



**REPUBLIC OF KOSOVA**  
**OFFICE OF THE AUDITOR GENERAL**

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**AUDIT REPORT ON THE PROCESS OF FINANCIAL  
MANAGEMENT AND CONTROL SYSTEMS OF THE POE  
INFRAKOS FOR THE YEAR ENDED 31 DECEMBER 2012**

**Prishtina, September 2013**

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The Office of the Auditor General (OAG) undertakes both Regularity and Performance Audits. The Auditor General Lage Olofsson is the head of the OAG which employs around 140 staff. The Auditor General and the OAG shall be independent and certifies around 90 Annual Financial Statements each year, while undertaking other forms of audits.

Our Mission is to “Contribute to sound financial management in public administration”. We shall perform quality audits in line with internationally recognized public sector auditing standards and good European practices. We shall build confidence in the spending of public funds. We shall play an active role in securing taxpayers’ and other stakeholders’ interests in enhancing public accountability’

The reports produced by the OAG directly promote accountability as they provide a base for holding managers’ of individual budget organisations to account.

The Auditor General has decided on the assessment of financial management and control in the POE Infrakos in consultation with the Deputy Auditor General, Artan Venhari, supervising the audit.

The conclusion and the report issued are as a result of the audit carried out under the management of the Audit Director Myrvete Gashi supported by Jusuf Kryeziu (Team leader), Ganimete Dallosi and Ylber Sadiku.

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## List of Abbreviations

AG	Auditor General
AI	Administrative Instruction
EO	Economic Operator
IA	Internal Audit
IAU	Internal Audit Unit
INTOSAI	International Organisation of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISA	International Standards on Auditing
ISSAI	International Standards of Supreme Audit Institutions
KFMIS	Kosovo Financial Management Information System
KR	Kosovo Railways
OAG	Office of the Auditor General
POE	Publicly owned Enterprise
POEPMU	POE Policy and Monitoring Unit
PPA	Public Procurement Agency
PPRC	Public Procurement Regulatory Commission
SAI	Supreme Audit Institution

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## Executive summary

This audit is focused on management system of POE Infrakos for 2012, by reviewing the financial management control systems in this enterprise. We have carried out tests and procedures that we deemed necessary to give a conclusion on this process.

The POE Infrakos is subsidised by the Ministry of Economic Development in order to finance capital investment projects. In spite of this, the railway infrastructure in Kosovo is in tough condition and it presents quite a big problem for our country.

The objectives of management were to manage the company towards positive results and to increase the overall performance, although we have found some weaknesses in this process. In general, financial management and control system is not developed adequately to eliminate evident weaknesses. This should be addressed in order to improve organisation's performance that operated with financial losses this year. The manner in which revenues and expenditures were managed may have impact in the financial performance of this entity.

The POE Infrakos operated with financial losses because overall expenditures are higher than operating income. The board of directors should be more active in reviewing all activities carried out by the management compared to the results achieved.

In order to improve functioning of financial management and internal controls system we recommend to:

- Ensure a regulatory framework for revenues and manage them more efficiently;
- Strengthen the control system in the procurement unit and ensure better purchasing processes, without avoiding procedures of procurement; and
- Establish a functional control system over the Human Resources Management, which will be in accordance with internal rules and labour law, ensuring adequate personnel management.

Infrakos Management has been given the possibility to give comments on a draft of this report. Outstanding questions where we as auditors and the audited bodies still have different views are to be found in Annex 1. The audited entities committed themselves to make every effort to address the recommendations given

OAG would like to thank management and staff involved for their assistance during the audit process and in provision of required data.

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## Introduction

The infrastructure of Kosovo railways JSC (INFRAKOS) has started operating as a company in September 2011 as a successor of Kosovo Railways.

The first railway line in Kosovo was built in 1874 with route Hani i Elezit - Fushe Kosovo - Mitrovica. Infrakos manages and maintains 333 km long existing railway lines, 105 kilometres in stations and over 100 kilometres on industrial lines, signalling systems, communication systems, energy systems, 32 railway stations, 115 bridges with a length of 2988 meters, 23 tunnels length of 9020 meters, 759 culverts and 257 level crossings, as well as other buildings and land property<sup>1</sup>.

