



Partija e Ashkalinjeve per Integrim

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

Early national elections

25 September 2019 – 04 October 2019



Table of Contents:

Independent Auditors' Report	3
Statement of financial position	6
Statement of income and expenses	7
General Information	8
Notes on Financial Statements	9 - 13



Independent Auditors' Report

To the council of Partia e Ashkalinjeve per Integrim

Report on Special Purpose Financial Statement

Qualified Opinion

We have audited the financial statements of the Political Entity "Partia e Ashkalinjeve per Integrim" (hereinafter referred to as "Political Entity" or "PAI" or "PE"), which comprise the statement of financial position as at October 04, 2019, the statement of income and expenses for the period 25 September 2019 until 04 October 2019 and other explanatory information on pages 7-13.

In our opinion, except for the effects of the matters described in Basis for Qualified Opinion section, the financial statements present fairly, in all material respects, the financial position of the Political Entity as at 04 October 2019, and its income and expenses for the period 25 September 2019 until 04 October 2019 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 qualified opinion

- The PE, based on the received documentation, has mismatch of records presented in the annual report based on the categories of expenses.
- From verification of evidences for the stated expenses in the Campaign Financial Disclosure Report, we were unable to find evidence for: transportation expenses in the amount of 1000 Euro; advertisement etc. expense in amount of 150 Euro (in N.3 are stated as expenses in the amount of 2400 Euro, while there the invoice only covers the amount of 2,250 Euros).

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.

Emphasis of matter

We draw attention to the following findings:

- The Political Entity has not applied any procurement procedures in purchasing which would enable a more efficient, less costly and more transparent usage of the political entity funds.



- The Political Entity has not maintained proper accounting to enable the recording of financial transactions and the preparation of financial statements according to the accounting standards applicable in Kosovo.
- The Political Entity has not defined in its Statute the possibility of exercising internal financial control and the right for its members to be informed of all revenues and expenses of political entities as well as the responsibility of relevant body for financial transaction as required by the law no. 04 / L-212 on amending and supplementing the Law no. 03 / L-174 on Financing of Political Entities, amended and supplemented by Law No. 04 / L-058, Article 17 Internal Control.
- The Political Entity has not complied with the legal requirements regarding the publication of annual financial reports and the campaign financial disclosure report according to law no. 04 / L-212 On supplementing and amending Law no. 03 / L-174 On the financing of political entities, amended and supplemented by law No.04 / L-058, article 15 Financial Reporting, paragraph 5.1 and 5.2

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



Haxhi Nimanaj
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	0.00	0.00
Intangible Assets		0.00	0.00
Other long-term assets		0.00	0.00
Total long-term assets		0.00	0.00
Current assets			
Accounts receivable	6	0.00	0.00
Prepayments			
Cash and cash equivalents	7	0.00	0.00
Other current assets			
Total current assets		0.00	0.00
Total Assets		0.00	0.00
Equity			
Accumulated Fund		0.00	0.00
Surplus / (deficit) of the year		0.00	0.00
Total Equity		0.00	0.00
Liabilities			
Long-term liabilities			
Loans payable		0.00	0.00
Deferred revenue		0.00	0.00
Total Long-term liabilities		0.00	0.00
Current liabilities			
Accounts payable and others	8	0.00	0.00
Loans payable		0.00	0.00
Other current liabilities	9	0.00	0.00
Total current liabilities		0.00	0.00
Total Liabilities		0.00	0.00
Total equity and liabilities		0.00	0.00

Statement of income and expenses

	Notes	25 September 2019 until 4 October 2019
Income		
Income from budget		
Income from membership		
Donations and cash contributions	3	4,000.00
Contributions in kind / goods and services	4	
Other income		
Total Income for the year		4,000.00
Expenses		
Wages and salaries		
Transportation expenses	2	1,000.00
Advertising, representation and conferences	2	2,400.00
Purchase of goods		600.00
General expenses	2	0.00
Other expenses		0.00
Total expenses for the year	2	4,000.00
Surplus / (deficit) for the year		(0.00)

Partia e Ashkalinjeve per Integrim

Notes on Campaign Financial Disclosure Report

Early National Elections 25 September 2019 until 04 October 2019

1. General Information

Name of Political Entity: Partia e Ashkalinjeve per Integrim

Acronym: PAI

Council: Hetem Arifi (Chairman)

Finance Representative: Qazim Rrahmani

Address: Lipjan

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

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

The Political entity maintains a main bank account in the RBKO bank.

