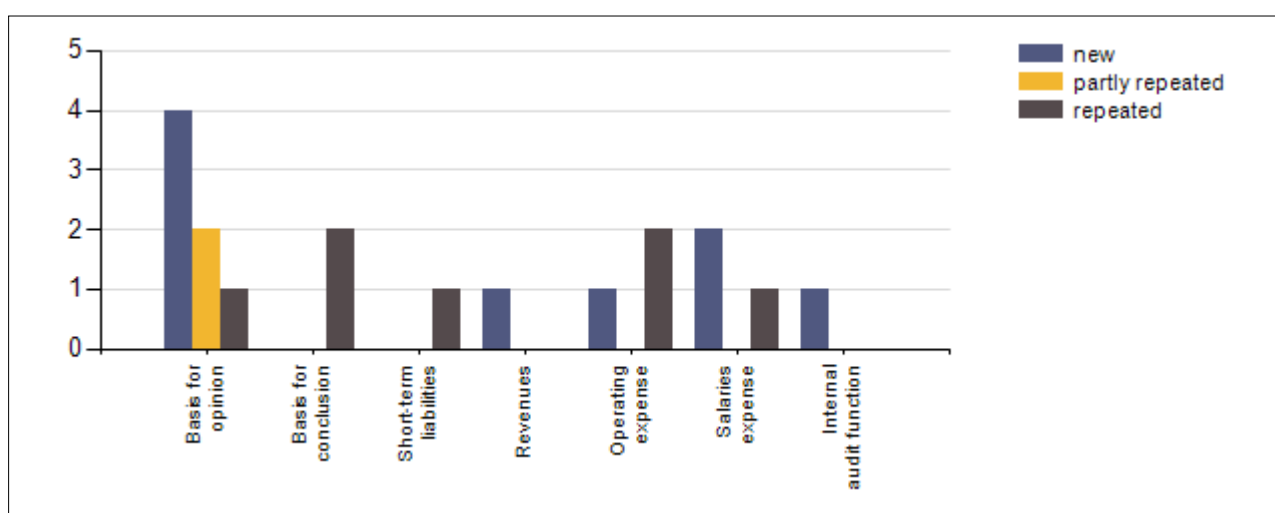
We communicate with management and those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

2 Findings and recommendations

During the audit, we have identified areas of possible improvement, including internal control, that are presented for your consideration below in the form of findings (as shown in Graphic 1 below) and recommendations. These finding and recommendations are intended to make necessary adjustment to the financial information presented in the financial statements, including disclosures in the form of explanatory notes, and improve internal controls relevant to financial reporting and compliance with authorities in connection to the management of public sector funds. We will follow up these recommendations during next year's audit.

Graphic 1. Type of findings by economic categories³



We have also reviewed the status of previous year's recommendations and conducted an assessment on the extent of their implementation (for details, please see Chapter 5).

³ Issue A and recommendation A – implies new issues and recommendations
 Issue B and recommendation B - implies repeated issues and recommendations
 Issue C and recommendation C - implies partly repeated issues and recommendations

2.1 Issues with impact on the audit opinion

Issue A1 – Untrue presentation of the net book value of long-term assets

Finding The net book value is the amount by which an asset is presented in the balance sheet once any accumulated amortisation and accumulated impairment loss is deducted.

The net value of the Property, Plant and Equipment item presented by the Company in the statement of financial position was €7,135,757. From 70 tested samples, 41 were presented in their total net value of €5,569,382, whilst base on our analysis their net value was €5,444,591. Thus, fixed assets were overstated by €124,790.

Untrue presentation of net book value was as a result of errors in calculations of depreciation from past years.

Impact Untrue presentation of property, plant and equipment in the accounting books leads to untrue and unfair presentation of the statement of financial position.

Recommendation A1 The Board of Directors should ensure that needed actions are taken to rectify the value of property, plant and equipment for which the value of depreciation was not correctly calculated, in order to have them fairly presented in the financial statements.

Management Response: Agree

Issue A2 – Untrue presentation of accounts receivable – debts forgiveness

Finding Law no.05/L-043 on public debts forgiveness, Article 6 (paragraph 2) stipulates that within thirty (30) days from the date when a person meets one of the criteria set out in Article 43 of this Law, the concerned State institution or the relevant Publicly Owned Enterprise is responsible for erasing the debts from the system reflecting these facts in their accounting records. Whilst Article 6, paragraph 3, stipulates that if the persons benefiting from this Law through entering into agreement on instalment payment of obligations for the period 1 January 2009 to 31 December 2014 fail to comply with the terms of the agreement, then, the State institution or Publicly Owned Enterprise have the responsibility to put same on the list of debts by making obligatory on all outstanding debts according to legal requirements that were applicable prior to the agreement.

Accounts receivable consist of a special account regarding the forgiveness of debts at a remaining value of €141,650. Customers who had applied over the years to benefit from debt forgiveness, in the amount of €880,000, are recorded under this account. Based on the customers debt forgiveness report, 542 customers failed to meet the terms of the contractual agreement for the rescheduled debt amounting to €202,126. As a result of non-compliance with the agreement, the Company had neither put debt value of €369,959 of these customers to the list of accounts receivable nor removed them from the debt forgiveness list. However, it had reduced the total debt forgiveness account by rectifying it with equity.

Based on the Company's official confirmations, the Company did not undertake needed actions due to customers' financial difficulties, whilst deduction of this account by means of equity as a reverse account was made for the purpose of deductions in the accounts receivable.

Impact

The Company's lack of initiative to make the necessary rectifications may result in untrue presentation of accounts receivable and equity.

Recommendation A2

The Board of Directors should ensure that debts forgiveness is handled in accordance with the requirements arising from the Law on debts forgiveness and agreement with respective customer.

Management Response: Agree

Issue A3 – Unfair presentation of revenues from rescheduled debts

Finding

Based on the Conceptual Framework, an uncollectible debt, which has been directly written off from the books, may happen to be collected suddenly at once. When the debt written off as uncollectible for one accounting period is collected in a subsequent accounting period, the collected amount should be recorded as additional income in the statement of income where the payment has been collected.

During 2020, the Company recognised revenues of €31,076 from collection of debts scheduled as extraordinary revenues from provisions. However, there was no evidence that it was exactly these customers having paid the scheduled debt that had been provisioned earlier as the provisioning was only made on the total of accounts receivable, thus not reflecting the balance of the respective client.

Such actions occurred due to negligence in handling accounting matters in compliance with accounting standards.

Impact

Recognition of revenues from bad debts without having previous records on provisioning in place leads to unfair presentation of non-operating revenues and financial outturn.

Recommendation A3

The Board of Directors should ensure that when provisioning debts (accounts receivable) each customer is recorded so that when they pay the debts, those are fairly handled for both the Company and the customer.

Management Response: Agree

Issue A4 – Failure to properly rectify the accounts receivable

Finding

Based on the agreement signed between Bifurkacioni Company and TAK, the Company - as a result of financial difficulties - was given the possibility to declare and pay VAT to the extent of collection for the agreement's duration period.

The Company billed and charged its customers with VAT in billing for the period 2013-2015 despite the fact that the Company was exempted from declaring and paying VAT in billing. To rectify this error, the Company deducted the balance of accounts receivable by €396,392 in total, but had not identified the customers to whom it billed the VAT - who had been exempt for the period in question - in order to reduce consumer debts.

According to the company officials' confirmations, this amount was deducted in total due to the large number of customers and due to the time and commitment it takes to identify each customer separately and this issue is expected to be addressed in the future.

Impact

Failure to identify each customer and reduce the liability towards the Company leads to overbilling of these customers. In addition, the amounts the accounts receivable have been deducted by will not affect the individual balance of customers but rather the net value of accounts receivable only.

Recommendation A4

The Board of Directors should ensure that, when rectifying accounts receivables, each customer overbilled with the debt for the period they had been VAT exempted are identified and that their individual cards are rectified.

Management Response: Agree

Issue B1 –Long-term assets revaluation not carried out**Finding**

According to the International Accounting Standards - IAS 16, asset revaluations should be made regularly every three to five years to ensure that the accounting (net) value of the asset does not differ materially from what would be determined if the fair value is used at the end of the reporting period.

The last time the Company carried out the asset valuation process was in 2007. As a result, a number of assets (510 of them) are listed in the asset accounting register, with historic costs of €947,319, which are depreciated completely, thus their net book value is zero. These assets are still active and the Company is generating revenues by using them, but they were not revalued and their lifespan was not reviewed for 12 years. Therefore we were not able to ascertain whether this value was correct or understated.

According to the company officials' confirmations, lack of funds has led to failure to undertake such revaluation procedure.

Impact

Failure to carry out revaluation of Company's assets with a book value of zero leads to understatement of the current value of assets.

Recommendation B1 The Board of Directors should provide for a comprehensive review of the assets register and undertake actual remedial actions to revalue and review the useful life of assets every 3 to 5 years in order to have the value of Company's assets presented fairly and in compliance with IAS 16.

Management Response: Agree

Issue C1 – Untrue presentation of the statement of cash flow and statement of changes in equity**Finding**

IAS 1 requires that an entity prepare its financial statements, except for cash flow information, using the accrual basis of accounting. The objective of cash flow statement, according to IAS 7, is to meet accounting information users' needs regarding the cash inflow and outflow and provide information on cash flows during the accounting period by classifying them according to operating, investing, and financing activities. Moreover, IAS 1 requires a complete set of financial statements to comprise a statement of changes in equity, including the profit or loss during the period.

The Company prepared the cash flow statement and the statement of changes in equity, but due to errors identified in the statement of income and statement of financial position regarding non-operating revenue, accounts receivable, lack of evidence on grants and other matters that affect the financial outturn in the statement of income, the profit of the period and other information carried forward in those two statements are not accurate. As a result, the cash flow statement and the statement of changes in equity do not give a true and fair view. Moreover, the year profit in the statement of financial position was presented as €28,142, whilst in the statement of income it was presented as €29,569.

This was as a result of inadequate internal controls during the preparation and revision of AFS.

Impact

Untrue presentation of the statement of cash flow and statement of changes in equity has led to untrue presentation of financial statements.

Recommendation C1 The Board of Directors should ensure that errors identified in the statement of cash flow and statement of changes in equity are rectified in order to have them truly and fairly presented.

Management Response: Agree

Issue C2 – Incomplete explanatory notes

Finding

According to IAS 1, explanatory notes are an integral part of financial statements. Notes to financial statements present additional information aimed at meeting the users' needs of information on the balance sheet and statement of income. Usually, they also contain information on the accounting policies used by the entity in preparing the financial statements.

The Company prepared the explanatory notes as constituent part of financial statements. However, the information provided therein regarding the accounting policy for measurement of stocks, book value of stocks according to the most appropriate classifications, and the value of stocks recognised as expenses for the accounting period was incomplete. In addition, explanations on accounting policies on measurement of the class of assets (property, plant and equipment) and deferred revenues were lacking.

This was as a result of the Company's officers having considered the presented information as sufficient.

Impact Incomplete presentation of explanatory notes may lead to ambiguities in reading the information and lack of financial information for the users of financial statements.

Recommendation C2 The Board of Directors should ensure that explanatory notes contain the basic principles used for the preparation of financial statements and that information on the composition of items in the statements is presented in compliance with requirements of accounting standards.

Management Response: Agree

2.2 Issues with impact on compliance conclusion

Issue B2 - Non-reconciliation of long-term assets register with the report of stocktaking commission

Finding According to Law no.04/L-014 on accounting, financial reporting and auditing, Article 7, business organisations, subject to this law, must verify the existence and evaluation of assets, liabilities, and capital at least once a year through the stocktaking of these items and their supporting evidence through the stocktaking process. Stocktaking of assets and liabilities is made under the responsibility of the steering body of business organizations and in accordance with the procedures approved thereby.

The stocktaking commission submitted the final stocktaking report on 31.12.2020. However, reconciliation between the assets register and report from stocktaking commission was not made. Information on 16 assets of net value of €727,604 was missing in the stocktaking report and they were named in the assets register under the title "records on DN and Prod missing". Moreover, the titles given by the stocktaking commission did not comply with the assets register. As a result, we were unable to compare the assets register with the assets stocktaking report.

This was due to the fact that list of all long-term assets was not recorded in the report of the stocktaking commission, instead there were recorded long-term assets, stocks, and other elements which had already classified as expenses.

