



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 THE  
R.W.C. "PASTRIMI" J.S.C FOR YEAR 2023

Prishtina, June 2024

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# 1 Audit Opinion

We have completed the audit of the financial statements of R.W.C. “Pastrimi” J.S.C for the year ended on 31 December 2023 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 on the financial statements and conclusion on compliance with authorities<sup>1</sup>.

## Unmodified opinion on annual financial statements

We have audited the annual financial statements of the R.W.C. “Pastrimi” J.S.C, which comprise the statement of financial position for 2023, statement of comprehensive income, statement of cash flow, statement of changes in equity, explanatory notes to financial statements, including a summary of significant accounting policies and other reports, for the year ended as of 31 December 2023.

In our opinion, the accompanying financial statements give a true and fair view in all material aspects of the financial position of the R.W.C. “Pastrimi” J.S.C as of December 31, 2023, and its financial performance and its cash flows for the year 2023, in accordance with International Financial Reporting Standards (IFRSs).

## Basis for Opinion

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

## Audit Conclusion on Compliance

We have also audited if the processes and underlying transactions are in compliance with the established audit criteria arising from the legislation applicable for the auditee as regards making use of financial resources.

In our conclusion, except for the effects of the matters described in the Basis for Conclusion section of our report, the transactions carried out at the R.W.C. “Pastrimi” J.S.C have been,

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

in all material respects, in compliance with the established audit criteria arising from the legislation applicable for the auditee as regards making use of financial resources.

### **Basis for the Conclusion**

- A1 The contract for the "Supply of Summer and Winter Oil" with an estimated value of €2,100,000 was exceeded by 22.33% of the planned value, surpassing the threshold for contract termination once the committed budget is exhausted.
- B1 The company had not been regularly conducting reconciliations with its customers. We sent 20 confirmation letters to third parties/customers with a total value of €683,935. Out of these, we have not received any confirmations from 18 customers, amounting to a total value of €244,067.

*For more details, see sub-chapter 2.2 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 from the auditee in accordance with INTOSAI-P 10, ISSAI 130, NAO Code of Ethics, and other requirements relevant to our audit of the budget organisations' 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 the financial statements in accordance with International Financial Reporting Standards (IFRSs). Management is also responsible for establishing internal controls that management determines are necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error. This includes also the application of Law no. 03 / L-048 on Public Financial Management and Accountability (as amended), Law no. 04 / L-087 on Publicly Owned Enterprises (as amended), and Law 06 / L-032 on Accounting, Financial Reporting and Auditing.

The Board of Directors is responsible to ensure the oversight of the R.W.C. "Pastrimi" J.S.C's financial reporting process.

## Management's Responsibility for Compliance

R.W.C. "Pastrimi" J.S.C's Management is also responsible for the use of the R.W.C. "Pastrimi" J.S.C's financial resources in compliance with the Law on Public Owned Enterprises and all other applicable laws, rules and regulations.<sup>2</sup>

## 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 opinion on compliance of respective R.W.C. "Pastrimi" J.S.C's authorities with the established audit criteria arising from the legislation applicable for the auditee as regards making use of financial resources. As part of an audit in accordance with the Law on NAO and 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 R.W.C. "Pastrimi" J.S.C's internal control.

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<sup>2</sup> Collectively referred to as compliance with authorities

- Assess the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 CERN'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.
- Assess the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements give a true and fair view of the underlying transactions and events.

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

The findings that have influenced the compliance opinion include the absence of confirmations for accounts receivable and exceeding the budget committed for the public contract framework. Other issues or findings that have only affected financial management include inconsistencies in the state of assets between financial statements and accounting notes, allocation of tenders, failure to plan open procedures, and deficiencies in announced staff recruitment competitions.

These finding and recommendations are intended to make necessary adjustment to the financial information presented in the financial statements, including disclosures in the notes, and improve internal controls relevant to financial reporting and compliance with authorities in relation to the management of public sector funds. We will follow up these recommendations during next year's audit.

This report resulted in eight (8) recommendations, three (3) of which are new, and five (5) are repeated.

*For the status of previous year's recommendations and the extent of their implementation, see Chapter 4*

## 2.1 Issues with impact on the compliance conclusion

### Issue A1 - Exceeding the budget committed for the Public Framework Contract

**Finding** According to Article 1, point 1.4 of the public contract framework "Supply of Summer and Winter Oil" it is specified that this contract is planned to enter into force on 05.05.2021 and end either after 36 months have elapsed or when the committed budget for this contract is exhausted, whichever comes first.

In 2021, the company signed a 36-months framework contract for the "Supply of Summer and Winter Oil" with an estimated value of €2,100,000. However, during testing, it was observed that oil supplies amounted to €2,568,860, exceeding the contract value by 22.33%. This surpasses the contractual criterion stating that the contract ends when the committed budget is exhausted.

Although the contract manager announced that the amount of the budget committed for the contract had been exhausted, management attributed the overspending and exceeding of the contract value to the continuous increase in oil prices in the stock market.

**Impact** The implementation and acceptance of supplies after the contract value has been exhausted may result in higher expenses than planned in the business plan, exceeding the market price.

**Recommendation A1** The Board of Directors should ensure that appropriate controls are in place through responsible officials to comply with legal provisions, specifically regarding payment terms and start and end deadlines, in order to prevent expenses from exceeding their contractual planning.

**Management's Response:** Agree

**Issue B1 - Non-reconciliation of accounting balance and customers/suppliers accounts****Finding**

According to Law No. 06/L-032 on Accounting, Financial Reporting and Auditing, in Article 12, points 1 and 2, business organizations must verify at least once a year the existence and evaluation of assets, liabilities, and capital through the stocktaking of these elements and their supporting evidence. The stocktaking should be reconciled with the accounting ledgers.

During testing of accounts payable and accounts receivable we observed the following:

- In testing the accuracy of trade receivables, we sent out 20 confirmations to third parties or customers with a total value of €683,935, in addition to other procedures. Out of these confirmations, we only received one (1), and the amount of the debt that did not match the confirmation was €11,454. Regarding the other 19 clients to whom we sent confirmation letters, the company has initiated legal proceedings for one (1) client with a value of €92,863. For the remaining 18 clients, we did not receive any confirmations, and their total value is €244,067.
- Additionally, in accounts payable, we sent 13 confirmation letters to third parties/suppliers with a total value of €1,732,039, in addition to other procedures. Out of these, we received 11 confirmation letters amounting €1,640,429, and the amount that did not match the confirmation amount was €10,022. The company initiated court proceedings against one (1) supplier with a debt of €17,342.

Despite management's commitment in the action plan to resolve this issue, it occurred because reconciliations were not being conducted on a regular basis and there was insufficient communication between the company and its suppliers and customers.

**Impact**

Failure to perform annual reconciliation of a company's data with its customer/supplier cards may impact the accuracy of the accounts receivable and accounts payable presented in the financial statements, potentially resulting in an overestimation or underestimation.

**Recommendation B1** The Board of Directors should ensure that all necessary actions are taken for the annual reconciliation of account balances between the company and its customers and suppliers, not excluding the physical delivery of confirmations by company officials and visits to suppliers and debtors to confirm the final balance of obligations and claims.

**Management's Response:** Agree

## 2.2 Other financial and compliance management issues

### 2.2.1 Fixed Assets

The net value of the financial item of fixed assets presented in the statement of financial position was €4,768,779. These assets primarily consist of land, buildings, equipment, machinery, inventory, computer software and tools. We conducted extensive testing on 49 samples totalling €4,444,433. In addition, we performed substantive analytical procedures for depreciation on the entire population.

#### **Issue B2 - Inconsistencies between the state of assets in the financial position statement and the asset verification commission**

**Finding** According to paragraphs 1 and 2 of Article 12 of Law No. 06/L-032 on Accounting, Financial Reporting and Auditing, business organizations must verify at least once a year the existence and evaluation of assets, liabilities, and capital through the stocktaking of these elements and their supporting evidence. The stocktaking should be reconciled with the accounting ledgers.

