



RULEBOOK
on Pre-Election and Post-Election Financial Reports and Reports on
Transactions through the Special Accounts for Financing the Election
Campaign of Independent Candidates

Pursuant to Article 15.2 paragraph 1 of the Election Law of Bosnia and Herzegovina (*Official Gazette of BiH*, No. 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 i 41/20, 38/22, 51/22, 67/22 and 24/24), the Central Election Commission of Bosnia and Herzegovina, at its 29th session held on May 6, 2026, adopted the following

RULEBOOK
on Pre-Election and Post-Election Financial Reports and Reports on Transactions
through the Special Accounts for Financing the Election Campaign of Independent
Candidates

CHAPTER I. INTRODUCTORY PROVISIONS

Article 1
(Application)

The Rulebook on Pre-Election and Post-Election Financial Reports and Reports on Transactions through the Special Account for Financing the Election Campaign of Independent Candidates (hereinafter: the Rulebook) regulates the manner of submitting pre-election financial reports, post-election financial reports and reports on transactions through the special account for financing the election campaign of independent candidates; the content and format of financial reports; the review of financial reports that independent candidates participating in elections are required to submit to the Central Election Commission of Bosnia and Herzegovina (hereinafter: the Central Election Commission of BiH); and the manner in which the public may access information contained in the financial reports of independent candidates.

Article 2
(Scope of Application)

The provisions of this Rulebook shall apply to all independent candidates participating in elections for the authorities of Bosnia and Herzegovina, including independent candidates participating in elections for the authorities of Bosnia and Herzegovina as part of a list of independent candidates.

CHAPTER II. SUBMISSION OF FINANCIAL REPORTS

Article 3
(Method of Submission)

(1) Independent candidates participating in elections for the authorities of Bosnia and Herzegovina at all levels shall submit the following to the Central Election Commission of BiH:

- a) a financial report covering the period commencing three months prior to the date of submission of the application for certification and ending on the date of submission of the application for certification (pre-election financial report);
- b) a report on transactions through the special account for financing the election campaign, containing information on the sources of monetary and non-monetary donations, election campaign expenses and suppliers' invoices;
- c) an additional financial report covering the period from the date of submission of the application for certification until the date of certification of the election results (post-election financial report).

(2) Independent candidates participating in elections shall submit the financial reports referred to in paragraph (1) of this Article to the Central Election Commission of BiH in electronic form through the application.

(3) Confirmation of the submitted financial reports, together with the printed and signed financial report forms referred to in paragraph (1), items (a) and (c), of this Article, in PDF format, shall also be submitted by the independent candidates to the Central Election Commission of BiH in hard copy.

(4) Confirmation of the submitted financial report, together with the printed and signed financial report forms referred to in paragraph (1), item (b), of this Article, in PDF format, shall also be submitted by the independent candidates to the Central Election Commission of BiH via e-mail.

(5) The Central Election Commission of BiH may request independent candidates to submit additional financial reports, documents, explanations and information if it considers them necessary for the complete and accurate conduct of the audit.

Article 4 (Deadlines)

(1) The financial report referred to in Article 3, paragraph 1, item a) of this Rulebook shall be submitted by all independent candidates at the time of filing their application for certification to participate in the elections.

(2) The financial report referred to in Article 3, paragraph 1, item b) of this Rulebook shall be submitted three days prior to Election Day.

(3) The financial report referred to in Article 3, paragraph 1, item c) of this Rulebook shall be submitted by all independent candidates who participated in the elections within 30 days from the date on which the Central Election Commission of BiH announces the final election results.

Article 5 (Authorized Person for the Submission of Reports)

(1) An independent candidate may appoint an authorized person who shall be personally responsible for the submission of financial reports and authorized to communicate with the Central Election Commission of BiH.

(2) The independent candidate shall notify the Central Election Commission of BiH of the appointment of the authorized person referred to in paragraph (1) of this Article within 15 days of the appointment. In the event of any change in the status of that person, the independent candidate shall notify the Central Election Commission of BiH of such change within 15 days.

CHAPTER III. CONTENTS AND FORM OF FINANCIAL REPORTS

Article 6 (Forms for Pre-Election and Post-Election Financial Reports)

(1) The financial reports referred to in Article 3, paragraph 1, items a) and (c) of this Rulebook shall be submitted by an independent candidate using the forms that constitute an integral part of this Rulebook, as follows:

- | | |
|--|---------|
| a) Information on the independent candidate | Form N1 |
| b) Statement of financial transactions | |
| 1) Statement of current account transactions | Form N2 |

