



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

**Early Elections for Municipal Mayor in Kaçanik  
17 May 2012 – 17 June 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 Kaçanik. 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 five (5) Political Entities that have participated in the Early Elections for Municipal Mayor in Kaçanik, from which:

- Four (4) Political Parties;
- One (1) Citizens' Initiatives

The Campaign Spending Limit for Local Elections is fifty cent (50 cent) for every 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 Kaçanik.

### **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 Kaçanik 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 Kaçanik. 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 Kaçanik, five (5) 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 Kaçanik exceeded the spending limit for the campaign period. Each PP participating in the Early Elections for Municipal Mayor in Kaçanik had the spending limit of € 15,766.50 (CEC Decision no. 65-2012 dated 22 of May 2012)
- 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.

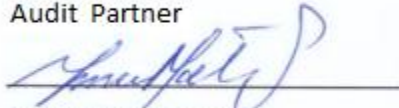
Several recommendations are listed below:

- We recommend to PP to keep and maintain proper records of their financial transactions in 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**

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17 December, 2012



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## **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 Kaçanik**

**17/05/2012-17/06/2012**

## 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:** 17/05/2012-17/06/2012

### 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** **2,800.00**

#### Expenses

Salaries and compensations, including benefits 2,400.00  
Transport expenses 0.00  
Representation and conferences 400.00  
Advertisements 1,270.00  
Campaign expenses 1,070.00  
Purchase of goods 0.00  
Miscellaneous expenses 0.00  
General expenses 0.00

**Total expenses** **5,140.00**

**Profit (+) or Loss (-)** **(2,340.00)**

#### Balance at the end of the period

#### Assets

Instruments and tools  
Equipment  
Property owned

Accounts receivable	
Cash in bank	
Cash in hand	
<b>Total assets</b>	
Equity at the beginning of the period	
Profit (+) or Loss (-) during the period	(2,340.00)
Equity at the end of the period	
Total Liabilities	2,340.00
<b>Total Equity and Liabilities</b>	

### Note 1: Income

	In Euro
<b>Income during the reporting period</b>	
Membership quotes	
Monetary donations and contributions	
Contributions in kind	
Other Income – Funds from the budget	2,800.00
<b>Total Income</b>	<u><u>2,800.00</u></u>

### Findings:

In absence of supporting documentation we were unable to verify if expenses reported under the line “Representation and conferences “and “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 Kaçanik**

**17/05/2012-17/06/2012**



## 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:** 17/05/2012-17/06/2012

### Balance Sheet and Profit & Loss Account

	Amount in Euro
<b>Balance at the beginning of the year</b>	
Assets	
Instruments and tools	
Equipment	
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
<b>Total assets</b>	
Equity at the beginning of the period	
<b>Total Liabilities</b>	
<b>Total Equity and Liabilities</b>	
<b>Total Income</b>	<b>12,715.52</b>
<b>Expenses</b>	
Salaries and compensations, including benefits	0.00
Transport expenses	668.30
Representation and conferences	550.00
Advertisements	11,497.22
Campaign expenses	0.00
Purchase of goods	0.00
Miscellaneous expenses	0.00
General expenses	0.00
<b>Total expenses</b>	<b>12,715.52</b>
<b>Profit (+) or Loss (-)</b>	<b>0.00</b>
<b>Balance at the end of the period</b>	
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
<b>Income during the reporting period</b>	
Membership quotes	
Monetary donations and contributions	
Contributions in kind	
Other Income – Funds from the budget	12,715.52
<b>Total Income</b>	<b>12,715.52</b>

**PARTIA DEMOKRATIKE E KOSOVËS**  
**Campaign Financial Statements and Independent Auditor's Findings**  
**Early Elections for Municipal Mayor in Kaçanik**  
**17/05/2012-17/06/2012**