The company has failed to reconcile the accounting notes with the state after registering the assets. There is an inconsistency between the actual state of the assets, the accounting records and the report of the asset inventory commission. The inconsistencies are as follows:

- The accounting records still show assets with a net value of €138 and depreciation of €8,246 for the period, which were sold for scrap during the first half of 2022;
- Assets with a net value of €3,065 and depreciation of €3,586 for the period, which the commission had identified as lost assets in the 2022 evaluation report, still appear in the accounting records;
- Consequently, the value of the assets presented in the AFS was overestimated by €3,203 and the depreciation expenditures by €11,832; and
- The verification commission of the company's assets, in the asset registers, had only recorded the various assets in quantity without identifying them with any special code. This has made it impossible to compare the register of the verification commission with the accounting registers of the assets.

After the 2022 recommendation, the company promised to reconcile the state of its assets, but the necessary improvements have not been implemented yet.

According to management communications, these issues occurred because the previous management had not taken action to address the audit recommendations from the past year. As for the deficient report from the asset verification commission, this happened because the commission did not accurately describe the information during the drafting of the report.

**Impact**

The absence of effective controls to periodically assess the status of assets in the asset module with the accounting notes, and the failure to reconcile the notes following the evaluation report, have an impact on the accurate presentation of the AFSs.

**Recommendation B2** The Board of Directors should ensure that reconciliation with the accounting registers is being done continuously to avoid discrepancies that are presented between the accounting records and the AFSs.

**Management's Response: Agree**

## 2.2.2 Revenues

Revenues generated in 2023 totaled to €9,032,974, and these relate to revenues from households, businesses, institutions, contracts and collections of old debts, while revenues from enforcement taxes, grants and other sources totaled to €304,677. We conducted substantial and compliance tests on 83 samples for these two revenue categories, amounting to €4,441,887.

### Issue A2 - Shortcomings in the invoicing of revenues for the Municipality of Prishtina

**Finding** According to the contract signed between RWC Pastrimi and the Municipality of Prishtina for the provision of primary services for waste collection and management throughout the territory of the Municipality of Prishtina, Article 8 Monitoring and Reporting, point 4 defines that the mandatory elements that must be reported include: quantity of waste collected, vehicles dispatched, number of trips taken, number of workers, working hours, and fuel spent.

In six (6) invoices detailing the revenues generated from services provided by the Municipality of Prishtina, we have discovered a lack of supporting evidence for the invoiced items. The items listed on the invoices do not correspond with the required evidence for services and waste transportation. The total value of these items, invoiced without proper evidence, amounts to €3,099.

This occurred due to the failure to reconcile the invoices that were issued with the reports for waste collection in the field.

**Impact** Invoicing items without supporting evidence of generated revenues leads to inaccurate revenue reporting and errors in financial accounts.

**Recommendation A2** The Board of Directors should ensure that robust internal control procedures are implemented for invoicing revenues from the Municipality of Prishtina. These procedures should adhere to the criteria outlined in the contract and ensure continuous monitoring and reporting of revenues generated by the Municipality of Prishtina.

**Management's Response:** Agree

## 2.2.3 Operating expenses

Operating expenses in 2023 totaled €3,600,776. These expenses relate to maintenance costs, expenses for goods sold, their maintenance, utilities, administrative expenses, car rental fees, and others. We conducted tests on 70 samples for both substantial and compliance tests, totaling €2,296,563.

### Issue B3 - Awarding of tenders and not planning the open procedure

#### Finding

Article 16.4 of the Law on Public Procurement states that: A contracting authority shall not select or use a valuation method for the purpose of lowering the value of a supply contract below a threshold specified in Article 19 of this law; nor shall any contracting authority split up a procurement requirement for a given quantity of products for the purpose of lowering the value of a supply contract below a threshold specified in Article 19, which quotes that "Any public contract the estimated value of which is equal to or greater than, or can reasonably be expected to be equal to or greater than, one thousand Euros (€1,000), but less than ten thousand Euros (€10,000) is considered a low value contract. Similarly, paragraph 1 of Article 11 of the Regulation on Management of Company Finances and Expenses states that: Extraordinary or daily purchases worth up to €99 can be made without a bidding process, while for purchases that exceed the amount of €100, actions will be taken based on the Law on Public Procurement. When purchasing goods and services, public enterprises are obliged to adhere to all procedures of the LPP.

We have analysed the report of the signed contracts and noticed that this year the same practice continues. Several procurement procedures were carried out for the same type of supplies/services, resulting in the division of tenders for the supplies/services, such as:

The company had signed multiple contract for vehicle repair of the same nature:

- Four (4) contracts with a total value of €6,099 were awarded for the same services and supplies for vehicle maintenance. Three (3) of these contracts had a minimum value of €2,670 in total, while one (1) had a low value of €3,399.
- For the supply of vehicle parts, the company had awarded nine (9) contracts with a total value of €31,873. Five (5) of these contracts had a minimum value of €4,736, while the remaining four (4) had a low value of €27,137.

Similarly, the company had been making frequent purchases of materials and small equipment worth less than €100, primarily for its machinery, from various economic operators without any formal contracts in place. We noted that the total amount spent on these purchases in 2023 was €8,929, all from a single economic operator.

This occurred due to the company's current difficult situation with obsolete machinery, which necessitated emergency development of certain activities separately.

#### **Impact**

The division of tenders and the avoidance of open procedures increase the risk that the company will not be able to get the value for the money spent, while also limiting competition.

**Recommendation B3** The Board of Directors should ensure a comprehensive assessment and planning of the company's needs, ensuring that similar items are grouped together and that procurement procedures are followed in accordance with the requirements of the LPP.

#### **Management's Response: Agree**

### 2.2.4 Salary expenses

Salary expenses totalled €5,916,649, and relate to salary expenses, contributions and taxes. We tested 70 samples for substantial and compliance tests totalling €51,747. In addition, we conducted testing on nine (9) samples for compliance procedures.

#### **Issue B4 - Shortcomings in recruitment processes for regular staff**

#### **Finding**

According to Administrative Instruction 07/2017 for Regulation of Procedures for Competition in the Public Sector, in Article 10, paragraph 2 defines that the test should contain one hundred (100) points, Each question should contain specific points; Article 11, point 5 defines that in the oral test (interview), the head and members of the Selection Committee prepare five specific questions for each participant in the oral test (interview); in point 8 it is defined that the mayor and members of the Selection Committee, each separately take notes. Notes contain: their questions to each participant in the interview, responses, points obtained for each question and the total score. In addition, according to the competition announced on September 15, 2023, it was requested that the criteria for educational qualification be a university degree, i.e. law faculty.

During the testing of the recruitment procedures, we identified the following issues:

- For the positions "Secretary of the Board of Directors", Legal Officers, Executive Assistant, Manager of the Operational Unit in Prishtina, Secretary of the Board of Directors as well as the Operator Position in the Commercial Sector "Executive Assistant" - the following issues are identified:
  - Five (5) specific questions were not prepared by each member of the Selection Committee and no notes were taken during the oral test - interview for the answers provided by the candidates.
  - In the written test answer key, the evaluation of each question in terms of the number of points it is worth is missing. Additionally, the key to the questions and answers for the written test is missing even in the original archived file; and
  - We have not encountered a request from the requesting unit for initiation of recruitment procedures
- The winning candidate for the "Operator" position did not provide correct answers to two questions and as a result, was only awarded half the points.
- For the "Manager of the Operative Unit" position, one candidate received the maximum points (15 points), despite circling only three (3) out of four (4) correct answers.
- Despite not meeting the education criteria which required a law degree, two applicants for the "Legal Officer" position, were allowed to proceed to further recruitment procedures.

This occurred due to poor control during the recruitment process, from the initiation to the candidate selection process.

#### **Impact**

Failure to comply to the rules and administrative instructions regarding the recruitment processes can expose weaknesses in the evaluation procedures, which may ultimately impact the selection of unsuccessful candidates.

