



Kosovaki Nevi Rmani Partia (KNRP)

**Campaign Financial Disclosure Report with Independent Auditors'
Report thereon**

**Extraordinary national elections
28 May 2014 – 06 June 2014**



Table of Contents:

<u>Independent Auditors' report.....</u>	3
Statement of financial position.....	6
Statement of income and expenses.....	7
Notes on financial statements	8-12

Independent Auditors' Report

To the council of Kosovaki Nevi Rmani Partia

Report on Special Purpose Financial Statement

Qualified Opinion

We have audited the Campaign Financial Disclosure Report of the Political Entity “**Kosovaki Nevi Rmani Partia**” (hereinafter referred to as “Political Entity” or “KNRP” or “PE”), which comprise the statement of financial position as at June 06, 2014, the statement of income and expenses for the period 28 May 2014 until 6 June 2014 and other explanatory information.

In our opinion, except for the effects of the matters described in Basis for qualified opinion section, the campaign financial disclosure report presents fairly, in all material respects, the financial position of the Political Entity as of 6 June 2014, and its income and expenses for the period from 28 May 2014 until 6 June 2014 in accordance with the law no. 04 / L-212 on amending and supplementing the Law no. 03 / L-174 on Financing of Political Entities, amended and supplemented by Law No. 04 / L-058, Article 15 Financial Reporting.

Basis for qualified opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Political Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Kosova, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

- As described in Note 2 "donations and cash contributions", the PE has received donation through cash in the amount of 291.00 which is in violation of the legal requirements of law no. 03 / L-174 on Financing of Political Entities, amended and supplemented by Law No. 04 / L-058.

Emphasis of matter

On our qualified opinion for the PE we draw attention to the following findings:

- The Political Entity has not maintained proper accounting to enable the recording of financial transactions and the preparation of financial statements according to the applicable accounting standards in Kosovo.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Law No. 04/L-212 on amending and supplementing the Law no. 03/L-174 on the financing of Political Parties, amended and supplemented by law no. 04/L-058 and the law no.03/L-257 on amending and supplementing the law no.03/L-073 on General Elections in the Republic of Kosovo, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Political Party or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Statements

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 ISAs 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.

As part of an audit in accordance with ISAs, 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.

- 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 Company's internal control.



- Evaluate 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 Company'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 Company to cease to continue as a going concern.

We communicate with 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.

Audit & Conto sh.p.k

Besa Berisha
Statutory Auditor
29 November 2017

Kosovaki Nevi Rmani Partia (KNRP)*Campaign Financial Disclosure Report**Extraordinary National Elections 28 May 2014 Until 6 June 2014*

Statements of financial position

Assets		Balance at the end of the period	Balance at the start of the period
Long-term assets	Notes	Amount in Euro	Amount in Euro
Property, plant and equipment			
Intangible Assets			
Other long-term assets			
Total long-term assets		0.00	0.00
Current assets			
Accounts receivable			
Prepayments			
Cash and cash equivalents			
Other current assets			
Total current assets		0.00	0.00
Total Assets		0.00	0.00
Equity			
Accumulated Fund			
Surplus / (deficit) of the year			
Total Equity		0.00	0.00
Liabilities			
Long-term liabilities			
Loans payable			
Deferred revenue			
Total Long-term liabilities		0.00	0.00
Current liabilities			
Accounts payable and others			
Other current liabilities			
Total current liabilities		0.00	0.00
Total Liabilities		0.00	0.00
Total equity and liabilities		0.00	0.00

Kosovaki Nevi Rmani Partia (KNRP)*Campaign Financial Disclosure Report**Extraordinary National Elections 28 May 2014 Until 6 June 2014***Statement of income and expenses**

	Notes	28 May 2014 – 06 June 2014
Income		
Income from budget		
Income from membership		
Donations and cash contributions	2	551.00
Contributions in kind / goods and services		
Other income		
Total Income for the period		551.00
Expenses		
Wages and salaries	3	0.00
Transportation expenses	3	
Advertising, representation and conferences	3	210.00
Purchase of goods	3	319.20
General expenses	3	21.80
Other expenses	3	
Total expenses for the period		551.00
Surplus / (deficit) for the year		551.00