## 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:** 17/05/2012-17/06/2012

### Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	910.00
Vehicles	
Equipment	2,300.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	550.00
<b>Total assets</b>	<b>3,760.00</b>
Equity at the beginning of the period	3,760.00
<b>Total Liabilities</b>	
<b>Total Equity and Liabilities</b>	<b>3,760.00</b>
<b>Total Income</b>	<b>7,825.26</b>
<b>Expenses</b>	
Salaries and compensations, including benefits	0.00
Transport expenses	1,500.70
Representation and conferences	1,000.00
Advertisements	2,377.56
Campaign expenses	851.00
Purchase of goods	0.00
Miscellaneous expenses	96.00
General expenses	2,000.00
<b>Total expenses</b>	<b>7,825.26</b>

### Profit (+) or Loss (-)

### Balance at the end of the period

<b>Assets</b>	
Instruments and tools	910.00
Vehicles	
Equipment	2,300.00

Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	550.00
<b>Total assets</b>	<b>3,760.00</b>
Equity at the beginning of the period	3,760.00
Profit (+) or Loss (-) during the period	0.00
Equity at the end of the period	3,760.00
Total Liabilities	
<b>Total Equity and Liabilities</b>	<b>3,760.00</b>

### Note 1: Income

	In Euro
<b>Income during the reporting period</b>	
Membership quotes	
Monetary donations and contributions	6,974.26
Contributions in kind	851.00
Other Income	
<b>Total Income</b>	<b>7,825.26</b>

### Note 1: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Heset Loku	Kotlin-Kaçanik	1012720498	22/05/2012	350.00
Azem Guri	Nikaj-Kaçanik	1005293392	23/05/2012	300.00
Xhelal Gashi	Begrac-Kaçanik	1003405687	24/05/2012	250.00
Misim Sopa	Kaçanik	1012498612	24/05/2012	200.00
Rushan Ceka	Kaçanik	1003270374	24/05/2012	200.00
Nuhi Provoliu	Dubrave-Kaçanik	1011940346	24/05/2012	310.00
Jeton Topalli	Dubrave-Kaçanik	1171510500	25/05/2012	230.00
Bekim Troni	Trimor-Kaçanik	1002836773	25/05/2012	170.00

PP Campaign Financial Statements and Independent Auditor's Findings  
 Early Elections for the Municipal Mayor in Kaçanik for the period 17 May 2012 to 17 June 2012

Zekirja Loku	Kaçanik	1001456721	26/05/2012	150.00
Ilaz Ceka	Gllloboçicë	1003270030	26/05/2012	100.00
Driton Thaqi	Trimor-Kaçanik	1011579651	26/05/2012	280.00
Kemal Murseli	Doganaj-Kaçanik	1005396529	27/05/2012	150.00
Ramadush Osmani	Elezaj-Kaçanik	1004589161	28/06/2012	150.00
Habib Guri	Nikaj-Kaçanik	1004456056	28/05/2012	250.00
Afrim Bunjaku	Biçec-Kaçanik	1004564738	28/05/2012	100.00
Muharrem Ahmetaj	Trimor-Kaçanik	1012722199	28/05/2012	200.00
Fadil Çallaku	Gajre-Kaçanik	1005349890	28/05/2012	200.00
Beqir Krasniqi	Kaçanik i Vjeter	1003272768	30/05/2012	150.00
Eshref Vishi	Dubravë	1005367938	30/05/2012	300.00
Fikri Verbani	Kaçanik	1012495479	30/05/2012	250.00
Shefki Guri	Nikaj	1011573670	02/06/2012	250.00
Xhafer Zharku	Kaçanik	1012450797	04/06/2012	420.00
Xhabir Zharku	Kaçanik	2001450797	03/06/2012	475.00
Ibush Vishi	Dubrave-Kaçanik	1005976762	05/06/2021	375.00
Fadil Krasniqi	Kaçanik i Vjeter	1005624343	07/06/2012	220.00
Fadil Guri	Nikaj	1013060025	07/06/2012	460.00
Burim Bunjaku	Biçec-Kaçanik	2004951967	07/06/2012	164.26
Bafti Loku	Kaçanik	1005624904	05/06/2021	320.00
<b>Total</b>				<b>6,974.26</b>