**Recommendation B4** The Board of Directors should ensure that all necessary measures are taken to comply with the instructions for regulating and determining public tender procedures.

**Management's Response:** Agree

### Issue A3 - Salary changes not in accordance with the decision

**Finding** On 15.03.2023, the Board of Directors of RWC "Pastrimi" J.S.C., made a decision with protocol number 832 to increase salaries in specific categories. Point 1.3 of the decision states that salaries will be increased by seventy euros (€70) for the following positions: household bill collector, auto mechanic, welder, category C driver, category C1 driver, heavy loader driver (heavy machine operator), auto electrician, janitor, lubricator, domestic worker, car washer, and skip operator.

The company had not increased salaries for 14 bill collector positions, as the decision on linear salary increases only specified increases for the household bill collector position. For these positions, we have tested two (2) cases where, despite the job title being a bill/debt collector, the employees were actually performing the duties of both household and business bill debt collectors simultaneously.

This occurred because their contracts had not been updated, and their job title in the contract remained as debt collector, but they were actually collecting debts for both households and businesses simultaneously.

**Impact** Failure to update the contracts of debt collectors and failure to increase salaries for all positions with the same responsibilities, can lead to increased dissatisfaction. This, in turn can result in non-performance of work and ineffective provision of services by other officials who are not appropriately rewarded.

**Recommendation A3** The Board of Directors should ensure that employee contracts are updated and that decisions regarding salary increases are applied to all officials with similar responsibilities.

**Management's Response:** Agree

## 2.2.5 Internal Audit Function

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

### Issue B5 - Lack of staff at the IAU as an obstacle to quality assurance and improvement

**Finding** According to International Standards and Professional Practices of Internal Auditing 1300, 1310, 1311, the chief audit executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity, through internal assessments which include: continuous monitoring of the performance of internal audit activities, as well as through periodic self-assessments or assessments by other persons within the organization with sufficient knowledge of internal audit practices..

The Internal Audit function within the company is currently being performed by a single official who is responsible for both conducting audits and reviewing them, which makes it impossible to establish an effective assurance program and improve the quality of audit activities. In 2023, the company initiated the recruitment process for an internal audit officer but was unable to find a suitable candidate who met the specified criteria outlined in the job description.

Additionally, the current internal audit officer had reached the retirement age in July 2023. However, the Audit Committee made a decision to extend the engagement of the internal audit officer until December 1, 2023.

While we were in the audit process in 2024, the recruitment process for the internal audit unit was conducted and an official was selected. However, there are still vacant positions within the Internal Audit team.

The company announced a vacancy for recruiting additional IAU staff, but the recruitment process failed due to a lack of candidates applying.

**Impact** Having the same official conduct audit activities and review them makes it impossible to guarantee quality and enhance the company's internal controls.

**Recommendation B5** The Board of Directors should ensure that the Internal Audit Unit creates an efficient program to guarantee and enhance the quality of internal activities, and this can be achieved by human resources with sufficient knowledge in internal audit practices.

**Management's Response: Agree**

### 3 Issues resolved in the course of audit process

Several issues were identified during the audit, communicated to management, and effectively resolved. No further action is needed, as they are reported solely for the purpose of documenting the communication, actions taken and their results. The issues were as follows.

Material issues that we identified and were improved during the audit are:

<b>Issue 1</b>	<b>Compensation of officials with repealed decision</b>
<b>Finding</b>	<p>Since 27.06.2023, the Chief Financial Officer, the Secretary, and the Internal Audit Officer have been receiving a salary of €1,200. Although the decision of 27.06.2023 has been repealed, these senior officials have continued to receive the same salary of €1,200 each month thereafter.</p> <p>Additionally, the contract for the position of Advisor to the Chief Executive Officer was not in line with the regulation on salaries, compensations, and official trips currently in force. According to the contract, this position has a salary of €900, whereas the regulation specified a salary of €767.</p>
<b>Required Action</b>	The Board of Directors should take measures to enhance internal control for managing, supervising and spending the budget in compliance with the company's annual business plan.
<b>Result</b>	The company has taken necessary measures by returning the overpaid funds to the officials. In addition, contracts that were not in compliance with current regulations have been amended.
<b>Issue 2</b>	<b>Wrong presentation of short-term liabilities</b>
<b>Finding</b>	<p>The company failed to recognize the advance payments from customers in the amount of €92,694 for prepaid cleaning services as deferred income-short-term liabilities. Furthermore, this amount was not deducted from the total accounts receivable.</p> <p>Similarly, the liabilities for tax purposes were reported at a value of €355,178, while in the statement of the annual situation in the Tax Administration of Kosovo, the liabilities were listed as €123,453.</p>
<b>Required Action</b>	The Board of Directors should ensure that the value of liabilities is recognized and presented correctly in the AFS, and also take the necessary corrective measures for any errors related to liabilities in the accounting data.

**Result** The company has taken corrective actions to improve the presentation of short-term liabilities in the annual financial statements.

**Issue 3** **Non-provisioning of accounts receivable**

**Finding**

The accounts receivable item on the statement of financial position for the year 2023, totaling €2,812,361, has not been assessed for loss provisioning based on the age of the accounts. As a result, the allowance for loss on the accounts receivable balance has not been acknowledged.

**Required Action**

The Board of Directors should ensure that the provisioning of accounts receivable is done periodically when preparing the financial statements in accordance with the requirements of current standards and regulation.

**Result**

The company has made the necessary corrections by introducing the provisioning of accounts receivable in accordance with the general regulations for the provisioning of accounts receivable in force and the requirements of standards. This has resulted in the correct presentation of accounts receivable.

**Issue 4**

**Failure to correctly present advance payments**

**Finding**

During our tests, we noticed that the amount of advance payments received from the workers was recorded as €3,255, while according to the accounting records, the advance payments made to the workers were actually €6,354. This item in the annual financial statements was underestimated by €3,099.

**Required Action**

The Board of Directors should ensure that, on the date of preparing the financial statements, any advance payments resulting from regulatory actions are properly accounted for, and that any necessary corrective measures are taken to ensure a fair presentation of the advance payments.

**Result**

The company has made the necessary correction to the item of advance payments, resulting in a fair presentation of the asset in the financial position.

## 4 Progress in implementing recommendations

Our audit report on 2022 AFS of RWC Pastrimi J.S.C. resulted in 16 key recommendations. RWC Pastrimi J.S.C. prepared an Action Plan stating how all recommendations will be implemented.

By the end of our 2023 audit, 11 recommendations have been implemented, and five (5) others have not been implemented, as shown in the following Chart 1. For a more thorough description of the recommendations and how they are addressed, see Table 1 of the previous year's recommendations.

In 2023, the company successfully addressed the following issues: sale of out of use assets (scrap), lack of formal assessment of needs and approval for low-value procedures and quotations, weaknesses in technical specification drafting, failure of the responsible procurement officer to sign contracts, acceptance and handover of services without proper evidence, lack of work attendance evidence, exceeding the planned number of employees and salary expenses according to the business plan, hiring employees on fixed-term contracts without proper recruitment procedures, improper procurement planning, and invoicing customers without correct designation.

