



Political Entities Financial Statements and Independent Auditor's Report

31 December 2009

Pristina, September 2011



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Introductory

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

In this context, is the recommendation of the Committee of Ministers of the Council of Europe on common rules against corruption in political financing and electoral campaigns, adopted by the Committee of Ministers on April 8, 2003 in the collection of 835. * 'Deputies, said:

"States should require political parties and entities associated with political parties mentioned in Article 6 to keep regular books of accounts and accounting.

Accounts of political parties should be consolidated to include appropriately accounts of entities mentioned in Article 6. "

(Article 11 accounts)

"States should require from political parties that regularly, and at least once a year, to make public the accounts referred to in section 11, or at least a summary of these accounts, including appropriate information as required with Article 10 and Article 12. "(Article 13 - the obligation for filing and publication of accounts)

Financial Reporting of Political Entities is regulated under Law no. 03/L – 174 on Financing Political Entities, Law no. 03/L-073 on General Elections in Kosova, CEC Rule 01/2008 on Rule 12/2009.

Annual Financial Report includes:

Registered political subjects submit to CEC every year the annual financial report at latest till 1 March of the coming year in the manner as foreseen by CEC.

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 annual 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 annual 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 annual financial statements of Political Entities. .

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.

“**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, 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 Office for Political Parties Registration and Certification

KAS Kosova Accounting Standards

CA Contracting Authority

GE General elections

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

DF Democratization Support Fund (The Democratization Support Fund is financed by the Kosovo Consolidated Budget and provided to the Political Entities which gained seats in the previous Kosovo Assembly Election.)

CSL Campaign Spending Limit

ATK Kosova 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;

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-174 on Financing Political Entities; and Law no.03/L-073 on General Elections on Republic of Kosova.

AUDIT PROGRAMME

Methodology

The audit program was focused on all Political Entities that have submitted annual financial statements for 2009 and those that were mandatory to submit them in accordance with Article 21 of the CEC Rule No. 01/2008, Law No. 03/L-174 on Financing of Political entities; Law No. 03/L-196, on the prevention of money laundering and terrorist financing; UNMIK Regulation 2004 / 2 “On the Deterrence of Money Laundering and Related Criminal Offences”

The audit program focused its review on those Political Entities that gained one or more seats in the Kosovo Assembly. Every income or expenditure above 100.00 euro was tested, analyzed and verified. The sources of income for those Political Entities constituted the core part of the audit. 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, the Law on Financing of Political Entities No. 03/L-174; CEC Regulations 01/2008 and 12/2009. Law no.03/L-073 on General Elections in the Republic of Kosovo.

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 Expenses, 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 year ended on 31 December 2009, thirty-nine (39) Annual 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, including the list of possible failures within sixty (60) days from the beginning of the audit. Each Political party had the deadline to submit a revised report and to comment on the remarks made from the auditor within fifteen (15) working days from the date of receiving the draft audit report.

PP Financial Statement and disclosure Audit is regulated with Law 03/L-174, CEC Regulation 01/2008 and 12/2009, and Law 03/L-073.

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.



Sanctions

Only TV Station RTV 21 and RTK cooperated with the auditors, and newspaper Kosova Sot.

TV Station Klan Kosova, Koha Vision and newspapers Zëri, Koha Ditore and Epoka e Re rejected to cooperate with the auditor and give information about PP expenditure.

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 annual financial reports according to the current framework for Political Parties registered in Kosovo.

Most frequent mistakes and omissions

Many 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 filing of misleading reports and failure to disclose sources of Income.

In general, Donations and the money received from the Democratization Support Fund constituted the major part of Income, meanwhile wages, rallies and advertisements were the major part of Expenditures.

The majority of the Political Entities committed the same mistakes when recording figures on the disclosure forms. The most incorrect calculations were made to the Equity calculation on the Balance Sheet. Also, Expenditures were often recorded under the wrong categories. These mistakes were tolerated and assessed within the range of acceptable errors.

In many cases, the address and/or the date of monetary Donations or In-Kind Contributions were omitted, even when they were known. The other example of a common omission was that the required information about the persons (legal or physical) to whom the Political Entity made disbursements was not disclosed.

The majority of the Political Entities did not submit 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.

In most occasions, In-Kind Contributions were underestimated or not reported at all.

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.

The auditors have found many serious instances of underreported Expenditures. It logically follows that the Income used to finance campaign Expenditures has also been underreported to an equivalent level.

In addition, in most instances 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 claim to own offices of any kind. The remaining offices must, therefore, be rented or provided free of charge by members or supporters. All the larger Entities have branches and sub-branches throughout Kosovo. The Political Party Registration Office also believes that this is the case for a number of the medium sized Entities. Not all of the Entities claimed costs for branch-offices or headquarters.

Results and general observations

- The majority 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.
- Almost all the PP do not have professional staff, (financial officer) who is certified as an accountant, responsible for accounting and financial reporting
- Many of the Political Entities failed to comply with CEC Rule 01/2008 on Registration and Operation of Political, article 21 Records, according to which:
Each registered Political Party shall keep and maintain for a period of seven (7) years accurate and detailed financial records, including:

(a) accounting books that record, in accordance with generally accepted accounting principles:

- (i). all Income by source, amount, and manner of Payment, such as by currency or payment order;
- (ii). all Payments made by the Party to any person, the purpose of the Payment and the manner in which the Payment was made;



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- (b) receipts for all Expenditures in excess of one hundred euro (€100);
 - (c) bank records for all accounts held by or on behalf of the Party;
 - (d) documents establishing the legal basis for ownership or occupation of all real property occupied by the Party;
 - (e) contracts, including contracts relating to the lease or purchase of real or personal property;
 - (f) a register of all Party members;
 - (g) a record of all Contributions to the Party, including:
 - (i) the value of each Contribution made to the Party;
 - (ii) the date on which each Contribution was made;
 - (d) documents establishing the legal basis for ownership or occupation of all real property occupied by the Party;
 - (e) contracts, including contracts relating to the lease or purchase of real or personal property;
 - (f) a register of all Party members;
 - (g) a record of all Contributions to the Party, including:
 - (i) the value of each Contribution made to the Party;
 - (ii) the date on which each Contribution was made;
- Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the majority of PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial reports.
 - The majority of political entities have received many donations over € 1,000.00 by a person within a day, which is inconsistent with the requirements of section 5 of Regulation No. 2004/2 “On the Deterrence of Money Laundering and Related Criminal Offences”
 - 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.

We found no evidence that the office has organized such training and also not encountered any financial officer who is well prepared to fill out the financial forms, it can be seen from the observations that 95% of political parties have not completed adequately the forms and also to 95 % of the political parties do not apply the requirements of accounting standards applicable in Kosovo.



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.

- Many of the Political Entities failed to comply with financial disclosure requirements,
- Only few Entities have included copies of the receipts for all Expenditures in excess of one hundred euro (€100) in the financial reports submitted to The Office;

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 Kosova Accounting Standards.
- Each Political Entity should to record and preserve their records for all transactions occurred.
- 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.
- Each Political Entity should include on Annual Financial Reports the income and expenses of their parliamentary groups
- 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 office should also have the task of training Financial Representatives of PP.

