

PARTIA DEMOKRATIKE E KOSOVËS
REPORT OF ANNUAL FINANCIAL REPORT FOR THE YEAR 2011 AND INDEPENDENT
AUDITOR'S REPORT

PRISTIN, Jun 2013

GENERAL INFORMATION:

ANNUAL FINANCIAL REPORT FORM	
Political Entity Name	Partia Demokratike e Kosoves
Acronym	PDK
Address	Sheshi "Nena Tereze", nr.20
Municipality	Prishtine
Tel	038/224-262; fax:038/223-769
E-mail	
The reporting period	
The registration number	600428545
Date of submission of report	01.01.2011-31.12.2011
FINANCIAL REPRESENTATIVE	
Name	Fexhrije
Personal Number	1015470859
Surname	Luta
Address	Prishtine
Municipality	Prishtine
Tel	038/224-262
E-mail	fexhrie.luta@pdk-ks.org

BALANCE SHEET AND STATEMENT OF PROFIT / LOSS	
Balance at beginning of period	Amount in EUR
ASSETS	
Devices and tools	9,424.00
Cars and other vehicles	15,550.00
Equipment	38,963.50
Real estate	25,000.00
Liabilities	-
Bank Accounts	18396.81
Cash	1,195.12
TOTAL ASSETS	108,529.43
Balance at beginning of period	15,920.21
TOTAL LIABILITIES	92,609.22
TOTAL BALANCE AND LIABILITIES	108,529.43
TOTAL REVENUES	558,054.00
EXPENSES	
Salaries and compensation, including benefits	369,348.10
Transportation costs	5,376.68
Representation and conferences	15,942.75
Advertising	598.00
Campaign expenses	-
Purchase of goods	10,881.60
Other expenses	91,347.07
General expenses	45,990.70
TOTAL EXPENSES	539,484.90
LOSS (+) or PROFIT (-)	18,569.10
Balance at end of period	
ASSETS	
Devices and tools	9,424.00
Cars and other vehicles	15,550.00
Equipment	38,963.50
Real estate	25,000.00
Liabilities	-
Bank Accounts	24,432.07
Cash	2,863.38
TOTAL ASSETS	116,232.95
The balance at beginning of period	15,920.21
Profit (+) / Loss (-) over the period	18,569.10
The balance at end of period	34,489.31
Total liabilities	103,523.86
TOTAL BALANCE AND LIABILITIES	138,013.17

	B. ASSETS		Amount at end of period	Amount at beginning of period
B.1	Devices and tools		9,424.00	9,424.00
B.2	Cars and other vehicles		15,550.00	15,550.00
B.3	Equipment		38,963.50	38,963.50
B.4	Real estate		25,000.00	25,000.00
B.5	Liabilities Information including name and surname			
B.6	Bank Accounts		18,396.81	24,432.07
	Name of the bank			
	Account Number	Currency / Exchange rate		
			18,396.81	24,025.60
B.7	Cash		1,195.12	2,863.38
	Cash	Currency / Exchange rate		
			1,195.12	2,863.38
	TOTAL ASSETS (total amount from B.1 to B.7)		108,529.43	116,232.95

* Write only items that are worth more than 500 €. If necessary, please attach additional sheets.

ANNUAL FINANCIAL REPORT FORM

LIABILITIES (debts of political party)

Liabilities at the beginning of the period (include here the name of creditors or suppliers))	Amount (in Euro)	Liabilities at the end of the period (include here the name of creditors or suppliers)	Amount (in Euro)
KEK,PTK,etj.	24,208.69	KEK,PTK,etj.	24,804.20
Reklama	42,667.70	Reklama	42,667.70
Sigurimi	8,564.66	Sigurimi	17,128.17
Reprezentacione	16,768.17	Reprezentacione	1,500.00
Transport,etj	400.00	Transport,etj	400.00
		Tax	8,459.23
		Other	8,564.56
TOTAL:	92,609.22		103,523.86

D. Loans (debts to banks, financial institutions or individual creditors)

Indicate loans at beginning of period (Include the name of the bank / financial institution / creditor)	Amount(in Euro)	Indicate loans at end of period (Include the name of the bank / financial institution / creditor)	Amount (in Euro)
SUBTOTALI	0.00		0.00

TOTAL LIABILITIES (total sum C + D)

Total liabilities at beginning of period	Amount (in Euro)	Total liabilities at end of period	Amount (in Euro)
	72,609.22		86,500.07

