



**Partia Demokratike e Kosovës  
(PDK)**

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

**Early local elections for the mayor of the municipality of North  
Mitrovica 12 November – 27 November 2020**



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# **Independent Auditors' Report**

To the council of PARTIA DEMOKRATIKE TË KOSOVËS

## **Report on Special Purpose Financial Statement**

### **Opinion**

We have audited the financial statements of the Political Entity "Partia Demokratike e Kosovës" (hereinafter referred to as "Political Entity" or "PDK" or "PE"), which comprise the statement of financial position as at 27 November 2020, the statement of income and expenses for the period 12 November until 27 November 2020 and other explanatory information on pages 7-14.

In our opinion the financial statements present fairly, in all material respects, the financial position of the Political Entity as at 27 November 2020 and its income and expenses for the period 12 – 27 November in accordance with the law No.03/L-174 on Financing of Political Entities and Law 04/L-212 on amending and supplementing the Law No.03/L-174 on Financing of Political Entities, amended and supplemented by Law No.04/L-058, Article 15 Financial Reporting and the law no.03/L-257 on amending and supplementing the law no.03/L-073 on General Elections in the Republic of Kosovo.

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Political Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Kosovo, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Codes.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

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

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

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



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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Audit & Conto L.L.C

Fatmir Mehmeti  
Statutory Auditor  
06 October 2021



## Statement of Financial Position

Assets		Balance at the end of the period	Balance at the start of the period
Long-term assets	Notes	Amount in Euro	Amount in Euro
Property, plant and equipment	5		
Intangible Assets			
Other long-term assets			
<b>Total long-term assets</b>			
<b>Current assets</b>			
Accounts receivable	6		
Prepayments			
Cash and cash equivalents	7	500.00	0.00
Other current assets			
<b>Total current assets</b>		<b>500.00</b>	<b>0.00</b>
<b>Total Assets</b>		<b>500.00</b>	<b>0.00</b>
<b>Equity</b>			
Accumulated Fund			
Surplus / (deficit) of the year		461.90	
<b>Total Equity</b>		<b>461.90</b>	<b>0.00</b>
<b>Liabilities</b>			
<b>Long-term liabilities</b>			
Loans payable			
Deferred revenue			
<b>Total Long-term liabilities</b>			
<b>Current liabilities</b>			
Accounts payable and others	8	38.10	0.00
Loans payable			
Other current liabilities	9	0.00	0.00
<b>Total current liabilities</b>		<b>38.10</b>	<b>0.00</b>
<b>Total Liabilities</b>		<b>38.10</b>	<b>0.00</b>
<b>Total equity and liabilities</b>		<b>461.90</b>	<b>0.00</b>

### Statement of income and expenses

	Notes	12 November 2020 until 27 November 2020
<b>Income</b>		
Income from budget		
Income from membership		
Donations and cash contributions	3	500.00
Contributions in kind / goods and services	4	480.00
Other income		/
<b>Total Income for the year</b>		<b>980.00</b>
<b>Expenses</b>		
Wages and salaries		0.00
Transportation expenses	2	0.00
Advertising, representation and conferences	2	0.00
Purchase of goods		0.00
General expenses	2	518.10
Other expenses		0.00
<b>Total expenses for the year</b>	<b>2</b>	<b>518.10</b>
<b>Surplus / (deficit) for the year</b>		<b>461.90</b>



## **1. Informata te përgjithshme**

### **Partia Demokratike e Kosovës PDK**

Partia Demokratike e Kosovës është themeluar më datën 12.10.1999.

Kryetari i Partisë Demokratike të Kosovës për vitin 2019 është : z. Kadri Veseli

Sekretari i përgjithshëm : Z. Batri Musmurati

Zyrtar financiar : Safete Hadergjonaj

Pasqyrat financiare te Partisë Demokratike te Kosovës janë përgatitur sipas kërkesave te Ligjit Nr. 04/L-212 Për plotësimin dhe ndryshimin e Ligjit Nr. 03/L-174 Për financimin e subjekteve politike, të ndryshuar dhe plotësuar me ligjin Nr.04/L-058, neni 15 Raportimi Financiar.