Audit & Conto,

Ymer Shatri

22 September, 2011



PP Financial Statements and Independent Auditor's Findings



Aleanca për Ardhmërinë e Kosovës
Financial Statements and Independent Auditor's Findings
31 December 2009

PP 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: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	1,400.00
Equipment	3,400.00
Property owned	
Accounts receivable	0.00
Cash in bank	
Cash in hand	
Total assets	4,800.00
Equity at the beginning of the period	
Total Liabilities	
Total Equity and Liabilities	
Total Income	157,297.76
Expenses	
Salaries and compensations, including benefits	149,700.00
Transport expenses	0.00
Representation and conferences	0.00
Advertisements	0.00
Campaign expenses	0.00
Purchase of goods	400.00
Miscellaneous expenses	2,700.00
General expenses	5,400.00
Total expenses	158,200.00
Profit (+) or Loss (-)	(902.24)
Balance at the end of the period	
Assets	
Instruments and tools	2,150.00
Equipment	3,400.00
Property owned	

Accounts receivable	
Cash in bank	0
Cash in hand	
Total assets	5,550.00
Equity at the beginning of the period	
Profit (+) or Loss (-) during the period	(902.24)
Equity at the end of the period	
Total Liabilities	1,600.00
Total Equity and Liabilities	2,503.00

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	3,800.00
Contributions in kind	2,700.00
Other Income Fund	150,797.76
Total Income	157,297.76

Note2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Shpetim Selmani	Glllogjan - Deçan	1009282927	04/06/2009	600.00
Labinot Smajlaj	"Enver Maloku" / Bregu i diellit	1006172926	05/05/2009	800.00
Kujtim Selmanaj	Emshir, Il/E Nr. 23, Pristina	1009282153	03/02/2009	1,000.00
Gent Begolli	Sheshi "Nëna Terezë", Pristina	1500992138	27/01/2009	500.00
Fatos Mani	Fushë Kosovë	1011438289	20/01/2009	900.00
Total				3,800.00

Note3: Contributions in kind

Description of good/service	Given by			Date when the contribution is given	Value in Euro
	Name	Address	ID number		
Kafe	Shkëlqim Devolli				1,700.00
Ujë Bonita	Agim Dushi				1,000.00
Total					2,700.00

Findings:

The data in the Financial Statements are not presented adequately, there are technical errors in filling out the forms so the balance sheet does not equal .

Information about the date address, ID number and date when the contribution is given for Contribution in Kind, in note 3 above, is not filled out as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 17 Funding of political parties.

From the data presented PP should have presented a remaining cash balance amounting to 697.76 Euro.

The confirmations made by Bank showed that the PP had a remaining cash balance at 31 December 2009 amounting to 7,049.34 Euro, this cash balance is not presented in Balance Sheet accounts. Also at 1st of January 2009 the bank confirmation showed a cash balance of 786.79 which also is not presented in the Balance Sheet accounts.

PP uses a facility for which does not pay any rent, this is not presented as an Income from contributions in kind or as a rent expense.

Money received from the Democratization Support Fund for the Parliamentary Group of AAK in amount of 9,005.14 € are not presented either as revenues or expenses.

Alternativa Demokratike e Kosovës

Financial Statements and Independent Auditor's Findings

31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Alternativa Demokratike e Kosovës
Acronym: ADK
Address: Josip rela
Municipality: Prishtine
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	
Equipment	12,135.28
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	2,577.93
Total assets	14,713.21
Equity at the beginning of the period	(5,086.79)
Total Liabilities	19,800.00
Total Equity and Liabilities	14,713.21
Total Income	40,600.00
Expenses	
Salaries and compensations, including benefits	24,600.00
Transport expenses	2,307.61
Representation and conferences	6,524.22
Advertisements	174.03
Campaign expenses	0.00
Purchase of goods	0.00
Miscellaneous expenses	1,148.14
General expenses	5,796.00
Total expenses	40,550.00
Profit (+) or Loss (-)	50.00
Balance at the end of the period	
Assets	
Instruments and tools	
Equipment	12,135.28

Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	2,627.93
Total assets	14,763.21
Equity at the beginning of the period	(5,086.79)
Profit (+) or Loss (-) during the period	50
Equity at the end of the period	(5,036.79)
Total Liabilities	19,800.00
Total Equity and Liabilities	14,763.21

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions – Income from Fund for one deputy	15,000.00
Total In-kind contributions	25,600.00
Other Income	-
Total Income	40,600.00

Note2: Contributions in kind

Description of good/service	Name	Address	ID number	Date when the contribution is given	amount in€
Head of party	Edita Tahiri	Ulpiana U1 , H II , N5	1004105229	"	7,200.00
General Secretary	Dren Zeka	Mbreti Zog, Pristina	1500367977	"	6,000.00
Assembly member	Gazmend	Lagja Kalabria	1001424501	"	6,000.00

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For the period 01 January 2009 to 31 December 2009

Assembly member	Ymer Recica	Vranidoll	1014712832	"	5,400.00
Vice president	Edi Shukriu	Ulpiana D9 5/7	1004105156	"	1,000.00
				12 Month	
Total					25,600.00

Findings:

In the final reports there are no remarks.

Aleanca Kosova e Re

Financial Statements and Independent Auditor's Findings

31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Aleanca Kosova e Re
Acronym: AKR
Address: StreetUçk nr 55/R
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	
Equipment	18,371.37
Property owned	
Accounts receivable	
Cash in bank	2.20
Cash in hand	
Total assets	18,373.57
Equity at the beginning of the period	(7,703.15)
Total Liabilities	26,067.76
Total Equity and Liabilities	18,373.57
Total Income	252,937.52
Expenses	
Salaries and compensations, including benefits	85,575.95
Transport expenses	12,041.27
Representation and conferences	41,960.88
Advertisements	13,702.36
Campaign expenses	
Purchase of goods	9,730.45
Miscellaneous expenses	32,700.11
General expenses	60,571.63
Total expenses	256,282.65
Profit (+) or Loss (-)	(3,345.13)
Balance at the end of the period	
Assets	
Instruments and tools	
Vehicles	0.00
Equipment	18,371.37

Property owned	
Accounts receivable	
Cash in bank	(382.24)
Cash in hand	
Total assets	17,989.13
Equity at the beginning of the period	(7,703.15)
Profit (+) or Loss (-) during the period	(3,345.13)
Equity at the end of the period	(11,048.32)
Total Liabilities	29,037.44
Total Equity and Liabilities	17,989.13

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	58,125.52
Total In-kind contributions	
Other Income Fund	194,811.69
Total Income	252,937.21

Note2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Astrit Pacolli	Pristina	1011127734	02/03/2009	8,800.00
Shaqir Zeqiri	Kerqov, Maqedoni	1903960433002	03/03/2009	11,200.00
VVD	Holandë		20/07/2009	3,984.00
Selim Pacolli	Pristina	2005867137	12/02/2009	15,000.00
ATV Media	Pristina	80227701	30/03/2009	370.00
ATV Media	Pristina	80227702	06/05/2009	1,000.00
ATV Media	Pristina	80227703	26/05/2009	2,300.00

PP Financial Statements and Independent Auditor's Findings
 For the period 01 January 2009 to 31 December 2009

ATV Media	Pristina	80227704	05/06/2009	3,435.00
ATV Media	Pristina	80227705	12/06/2009	800.00
ATV Media	Pristina	80227706	16/06/2009	2,706.00
ATV Media	Pristina	80227707	16/06/2009	900.00
ATV Media	Pristina	80227708	25/06/2009	4,579.00
ATV Media	Pristina	80227709	28/06/2009	1,488.64
ATV Media	Pristina	80227710	08/07/2009	1,562.88
				58,125.52

Findings:

As it is disclosed in note 2 above, PP has received many donations over € 1,000.00 by a person within a day, which is inconsistent with the requirements of section 5 of Regulation No. 2004/2 “On the Deterrence of Money Laundering and Related Criminal Offences”

Money received from the Democratization Support Fund for the Parliamentary Group of AKR in amount of 8,165.48 € are not presented either as revenues or expenses.

In the expense category “Miscellaneous expenses” are included payments made to individual contractors amounting to 4,000.00 euros, for which PP did not retained and paid taxes and contributions under applicable laws in Kosova

PP does not keep proper accounting records as requested by applicable accounting standards in Kosova, therefore the data presented in the financial statements have low, also the reports that PP can offer are limited. Not keeping a double entry accounting system increases the risk of misstatements in the financial statements.

Bashkimi Demokratik i Ashkanlive
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Bashkimi Demokratik i Ashkanlive
Acronym: BDA
Address: Fsh. Dubrav
Municipality: Ferizaj
Reporting Period: 01/01/2009-31/12/2009

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 **0.00**

Expenses

Salaries and compensations, including benefits 0.00

Transport expenses 0.00

Representation and conferences 780.00

Advertisements 555.25

Campaign expenses 0.00

Purchase of goods 0.00

Miscellaneous expenses 0.00

General expenses 0.00

Total expenses 1,335.25

Profit (+) or Loss (-) (1,335.25)

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	(1,335.25)
Equity at the end of the period	
Total Liabilities	
Total Equity and Liabilities	(1335.25)

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	
Total In-kind contributions	
Other Income	
Total Income	<u><u>0.00</u></u>

Note2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Municipality assembly	Prizren			600.00
Gani	Rr:Janina Nr-148	100735386	10.10.09	230.00
Qerim	Rr:Papa Kristo Negvani	1010935616	10.11.09	180.00
Danush	Fsh:Dubrave	1012510798	10.10.09	325.00
Total				1,335.00

Findings:

The data in the Financial Statements are not presented adequately, balance sheet does not equal, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Balli Kombëtar i Kosovës

Financial Statements and Independent Auditor's Findings

31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Balli Kombëtar i Kosovës
Acronym: BK
Address: Street Bajram Kelmendi nr. 12
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

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	-
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	-
Equipment	-
Property owned	-

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

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: revenues and expenses reported for the period are zero euros.

