



**Political Entities Campaign Financial Statements and Independent Auditor's
Report**

**Early Elections for Municipal Mayor in Ferizaj
29 March 2012 – 29 April 2012**

Second Round 4 May 2012 – 27 May 2012

Pristina, December 2012



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Introductory

The purpose of this Report on Political Entity Campaign Financial Disclosures is to provide the public with information of financial transactions of those Political Entities which are certified by CEC to participate in early election for Municipal Mayor in Ferizaj. This information is provided to the public to make the political process more transparent, and the Political Entities more accountable to their voters.

Financial Reporting of Political Entities is regulated under Law no. 03/L – 172 on Local Election in Kosova, Law no. 03/L-173 on General Elections in Kosova, Law no. 03/L – 174 on Financing Political Entities, CEC Rule 01/2008 on Rule 12/2009.

Each Political Entity certified to participate in the elections shall submit a completed Campaign Financial Disclosure Report.

There are eight (8) Political Entities that have participated in the Early Elections for Municipal Mayor in Ferizaj, from which:

- Four (6) Political Parties;
- One (1) Citizens' Initiatives
- One (1) Independent Candidate

The Campaign Spending Limit for Local Elections is five hundred (500) euro for every thousand registered voter as required by CEC. CEC shall assign the maximum of Campaign Expenditure based on total number of registered voters from the last updated final voters list the CEC has.

Maximum campaign expenditures shall apply to any goods and services purchased for campaign purposes regardless of the time of purchase or provision of service.

Although enforcement of the spending limit is an important part of the financial disclosure process, the main goal of the financial disclosure is that Political entities should disclose the sources of income and their spending.

Annual Financial Report includes:

Each Political Entity certified to participate in the election shall submit a Campaign Financial Disclosure Report for the Entity, including all of its branches and all its constituent parts, and ending with the day of the election. Campaign Financial Disclosure Reports for the Entity shall be submitted no later than forty-five (45) calendar days after the day of the election.

Each financial report includes:

1. the state balance, which shows the assets, obligations and capital of a party, including all its branches in its first and the final days of the period included in the report;
2. the statement of benefits and losses, which shows the incomes and expenditures of a party, including all its branches during the period included in the report; and
3. the statement showing every payment made to another person during the period included in the report, if the overall value of all payments made to that person during this period exceeds the amount of five thousand (5.000) Euro, by writing the reason for the payment.

Each Campaign financial report includes copies of the following documents:

1. financial statement of political subject registered in the period included in the report;
2. invoices for all expenditures exceeding the amount from one hundred (100) Euros;
3. bank balances for every bank account of registered political subject or accounts in its name; and
4. register of all contributors for registered political subject, data from unique source, if the overall value of contributions from that source has exceeded the amount from one hundred (100) euro during the period included in the report, which shows:
 - 4.1. the value of each given contribution for political subject;
 - 4.2. the date when each contribution was given; and
 - 4.3. full name, address and personal number of passport or drivers license of the contributor.
5. Political subjects that accept contributions from public enterprises, which, through contracts with state institutions perform services, should prepare a special list of accepted contributions.

CEC should publish all Campaign financial reports together with auditing declaration of political parties in its official page.

”Audit & Conto” L.L.C has been assigned to perform the audit of Campaign financial statements of Political Entities for Early Elections for Municipal Mayor in Ferizaj.

Definitions

For the purpose of this report,

“**Certified political entity (ies)**” shall mean a political entity, i.e. political party, coalition of political parties, citizens’ initiative and independent candidate, which is certified by the CEC, in accordance with this law and CEC rules;

“**CEC**” shall mean the **Central Election Commission**, an independent body of experts responsible for the administration of elections.

“**Campaign Auditor**” shall mean any organization specifically tasked by the Office to audit campaign spending as specified in article 41.1 of the Law nr. 03/L-073 on General Elections in Republic of Kosovo

“**Political Party**” shall mean an organization of individuals who voluntarily associate on the basis of common ideas, interests or views, for the purpose of obtaining influence and having their representatives elected to public office or as otherwise defined by applicable legislation;

“**Political Entity**” shall mean a Political Party, Coalition, Citizens’ Initiative or independent candidate;

“Contribution” shall mean a gift, subvention, donation, or bequest of any kind to a Political Entity, whether in cash or in-kind, and includes the payment of Entities’ debts and the provision, otherwise than on commercial terms, of any property, loan, made out of the ordinary course of business, services or facilities for the use or benefit of the Entity. Services provided to a Political Entity by individuals voluntarily, on their own time and free of charge shall not be considered to be Contributions.

The contribution is made at the moment when the political entity benefits from the contribution;

“In-Kind Contributions” means goods or services provided to a Political Entity without any payment in return;

“Indirect Contributions” means a contribution made through an individual from the money, property or services of a third party;

“Campaign Expenditure” shall mean any payment made for goods or purchase of goods, materials, labor, services whether tangible or intangible, made for the purpose of influencing an election, regardless of whether incurred in support of a specific candidate, political party, coalition, or citizens’ initiative, such as the cost of print media advertisements; production of broadcast spots; campaign

“Income” shall mean any monetary sum received as membership fees or dues; rent; contributions from abroad by individuals, businesses or organizations of any kind; donations; the value of contributions in the form of goods and services (in-kind) contributions and any payment to the political entity;

“Payment” shall mean a transfer of valuable consideration, including payment in kind. A Payment is made at the time the benefit of the Payment is received;

“Donation” means a monetary contribution to a Political Entity;

“Campaign Spending Limit” means the limit that should not be exceeded by any Political Entity’s Campaign Expenditures.

