

## **LËVIZJA PËR BASHKIM**

**REPORT OF ANNUAL FINANCIAL REPORT FOR THE YEAR 2012 AND INDEPENDENT AUDITOR'S REPORT**

PRISTINA , JUN , 2013

ANNUAL FINANCIAL REPORTS OF POLITICAL ENTITY		
	GENERAL INFORMATION	
1	Political Entity Name	Levizja per Bashkim
2	Acronym	LB
3	Address	Rr. Rrustem Statovci, nr.9
4	Municipality	Prishtine
5	Tel	038/223-255
6	The reporting period	01.01.2012 - 31.12.2012
7	The registration number	n/a

Authorized Financial Representative

8	Name	Fadil
9	Surname	Fazliu
10	Personal Number	1015470719
11	Address	Kodra e Diellit, Bllok 3 Hy-3. Nr.3
12	Municipality	Prishtine
13	Tel	044/124-093
14	E-mail	<a href="mailto:fadilfazliu@yahoo.com">fadilfazliu@yahoo.com</a> ; <a href="mailto:fadilfazliu@levizjaperbashkim.com">fadilfazliu@levizjaperbashkim.com</a>

# Statement of Financial Position

31 December 2012

Acronym: LB

P P.1	Assets Long-term assets	Notes	31 December 2012 Amount in Euro	31 December 2011 Amount in Euro
P.1.1	Property, plant and equipment	5	-	-
P.1.2	Intangible assets		-	-
P.1.3	Other long term assets		-	-
	<b>Total long-term assets</b>			
P2	Short-term assets		-	-
P2.1	Accounts Receivable	6	-	-
P2.2	Prepayments		-	-
P2.3	Cash and cash equivalents	7	5,410.00	
P2.4	Other short-term assets		-	-
	<b>Total other short-term assets</b>		5,410.00	
	<b>Total assets P1+P2</b>		5,410.00	
E	<b>Equity</b>			
E.1	Accumulated funds			
E.2	Surplus / (deficit) of the year			
	Total Equity			
D	<b>Liabilities</b>			
D.1	<b>Long-term liabilities</b>			
D.1.1	Payable loans			
D.1.2	Deferred revenue		5,410.00	7,500.00
	<b>Total long term liabilities</b>		5,410.00	7,500.00
D.2	<b>Short-term liabilities</b>			
D.2.1	Accounts payable and other	8		
D.2.2	Payable loans			
D.2.3	Other short-term liabilities	9		
	<b>Total short term liabilities</b>			
	<b>Total liabilities ( D.1 + D.2)</b>		5,410.00	7,500.00
	<b>TOTAL EQUITY AND LIABILITIES (E+D)</b>		5,410.00	7,500.00

## Statement of Incomes and Expenses

In the end of the year 31 December 2012

		Note	In the end of year 31.12.2012	In the end of year 31.12.2011
H	<b>Income</b>			
H.1	Revenues from budget			
H.2	Membership revenues			
H.3	Donations and contributions in cash	3	5,410.00	1,810.00
H.4	Contributions in kind, goods and services	4		
H.5	Campaign incomes			330.00
H.6	Revenues released from deferred revenues	5		
H.7	Other Revenues			
	<b>Total incomes</b>		5,410.00	2,140.00
SH	<b>Expenses</b>	2		
SH.1	Salaries and compensations	2		
SH.2	Transportation costs	2	792.00	
SH.3	Advertising, representation and conferences	2		
SH.4	Campaign expenses	2		
SH.5	Purchase of goods	2	350.00	
SH.6	General expenses	2	2,340.00	
SH.7	Other expenses	2	1,928.00	
	<b>Total expenses</b>		5,410.00	
	<b>SURPLUS (+) OR DEFICIDI (-) for the year (H-SH)</b>			2,140.00

SH	Expenses	Expenses in Euro	Payments in Euro	The remaining debt in Euro
SH.1	<b>Salaries and compensations</b>			
	Salaries and compensations, net			
	Employee pension contribution			
	Employer pension contribution			
	Personal Income Tax			
	Other Benefits			
	<b>Total salaries and compensations</b>			
SH.2	<b>Transportation costs</b>			
	Borrowed vehicles			
	Fuels	792.00	792.00	
	Tickets - airplane / bus, train, taxi, etc.			
	Insurance and maintaining the vehicles			
	Other transport insurance			
	<b>Total transport costs</b>	792.00	792.00	
SH.3	<b>Advertising, representation and conferences</b>			
	Offices			
	Food	928.00	928.00	
	Cultural and recreational activities			
	Radio and television advertisements			
	Billboards and advertisements in newspapers			
	Other advertising costs, representation and conferences			
	<b>Total advertising, representation and conferences</b>	928.00	928.00	
SH.4	<b>Campaign expenses</b>			
	Campaign expenses			
	<b>Total campaign expenses</b>			
SH.5	<b>Purchase of goods</b>			
	Office supply	350.00	350.00	
	Small equipment			
	<b>Total purchases of goods</b>	350.00	350.00	
SH.6	<b>General expenses</b>			
	Office rent	2,340.00	2,340.00	
	Telephone, internet and Post			
	Electricity, municipal services (water and waste)			
	Depreciation costs of long-term assets			
	Costs associated with donations and in-kind contributions, goods and services			
	<b>Total general expenses</b>	2,340.00	2,340.00	
SH.7	<b>Other expenses</b>			
	Maintenance of equipment and offices			
	Expenses that are not including in any other category	1,000.00	1,000.00	
	<b>Total other expenses</b>	1,000.00	1,000.00	
	<b>Total expenses ( from SH.1 to SH.7 )</b>	<b>5,410.00</b>	<b>5,410.00</b>	