**Chart 1. Progress in implementing previous year's recommendations**

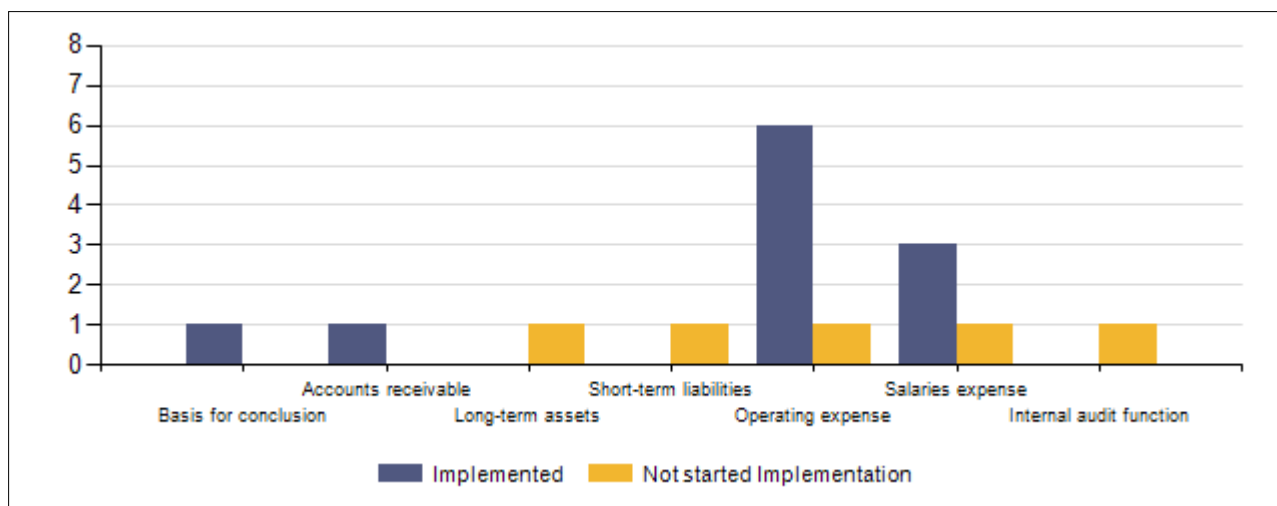


Table 1. Summary of prior year's recommendations

No.	Audit area	Recommendations of 2022	Actions undertaken	Status
1.	Basis for conclusion	The Board of Directors should implement more effective controls to ensure that evaluation commissions evaluate offers based solely on the criteria outlined in the contract notice or the tender file, providing equal treatment for all operators.	During our tests of the procurement procedures, we observed that the evaluation commissions evaluated the offers based on specific criteria.	Implemented
2.	Accounts receivable	The Board of Directors should ensure that, within a reasonable period of time, they review and take necessary corrective measures to re-register all customers currently registered under the names "XX" and "?" under the actual users of the service. Additionally, they should simultaneously review the accounts of other debtors for whom there is no identifying information in the register.	The company reviewed the list of debtors and corrected all customers with incorrect and vague designations.	Implemented
3.	Fixed assets	The Board of Directors should ensure that reconciliation with the accounting registers is being done continuously to avoid inconsistencies between the accounting records and the AFSs.	In the action plan, the company had promised that the sold assets identified in the accounting records had been paid off. However, during testing we	Implementation has not started

			identified that this recommendation remains unimplemented this year as well.	
4.	Short-term liabilities	The Board of Directors should ensure that all necessary actions are taken for the annual reconciliation of account balances between the company and its customers and suppliers, not excluding the physical delivery of confirmations by company officials and visits to suppliers and debtors to confirm the final balance of obligations and claims.	Despite the recommendation from last year, we have noticed that the company has not managed to conduct the annual reconciliation of accounts between suppliers and customers.	Implementation has not started
5.	Operating expenses	The Board of Directors should enhance the internal controls for the procurement process by ensuring that they are first initiated and approved, and that the contracted value aligns with the approved budget.	The company had taken steps to assess the needs and approvals for minor procedures and quotations.	Implemented
6.	Operating expenses	The Board of Directors should enhance controls in the development of procurement procedures to ensure that contracts are only signed by the designated procurement official after confirming that all criteria defined in the tender have been met.	During our tests, we noticed that all of the tested contracts were signed by the designated procurement officials.	Implemented

7.	Operating expenses	The Board of Directors should enhance controls to ensure that payments for the waste transportation contract are only made upon completion, supported by evidence.	The company had taken action to ensure that payments for the waste transportation (hauling) contract were made with supporting evidence.	Implemented
8.	Operating expenses	The Board of Directors should ensure that the NAO reviews the request from the requesting unit before initiating procurement procedures. If the request is found to be inappropriate, the procurement manager should be asked to return it to the requesting unit for review. This will ensure that the requests are measurable and acceptable for supplies.	All requests from requesting units for the initiation of procurement procedures were reviewed and approved by the Chief Executive Officer.	Implemented
9.	Operating expenses	The Board of Directors should ensure a comprehensive assessment and planning of the company's needs, ensuring that similar items are grouped together and that procurement procedures are followed in accordance with the requirements of the LPP.	Despite the recommendation from last year, we noticed that the company has not managed to assess and plan its needs.	Implementation has not started
10.	Operating expenses	The Board of Directors should strengthen internal controls for the procurement process by ensuring that requesting units	In 2023, the requesting units submitted their requests for activity	Implemented

		submit their requests in a timely manner. This will allow the procurement office to plan and initiate procurement activities and procedures promptly.	initiation on time, which positively impacted proper planning.	
11.	Operating expenses	The Board of Directors should ensure a thorough assessment and planning of the company's needs before approving the annual procurement plan to ensure that the procurement procedures are applied in accordance with the requirements of the LPP for supplies of this nature.	The company had complied with the requirements of the procurement law by following open procedures.	Implemented
12.	Salary expenses	The Board of Directors should ensure that all necessary measures are taken to fulfill the instructions for regulating and determining public tender procedures.	Even this year, we have identified deficiencies in staff recruitment processes.	Implementation has not started
13.	Salary expenses	The Board of Directors should ensure that the controls established for staff attendance are implemented to meet the criteria and conditions of working hours.	The company had implemented controls to monitor the regular staff's attendance, ensuring adherence to working hours.	Implemented
14.	Salary expenses	The Board of Directors should implement their approved business plan. Additionally, they should continuously monitor salary expenses in	This year the company has not exceeded the number of workers or salary expenses	Implemented

		relation to the plan. In cases where there is a need for additional expenses, it should be supported by a timely review of the business plan.	compared to the business plan.	
15.	Salary expenses	The Board of Directors should ensure that, when establishing an employment relationship, all relevant legal provisions are respected by developing recruitment procedures, and they should also ensure that regular positions are filled through standard recruitment processes.	Actions have been taken by developing recruitment procedures for regular job positions that adhere to legal provisions.	Implemented
16.	Internal audit function	The Board of Directors should ensure that the Internal Audit Unit develops an effective program to ensure and enhance the quality of internal activities. This can be achieved by adding human resources with adequate knowledge in internal audit practices.	The company successfully recruited a new Internal Auditor in 2023.	Implementation has not started

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

Vlora Spanca, Auditor General

Naser Arllati, Assistant Auditor General

Shkelqim Xhema, Head of Audit

Krenare Pirana, Team leader


Shemsije Llugiqi, Team member

Altina Palushi Selimi, Team member

## Annex I: Letter of confirmation

Kompania Rajonale e Mbeturinave  
Regionalna kompanija za Uklanjanje Opasida  
"PASTIRIMI" sh.a. d.d.  
Nr.br. 2531, dt. 23.05.2021  
Prishtine - Prishtina

REPUBLIKA E KOSOVES - REPUBLICA E KOSOVA / REPUBLIC OF KOSOVO ZYRA KOMBËTARE E AUDITIMIT NACIONALNA KANCELARIJA REVIZIJE / NATIONAL AUDIT OFFICE			
DATUMI/PRILASITJA/STAVLJEN DATE/RECEIVED/STATUS		ZY - 05 - 2024	
Nivisa Orig. Org. Unit	Shif. Klasif. Klasif. Kod Class. Code	Nr. Prot. Br. Prot. Prot. No.	Nr.faqeve Br. Stranica No. Pages
05	47	690	1



### LETËR E KONFIRMIMIT

Për pajtueshmërinë me gjetjet e Auditorit të Përgjithshëm për vitin 2023 dhe për zbatimin e rekomandimeve

Për: Zyrën e Kombëtare të Auditimit

Të nderuar,



Përmes kësaj shkrese, konfirmoj se:

- kam pranuar draft raportin e Zyrës Kombëtare të Auditimit për auditimin e Pasqyrave Financiare të KRM Pastrimi sh.a, për vitin 2023 (në tekstin e mëtejshëm "Raporti");
- pajtohem me gjetjet dhe rekomandimet dhe nuk kam ndonjë koment për përmbajtjen e Raportit; si dhe
- brenda 30 ditëve nga pranimi i Raportit final, do t'ju dorëzoj një plan të veprimit për zbatimin e rekomandimeve, i cili do të përfshijë afatet kohore dhe stafin përgjegjës për zbatimin e tyre.