**Note 2: In-kind contribution**

Description of goods / services	Given by			Date when the contribution is given	Value in Euro
	Name	Address	ID number		
T-shirts, hats	Ramadan Runjeva	Runjevë	1007342910	10.06.12	475.00
Food	Kemal Guri	Nikaj-Kaçanik	1005391296	11.06.12	376.00
<b>Total</b>					<b>851.00</b>

**ALENCA KOSOVA E RE**

**Campaign Financial Statements and Independent Auditor's Findings**

**Early Elections for Municipal Mayor in Kaçanik**

**17/05/2012-17/06/2012**

## 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:** 17/05/2012-17/06/2012

### 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** **2,000.00**

**Expenses**

Salaries and compensations, including benefits 0.00

Transport expenses 927.71

Representation and conferences 1,193.00

Advertisements 4,639.50

Campaign expenses 170.00

Purchase of goods 73.50

Miscellaneous expenses 0.00

General expenses 190.00

**Total expenses** 7,193.71

**Profit (+) or Loss (-)** **(5,193.71)**

**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	10.50
<b>Total assets</b>	<b>33,256.84</b>
Equity at the beginning of the period	33,246.34
Profit (+) or Loss (-) during the period	(5,193.71)
Equity at the end of the period	28,052.63
Total Liabilities	5,204.21
<b>Total Equity and Liabilities</b>	<b>33,256.84</b>

#### Note 1: Income

	In Euro
<b>Income during the reporting period</b>	
Membership quotes	
Monetary donations and contributions	2,000.00
Contributions in kind	
Other Income	
<b>Total Income</b>	<b>2,000.00</b>

#### Note 2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Kjani Berisha	Kaçanik	1011570131	11/6/2012	1,000.00
Ali Krasniqi	Kaçanik	1003278367	13/06/2012	1,000.00
<b>Total</b>				<b>2,000.00</b>

**Citizens' Initiatives - Lëvizja Vetëvendosje !**

**Campaign Financial Statements and Independent Auditor's Findings**

**Early Elections for Municipal Mayor in Kaçanik**

**17/05/2012-17/06/2012**

## 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:** 17/05/2012-17/06/2012

### 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** **31,250.00**

#### **Expenses**

Salaries and compensations, including benefits 707.00

Transport expenses 959.48

Representation and conferences 441.35

Advertisements 0.00

Campaign expenses 0.00

Purchase of goods 289.63

Miscellaneous expenses 2,200.00

General expenses 321.92

**Total expenses** **4,919.38**

**Profit (+) or Loss (-)** **26,330.62**

#### **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
<b>Income during the reporting period</b>	
Membership quotes	
Monetary donations and contributions	31,250.00
Contributions in kind	
Other Income	
<b>Total Income</b>	<u><u>31,250.00</u></u>