Services provided by this company relate to:

- Access to railway infrastructure is the main service provided by this company, and currently services with access to the network are provided only to the company Trainkos, and besides this it also provides;
- Services of loading and unloading of goods through freight terminal;
- Lease of land, apartments and business premises through the real estate sector; and
- Construction of industrial tracks.

The extension of railway network in Kosovo is important for transporting passengers and goods, but also for economic development and in linking Kosovo with the region.

Kosovo railway network extends to a length of 333 km (Figure 1) and includes un-electrified standard lines with one-way railway line.

The main line connects to the northern Mitrovica with the Hani i Elezit in border with Macedonia through Fushë Kosovë near Prishtina. This line is long 141 km and is part of central railway network SEETO (South-east Europe Transport Observatory) Route 10 that connects Skopje with corridors VIII and X of SEETO.

Other lines include Fushë Kosovë-Pejë, Klinë-Prizren (Klina is positioned in the line between Fushë Kosova and Peja) and Fushë Kosovë-Prishtinë-Podujevo. Some of these lines are not in functional, especially those towards the border with Serbia and are in service of important cities such as Podujeva, and the line that provides service in Prizren.

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<sup>1</sup> Data from business plan of Infrakos.

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There is no direct railway line connection between the Kosovo on one side with Montenegro and Albania on the other.<sup>2</sup>

In the following figure we will present the Kosovo Railway Network.

**Figure 1 – Kosovo Railway Network**



Infrakos is facing infrastructure that is in tough condition and the impossibility to make it fully functional. On the other hand, this enterprise has several advantages that distinguish her. One of the primary ones is that it provides access to railway tracks as the only operator in the territory of Kosovo, possibility to access to industrial railway tracks for most of the mines in Kosovo and is railway link with neighbouring countries.

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<sup>2</sup> Data on the extent of railway network and its lines were secured from the multimodal transport strategy and the action plan.

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# 1 Audit objective and methodology

The audit objective is to assess the financial management and control system of the enterprise.

In order to fulfil our responsibilities for the audit of POE Infrakos, we have analysed and undertaken the following activities:

- We have interviewed officials responsible in Infrakos and we have reviewed the work on established financial management and controls;
- Whether the financial records, systems and transactions respond to internal and external reporting requirements;
- Reviewed internal control system, regulations, policies and decisions issued by POE Infrakos and to determine established objectives, as well as their application during the management of the organisation;
- Used a combination of judgment and random sampling to select transactions for testing; and
- Relied on a combination of interviews, analytical reviews, document reviews, and physical verification to assess the validity and propriety of financial transactions.

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## 2 Management and reporting in Infracos

The POE Infracos is led by the Board of Directors that is appointed by the Government of Kosovo and is managed by the Chief Executive Officer (CEO).

The Board of Directors has the obligation to rigorously oversee the work of company's officials, to lead the company towards positive results, to ensure that financial controls and management system is robust, qualitative financial reporting and other tasks the derive from the Law on Publicly Owned Enterprise.

It is the responsibility of Infracos management to establish a functional system of internal control and ensure sound financial management. POE Infracos has to produce financial statements and financial reports in accordance with the law on POE and the International Accounting Standards and Financial Reporting based on accrual principle of accounting.

The CEO is appointed by the Board of Directors through an open procedure that is transparent and competitive. CEO is responsible to manage and organise, establish adequate controls, regular reporting to the Board of Directors and exercise other competencies regulated by the law.

The management of POE Infracos reports to the Board of Directors, while the Board reports to the Policy and Monitoring Unit of Public Enterprises (Ministry of Economic Development - MED) through quarterly reports where are presented financial results on the activities of this enterprise.

This company operates based on accrual accounting i.e revenues and expenditures are recognised at the time of occurrence. In addition, its database is designed in the software Navision where are divided all modules for each category.

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### 3 Railway Infrastructure in Kosovo and Government Subsidising

The Publicly Owned Enterprise Infrakos is a central public enterprise owned by the Kosovo Government. This enterprise, besides the operating expenditures necessary for functioning, it also needs financial resources for capital projects.