“Accounts Payable” means an Expenditure made but not paid during the reporting period, therefore it is a liability that a Political Entity is obliged to pay to the other person.

“Assets” shall mean all real or movable property owned directly or indirectly, including cash on hand and bank deposits, as well as any proceeds derived there from by way of sale, disposition or other agreements, the value of businesses owned, and any item owned having a value greater than five hundred euro (€500) and with an expected economic life exceeding three (3) years;

“Liabilities” shall mean all monetary sums that a Political Entity is obliged to pay to other persons;

“Equity” shall mean the difference between Assets and Liabilities;

“Balance sheet” shall mean the political entities’ financial disclosure of assets, liabilities and equity as defined in this Article;

The Office for Political Parties Registration and Certification

KAS Kosova Accounting Standards

CA Contracting Authority

GE General elections

DF Democratization Support Fund

CEC Central Elections Commission

SCEC CEC secretary

OPPRC Office for Political Parties Registration and Certification / **The Office**

PE Political Entities

ISA International Standards on Auditing

FS Financial Statement

CSL Campaign Spending Limit

ATK Kosovo Tax Authority

“Non-governmental organization” (NGO) shall mean any non–governmental organization registered in accordance with the provisions of the applicable legislation;

Fund for support of political party- Fund- a fund for financing a political subject through the Budget of the Republic of Kosovo, which operates within the Central Election Committee;

Membership Dues - the limited sum of money which is paid every month or year for membership in one organization;

“Municipal elections” means the election of Municipal Assemblies and Mayors;

Asset - the whole set of items, material partitions, money and other assets of a political subject;

Financial representative - the responsible person for finances in the political subject;

All above definitions are taken from the Law no. 03/L – 172 on Local Election in Kosovo, Law no. 03/L-174 on Financing Political Entities; and Law no.03/L-073 on General Elections on Republic of Kosovo.

AUDIT PROGRAMME

Methodology

The audit program was focused on all Political Entities that have submitted Campaign financial statements for Early Elections for Municipal Mayor in Ferizaj and those that were mandatory to submit them in accordance with Article CEC Electoral Rule 12/2009 Section 3 Campaign Financial Disclosure Requirements; Law no. 03/L – 172 on Local Election in Kosova, Law 03-L/073 on General Elections Article 40 Financial Disclosure Requirements; CEC Rule No. 01/2008; Law No. 03/L-174 on Financing of Political entities.

The audit program focused its review on all Political Entities that have participated in early election for Municipal Mayor in Ferizaj. Every income or expenditure above 100.00 euro was tested, analyzed and verified.

The comparison of data in the records of political parties is made in accordance with Article 21 of the CEC Rule No. 01/2008.

The audit was conducted in accordance with ISA International Standards on Auditing and terms of reference given by CA, recommendation was that the margin of error should not be greater than 10% (in terms of large amounts) and in amount smaller than € 10.000 this margin of error is not tolerated.

During the audit we have taken into account, but not limited to, Law no. 03/L – 172 on Local Election in Kosova, Law no.03/L-073 on General Elections in the Republic of Kosovo; the Law on Financing of Political Entities No. 03/L-174; CEC Regulations 01/2008 and 12/2009..

The audit of these reports included a balance sheet that showed assets, liabilities and equity of the party, including all its branches in the beginning and the end of the period covered by the report. Statement of Income and Expenditure, including all branches and sub-branches, statement of monetary donations, statement of contributions in kind, the statement that shows every payment made to another person during the period included in the report, if the overall value of all payments made to that person during this period exceeds the amount of five thousand (5.000) Euro, by writing the reason for the payment.

For the Early Elections for Municipal Mayor in Ferizaj, eight (8) Campaign Financial Reports have been audited.

Frequent meetings with the Political Entity Financial Representatives were held during the audit in order to clarify records or to get additional information.

We have submitted preliminary reports under section 22.4 of the CEC Rule No. 01/08 to political parties. Each Political party had the deadline to submit a revised report and to comment on the remarks made from the auditor within five (5) working days from the date of receiving the draft audit report.

PP Financial Statement and disclosure Audit is regulated with Law no. 03/L – 172 on Local Election in Kosova, Law 03/L-073, CEC Regulation 01/2008 and 12/2009, and Law 03/L-174.

Financial control of PP is regulated with law on financing Political Entities Law no 03/L-174, article 19, according to which:

- CEC performs control of each financial report.
- CEC performs control in compliance with standards of applicable accounting in Kosovo.

To verify the Campaign Financial Disclosure Reports, auditors firstly relied on reports submitted by each Political Entity. In addition, several cross-referencing methods were used and comparisons between Entities were made to check whether the information provided by each Entity was credible. Confirmation from third parties as Ministry of Finance, TV stations and newspapers were taken to compare the data presented by Political Entities. Former records of the Political Entities were cross-checked with new ones, price ranges of similar goods and services were gathered from the market, observer reports were used for rallies, and bills, receipts and other supporting documentation were cross-referenced against the disclosed figures. Information from main TV channels and newspapers was gathered to assess the advertisement Expenditures of Entities.