Partia e Ashkalinjeve per Integrim

Notes on Campaign Financial Disclosure Report

Early National Elections 25 September 2019 until 04 October 2019

Note 2. Expenses

Expenses	Expenses in Euro	Payment in Euro	Outstanding amount in Euro
Wages and salaries			
Net wages and salaries			
Payment for observers			
Pension contributions of the employee			
Pension contributions of the employer			
Personal Tax income			
Other benefits			
Total			-
Transportation expenses			
Borrowed motorized vehicles			
Fuels			
Airplane/bus/train/taxi etc. tickets			
Car insurance and maintenance			
Any other transportation expenses	1,000.00	1,000.00	0.00
Total transportation expenses	1,000.00	1,000.00	0.00
Advertising, representation and conferences			
Premises	0.00		0.00
Food			
Cultural and recreation activities			
Radio and TV advertisements			
Newsstands and newspaper advertisements			
Other advertising, representation and conferences expenses	2,400.00	2,400.00	0.00
Total advertising, representation and conferences expenses	2,400.00	2,400.00	0.00
Purchase of goods			
Supply of office	600.00	600.00	0.00
Small equipment	0.00	-	0.00
Total purchase of goods	600.00	600	0.00
General expenses			
Rent of office space	0.00	0.00	0.00
Telephone, internet and mail	0.00	0.00	0.00
Electricity and other utilities (water and waste)			

Partia e Ashkalinjeve per Integrim

Notes on Campaign Financial Disclosure Report

Early National Elections 25 September 2019 until 04 October 2019

Depreciation expenses of long-term assets			
Expenses related to in-kind contributions / goods and services	0.00	0.00	0.00
Total general expenses	0.00	0.00	0.00
Other expenses			
Maintenance of office space and equipment			
Expenses not included in any other category			
Total other expenses	0.00	0.00	0.00
Total expenses	4,000.00	4,000.00	0.00

Note 3: Donations and cash contributions

Accepted by			Date of contributions	Amount In Euros	Accepted by:	
Contributors	Address	ID Number			Bank	Cash
Bekim Arifi	Stolberg-Germany		02.09.2019	3,000.00		3,000.00
Qamile Curolli	Antwerp - Belgium		04.09.2019	650.00		650.00
Sofije Kadrolli	Antwerp - Belgium		04.10.2019	300.00		300.00
Total donations and cash contributions				3,950.00	//////////	3,950.00

Note 4: Contributions in kind / goods and services

Description of goods/services	Paid by			Date of contribution	Amount in Euro
	Contributor	Address	ID Number		
					0.00
Total contributions in kind / goods and services					0.00

Note 5: Property, plant and equipment

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

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

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
Total Accounts Receivable and Others		

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		
Cash in hand		
Total cash and cash equivalents		

Partia e Ashkalinjeve per Integrim

Notes on Campaign Financial Disclosure Report

Early National Elections 25 September 2019 until 04 October 2019

Note 8. Accounts payable and others	Balance at the end of the period Amount in Euro	Balance at the start of the period Amount in Euro
Other accounts payable		
Total accounts payable and others	0.00	0.00

Note 9. Other current liabilities	Balance at the end of the period Amount in Euro	Balance at the start of the period Amount in Euro
Liabilities for salaries and taxes		
Liabilities for rent		
Liabilities for fines and punishment		
Other current liabilities		
Total other current liabilities	0.00	0.00

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		
Total payments over 5,000.00 Euro					//////////