Z. Fatos Selimi

Kryesues i Bordit të KRM Pastrimi sh.a

Data: 29 maj, 2024, Prishtinë,

Kompania Rajonale e Mbeturive  
Regionale Komerciale për Uklanjenje Otpada  
"PASTRIMI" sh.a./d.d.  
Nr.br. 1902 dt. 24.04.2024  
Prishtinë - Prishtina



**Kompania Rajonale e Mbeturive "Pastrimi" SH.A.**

## **PASQYRAT FINANCIARE PËR VITIN 2023**

PRILL 2024

**KRM PASTRIMI Sh.a**  
**Pasqyra e pozitës financiare**  
**më 31 dhjetor 2023**

	Shënimi	Me 31 Dhjetor 2022	Me 31 Dhjetor 2023
<b>PASURITË</b>		€ 8,431,727.14	€ 7,590,386.04
<b>Pasuritë afatshkurtra</b>		€ 2,798,980.94	€ 2,747,721.87
Paraja dhe ekuivalentët e parasë	6	€ 32,868.10	€ 223,478.39
Llogaritë e arkëtueshme tregtare dhe të tjera	7	€ 2,415,745.79	€ 2,338,411.01
Llogaritë e arkëtueshme tregtare dhe të tjera			
Stoqet	9	€ 208,043.53	€ 156,739.73
Insturmentet financiare derivateve			
Pasurit financiare sipas vlerës së drejtë	8	€ 12,944.36	€ 13,483.14
Pasurit e klasifikuara si të mbajtura për shitje			
Pasuritë e tjera afatshkurtra	8a	€ 129,379.16	€ 15,609.60
<b>Gjithsej pasuritë afatshkurtra</b>		€ 2,798,980.94	€ 2,747,721.87
<b>Pasuritë afatgjata</b>		€ 5,632,746.20	€ 4,842,664.17
Prona, pajisjet dhe impiantet	10	€ 5,551,059.54	€ 4,768,779.11
Investimet e mbajura deri ne maturim			
Pasuritë financiare të mbajtura për shitje			
Investimet e trajtuara sipas metodës së ekuitetit			
Prona investuese			
Investimet në vijim			
Emri I mirë			
Pasuritë e paprekshme	10a	€ 81,686.66	€ 73,885.06
Pasuritë e shtyra tatimore			
Pasuritë e tjera afatgjata			
<b>Gjithsej pasuritë afatgjata</b>		€ 5,632,746.20	€ 4,842,664.17
<b>Gjithsej pasuritë</b>		€ 8,431,727.14	€ 7,590,386.04
<b>DETYRIMET DHE EKUITETI</b>		€ 8,431,727.14	€ 7,590,386.04
<b>DETYRIMET</b>			
<b>Detyrimet afatshkurtra</b>		€ 3,524,395.30	
Llogaritë e pagueshme tregtare dhe të tjera	11	€ 1,775,997.24	€ 1,897,554.33
Kredit dhe huatë, pjesa afatshkurtër	7	€ 85,052.98	€ 92,693.00
Tatimet e pagushme aktuale			
Të hyrat e shtyra	14	€ 1,207,560.61	€ 950,372.04
Interesi i pagueshëm	12i	€ 81,972.55	
Tatimin në fitim i pagueshëm	12	€ 365,629.92	€ 123,345.03
Detyrimet e tjera afatshkurtra	12.a	€ 8,182.00	€ 8,182.00
Provizionet afatshkurta			
<b>Gjithsej detyrimet afatshkurtra</b>		€ 3,524,395.30	€ 3,072,146.40

<b>Detyrimet afatgjata</b>		€	-	
Kreditë dhe huatë, pjesa afatgjatë				
Provizionet afatgjata				
Detyrimet ndaj lizingut, pjesa afatgjatë				
Detyrimet e shtyra tatimore				
Përfitimet e punonjësive të pagushme				
Detyrimet e tjera afatgjata				
<b>Gjithsej detyrimet afatgjata</b>		€	-	
<b>Gjithsej detyrimet</b>		€	3,524,395.30	€ 3,072,146.40
<b>EKUITETI</b>		€	4,907,331.84	€ 4,518,240.05
Kapitali aksionar		€	25,000.00	€ 25,000.00
Fitimet e mbajtura		€	4,540,851.01	€ 4,280,423.93
Rezervat e Rivlersimit		€	341,480.83	€ 212,816.12
<b>Gjithsej ekuiteti</b>		€	4,907,331.84	€ 4,518,240.05
<b>Gjithsej ekuiteti dhe detyrimet</b>		€	8,431,727.14	€ 7,590,386.45

Kryeshef Ekzekutiv



Zyrtar Kryesor i Financave

Kontabilist i Certifikuar

**KRM PASTRIMI Sh.a**  
**Pasqyra e të ardhurave gjithëpërfshirëse**  
**për vitin që përfundon më 31 dhjetor 2023**

	Shënimi	Me 31 Dhjetor 2022	Me 31 Dhjetor 2023
		€	
Të hyrat	15	€ 7,981,709.68	€ 9,032,974.14
Kostoja e shitjes	17	€ 2,129,823.17	€ (2,087,961.31)
<b>Fitimi / (humbja) bruto</b>		<b>€ 5,851,886.51</b>	<b>€ 6,945,012.83</b>
Të ardhurat tjera	16	€ 322,508.82	€ 47,485.75
Shpenzimet e amortizimit		€ 661,843.82	€ (670,439.07)
Shpenzimet e Pagave	20	€ 5,625,193.73	€ (5,916,649.33)
Shpenzimet administrative	19	€ 91,111.45	€ (73,227.87)
Shpenzimet e mirëmbajtjes	18	€ 527,756.81	€ (399,102.06)
Shpenzimet e tjera	21	€ 156,344.81	€ (273,608.43)
<b>Fitimi / (humbja) operativ</b>		<b>€ (887,855.29)</b>	<b>€ (340,528.17)</b>
Shpenzimet financiare	19.1	€ 645,385.52	€ (96,437.18)
Të ardhurat financiare	16a	€ 71,718.73	€ 180,968.75
te hyrat nga grantet	16b		€ 257,191.60
<b>Fitimi / (humbja) para tatimit</b>		<b>€ (1,461,522.08)</b>	<b>€ 1,195.00</b>
Shpenzimet e tatimit në fitim		€ -	
<b>Fitimi / (humbja) i/e vitit</b>		<b>€ (1,461,522.08)</b>	<b>€ 1,195.00</b>
<b>Të ardhurat tjera gjithëpërfshirëse:</b>			
Diferencat këmbimore nga përkthimi i pasqyrave financiare te operacioneve të huaja, neto nga tatimi			
<b>Humbje nga rivlersimi I tokës</b>			
<b>Gjithsej të ardhurat / (humbjet) gjithëpërfshirëse të vitit</b>		<b>€ (1,461,522.08)</b>	<b>€ 1,195.00</b>



