



Pursuant to Article 2.9, paragraph 1, point 2 of the Election Law of Bosnia and Herzegovina (*Official Gazette of BiH*, Nos. 23/01, 7/02, 9/02, 20/02, 25/02, 4/04, 20/04, 25/05, 52/05, 65/05, 77/05, 11/06, 24/06, 32/07, 33/08, 37/08, 32/10, 18/13, 7/14, 31/16, 41/20, 38/22, 51/22, 67/22 and 24/24), in conjunction with Article 4, paragraph 1 of the Law on Political Party Financing (*Official Gazette of BiH*, Nos. 95/12 and 41/16), the Central Election Commission of Bosnia and Herzegovina, at its 29th session held on 6 May 2026, adopted the following

INSTRUCTION ON THE ADOPTION OF THE POLITICAL PARTY EXPENDITURE PROGRAM

Article 1 (Subject Matter)

- (1) This Instruction on the Adoption of the Political Party Expenditure Program (hereinafter: the Instruction) prescribes the procedure for adopting the expenditure program, which political parties are required to submit to the Central Election Commission of Bosnia and Herzegovina (hereinafter: the BiH Central Election Commission), as well as the political party's operations under the adopted expenditure program.
- (2) The expenditure program shall cover the costs of all political party activities during the calendar year, including election campaign expenses where elections for authorities at all levels in Bosnia and Herzegovina are held in that year.

Article 2 (Adoption of the Expenditure Program)

- (1) A political party shall adopt its expenditure program for the following calendar year by the end of the current year.
- (2) The expenditure program shall be adopted by the competent body of the political party, in accordance with the party's internal document, signed by the authorized person and certified with the official seal of the political party.
- (3) The expenditure program shall be prepared in a manner that ensures full transparency of the planned expenditure of funds.
- (4) The expenses incurred by the political party and recorded in its accounting records and financial report shall be comparable to the expenses planned in the expenditure program, so that each item of actual expenditure can be compared with the corresponding item in the expenditure program.
- (5) Payments of liabilities from previous periods shall not be included in the expenditure program for the current year, as they were planned and realized as expenses in previous years, when the service was provided to the political party or when the political party procured the relevant materials.
- (6) Repayments of loans that the political party plans to make during the calendar year do not constitute expenses and shall not be included in the expenditure program.
- (7) Planned internal transfers of funds between the organizational units of the political party shall not be included in the expenditure program.
- (8) A political party may not plan expenditures for the personal needs of its members or for any other activities that are not in accordance with the party's program of work and its statute.

- (9) A political party may not include in its expenditure program expenses in amounts that are not realistic in relation to its sources of financing and the scope of its operations.

Article 3

(Content of the Expenditure Program)

- (1) The program for the expenditure of funds shall contain the following: the name of the political party, the number and date of the decision, information on the body of the political party adopting the program and the legal basis for adopting the program for the expenditure of funds (the party statute), information on the planned expenditures for financing regular activities by type, information on the planned election campaign expenditures by type, information on the total planned expenditures, as well as the signature of the authorized person and the seal of the political party.
- (2) The program for the expenditure of funds shall contain the following:
- a) General information: the name of the political party, number and date of adoption of the expenditure program, the name of the political party body adopting the program and the legal basis for adopting the program for the expenditure of funds;
 - b) Information on the total planned expenditures: total planned expenditures and the corresponding amount, total planned expenditures for financing regular activities and total planned election campaign expenditures;
 - c) Structure of the planned expenditures for financing regular activities: type of expenditure, reference to the general ledger accounts, amount of the planned expenditure and total planned expenditures;
 - d) Structure of the planned election campaign expenditures: type of expenditure (costs of printing posters and poster display, advertising costs in print and electronic media, internet advertising costs, costs of renting venues for the election campaign, costs of organizing and holding election campaign rallies, costs of printing, reproducing and distributing election campaign materials to voters and other campaign-related costs), reference to the general ledger accounts, amount of the planned expenditure and total planned expenditures;
 - e) Explanation of the adoption of the expenditure program;
 - f) Signature of the authorized person and the seal of the political party.

Article 4

(Submission of the Expenditure Program to the BiH Central Election Commission)

- (1) A political party shall submit the expenditure program to the BiH Central Election Commission electronically through the financial reporting application. The expenditure program generated through the application, certified by the signature of the authorized person and the seal of the political party, shall also be submitted to the BiH Central Election Commission in hard copy.
- (2) Together with the program for the expenditure of funds, the political party shall submit to the BiH Central Election Commission the decision of the competent body of the political party adopting the expenditure program.
- (3) A political party shall submit the program for the expenditure of funds for the current year to the BiH Central Election Commission by 31 March of the current year, together with the annual financial report for the previous year. By way of exception, a newly established political party may submit the expenditure program after 31 March of the current year if it was registered with the competent court after that date.
- (4) If a political party fails to submit the expenditure program for the current year to the BiH Central Election Commission, it shall be deemed to have incurred expenditures without a program for the expenditure of funds.

- (5) A political party may not adopt the program for the expenditure of funds at the end of the financial year, when the actual expenditures for that year are already known.
- (6) If a political party submits the expenditure program to the BiH Central Election Commission at the end of the financial year, that is, when the actual expenditures for that year are already known, the program for the expenditure of funds shall not be taken into consideration.

Article 5

(Submission of the Amended Expenditure Program to the Central Election Commission of BiH)

- (1) A political party may amend its expenditure program during the current year if there are genuine grounds for doing so.
- (2) The amended expenditure program shall be adopted by the competent body of the political party in accordance with the party's internal document, signed by the authorized person and certified with the political party's official seal.
- (3) The political party shall submit the amended expenditure program to the BiH Central Election Commission immediately after it has been adopted by the competent body of the political party and no later than 31 October of the current year for the party's regular activities, or no later than 31 August of the current year for election campaign expenses.
- (4) Together with the amended expenditure program, the political party shall submit to the BiH Central Election Commission the decision on its adoption by the competent body of the political party, as well as an explanation of the reasons for adopting the amended expenditure program.
- (5) If a political party submits an amended expenditure program to the BiH Central Election Commission at the end of the financial year, i.e. when the actual expenses for that year are already known, the amendment shall not be taken into consideration. The actual expenses shall be compared with the expenditure program that the political party submitted by 31 March of the current year.

Article 6

(Operating in Line with the Expenditure Program)

A political party shall use the financial resources referred to in Article 3, paragraph (1) of the Law on Political Party Financing exclusively for the achievement of the objectives set out in its program of work and statute and in accordance with the adopted expenditure program.

Article 7

(Termination of Application)

On the date of entry into force of this Instruction, the Instruction on the adoption of a financial plan and the expenditure program of a political party (*Official Gazette of BiH*, No. 5/22) shall cease to have effect.

Article 8

(Entry into Force and Publication)

This Instruction shall enter into force on the date of its adoption and shall be published in the *Official Gazette of BiH*, *Official Gazette of the Federation of BiH*, *Official Gazette of RS*, *Official Gazette of Brčko District of BiH* and on the website of the Central Election Commission of BiH.

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Sarajevo, 6 May 2026

President
Jovan Kalaba