E. INCOMES FOR THE REPORTING PERIOD

	Në EURO
E.1 Membership fees	24,105.00
E.2 Donations and contributions in cash (Donations and contributions in cash shall be recorded in Appendix - A)	47,510.00
E.3 Total amount of contributions in kind, goods and services (Contributions in kind, goods and services should be listed in Appendix - B)	7,200.00
E.4 Other Revenues	479,239.00
TOTAL REVENUE:	558,054.00

ANNUAL FINANCIAL REPORT FORM

F. EXPENSES (Attach additional documentation)	Total expenses EURO	Total paid in EURO	The remaining debt in EURO
F.1 Salaries and compensation, including benefits			
	359,268.10	350,808.87	8,459.23
	10,080.00	10,080.00	-
TOTAL :	369,348.10	360,888.87	8,459.23
F.2 Transportation costs			
Borrowed vehicles	-	-	-
Fuel and vehicle maintenance	685.00	685.00	-
Tickets, airplane / bus / train / taxi etc.	-	-	-
Other costs of transportation	4,691.68	4,691.68	-
Total transport costs	5,376.68	5,376.68	0.00
F.3 Representation and conferences			
Offices	2,000.00	2,000.00	-
Food and drinks	3,657.75	3,657.75	-
Entertainment	-	-	-
Other expenses of representation and conferences	10,663.00	9,925.00	360.00
Total costs of representation and conferences	15,942.75	15,582.75	360.00
F.4 Advertising			
Radio and television advertisements	220.00	220.00	-
Billboards and advertisements in newspapers	-	-	-
Other advertising costs	378.00	378.00	-
Total advertising	598.0	598.00	0.00
F.5 Campaign expenses			
The granted items: hats, t-shirts, flags, emblems, etc.	-	-	-
Political rallies, borrowing facility, artistic programs	-	-	-
Insurance, guards, staff and engaged workforce	-	-	-
Other expenses of rallies	-	-	-
Total campaign expenses	0.00	0.00	0.00
F.6 Purchased goods			
Office Supply	10,881.60	9,381.60	1,500.00
Minor equipment (equipment for work that can not be shown as an asset)	-	-	-
Total purchases of goods	10,881.60	9,381.60	1,500.00
F.7 Other expenses			
Maintenance of equipment and office	27,936.52	27,936.52	-
Expenses not included in any other category	63,410.55	63,410.55	-
Total other expenses	91,347.07	91,347.07	0.00
F.8 General expenses			
Rent of office	16,312.00	16,312.00	-
Telephone, electricity, water etc.	29,678.70	29,272.70	406.00
Total general expenses	45,990.70	45,584.70	406.00
TOTAL EXPENSES (total amount from F.1 to F.8)	539,484.90	528,759.67	10,725.23

ANNUAL FINANCIAL REPORT FORM

Donations and contributions in cash

List all contributions if the value of all contributions from a single source exceeds 100 euros

Received by

No.	Name Surname	Branch	Address	Personal Number	Date when contribution is provided	Amount in euros
1	Zenun Mataj	Deçan	Pobergj	1009914036	03.01.2011	400.00
2	Beqë Hadergjonaj	Deçan	Deçan	1009511497	04.01.2011	500.00
3	SH.P.K. "Luboteni"	Shtërpcë	Firajë	80348827	12.09.2011	1,000.00
4	SH.P.K. "Pro-Tek"	Shtërpcë	Firajë	70745798	24.12.2011	1,000.00
5	SH.P.K. "Rilinda"	Shtërpcë	Firajë	70564017	26.12.2011	150.00
6	SH.P.K. "Luboteni"	Shtërpcë	Firajë	80348827	27.12.2011	1,000.00
7	Xhabir Zharku	Kaçanik	Kaçanik	2001450797	13.07.2011	180.00
8	Habib Guri	Kaçanik	Fsh. Nikaj	1005387211	08.09.2011	150.00
9	Kemaj Guri	Kaçanik	Fsh. Nikaj	103407685	03.10.2011	250.00
10	Ekrem Berisha	Kaçanik	Fsh. Dubrav	1014368732	16.10.2011	100.00
11	Bedri Elezi	Kaçanik	Fsh. Kaçanik I Vjetër	1003275627	18.10.2011	145.00
12	Azem Guri	Kaçanik	Fsh. Nikaj	1005393392	20.10.2011	110.00
13	Xhafer Zharku	Kaçanik	Kaçanik	1012497896	24.11.2011	235.00
14	Enver Morina	Dardanë	Hodonovc	1004461513		200.00
15	Fatmir Maliqi	Dardanë	Dardanë	1005156498		200.00
16	Besa Krasniqi	Dardanë	Dajkoc	100457566		200.00
17	Bajram Dermaku	Dardanë	Dardanë	1005067959		50.00
18	Blerta Kallaba	Dardanë	Rogoçicë	1004523411		150.00
19	Qemajl Beqiri	Dardanë	Kopernicë	1012322913		200.00
20	Bekim Arifi	Dardanë	Topanicë	1001287113		200.00
21	Sadushe Agaj	Dardanë	Hogosht	1003550377		50.00
22	Florim Kryeziu	Dardanë	Rogoçicë	1004467961		200.00
23	Sabit Zulfu	Dardanë	Kopernicë	1003554160		300.00
24	Mevlush Kallaba	Dardanë	Koretin	1012435181		150.00
25	Agron Haxhiu	Dardanë	Koretin	1003568250		250.00
26	Mensur Morina	Dardanë	Topanicë	1030250156		50.00
27	Shumsi Doda	Dardanë	Dardanë	1012005578		50.00
28	Gazmend Beqiri	Dardanë	Dardanë	1000843209		100.00
29	Qazim Morina	Dardanë	Topanicë	1001280445		150.00
30	Jahi Mustafa	Artanë	Tullar	1000012315	04.01.2011	150.00
31	Ntp Elshani	Prizren	Prizren	600026513	07.01.2011	1,000.00