Based on the feasibility study financed by the European Union (EU) is drafted the multimodal transport strategy and the action plan<sup>3</sup>. According to this study, the railway infrastructure in Kosovo is old and is not in good shape to meet the needs of passengers and goods. Does not provide adequate links with neighboring countries and ports in providing services of goods and passengers and is in need of modernisation and development so that it satisfies future needs in providing sustainable transport services. When it comes to the financing strategy concerning this project, the main concern is lack of funds concerning the investments and maintenance of railway infrastructure due to the high costs. As possible alternatives for financing this project were foreseen<sup>4</sup>:

- Government resources
- External loans
- Grants, or
- Entering a Public Private Partnership (PPP).

Development of the central regional network is one of the key needs for economic and social development of Southeast Europe, which would strengthen ties with neighboring countries, stimulate the flow of international market and would secure a better connection with remote zones of Southeast Europe.

Maintenance and development of railway infrastructure depends on the Kosovo Budget financing. This company has great requests and cannot fulfil all investment projects without the help of the government.

The Ministry of Economic Development (MED) has a Monitoring and Control Agreement (MCA) through which it transfers subsidies to POE Infrakos to cover its expenditures in the category of subsidies and capital investments.

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<sup>3</sup> Project financed by the EU managed by the European Union Office in Kosovo

<sup>4</sup> Data secured from multimodal transport strategy and the action plan

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During 2012, the MED based on the agreement was supposed to transfer funds for the following capital investment projects:

- Supply with spare infrastructure parts, in the value of €935,390 infrastructure;
- Restoration of bridges and tunnels in railway lines, in the value of €625,697.

During 2012, based on the MCA the MED had planned to transfer to Infrakos the amount of €1,561,087 for capital investments. The amount transferred was €1,521,588, while the amount of €39,499 had remained to be spent as it is an ongoing project. In addition, the company had reported based on the obligations that it had towards the shareholder.

### **General conclusion**

The MED had transferred subsidies on time to maintain existing infrastructure for certain categories, based on the agreement that it has with Infrakos. Moreover, regular reporting to the shareholder by this enterprise was done in accordance with the agreement.

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## 4 Financial Management

### 4.1 Performance of POE Infrakos

The POE Infrakos in 2012 had collected revenues in the amount of €3,163,000 and had spent the amount of €3,215,000 by operating with negative balance and creating loss in the value of €52,000. This loss was significantly smaller than the planned loss. Revenues were collected less by €1,197,000 than those planned. While the expenditures incurred were lower by €973,830 than those planned.

In the accounts receivable was noticed a significant increase during 2012. Out of €788,000 that were at the end of 2011 they have increased to €1,465,000. We have an increase of receivables for €677,000. The increase of receivables to a significantly higher level increases the risk of creating bad and doubtful debts.

In addition, in the accounts payable was noticed an increase in 2012 compared to 2011. Out of €47,730 that were obligations in 2011, they have increased to €89,000.

### 4.2 Revenue management

The POE Infrakos mainly generates revenues from the use of the railway network, other revenues and from grants. The manner in which revenues are managed have a direct impact on the company's performance and on the management of public money. Revenues collected for 2012 were in the amount of €3,163,191, out of which the amount of €902,191 is from grants and the rest from own source revenues.

The revenue management in the company faces several issues that need to be addressed which we will present in the following.

There is no "Revenues Official" - This Company does not have an official who would handle the recording of revenues and reconciliation of data with bank reports, in accordance with LPFMA and with the financial rule 03/2010. Lack of revenues officer may have a negative effect on revenues management and increases the risk where invoicing, collection and recognition of revenues not to be done in accordance with accounting standards and other rules.

Customers pay monthly rent with delays, and no measures are taken concerning these delays - For rent revenues clients sign contracts with the contracting authority where are determined payment conditions and penalties if are not carried out payments. The company has delays concerning the collection of revenues from rent customers, as in

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some cases payments were not carried out on time. In three tested samples, we have noticed that there were delays in carrying out payments from 4-11 months, whereas according to the contract conditions the deadline for payment was seven (7) days from the receipt of the invoice. Despite this, the company had not applied penalties concerning these delays.

### 4.3 Management of Procurements and Purchases

The procurement process is regulated by the law on public procurement, which is applied for the public sector in the Republic of Kosovo. The purpose of this law is to ensure efficient, transparent, and fair use of public funds, public resources and of all the funds and other resources of contracting authorities in Kosovo, by establishing conditions and rules that will be applied.

Infrakos expenditures incurred through procurement for 2012 were in the amount of €2,539,539. For the category of Goods and Services were €197,725.00 and for Capital Investments the amount of €2,341,814.00.