Impact Failure to reconcile the actual situation of assets with the accounting registers has resulted in untrue presentation and disclosure of assets in the financial statements.

Recommendation B2 The Board of Directors should ensure that the final report on stocktaking of long-term assets contains only relevant information belonging to the assets the Company owns, and that the stocktaking report is reconciled with the assets register prior to the preparation of financial statements.

Management Response: Agree

Issue B3 - Non-reconciliation of the stock balance with the accounting registers

Finding According to Law no.06/L-032 on accounting, financial reporting and auditing, business organisations, subject to this law, must verify the existence and evaluation of assets, liabilities, and capital at least once a year through the stocktaking of these items and their supporting evidence through the stocktaking process.

According to accounting ledgers and financial statements, the value of stock presented was €190,464. The commission for stocktaking and verification of stocks submitted the report on stocktaking and verification at the yearend. In the report, we found that several fixed assets named as as: accumulator, ups, cabinet, chairs, doors, electric motor, welding machine, tables, etc. were recorded. The commission for counting of stocks at the yearend had identified that some of the parts in the warehouse were not barcoded and in some cases the quantity presented in the card did not correspond to the actual situation. Moreover, the parts had not been properly arranged and stocks disposed due to impairment have identified. All these shortcomings were not properly rectified in the accounting ledgers. As a result, we were unable to make a verification and compare the actual situation with the accounting records.

Failure to reconcile the report of the stocktaking commission with the stocks accounting records was as a result of improper arrangement of stocks and respective officers' lack of knowledge.

Impact Non-reconciliation of the actual situation of stocks (assets) with the accounting records affects the truthfulness and accuracy of stock balance and consequently leads to untrue presentation and disclosure in the financial statements.

Recommendation B3 The Board of Directors should ensure that the final stocktaking report only includes information on stocks and not on other types of assets as well. It should also ensure that the stocktaking report is reconciled with the stocks register and that needed actions are taken to arrange stocks.

Management Response: Agree

2.3 Findings on accounting and compliance issues

2.3.1 Short-term liabilities

The net value of short-term liabilities presented in the statement of financial position was €150,235. This item includes trade and other accounts payable of €60,297, tax liabilities of €62,488, and deferred revenues of €27,448.67. We have tested seven samples of accounts payable in a total of €41,738 as part of substantial testing; tax liabilities through the revenues and expenditures and analytical procedures; and deferred revenues through the accounts receivable in negative values.

Issue B4 – Lack of source documents of trade accounts payable

Finding

According to the conceptual framework on financial reporting, paragraph 4.26, a liability is recognised in the balance sheet when it is probable that an outflow of resources will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

Our testing shows that in four cases amounting to €10,600, the Company has not managed to obtain source documents (invoice or contracts) to support the Company's obligation towards the suppliers.

This was as a result of failure to carry out annual reconciliations with suppliers over the years and failure to archive respective documents.

Impact

Lack of source documents on payables affects the reliability of financial information and leads to untrue presentation of liabilities in financial statements.

Recommendation B4 The Board of Directors should ensure that needed actions are taken to obtain source documents on liabilities in order to have values fairly presented in the financial statements. In addition, it should establish mechanism to have the register of liabilities reviewed on regular basis in order to verify the completeness and accuracy of the list of obligations to suppliers.

Management Response: Agree

2.3.2 Revenues

Revenues were generated in a total of €2,501,167. They mainly relate to operating revenues of €2,120,792 and non-operating revenues of €380,375. We tested 70 samples of operating revenues of €32,491 and 70 samples of non-operating revenues of €380,374 as part of substantive testing of details.

Issue A5 – Lack of contracts with individual customers receiving water services

Finding Law no.05/L-042 on regulation for water services stipulates that each service provider shall enter into a contract with each of its customers.

Our testing shows that in 58 of the 70 tested samples, the Company did not enter into individual contracts with its customers setting out the general terms upon which it will provide the services to the customer.

According to the Department for Customers, this was as a result of Sales Department having failed to provide information on registrations made.

Impact Lack of individual contracts with costumers on provided services not only constitutes non-compliance with laws but also prevents legal measure from being applied towards customers not paying for such services.

Recommendation A5 The Board of Directors should ensure that the process for entering into contracts with each and every customer is initiated at once, and that new customers are not registered in the customers register unless they have entered into contracts.

Management Response: Agree

2.3.3 Operating expenses

Operating expenses incurred were €396,307. They mainly relate to rent, maintenance, licence fee, training, travels, office and administration expenses, vehicles, and other. We tested 70 samples of €82,153 as part of substantive testing and 5 procedures as part of compliance testing.

Issue A6 – Failure to include all procurements in the final annual procurement plan and failure to prepare the detailed plan

Finding Law no.04/L-042 on Public Procurement, Article 8, stipulates that each contracting authority shall prepare, in writing, a final procurement forecast that identifies in reasonable detail all supplies, services and works that the contracting authority intends to procure over the course of the fiscal year. In addition, the Rules and Operational Guideline on Public Procurement, Article 5, stipulates that production of the annual procurement plan eliminates the necessity of emergency procurements and aggregates the requirements, wherever possible, to obtain value for money.

The Company prepared the final annual procurement plan in general, but it did not include details on each product, service, or works it intended to procure over the year. The plan did not contain any details on units, approximate annual quantity and unit price of estimated products/services/works. Moreover, 19 procurement activities implemented in a total of €14,867 were not included in the annual procurement plan.

This was as a result of failure to assess the needs for such procurements by the time the annual procurement was prepared and due to requesting units' failure to provide details on their requests.

Impact Failure to include projects in the annual plan undermines adherence to established deadlines and may lead to additional procedures and costs for carrying out procurement activities. It also prevents value for money from being achieved.

Recommendation A6 The Board of Directors should ensure that the procurement unit and requesting units coordinate during the preparation of the final annual procurement plan, by preparing a detailed plan on each product, service, or work in order to prevent any need for conducting procurement activities not included in the plan.

Management Response: Agree

Issue B5 – Payment certifying officer not appointed**Finding**

Law no. 03/L-048 on public financial management and accountability requires each budget organisation, autonomous executive agency and public undertaking to have the Certifying Officer appointed. The Certifying Officer is responsible for ensuring that the applicable terms of a public contract have been fulfilled before any payment under such contract is made or authorized.

The Company has not appointed a payment certifying officer. The position is partially covered by the Chief Financial Officer, but this does not constitute a proper segregation of duties as manages the bank accounts and certifies payments at the same time. Moreover, the payment certifying officer position was not even foreseen in the Company's organisational structure.

Based on official confirmations, this was due to lack of budget for hiring a new employee.

Impact

Failure to appoint the certifying officer undermines the management's ability to conduct effective monitoring and control over fulfilment of contractual terms before payments are authorised.

Recommendation B5 The Board of Directors should provide for creating the conditions for staffing the certifying officer position in order to prevent conflict of interest and potential shortcomings from occurring, before payments are processed.

Management Response: Agree

Issue B6 – Splitting of procurements for similar/related supplies/services**Finding**

The Rules and Operational Guideline on Public Procurement, Article 5, stipulates that production of the annual procurement plan eliminates the necessity of emergency procurements and waivers, aggregates the requirements, wherever possible, to obtain value for money, enables the identification of framework contracts, and avoids splitting up of procurement requests which are broadly similar or related.

Our analyses of the report on signed contracts identified that the Company has split the tenders for procurement of similar/related supplies/services by using the minimal and small value procedure. Taking into consideration the value of signed contracts, the Company should have used the open procedure for such procurements according to the value threshold established in the legislation. Identified cases are the following:

- Three (3) contracts on supply with drainage pipes and electric motor pumps, in aggregate value of €2,665;
- Three (3) contracts on supply with stationery, in aggregate value of €2,798;
- Six (6) contracts on servicing of vehicles, in aggregate value of €4,740;
- Two (2) contracts on vehicles insurance, technical control, and vehicles registration, in aggregate value of €14,210;
- Four (4) contracts on supply with chlorine gas and liquid chlorine, in aggregate value of €9,816; and
- Two (2) contracts on supply with fuel for heating of buildings, in aggregate value of €2,580.

This has happened despite the fact that the requesting units had been timely informed to prepare clear requests so that the possibility of splitting tenders could be avoided. In some cases, tenders were split due to the unforeseen needs for supplies/services having arisen on site.

Impact

Splitting up and departure from procurement procedures lead to lack of transparency and limitation of competitiveness, thus putting the quality of supplies received for the money spent at risk.

Recommendation B6 The Board of Directors should provide for a fair and accurate planning by avoiding any splitting of the same procurement activities in order to enable efficient procurement and adherence to the legal requirements for the money spent.

Management Response: Agree

2.3.4 Salaries expenses

Salaries expenses for 206 employees as at 31 December 2020 were €1,193,182. During the year 10 new employees were employed. We tested 70 samples of €50,922 as part of substantive testing and six (6) samples as part of compliance testing.

Issue B7 - Current job positions not foreseen in the organisational chart and regulation

Finding Regulation no.1468 on salaries, representation, per-diems, bonuses, and other expenses, dated 2010, foresees the job positions, terms, criteria, and salary level. Job positions have been updated by adding new ones in the organisational chart approved in 2017.

Our testing indicates that three current job positions were not foreseen in the Regulation on wages and salaries, and four current positions were not foreseen in the both regulation and organisational chart.

This was as a result of insufficient attention paid by the Board of Directors and management to updating and supplementing the regulation and organisational chart in line with the Company's current needs.

Impact Hiring of employees for job positions not foreseen in the regulation and organisational chart leads to the risk of hiring people with inadequate education and experience which may result in Company's failure to achieve the objectives set.

Recommendation B7 The Board of Directors should ensure that the regulation and organisational chart are revised on regular basis and updated and amended in line with the Company's current and real needs.

Management Response: Agree

Issue B7 – Board of Directors remunerated in contradiction to the Law on POEs

Finding LAW no. 03/I-087 on publicly owned enterprises (as amended and supplemented), article 20.6, the POE shall be responsible for paying all required remuneration to its directors. The directors of a POE shall not receive any other remuneration or benefits from the POE. In addition, the Government's decision no.07/81 dated 23.03.2016 on categorisation and level of remuneration of boards' members foresees only regular remunerations for Board of Directors and Audit Committee and no other remunerations.

During 2020, the board of directors consisting of five (5) members were given additional salaries, in aggregate amount of €4,730, on monthly basis for 11 months as remunerations for the so-called commission for research and development. This remuneration is in contradiction with the Government's decision and the Law on POEs.

The level and method of such remunerations were also followed by previous boards, based on the amount of remuneration foreseen in the Government decision no.07/81 on the audit committee, dated 23.03.2016.

Impact Remunerations to board members for work in other commissions was not in accordance with the shareholder's decision and the Law on Public Enterprises, thus resulting in damages to the Company's budget.

Recommendation A7 The Board of Directors should ensure that board members are remunerated in accordance with shareholder's decisions enforced, i.e. in line with Government's decision on remuneration of boards of POEs.

Management Response: Agree

Issue A8 – Criterion set in the competition not in line with the criterion in the internal regulation

According to internal regulation no.775, Article 28, on systematisation of job positions, the qualifications required for the job position of Secretary General/Advisor is Law Degree and related work experience of two years.

In the competition announced for Secretary of the Company, the criterion for work experience was in contradiction to the internal regulation for job systematisation, as it requires two years of professional work experience whilst the announced competition required just 3 years of working experience without defining "professional experience". Moreover, the selected candidate met the criterion according to the competition but did not meet the Regulation's requirements.

According to confirmations from the Company's Legal Office, this was as a result of a technical mistake while drafting the competition criteria.

Impact

Announcement of a competition containing criteria that contradict the internal regulation on systematisation of job positions has led to the situation where candidates failing to comply with the Regulation's criteria entered the competition. As a result, the candidate that did not meet professional experience criterion was hired.

Recommendation A8

The Board of Directors should ensure that any the criteria established for any recruitment competition complies with the internal regulation on systematisation of job positions and that transparency and competitiveness is provided in each recruitment process.

Management Response: Agree

2.3.5 Internal audit function

Internal audit is an independent activity that provides objective assurance and advisory services, designed to add value and improve the Company's operations. It also helps meeting objectives by fostering a systematic and disciplined approach to assessing and improving effectiveness in risk management, controls and governance processes.