GENERAL EVALUATION

The purpose of audit reports is to ensure that Political Entities of Kosovo commit and understand that transparency is an essential value in democratic societies. This commitment is not only bound to elected Party Officials (candidate financial disclosure) but also comprises the internal mechanisms of Political Entities. How funds are raised and how they are spent by these Entities is of the utmost importance during election periods. In addition, all registered Political Parties must submit campaign financial reports according to the current framework for Political Parties registered in Kosovo.

Results and general observations

Detailed results will be presented throughout this report, however, a few particular results need to be highlighted.

- The Political Party Registration Office and the Auditor found no evidence that any of the Political Entities taking part in Early Elections for Municipal Mayor in Ferizaj exceeded the spending limit for the campaign period. Each PP participating in the Early Elections for Municipal Mayor in Ferizaj had the spending limit of € 48,000.00
- Some of the Political Entities have still not fully complied with the requirements for financial disclosure. The auditors consider the most serious offences to be the declaration of uncompleted reports and failure to disclose sources of Income.
- In most occasions, In-Kind Contributions were underestimated or not reported at all.
- The Political Party Registration Office committed an infraction by accepting Financial Disclosure Report signed by not authorized representatives of the Political Entity, as a consequence there are cases when the political entity does not recognize the submitted Financial Disclosure Report.

For the purpose of this audit, In-Kind Contributions have been defined as goods and services of any value provided without any payment in return. Thus, an In-Kind Contribution is made when, for instance, a Political Entity receives office space for free; hosts rallies without

paying for rent of facilities or the services of singers and entertainers; or receives labor services on a volunteer basis by Party activists (other than the form of voluntary unskilled labor donated by private individuals). Provision of vehicles, drivers or fuel is also deemed as an In-Kind Contribution. In-Kind Contributions are not to be limited to the examples listed above.

- In some cases the Balance Sheets of Political Entities were not presented and when they were presented in several occasions they did not balance.

Generally, most Entities underestimated their Expenditures in following categories:

Rent, wages and utilities

Only few Entities declared the costs related to election observers.

Billboards

It is the view of the Auditor that most of the Political Entities have underreported this information.

Rallies

It is the view of the Auditor that most of the Political Entities have underreported the costs of rallies.

Transportation

Only a few Political Entities own vehicles. It is the view of the Political Party Registration Office that headquarters and branches of all Entities have had the benefit of using vehicles during the campaign period, whether rented or provided by members or supporters. Regardless of the way the vehicle(s) have been provided, the use represents an element of cost.

Results and general observations

- Some of Political Parties do not keep and maintain accurate and detailed financial records, as requested by article 21 CEC rule 01/2008 and article 5, 6 of Law no. 03/L-174 (On Financing Political Entities)
- The majority of Political Parties do not exercise the internal financial control as described in Law no. 03/L-174 (On Financing Political Entities, article 17), denying so the rights of members to be informed for all incoming and expenses of political subject and also for the responsibility of appropriate authority for financial transactions.
- The auditor considers to be an internal control weakness the cash transactions in most of Political Parties, also it was impossible for the auditor to verify the existence of payments made and funds received since most of Political Parties did not maintain an adequate up to date cash book.
- Some of PP do not have professional staff, (financial officer) who is certified as an accountant, responsible for accounting and financial reporting

- Some of Political Entities failed to comply with CEC Electoral Rule 12/2009 Section 3 Campaign Financial Disclosure Requirements and Law 03-L/073 on General Elections Article 40 Financial Disclosure Requirements, according to which:
Each registered Political Party shall keep and maintain for a period of seven (7) years accurate and detailed financial records.
- CEC in absence of professional staff has not respected the article 19 of Law no. 03/L-174 (On Financing Political Entities) point 1;2 and 3 by not performing controls of each financial report and controls that they are in compliance with in compliance with applicable accounting standards in Kosovo.
- CEC in the absence of professional staff has committed a violation of Article 15 of Law no. 03/L-174 (On Financing Political Entities) by accepting incomplete reports.
- None of Political Entities has include on their Annual Financial Reports the income and expenses of their parliamentary groups
- CEC in the absence of professional staff has committed a violation Rule 12/2009; article 3.5, which requires that Each Financial Officer shall attend a training session in accounting and auditing arranges by the Office as soon as possible after his or her appointment unless her or she can establish to the satisfaction of the Office that he or she possesses sufficient expertise and experience that such training is not necessary.
CEC lacks in having a professionally prepared financial officer, the responsibility of he / she will be checking the financial statements of PP and organizing training for financial officers of the PP.
- Some of Political Entities did not submit copies of the receipts for all Expenditures in excess of one hundred euro (€100) in the financial reports submitted to The Office;
- Financial Disclosure Reports are not adequate for interim reporting since they require information that cannot be subtracted on the middle of the period and also include information that pertains to annual activities not campaign, as a result of this many of Political Entities have filled out just the Income Statement for the Campaign financial Declaration since the declaration of Balance sheet figures for an interim period that pertains just to campaign is almost impossible.

Recommendations

It is clear that improvements are still needed on the part of the Political Entities, the Political Party Registration Office, and the regulatory framework, in order to ensure the greatest possible transparency in the financial dealings of the Political Parties.