Kryeshef Ekzekutiv

Zyrtar Kryesor i Financave

Kontabilist i Certifikuar

KRM PASTRIMI Sh.a

Pasqyra e ndryshimeve në ekuitet

për vitin që përfundon më 31 dhjetor 2023

	Kapitali aksionar	Fitimet e mbajtura	Rezervat e tjera	Gjithsej
	€	€	€	€
<b>Gjendja më 1 janar 2021</b>	€ 25,000.00	€ 7,079,524.75	€ 593,909.26	€ 7,698,434.01
Fitimi / (humbja) i/e vitit		€ (832,320.28)	€ -	€ (832,320.28)
Diferencat nga përkthimet valutore			€ (152.84)	€ (152.84)
Dividendat				
Rezervat e Rivlersimit			€ (123,763.72)	€ (123,763.72)
Ndarja e rezervave				
<b>Gjendja më 31 dhjetor 2021</b>	€ 25,000.00	€ 6,247,204.47	€ 470,145.54	€ (956,236.84)
Fitimi / (humbja) i/e vitit		€ (1,461,522.08)		€ (1,461,522.08)
Diferencat nga korigjimet valutore		€ (244,677.75)		€ (244,677.75)
Dividendat				€ -
Rezervat e Rivlersimit			€ (128,664.71)	€ (128,664.71)
Ndarja e rezervave				
<b>Gjendja më 31 dhjetor 2022</b>	€ 25,000.00	€ 4,541,004.64	€ 341,480.83	€ (2,791,101.38)
Fitimi / (humbja) i/e vitit		€ 1,195.00		€ 1,195.00
Diferencat nga korigjimet valutore		€ (261,776.00)		€ (261,776.00)
Dividendat				
Rezervat e Rivlersimit			€ (128,664.71)	€ (128,664.71)
Ndarja e rezervave				
<b>Gjendja më 31 dhjetor 2023</b>	€ 25,000.00	€ 4,280,423.64	€ 212,816.12	€ (3,180,347.09)

Kryeshef Ekzekutiv

Zyrtar Kryesor i Financave

Kontabilist i Certifikuar

**KRM PASTRIMI Sh.a**  
**Pasqyra e rrjedhjes së parasë**  
**për vitin që përfundon më 31 dhjetor 2023**

	Shenime	Me 31 Dhjetor 2022	Me 31 Dhjetor 2023
		€	
<b>Rrjedha e parasë nga aktivitetet operative</b>			
Fitimi / (humbja) i / e vitit		€ (1,461,522.08)	€ 1,195.00
<b><i>Rregullimet për zërat jo në para të shpenzimeve dhe të hyrave</i></b>			
Zhvlerësimi i pronës, pajisjeve dhe impianteve		€ 654,042.22	€ 670,439.07
Dëmtimi i pronës, pajisjeve dhe impianteve			
Amortizimi i pasurive të paprekshme		€ 7,801.60	€ 7,801.60
Humbjet nga dëmtimi në pasuritë e paprekshme			
Ndryshimi i vlerës së pronës investuese			
Të ardhurat financiare		€ (776,306.00)	€ (487,132.00)
Shpenzimet financiare		€ 563,412.97	€ 96,437.18
(Fitimi) / humbja nga shitja e pronës, fabrikës dhe pajisjeve		€ (44,331.69)	
Shpenzimet e tatimit në fitim			€ 8,267.00
		<b>€ (1,056,902.98)</b>	<b>€ 297,007.85</b>
<b><i>Ndryshimet në pasuritë dhe detyrimet operative</i></b>			
(Rritja) / zvogëlim në llogaritë e arkëtueshme tregtare dhe të tjera		€ 341,014.58	€ 77,334.78
(Rritja) / zvogëlimi në stoqe		€ 47,149.34	€ 51,303.80
(Rritja) / zvogëlimi në pasuritë e tjera		€ -	€ (114,308.34)
Rritja / (zvogëlimi) në llogaritë e pagueshme tregtare dhe të tjera		€ 548,546.51	€ 121,557.09
Rritja / (zvogëlimi) në detyrimet e tjera		€ 377,150.17	€ (242,284.89)
		<b>€ 1,313,860.60</b>	<b>€ (106,397.56)</b>
Tatimi në fitim i paguar		€ -	
Interesi i paguar			

<b>Rrjedha neto e parasë nga aktivitetet operative</b>		€ 256,957.62	€ 190,610.29
<b>Rrjedha e parasë nga aktivitetet investuese</b>			
Pagesat për blerjet e pronës, pajisjeve dhe impianteve		€ (315,613.67)	
Arkëtimet për shitjet e pronës, pajisjeve dhe impianteve		€ 52,311.40	
Pagesat për blerjet e pasurive të paprekshme		€ -	
Arkëtimet për shitjen e pasurive të paprekshme		€ -	
Interesi i arkëtuar		€ -	
Dividendat e arkëtuara		€ -	
<b>Rrjedha neto e parasë nga aktivitetet Investuese</b>		€ (263,302.27)	€ -
<b>Rrjedha e parasë nga aktivitetet financuese</b>			
Deponimet e kapitalit shtesë		€ -	
Dividendat e paguara		€ -	
Arkëtimet nga Kredive dhe huave		€ -	
Pagesat e lizingut financiar		€ -	
<b>Rrjedha neto e parasë nga aktivitetet financuese</b>		€ -	
<b>Rritja/(zvogëlimi) neto i parasë dhe ekuivalentëve të parasë</b>		€ (6,344.65)	€ 190,610.29
Paraja dhe ekuivalentët e parasë në fillim të vitit		€ 39,212.75	€ 32,868.10
<b>Paraja dhe ekuivalentët e parasë në fund të vitit</b>		€ 32,868.10	€ 223,478.39

Kryeshef Ekzekutiv

Zyrtar Kryesor i Financave

Kontabilist i Certifikuar



Kompania Rajonale e Mbeturinave "Pastrimi" Sh.A - Prishtinë është ndërmarrje publike regjionale e cila operon në cilësinë e një shoqërie aksionare e themeluar sipas Ligjit 03/L-087 mbi Ndërmarrjet Publike, Ligjit Nr 02/L-123 për Shoqëritë Tregtare dhe legjislacioneve tjera përkatëse. Ndër të tjerash KRM "Pastrimi" Sh.A është ndërmarrje e specializuar me një përvojë pune me më shumë se 60 vite në ofrimin e shërbimeve me rëndësi të veçantë shoqëro-ekonomike për qytetarët, duke kujdesur për bartjen e mbeturinave dhe mirëmbajtjen e pastërtisë dhe higjienës publike.

Ligji për Ndërmarrjet Publike ka përcaktuar që KRM "Pastrimi" Sh.A ka të përcaktuar komunitat si aksionar, duke respektuar detyrimet dhe të drejtat e tyre në përputhje me ligjin. Aksionarët e kompanisë janë gjashtë (6) komuna, si: Prishtina, Podujeva, Lipjani, Fushë Kosova, Drenasi dhe Obiliqi.

Kompania Rajonale e Mbeturinave "Pastrimi" SH.A. është e regjistruar në Agjensionin e Regjistrimit të Bizneseve në Kosovë me numër Unik Identifikues 811276957. Aktivitetet kryesore të kompanisë janë shërbimet e grumbullimit, largimi dhe trajtimi i mbeturinave, veprimtaritë e ngjajshme sanitare, mbledhja e mbeturinave, pastrimi dhe larja e rrugeve.

## **1. BAZAT E PËRGATITJES DHE PAJTUESHMËRISË**

### *a) Deklarata e përputhshmërisë së pasqyrave financiare*

Pasqyrat financiare të bashkëngjitura me këtë raport janë të pergaditura në përputhje me Standardet Ndërkombëtare të Raportimit Financiar (SNRF).

### *b) Bazat e matjes*

Pasqyrat Financiare të paraqitura në këtë raport janë përgatitur duke u bazuar në koston historike

### *c) Monedha funksionale dhe raportuese*

Pasqyrat Financiare janë të paraqitura në monedhën Euro, monedhë e cila është funksionale për shoqërinë.

### *d) Përdorimi i vlerësimeve dhe gjykimeve*

Përgatitja e pasqyrave financiare në përputhje me SNRF kërkon që të bëhet mbi bazën e gjykimeve, çmuarjes dhe supozimeve të cilat ndikojnë në aplikimin e politikave dhe shumave të raportuara të pasurive, detyrimeve, ardhurave dhe shpenzimeve .

Çmuarjet dhe supozimet rishikohen në mënyrë të vazhdueshme. Rishikimet e çmuarjeve kontabël njihen në periudhën në të cilën vlerësimi rishikohet edhe në periudhat e ardhme që ndikohen.