Issue A9 – Internal audit annual plan was not a risk-based one

Finding International Standards no. 2010 and 2200 on Professional Practice of Internal Auditing require for the Head of Internal Audit to prepare a risk-based audit plan and document each engagement including objectives, scope, timing, and allocation of engagement resources.

The internal audit department, consisting of one internal auditor, prepared annual audit plan for 2020 containing just two audits because the auditor was planning to go on maternity leave. However, the plan was not a risk-based one with the aim of auditing the areas that need to be audited the most and taking actions to strengthen internal controls.

Confirmations from Company's officers indicate that this was a result of the auditor's insufficient experience in this profession.

Impact IA Department's failure to prepare risk-based audit plan leads to the risk of failure of setting internal audit priorities and minimises the assurance provided to the management regarding control operations in the Company, which may result in undetected shortcomings.

Recommendation A9 The Chairman of the Board should, in cooperation with the Audit Committee, ensure that a risk-based internal audit plan containing the audit objectives, scope, timing, and allocation of engagement resources is prepared.

Management Response: Agree

3 Issues resolved in the course of audit process

We identified some issues and communicated them to the Management, which have been effectively resolved during the current audit. They do not require any further action and are only reported for purposes of documenting the said communication, actions taken, and results thereof. Identified issues are the following:

Issue 1 Misclassification of expenditures

Finding The Company recognised €24,060 of "extraordinary salaries expenses" as operating expenses, which in fact should have been presented under the "other salaries expenses" item. The Board of Directors should ensure that officers in charge carry out a proper classification of expenses when recording them. During the audit, the Company managed to rectify and classify these expenses according to IAS. These rectifications were reflected in the AFS.

Issue 2	Incorrect presentation of accounts receivable – deferred revenues not recognised
Finding	The Company did not recognise €27,448 collected in advance (customers had prepared for water services) as deferred revenues/obligations. Instead it deducted the total of accounts receivable by this amount.
Required action	The Board of Directors should ensure that financial officers record the operations affecting several accounting periods by using the accrual principle, ensuring that deferred revenues are economically matured (generated) in future accounting periods as well. Needed rectification measures should be taken in order to ensure that the value presented in the statement of financial position is true.
Result	During the audit, the Company took the needed actions: rectified the accounts receivable and presented them under deferred revenues.
Issue 3	Explanatory notes – hypothesis of going concern
Finding	The Company's Management did not make an analysis and assessment regarding any material uncertainties related to the Company going concern, and consequently did not provide a statement as to whether financial statements have been prepared under the going concern principle assumption.
Required action	The Board of Directors should ensure that an assessment of the Company's going concern principle is conducted in order to ensure that information presented in the explanatory notes of financial statements is complete and true.
Result	The Company analysed and assessed the going concern hypothesis and presented it in the rectified disclosures of financial statements.

4 Progress in implementing recommendations

Our audit report on 2019 AFS of RWC Bifurkacioni resulted in 34 key recommendations. The Company prepared an Action Plan stating how all recommendations will be implemented. By the end of our 2020 audit, 22 recommendations have been implemented, 4 were in the process of implementation, and 8 were not addressed yet, as shown in Chart 2. For a more thorough description of the recommendations and how they are addressed, see Table 3 (or Table of recommendations).

Chart 2. Progress in implementing prior year's recommendations

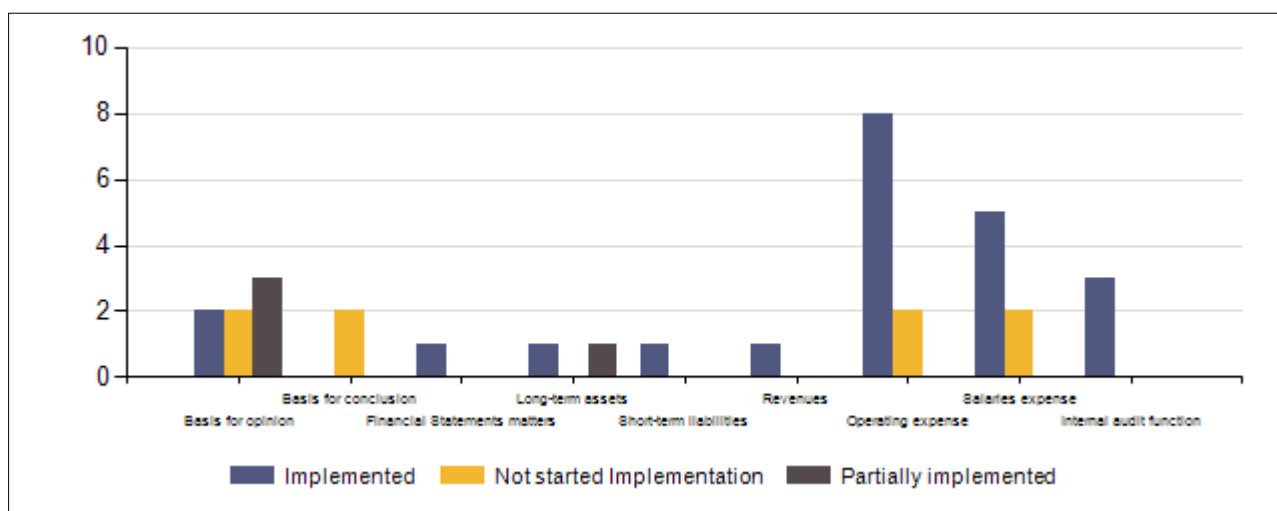


Table 1 Summary of prior year's recommendations and of 2020

No	Audit area	Recommendations of 2019	Actions taken	Status
1	Issues on AFS	Board of Directors should ensure that the corrections of the errors identified in the cash flow statement and the statement of changes in equity have been made, for a fair and true presentation.	Not completed due to repeated errors identified	Partly implemented
2	Issues on AFS	Board of Directors should ensure that the explanatory notes contain the basic principles used to produce the financial statements and the information on the composition of the items in the statements is provided in accordance with the requirements of the accounting standards.	Due to some identified errors and some carried over from last year, the company has not fully implemented this recommendation	Partly implemented

3	Issues on AFS	Board of Directors should ensure that an analysis of the causes that have influenced the modification of the opinion is done and action to address these causes systematically is undertaken. This approach would prevent errors in the annual financial statements, thus ensuring a true and fair presentation of them	Regardless actions taken, it did not manage to implement the recommendation	Partly implemented
4	Issues on AFS	Board of Directors should ensure the drafting of the guidelines for accounting policies and procedures and its implementation in the bookkeeping and financial reporting	Guidelines for accounting policies and procedures was drafted	Implemented
5.	Stocks	Board of Directors should ensure that the amount of oil is measured during the inventory process of stocks and the necessary accounting corrections for damaged stocks is done to ensure the accuracy of the value of stocks presented in the financial statements	The situation of stocks on oil and other is still the same	Not implemented
6.	Long-term assets	Board of Directors should ensure that corrective action is taken in relation to the necessary changes in the asset register, according to the factual situation ascertained and by carrying out periodic reconciliations of the stocktaking and evaluation commissions reports with the asset register	No actions taken	Implementation not started
7.	Long-term assets	Board of Directors should provide a comprehensive review of the assets register and actual remedial action in accordance with the requirements of IAS 16 to revalue and review the useful life of the assets	The Company has not started implementing this recommendations due to financial difficulties	Not Implemented
8.	Long-term assets	Board of Directors should ensure that appropriate action is taken to correct the cost of depreciation of assets, as a whole, as well as a comprehensive review of the asset register in relation	Needed actions have not been taken for this recommendation	Implementation not started

		to the valuation of prolonged useful life, or removal from the register of assets with net zero book value.		
9.	Long-term assets	Board of Directors should ensure that accounting data are harmonised with the debt balance to the Tax Administration for VAT tax accounts as well as for all other tax accounts	During 2020, there were no contracts on capital works and investments. However, such cases were not identified in other contracts	Implemented
10.	Long-term assets	Board of Directors should ensure that actual actions have been taken to define the status of the municipality's assets by agreement, transferred for use to the company, where the duration, rights, obligations and responsibilities of the parties are determined	The company has made a request to the Municipality to define this issue. Yet, the owner of the vehicle has not made any decision.	Partly implemented
11.	Short-term liabilities	Board of Directors should ensure that accounting data are harmonised with the debt balance to the Tax Administration for VAT tax accounts as well as for all other tax accounts	The Company rectified the VAT by reconciling it with TAK balance	Implemented
12.	Short-term liabilities	Board of Directors should ensure accurate presentation of the obligation to grants and revenues from grants in the financial statements as well as the implementation of periodic harmonisation between the accounting records for grants with deferred revenues.	The company has made rectifications to the general ledger and analytical charts	Implemented
13	Short-term liabilities	Board of Directors should ensure that the necessary actions have been taken to correct errors regarding the obligations in the accounting records, in order to make an accurate presentation in the financial statements. In addition, mechanisms should be established to review the liabilities register on a regular basis in order to verify the completeness and	The company has taken actions for rectifications by making reconciliations with suppliers, but not in all cases.	Implemented

		accuracy of the list of liabilities to suppliers		
14.	Revenues	Board of Directors should ensure that water meters are installed in all water treatment and production centres, whereby the exact loss of water is ascertained, so that then it would be possible to take measures for other causes of water losses.	Water meters have been installed in water processing and productions units	Implemented
15.	Operating expenses	Board of Directors should ensure the regulation on expenditure management is drafted, which will clearly define the procedures and controls with reference to standards, requirements of the relevant applicable legislation and the needs of the company's organisation. BoD should also ensure that all accepted invoices are recorded on the date of their receipt, in order to avoid double payments and to manage the obligations of the company in a timely manner.	The company has drafted the Regulation on expenditures management	Implemented
16.	Operating expenses	Board of Directors should ensure fair and accurate forecast by avoiding any splitting of same procurement activities to ensure efficient purchasing and enable thus the compliance with legal requirements for money spent	No actions have been taken this recommendation	Implementation not started
17.	Operating expenses	Board of Directors should ensure that the procurement officer in charge is exercising effective oversight over evaluation commissions in order to avoid cases of delays in tender evaluation	The Company has taken the needed actions for this recommendation	Implemented
18.	Operating expenses	Board of Directors should ensure that the procurement officer in charge supervises the evaluation commissions in order to avoid contract awards to economic	During 2020, no issues were identified	Implemented

		operators whose bids do not comply with all the requirements set in the contract notice and tender dossier.		
19	Operating expenses	Board of Directors should ensure that a contract management plan is drawn up for each signed procurement contract in order to monitor and report on the progress of their implementation.	Contract management plan has been drafted when required by law	Implemented
20	Operating expenses	Board of Directors should ensure that the Procurement Unit, when signing contracts, takes the necessary measures that the Bank Financial Identification Document, filled in by Economic Operators with the info of their bank accounts, is attached to the contract, thus making sure that payment transfers for accepted services are made to authorised bank accounts	During the testing, such cases have not been identified in the procurement dossier	Implemented
21	Operating expenses	Board of Directors should ensure that the procurement unit and the requesting units are co-ordinated when drafting the "Final Annual Procurement Plan", enabling the preparation of a detailed plan for each product, service, and work and eliminate any procurement need beyond the plan	The situation regarding this issue remains the same	Implementation not started
22	Operating expenses	Board of Directors should ensure that the final procurement forecast is published in the official website of the company, hereby promoting transparency of the company's development activities	The procurement plan has been published on the Company's website	Implemented
23	Operating expenses	Board of Directors should ensure that there is a proper segregation of duties and responsibilities, and that appropriate action is taken to appoint an Authorising Officer to enable the strengthening of internal controls and	Authorising Officer has been appointed during 2020	Implemented

		compliance with the legal provisions of public procurement		
24	Operating expenses	Board of Directors should ensure that the procurement unit, in using the minimum value procedure for procurement of goods/services/ works, proves the invitation process for bidding through the register of contracted economic operators	Registers with economic operators for invitation to tendering have been created.	Implemented
25	Salaries expenses	Board of Directors should create conditions to fill the Certifying Officer position in order to prevent conflicts of interest and respect the rules of Financial Management and Control before proceeding with payments	No actions have been taken in this regard	Implementation not started
26	Salaries expenses	Board of Directors should ensure that regulations and organogram are reviewed on a regular basis, and updated and supplemented in accordance with the real and current needs of the company	The Company has not taken needed actions regarding this recommendation	Implementation not started
27	Salaries expenses	Board of Directors should ensure that regulations are reviewed on a regular basis, and updated and supplemented as needed, work experience payments are made in accordance with internal salary regulation and applicable salary legislation	The Company started implementing this recommendation by amending the regulations	Implemented
28	Salaries expenses	Board of Directors should ensure that notification method, regarding employment, is in line with the administrative instruction regulating the competition procedures in the public sector	No irregularities have been identified during the audit 2020	Implemented
29	Salaries expenses	Board of Directors should ensure that evaluation of candidates is done by a commission composed of three members, thus ensuring a transparent and fair process for all candidates	No irregularities have been identified during the audit 2020	Implemented