32	NTSH TEKNIKA 2000	Prizren	Prizren	600113899	10.01.2011	500.00
33	Ntp Elshani	Prizren	Prizren	600026513	04.02.2011	1,000.00
34	HASAN MORINA	Prizren	Prizren	1008075251	06.02.2011	100.00
35	BASHKIM ELSHANI	Prizren	Prizren	1008034253	15.02.2011	100.00
36	ENVER KASTARATI	Prizren	Prizren	1016538287	19.02.2011	100.00
37	SKYLFER KRASNIQI	Prizren	Prizren	1002773178	05.03.2011	100.00
38	Ntp Elshani	Prizren	Prizren	600026513	10.03.2011	1,000.00
39	SUADA ASLLANI	Prizren	Prizren	1006442885	10.03.2011	100.00
40	LIMAN ASLLANI	Prizren	Prizren	1006442893	15.03.2011	100.00
41	LIMAN MUJA	Prizren	Prizren	1170306984	18/03/2011	100.00
42	NDRIQIMIM MUJA	Prizren	Prizren	1174732104	24.03.2011	100.00
43	SFINGA SHPK	Prizren	Prizren	600035324	28.03.2011	500.00
44	Flori Shpk	Prizren	Prizren	600124630	30.03.2011	460.00
45	MEXHIT MUJA	Prizren	Prizren	1002465040	30.03.2011	100.00
46	Npt ,, Demi,, -zozj	Prizren	Prizren	80452047	04.04.2011	600.00
47	Ntp Elshani	Prizren	Prizren	600026513	08.04.2011	1,000.00
48	HASAN MORINA	Prizren	Prizren	1008075251	10.04.2011	100.00
49	BASHKIM ELSHANI	Prizren	Prizren	1008034253	15.04.2011	100.00
50	ENVER KASTARATI	Prizren	Prizren	1016538287	20.04.2011	100.00
51	SKYLFER KRASNIQI	Prizren	Prizren	1002773178	27.04.2011	100.00
52	SUADA ASLLANI	Prizren	Prizren	1006442885	02.05.2011	100.00
53	LIBURN ASLLANI	Prizren	Prizren	1171503228	06.05.2011	100.00
54	Ntp Elshani	Prizren	Prizren	600026513	10.05.2011	1,000.00
55	LIMAN MUJA	Prizren	Prizren	1170306984	10.05.2011	100.00
56	NDRIQIMI MUJA	Prizren	Prizren	1174732104	14.05.2011	100.00
57	MEXHIT MUJA	Prizren	Prizren	1002465040	19.05.2011	100.00
58	„LIMIT „-NPTSH	Prizren	Prizren	600014865	26.05.2011	500.00
59	Npt,, Leotrimi,,	Prizren	Prizren	80590164	28.05.2011	1,000.00
60	SUADA ASLLANI	Prizren	Prizren	1006442885	04.06.2011	100.00
61	NTP Energy Trade	Prizren	Prizren	70075591	04.06.2011	850.00
62	LIBURN ASLLANI	Prizren	Prizren	1171503228	08.06.2011	100.00
63	Ntp Elshani	Prizren	Prizren	600026513	13.06.2011	1,000.00
64	LIMAN MUJA	Prizren	Prizren	1170306984	15.06.2011	100.00
65	NDRIQIMI MUJA	Prizren	Prizren	1174732104	20.06.2011	100.00
66	MEXHIT MUJA	Prizren	Prizren	1102465040	27.06.2011	100.00
67	LIMAN ASLLANI	Prizren	Prizren	1006442893	30.06.2011	100.00
68	ENVER KASTARATI	Prizren	Prizren	1016538287	07.07.2011	100.00
69	Ntp Elshani	Prizren	Prizren	600026513	12.07.2011	1,000.00
70	SKYLFER KRASNIQI	Prizren	Prizren	1002773178	12.07.2011	100.00
71	BASHKIM ELSHANI	Prizren	Prizren	1008034253	17.07.2011	100.00
72	HASAN MORINA	Prizren	Prizren	1008075251	22.07.2011	100.00