In procurement management, we have noticed that this company faces several issues that need to be addressed. These will be disclosed in the following.

Services were obtained without procurement procedures - Obtaining services in this manner may result that the economic operator offers higher prices than those in the market, and with this to financially damage the contracting authority. We have noticed that for two invoices one for €105 and the other for €886, the company has not developed any procurement procedures.

Initiation of procurement procedures without the approval of the CAO - Applying this form without the approval of funds is in disagreement with the law. From samples examined, in six of them we have noticed that the statement of needs and availability of funds and initiation of procurement activities was not signed by the CAO.

Delays in execution of payments - Failure by the company to timely carry out payments, besides the fact that it is in contradiction with the Law on Public Financial Management, it could also result in the loss of Company's image and may have financial consequences due to penalties which the company may face in case of non-payment, it also may result in unilateral contract termination by the economic operator. From samples examined, in five (5) of them, we noticed that there were delays in executing payments for more than 30 days. While according to the Law on Public Financial Management, invoices for goods and services obtained have to be paid within 30 calendar days from the receipt of invoice.

Improper planning of public procurement - Failure to include contracts in the procurement plan, besides the fact that is not in accordance with the law, it can also lead

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towards entering into unplanned obligations. When it comes to maintenance services and repairs, Infrakos had not planned the overall value of these services. This took place do to improper planning of annual expenditures by the appropriate department, and such thing may result in separation of procurement requests which are mainly the same or related.

Fixed and mobile phone telephony - In POE Infrakos for 2012 were spent €31,990. The amount of €19,575 was spent for fixed phone, while for mobile phones the amount of €12,415. During 2012, we have noticed that in four cases, Infrakos officials had exceeded the permitted limit, but the company had not applied any deductions for these exceeded limits. In 2013 was issued a decision by the CEO, based on which will be applied deductions for limits exceeded.

When it comes to the use of fixed and mobile telephony, it is worth mentioning:

Recording and disclosure of inaccurate information - Fixed phone expenses for this company contain telephony expenses for two companies Trainkos and Infrakos. Expenses for this invoice are paid by Infrakos, but a part of expenses in this invoice, this company invoices to the Trainkos. The same were not recorded and disclosed properly in the accounting and financial statements.

Travel expenses not undocumented - This Company during 2012 for the category of official travel had spent the amount of €15,113. In three samples examined amounted to €2,974.81 related to trips of POE's senior officials is not provided any evidence concerning the travelling such as invitations or any other form where would be presented the one covering travel expenses and purposes of these trips. This can cause expenses that can damage the budget of the company. In addition, in one case was noticed that travel expenses were recorded in representation code, by not being included as expenses for official trips.

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## 4.4 Remunerations

Total expenditures for wages and salaries covering 2012 were €1,691,000. €78,669 relates to pension contributions and €33,508 relates to other staff expenditures in general. Infracos in August 2012 produced two regulations: Regulation of labour relations and Regulation on salaries and remunerations which regulate labour relations and remunerations paid to Infracos's employees.

When it comes to personnel management, the company faces several issues which need to be addressed, and we disclosed the following.

*Infracos Internal employment regulations not in accordance with legal provisions-* internal regulations of every company regulating employment relations should be in accordance with the Law on Labour.

Internal Regulation for employment relations is not in accordance with law on labour. Firstly, the advertisement deadlines were not fully adhered to as set forth in the administrative instruction (AI no. 14/2011) and secondly the employment relation committee is not consistent with AI given that the number of committee members in this regulation is not in full composition as required by AI.

Regulation on Salaries and Other Remunerations specifies that if an employee despite his works and duties performs duties and responsibilities of the employee who is absent from work, remuneration of monthly salary in level of 20% should be made from more favourable payment to the employee being substituted. However, the article of this regulation has no legal support in law on labour.

The total value of remuneration with 20% that Infracos made during 2012 is around €6,150.00. Complaints and Disciplinary Committee spent remunerations of €1,000.

*Lack of job descriptions* - Employees of this company in the employment contract do not have a clear description of duties. Under the contract, tasks and duties are set out in the Job Description and Systematisation, but this document is not valid for period when the company used to be Kosovo Railways JSC. There was no clear description of the job position in the contract, despite being in contradiction with law on labour, may cause uncertainties regarding roles and responsibilities of each employee. While we were in audit, POE Infracos was in process of drafting this regulation.