30	Salaries expenses	Board of Directors should ensure that allocation of funds, on behalf of employee incentives, is made only when the company has the proper financial stability	No irregularities have been identified during the audit 2020	Implemented
31	Salaries expenses	Board of Directors should repeal the decision, which is contrary to the law, to ensure that the level of payments to the Board is in accordance with the Government Decision for the work performed in Boards and Commissions in accordance with the legal framework	The Company has taken actions to stop such remunerations	Implemented
32	Internal audit function	Board of Directors should ensure the fulfilment of planned activities of the IAU and effective monitoring by the Audit Committee so that deviations from the plan are addressed in a timely manner. A review should be undertaken to address the causes for non-implementation of the annual plan.	The Internal Auditor has done as much work as she was present since she was on maternity leave.	Implemented
33	Internal audit function	Board of Directors should ensure that actual steps are taken to design policies and procedures that guide the IA activities	Internal audit procedures and policies have been drafted	Implemented
34	Internal audit function	Board of Directors should ensure that the Audit Committee functions effectively, contributes to good governance, internal controls and risk management and has close co-operation with IAU.	The Audit Committee did not held any meeting as result of lack of internal audit and the pandemic situation	Implemented
No	Audit area	Recommendations of 2020		
1	Basis for the opinion	The Board of Directors should ensure that needed actions are taken to rectify the value of property, plant and equipment for which the value of depreciation was not correctly calculated, in order to have them fairly presented in the financial statements		

2	Basis for the opinion	The Board of Directors should ensure that when provisioning debts (accounts receivable) each customer is recorded so that when they pay the debts, those are fairly handled for both the Company and the customer
3	Basis for the opinion	The Board of Directors should ensure that, when rectifying accounts receivables, each customer overbilled with the debt for the period they had been VAT exempted are identified and that their individual cards are rectified
4	Basis for the opinion	The Board of Directors should provide for a comprehensive review of the assets register and undertake actual remedial actions to revalue and review the useful life of assets every 3 to 5 years in order to have the value of Company's assets presented fairly and in compliance with IAS 16
5	Basis for the opinion	The Board of Directors should ensure that errors identified in the statement of cash flow and statement of changes in equity are rectified in order to have them truly and fairly presented
6	Basis for the opinion	The Board of Directors should ensure that explanatory notes contain the basic principles used for the preparation of financial statements and that information on the composition of items in the statements is presented in compliance with requirements of accounting standards
7	Basis for the opinion	The Board of Directors should ensure that debts forgiveness is handled in accordance with the requirements arising from the Law on debts forgiveness and agreement with respective customer
8	Basis for the opinion	The Board of Directors should ensure that the final report on stocktaking of long-term assets contains only relevant information belonging to the assets the Company owns, and that the stocktaking report is reconciled with the assets register prior to the preparation of financial statements
9	Basis for the opinion	The Board of Directors should ensure that the final stocktaking report only includes information on stocks and not on other types of assets as well. It should also ensure that the stocktaking report is reconciled with the stocks register and that needed actions are taken to arrange stocks.
10	Short-term liabilities	The Board of Directors should ensure that needed actions are taken to obtain source documents on liabilities in order to have values fairly presented in the financial statements. In addition, it should establish mechanism to have the register of liabilities reviewed on regular basis in order to verify the completeness and accuracy of the list of obligations to suppliers
11	Revenues	The Board of Directors should ensure that the process for entering into contracts with each and every customer is initiated at once, and that new customers are not registered in the customers register unless they have entered into contracts

12	Operating expenses	The Board of Directors should ensure that the procurement unit and requesting units coordinate during the preparation of the final annual procurement plan, by preparing a detailed plan on each product, service, or work in order to prevent any need for conducting procurement activities not included in the plan
13	Operating expenses	The Board of Directors should provide for creating the conditions for staffing the certifying officer position in order to prevent conflict of interest and potential shortcomings from occurring, before payments are processed
14	Operating expenses	The Board of Directors should provide for a fair and accurate planning by avoiding any splitting of the same procurement activities in order to enable efficient procurement and adherence to the legal requirements for the money spent
15	Salaries expenses	The Board of Directors should ensure that the regulation and organisational chart are revised on regular basis and updated and amended in line with the Company's current and real needs
16	Salaries expenses	The Board of Directors should ensure that board members are remunerated in accordance with shareholder's decisions enforced, i.e. in line with Government's decision on remuneration of boards of POEs
17	Salaries expenses	The Board of Directors should ensure that any the criteria established for any recruitment competition complies with the internal regulation on systematisation of job positions and that transparency and competitiveness is provided in each recruitment process
18	Internal audit function	The Chairman of the Board should, in cooperation with the Audit Committee, ensure that a risk-based internal audit plan containing the audit objectives, scope, timing, and allocation of engagement resources is prepared

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

Signatures:

Besnik Osmani, Auditor General

Arvita Zyferi, Assistant Auditor General


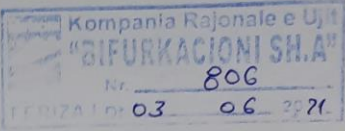
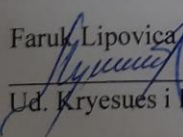

Enver Boqolli, Head of Audit

Valmira Jonuzi, Audit Team Leader

Lindita Ajeti, Team member

Arnisa Aliu, Team member

Annex I: Letter of confirmation

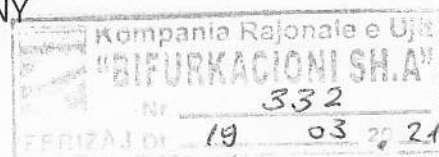
	<p>KOMPANIA RAJONALE E UJËSJELLËSIT REGIONAL WATER COMPANY BIFURKACIONI ShA Ferizai</p>	
<p>Tel. +383 (0) 290 320 650, Tel&Fax. +383 (0) 290 321 119, e-mail: info@bifurkacioni.com, www.bifurkacioni.com</p>		
Data:	03.06.2021	
Për:	Zyrën e Kombëtare të Auditimit	
Nga:	Faruk Lipovica, Ud. Kryesues i Bordit të Drejtorëve	
Lënda:	LETËR E KONFIRMIMIT	
<p style="text-align: center;">LETËR E KONFIRMIMIT</p> <p>Për pajtueshmërinë me të gjeturat e Auditorit të Përgjithshëm për vitin 2020 dhe për zbatimin e rekomandimeve</p> <p>Të nderuar,</p> <p>Përmes kësaj shkrese, konfirmoj se:</p> <ul style="list-style-type: none">• Kam pranuar draft raportin e Zyrës së Auditorit të Përgjithshëm për auditimin e Pasqyrave Financiare të Kompanisë Regjionale të Ujit "Bifurkacioni" sh.a, për vitin 2020 (në tekstin e mëtejshëm "Raporti");• Pajtohem me të gjeturat dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit; 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. <p>Faruk Lipovica  Ud. Kryesues i Bordit të Drejtorëve,</p> <p></p> <p style="text-align: right;">Adresa: Rr. Enver Topalli 45, Ferizaj 70000</p>		

Footnotes

⁴ Paving a part of the Company's yard with concrete cubes in the amount of €838; Supply with radiators and material for the installation of heating in the 2nd building of the RWC Bifurcation administration, in the amount of €998; Consulting and certification of financial statements, in the amount of €400; Supply with two batteries (accumulator) 135 Ah for the generator in FPU – Pleshina, in the amount of €213; Supply with fireplace-stove for heating the administrative spaces of NJO-Kaçanik, in the amount of €229; Supply with water pumps frequency at the Pumping Station-Talinoc i Muhaxherëve, in the amount of €990; Supply with computers for the needs of the company, in the amount of €995; Repair of the Mercedes 14.24 tanker, in the amount of €980; Repair of the oil pressure pump (empty pumps) of the excavator vehicle Fiat Hitachi, in the amount of €650; Replacement of the engine of the Renault Congo vehicle, in the amount of €800; General repair of the engine of the Saurer tanker, in the amount of €990; Repair of injection system and oil pressure pump (empty pumps) of the vehicle Mercedes 10.17 tanker, in the amount of €720; Repair of Suzuki Vitara vehicle, in the amount of €600; Supply/purchase of desks for the Company Administration's needs, in the amount of €910; Supply with static and moving chairs for the Company Administration's needs, in the amount of €968; Supply/purchase of desks for the Company Administration's needs, in the amount of €920; Supply/purchase of electric motor pump, in the amount of €980; Supply/purchase of electric motor pump for Pump Station in Bablak, in the amount of €838; and Supply with a 2.2 kw drainage pump, in the amount of €850.



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PASQYRAT FINANCIARE 2020



Ferizaj

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I

Bilanci i gjendjes së KRU Bifurkacioni ShA Ferizaj më 31.12.2020

Pasqyra e pozitës financiare
më 31 dhjetor 2020

	shënimi	31.12.2020	31.12.2019
		€	€
PASURITË			
Pasuritë afatshkurta			
Paraja dhe ekuivalentët e parasë	1	297,694.23	369,088.78
Llogaritë e arkëtueshme	2	5,519,649.52	5,260,123.12
Parapagimet / avanset e paguara	3	4,292.40	1,354.62
Stoqet	4	190,464.16	190,441.29
Pasuritë tjera		-	-
Gjithsej pasuritë afatshkurta		6,012,100.31	5,821,007.81
Pasuritë afatgjata			
Prona, paisjet dhe impiantet	5	7,135,757.03	7,988,059.47
Investimet ne vijim			
Pasuritë tjera afatgjate			
Gjithsej pasuritë afatgjata		7,135,757.03	7,988,059.47
GJITHSEJ PASURITË		13,147,857.34	13,809,067.28
DETYRIMET DHE EKUITETI			
DETYRIMET			
Detyrimet afatshkurta			
Mibitërheqja bankare		-	-
Llogaritë e pagueshme	6	60,297.43	110,583.0
Kreditë dhe huatë, pjesa afatshkurtër			-
Interesi i pagueshëm			-
Tatimi në fitim, i pagueshëm	7	37,604.87	-
Tatime tjera të pagueshme	7a	24,884.08	410,793.33
Detyrimet ndaj lizingut, pjesa afatshkurtër			-
Detyrime tjera afatshkurte(të hyrat e shtyera nga avancet)		27,448.68	-
Gjithsej detyrimet afatshkurta		150,235.06	521,376.36
Detyrimet afatgjata			
Kreditë dhe huatë, pjesa afatgjate		-	-
Detyrimet ndaj lizingut, pjesa afatgjata		-	-
Detyrime tjera afatgjata	8	3,035,739.55	5,076,691.1
Gjithsejt detyrimet afatgjata		3,035,739.55	5,076,691.1
GJITHSEJ DETYRIMET		3,185,974.61	5,598,067.47
EKUITETI			
Kapitali aksionar		25,000	25,000
Humbjet e mbajtura		(733,803.91)	(2,405,890.77)
Fitimi apo humbja e vitit afarist		28,142.09	(50,653.97)
Rezervat e tjera		10,642,544.55	10,642,544.55
GJITHSEJ EKUITETI		9,961,882.73	8,210,999.81
GJITHSEJ EKUITETI DHE DETYRIMET		13,147,857.34	13,809,067.28