**Note 2: Monetary donations and contributions**

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
BLERIM SALLAHU	Prishtinë	1500241574	17.05.2012	500.00 €
MUALA CUKPISHTI	Prishtinë	1004813070	17.05.2012	700.00 €
NEZIHA HAXHIU	Prishtinë	1019695910	18.05.2012	700.00 €
DARDAN SEJDIU	Prishtinë	2013935907	21.05.2012	700.00 €
ISMAJL KURTESHI	Gjilan	1012351905	21.05.2012	800.00 €
VALMIR ISLAMAJ	Prishtinë	1500239634	22.05.2012	1,000.00 €
ISE ISLAMAJ	Prishtinë	1030878422	22.05.2012	1,000.00 €
SHPETIM DULA	Prishtinë	1000974150	22.05.2012	1,000.00 €
SHPETIM DULA	Prishtinë	1000974150	23.05.2012	1,000.00 €
ARSIM KODRA	Kaçanik	1004947840	24.05.2012	700.00 €
DARDAN SEJDIU	Prishtinë	2013935907	25.05.2012	700.00 €
ARSIM KODRA	Kaçanik	1004947840	29.05.2012	700.00 €
AGIM MANI	Kaçanik	1012273688	29.05.2012	500.00 €
BASRI KODRA	Kaçanik	1005472969	30.05.2012	700.00 €
DRENU SHE XHEMAJLI	Prishtinë	2170699257	30.05.2012	50.00 €
KRANARE KRASNIQI	Prishtinë	1171490070	30.05.2012	400.00 €
ADONIS TAHIRI	Gjilan	1172009391	30.05.2012	100.00 €
MARIGONE DREVINJA	Prishtinë	1171475461	30.05.2012	300.00 €
ANITA SHABANI	Prishtinë	2173249007	30.05.2012	100.00 €
SALIH ZYBA	Prishtinë	1030017770	30.05.2012	200.00 €
LABINOT KELMENDI	Prishtinë	1172055334	30.05.2012	200.00 €
ETLEVA MALUSHAJ	Prishtinë	1172801982	31.05.2012	350.00 €
HYSEN DURMISHI	Prishtinë	1030637239	31.05.2012	300.00 €
RILIND GERVALLA	Prishtinë	1014802467	31.05.2012	200.00 €
ERZEN VRANIQI	Prishtinë	1231233063	31.05.2012	700.00 €
ALBAN LAHU	Prishtinë	1000974079	31.05.2012	200.00 €
ARDIAN HULI	Istog	1174347197	02.06.2012	500.00 €
ETLEVA MALUSHAJ	Prishtinë	1172801982	04.06.2012	50.00 €
LABINOT HASHANI	Kastriot	1172420822	04.06.2012	700.00 €
KADRI ZEKAJ	Skenderaj	1171265386	04.06.2012	800.00 €
VALON JASHARI	Prishtinë	2011400607	05.06.2012	100.00 €
MEHDI LAHU	Fushë Kosovë	1010423771	05.06.2012	1,000.00 €
SEAD RASHICA	Fushë Kosovë	1176339205	05.06.2012	1,000.00 €
SULIOTE ALIU	Prishtinë	1019680076	06.06.2012	1,000.00 €
SHABAN SYLA	Prishtinë	1013837909	06.06.2012	1,000.00 €
KUJTIM SKENDERI	Prishtinë	1004861104	06.06.2012	1,000.00 €

PP Campaign Financial Statements and Independent Auditor's Findings  
 Early Elections for the Municipal Mayor in Kaçanik for the period 17 May 2012 to 17 June 2012

GALIP NOBIRDA	Prishtinë	1070016024	06.06.2012	1,000.00 €
HYSNI MOLLIQAJ	Deçan	1002391968	11.06.2012	1,000.00 €
MENTOR HADERGJONAJ	Deçan	1009919909	12.06.2012	1,000.00 €
HYSNI MOLLIQAJ	Deçan	1002391968	12.06.2012	1,000.00 €
MENTOR HADERGJONAJ	Deçan	1009919909	13.06.2012	1,000.00 €
RILIND GERVALLA	Prishtinë	1014802467	14.06.2012	600.00 €
ALI KRASNIQI	Prishtinë	1003887746	14.06.2012	700.00 €
ILIR FERIZAJ	Deçan	1030997758	14.06.2012	700.00 €
JETON ALIMUSAJ	Deçan	1500500588	15.06.2012	600.00 €
ALI KRASNIQI	Prishtinë	1003887746	15.06.2012	600.00 €
ILIR FERIZAJ	Deçan	1030997758	15.06.2012	700.00 €
ARGJIRA TMAVA	Prishtinë	1175982678	15.06.2012	700.00 €
BURIM LATIFI	Prishtinë	1173243231	16.06.2012	700.00 €
<b>Total</b>				<b>31,250.00</b>