Kosovaki Nevi Rmani Partia (KNRP)

Notes on Campaign Financial Disclosure Report

Extraordinary National Elections 28 May 2014 Until 6 June 2014

1. General Information

Name of Political Entity: Kosovaki Nevi Romani Partia

Acronym: KNRP

Council: Jollxhi Shala (Chairman)

Finance Representative: Rexhep Avdo

Date of Establishment:

Address: Street. Jusuf Gërvalla n.n. Prishtina

The financial statements of the PE Kosovaki Nevi Romani Partia have been prepared in accordance with the requirements of Law no. 04 / L-212 on Amending and Supplementing the Law no. 03 / L-174 on Financing of Political Entities, amended and supplemented by Law No. 04 / L-058, Article 15 Financial Reporting.

According to Article 19, Paragraph 2, Item 7 of Law no.04/L-212 on amending and supplementing Law Nr. 03/L-174 on Financing of Political Entities, amended and supplemented by Law Nr. 04/L-058, the registered political entity within five (5) business days from receiving the draft auditing reports has submitted the revised financial reports and explanations regarding errors and omissions identified by the auditors.

The Political Entity maintains a single bank account on ProCredit Bank Kosovo.

Kosovaki Nevi Rmani Partia (KNRP)*Notes on Campaign Financial Disclosure Report**Extraordinary National Elections 28 May 2014 Until 6 June 2014*

Note 2: Donations and cash contributions

Accepted by				Amount	Accepted from:	
Contributors	Address	ID Nr	Date of contributions	In Euro	Bank	Cash
Uka Krasniqi	Prizren		18.05.2014	100.00		100.00
Valon Korllaku	Prizren		19.05.2014	291.00		291.00
Naser Bobani	Prizren		20.05.2014	50.00		50.00
Zija Qollaku	Prizren		21.05.2014	50.00		50.00
Ilijaz Korena	Prizren		22.05.2014	50.00		50.00
Skender Halabak	Prizren		23.05.2014	10.00		10.00
Total donations and cash contributions				551.00	0.00	0.00

Kosovaki Nevi Rmani Partia (KNRP)*Notes on Campaign Financial Disclosure Report**Extraordinary National Elections 28 May 2014 Until 6 June 2014*

Note 3: Expenses

Expenses	Expenses in Euro	Payment in Euro	Outstanding amount in Euro
Wages and salaries			
Net wages and salaries			
Pension contributions of the employee			
Pension contributions of the employer			
Personal Tax income			
Other benefits			
Total			
Transportation expenses			
Borrowed motorized vehicles			0.00
Fuels	10.00		10.00
Airplane/bus/train/taxi etc. tickets			
Car insurance and maintenance			
Any other transportation expenses			
Total transportation expenses	10.00		10.00
Advertising, representation and conferences			

Kosovaki Nevi Rmani Partia (KNRP)*Notes on Campaign Financial Disclosure Report**Extraordinary National Elections 28 May 2014 Until 6 June 2014*

Premises	60.00		60.00
Food			
Cultural and recreation activities			
Radio and TV advertisements			
Newsstands and newspaper advertisements			
Other advertising, representation and conferences expenses	150.00		150.00
Total advertising, representation and conferences expenses	210.00		210.00
Campaign expenses			
Campaign expenses			0.00
Total Campaign expenses	0.00	0.00	0.00
Purchase of goods			
Supply of office			
Small equipment			
Total purchase of goods			
General expenses			
Rent of office space			
Telephone, internet and mail			5.00

Kosovaki Nevi Rmani Partia (KNRP)*Notes on Campaign Financial Disclosure Report**Extraordinary National Elections 28 May 2014 Until 6 June 2014*

Electricity and other utilities (water and waste)			
Depreciation expenses of long-term assets			
Expenses related to in-kind contributions / goods and services			
Total general expenses	0.00		5.00
Other expenses			
Maintenance of office space and equipment	21.80		21.80
Expenses not included in any other category	319.20		
Total other expenses	341.00		21.80
Total expenses			
	551.00		550.80