Kontabilist i certifikuar

u.d.Zyrtar Kryesor i Financave

u.d.Kryeshefi Ekzekutiv

Adresa: Rr. Enver Topalli 45, Ferizaj 70000

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II

Pasqyra e të ardhurave për periudhën 01.01.2020 deri 31.12.2020

Pasqyra e të ardhurave gjithëpërfshirëse
për vitin që përfundon më 31.12.2020

	shenimi	31.12.2020	31.12.2019
	9	€	€
Të hyrat nga faturimi i rregullt		2,120,792.66	2,074,550.07
Të hyrat nga grantet		314,230.64	267,194.26
Të hyrat tjera operative		35,068.30	-
Kostoja e shitjes	10	(43,940.96)	(42,853.2)
Fitimi / humbja bruto		2,426,150.64	2,298,891.13
Të ardhura tjera			
Shpenzimet operative		(207,470.77)	(232,480.02)
Shpenzimet e pagave (të jashtëzakonshme)		(24,060.00)	-
Shpenzimet administrative		(89,465.39)	(64,076.18)
Shpenzimet e personelit		(1,169,122.32)	(1,229,590.30)
Shpenzimet e zhvlerësimit		(869,991.89)	(879,387.03)
Shpenzime tjera		(31,369.71)	(4,376.37)
Fitimi / Humbja operative		(2,391,480.08)	2,409,909.90)
Të ardhura financiare	9a	31,076.40	60,364.8
Shpenzime financiare		-	-
Fitimi / humbja para tatimit		65,746.96	(50,653.97)
Shpenzimet e tatimit në fitim		37,604.87	-
Fitimi / humbja e vitit		28,142.09	(50,653.97)

Kontabilisti i çertifikuar

Hafir Ahmeti

u.d.Zyrtar Kryesor i Financave

Mentor Ugzmajli

u.d.Kryeshafi Ekzekutiv

Nazif Asllani

III

Pasqyra e rrjedhjes së parasë së gatshme për vitin që përfundon më 31.12.2020

Pasqyra e rrjedhjes së parasë së gatshme
për vitin që përfundon më 31.12.2020

shënimi	31.12.2020 €	31.12.2019 €
Rrjedha e parasë nga aktivitetet operative		
Fitimi / (humbja) e vitit	28,142.09	50,653.97)
Zhvlerësimi i pronës, paisjeve dhe impianteve	869,991.89	879,387.03
Të ardhurat financiare		
Shpenzimet financiare		
Fitimi / (humbja) nga shitja e pronës		
Shpenzimet e tatimit në fitim		
(Rritja) / zvogëlimi në llogaritë e arkëtueshme tregtare dhe të tjera	(179,940.02)	(277,086.8)
(Rritja) / zvogëlimi në parapagime të avanceve	(27,448.68)	-
(Rritja) / zvogëlimi në stoqe	(22,87)	2,146.5
(Rritja) / zvogëlimi në pasuritë tjera- parapagime	(27,626.80)	(60,044.)
Rritja / (zvogëlimi) në llogaritë e pagueshme tregtare dhe të tjera	(50,285.60)	(19,307.9)
Rritja / (zvogëlimi) në detyrime të tjera	(385,909.25)	(10,205.1)
Tatimi në fitim i paguar	37,604.87	-
Interesi i paguar	-	-
Rrjedha neto e parasë nga aktivitetet operative	264,505.63	464,237.2
Rrjedha e parasë nga Aktivitetet Investuese		
Pagesat për blerjen e pronës, paisjeve dhe impianteve	(21,669.64)	(74,120.9)
Arkëtimet nga shitja e pronës, paisjeve dhe impianteve	-	-
Pagesat për blerjen e e pasurive të paprekshme	-	-
Interesi I arkëtuar	-	-
Dividendat e arkëtuara	-	-
Rrjedha neto e parasë nga aktivitetet investuese	(21,659.64)	(74,120.9)
Rrjedha neto e parasë nga aktivitetet financuese		
Deponimet e kapitalit shtesë		
Dividendat e paguara		
Arkëtimet nga kreditë dhe huatë		
Ripagimi i kredive dhe huave		
Grantet		
Rrjedha neto e parasë nga aktivitetet financuese	(314,230.64)	(267,194.3)
Rrjedha / (zvogëlimi) neto i parasë dhe ekuivalentëve të parasë	(314,230.64)	(267,194.3)
Paraja dhe ekuivalentët e parasë në fillim të vitit	71,384.65	122,922.0
Paraja dhe ekuivalentët e parasë në fund të vitit	369,088.8	246,166.7
Paraja dhe ekuivalentët e parasë në fund të vitit	297,694.23	369,088.8

Kontabilisti i certifikuar

u.d.Zyrtar Kryesor i Financave

u.d.Kryeshefi Ekzekutiv

Adresa: Rr. Enver Topalli 45, Ferizaj 70000

Faqe 5 nga 19

IV

Pasqyra e ndryshimeve në ekuitet për vitin që përfundon më 31.12.2020

Pasqyra e ndryshimeve në ekuitet
për vitin që përfundon më 31.12.2020

	Kapitali aksionar	Fitimet e mbajtura	Rezervat tjera	Gjithsejt
Gjendja më 1 janar 2019	25,000.0	(2,405,890.77)	10,642,544	(8,261,653.23)
Fitimi / humbja e vitit		(50,653.97)		(50,653.97)
Dividendat		-		-
Deponimet shtesë		-		-
Ndarja e rezervave				
Gjendja me 31 dhjetor 2019	25,000.0	(2,456,544.74)	10,642,544	8,210,999.26
Gjendja më 1 janar 2020	25,000.0	(2,456,544.74)	10,642,544	9,933,740.09
Fitimi / humbja e vitit		28,142.09		28,142.09
Dividendat		-		-
Deponimet shtesë		-		-
Korigjimi		1,722,740.83		1,722,740.83
Ndarja e rezervave				
Gjendja me 31 dhjetor 2020	25,000.0	9,936,882.73	10,642,544.55	9,961,882.73

Kontabilisti i certifikuar

Hafir Ahmeti

u.d. Zyrtar Kryesor i Financave

Mentor Ugzmajli

u.d. Kryeshafi Ekzekutiv

Nazif Asllani





KOMPANIA RAJONALE E UJËSJELLËSIT
REGIONAL WATER COMPANY
BIFURKACIONI ShA
Ferizaj

Tel. +383 (0) 290 320 650, Tel. & Fax. +383 (0) 290 321 119, e-mail: info@bifurkacioni.com, www.bifurkacioni.com

Politikat kontabël dhe shënimet shpjeguese në pasqyrat financiare për vitin 2020

1. Informata të përgjithshme për kompaninë

Kompania Regjionale e Ujit dhe Kanalizimit K.R.U. "Bifurkacioni" SH.A. -Ferizaj është ndërmarrje publike regjionale sipas vendimit 09/34 të datës 07.10.2020 që ofron shërbimet e furnizimit me ujë të pijshëm dhe mbledhje të ujërave të zeza në pjesën jug-lindore të Kosovës në komunën e Ferizajit. Nga viti 1999 kompania i është nënshtruar procesit të konsolidimit deri më 31 Qershor 2007 kur është themeluar si shoqëri aksionare nga Qeveria e Kosovës gjegjësisht Ministria Për Tregëti dhe Industri dhe se aksionar është komuna e Ferizajit me 85.30% të aksioneve dhe me 14.70% komuna e Kaçanikut. Deri në qershor 2008 kompania është mbikëqyrur nga Agjencioni Kosovar i Privatizimit, ndërsa pas kësaj date Kompania mbikëqyret nga Komuna e Ferizajit gjegjësisht edhe nga Ministria e Ekonomisë dhe Financave përmes Administratës Tatimore të Kosovës për obligimet tatimore që lindin nga veprimtaria e kompanisë. Kompania posedon licencën për kryerjen e veprimtarisë së saj, lëshuar nga Zyra Rregullatore për ujë dhe Kanalizim. Prodhimi dhe shitja e ujit të pijshëm, mbledhja e ujërave të zeza dhe ujërave atmosferike janë aktivitetet kryesore të kompanisë. Vlerat kryesore të kompanisë janë përkushtimi për ofrimin e shërbimeve cilësore ndaj konsumatorëve, arritja e vetëqëndrueshmërisë financiare dhe të qenit transparent ndaj akterëve relevant të sektorit të ujit në Kosovë. Kompania ka certifikatën e numrit fiskal 600027892, certifikatën e numrit të regjistrimit të biznesit: 70433592 dhe certifikatën e TVSH-ës me numër: 330035859. Adresa e zyrës qendrore është rruga "Enver Topalli" nr.42A në Ferizaj. Kapitali fillestar i regjistruar i Kompanisë është 25,000.00 Euro. Kompania Regjionale e Ujit dhe Kanalizimit K.R.U. "Bifurkacioni" SH.A. Ferizaj ka edhe njësit e saja: Njësia Operative "Bifurkacioni" në Kaçanik dhe Zyra e Shërbimeve në Han te Elezit.

2. Adoptimi i Standardeve të reja dhe të rishikuara Ndërkombëtare të Raportimit.

2.1. Standardet dhe interpretimet në fuqi në periudhën raportuese
Standardet Ndërkombëtare të Kontabilitetit - nënkuptojnë standardet ndërkombëtare të kontabilitetit (SNK), standardet ndërkombëtare të raportimit financiar (SNRF) dhe interpretimet e KPI-KNIRF, ndryshimet e mëvonshme të atyre standardeve dhe interpretimeve të ngjashme, si dhe interpretimet përkatëse të nxjerrura ose të miratuara nga Bordi i Standardeve Ndërkombëtare të Kontabilitetit (BSNK); - (SNRF 9).

Standardi Ndërkombëtar i Raportimit Financiar – nënkupton standardin ndërkombëtar me të cilin përcaktohen parimet për raportimin financiar të aktiveve financiare dhe pasiveve financiare, që do

të paraqesë një informacion të rëndësishëm dhe të dobishëm për përdoruesit e pasqyrave financiare, në vlerësimin e tyre të shumave, afatit dhe pasigurisë së flukseve monetare të ardhshme të një njësie ekonomike - (SNRF1) Objektivi i këtij SNRF-je është të sigurojë që pasqyrat financiare të njësisë ekonomike të parat sipas SNRF1 dhe raportet financiare të ndërmjetme të saj, për pjesë të periudhës së mbuluar nga këto pasqyra financiare, përmbajnë informacion të një cilësie të lartë i cili është transparent për përdoruesit dhe i krahasueshëm për të gjitha periudhat e paraqitura dhe siguron një pikë të përshtatshme fillimi për kontabilitetin sipas Standardeve Ndërkombëtare të Raportimit Financiar (SNRF-ve); - SNK 17.

Të Ardhurat nga Kontratat me Klientët zëvendëson SNK 11, SNK 18, KIRFN 13, KIRFN 15, KIRFN 18 dhe KIS 31. Ky standard zbatohet për të gjitha kontratat me klientët, përveç kontratave që trajtohen nga standardet IAS 17, IFRS 9, dhe IFRS 4. SNRF 15 paraqet një model me pesë hapa të njohjes së të ardhurave, i njëjtë për të gjitha llojet e transaksioneve, për të gjitha shoqëritë dhe industrinë, pa bërë dallim midis kontratave të ndërtimit, shitjes së produkteve apo shërbimeve

3. Bazat e përgatitjes dhe politikat kontabël

3.1. Deklarata e pajtueshmërisë

Pasqyrat financiare janë përgaditur në pajtueshmëri me ligjet dhe rregulloret në fuqi të Kosovës si dhe standardet e kontabilitetit të Raportimit Financiar (SNRF), të adaptuara nga KKRK për Kosovë.

3.2 Bazat e përgatitjes së pasqyrave financiare

Pasqyra financiare është raport financiar për qëllime të përgjithshme i cili përgatitet në pajtueshmëri me ligjet dhe rregulloret në fuqi në Kosovë, me Standardet e Kontabilitetit dhe në harmoni me kërkesat e Bordit për Raportime Financiare të Kosovës, si dhe për nevoja të Menaxhmentit dhe shfrytëzuesve tjerë.

Pasqyrat financiare janë përgaditur në pajtim me kostot historike të pasurive dhe detyrimeve për çka ka dëshmi të mjaftueshme.

3.3 Valuta e këmbimit

Pasqyrat financiare janë prezentuar në EURO, e cila është monedhë funksionale e Kompanisë e aprovuar nga Qeveria e Kosovës së bashku me Bankën Qendrore të Kosovës. Transaksionet e valutës së huaja regjistrohen me kursin e këmbimit që mbizotëron në datën e kryerjes së transaksioneve. Në çdo datë të bilancit, zërat monetarë të shoreur në monedhë të huaj konvertohen me normat mbizotëruese në datën e bilancit të gjendjes.