Several recommendations are listed below:

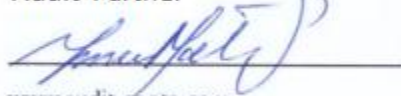
- We recommend to PP to keep and maintain proper records of their financial transactions an accordance of Kosovo Accounting Standards.
- Each Political Entity should to record and preserve their records for all transactions occurred.

- We recommend to Political Parties to make all payments and receipt through bank account, except payments for small expenditure, and also to maintain an adequate cash book register in which will be recorded all payments and receipts.
- In order to increase the quality of reporting on behalf of the Entities Political Entities' administrative staff should be trained to ensure that they have the necessary skills to submit more accurate
- We recommend to Political Parties to establish internal reporting mechanism and financial management procedures in order not just to compile inclusive reports, but also to prevent internal fraud.
- Each Political Entity should keep and maintain for a period of seven (7) years accurate and detailed records of the financial situation of the Entity and all of their branches. Records for individual income (wages and salaries) should be kept for 10 years.
- The Office of registration of PP should hire an finance officer, who at least should be a certified accountant, in order that all financial reports and related documents are checked and reviewed before accepting them, and also PP will be more informed about the contents of financial reports. This officer should also have the task of training Financial Representatives of PP.
- The Office of registration of PP should change and adopt the Financial Disclosure Reports basen on specifics that the election campaign has in order for PP to be able to report completely separate the campaign activities from the annual ones.
- Financial Disclosure Reports to be accepted only when are signed by authorized representatives of the Political Entities.

Audit & Conto

Ymer Shatri

Audit Partner



www.audit-conto.com

email: info@audit-conto.com

Tel: +381 38 248 971

17 December, 2012



NDERMARRJA SHERBYESE
"AUDIT & CONTO"
sh.p.k.



PP Campaign Financial Statements and Independent Auditor's Findings

ALEANCA PËR ARDHMËRINË E KOSOVËS

Campaign Financial Statements and Independent Auditor's Findings

Early Elections for Municipal Mayor in Ferizaj

29/03/2012 – 29/04/2012

PP Campaign Financial Statements and Independent Auditor's Findings

Party Name: Aleanca për Ardhmërinë e Kosovës
Acronym: AAK
Address: Bulevardi I Dëshmorëve 49
Municipality: Pristina
Reporting Period: 29/03/2012-29/04/2012

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year **Amount in Euro**

Assets

Instruments and tools

Equipment

Property owned

Accounts receivable

Cash in bank

Cash in hand

Total assets

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income **12,006.66**

Expenses

Salaries and compensations, including benefits 5,000.00

Transport expenses 86.60

Representation and conferences 493.40

Advertisements 2,699.02

Campaign expenses 5,420.00

Purchase of goods 0.00

Miscellaneous expenses 0.00

General expenses 1,120.00

Total expenses **14,819.02**

Profit (+) or Loss (-) **(2,812.36)**

Balance at the end of the period

Assets

Instruments and tools

Equipment

Property owned

Accounts receivable

Cash in bank	
Cash in hand	
Total assets	
Equity at the beginning of the period	
Profit (+) or Loss (-) during the period	(2,812.36)
Equity at the end of the period	(2,812.36)
Total Liabilities	2,812.36
Total Equity and Liabilities	0.00

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	6,700.00
Contributions in kind	
Other Income – Funds from the budget	5,306.66
Total Income	12,006.66

Note 1: Monetary donations and contributions

Given by			Value	
Name	Address	ID number	Name	Address
Time Kadriaj	Rastavicë	1003655586	02.04.2012	1,000.00
Kimete Bajraktari	Suharekë	1003220270	03.04.2012	1,000.00
Bali Muharremi	Suharekë	1007381111	03.04.2012	1,000.00
Teuta Haxhiu	Gjakovë	1030172830	06.04.2012	1,000.00
Daut Haradinaj	Prishtinë	2008767117	08.04.2012	1,000.00
Gent Begolli	Prishtinë	1500992138	09.04.2012	1,000.00
Valon Tolaj	Deqan	2009288247	11.04.2012	700.00
Total				6,700.00

Findings:

In absence of supporting documentation, signed lists from observers, we were unable to verify if expenses reported under the line “Salaries and compensations” are in accordance with Law 03/L-072 on Local Elections in Republic of Kosova.

LIDHJA DEMOKRATIKE E KOSOVËS

Campaign Financial Statements and Independent Auditor's Findings

Early Elections for Municipal Mayor in Ferizaj

29/03/2012 – 29/04/2012

Second Round 04/05/2012-27/05/2012

PP Campaign Financial Statements and Independent Auditor's Findings

Party Name: Lidhja Demokratike e Kosovës
Acronym: LDK
Address: Kompleksi Qafa Rr:UÇK-B2
Municipality: Pristina
Reporting Period: 29/03/2012-29/04/2012

Balance Sheet and Profit & Loss Account

	Amount in Euro
Balance at the beginning of the year	
Assets	
Instruments and tools	
Equipment	
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	
Equity at the beginning of the period	
Total Liabilities	
Total Equity and Liabilities	
Total Income	28,359.42
Expenses	
Salaries and compensations, including benefits	0.00
Transport expenses	0.00
Representation and conferences	3,200.00
Advertisements	24,809.42
Campaign expenses	350.00
Purchase of goods	0.00
Miscellaneous expenses	0.00
General expenses	0.00
Total expenses	28,359.42
Profit (+) or Loss (-)	0.00
Balance at the end of the period	
Assets	
Instruments and tools	
Equipment	