## **2. ADOPTIMI I STANDARDEVE TË REJA DHE TË RISHIKUARA NDËRKOMBËTARE TË RAPORTIMIT FINANCIAR**

Zbatimi i standardeve Ndërkombëtare të Raportimit Financiar SNRF të reja dhe të ndryshuara

Ndryshimet në SNRF janë të obligueshme dhe efektive për vitin aktual.

*Ndryshimet e SNRF të ndodhura me 01.01.2023 janë:*

SNRF 17 Kontratat e Sigurimit

Ndryshimet në SNK 1: Prezantimi i Pasqyrave Financiare: Klasifikimi i Detyrimeve si Afatshkurta ose Afatgjata

Shpalojsja e Politikave të Kontabilitetit: Ndryshimet në SNK 1 Prezantimi i Pasqyrave Financiare dhe Deklarata e Praktikës së SNRF-ve

Ndryshimet në SNK 8 Politikat e Kontabilitetit, Ndryshimet në Vlerësimet e Kontabilitetit dhe Gabimet: Përkufizimi i Vlerësimeve të Kontabilitetit

Ndryshimet në SNK 12 Tatimi i shtyrë në lidhje me pasuritë dhe detyrimet që rrjedhin nga një transaksion i vetëm

## **3. PËRMBLEDHJE E POLITIKAVE KONTBËL**

### *a) Kapitali themelues*

Shoqëria ka të regjistruar kapital themelues 25,000.00 Euro.

### *b) Njohja e të ardhurave*

Të ardhurat përfshijnë vlerën e drejtë të shumës së marrë ose që është për tu marrë nga të gjitha shitjet e shërbimeve apo mallrave gjatë aktivitetit të zakonshëm të Shoqërisë. Të ardhurat paraqiten neto nga tatimi mbi vlerën e shtuar kthimet dhe uljet. Të ardhurat njihen kur rrisqet dhe përfitimet kryesore lidhur me pronësinë e mallrave janë transferuar tek blerësi, shuma e të ardhurave mund

të matet në mënyrë të besueshme, kostot që kanë ndodhur sot ose që do të ndodhin lidhur me transaksionin mund të maten në mënyrë të besueshme.

*c) Perfitimet e punonjesve*

Kontributet Pensionale. Çdo punëdhënës është i detyruar që të kontribuojë në emër të punonjësve të vetë në fondin e kontributeve pensionale në vlerën prej 5 % të pagës bruto. Gjithashtu punonjësit detyrohen që të kontribuojnë në vlerën 5 % të pagës bruto.

*d) Shpenzimet*

Shpenzimet operative njihen në momentin kur ato ndodhin.

*e) Të ardhurat dhe shpenzimet financiare*

Të ardhurat financiare përfshijnë të ardhurat nga interesi prej llogarive në banka dhe fitimet neto nga kursi i këmbimit që njihen në fitim ose humbje. Shpenzimet financiare përfshijnë shpenzimet e interesit, komisionet bankare dhe humbjet neto nga kursi i këmbimit që njihen në fitim ose humbje.

*f) Tatimi në fitim*

Tatimi në fitim ose humbja e vitit përfshin tatimin e periudhës aktuale dhe tatimin e shtyrë. Tatimi mbi fitimin njihet në fitim ose humbje përveç pjesës që lidhet me zëra të njohur në pasqyrën e të ardhurave përmbledhëse.

Tatimi aktual është tatimi që pritet të paguhet mbi fitimin e tatueshëm të vitit, duke përdorur normen tatimore në fuqi ose që hyn në fuqi në datën e raportimit.

Tatimi i shtyrë është llogaritur duke përdorur metoden e detyrimit në bilanc, nga diferencat e përkohshme ndërmjet vlerës kontabël neto të pasurive dhe detyrimeve për qëllime të raportimit financiar dhe bazës tatimore. Shuma e tatimit të shtyrë është llogaritur bazuar në metoden e realizimit të kompenzimit të vlerave kontabël të pasurive dhe detyrimeve duke përdorur shkallë tatimore që janë në fuqi menjëherë në datën e raportimit.

## PASURITË

6 Paraja dhe ekuivalentet e saja		2023	2022
	Paraja ne banke	223,010.69	32,205.72
	Paraja ne arke	463.18	662.38
	Xhirime të brendëshme	4.51	
<b>TOTALI</b>		<b>223,478.39</b>	<b>34,890.10</b>

**Paraja në arkë përfshin: Arkën qendrore Prishtinë, Podujeve, Lipjan, Drenas, Fushë Kosovë dhe Obiliq.**

**Paraja në bankë përfshin: Paratë në bankat Banka Ekonomike, Banka Kombëtare Tregtare, BANKA KREDITORE, Banka per Biznes, NLB Prishtina, Pro Credit Bank, Raiffaisen Bank, TEB SH.A.**

7 Llogarite e arketueshme tregtare dhe te tjera		2023	2022
	Llogarite e arketueshme nga amviseria	12,803,028.16	12,745,711.63
	Llogarite e arketueshme komerciale	4,610,692.77	4,514,322.31
	Llogarite e arketueshme nga institucionet	1,534,805.48	373,952.03
	Llogarite e arketueshme nga kontratat	369,666.80	1,203,036.00
	Llogarite e arketueshme nga punetoret	582.42	
<b>TOTALI</b>		<b>19,318,775.64</b>	<b>18,837,021.97</b>

Gjithsej llogaritë e arkëtueshme 19,318.775.64, Euro, Provizionimi i llogarive te arkëtueshme (17,073,051.76) viteve me pare. Provizionimi i llogarive të arketueshme per vitin 2023 është llogaritur në perqindjen sipas gjykimit duke u bazuar ne rregulloren nr 896 te dates 17.08.2011 ne vlere prej 81,475.00.

Llogarite e arketueshme ne fillim	19,885,411.77
Llogarite e arketueshme pas provizionimit te viteve me pare	(17,073,051.76)
Totali i llogarive te arketueshme	2,245,718.01
Avancet nga llogarite e arketueshme	92,693.00
<b>Totali i llogarive te arketueshme</b>	<b>2,338,411.01</b>

<b>8 Pasurite financiare sipas vleres se drejte</b>			
		<b>2023</b>	<b>2022</b>
Avance per punetoret		6,353.76	11,266.02
Huazime per persona juridik			
Parapagimi I sigurimit te automjeteve		15,609.60	18,366.54
Parapagimi I LL.P		7,129.34	1,678.34
Parapagime tjera			109,980.48
<b>TOTALI</b>		<b>29,092.70</b>	<b>141,291.38</b>

<b>9 Stoqet</b>			
		<b>2023</b>	<b>2022</b>
Malli ne depo		156,739.73	204,034.88
Stoqet e derivateve			4,955.63
Materiale të para		315.32	
Materiale të tjera		1,536.08	
Inventar i imet			
Tjera			(947.00)
<b>Totali</b>		<b>158,591.13</b>	<b>208,043.51</b>

#### 10 Prona pajisje dhe impiante

	<b>Toka</b>	<b>Objektet</b>	<b>Ndërtimet</b>	<b>Automjetet, makineri dhe pajisje</b>	<b>Investimet ne vijim</b>	<b>Total</b>
Më 31 dhjetor 2022	2,503,000.00	767,857.31		2,406,210.70	-	3,174,068.01
<b>Kosto historike</b>	<b>2,503,000.00</b>					
Më 1 janar 2023	-	1,726,929.56		4,495,200.79		8,725,130.35
Heqjet nga përdorimi						-
Shtesat gjatë vitit	-	-		9,018.95		9,018.95
Më 31 dhjetor 2023	2,503,000.00	1,726,929.56		4,504,219.74	-	8,734,149.30
<b>Zhvlerësimi i akumuluar:</b>	<b>-</b>	<b>767,857.31</b>		<b>2,406,210.70</b>	<b>-</b>	<b>3,174,068.01</b>
Më 1 janar 2023						
Zhvlerësimi për vitin 2023	-	86,348.92		704,953.27		791,302.18
Heqjet nga përdorimi						(128,663.00)
Më 31 dhjetor 2023	2,503,000.00	872,723.34		1,393,055.78		4,768,779.11