*Irregularities in the recruitment process-* In two cases the recruitment procedures for positions "Accountant" and "Officer for education, protection and safety at work" we have noticed shortcomings when it comes to composition of the committee. Committee for developing procedures and evaluating candidates consisted only of three members

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instead of five (5) as foreseen by AI and besides this the written test is not organised at all.

Infrakos Officers hold acting positions in longer term than required by law- Finance Manager holds the position of Chief financial Officer for a year, and by law this position should be completed within 90 days. POE Infrakos staff informed us that the position was filled in 2013. Also the Head of procurement holds the position as acting procurement manager since September/2012.

Contracts awarded without public advertisement- in two cases Infrakos hired employees for specific tasks and duties without public advertisement. Specifically in positions “Assistant for Planning and Development” and “senior professional associate for approach to rails”. The reason for this violation is favouring employees by not giving equal employment opportunity to potential candidates. This has an adverse effect in fair market competition in terms of human resources which leads to the employment of inadequate persons.

## 4.5 Assets

Total net assets recorded in POE Infrakos registers for 2012 including the value of the equipments under €1,000 was €19,804,000.

In asset management, the company faces several issues which need to be addressed and we disclosed it the following.

Lack of comprehensive asset register - POE Infrakos provided us an asset register however this company failed to create an asset register with all the information required by law on public financial management and AI on asset management.

Non-establishment of the Asset Valuation Committee - the Company established asset recording committee but it did not establish an asset valuation Committee which would be responsible for evaluating assets which do not have a value carried forward, which would evaluate damaged assets and writing off requests.

Lack of asset officer- POE Infrakos has no Asset officer who would be responsible for identifying, follow-up and maintenance of overall asset register with all required information.

### Overall Conclusion

Weaknesses presented above indicate that POE Infrakos failed to establish a functional financial management system. In the current year, it operated with loss and it increased receivables and entered into new obligations. In order to overcome this situation Infrakos

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management should focus more on efficiency, in particular in the field of revenue management, procurement and human resources.

Challenges which should be addressed as quickly as possible relate to lack of regulations on revenues, harmonisation of regulations in the field of human resources and slow progress in proper handling of assets. In order to properly manage Government assets, the company should pay special attention to managing its assets properly, in order to avoid the loss or misuse. The Board of Directors, failed to fully oversee the management of the company and eliminate irregularities presented.

**Recommendations**

***Recommendation 1 is addressed to the Board of Directors to ensure that:***

- Reasons behind managerial shortcomings are analysed and priority areas with the greatest budget impact are identified and their strategic handling bringing rapid results and effects.

***Recommendation 2 relates to revenues and is addressed to CEO of POE Infrakos to ensure that:***

- Proper segregation of duties and responsibilities within the organization by recruiting revenue officer; and
- All terms of sales contracts are adhered to.

***Recommendation 3 relates to procurements and purchases and is addressed to CEO of POE Infrakos to ensure that:***

- Procurement procedures are developed for all services and all procurement procedures are carried out in accordance with the LPP in order that the money is spent rationally.
- Appropriate actions are taken securing functioning of the process starting from initiation phase up to execution of procurement.
- Invoices are executed in accordance with the legal deadlines.
- Annual procurement planning is based on the real needs of the organization; and
- Adequate controls are established for monitoring the use and costs of landline and mobile phone services, official trips, and maintaining accurate records and notes regarding these services.

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***Recommendation 4** relates to Human Resources and is addressed to CEO of POE Infrakos to ensure that:*

- Harmonisation of internal regulations with LPFMA, Law on Labour and other applicable laws, and that they are implemented by ensuring transparent and proper personnel management;
- The issue related to position of Procurement Manager is solved.
- A regulation is produced concerning the description of duties and responsibilities for employees; and
- The employees are recruited under law on labour by open competition giving equal opportunity to all those interested.

***Recommendation 5** relates to assets and is addressed to CEO of POE Infrakos to ensure that:*

- Proper segregation of duties and responsibilities within the organisation, by appointing an asset officer who will be responsible for identifying, monitoring and maintenance of the overall asset registry with required information.

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## 5 Management Control

Sound internal control systems help an organisation in achieving budget objectives in better use of public money, ensuring reliable financial reporting.

