

**PARTIA E ASHKALINJVE PER INTEGRIM**

**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	Parita Ashkalive per Integrim
2	Acronym	PAI
3	Address	Jakov Xoxa Nr. 24 Kat. II ish qendra tregtare
4	Municipality	Prishtine
5	Tel	038 752 972 044 206 452 044 792 636
6	The reporting period	01.01.2012 - 31.12.2012
7	The registration number	181-1110

Authorized Financial Representative

8	Name	Naim
9	Surname	Sefa
10	Personal Number	1501308672
11	Address	Vrell
12	Municipality	Lipijan
13	Tel	044 248 855
14	E-mail	<a href="mailto:pai_ashkanli@hotmail.com">pai_ashkanli@hotmail.com</a>

## Statement of Financial Position

31 December 2012

Acronym : PAI

<b>P</b>	<b>Assets</b>	<b>Notes</b>	<b>31 December 2012</b>	<b>31 December 2011</b>
<b>P.1</b>	<b>Long-term assets</b>		<b>Amount in Euro</b>	<b>Amount in Euro</b>
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		
P2.4	Other short-term assets			
	<b>Total other short-term assets</b>			
	<b>Total assets P1+P2</b>			
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			
	<b>Total long term liabilities</b>			
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>			
	<b>TOTAL EQUITY AND LIABILITIES (E+D)</b>			

## 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		33,201.00	
H.2	Membership revenues			
H.3	Donations and contributions in cash	3		
H.4	Contributions in kind, goods and services	4		
H.5	Campaign incomes			
H.6	Revenues released from deferred revenues	5		
H.7	Other Revenues			
	<b>Total incomes</b>		33,201.00	
SH	<b>Expenses</b>	2		
SH.1	Salaries and compensations	2	10,800.00	
SH.2	Transportation costs	2	2,700.00	
SH.3	Advertising, representation and conferences	2		
SH.4	Campaign expenses	2		
SH.5	Purchase of goods	2		
SH.6	General expenses	2	1,800.00	
SH.7	Other expenses	2		
	<b>Total expenses</b>		15,300.00	
	<b>SURPLUS (+) OR DEFICIDI (-) for the year (H-SH)</b>		17,901.00	

SH	Expenses	Expenses in Euro	Payments in Euro	The remaining debt in Euro
SH.1	<b>Salaries and compensations</b>			
	Salaries and compensations, net	10,800.00	10,800.00	
	Employee pension contribution	105.00	105.00	
	Employer pension contribution	270.00	270.00	
	Personal Income Tax	495.00	495.00	
	Other Benefits			
	<b>Total salaries and compensations</b>	<b>11,670.00</b>	<b>11,670.00</b>	
SH.2	<b>Transportation costs</b>			
	Borrowed vehicles			
	Fuels			
	Tickets - airplane / bus, train, taxi, etc.			
	Insurance and maintaining the vehicles			
	Other transport insurance	2,700.00	2,700.00	
	<b>Total transport costs</b>	<b>2,700.00</b>	<b>2,700.00</b>	
SH.3	<b>Advertising, representation and conferences</b>			
	Offices			
	Food	390.00	390.00	
	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>	<b>390.00</b>	<b>390.00</b>	
SH.4	<b>Campaign expenses</b>			
	Campaign expenses			
	<b>Total campaign expenses</b>			
SH.5	<b>Purchase of goods</b>			
	Office supply	4,993.00	4,993.00	
	Small equipment			
	<b>Total purchases of goods</b>	<b>4,993.00</b>	<b>4,993.00</b>	
SH.6	<b>General expenses</b>			
	Office rent	10,250.00	10,250.00	
	Telephone, internet and Post	1,478.00	1,478.00	
	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>	<b>11,728.00</b>	<b>1,728.00</b>	
SH.7	<b>Other expenses</b>			
	Maintenance of equipment and offices	1,720.00	1,720.00	
	Expenses that are not including in any other category			
	<b>Total other expenses</b>	<b>1,720.00</b>	<b>,720.00</b>	
	<b>Total expenses ( from SH.1 to SH.7 )</b>	<b>33,201.</b>	<b>33,201.00</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		4,993.00			4,993.00
Information technology equipment					
Other equipment					
<b>Total property, plant and equipment</b>		<b>4,993.00</b>			<b>4,993.00</b>

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

Acronym: PAI

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: PAI

Received by			Date when contribution is provided	Amount in Euro	Accepted through	
Contributor	Address	Personal Number			Bank	Checkout
<b>Total donations and contributions in cash :</b>						

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

Acronym: PAI

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:**

It is not fulfilled the statement of financial position on 31 December 2012.

Expenses in the statement of income and expenditure are misrepresented in comparison with analytical statement of expenditures.

Lack of supporting documentation for expenditures, invoices, contracts, evidence of payment.

**Recommendations:**

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 by CEC.

Must apply the applicable tax laws of the Republic of Kosovo, especially for TTS, pension contributions, personal incomes and the rental tax.

Political entity should increase the level of professionalism of financial representative or the person responsible for keeping records and compilation of financial reports through trainings or continuing professional education.