73	Npt Qendrimi-zojz	Prizren	Prizren	80295375	02.08.2011	950.00
74	BASHKIM ELSHANI	Prizren	Prizren	1008034253	04.09.2011	100.00
75	HASAN MORINA	Prizren	Prizren	1008075251	10.09.2011	100.00
76	Ntp Elshani	Prizren	Prizren	600026513	10.09.2011	1,000.00
77	SKYLFER KRASNIQI	Prizren	Prizren	1002773178	15.09.2011	100.00
78	Villa Park- Reqan	Prizren	Prizren	70262037	20.09.2011	850.00
79	ENVER KASTARATI	Prizren	Prizren	1016538287	21.09.2011	100.00
80	SUADA ASLLANI	Prizren	Prizren	1006442885	25.09.2011	100.00
81	LIBURN ASLLANI	Prizren	Prizren	1171503228	04.10.2011	100.00
82	LIMAN MUJA	Prizren	Prizren	1170306984	10.10.2011	100.00
83	LIMAN ASLLANI	Prizren	Prizren	1006442893	17.10.2011	100.00
84	NDRIQIM MUJA	Prizren	Prizren	1174732104	04.11.2011	100.00
85	Flori Shpk	Prizren	Prizren	600124631	04.11.2011	1,000.00
86	MEXHIT MUJA	Prizren	Prizren	1002465040	12.11.2011	100.00
87	Ntp Elshani	Prizren	Prizren	600026513	15.11.2011	1,000.00
88	Ntp Elshani	Prizren	Prizren	600026513	02.12.2011	1,000.00
89	Flori Shpk	Prizren	Prizren	600124631	05.12.2011	500.00
90	Burim Govori	Gjilan	Gjilan	2011512987	02.03.2011	500.00
91	Mustafw Shala	Gjilan	Gjilan	1012793207	05.05.2011	980.00
91	Mustafw Shala	Gjilan	Gjilan	1012793207	07.05.2011	1,000.00
92	Florim Zuka "Tali"	Gjilan	Gjilan	2012672007	14.07.2011	1,000.00
93	Florim Zuka "Tali"	Gjilan	Gjilan	2012672007	15.07.2011	1,000.00
94	Nehat Mustafa	Gjilan	Gjilan	1011917468	25.08.2011	1,000.00
95	Bujar Nevzati	Gjilan	Pwrlëpnicë	1011919959	29.08.2011	100.00
96	Xhemajl Salihu	Gjilan	Gjilan	105909054	29.08.2011	100.00
97	Ramiz Selimi	Gjilan	Gjilan	1013173296	50*12 muaj	600.00
98	Gani Neziri	Gjilan	Gjilan	2012445167	02.09.2011	100.00
99	Nuhi Nuhiu	Gjilan	Pwrlëpnicë	1001120979	07.09.2011	100.00
100	Xhelal Selimi "Calabria"	Gjilan	Gjilan	2012076447	26.09.2011	1,000.00
101	Xhelal Selimi "Calabria"	Gjilan	Gjilan	2012076447	27.09.2011	1,000.00
102	Faton Milazimi	Gjilan	Gjilan	2012410517	20*12 muaj	240.00
103	Abdylatif Latifi	Gjilan		1002990926	27.10.2011	10.00
103	Asllan Asllani	Gjilan	Malishevë	1012141722	28.10.2011	1,000.00
104	Xhelal Selimi "Calabria"	Gjilan	Gjilan	2012076447	21.11.2011	1,000.00
105	Xhelal Selimi "Calabria"	Gjilan	Gjilan	2012076447	22.11.2011	1,000.00
105	Izmi Zeka	Gjilan		1012109756	22.11.2011	700.00
106	Bekim Salihu	Gjilan			26.12.2012	400.00
106	Jakup Berisha	Gjilan	Gjilan	1012992579	29.12.2011	500.00
107	Fadil Mullabazi	Rahovec	Rahovec	1016053330	17.01.2011	100.00
108	Fadil Mullabazi	Rahovec	Rahovec	1016053330	17.03.2011	100.00