**Control environment** - irregularities in the body of this report for component of wages and salaries clearly indicate improper level of control environment in POE Infrakos and they should be improved.

**Risk assessment** - Given that risks relate to objectives, as a prerequisite for risk management is identifying organisation's objectives in Strategic or its Operations Plan. During the audit carried out Central Publicly Owned Enterprise we have noticed that this company failed to produce a Strategic Plan which would include issues, goals and strategic objectives. However, POE Infrakos prepared business plan setting its objectives for 2012 but it did not identify risks for its objectives.

**Control activities** - POE Infrakos has no efficient control system in general. Preventive functional controls are lacking, which would prevent the occurrence of undesirable events.

**Monitoring** - POE Infrakos did not perform ongoing assessments and special assessments and other assessments: determine whether internal controls are present and functional.

### **The overall conclusion**

Internal controls of POE Infrakos are not satisfactory and there is no assurance for their operation. POE Infrakos in lack of internal control operation failed to prevent errors and possible irregularities.

#### **Recommendation 6**

*We recommend the Chief Executive Officer of PO Infrakos to:*

- Undertake adequate measures ensuring that the control environment is strengthened and eliminate irregularities presented in this component;
- Ensure that all transactions are classified, registered and provide quality reporting; and
- Continuous assessments are made in order to ensure that internal controls are functioning properly.

## Annex I: Management response against OAG findings

Finding	Agree yes/no	Comments of the audited institutions in case of disagreement	OAG view
Finding 1: No "Revenue Officer"	NO	Since the existence of Kosovo Railways and especially when introducing Navision software, we have assigned a person who will deal with all company's revenue and who covers the KLT accountants function (revenues). The officer analytically follows the situation of all revenues.	Infrakos has no revenue officer, this is performed by another officer which is not in accordance with LPFMA and increases the risk of taking responsibility for performing certain tasks.
Finding 2: Poor quality of information during the payment of invoices	NO	Landline phone invoice for SSTK sector which verifies the expenditures by numbers which were made active by PTK, where relevant service commits funds beforehand in order to cover these expenses, whilst the history on landline phones is located within the relevant services.	The documentation provided does not support the audited statements.
Finding 3: Undocumented travel expenditures	NO	Finance department precedes budget requests for official trips according to operating budget and after official trip is finalised, it receives invoices to justify these approved expenses in line with level how they are allowed. In some cases, it happens without invitations depending on the needs of the company and the nature of the visit, but costs are always justified. Whilst for recording of travel expenses in representation code, is related to the official lunch that Infrakos officials had with clients.	Comments provided by the entity are not relevant to the finding presented

<p>Finding 4: internal work regulations of Infrakos are not in accordance with legal provisions</p>	<p>NO</p>	<p>In general, employment regulation is in accordance with the LL no. 3/L-212. We were notified of AI no. 14/2011 after the regulation is issued and we will work on issuing new regulation which will completely be in line with labour law.</p> <p>Justification for introducing the provision on payment for substitute and payment of Committee for Disciplinary and exceptional cases, the Infrakos regulation is based on Article 4 of the Law on Labour which foresees: Internal Employer's Act and Labour Contract may contain provisions defining more favourable rights and terms than the rights and terms defined by the Law, unless otherwise provided for by this Law</p>	<p>Comment given by the entity confirms our finding.</p> <p>Article 80 of LPFMA foresees: If an employee, civil servant or official of a public authority or public undertaking is required by an act of the Government to serve on any commission, board or other public body or authority, such employee, civil servant or official shall not be entitled to receive, and shall not receive, any additional compensation for such service. Such service shall instead be deemed to be part of the mandatory duties of the current position held by such employee, civil servant or official.</p>
<p>Finding 5: There are no job descriptions</p>		<p>Job descriptions for each position are collected in one normative act of railway: systematisation and description of tasks and duties. This normative act existed before railway is split up in two (we used it up to 2013 when we are preparing new systematisation).</p> <p>All employees recruited in 2012 in employment contracts attached is the Annex "job description" as extract from systematization and description of duties applied before Railway is split up. In 2013 we started with a form of the employment contract which was provided by MLSW.</p>	<p>The fact is that these are not descriptions and the entity should finalize systematisation for Infrakos with job descriptions (which is asserted by the entity in its comment).</p>