Parimi i vijueshmërisë

Kompania Kru Bifurkacioni nuk mund të rrezikohet edhe pse janë rritur llogaritë e arkëtueshme me një përqindje të theksuar në krahasim me vitin paraprak. Faktori kryesor është pandemia Covid 19. Gjithashtu janë zvogluar obligimit e kompanisë sepse kemi pasur të hyra të mjaftueshme. Sa i përket rrezikshmerisë, kompania nuk rrezikohet sepse kemi marrveshje me konsumatorë që të bëjnë pagesa në bazë të kontratës, prandaj ne kemi kapacitet dhe mundësi që të vazhdojm punët edhe në të ardhmen.

Shënim 1

3.4 Paraja dhe ekuivalentët e parasë

Paraja dhe ekuivalentet e parasë mbahen në bilancin e gjendjes sipas-kostos. Për qëllime të pasqyrës së rrjedhës së parasë, paraja dhe ekuivalentët e parasë përfshijnë paratë në arkë dhe depozitat e mbajtura në bankë të pa afatizuara.

Paraja në arkë dhe bankë në fund të periudhës 31.12.2020

2020

2019

Arka Kryesore		0.00	0.90
<u>Banka</u>	<u>Xhirollogaria</u>	<u>2020</u>	<u>2019</u>
BPB	1304001001359309	290,761.90	337,023.77
BPB	1304001001359308	25.63	7,416.11
NLB	1703001011243350	6,906.70	24,648.00
Gjithsej:		297,694.23	369,087.88
Arka		0.00	0.90
Banka		297,694.23	369,087.88
Gjithsej:		297,694.23	369,088.78

Shënim 2

3.5. Llogaritë e arkëtueshme dhe kërkesat tjera tregtare

Llogaritë e arkëtueshme janë të paraqitura neto. Rexhistrohen në shumën e arkëtuar kundër shitjes dhënë në vlerën nominale minus lejetimet për borxhet e dyshimta.

Llogaritë e arkëtueshme

	2020	2019
Kërkesat nga llogaritë e arkëtueshme	8,245,526.41	8,046,101.03
Kërkesat nga shërbimet tjera	254,907.05	249,881.51
Gjithsej	8,500,433.46	8,295,982.54

Provizionimi i llogarive të arkëtueshme	2020	2019
Provizionimi i llogarive të arkëtueshme	(2,932,586.53)	(2,960,213.33)
Provizionimi i llogarive tjera të arkëtueshme	(75,646.09)	(75,646.09)
Gjithsej	(3,008,232.97)	(3,035,859.42)

Llogaritë e arkëtueshme neto

Gjithsej:	5,492,200.84	5,821,007.81
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Shënim 3

3.6 Parapagimet

Parapagimet janë pagesa të bëra gjatë një periudhe të kontabilitetit, por të cilat nuk duhet t'i ngarkohen fitimit deri në një periudhë të mëvonshme, për arsye se ato kanë të bëjnë me periudhën e mëvonshme në fjalë. Këto klasifikohen si pasuri, sepse ndërmarrja ka kontrollin mbi to dhe pret të marrë prej tyre përfitime deri në datën e ndërtimit të pasqyrave financiare.

Më 31.12 2020 kemi parapagime për sigurime të automjeteve 4,142.40€, dhe akontacion për punëtor 150€.

Parapagimet	2020	2019
	4,292.40	1,354.62

Shënim 4

3.7 Stoqet

Stoqet janë prezantuar me vlerën e kostos së blerjes ndërsa kostot e stoqeve të shitura është llogaritur duke përdorur metodën e kostos mesatare.

Materialet dhe pjesët rezerve janë shpenzuar ose kapitalizuar, kur instalohen.

Vlera e stoqeve është si në vijim:

	2020	2019
Depo Ferizaj	164,642.51	166,650.95
Depo Kaçanik	24,654.40	22,773.75

Depo Hani i Elezit	1,188.25	1,016.59
Gjithsej:	190.464.16	190.441.29

Shënim 5

3.8 Prona, pajisjet dhe impiantet

Vlera e pronës, impianteve dhe paisjeve të KRU Bifurkacioni më 31 Dhjetor 2020 janë prezentuar në pasqyrat e pozicionit financiar në vlerën e tyre të rivlerësuar, sipas vlerës së tyre të datës së rivlerësimit, zbritur për zhvlerësimet e akumuluar dhe të shlyerjeve të mundshme. Një zë nga pajisjet dhe makineritë largohet nga bilanci i gjendjes kur shitet ose kur tërhiqet nga përdorimi dhe kur nuk pritet ndonjë benefit i ardhshëm nga ato. Për të gjitha asetet e reja si; prona, impiantet dhe paisjet janë matur në kosto historike minus zhvlerësimi i akumuluar dhe humbja nga dëmtimi. Zhvlerësimi ngarkohet në pasqyrën e të ardhurave gjithëpërfshirëse në bazë të jetëgjatësisë vlerësuar për secilën pasuri duke përdorur metodën lineare. Shpenzimet e mëvonshme kapitalizohen vetëm kur ato rrisin përfitime të ardhshme të pasurisë specifike me të cilat ato lidhen. Normat e zhvlerësimit të mëposhtme zbatohen për periudhat aktuale dhe krahasuese:

Ndërtesat 5%

Impiantet, pajisjet, mobileritë dhe inventari 20%

Pasuria

Përshkrimi	Kosto historike	Blerjet 2020	Kosto historike + blerjet 2020	Zhvlerësimi i akumuluar	Zhvlerësimi 2020	Zhvlerësimi i akumuluar deri 31.12.2020	Pasuria ncto 31-12-19	Pasuria ncto 31-12-20
Toka	580,400	0	580,400	0	0	0	580,400	580,400
Automjete	250,224.34	1,948.82	252,173.16	-215,643.54	-12,576.92	-228,220.46	34,580.80	23,952.70
Donacione qeveri	2,554,932.19	0	2,554,932.19	-948,402.53	-125,579.97	-1,073,982.50	1,606,529.66	1,480,949.69
Donacione zvicer	3,807,108.64	1,650	3,808,758.64	-2,065,318.11	-188,650.67	-2,253,968.78	1,741,790.54	1,554,789.87
Inventar	27,369.03	2,900.17	30,269.20	-21,612.35	-1,567.59	-23,179.94	5,756.68	7,089.26
Rrjeti kanalizimit	2,335,962.55	0	2,335,962.55	-1,425,273.96	-116,815.32	-1,542,089.28	910,688.59	793,873.27
Objekte ndërtimore	1,551,250.95	5,446.70	1,556,697.65	-956,964.00	-77,944.11	-1,034,908.11	594,286.95	521,789.54
Paisje kompjuterike	88,191.92	976.09	89,168.01	-73,664.12	-7,607.52	-81,271.64	14,527.80	7,896.37
Paisje të punës	295,244.20	977.13	296,221.33	-292,721.60	-744.79	-293,466.39	2,522.60	2,754.94
Paisje elektrike	115,626.76	0	115,626.76	-110,303.14	-1,695.37	-111,998.51	5,323.63	3,628.26
Pompa	116,379.89	2,377.24	118,757.13	-81,751.85	-15,899.97	-97,651.82	34,628.04	21,105.31
Rrjet i ujësjellësit	6,595,993.30	6,395,242.05	6,595,993.30	5,702,168.49	6,394,037.41	5,700,963.85	5,902,919.74	5,901,715.10
Total	18,318,683.77	17,689.45	18,336,373.22	-10,330,624.30	-869,991.89	-11,200,616.19	7,988,059.47	7,135,757.03

3.9 Jeta e dobishme e prones, impianteve dhe paisjeve

Kompania rishikon jetëgjatësinë e prones, impianteve dhe paisjeve në fund të çdo periudhe raportimi. Çdo ndryshim në përdorimin e vazhdueshëm të pronave apo faktor tjetër mund të ndikojë në jetë e dobishme të pasurive dhe në përputhje me rrethanat mund të ndryshojnë në mënyrë të konsiderueshme vlerën kontabel të këtyre pasurive.

3.10 Asetet e paprekshme

Asetet e paprekshme përbëhen nga softwerët /licencat, fillimisht deklarohen sipas kostos së tyre dhe më pas sipas kostos minus amortizimi i akumuluar dhe humbjet e akumuluar të dëmtimeve, nëse ka pasur. Zhvlerësimi regjistrohet kur këto asete janë në dispozicion për përdorim duke përdorur metoden lineare përderisa kostoja e një aseti të paprekshëm shlyhet përgjat kohzgjatjes së vlerësuar të përdorimit.

Shënim 6

3.11 Llogaritë e pagueshme tregtare dhe të tjera

Llogaritë e pagueshme janë njohur si obligime si rezultat i veprimeve ekonomike. Detyrimet tregtare dhe shumat tjera të pagueshme janë matur në kosto që është vlera e drejtë e shumës për tu paguar në të ardhmen për mallrat dhe shërbimet e pranuar.

Lista e llogarive të pagueshme 31.12.2020

Nr.	Emri	Saldo
1	Val-Trade	-20.4
2	Drejtoria per Ekonomi Finance dhe buxhet	-30
3	Komuna e Ferizajit	-5,956.80
4	Kek Distribucioni	-24.52
5	Afa - Com – Bibaj	-9.24
6	Ministria e Mjedisit dhe Planifikimit Hapsionr	-29,993.66
7	Adi HYDRAOLIC SHPK	-12.9
8	Dim Com D.P.T Ferizaj	-55
9	Sylejmand Daka Rr. 28 Nentori Prishtine	-140
10	Elektrositem	-15.5
11	Edita Shaban Berisha – Qiraja	-320
12	AUTO BOSCH NTP	606
13	VLERA N . NTP.	-29.87
14	ELMI ZEQUIRI	-18
15	MUHAMETI - DYQAN ZEJTAR	-363
16	METI COMERC- NTP	-2,046
17	RADIO KAQANIKU	-70
18	ELEKTRO AM N.T.SH	-17
19	Bedrije SHaqiri - Vellezrit Gervalla-Qiraja	-220
20	INSTITUTI KOMBETAR I SHENDETSISE PUBLIKE FERIZAJ	-1,318
21	Gjykata Themelore Ferizaj	-30
22	PTK-POSTA FERIZAJ-	-262.75
23	Universal punt Viti	-1,992.09
24	Elektrokosova-Keku Nj Kacanik-Administrata	-144.75
25	KRU Bifurkacioni SH.A-K020255-Arka 2-Ferizaj	-3.03
26	Pastertia- kompania e mbeturinave	-60.54
27	SHOQATA E INVLAIDEVE LUFTES UQK	-200
28	Ardi NTP Kaqanik	-174.5
29	Kesco Dfe-9031345- Begrace-Kaqanik	-73.49
30	Kesco Dfe-9030545 -Vellezerit Gervalla-Ferizaj	-89.7
31	Kesco Dfe-9027767 -Kaqanik i Vjeter-Kaqanik	-1,686.43
32	Kesco Dfe 9031495- Dramjak-Ferizaj	-1,289.44
33	Kesco Dfe 9001006 -Pleshine-Ferizaj	-951.45
34	Kesco Dfe-9029303 -Bablake-Ferizaj	-160.19
35	Kesco Dfe-9019306 -Talinoce i Muhaxhereve-Ferizaj	-673.41