109	Ismet Konushefci	Besianë	Prishtinë	1000353892	19.05.2011	1,000.00
110	Fahri Krasniqi	Besianë	Majac Besianë	1010392566	30.07.2011	500.00
111	Idriz Hoxha	Besianë	Prishtinë	1030726231	25.10.2011	500.00
112	Florim Kryeziu	Therandë	Therandë	1002518461		400.00
113	Hazir Hajdari	Therandë	Therandë	1001363855		200.00
114	Murtez Zekolli	Therandë	Therandë	1016183543		200.00
115	Ruzhdi Kurtishaj	Therandë	Therandë	1001330078		200.00
116	Arif Dakaj	Therandë	Therandë			200.00
118	Betim Mamaj	Therandë	Therandë	101650362		200.00
119	Agron Curri	Therandë	Therandë	1030010836		200.00
120	Shaban Galloperi	Therandë	Therandë	1008074430		200.00
121	Labinot Halitjaha	Therandë	Therandë	1016356282		200.00
122	Jeton Bytyqi	Therandë	Therandë	1008183801		250.00
TOTALI :						47,510.00

Acronym:
PDK

ANNUAL FINANCIAL REPORT FORM

Contributions in kind, goods and services

List all contributions in kind if the estimated total value of all contributions from a single source exceeds
100 euros

No	Description of goods/services received	Received by			Date when contribution is provided	Amount in euros
		Name Surname	Address	Personal number		
1	Rent of office Kline				01.01.11-31.12.11	3,000.00
2	Rent of office Shtimje				01.01.11-31.12.11	1,800.00
3	Rent of office Vushtrri				01.01.11-31.12.11	2,400.00
4						
5						
					TOTAL:	7,200.00

ANNUAL FINANCIAL REPORT FORM

Donations and contributions in cash

List all contributions if the value of all contributions from a single source exceeding 5000 euros

No	The purpose of payment	Received by			Date when payment is done	Amount in euros
		Name Surname	Address	Personal Number		
1						
2						
3						
4						
5						
						0.00

Findings:

Assets and Liabilities in the balance sheet do not correspond in the end of the year with the beginning of the year according to the report that PP has done in CEC also assets do not carry the net value, depreciation is not deducted how it is requested by SNK.

On donations and contribution of incomes we have encountered cases where a natural person within the year has paid more than 2,000.00 Euro which is contrary with the Law 03/L-174 Article 5 paragraph point 1.1 for financing of political parties.

Some expenses in some branches of PP we did not achieve to document. Some expenses are not covered by tax invoices as it is required by the fiscal law but only with coupons.

Accrual principle is not applied as requested by SNK (invoices of last year).

Rent cost is not declared for TTS, no tax rent which is 9% and the tax declaration are not declared in time as foreseen by the fiscal law.

Incomes and expenses of the Found for Democracy for PDK parliamentary group are not presented in the financial statement.

PP has in operation the object for which it does not pay rent, this amount it is not presented as an income from donations in kind neither as a rent expense.

In some cases PP has not submitted the address, number of identification and the date of the granted donation which is in contrary with the Law 03/L-174 Article 15 paragraph 3.4.2 and 3.4.3 for financing political parties.

Recommendations:

To equalize the saldo of the beginning year with the end of the previous year saldo because they don't have a real situation of Saldo accounts. Assets must be registered with the net realizable value. We recommend deducting the accumulated depreciation of assets and depreciation of the year and the net value of the asset to be presented.

PP must respect the Law on donations Law No.03/L-174 Section 5 paragraph 1.1 for financing of political parties.

PP must obligate its branches to declare every expense incurred and it must be covered with relevant documentation such as: invoices, contracts, etc. by applying the law on VAT No.03 /L-146 Article 46.

PP to implement the accrual principle for all expenses incurred so the statement is in accordance with the International Standards on Financial Reporting (IFRS) and their real state to be presented.

Donors who contribute in cash must abide Law No03/L-174 Article 15 paragraph 3.4.2 and 3.4.3 for the financing of political parties.

Conclusion:

After PP has received the draft report from the auditor, it has improved some of our findings as permitted by law.