Property owned
Accounts receivable
Cash in bank
Cash in hand
Total assets
Equity at the beginning of the period
Profit (+) or Loss (-) during the period
Equity at the end of the period
Total Liabilities
Total Equity and Liabilities

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	
Contributions in kind	
Other Income – Funds from the budget	28,359.42
Total Income	28,359.42

PARTIA DEMOKRATIKE E KOSOVËS
Campaign Financial Statements and Independent Auditor's Findings
Early Elections for Municipal Mayor in Ferizaj
29/03/2012 – 29/04/2012
Second round 04/05/2012-27/05/2012

PP Campaign Financial Statements and Independent Auditor's Findings

Party Name: Partia Demokratike e Kosovës
Acronym: PDK
Address: Rr:Nena Terezë N-20
Municipality: Pristina
Reporting Period: 29/03/2012-29/04/2012

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	195.00
Vehicles	0.00
Equipment	3,890.00
Property owned	
Accounts receivable	
Cash in bank	0.00
Cash in hand	0.00
Total assets	4,085.00
Equity at the beginning of the period	4,085.00
Total Liabilities	369.77
Total Equity and Liabilities	4,454.77
Total Income	45,030.00
Expenses	
Salaries and compensations, including benefits	10,160.00
Transport expenses	3,837.00
Representation and conferences	5,783.90
Advertisements	22,701.24
Campaign expenses	0.00
Purchase of goods	0.00
Miscellaneous expenses	0.00
General expenses	2,649.00
Total expenses	45,131.14
Profit (+) or Loss (-)	(101.14)
Balance at the end of the period	
Assets	
Instruments and tools	195.00
Vehicles	0.00
Equipment	3,890.00

Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	4,085.00
Equity at the beginning of the period	4,085.00
Profit (+) or Loss (-) during the period	(101.14)
Equity at the end of the period	4,085.00
Total Liabilities	100.00
Total Equity and Liabilities	4,185.00

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	1,380.00
Monetary donations and contributions	43,650.00
Contributions in kind	
Other Income	
Total Income	<u><u>45,030.00</u></u>

Note 1: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date	in Euro
Vllaznim Shemsedini	Rr.12Qershori	1018184474	24.04.2012	1,000.00
Besim Aliu	Rr.Naim Beka	1004475824	24.04.2012	1,000.00
Naim Zymberi	Varosh	1012818447	24.04.2012	900.00
Fadil Rysha	Varosh	1012865097	24.04.2012	800.00
Berat Bajrami	Cermillë	1002321887	24.04.2012	800.00
Xhevdet Grainca	Cermillë	1030002055	24.04.2012	800.00
Nuhi Behluli	Dremjak	100458720	24.04.2012	900.00
Imri Jashari	Ferizaj	1173502091	24.04.2012	1,000.00
Njazi Baliu	Ferizaj	1012381979	24.04.2012	1,000.00
Bislim Veseli	Ferizaj	2005577147	25.04.2012	1,000.00
Besnik Salihu	Ferizaj	1018292501	25.04.2012	800.00

PP Campaign Financial Statements and Independent Auditor's Findings
 Early Elections for the Municipal Mayor in Ferizaj for the period 29 March 2012 to 29 April 2012

Shemsi Rama	Ferizaj	1005571622	25.04.2012	1,000.00
Bashkim Xhakli	Ferizaj	1005570855	25.04.2012	900.00
Xhevdet Sahiti	Komogllavë	1004557979	25.04.2012	1,000.00
Agim Bytyqi	Mirash	1000045523	25.04.2012	1,000.00
Besim Zariqi	Rahovicë	1000913665	25.04.2012	900.00
Besim Aliu	Naim Begu	1004475824	25.04.2012	1,000.00
Vllaznim Shemsedini	Ferizaj	1018184474	25.04.2012	1,000.00
Bejtush Mustafa	Talimovce I Jerlive	2011623987	26.04.2012	1,000.00
Said Fejzullahu	Ferizaj	1030282988	26.04.2012	1,000.00
Naser Kurti	Ferizaj	1005016343	28.04.2012	1,000.00
Shefki Xhakli	Ferizaj	2012202167	28.04.2012	1,000.00
Neki Sadriu	Ferizaj	1012020828	28.04.2012	1,000.00
Fehmi Reka	Noredime e Eperme	1001380105	28.04.2012	1,000.00
Halim Mustafa	Talimovc I Jerlive	1012398804	26.04.2012	1,000.00
Naser Kurti	Ferizaj	1005016343	26.04.2012	1,000.00
Shefki Xhakli	Ferizaj	2012202167	26.04.2012	1,000.00
Neki Sadriu	Ferizaj	1012020828	26.04.2012	1,000.00
Besim Aliu	Ferizaj	1004475824	26.04.2012	1,000.00
Fehmi Reka	Noredime e Eperme	1001380105	26.04.2012	500.00
Ilir Orllati	Ferizaj	1005570464	26.04.2012	1,000.00
Vllaznim Shemsedini	Ferizaj	1018184474	26.04.2012	1,000.00
Shefki Xhakli	Ferizaj	2012202167	27.04.2012	1,000.00
Halim Mustafa	Talimovc I Jerlive	1012398804	27.04.2012	1,000.00
Neki Sadriu	Koshare	1012020828	27.04.2012	1,000.00
Shemsi Rama	Ferizaj	1005571622	27.04.2012	1,000.00
Besnik Salihu	Ferizaj	1018292501	27.04.2012	350.00
Armend Murtezi	Ferizaj	1176117601	27.04.2012	1,000.00
Xhevdet Sahiti	Komogllavë	1004557979	28.04.2012	1,000.00
Bejtush Mustafa	Talimovc I Jerlive	2011623983	28.04.2012	1,000.00
Halim Mustafa	Talimovc I Jerlive	1012398804	28.04.2012	1,000.00
Besim Aliu	Ferizaj	1004475824	28.04.2012	1,000.00
Vllaznim Shemsedini	Ferizaj	1018184474	28.04.2012	1,000.00
Naser Kurti	Ferizaj	1005016343	29.04.2012	1,000.00
Shefki Xhakli	Ferizaj	2012202167	29.04.2012	1,000.00
Fehmi Reka	Noredime e Eperme	1001380105	29.04.2012	1,000.00
Total				43,650.00