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Bošnjačka Stranka Demokratske Akcije Kosova

Financial Statements and Independent Auditor's Findings

31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name:	Bošnjачka Stranka Demokratske Akcije Kosova
Acronym	BSDAK
Address	Bulevar Palih Heroja
Municipality	Prishtinë
Reporting Period:	01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year

Assets

Instruments and tools	
Equipment	444.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	

Total assets **444.00**

Equity at the beginning of the period 444.00

Total Liabilities

Total Equity and Liabilities

Total Income **855.00**

Expenses

Salaries and compensations, including benefits	0.00
Transport expenses	500.00
Representation and conferences	50.00
Advertisements	0.00
Campaign expenses	0.00
Purchase of goods	45.00
Miscellaneous expenses	40.00
General expenses	220.00

Total expenses **855.00**

Profit (+) or Loss (-) 0.00

Balance at the end of the period

Assets

Instruments and tools	
Equipment	444.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	

Total assets 444.00

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

Note1: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Hivzo Kandiç	Bulevardi i Heronjve	1014594929	01.01.2010 - 31.06.2010	400
Hivzo Kandiç	Bulevardi i Heronjve	1014594929	31.06.2010 - 31.12.2010	455
Total				855.00

Findings:

The data in the Financial Statements are not presented as required. There are technical errors in filling out the forms that's why the balance sheet does not equal. Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

Coalition VAKAT
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Koalicia VAKAT
Acronym: VAKAT
Address: TRG Prizrenske Lige bb
Municipality: Prizren
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

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

Assets

Instruments and tools

Equipment 21,888.02

Property owned

Accounts receivable

Cash in bank

Cash in hand

Total assets **21,888.02**

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income **49,690.34**

Expenses

Salaries and compensations, including benefits 13,158.60

Transport expenses 4,537.50

Representation and conferences 3,289.20

Advertisements 3,016.00

Campaign expenses 3,513.00

Purchase of goods 13,931.37

Miscellaneous expenses 1,050.00

General expenses 5,647.67

Total expenses **48,143.34**

Profit (+) or Loss (-) **1,547.00**

Balance at the end of the period

Assets

Instruments and tools

Equipment 23,435.11

Property owned

Accounts receivable

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Cash in bank	
Cash in hand	
Total assets	23,435.11
Equity at the beginning of the period	21,888.02
Profit (+) or Loss (-) during the period	1,547.00
Equity at the end of the period	23,435.02
Total Liabilities	
Total Equity and Liabilities	23,435.02

Note1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	45,165.34
Total In-kind contributions	2,525.00
Other Income	2,000.00
Total Income	49,690.34

Note2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	In Euro
DF				45,165.34
Sabrit Beshirovic	Prizren	2257078	12.10.2009	1,120.00
Neko Murovic	Vitomirica	1000703008	10.10.2009	405
Arif Idrizi	S.Krusevo	1004871355	14.10.2009	250
Bejan Hadziasan	S.Brod	2304781	16.10.2009	250
Dzumridin Velija	S.Radesa	1121540379	19.10.2009	500
Povratak depozit				2,000.00
Total				49,690.34

Note: In the annual financial statements are included campaign revenues and expenses.

Građanska Inicijativa Gore

Financial Statements and Independent Auditor's Findings

31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Građanska Inicijativa Gore
Acronym: GIG
Address: Dragash
Municipality: Dragash
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year

Assets	Iznos u EVRIMA
Instruments and tools	
Vehicles	5,100.00
Equipment	9,443.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	14,543.00
Total Liabilities	14,543.00
Equity at the beginning of the period	14,543.00
Total Equity and Liabilities	
Total Income	15,055.68
Expenses	
Salaries and compensations, including benefits	4,166.01
Transport expenses	1,225.47
Representation and conferences	1,401.69
Advertisements	90.00
Campaign expenses	2,155.00
Purchase of goods	50.00
Miscellaneous expenses	850.00
General expenses	5,117.31
Total expenses	15,055.68
Profit (+) or Loss (-)	
Balance at the end of the period	
Assets	

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Instruments and tools	
Vehicles	5,100.00
Equipment	9,443.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	14,543.00
Equity at the beginning of the period	14,543.00
Profit (+) or Loss (-) during the period	
Equity at the end of the period	14,543.00
Total Liabilities	
Total Equity and Liabilities	14,543.00

Note1: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Nga Buxheti	MEF Pristina	02080047 Z- 6560/09	05.02.2009	3,763.92
Nga Buxheti	MEF Pristina	04096193 Z- 29852/09	02.04.2009	3,763.92
Nga Buxheti	MEF Pristina	07090416 Z- 70243/09	07.07.2009	3,763.92
Nga Buxheti	MEF Pristina	10090570 Z- 107107/09	5.10.2009	3,763.92
Total				15,055.68

Iniciativa e Re Demokratike e Kosovës
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Iniciativa e Re Demokratike e Kosovës
Acronym: IRDK
Address: Ali Pashë Tepelena
Municipality: Gjakovë
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	2,000.00
Equipment	1,000.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	3,000.00
Equity at the beginning of the period	
Total Liabilities	
Total Equity and Liabilities	
Total Income	15,050.00
Expenses	
Salaries and compensations, including benefits	10,300.00
Transport expenses	1,500.00
Representation and conferences	500.00
Advertisements	0.00
Campaign expenses	100.00
Purchase of goods	250.00
Miscellaneous expenses	0.00
General expenses	2,400.00
Total expenses	15,050.00
Profit (+) or Loss (-)	0.00
Balance at the end of the period	
Assets	
Instruments and tools	
Equipment	
Property owned	

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	3,000.00
Equity at the beginning of the period	
Profit (+) or Loss (-) during the period	0.00
Equity at the end of the period	
Total Liabilities	
Total Equity and Liabilities	0.00

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	
Total In-kind contributions	
Other Income	15,050.00
Total Income	15,050.00

Findings:

The data in the Financial Statements are not presented as required. There are technical errors in filling out the forms, balance sheet does not equal. Data about equity is not presented. Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the majority of PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports. In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Kosova Demokratik Türk Partisi
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Kosova Demokratik Türk Partisi
Acronym: KDTP
Address: Rr: Sheshi i Lidhjes-48
Municipality: Prizren
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	0.00
Vehicles	1,290.00
Equipment	3,650.00
Property owned*	
Accounts receivable	
Cash in bank	90.00
Cash in hand	
Total assets	5,030.00
Equity at the beginning of the period	
Total Liabilities	
Total Equity and Liabilities	
Total Income	63,864.55
Expenses	
Salaries and compensations, including benefits	16,845.97
Transport expenses	2,353.00
Representation and conferences	13,990.02
Advertisements	1,974.19
Campaign expenses	9,346.67
Purchase of goods	1,000.02
Miscellaneous expenses	1,537.61
General expenses	16,796.20
Total expenses	63,843.68
Profit (+) or Loss (-)	20.87
Balance at the end of the period	
Assets	
Instruments and tools	-
Vehicles	

PP Financial Statements and Independent Auditor's Findings
 For the period 01 January 2009 to 31 December 2009

Equipment	3,650.00
Property owned	
Accounts receivable	
Cash in bank	100
Cash in hand	20
Total assets	3,770.00
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	2,500.00
Monetary donations and contributions	56,655.45
Total In-kind contributions	3,709.10
Other Income	1,000.00
Total Income	63,864.55

Note2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Dever Krasniqi	Celcledin Henz N-21	1007438946	10.08.2009	2,500.00
Mamir Yasular	Prizren	1003004017	18.08.2009	500.00
Alaudin Fusha	Prizren	1007852769	18.08.2009	1,500.00
Fikrim Damka	Prizren	1070051458	18.08.2009	400.00
Enis Kervan	Prizren	1031234910	18.08.2009	400.00
Ercan Spat	Prizren	1070054775	18.08.2009	400.00
Hasan Muja	Prizren	1007727557	18.08.2009	1,200.00
Eroll Kala	Prizren	1031234316	18.08.2009	300.00
Rifat Krasniqi	Prizren	1070017675	17.08.2009	500.00
Arif Burqiq	Prizren	1070017110	17.08.2009	500.00
Kadir Hyseni	Prizren	1013275170	16.08.2009	400.00
Omer Agalar	Prizren	1011049687	16.08.2009	1,700.00
Gynet Ustaibo	Prizren	1010157265	16.08.2009	700.00
Daver Altiparmak	Prizren	1007643701	18.12.2009	500.00
Buxheti				45,155.45
Total				56,655.45

Note 3: Contributions in kind

Description of good/service	Given by				Value
	Name	Address	ID number	Date when the contribution is given	in Euro
	Alloa Impex			08.12.2009	241.60
	Junior Print			04.11.2009	192.50
	Junior Print			23.10.2009	275.00
	EMINE ATU				3,000.00
Total					3,709.10

Findings:

The data in the Financial Statements are not presented as required. There are technical errors in filling out the forms. Also the decrease in the value of vehicles at the end of the year is not recognized as an expense.