10 Prona pajisje dhe impiante		
SOFTWARERI		
		Total
Kosto historike	106,202.92	106,202.92
Me 01 janar 2021	-	
Shtesa/heqje		
Më 31 dhjetor 2021	106,202.92	106,202.92
Amortizimi		
Amortizimi I akumuluar/ demtim	8,913.06	8,913.06
Shpenzimi per vitin	7,801.60	7,801.60
Shtesa/Heqje		
Më 31 dhjetor 2022	16,714.66	16,714.66
Vlera me 31 dhjetor 2021	97,289.86	97,289.86
Kosto		
Me 01 janar 2022	106,202.92	106,202.92
Shtesa/heqje		
Më 31 dhjetor 2022	106,202.92	106,202.92
Amortizimi		
Amortizimi I akumuluar/ demtim	16,714.66	16,714.66
Shpenzimi per vitin	7,801.60	7,801.60
Shtesa/Heqje		
Më 31 dhjetor 2022	24,516.26	24,516.26
Vlera me 31 dhjetor 2022	81,686.66	81,686.66
Amortizimi		
Amortizimi I akumuluar/ demtim	24,516.26	24,516.26
Shpenzimi per vitin 2023	7,801.60	7,801.60
Shtesa/Heqje		
Më 31 dhjetor 2023	32,317.86	32,317.86
Vlera me 31 dhjetor 2023	73,885.06	73,885.06

### DETYRIMET

11 Llogarite e pagueshme tregtare dhe te tjera	2023	2022
KLMC-Deponia/Prishtine /Podujeve	1,107,404.21	828,353.13
Furnitoret lokal	790,150.12	947,644.41
Te pagueshmet tjera afatshkurta		
<b>TOTALI</b>	<b>1,897,554.33</b>	<b>1,775,997.54</b>

12 Të pagueshme tatimore	2023	2022
Tatimi i pagushëm në të ardhura personale	34,794.66	34,935.54
Kontributet pensionale të pagueshme	57,176.28	55,099.20
TVSH e pagueshme	31,374.09	15,692.79
Tatimi mbi Qeran		198.01
Tatime tjera		259,704.38
<b>TOTALI</b>	<b>123,345.03</b>	<b>365,629.92</b>

<b>12a Detyrimet tjera afatshkurta</b>	<b>2023</b>	<b>2022</b>
Detyrimet tjera	8,182.00	8,182.00
Sindikata		-
Provizione dhe taksa tjera		-
Pagat e Pagushme		-
Parapagime te arketuara	0.00	-
<b>TOTALI</b>	<b>8,182.00</b>	<b>8,182.00</b>

### TE HYRAT

<b>14. Të hyrat e shtyera nga Grantet</b>	<b>2023</b>	<b>2022</b>
Grantet e fituara me 01 Janar	1,207,560.61	214,694.58
Grantet e fituara gjat vitit	0	1,156,950.00
<b>Gjithsej</b>	<b>1,207,560.61</b>	<b>1,371,644.58</b>
Të hyrat e njohura	(257,191.60)	(164,083.97)
<b>Gjithsej</b>	<b>950,369.01</b>	<b>1,207,560.61</b>

<b>15 Të hyrat Operative</b>	<b>2023</b>	<b>2022</b>
Të hyrat nga amviserite	2,230,137.13	5,034,055.61
Të hyrat nga institucionet	92,723.41	195,351.44
Të hyrat nga kontratat	5,774,669.17	1,517,364.42
Të hyrat nga Lokale	935,444.43	852,859.75
Inkasim I borqeve të vjetra		382,078.45
<b>Totali</b>	<b>9,032,974.14</b>	<b>7,981,709.67</b>

<b>16 Të hyrat tjera dhe të hyrat nga grantet</b>	<b>2023</b>	<b>2022</b>
Të hyrat nga taksat përbarimore	44,350.75	27,387.03
Të hyrat tjera	3,135.00	154,449.38
Të hyrat nga Grantet	257,191.60	164,083.97
<b>Gjithësej</b>	<b>304,677.35</b>	<b>345,920.38</b>
Të hyrat nga shitja e pasurive		42,170.68
<b>Totali</b>	<b>9,337,651.49</b>	<b>8,369,800.73</b>

## SHPENZIMET

17. Shpenzimet direkte të shërbimeve të ofruara		2023	2022
Shpenzimet e Deponis		1,120,070.39	817,268.81
Shpenzimet e Derivateve		548,277.72	1,098,960.45
Shpenzimet e marrveshjeve (nënkontraktorëve )			175,519.49
Blerje/Shpenzime mallrash, shërbimesh		419,613.19	
Shpenzimet e kripës industriale			38,074.42
<b>Totali</b>		<b>2,087,961.30</b>	<b>2,129,823.17</b>

18 Shpenzimet e mirmbajtjes		2023	2022
Shpenzimet e materialit të hargjuar		182,788.63	306,295.52
Shpenzime pjeseve rezerv		3,772.42	17,961.86
Shpenzimet e mbrojtje në punë		24,518.37	24,638.19
Shpenzimet e autogomave		31,313.14	48,713.75
Shpenzimet e baterive (akumulator)		5,297.13	33.14
Shpenzimet e mirëmbajtjes së automjeteve		134,463.90	130,114.35
Shpenzimet e Mirëmbajtjes së Programit		16,948.47	
<b>Totali</b>		<b>399,102.06</b>	<b>527,756.81</b>

19 Shpenzimet administrative		2023	2022
Shpenzime postare dhe telekomunikimi PTK-së		8,940.34	7,005.15
Shpenzime transpoti		17,493.49	
Të tjera		249.04	
Shpenzimet e Kontrollimit Teknik		3,661.02	3,783.90
Shpenzimet e reklames		2,745.00	870.00
Provizionet bankare		1,767.19	2,006.31
Shpenzimet e faturimit		6,233.05	
Shpenzimet për internet		3,632.47	12,784.07
Shpenzimet e sigurimit të Automjeteve		12,518.19	47,389.29
Shpenzimet e materialit zyrtar			13,829.89
Shpenzimet tjera administrative		15,988.08	3,442.85
<b>Totali</b>		<b>73,227.87</b>	<b>91,111.46</b>

<b>20. Shpenzimet e pagave</b>			<b>2023</b>	<b>2022</b>
Pagat dhe shpërblimet e personelit			5,517,922.25	5,136,810.98
Kontribute dhe kuota të tjera për personelin			-	256,542.10
Shpenzime të tjera për personelin			3,920.16	
Sigurimet shoqërore e shëndetësore			394,806.92	231,840.66
<b>Totali</b>			<b>5,916,649.33</b>	<b>5,625,193.74</b>

<b>21 Shpenzimet tjera</b>			<b>2023</b>	<b>2022</b>
Shpenzimet e sigurimit			128,357.02	
Shpenzimet e Taksave			14,096.25	17,030.08
Shpenzimet e Tatimit ne Prone			1,224.23	
Shpenzimet per tatim ne burim - Qiraja			684.00	
Shpenzime per pritje dhe perfaqesime			165.66	
Shpenzimet e reprezentacionit			1,723.51	26,723.44
Gjoha dhe dëmshpërblime			16.00	
Shërbimet administrative dhe gjyqësore			96,806.39	35,087.08
Shpenzimet e energjisë			23,656.00	30,610.29
Shpenzimet e Ujit			6,879.36	4,333.19
Shpenzime tjera				42,560.73
<b>TOTALI</b>			<b>273,608.42</b>	<b>156,344.81</b>

**Detyrimet kontigjente:**

Detyrimet Kontigjente deri me datën 31.12.2023 në Kompanin tonë janë:

Në Procedura Gjyqësore janë gjithësej 15 landë në vlerë prej 743,283.13€.

Në Procedura Përmbartimore janë gjithësej 2,235 landë në vlerë prej 260,181.42€.