Findings:

The Financial Declaration Reports, the balance sheet is not filled out as required, there are technical errors in filling out the form as a consequence the balance sheet does not balance.

In absence of supporting documentation, signed lists from observers, we were unable to verify if expenses reported under the line “Salaries and compensations” are in accordance with Law 03/L-072 on Local Elections in Republic of Kosova.

In absence of supporting documentation, copies of invoices, we were unable to verify if all the expenses reported under the line “Advertisements” are in accordance with Law 03/L-072 on Local Elections in Republic of Kosova.

Second Round Ferizaj 04/05/2012-27/05/2012

PP Campaign Financial Statements and Independent Auditor's Findings

Party Name: Partia Demokratike e Kosovës
Acronym: PDK
Address: Rr:Nena Terezë N-20
Municipality: Pristina
Reporting Period: 04/05/2012-27/05/2012

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	195.00
Vehicles	0.00
Equipment	3,890.00
Property owned	
Accounts receivable	
Cash in bank	0.00
Cash in hand	0.00
Total assets	4,085.00
Equity at the beginning of the period	4,085.00
Total Liabilities	100.00
Total Equity and Liabilities	4,185.00
Total Income	12,600.00
Expenses	
Salaries and compensations, including benefits	10,160.00
Transport expenses	1,830.00
Representation and conferences	0.00
Advertisements	0.00
Campaign expenses	0.00
Purchase of goods	0.00
Miscellaneous expenses	0.00
General expenses	505.50
Total expenses	12,495.50
Profit (+) or Loss (-)	104.50
Balance at the end of the period	
Assets	
Instruments and tools	195.00

Vehicles	0.00
Equipment	3,890.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	4.50
Total assets	4,089.50
Equity at the beginning of the period	3,985.00
Profit (+) or Loss (-) during the period	104.5
Equity at the end of the period	4,089.50
Total Liabilities	
Total Equity and Liabilities	4,089.50

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	12,600.00
Contributions in kind	
Other Income	
Total Income	12,600.00

Shënimi 2: Donacionet dhe kontributet në të holla

Given by			Value	
Name	Address	ID number	Name	Address
Xhevdet Sahiti	Komogllavë-Ferizaj	1004557979	25.05.2012	1,000.00
Agim Bytyqi	Mirash-Ferizaj	1000045523	25.05.2012	1,000.00
Besim Zariqi	Rahovicë	1000913665	25.05.2012	1,000.00
Bislim Veseli	Ferizaj	2005577147	25.05.2012	1,000.00
Nijazi Baliu	Ferizaj	1012381979	25.05.2012	1,000.00
Fadil Rysha	Varosh-Ferizaj	1012865097	25.05.2012	600.00

Bejtush Mustafa	Tolinovc i Jerlive	2011623983	26.05.2012	1,000.00
Vllaznim Shemsedini	Rr.12Qershori	1018184474	26.05.2012	1,000.00
Besim Aliu	Rr-Naim Beka N3S3	1004475824	26.05.2012	1,000.00
Besnik Salihu	Ferizaj	1018292501	26.05.2012	1,000.00
Shefki Xhakli	Ferizaj	2012202167	26.05.2012	1,000.00
Halim Mustafa	Tolinovc i Jerlive	1012398804	26.05.2012	1,000.00
Said Fejzullahu	Ferizaj	1030282988	26.05.2012	1,000.00
Total				12,600.00

Findings:

In absence of supporting documentation, signed lists from observers, we were unable to verify if expenses reported under the line “Salaries and compensations” are in accordance with Law 03/L-072 on Local Elections in Republic of Kosova.

For the expenses reported under the line “General expenses” the Political Party has included one invoice which does not pertain to the campaign period.

Note:

The Political Party has failed to submit in time the Financial Declaration Report for the second round as required by Law 03/L-072 on Local Elections in Republic of Kosova. The financial Declaration Report was submitted after receiving the draft audit report.