As it is disclosed in note 3 of these Financial Statements the PP has received donations over € 1,000.00 by a person within a day, which is inconsistent with the requirements of section 5 of Regulation No. 2004/2 "On the Deterrence of Money Laundering and Related Criminal Offences"

Information as the description of goods / service, address, ID number and date, are not completed in note 3 for contributions in kind as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 17 Funding of political parties.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Lëvizja për Bashkim
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Lëvizja për Bashkim
Acronym: LB
Address: Street Agim Ramadani A2/1
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

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	17,500.00
Expenses	
Salaries and compensations, including benefits	-
Transport expenses	-
Representation and conferences	-
Advertisements	6,100.00
Campaign expenses	800.00
Purchase of goods	-
Miscellaneous expenses	-
General expenses	8,520.00
Total expenses	15,420.00
Profit (+) or Loss (-)	2,080.00
 Balance at the end of the period	
Assets	
Instruments and tools	
Equipment	-
Property owned	-

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

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	-

Note1: Income

	In euro
Income during the reporting period	
Membership quotes	2,000.00
Monetary donations and contributions	14,000.00
Total In-kind contributions	1,500.00
Other Income	
Total Income	17,500.00

Note2: Monetary donations and contributions

Given by			Date when the contribution is given	Value
Name	Address	ID number		in Euro
Agim Sahiti	Pristina	1014804737		3,000.00
Istref Klinaku	Obiliq	10108138121		3,000.00
Agim Kuleta	Pristina	1003889935		2,000.00
Xhafer Mulliqi	Pejë	1009710848		3,000.00
Sami Makolli	Pristina			3,000.00
				14,000.00

Findings:

The data in the Financial Statements are not presented as required. There are technical errors in filling out the forms. Also the decrease in the value of vehicles at the end of the year is not recognized as an expense.

As it is disclosed in note 3 of these Financial Statements the PP has received donations over € 1,000.00 by a person within a day, which is inconsistent with the requirements of section 5 of Regulation No. 2004/2 "On the Deterrence of Money Laundering and Related Criminal Offences"

Information about the date and ID number for the Monetary donations and contributions, in note 2 above, is not filled out as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 17 Funding of political parties.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office, as requested by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Lidhja Demokratike e Dardanisë
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Lidhja Demokratike e Dardanisë
Acronym: LDD
Address: Rr: Isa Kastrati
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

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 165,571.00

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income **165,571.00**

Expenses

Salaries and compensations, including benefits 34,831.00

Transport expenses 2,730.00

Representation and conferences 3,709.00

Advertisements 0.00

Campaign expenses 0.00

Purchase of goods 30,706.00

Miscellaneous expenses 24,458.00

General expenses 69,137.00

Total expenses 165,571.00

Profit (+) or Loss (-) 0.00

Balance at the end of the period

Assets

Instruments and tools

Equipment 16,006.00

Property owned

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	16,006.00
Equity at the beginning of the period	
Profit (+) or Loss (-) during the period	0.00
Equity at the end of the period	
Total Liabilities	
Total Equity and Liabilities	16,006.00

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	
Total In-kind contributions	
Other Income	165,571.00
Total Income	165,571.00

Findings:

The data in the Financial Statements are not presented as required. There are technical errors in filling out the forms so the Balance Sheet does not balance. Also data about assets, obligations and capital of a party, including all its branches in its first and the final days of the period is not included in the financial report.

The value of 16.006 .00 euro presented as equipment also is included in the "Purchase of goods" expense category.

Revenues from the Democratization Support Fund for the Parliamentary Group of LDD in amount of 5,979.46 € are not presented either as revenues or expenses.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Lidhja Demokratike e Kosovës
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Lidhja Demokratike e Kosovës
Acronym: LDK
Address: UÇK B2
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

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	4,204.45
Cash in hand	
Total assets	4,204.45
Equity at the beginning of the period	4,204.45
Total Liabilities	
Total Equity and Liabilities	4,204.45
Total Income	755,462.88
Expenses	
Salaries and compensations, including benefits	225,511.36
Transport expenses	56,562.32
Representation and conferences	49,544.83
Advertisements	20,842.44
Campaign expenses	117,144.11
Purchase of goods	6,166.68
Miscellaneous expenses	72,954.40
General expenses	27,429.85
Total expenses	576,155.98
Profit (+) or Loss (-)	179,306.89
Balance at the end of the period	
Assets	
Instruments and tools	3,441.25
Vehicles	

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Equipment	1,320.00
Property owned	
Accounts receivable	
Cash in bank	314,579.07
Cash in hand	
Total assets	319,340.32
Equity at the beginning of the period	4,204.45
Profit (+) or Loss (-) during the period	179,306.89
Equity at the end of the period	183,511.34
Total Liabilities	135,828.98
Total Equity and Liabilities	319,340.32

Note 1: Income

	In euro
Income during the reporting period	
Income from sale of property	380,000.00
Monetary donations and contributions	
Total In-kind contributions	
Other Income	375,462.88
Total Income	755,462.88

Findings:

PP has not presented the begging balances of assets, including all its branches on the balance sheet accounts as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties.

In the expenses presented in Profit & Loss account are included the costs for electoral campaign for municipal elections 2009 which were not subject to this audit.

PP has sol property amounting to 380,000.00 euro violating so CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 17.4, according to which "registered Political Party shall not engage in any commercial or for-profit activity of any kind, except that a Party may sell goods, such as publications or posters, bearing the Party's logo or acronym having a total value of no more than two thousand euro (€2,000) per year".

Money received from the Democratization Support Fund for the Parliamentary Group of LDK in amount of 18,614.48 € are not presented either as revenues or expenses.

Lëvizja për Integrim dhe Bashkim
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Lëvizja për Integrim dhe Bashkim
Acronym: LIB
Address: StreetRrustem Statovci nr.9
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

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

Assets

Instruments and tools	2,000.00
Equipment	450.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	

Total assets 2,450.00

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	2,000.00
Equipment	450.00
Property owned	

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	2,450.00
Equity at the beginning of the period	2,450.00
Profit (+) or Loss (-) during the period	
Equity at the end of the period	
Total Liabilities	
Total Equity and Liabilities	2,450.00

Note: Revenues and expenses reported for the period are zero euros.

Nova Demokratija

Financial Statements and Independent Auditor's Findings

31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Nova Demokratija
Acronym: ND
Address: Gračanica
Municipality: Gračanica
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

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

Assets

Instruments and tools

Equipment 1,574.00

Property owned

Accounts receivable

Cash in bank

Cash in hand 3,763.84

Total assets **5,337.84**

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income **5,361.76**

Expenses

Salaries and compensations, including benefits 600.00

Transport expenses 560.00

Representation and conferences 715.00

Advertisements 30.00

Campaign expenses 920.00

Purchase of goods 0.00

Miscellaneous expenses 0.00

General expenses 920.00

Total expenses **3,745.00**

Profit (+) or Loss (-) 24.76

24.90

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	5,361.76
Total In-kind contributions	
Other Income	
Total Income	<u>5,361.76</u>

Findings:

The data in the Financial Statements are not presented as required. There are technical errors in filling out the forms so the Balance Sheet does not balance. Also profit for the year is not calculated correctly.