36	Kesco Dfe-9016864-Enver Topalli-Ferizaj	-17.03
37	Kesco Dfe-9016182-QAMIL ILAZI Agim Bajrami-Kaçanik	-44.51
38	Kesco Dfe-2001604-Enver Topalli-1-Ferizaj	-227.74
39	Kesco Dfe-9042947 -Epojeja e Jezercit-Ferizaj	-39.68
40	Kesco Dfe-9024707-Mirosale-Ferizaj	-427.47
41	Kesco Dfe-9026476 -Gerlice-Ferizaj	-674.74
42	Kesco Dfe-9043860-Jezerce-Ferizaj	-3.3
43	Kesco Dfe-9018724 -Muhoc-Ferizaj	-740.9
44	Kesco Dfe-9015715 -Cernille-Ferizaj	-419.34
45	Kesco Dfe-9018725-Mirashe-Ferizaj	-1,213.71
46	Kesco Dfe-9030898 -Kosine-Ferizaj	-763.15
47	Kesco Dfe-9037045 -Terrn-Lipjan	-3.21
48	Kesco Dfe 9024756 -Softaj-Ferizaj	-1,065.92
49	Kesco Dfe-9018723 -Varosh-Ferizaj	-1,053.66
50	Kesco Dfe 9002550 -Deshmoret e Kombit-Ferizaj	-106.88
51	Kesco Dfe9032660 -Kovagec-Kaçanik	-3.21
52	Kesco Dfe-9026695-Bob-Kaçanik	-45.22
53	Avokat Rafiz Shehu	-135
54	ALUSH GROSHA Rr. EPOPEJA E JEZERCIT NR.1	-200
55	Viva Fresh-Store	-2,093.04
56	Kesco Dfe 9036939-Ismjal Raka-Kaçanik	-31.24
57	Murtezan Dogani	-85
58	KRU Bifurkacioni SH.A-K018470-Enver-Topalli-Feriza	-2.16
59	Petroll Company SH.P.K Prishtine	-235.2
60	Kesco DFE- 9052743- Greme-Ferizaj	-2.78
61	Kesco DFE 9052588-Bibaj-Ferizaj	-205.58
62	KRU Bifurkacioni SH.A-K026124-Zejtare-Kaçanik	-2.16
63	KRU Bifurkacioni Sh.A-K026512-Ismajl Raka-Kaçanik	-12.66
64	Elife Topojani Kaçanik	-350
65	KRU Bifurkacioni Sh.A-K020420-Arka 3-Ferizaj	-3.03
66	FREDI-A SHPK	350
67	Kesco dfe 9051977 -Surgine-Ferizaj	-1,897.37
68	KRU Bifurkacioni SH.A-K030971-Arka 4	-2.16
69	Kesco Dfe 9057185 Hani i Elezit	-3.38
70	Kesco dfe 9061820 hani elezit	-26.28
71	Sindikata e punëtorëve	-665.06
#	Gjithsej:	(60,297.43)

Shënim 7

3.12 Detyrimet afatëshkurta.

Detyrimet afatëshkurtra përbajnë edhe zërin kontabël tatime tjera të pagueshme, në shumën prej 24,884.08€, në kuadër të cilit janë përfshirë lloje të ndryshme të detyrimeve, të cilat janë si në vijim:

Detyrimet afatëshkurta

Kontributi i punëtorit	4,569.13
Kontributi i punëdhënësit	4,756.13
Tatimi i mbajtur në burim, paga	4,756.13
TVSH	10,802.68
Gjithsej:	24,884.07

Shënim 7a

3.13 Tatimi në fitim

Tatimi prezentohet në pasqyrat financiare në përputhje me legjislacionin tatimor të Kosovës aktualisht në fuqi, Ligji nr. 03/L-162” Mbi Tatimin në të ardhurat e Korporatave” Shpenzimet e tatimit për periudhën përfshijnë tatimin aktual dhe të shtyrë, njihet me fitim ose humbje, përvë

pjesës që lidhet me zëra të njohura direkt në kapital ose në të hyra tjera gjithëpërfshirëse. Tatimi I shtyrë njihet nga diferencat ndërmjet vlerës kontabël të pasurive dhe detyrimeve në pasqyrat financiare dhe bazat e tyre përkatëse tatimore (të njohura si diferencat e përkohshme). Detyrimet e shtyra tatimore njihen për të gjitha diferencat e përkohshme të cilat pritet të zvogëlojnë fitimin e tatueshëm në të ardhmen. Pasuritë e shtyra tatimore njihen për të gjitha diferencat e përkohshme të cilat pritet të rrisin fitimin e tatueshëm në të ardhmen dhe. Vlera kontabel neto e pasurive të shtyra tatimore rishikohet në çdo datë të raportimit për të pasqyruar vlerësimin aktual të fitimeve të tatueshme në të ardhmen.

Për vitin 2020 shpenzimet e tatimit në fitim i kemi 37,604.87 të cilat janë si rrjedhojë e shpenzimit të amortizimit mbi bazën e vjetër të aseteve para rivlerësimit nga Grant Thornton.

CD (Deklarata e Tatimit në Fitim)	37,604.87
Gjithsej:	37,604.87

3.14 Kapitali aksionar

Kapitali aksionar përbëhet nga vlera reale monetare e evidentuar dhe kontribuar nga aksionarë e kompanisë. Në bazë të statutit të ndërmarrjes me rastin e themelimit të KRU Bifurkacioni ka të paraqitura aksione në vlerë prej 25,000.00 euro.

Korigjimi i grantit të shtyrë:

Gjatë vitit 2020 kemi zvogluar humbjen nga korigjimi i grantit për vlerën e cila nuk është paraqitur si e hyrë me kohën nga granti.

Korigjimi ka vlerën (1,728,370.92) sepse viteve gjatë paraprake shpenzimet janë bërë me metoden lineare, ndërsa e hyra me metoden e saldoshmërisë në total 5%, derisa mbrenda grantit të shtyre ka pasur asete që janë amortizuar edhe me 20%. Ndërsa kemi edhe disa korigjime tjera në vlerë 5,629.92, ku korigjimi total është 1,722,740.83.

Pasqyra e ndryshimeve në ekuitet për vitin që përfundon më 31.12.2020

	Kapitali aksionar	Fitimet e mbajtura	Rezervat tjera	Gjithsejt
Gjendja më 1 janar 2019	25,000.0	(2,405,890.77)	10,642,544	(8,261,653.23)
Fitimi / humbja e vitit		(50,653.97)		(50,653.97)
Dividendat		-		-
Deponimet shtesë		-		-
Ndarja e rezervave				
Gjendja më 31 dhjetor 2019	25,000.0	(2,456,544.74)	10,642,544	8,210,999.26
Gjendja më 1 janar 2020	25,000.0	(2,456,544.74)	10,642,544	9,933,740.09
Fitimi / humbja e vitit		28,142.09		28,142.09
Dividendat		-		-
Deponimet shtesë		-		-
Korigjimi		1,722,740.83		1,722,740.83
Ndarja e rezervave				
Gjendja më 31 dhjetor 2020	25,000.0	9,936,882.73	10,642,544.55	9,961,882.73

3.15. Rezervat

Rezervat fillimisht janë njohur në gjendjen fillestare të bilancit të gjendjes në mes të vlerës reale të pasurive neto dhe vlerës së kapitalit fillestar të kontribuar nga aksionari i kompanisë.

3.16 Grantet qeveritare

Grantet nga qeveria janë njohur me vlerën reale ku është një siguri e arsyeshme se grantet do të mirren dhe kompania do ti përmbush kushtet e bashkangjitura. Grantet qeveritare lidhur me blerjen e paisjeve, pronës dhe impianteve janë të përfshira në detyrimet jo qarkulluese si grant qeveritar i shtyrë dhe janë kredituar në pasqyrën e të ardhurave në bazë drejtëvizore sipas shkallës së zhvlerësimit për kategorinë e caktuar.

Grantet qeveritare që lidhen me shpenzimet janë të shtyra dhe njihen në pasqyrën gjithëpërfshirëse të të ardhurave gjatë periudhës së nevojshme që të përputhen ato me shpenzimet që ato kanë për qëllim për ti kompensuar.

<u>Detyrime ndaj Granteve</u>	<u>2020</u>	<u>2019</u>
Gjithsej:	(3,035,739.55)	(5,076,691.11)

3.17 Beneficionet e punëtorëve

Kompania kontribon për punëtorët e saj në planet pas pensionimit siq janë të përshkruara nga legjislacioni për kontributet pensionale. Nuk ka ndonjë detyrim shtesë lidhur me këto plane dhe këto skema konsiderohen si plan i caktuar i kontributeve.

Kompania nuk ka beneficione pas pensionimit për punëtorët e tyre.

3.18 Të hyrat

<u>Të hyrat</u>	<u>2020</u>	<u>2019</u>
Të hyrat nga uji	1,262,491.04	1,248,380.02
Të hyrat nga kanalizimi	422,722.83	409,312.88
Të hyrat nga tarifa fikse	409,377.35	385,831.77
Të hyrat nga shërbimet tjera	26,201.44	31,025.39
Të hyrat nga borxhet e vjetra	31,076.40	60,364.81
Të hyrat nga falja e borxheve nga furnitorët dhe kamata	35,068.30	0.00
Të hyrat nga grantet	314,230.64	267,194.26
Gjithsejt të hyrat	2,501,168	2,402,109.13

Te hyrat njihen në momentin kur faturohen-akruale.

Gjatë vitit 2020 përveq faturimit të rregullt, kemi pasur edhe të hyra nga grantet, nga inksaimi i borxheve të vjetra (riprogramimi i kontratave) dhe falja e borxheve nga furnitorët dhe kamata.

Të hyrat nga grantet, rrjedhin nga zvoglimi i granitit të shtyrë për pjesën e zhvlerësimit të aseteve nga grantet (zhvlerësimi nga donacioni nga qeveria e KS në vlerë prej 125,579.97 dhe nga Zvicra në vlerë prej 188,650.67)

Zhvlerësimi i granteve është gjithsej: 314,230.64 euro.

<u>Përshkrimi</u>	<u>Zhvlerësimi 2020</u>
Donacione qeveri	125,579.97
Donacione zvicër	188,650.67
Total	314,230.64

Të hyrat nga falja e borxheve dhe kamatave, rrjedhin nga formimi i komisionit për llogari të pagueshme dhe nga vendimi i bordit të drejtorëve me nr. prot.2163.

Furnitori	Vlera
37/15 Zyra Permbarimore	-2,100.37
1290/1/2020	-25.00
Euro Goma Ferizaj	-544.99
Gashi Comp	-45.50
Gashi Comp	45.50
Gashi Comp	-43.50
Miloti	-30.00
Dini Gas Rr. Enver Topalli Ferizaj	-146.00
Libri Ntp	-350.60
Besimi Market	-31.61
Auto Kom D.P.T	-65.01
Infograph	-112.00
Dinograf	-107.37
Kosovatrans Rr,, Ahmet Kaqiku ,,	-612.02
Elsam Sh.P.K Rr E Reqakut	-154.01
Autogoma Shpk	-93.00
Cufa Wolswagen	-37.00
Termoluli Sh.P.K	-144.60
Mermer-Comerc 1 Sh.P.K	-596.83
Bardhi Ntn Greme	-260.90
Bardhi Ntn Ferizaj	-2,191.33
Ganirosha Sh.P.K Ferizaj	-5.00
Rahovica-Comerc Fehmi Krasnigj	-91.93
Fabrika E Veglave Plus Ae Sh.P.K	-276.00
Fabrika E Veglave Plus Ae Shpk	-20.00
Fruktal-Nderrmarrje Tregtare Private	-168.40
Ministria E Tregetis Dhe Industrise	-420.00
Dinamika Ntp	-152.66
Bali Komerc	-60.32
Illyria-Komp E Sigu - Haki Shaqiri	-129.02
Policia E Kosoves	-35.00
Plus Market	-36.87
Rilindja A G E SH.P.K	-223.60
Bejta Npt	-12.00
Bejta	-151.00
Ipko Telekomunikacioni-Ferizaj	-47.16
Fer Print	-5.00
Fitimi - Pronar Imer Kondrolli	-50.00
Eox Balkan Sh.P.K	-54.02
Fito Farma - Isak Begisholli	-40.00
Eskavatori Shpk	-100.06
Shtepia E Ngjyrave Ntp	-7.50
Ptk-Posta Ferizaj-	-86.67
Mani N.T.Sh - Musli Mani	-21.50
Csc-Eu Ntp	-120.00
Beshi Com N.T.N Ferizaj	-141.14
Limi Autoshkolla -Agim Bega	-28.70
Unioinvest N.T.P Prishtine	-1,312.74
Kuvendi Komunal- Kaqanik	-2,761.98
Tv Lirija Ferizaj	-150.00
Rilindja Comerc	-331.06
Agrolindi	-120.99
Beni Ntp Ferizaj	-36.00
Nera Petroll -Sojev	-110.34
Devaja Komerc	-80.00
Altego	-200.10
Epoka E Re	-24.00
Grafika Rr Rexhep Bislimi	-68.00
Eli-Ab Sh.P.K Ferizaj	-20.28
Pamkosi -Org Per Pasterti	-107.93
Enti Per Mbrojtjen Shëndetësore Gjilan	-4,398.35
Zeri	-9.60
Marketi Bas Pleshin	-11.73