PARTIA E DREJTËSISË

Campaign Financial Statements and Independent Auditor's Findings

Early Elections for Municipal Mayor in Ferizaj

29/03/2012 – 29/04/2012

PP Campaign Financial Statements and Independent Auditor's Findings

Party Name: Partia e Drejtësisë
Acronym: PD
Address: Str.Bajram Kelmendi Nr-22
Municipality: Pristina
Reporting Period: 29/03/2012-29/04/2012

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year **Amount in Euro**

Assets

Instruments and tools

Vehicles

Equipment

Property owned

Accounts receivable

Cash in bank

Cash in hand

Total assets

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income

Expenses

Salaries and compensations, including benefits 0.00

Transport expenses 3,680.87

Representation and conferences 2,098.46

Advertisements 7,518.20

Campaign expenses 100.00

Purchase of goods 910.16

Miscellaneous expenses 3.00

General expenses 436.95

Total expenses

Profit (+) or Loss (-)

Balance at the end of the period

Assets

Instruments and tools

Vehicles

Equipment
Property owned
Accounts receivable
Cash in bank
Cash in hand
Total assets
Equity at the beginning of the period
Profit (+) or Loss (-) during the period
Equity at the end of the period
Total Liabilities
Total Equity and Liabilities

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	
Contributions in kind	
Other Income	
Total Income	<hr/> <hr/>

Findings:

The Financial Disclosure Reports are not filled out adequately, also the Political Party has not declared the revenue with which has covered the expenses.

In absence of supporting documentation, detailed list of invoices included and copies of invoices, we were unable to verify if expenses reported under the line "Representation and conferences" are in accordance with Law 03/L-072 on Local Elections in Republic of Kosova.

ALENCA KOSOVA E RE

Campaign Financial Statements and Independent Auditor's Findings

Early Elections for Municipal Mayor in Ferizaj

29/03/2012 – 29/04/2012

PP Campaign Financial Statements and Independent Auditor's Findings

Party Name: Aleanca Kosova e Re
Acronym: AKR
Address: Rruga Uçk nr 55/R
Municipality: Pristina
Reporting Period: 29/03/2012-29/04/2012

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	0.00
Vehicles	12,990.00
Equipment	20,256.34
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	33,246.34
Equity at the beginning of the period	33,246.34
Total Liabilities	
Total Equity and Liabilities	33,246.34
Total Income	3,345.00
Expenses	
Salaries and compensations, including benefits	210.00
Transport expenses	546.99
Representation and conferences	8,893.98
Advertisements	5,570.00
Campaign expenses	300.00
Purchase of goods	400.90
Miscellaneous expenses	2,077.70
General expenses	674.63
Total expenses	18,674.20
Profit (+) or Loss (-)	(15,329.20)
Balance at the end of the period	
Assets	
Instruments and tools	
Vehicles	12,990.00

Equipment	20,256.34
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	7.18
Total assets	33,253.52
Equity at the beginning of the period	33,246.34
Profit (+) or Loss (-) during the period	(15,329.20)
Equity at the end of the period	17,917.14
Total Liabilities	15,336.38
Total Equity and Liabilities	33,253.52

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	3,345.00
Contributions in kind	
Other Income	
Total Income	3,345.00

Note 2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date	in Euro
Ahmet Hyseni	Ferizaj	1015295209	24.04.2012	1,000.00
Ramadan Hasani	Ferizaj	1011639573	24.04.2012	1,000.00
Alban Hyseni	Ferizaj	1013759924	25.04.2012	1,000.00
Ahmet Hasani	Ferizaj	1005529039	25.04.2012	345.00
Total				3,345.00

Lëvizja për Bashkim

Campaign Financial Statements and Independent Auditor's Findings

Early Elections for Municipal Mayor in Ferizaj

29/03/2012 – 29/04/2012

PP Campaign Financial Statements and Independent Auditor's Findings

Party Name: Lëvizja per Bashkim
Acronym: LB
Address: Str.Rrustem Statovci nr-9
Municipality: Pristina
Reporting Period: 29/03/2012-29/04/2012

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	2,400.00
Vehicles	0.00
Equipment	1,700.00
Property owned	
Accounts receivable	
Cash in bank	0.00
Cash in hand	0.00
Total assets	4,100.00
Equity at the beginning of the period	4,100.00
Total Liabilities	
Total Equity and Liabilities	4,100.00
Total Income	
	630.00
Expenses	
	0.00
Salaries and compensations, including benefits	0.00
Transport expenses	0.00
Representation and conferences	80.00
Advertisements	300.00
Campaign expenses	0.00
Purchase of goods	0.00
Miscellaneous expenses	0.00
General expenses	250.00
Total expenses	630.00
Profit (+) or Loss (-)	
Balance at the end of the period	
Assets	
Instruments and tools	2,400.00
Vehicles	
Equipment	1,700.00
Property owned	
Accounts receivable	0.00

Cash in bank	-
Cash in hand	0.00
Total assets	4,100.00
Equity at the beginning of the period	4,100.00
Profit (+) or Loss (-) during the period	
Equity at the end of the period	4,100.00
Total Liabilities	
Total Equity and Liabilities	4,100.00

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	0.00
Monetary donations and contributions	330.00
Contributions in kind	300.00
Other Income	
Total Income	630.00

Note 2: Monetary donations and contributions

Given by					Value
Name	Address	ID number	Date when the contribution is given		in Euro
Fadil	Prishtine-Kodra e Diellit	1015470719	24.04.2012		110.00
Avni	Mazgit-Kastriot	1030719421	24.04.2012		110.00
Raif	Mitrovicë	1030586936	24.04.2012		110.00
Total					330.00

Note 2: In-kind contribution

Description of goods / services	Given by			Date when the contribution is given	Value in Euro
	Name	Address	ID number		
Postera	Agim Klinaku	Prishtine	1003889935	20.04.2012	300.00
Total					300.00

Citizens' Initiatives - Lëvizja Vetëvendosje !