Equipment at the end of the period are not presented in the balance sheet.

Revenues from the Democratization Support Fund in amount of 15,035.66€ are not presented either as revenues or expenses.

Partia e Drejtësisë
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia e Drejtësisë
Acronym: PD
Address: Street Bajram Kelmendi
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

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

Assets

Instruments and tools	280.50
Equipment	3,118.00
Property owned	
Accounts receivable	10,000.00
Cash in bank	0.00
Cash in hand	

Total assets 13,398.50

Equity at the beginning of the period

Total Liabilities 757.35

Total Equity and Liabilities

Total Income **10,000.00**

Expenses

Salaries and compensations, including benefits	0.00
Transport expenses	1,098.16
Representation and conferences	3,535.10
Advertisements	62.26
Campaign expenses	0.00
Purchase of goods	674.50
Miscellaneous expenses	254.79
General expenses	4,377.72

Total expenses 10,002.53

Profit (+) or Loss (-) (2.53)

Balance at the end of the period

Assets

Instruments and tools	238.50
Equipment	2,649.00
Property owned	

Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	2,887.50
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	

Note1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	10,000.00
Total In-kind contributions	
Other Income Fund	
Total Income	10,000.00

Note2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Ferid Agani	Pristina	1004338118	Janar	1,500.00
Munir Basha	Prizrenë	1010005058	Janar	1,500.00
Rasim Mermelaku	Pristina	1004108341	Mars	5,000.00
Amir Ahmeti	Pristina	1019493036	Qershor	500.00
Adem Rama	F. Kosovë	1011009649	Korrik	500.00
Enver Derguti	Pristina	1001359742	Prill	1,000.00
Total				10,000.00

Findings:

The data in the Financial Statements are not presented as required. There are technical errors in filling out the forms so the Balance Sheet does not balance, also the unbalance may be a consequence of underestimating the expenses during the year in value of 1,265.82 Euro.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the majority of PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

We have not been able to verify whether the donations received are in compliance with Regulation 01/2008 on Registration and Operation of Political Parties, Article 17 Funding of political parties.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Partia Demokratike e Ashkanlive të Kosovës
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Demokratike e Ashkanlive të Kosovës
Acronym: PDAK
Address: Nëna Terezë 36
Municipality: Fushë Kosovë
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	
Vehicles	5,000.00
Equipment	1,997.65
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	6,997.65
Equity at the beginning of the period	6,997.65
Total Liabilities	
Total Equity and Liabilities	6,997.65
Total Income	49,556.30
Expenses	
Salaries and compensations, including benefits	13,200.00
Transport expenses	5,750.20
Representation and conferences	3,707.30
Advertisements	0.00
Campaign expenses	4,444.40
Purchase of goods	420.00
Miscellaneous expenses	12,315.00
General expenses	9,723.40
Total expenses	49,556.30
Profit (+) or Loss (-)	
Balance at the end of the period	41,026.75
Assets	
Instruments and tools	-
Vehicles	5,000.00
Equipment	1,997.65

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	6,997.65
Equity at the beginning of the period	6,997.65
Profit (+) or Loss (-) during the period	0.00
Equity at the end of the period	6,997.65
Total Liabilities	
Total Equity and Liabilities	6,997.65

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	4,000.00
Total In-kind contributions	
Other Income	45,556.30
Total Income	49,556.30

Note2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Mabetex	Pristina		24/10/2009	4,000.00
Total				4,000.00

Partija Demokratske Integracije
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partija Demokratske Integracije
Acronym: PDI
Address: Gračanica bb
Municipality: Gračanica
Reporting Period: 01/01/2009-31/12/2009

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	-
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	-
Equipment	-
Property owned	-

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

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: revenues and expenses reported for the period are zero Euros.

Partia Demokratike e Kosovës
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Demokratike e Kosoves
Acronym: PDK
Address: Rr Nene Tereza 20
Municipality: Prishtine
Reporting Period: 01/01/2009-31/12/2009

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	10,746.00
Vehicles	4,000.00
Equipment	29,393.50
Property owned	28,327.00
Accounts receivable	
Cash in bank	372.81
Cash in hand	4,719.98
Total assets	77,569.29
Equity at the beginning of the period	
Total Liabilities	
Total Equity and Liabilities	
Total Income	651,199.78
Expenses	
Salaries and compensations, including benefits	47,566.50
Transport expenses	13,694.00
Representation and conferences	23,351.17
Advertisements	21,565.50
Campaign expenses	860.00
Purchase of goods	612.90
Miscellaneous expenses	527,716.93
General expenses	14,802.83
Total expenses	650,169.83
Profit (+) or Loss (-)	1,029.95
Balance at the end of the period	
Assets	
Instruments and tools	10,598.00
Vehicles	3,000.00
Equipment	28,078.50
Property owned	28,007.00
Accounts receivable	

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Cash in bank	441.81
Cash in hand	74.52
Total assets	70,199.83
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	57,101.00
Monetary donations and contributions	30,757.84
Total In-kind contributions	6,277.00
Other Income	557,063.94
Total Income	651,199.78

Findings:

The data in the Financial Statements are not presented as required. There are errors in filling out the forms so the Balance Sheet does not balance.

In the absence of supporting evidence we have not been able to verify whether the amounts presented as cash balance at the beginning of the period amounting to EUR 77,569.29 and cash balance at the end of the period amounting to EUR 70,199.83 are accurate.

In the absence of supporting evidence we have not been able to verify whether the amounts presented as income from membership amounting of 57,101.00 euro are correct and are accepted or not in accordance with Regulation 01/2008 on Registration and Operation of Political Parties.

PP has not completed the disclosure form for monetary contributions and donations which are presented as revenues in note 1 amounting to 30,757.84, so we were not able to verify if the amount presented is accurate and is accepted in accordance with CEC Regulation 01/2008 on Registration and Operation of Political Parties.

The PP did not submit 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.

Money received from the Democratization Support Fund for the Parliamentary Group of PDK in amount of 28,707.20 € are not presented either as revenues or expenses.

PP does not keep proper accounting records as requested by applicable accounting standards in Kosovo, therefore the data presented in the financial statements have no credibility since we could not perform any analytical tests to confirm that the data is correct.

Therefore, in the absence of supporting evidence mentioned above we were not able, by applying standard and alternative procedures, to verify whether the financial statements declared by the political entity are free from material misstatement and whether they are declared in accordance with CEC Regulation 01/2008 on Registration and Operation of Political Parties.

Partia Demokristiane për Integrim
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Demokratiane për Integrim
Acronym: PDKI
Address: StreetRrustem Statovci
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

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

Assets

Instruments and tools

Equipment 0.00

Property owned

Accounts receivable 0.00

Cash in bank 0.00

Cash in hand

Total assets

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income **0.00**

Expenses

Salaries and compensations, including benefits 0.00

Transport expenses 2,070.00

Representation and conferences 3,460.00

Advertisements 7,450.00

Campaign expenses 1,000.00

Purchase of goods 480.00

Miscellaneous expenses 200.00

General expenses 5,350.00

Total expenses 20,010.00

Profit (+) or Loss (-) **(20,010.00)**

Balance at the end of the period

Assets

Instruments and tools

Equipment 0.00

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

Note1: Income

	In Euro
Income during the reporting period	
Membership quotes	-
Monetary donations and contributions	-
Total In-kind contributions	-
Other Income	-
Total Income	-

Note2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Anëtarët e kryesisë	Zvicër		13/11/2009	6,440.00
Anëtarësia	Kosovë- Diasporë		01/01/2009- 31/12/2009	4,500.00
B.D PDKI	Zvicër		01/01/2009- 31/12/2009	4,850.00
Vilson Ndrecaj	Gjakovë		15/10/2009	1,500.00
Dukagjin Morina	Gjakovë		20/06/2009	2,000.00
				19,290.00

Findings:

The data in the Financial Statements are not presented as required. There is no information presented about the revenues, assets and liabilities.

Information about name, address and ID number for the Monetary donations and contributions is not filled out as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 17 Funding of political parties.

As it is disclosed in note 2 above, the PP has received many donations over € 1,000.00 by a person within a day, which is inconsistent with the requirements of section 5 of Regulation No. 2004/2 "On the

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports. .