Bazuar në nenin 19 paragrafi 2 pika 7 e Ligjit Nr. 04/L-212 Për plotësimin dhe ndryshimin e Ligjit Nr. 03/L-174 Për financimin e subjekteve politike, të ndryshuar dhe plotësuar me ligjin Nr.04/L-058 ,Subjekti i regjistruar politik brenda pesë (5) ditëve të punës nga marrja e draft raporteve të audituara ka dorëzuar raportin e rishikuar financiar dhe shpjegimet lidhur me gabimet ose lëshimet të identifikuara nga auditorët.

Subjekti Politik mirëmban llogari kryesore bankare ne bankën NLB

**Note 2. Expenses**

Expenses	Expenses in Euro	Payment in Euro	Outstanding amount in Euro
<b>Wages and salaries</b>			
Net wages and salaries			
Payment for observers			
Pension contributions of the employee			
Pension contributions of the employer			
Personal Tax income			
Other benefits			
<b>Total</b>			-
<b>Transportation expenses</b>			
Borrowed motorized vehicles			
Fuels			
Airplane/bus/train/taxi etc. tickets			
Car insurance and maintenance			
Any other transportation expenses			
<b>Total transportation expenses</b>			
<b>Advertising, representation and conferences</b>			
Premises			
Food			
Cultural and recreation activities			
Radio and TV advertisements			
Newsstands and newspaper advertisements			
Other advertising, representation and conferences expenses			
<b>Total advertising, representation and conferences expenses</b>			
<b>Purchase of goods</b>			
Supply of office			
Small equipment			
<b>Total purchase of goods</b>			
<b>General expenses</b>			
Rent of office space			
Telephone, internet and mail	38.10		38.10



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Electricity and other utilities (water and waste)			
Depreciation expenses of long-term assets			
Expenses related to in-kind contributions / goods and services	480.00		
<b>Total general expenses</b>	<b>518.10</b>	<b>0.00</b>	<b>38.10</b>
<b>Other expenses</b>			
Maintenance of office space and equipment			
Expenses not included in any other category			
<b>Total other expenses</b>			
<b>Total expenses</b>	<b>518.10</b>	<b>0.00</b>	<b>38.10</b>

**Note 3: Donations and cash contributions**

Accepted by			Date of contributions	Amount In Euros	Accepted by:	
Contributors	Address	ID Number			Bank	Cash
Valdete Idrizi	Mitrovicë		20/11/2020	Euro	500.00	
<b>Total donations and cash contributions</b>					<b>500.00</b>	

**Note 4: Contributions in kind / goods and services**

Description of goods/services	Paid by			Date of contribution	Amount in Euro
	Contributor	Address	ID Number		
Voluntary contribution	Observer	North Mitrovica	Registry	27.11.2020	480.00
<b>Total contributions in kind / goods and services</b>					<b>////////////////////</b>

**Note 5: Property, plant and equipment**

For the period: 25/September/2019 until 04/October/2019

	Purchases throughout the period
Land	0.00
Buildings	
Vehicles	
Office Equipment	
Information technology equipment	
Other Equipment	
<b>Total Property, plant and equipment</b>	<b>0.00</b>

**Other notes**

Note 6. Accounts Receivable	Balance at the end of the period Amount in Euro	Balance at the start of the period Amount in Euro
<b>Total Accounts Receivable and Others</b>	//////////	//////////

Note 7. Cash and cash equivalents	Balance at the end of the period Amount in Euro	Balance at the start of the period Amount in Euro
Cash in bank	500.00	
Cash in hand		
<b>Total cash and cash equivalents</b>	<b>500.00</b>	

<b>Note 8. Accounts payable and others</b>	<b>Balance at the end of the period Amount in Euro</b>	<b>Balance at the start of the period Amount in Euro</b>
Telekomi i Kosoves	38.10	
Other accounts payable		
<b>Total accounts payable and others</b>	<b>38.10</b>	

<b>Note 9. Other current liabilities</b>	<b>Balance at the end of the period Amount in Euro</b>	<b>Balance at the start of the period Amount in Euro</b>
Liabilities for salaries and taxes		
Liabilities for rent		
Liabilities for fines and punishment		
Other current liabilities		
<b>Total other current liabilities</b>		

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**Note 10: Payment over 5,000.00 Euros**

Purpose of payment	Paid to:			Date of Payment	Amount in Euro
	Natural/Legal Person	Address	ID Number		
<b>Total payments over 5,000.00 Euro</b>					////////////////////