Campaign Financial Statements and Independent Auditor's Findings

Early Elections for Municipal Mayor in Ferizaj

29/03/2012 – 29/04/2012

PP Campaign Financial Statements and Independent Auditor's Findings

Party Name: Citizens' Initiatives - Lëvizja Vetëvendosje !
Acronym: Vetëvendosje
Address: Rruga Ahmet Krasniqi nr 5
Municipality: Pristina
Reporting Period: 29/03/2012-29/04/2012

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year **Amount in Euro**

Assets

Instruments and tools

Vehicles

Equipment

Property owned

Accounts receivable

Cash in bank

Cash in hand

Total assets

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income **13,832.00**

Expenses

Salaries and compensations, including benefits 774.39

Transport expenses 786.75

Representation and conferences 2,906.85

Advertisements 3,589.44

Campaign expenses 0.00

Purchase of goods 1,066.41

Miscellaneous expenses 2,414.15

General expenses 2,629.00

Total expenses **14,166.99**

Profit (+) or Loss (-) (334.99)

Balance at the end of the period

Assets

Instruments and tools

Vehicles

Equipment	
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	
Equity at the beginning of the period	
Profit (+) or Loss (-) during the period	(334.99)
Equity at the end of the period	(334.99)
Total Liabilities	334.99
Total Equity and Liabilities	0.00

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	13,832.00
Contributions in kind	
Other Income	
Total Income	13,832.00

Note 2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Plus Market	Ferizaj	80055323	04.04.2012	100.00
Rexhep Bajraktari	Ferizaj	1000911441	18.04.2012	60.00
Gazmend Lubishtani	Ferizaj	1004966992	27.04.2012	300.00
Ibrahim Islami	Besianë	1013602782	28.04.2012	500.00
Qendresa Koxha	Ferizaj	1171275357	28.04.2012	416.00
Alban Krasniqi	Prishtinë	1002816063	03.04.2012	206.00
Arbnor Dehari	Prishtinë	1500573941	03.04.2012	600.00
Aida Derguti	Prishtinë	1021245794	03.04.2012	800.00
Blerim Sallahu	Prishtinë	1500241574	04.04.2012	700.00
Glauk Konjufca	Prishtinë	1001161381	04.04.2012	1,000.00
Albana Gashi	Prishtinë	1500818154	04.04.2012	1,000.00
Muala Çukpishiti	Prishtinë	1004813070	04.04.2012	700.00
Arberi Gashi	Prishtinë	1230195842	05.04.2012	1,000.00
Agim Hajredini	Ferizaj	2004555697	06.04.2012	100.00
Xhelal Sveçla	Prishtinë	1014594325	11.04.2012	1,000.00
Flamur Istrefi	Ferizaj	1170068919	11.04.2012	1,000.00
Faton Topalli	Ferizaj	1011625297	12.04.2012	1,000.00
Faton Topalli	Ferizaj	1011625297	17.04.2012	1,000.00
Puhije Demaku	Prishtinë	1014655928	17.04.2012	950.00
Ardita Fazliu	Prishtinë	1500230530	17.04.2012	700.00
Zgjim Hyseni	Prishtinë	1500574972	18.04.2012	200.00
Vlorian Mulliqaj	Prishtinë	1175155091	26.04.2012	500.00
			Total	13,832.00

Independent Candidate Rrahim Sadiku
Campaign Financial Statements and Independent Auditor's Findings
Early Elections for Municipal Mayor in Ferizaj
29/03/2012 – 29/04/2012

PP Campaign Financial Statements and Independent Auditor's Findings

Party Name: Rrahim Sadiku
Acronym:
Address:
Municipality:
Reporting Period: 29/03/2012-29/04/2012

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year **Amount in Euro**

Assets

Instruments and tools

Vehicles

Equipment

Property owned

Accounts receivable

Cash in bank

Cash in hand

Total assets

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income

Expenses

Salaries and compensations, including benefits

Transport expenses

Representation and conferences

Advertisements

Campaign expenses

Purchase of goods

Miscellaneous expenses

General expenses

Total expenses

Profit (+) or Loss (-)

Balance at the end of the period

Assets

Instruments and tools

Vehicles

Equipment

Property owned

Accounts receivable

Cash in bank

Cash in hand

Total assets

Equity at the beginning of the period

Profit (+) or Loss (-) during the period

Equity at the end of the period

Total Liabilities

Total Equity and Liabilities

Findings:

The Independent Candidate has failed to fill out the Financial Reporting Declarations, the Balance sheet and Income statement, even though the candidate has reported expenses in amount of 10,790.00 Euro.

In absence of bank reports and other supporting documentation, like copies of invoices etc, we were unable to verify if expenses and revenues reported are in accordance with Law 03/L-072 on Local Elections in Republic of Kosova.