Vedat Luzha Kaqanik	-7.00
Ylber Guri B.I	-15.00
Kafe Piceri,,Rrapi,,	-12.00
Enti Per Mbrojtjen Shentsore -Instituti	-76.68
Fitimi D.P.Z.	-840.00
Siguria - Ali Ibishi	-562.60
Siguria - Hysni Islami	-6.64
Infrakos	-100.00
Prokim Rr. Isa Kastrati Matiqan	-98.00
Mea Mbrojtja E Abientit	-50.00
Doqi	-19.00
Haziri Comerc	-110.09
Agronomija	-2.50
Burimi Ntp Rr. Epopeja E Jezercit	-96.00
Burimi Beka Petroll Bibaj	-20.00
Hidro Comerc	-126.70
Pranvera 2005	-218.50
Bibaj	-37.00
Pranvera Mexhid Izeti	-80.50
Zahiri	-480.00
Ballkan Petrol Sh.P.K	-160.00
Europa 92 - Kjani Berisha	-12.80
Lala- Ntp	-229.51
Akumulatori D.P.T	-15.00
Hiterm El N.P.Sh	-52.82
Sharr - Asllan Haliti	-50.00
Sharri Organiz Tregtare	-49.08
Tema Tv Ferizaj	-10.00
Seykos Shpk Prishtine	-98.70
Hidroregjioni Jugor	-575.00
Kushtrimi PPZ	-600.00
Korabi	-168.00
Freskija Neredime E Eperme	-324.32
Elektro Am N.T.Sh	-68.90
Negenet-Satnet	-100.00
Fabrika E Tubave.	-48.09
Radio Fortuna	-45.00
Tranzit N.T.Sh	-50.00
Hidro El N.T.P Ferizaj	-6.00
Smart Bits	-353.00
Instituti Kombetar I Shendetsise Publike Ferizaj	-1,061.50
Shukosi Nder Priv(E Bllokuar-Korigjim)	-2,110.77
Pranvera Abdurrahman Raqi	-5.00
Luli-Nd?Rmarrje Treg Prodhuse Sh?Rbyse	-15.50
Mani Petrol	-10.00
Elektro - Enesi	-10.00
Departam.Per Shendet Publik Dhe Mbrojtje	-701.00
Instituti Kombetar I Shendetsise Publike Ferizaj	1,061.50
Departamenti I Shërbimeve Te Rexhistrimet Automjet	-44.26
Pranvera N.T.P	-20.01
Instituti Kombetar I Shendetsise Publike Ferizaj	-1,141.50
Eriona-Frizere -Perparim Brahimi	-50.00
Besa Elmaz Topalli	-100.00
Ltd- Gjilan	-380.00
Meti-	-8.00
Besi Trade	-80.00
Damtex	-750.00
Doriana Shtypshkronja	-300.00
Fisi	-2.00
Dini Com - Fahredin Ramadani Rr,,Naim Beka,,	-7.50
Mali Ntp - Ibrahim Islami	-5.00
Arditi Fashion Nderrmarrje Tregtare	-81.00
Aroma -Hyzri Hetemi.	-20.00
Beka Fsh Zaskok	-135.00
Beqir Salihu Ferizaj	-34.78
Besi - Bari Emërllahu	-4.00
Cvileni	-71.93
Jehona Ntp-Trimor	-44.60
M&K Com	-150.00
Bujari Npt-Ferizaj	-6.20

Pasqyrat Financiare 2020

Agrofer F Sh Doganaj	-80.00
Auto - Miloti	-5.00
Frakton -Npsh	-92.80
Frizere Lejla - Ardian Lamaxhema	-82.00
Iliria Piciria	-22.50
Lajm-Ekskluzive	-414.00
Dita NTP	-24.95
Jashari NTSH	-5.00
Kosova-Petrol-	-1,761.30
Kalaja Shpt Kaqanik	-37.00
Trimfilogjik N Sh. P	-174.00
Albi	-15.00
Gjeo Ingjinjering	-5.00
Gool Dyer	-2.00
Mali Dpt	-3.00
Nuredin Azemi Rr Kruj?S	-1.50
Radio Taksi N.Sh.T.P.Toni	-40.00
Gmi	-167.98
Gjithsej:	-35,068.30

3.19 Shpenzimet financiare

Shpenzimet njihen ne pasqyren e te ardhurave si akruale në momentin kur ndodhin, dhe njihen në Shënim

Shpenzimet

	<u>2020</u>	<u>2019</u>
Shpenzimet e pagave	(1,169,122.32)	(1,229,590.30)
Shpenzimet e energjisë	(156,369.70)	(147,868.69)
Shpenzimet administrative	(65,405.39)	(64,076.18)
Shpenzimet e mirëmbajtjes dhe riparimit	(53,838.76)	(52,491.53)
Shpenzimet e derivative dhe lëndëve djegëse	(20,759.04)	(30,275.37)
Shpenzimet e kemikaleve dhe analizave të ujit	(43,940.96)	(42,853.20)
Shpenzimet e marketingut	(563.27)	(1,844.43)
Shpenzimet tjera operative	(31,369.71)	(4,376.37)
Shpenzimet e pagave të jashtëzakonshme	(24,060)	
Shpenzimet e amortizimit	(869,991.89)	(879,387.03)
Gjithsejt shpenzimet	(2,435,421.04)	(2,452,763.10)

Nr.	Shpenzimet në Analitikë	2020	2019
1	Energjia elektrike	156,369.70	147,868.69
2	Karburante (naftë)	17,464.33	23,347.29
3	Vajëra dhe yndyra	1,038.27	1,685.03
4	Dru për djegie	2,256.44	5,243.05
5	Pagat e punëtorëve	1,033,840.11	1,074,473.17
6	Kontributet e Punëdhënësit	55,673.01	58,552.53
7	Shp. e jasht. Paga dhe tatime	25,157.52	0.00
8	Material harxhues	0.00	82.12
9	Inventar i imët	142.79	242.00
10	Material administrativ	7,334.11	4,898.69
11	Material elektrik	142.17	347.12
12	Shp. Mjekësor	0.00	260.00
13	Analizat e ujit	18,201.99	16,867.87
14	Klori i gazët - Kemikale	25,738.97	25,985.33
15	Udhëtime zyrtare	10.00	2,678.80
16	Ngarkesa postare	8.00	265.30
17	Telefonia Fikse dhe Interneti	1,418.01	1,409.82
18	Telefonia mobile Vala	1,609.97	2,881.81
19	Licenca për ARRU	23,189.42	23,595.84
20	Leje ujore	520.00	520.00

21	Shpenzimet e tatimeve ndeshkim	7,400.15	50.00
22	Tatimi ne prone	1,018.72	957.46
23	Tatimi ne fitim	9,053.06	0.00
24	Tatimi në burim për qira	1,841.48	1,844.32
25	Antarsia ne SHUKOS	4,300.00	5,200.00
26	Mbeturina	672.72	728.78
27	Ujë dhe kanalizim	1,466.73	2,616.41
28	Sigurimi i objektit	1,156.08	1,027.48
29	Qeraja për arkat	18,006.74	18,363.76
30	Sigurimi, regjistrimi I automjeteve	4,607.80	6,402.29
31	Provizioni bankar	3,950.72	3,158.09
32	Trajnime	4,696.00	125.00
33	Perfaqësime ligjore	46.00	0.00
34	Shp. per Gjykata kamata	9,475.00	0.00
35	Shtypi ditor- marketing	563.27	1,844.43
36	Ushqim për punëtorët (shujta)	79,609.20	96,564.60
37	Reprezentacion	49.07	277.71
38	Material higjienik	3,262.11	456.28
39	Byfeja e kompanisë	1,344.36	1,850.69
40	Ndihma solidarë	2,100.00	650.00
41	Mirëmb. Objekteve ndërtimore	1,906.59	1,974.71
42	Mirëmbajtja e rrjetit i ujit	19,568.45	21,635.40
43	Mirëmb. e rrjetit kanalizimit	1,862.58	743.69
44	Mirëmbajtja e paisjeve	1,191.63	1,574.27
45	Mirëmb. e makinerive të rënda	1,983.43	970.10
46	Mirëmb. automjeteve-autoparku	8,787.71	8,699.38
47	Teknologjia informative	4,610.09	914.72
48	Mirëmbajtja e gypave	319.26	180.60
49	Shp. e mirëmbajtjes	126.69	1,280.42
50	Auditimi	338.98	1,450.00
#	Gjithsej:	1,565,429.43	1,573,376.35

3.20 Zotimet dhe kontigjencat

Detyrimet kontigjente nuk njihen ne pasqyrat financiare. Ato shpalosen pervec nese mundesia e nje rrjedhje te burimeve qe perfshine perfitime ekonomike eshte e larget. Nje aktiv i kushtezuar nuk njihet ne pasqyrat financiare por zbulohet kur nje fluks i perfitimeve ekonomike eshte i mundshem. Shuma e nje humbjeje te kushtezuar njihet si provizion nese eshte e mundshme qe ngjarjet e ardhshme te konfirmojne se nje detyrim i shkaktuar si ne daten e pozicionit financiar dhe nje vleresim te asyreshem te shumes se humbjes qe rezulton mund te behet.

3.21 Detyrimet kontigjente

Detyrimet kontigjentet njihen kur kompania ka nje detyrim aktual(ligjor ose konstruktiv) si rezultat i ngjarjeve te meparshme, eshte e mundshme qe kompania do te kerkohet per te shlyer detyrimin dhe nje vleresim i besueshme nuk mund ti behet shumes se detyrimit.

Shuma e njohur si detyrim kontigjent eshte vleresimi me i mire i shumes per te shlyer detyrim aktual ne daten e bilancit, duke marre parasysh rreziqet dhe pasigurite qe e rrethojne detyrimin.

Ne tabelen e meposhtme jane paraqitur rastet ne te cilat KRU Bifurkacioni ka qene e paditur:

Numri i lëndës	Përshkrimi	Shkalla e parë	Shkalla e dytë	Vlera e kontestit
C.nr. 179/14	Kërkesë Padia: Kthimi në vendin e punës dhe kompensimi në emër të fitimit të humbur për mos pagesën e honorarëve si Drejtor të Bordit.	Negativ për KRU-në .	Rigjykim në Shkallë të parë	34,780.40 €
C.nr.433/16	Kërkesë Padia: Kthimi në vendin e punës dhe kompensimi i pagës.	Negativ për KRU-në	Aktiv	14,038.7 €
C.nr.674/15	Kërkesë Padia: Kthimi në vendin e punës dhe kompensimi i diferencës në pagë	Negativ për KRU-në	Aktiv	3,697.00 €
C.nr.97/19	Kërkesë padia: Pasurimin e pa bazë	Pozitiv për KRU-në	Aktiv	7,180.76 €

C. Nr. 370/18	Kërkesë padia: Kthimi në vendin e punës dhe kompensimi i pagave të humbura	Negativ për KRU-në	Aktiv	10,253.88 €
II.E.K.nr. 478/2017	Kërkesë padia: Kompensim i dëmit material	Aktiv		1527.50 €
C.Nr:342/18	Kërkesë padia: Anulim i vendimit nr. 348 të datës 22.03.2018, kompensimi në emër të fitimit të humbur për mos pagesën e honorarëve si Drejtor i Bordit	Pozitiv për KRU-në	Aktiv	8,263.57 €
C.nr.744/18	Kërkesë padia: Kontest pune, kompensim i të ardhurave personale	Pozitiv për KRU-në	Aktiv	11,520.00 €
C.Nr: 199/19	Kërkesë padia: Kompensim dëmi	Aktiv		10,000.00 €
P.nr. 155/2020	Urdhri Përbarues: Për mos pagesë të faturës	Negativ për KRU-në	Aktiv	280.06 €
C.nr.864/20	Kërkesë padia: Kompensim për pagën përcjellëse dhe jubilarë	Negativ për KRU-në	Aktiv	1,561.00 €
Gjithsej				103,102.57 €

3.22 Menaxhimi i riskut financiar dhe kapital

Menaxhimi financiar i riskut të kompanisë bartet nga bordi i drejtorëve. Objektivat e kompanisë kur menaxhojnë me kapital janë të ruajnë mundësinë që kompania të vazhdojë me punë në të ardhmen.

3.23 Rreziku i likuiditetit

Kompania duhet të plotësojë nevojat për mjete financiare, për të mbuluar shpenzimet operative që rrjedhin nga aktiviteti dhe veprimtaria e saj. Ekziston mundësia për rrezik likuiditetit pasi që mjetet financiare mund të mos jenë të mjaftueshme për të paguar detyrimet në kohë e duhur me një kosto të arsyeshme.