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Partia Ekologjike e Kosovës
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Ekologjike e Kosovës
Acronym: PEK
Address: Bulevardi Nëna Terezë
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	
Equipment	400.00
Property owned	
Accounts receivable	0.00
Cash in bank	135.00
Cash in hand	
Total assets	535.00
Equity at the beginning of the period	535.00
Total Liabilities	535.00
Total Equity and Liabilities	
Total Income	6,606.26
Expenses	
Salaries and compensations, including benefits	0.00
Transport expenses	0.00
Representation and conferences	150.00
Advertisements	1,545.00
Campaign expenses	0.00
Purchase of goods	0.00
Miscellaneous expenses	2684.00
General expenses	2,727.38
Total expenses	7,106.38
Profit (+) or Loss (-)	(500.12)
Balance at the end of the period	
Assets	
Instruments and tools	
Equipment	400.00
Property owned	

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Accounts receivable	
Cash in bank	68.00
Cash in hand	
Total assets	468.00
Equity at the beginning of the period	535.00
Profit (+) or Loss (-) during the period	(500.12)
Equity at the end of the period	34.88
Total Liabilities	433.12
Total Equity and Liabilities	468.00

Findings:

The PP has not declared and paid tax on the lease for the rental expenses declared.

Partia e të Gjelbërteve të Kosovës
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia e të Gjelbërteve të Kosovës
Acronym: PGJK
Address: Streete Shkupit nr. 19
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

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

Assets

Instruments and tools

Equipment 590.00

Property owned

Accounts receivable 1,300.00

Cash in bank 0.00

Cash in hand

Total assets **1,890.00**

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income **1,300.00**

Expenses

Salaries and compensations, including benefits 0.00

Transport expenses 0.00

Representation and conferences 550.00

Advertisements 150.00

Campaign expenses 0.00

Purchase of goods 100.00

Miscellaneous expenses 100.00

General expenses 1,300.00

Total expenses **2,200.00**

Profit (+) or Loss (-)

Balance at the end of the period

Assets

Instruments and tools

Equipment 590.00

Property owned

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Accounts receivable	
Cash in bank	
Cash in hand	1,300.00
Total assets	1,890.00
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 data in the Financial Statements are not presented as required. There are errors in filling out the forms so the Balance Sheet does not balance.

PP has presented greater expenses than revenues, what means that either revenues or liabilities of PP are understated.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting document we could not verify if the PP has declared and paid tax on the rent for the rental expenses declared.

Partia Liberale e Kosovës
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Liberale e Kosovës
Acronym: PLK
Address:
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	
Equipment	9,380.52
Property owned	
Accounts receivable	0.00
Cash in bank	0.00
Cash in hand	
Total assets	
Equity at the beginning of the period	
Total Liabilities	
Total Equity and Liabilities	
Total Income	9,200.00
Expenses	
Salaries and compensations, including benefits	3,600.00
Transport expenses	0.00
Representation and conferences	0.00
Advertisements	0.00
Campaign expenses	0.00
Purchase of goods	0.00
Miscellaneous expenses	0.00
General expenses	5,600.00
Total expenses	9,200.00
Profit (+) or Loss (-)	0.00
Balance at the end of the period	
Assets	
Instruments and tools	
Equipment	9,380.52

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

Note1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	9,200.00
Total In-kind contributions	
Other Income Fund	
Total Income	9,200.00

Note2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Gjergj Lasku	Lucern - Zvicër	1030482006		1,500.00
Bujar Geci	New York-SHBA	2015634637		1,000.00
Zef Dedaj	Slotorn - Zvicër	K0070015		2,000.00
Ndue Komoni	F.SH. Guskë Gjakovë	1172363489		1,000.00
Vehbi Pireva	Fushë Kosovë	1019844443		200.00
Jeton Kqira	Gjakovë	K00603253		1,500.00
Anton Dedaj	Gjakovë	1009873852		2,000.00
Total				9,200.00

Findings:

The data in the Financial Statements are not presented as required. There are errors in filling out the forms so the Balance Sheet does not balance.

As it is disclosed in note 2 above, information about dates for the Monetary donations and contributions is not filled out as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 17 Funding of political parties. So we could not verify if PP has received donations over € 1,000.00 by a person within a day, which would be inconsistent with the requirements of section 5 of Regulation No. 2004/2 "On the

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports. .

In the absence of supporting document we could not verify if the PP has declared and paid tax on the rent and tax on individual income as requested by Laws and regulations that are applicable in Kosovo.

Partia Nacionale Demokratike Shqiptare
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Nacionale Demokratike Shqiptare
Acronym: PNDSH
Address: StreetMustaf Kruja nr. 14
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

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

Assets

Instruments and tools

Equipment 0.00

Property owned

Accounts receivable 0.00

Cash in bank 0.00

Cash in hand

Total assets

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income **0.00**

Expenses

Salaries and compensations, including benefits 0.00

Transport expenses 0.00

Representation and conferences 0.00

Advertisements 0.00

Campaign expenses 0.00

Purchase of goods 0.00

Miscellaneous expenses 0.00

General expenses 0.00

Total expenses 0.00

Profit (+) or Loss (-) 0.00

Balance at the end of the period

Assets

Instruments and tools

Equipment 0.00

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 data in the Financial Statements are not presented adequately, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports. PP has disclosed rent expenses in the disclosure form in amount of 101,200.00 euros, while total expenditures, revenues, assets and liabilities presented in Balance sheet and Profit & Loss account are zero. Also the PP has declared 1,200.00 euro monetary donations in the declaration form for monetary donations and contributions meanwhile in Profit & Loss account has presented zero euro income.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Partia Rome e Bashkuar e Kosovës
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Rome e Bashkuar e Kosovës
Acronym: PRBK
Address: Rr: Kadri Nesho N-26
Municipality: Prizren
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year

Amount in Euro

Assets

Instruments and tools	0.00
Equipment	0.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	

Total assets 0.00

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income 0.00

Expenses

Salaries and compensations, including benefits	9,720.00
Transport expenses	2,800.00
Representation and conferences	280.00
Advertisements	0.00
Campaign expenses	0.00
Purchase of goods	0.00
Miscellaneous expenses	0.00
General expenses	0.00

Total expenses 12,800.00

Profit (+) or Loss (-) (12,800.00)

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	-

Note1: Income

	In Euro
Income during the reporting period	
Membership quotes	400.00
Monetary donations and contributions	
Total In-kind contributions	
Other Income	
Total Income	<u>400.00</u>

Findings:

The data in the Financial Statements are not presented adequately, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

Revenues disclosed in note 1 are not complete, income from Democratization Support Fund in amount of 15,051.72 Euro is not presented.

PP has understated expenses/assets in amount of 2,651.72 Euro.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Partia Republikane Shqiptare
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Republikane Shqiptare
Acronym: PRSH
Address: Sheshi i Jasharajve
Municipality: Mitrovicë
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

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

Assets

Instruments and tools

Equipment 0.00

Property owned

Accounts receivable 0.00

Cash in bank 0.00

Cash in hand

Total assets

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income **370.00**

Expenses

Salaries and compensations, including benefits 0.00

Transport expenses 160.00

Representation and conferences 80.00

Advertisements 0.00

Campaign expenses 130.00

Purchase of goods 0.00

Miscellaneous expenses 0.00

General expenses 0.00

Total expenses **370.00**

Profit (+) or Loss (-) **0.00**

Balance at the end of the period

Assets

Instruments and tools

Equipment 0.00

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

Note1: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Nexhat Sopjani	Mitrovicë	2003939807	01/01/2009- 31/12/2009	370.00
Total				370.00

Partia Social Demokrate
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Social Demokrate
Acronym: PSD
Address: Rexhep Mala nr.5
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

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

Assets

Instruments and tools

Equipment 0.00

Property owned

Accounts receivable 0.00

Cash in bank 0.00

Cash in hand

Total assets

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income **18,400.00**

Expenses

Salaries and compensations, including benefits 0.00

Transport expenses 2,250.00

Representation and conferences 520.00

Advertisements 700.00

Campaign expenses 0.00

Purchase of goods 0.00

Miscellaneous expenses 2,000.00

General expenses 13,093.00

Total expenses 18,563.00

Profit (+) or Loss (-) (163.00)