<b>Note 6. Accounts Receivable</b>	<b>31 December 2012 Amounts in Euro</b>	<b>31 December 2011 Amounts in Euro</b>
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
<b>Total accounts receivable</b>		
<b>Note 7. Cash and cash equivalents</b>	<b>31 December 2012 Amounts in Euro</b>	<b>31 December 2011 Amounts in Euro</b>
Cash in Bank	0	0
Cash	0	0
<b>In total cash and cash equivalents</b>	0	0
<b>Note 8. Accounts payable and other</b>	<b>31 December 2012 Amounts in Euro</b>	<b>31 December 2011 Amounts in Euro</b>
	0	0
	0	0
	0	0
	0	0
<b>Accounts payable and other</b>	0	0
<b>Total accounts payable and other</b>	0	0
<b>Note 9. Other short-term liabilities</b>	<b>31 December 2012 Amounts in Euro</b>	<b>31 December 2011 Amounts in Euro</b>
	0	0
	0	0
<b>Total other short-term liabilities</b>	0	0

	Balance at beginning of year (historical cost)	Purchases during the year	Accumulated depreciation	Depreciation of the year	Balance at end of year (net)
Property					
Facilities					
Vehicles					
Equipment for office	2,500.00				2,500.00
Information technology equipment	3,500.00				3,500.00
Other equipment	1,500.00				1,500.00
<b>Total property, plant and equipment</b>	<b>7,500.00</b>				<b>7,500.00</b>

**Contributions in kind, goods and services**  
**In the end of year 31 December 2012**

**Acronym LB**

Goods / services description	Received by			Date when contribution is provided	Amount in Euro
	Contributor	Address	Personal Number		
<b>Total in-kind contribution, goods and services :</b>					

**Donations and contributions in cash**  
**In the end of year 31 December 2012**

**Acronym LB**

Received by			Date when contribution is provided	Amount in Euro	Accepted through	
Contributor	Address	Personal Number			Bank	Checkout
Ripten-Engeneering	Prishtine	FT1217310798	2012	3,200.00	Banke	
Fadil Fazliu	Prishtine	1015470719	2012	1,000.00	Banke	
Pastor-Kosova	Prishtine	FT121730800	2012	600.00	Banke	
Standing Order	Prishtine	FT1215340956	2012	270.00	Banke	
Valon Murati	Prishtine	FT1231903802	2012	120.00	Banke	
Milaim Qeriqi	Lipjan	FT1209410361	2012	100.00	Banke	
IAP SHM Luarasi	Prishtine	FT1202006816	2012	90.00	Banke	
Sabit Kadriu	Prishtine	TT1219202881	2012	30.00	Banke	
<b>Total donations and contributions in cash :</b>				<b>5,410.00</b>		

**Payments over 5,000.00 Euro**  
**In the end of year 31 December 2012**

**Acronym: LB**

Purpose of Payment	Received by			Date when payment is made	Amount in Euro
	Personal / Institutional	Address	Personal Number		
<b>Total payments over 5,000.00 Euro :</b>					



**Findings:**

Deferred revenues, cash and cash equivalents -5,410.00 (2012) and deferred income 7,500.00 (2011) presented in BS are not presented fairly.

In IS for 2012 (column last year's expenses are not presented in 2011 in the amount of 1,810.00 E).

Property, plant and equipment presented in BS in this year (7,500.00) not harmonized with those presented last year (4,100.00) no purchases during the year.

Forms are not submitted completed at the KQZ?

Costs for food based on invoices on dated 10.08.2012 No. 001 151-of-Restaurant "Te Qershiat" amount 225.00 E.

Rent Tax is not presented that is paid.

**Recommendations:**

PP should implement the principle of consistency (succession) from period to period to understand the relations between the periods.

Political entity should use tax invoices because they have the status of the legal person, coupons, and fiscal coupons are issued to physical persons.

Must adhere to Article 15 paragraph 3 of the Law Nr.03/L-174-Ligji for financing of political parties, for the content of documents in an annual financial report.

Should follow the format defined forms of CEC.

PP is recommended that it should pay TTS for tax rent.