Balance at the end of the period

Assets

Instruments and tools

Equipment 0.00

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

Note1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	8,400.00
Total In-kind contributions	
Other Income Democratization Support Fund 1 Deputy	10,000.00
Total Income	16,577.00

Note2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	in Euro
Compact Group			30/10/2009	400.00
Çeta General Invest Group			24/06/2009	2,000.00
Kosova Steel Sh.p.k			23/07/2009	5,000.00
Valon Bilalli			07/11/2009	1,000.00
Total				8,400.00

Findings:

The data in the Financial Statements are not presented adequately, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

As it is disclosed in note 2 of these Financial Statements the PP has received donations over € 1,000.00 by a person within a day, which is inconsistent with the requirements of section 5 of Regulation No. 2004/2 "On the Deterrence of Money Laundering and Related Criminal Offences"

ID numbers and address for donors for the Monetary donations and contributions, in note 2 above, is not filled out as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 17 Funding of political parties.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Partia Socialiste e Kosovë
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Socialiste e Kosovë
Acronym: PSK
Address: Street Thimi Mitko
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	
Equipment	0.00
Property owned	
Accounts receivable	0.00
Cash in bank	3,158.34
Cash in hand	
Total assets	3,158.34
Equity at the beginning of the period	
Total Liabilities	
Total Equity and Liabilities	
Total Income	26,957.84
Expenses	
Salaries and compensations, including benefits	9,493.45
Transport expenses	1,107.25
Representation and conferences	3,217.00
Advertisements	1,020.80
Campaign expenses	2,820.00
Purchase of goods	1,109.93
Miscellaneous expenses	4,806.19
General expenses	3,314.30
Total expenses	26,888.92
Profit (+) or Loss (-)	68.92
Balance at the end of the period	
Assets	
Instruments and tools	
Equipment	0.00
Property owned	

Accounts receivable	
Cash in bank	68.92
Cash in hand	
Total assets	68.92
Equity at the beginning of the period	3,158.34
Profit (+) or Loss (-) during the period	68.92
Equity at the end of the period	68.92
Total Liabilities	
Total Equity and Liabilities	68.92

Note1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	23,799.50
Total In-kind contributions	
Other Income Democracy Fund	3,158.34
Total Income	26,957.84

Note2: Monetary donations and contributions

Given by			Date when the contribution is given	Value in Euro
Name	Address	ID number		
PDK Democracy fund			18.03.2009	7,500.00
PDK Fondi mbeshtetes per demokraci			22.07.2009	7,500.00
Emrush Xhemajli	Seksioni i partis socialiste ne Zvicer	10110056748	05.10.2009	455.00
Gani Ismalili	Sadovine e Muhaxhereve Viti	1012446647	12.10.2099	500.00
Emrush Xhemajli	Seksioni i partis socialiste per Kosove ne Zvicer	10110056748	13.10.2009	3,000.00
Gafurr Elshani	Rr Antigona Fazliu Nr 30 Prishtine	2013865097	17.10.2009	2,500.00
Emrush Xhemajli	Luqmir Prishtine	1011056748	12.11.2009	2,000.00
Total				23,455.00

Findings:

The data in the Financial Statements are not presented adequately, balance sheet does not equal, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports. From the data presented in beginning balances, revenues and expense, PP should have a remaining cash balance of 3,227.26 Euro.

As it is disclosed in note 2 of these Financial Statements the PP has received donations over € 1,000.00 by a person within a day, which is inconsistent with the requirements of section 5 of Regulation No. 2004/2 "On the Deterrence of Money Laundering and Related Criminal Offences"

In the absence of supporting document we could not verify if the PP has declared and paid tax on the rent and tax on individual income as requested by Laws and regulations that are applicable in Kosovo.

Also the PP has not provided us with supporting documents for the expense category "Campaign expenses".

Partia Shqiptare Demokristiane
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Shqiptare Demokristiane
Acronym: PSHDK
Address: Xhamia 4 Llullat
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

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

Assets

Instruments and tools

Equipment 0.00

Property owned

Accounts receivable 100.00

Cash in bank 0.00

Cash in hand 4,163.37

Total assets

Equity at the beginning of the period

Total Liabilities

Total Equity and Liabilities

Total Income **4,163.42**

Expenses

Salaries and compensations, including benefits 0.00

Transport expenses 350.00

Representation and conferences 1,131.40

Advertisements 1,100.00

Campaign expenses 334.00

Purchase of goods 0.00

Miscellaneous expenses 11.80

General expenses 1,116.17

Total expenses **4,163.37**

Profit (+) or Loss (-) **0.05**

Balance at the end of the period

Assets

Instruments and tools

Equipment 0.00

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 data in the Financial Statements are not presented adequately, balance sheet does not equal, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports. Cash in hand at the beginning of the year is also presented as revenue during the year.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports. .

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

STRANKA DEMOKRATSKE AKCIJE
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Stranka Demokratske Akcije
Acronym: SDA
Address: Rr: Vrana Konti-23
Municipality: Pejë
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

	Amount in Euro
Balance at the beginning of the year	
Assets	
Instruments and tools	0.00
Equipment	0.00
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	0.00
Equity at the beginning of the period	
Total Liabilities	
Total Equity and Liabilities	
Total Income	1,947.00
Expenses	
Salaries and compensations, including benefits	2,495.00
Transport expenses	3,617.50
Representation and conferences	2,063.82
Advertisements	2,861.90
Campaign expenses	8,875.00
Purchase of goods	177.29
Miscellaneous expenses	1,037.00
General expenses	0.00
Total expenses	21,127.51
Profit (+) or Loss (-)	(19,180.51)
Balance at the end of the period	
Assets	
Instruments and tools	3,679.00

Equipment	3,580.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	7,259.00
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	-

Note1: Income

	In euro
Income during the reporting period	
Membership quotes	60.00
Monetary donations and contributions	1,887.00
Total In-kind contributions	
Other Income	
Total Income	<u>1,947.00</u>

Note 2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	In euro
SDA	Nemacka		11.10.2009	800
Municipality	Pejë		11.08.2009	997
Total				1,797.00

Findings:

The data in the Financial Statements are not presented adequately, balance sheet does not equal, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

PP has not presented in revenues the money received from Democratization Support Fund (DF) amounting to 31,627.07 Euro, therefore the loss for the year and cash balance at the end of the year is not calculated correctly.

From the data presented, and having in mind that PP has received funds from DF in amount of 31,627.07 Euro, PP should have a cash balance at the end of the year in amount of 9,749.56 Euro.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports. .

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Stranka Demokratskih Promjena

Financial Statements and Independent Auditor's Findings

31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Stranka Demokratskih Promjena
Acronym: SDP
Address: Adem Jashari Terolit 2/4-13
Municipality: Peje
Reporting Period: 01/01/2009-31/12/2009

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 0.00

Total Liabilities

Total Equity and Liabilities

Total Income 2,750.00

Expenses

Salaries and compensations, including benefits

Transport expenses 1,202.00

Representation and conferences 390.00

Advertisements 824.58

Campaign expenses 394.00

Purchase of goods 476.00

Miscellaneous expenses 28.50

General expenses 401.00

35.50

Total expenses 3,750.58

Profit (+) or Loss (-)

(1,000.58)

Balance at the end of the period

Assets

Instruments and tools

PP Financial Statements and Independent Auditor's Findings
 For the period 01 January 2009 to 31 December 2009

Equipment	
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	5.92
Equity at the beginning of the period	5.92
Profit (+) or Loss (-) during the period	
Equity at the end of the period	1,000.58
Total Liabilities	5.92
Total Equity and Liabilities	1,000.58
	1007,58

Note1: Income

Income during the reporting period	In Euro
Membership quotes	
Monetary donations and contributions	2,550.00
Total In-kind contributions	200.00
Other Income	
Total Income	2,750.00

Note 2: Monetary donations and contributions

Given by				Value
Name	Address	ID number	Date when the contribution is given	In euro
Anita Curovic	Adem Jashari 2/4-13 Pejë	1009348120	05.01.2009	50
Camil agovic	Vitomirica	1000701056	05.01.2009	50
Mujo Dacic	Shaban Poluzha br 9 Pejë	1009343322	05.01.2009	50
Suco Kolenovic	Brigada 136 Rugova nr. 32 Pejë	1009008752	05.01.2009	20
Sefo Muric	Vitomirica	1000700661	05.01.2009	20
Kalac Hilmija	hekurudha 18/2 Pejë	2007093627	05.01.2009	30
Efna Dacic	Shaban Poluzha nr 9 Pejë	2009343337	05.01.2009	30
Total				250

Findings:

The data in the Financial Statements are not presented adequately, balance sheet does not equal, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

PP has disclosed information for monetary donation just for 250.00 euro meanwhile in the income statements monetary donations and contributions are 2,550.00.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement

Partia Reformiste ORA
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Partia Reformiste ORA
Acronym: ORA
Address: Ulipiana U1 h 2 nr 10
Municipality: Pristina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	
Instruments and tools	
Equipment	12,410.45
Property owned	
Accounts receivable	0.00
Cash in bank	2,239.43
Cash in hand	174.01
Total assets	14,823.89
Equity at the beginning of the period	
Total Liabilities	
Total Equity and Liabilities	
Total Income	36,002.81
Expenses	
Salaries and compensations, including benefits	3,845.00
Transport expenses	747.40
Representation and conferences	2,132.72
Advertisements	5,444.00
Campaign expenses	3,430.53
Purchase of goods	2,015.13
Miscellaneous expenses	5,100.00
General expenses	9,751.69
Total expenses	32,466.47
Profit (+) or Loss (-)	3,536.34
Balance at the end of the period	
Assets	
Instruments and tools	
Equipment	12,410.45
Property owned	

Accounts receivable	
Cash in bank	3,505.79
Cash in hand	30.55
Total assets	15,946.79
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	

Note1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	34,337.81
Total In-kind contributions	1,665.00
Other Income Fund	
Total Income	<u>36,002.81</u>

Findings:

The data in the Financial Statements are not presented adequately, balance sheet does not equal, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP expenses declared are real.

Srpska Demokratska Stranka KIM

Financial Statements and Independent Auditor's Findings

31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Srpska Demokratska Stranka KIM
Acronym: SDSKIM
Address: Gracanica
Municipality: Gracanica
Reporting Period: 01/01/2009-31/12/2009

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

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

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 data in the Financial Statements are not presented adequately, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

PP has received funds from DF in amount of 46,573.12 Euro, but as seen in the Financial Statements the revenues and expenses presented are zero euros.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement

Srpsko KiM Stranka

Financial Statements and Independent Auditor's Findings

31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Srpsko KiM Stranka
Acronym: SKMS
Address: Batushe
Municipality: Fushe Kosove
Reporting Period: 2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	15,057.70
Assets	
Instruments and tools	
Equipment	360.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	10,556.50
Total assets	25,974.20
Equity at the beginning of the period	
Total Liabilities	
Total Equity and Liabilities	
Total Income	
Expenses	
Salaries and compensations, including benefits	1,544.14
Transport expenses	2,955.00
Representation and conferences	0.00
Advertisements	0.00
Campaign expenses	0.00
Purchase of goods	0.00
Miscellaneous expenses	0.00
General expenses	0.00
Total expenses	
Profit (+) or Loss (-)	(2.06)
Balance at the end of the period	
Assets	
Instruments and tools	

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Equipment	360.00
Property owned	
Accounts receivable	
Cash in bank	
Cash in hand	
Total assets	
Equity at the beginning of the period	15,057.70
Profit (+) or Loss (-) during the period	(2.06)
Equity at the end of the period	15,055.64
Total Liabilities	
Total Equity and Liabilities	

Note 1: Income

In Euro

Income during the reporting period	
Membership quotes	
Monetary donations and contributions	
Total In-kind contributions	
Other Income	
Total Income	0.00

Findings:

The data in the Financial Statements are not presented adequately, balance sheet does not equal, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

PP has presented as cash balance at the beginning of the year the amount of 10,196.50 euro, meanwhile the bank reports shows zero euro and the PP has no other evidence that can prove that the cash balance existed.

PP has not presented as income funds received from DF in amount of 15,047.55

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement

Samostalna Liberalna Stranka
Financial Statements and Independent Auditor's Findings
31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Samostalna Liberalna Stranka
Acronym: SLS
Address: Gračanica
Municipality: Gračanica
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account

Balance at the beginning of the year	Amount in Euro
Assets	1,087.00
Instruments and tools	2,020.00
Equipment	
Property owned	
Accounts receivable	
Cash in bank	1,459.76
Cash in hand	
Total assets	4,566.76
Equity at the beginning of the period	666.76
Total Liabilities	7.00
Total Equity and Liabilities	673.76
Total Income	
Expenses	
Salaries and compensations, including benefits	7.00
Transport expenses	
Representation and conferences	
Advertisements	
Campaign expenses	
Purchase of goods	
Miscellaneous expenses	
General expenses	
Total expenses	7.00
Profit (+) or Loss (-)	(7.00)
Balance at the end of the period	1,459.76
Assets	
Instruments and tools	1,087.00

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

Equipment	2,020.00
Property owned	
Accounts receivable	
Cash in bank	1,459.76
Cash in hand	
Total assets	4,566.76
Equity at the beginning of the period	666.76
Profit (+) or Loss (-) during the period	(7.00)
Equity at the end of the period	1,459.76
Total Liabilities	
Total Equity and Liabilities	1,466.76

Findings:

The data in the Financial Statements are not presented adequately, balance sheet does not equal, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

PP has received funds from DF in amount of 40,358.65 Euro, but as seen in the Financial Statements these are not presented.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Srpska Narodna Stranka

Financial Statements and Independent Auditor's Findings

31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Srpska Narodna Stranka
Acronym: SNS
Address: Prishtina
Municipality: Prishtina
Reporting Period: 01/01/2009-31/12/2009

Balance Sheet and Profit & Loss Account	Amount in Euro
Balance at the beginning of the year	15,849.06
Assets	
Instruments and tools	
Equipment	372.00
Accounts receivable	
Cash in bank	
Cash in hand	
	11,391.80
Total assets	
Equity at the beginning of the period	
Total Liabilities	
Total Equity and Liabilities	
Total Income	
Salaries and compensations, including benefits	2,038.32
Transport expenses	
Representation and conferences	282.90
Advertisements	
Campaign expenses	
Purchase of goods	
Miscellaneous expenses	1,000.00
General expenses	763.00
Total expenses	
Profit (+) or Loss (-)	(1.04)
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	15,849.06
Total Liabilities	(1.04)
Total Equity and Liabilities	15,848.02

Note 1: Income

	In Euro
Income during the reporting period	
Membership quotes	
Monetary donations and contributions	
Total In-kind contributions	
Other Income	
Total Income	0.00

Findings:

The data in the Financial Statements are not presented adequately, balance sheet does not equal, information about assets, revenues, expenses equity and liabilities is not presented as requested by CEC Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

PP has received funds from DF in amount of 15,848.02 Euro, but as seen in the Financial Statements these are not presented either as revenues or expenses.

Supporting documentation for revenues and expenditures, as copies of invoices, bank reports, etc. are not submitted to the Office from the PP, as required by Regulation 01/2008 on Registration and Operation of Political Parties, Article 20 Annual Financial Reports.

In the absence of supporting documents mentioned above we could not determine whether the PP financial statements are free from material misstatement.

Savez Nezavisnih Socijaldemokrata

Financial Statements and Independent Auditor's Findings

31 December 2009

PP Financial Statements and Independent Auditor's Findings

Party Name: Savez Nezavisnih Socijaldemokrata
Acronym: SNSD
Address: Gračanica
Municipality: Gračnacia
Reporting Period: 01/01/2009-31/12/2009

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 **0.00**

Total Liabilities

Total Equity and Liabilities

Total Income **15,054.00**

Expenses

Salaries and compensations, including benefits 0.00

Transport expenses 5,739.00

Representation and conferences 1,790.00

Advertisements 1,370.00

Campaign expenses 0.00

Purchase of goods 392.00

Miscellaneous expenses 0.00

General expenses 5,763.00

Total expenses 15,054.00

0.00

Profit (+) or Loss (-)

Balance at the end of the period

Assets

Instruments and tools

PP Financial Statements and Independent Auditor's Findings
For the period 01 January 2009 to 31 December 2009

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

Income during the reporting period	In Euro
Membership quotes	
Monetary donations and contributions	
Contributions in kind	
Other Income	15,054.00
Total Income	<u>15,054.00</u>

Note: PP has no remarks