2) Statement of cash transactions through the cash register	Form N2.1
c) Sources of financing of the independent candidate	Form N3
1) Contributions from natural persons	Form N3.1
2) Contributions from legal entities	Form N3.2
3) Non-monetary donations and invoices that the independent candidate was not required to pay	Form N3.3
4) Budget revenues of the independent candidate	Form N3.4
5) Revenue from the sale of campaign materials and revenue from organized events	Form N3.5
6) Other revenue	Form N3.6
d) Expenditures of the independent candidate	Form N4
1) Administrative, overhead and other costs	Form N4.1
2) Campaign advertising costs	Form N4.2
e) Liabilities of the independent candidate	Form N5
1) Liabilities arising from loans and borrowings	Form N5.1
2) Other liabilities	Form N5.2

(2) After entering the data into the pre-election and post-election financial report forms in the application, the independent candidate shall submit to the Central Election Commission of BiH the printed and signed pre-election and post-election financial reports in PDF format, together with the confirmation generated by the application evidencing submission of the reports.

Article 7

(Forms for the Report on Transactions through the Special Account for Financing the Election Campaign)

(1) The financial report referred to in Article 3, paragraph 1, item b) of this Rulebook shall be submitted by independent candidates using the forms that constitute an integral part of this Rulebook, namely:

a) Information on the independent candidate	Form N1
b) Statement of current account transactions	Form N2
c) Contributions from natural persons	Form N3.1
d) Contributions from legal entities	Form N3.2
e) Non-monetary donations and invoices that the independent candidate was not required to pay	Form N3.3
f) Campaign advertising costs	Form N4.2
g) Information on suppliers' invoices	Form N4.2 D

(2) After entering the data into the forms for the report on transactions through the special account for financing the election campaign in the application, the independent candidate shall submit to the Central Election Commission of BiH, via e-mail, the printed and signed report on transactions through the special account for financing the election campaign in PDF format, together with the confirmation generated by the application evidencing submission of the report.

Article 8
(Receipt for Contributions Received)

- (1) An independent candidate shall issue a receipt to every natural person and legal entity (hereinafter: the donor) from whom a contribution has been received. The receipt shall contain the following information: receipt serial number, total amount of the contribution, name and surname/name of the donor, identification document number/identification number of the donor, address and place of residence/registered office of the donor, date of payment, date of issuance of the receipt and the signature of the independent candidate or the authorized person.
- (2) The receipt referred to in paragraph (1) of this Article shall be issued in two (2) copies, one of which shall be provided to the donor, while the other shall be retained by the independent candidate.
- (3) The Central Election Commission of BiH may require the independent candidate to submit copies of the receipts issued.

Article 9
(Completion of Forms)

- (1) When submitting the financial reports referred to in Article 3, paragraph 1, items a) and c) of this Rulebook, the independent candidate shall submit all completed forms specified in Article 6 of this Rulebook.
- (2) When submitting the financial report referred to in Article 3, paragraph 1, item b) of this Rulebook, the independent candidate shall submit all completed forms specified in Article 7 of this Rulebook.
- (3) The forms shall be completed accurately and precisely.
- (4) The accuracy and completeness of the data contained in each form shall be certified by the signature of the independent candidate or the authorized person designated in accordance with Article 5 of this Rulebook.

Article 10
(Information on the Independent Candidate)

- (1) Form N1 – *Information on the independent candidate* shall contain all information relating to the independent candidate to whom the financial report pertains, namely:
 - a) first name and surname;
 - b) identification document number;
 - c) address, telephone number, fax number and e-mail address; and
 - d) authorized person for financial reporting: first name and surname, address, telephone number, fax number and e-mail address.
- (2) In addition to the referred information, the independent candidate shall enter into the application their personal identification number, which shall be used to establish the identity of the independent candidate.
- (3) The following information concerning the independent candidate shall not be made available to the public: the personal identification number, identification document number, address, telephone number, fax number and e-mail address.

Article 11
(Statement of Current Account Transactions)

The following information shall be entered in Form N2 – *Statement of Current Account Transactions*:

- a) account number;

- b) name of the bank;
- c) account balance at the beginning of the reporting period for which the financial report is submitted, or the balance on the date the account was opened if the account was opened after that date;
- d) total incoming transactions, excluding the opening balance (for the reporting period);
- e) total outgoing transactions (for the reporting period); and
- f) account balance at the end of the reporting period for which the report is submitted, or up to the date of account closure if the account was closed earlier.

Article 12
(Statement of Cash Transactions through the Cash Register)

The following information shall be entered in Form N2.1 – *Statement of Cash Transactions through the Cash Register*:

- a) cash register balance at the beginning of the period;
- b) total cash receipts;
- c) total cash disbursements; and
- d) cash register balance at the end of the period.

Article 13
(Sources of Financing)

(1) The following information shall be entered in Form N3 – *Sources of Financing*:

- a) Contributions from natural persons (details provided in Form N3.1.)
total amount received in BAM;
- b) Contributions from legal entities (details provided in Form N3.2.)
total amount received in BAM;
- c) Non-monetary donations and invoices that the independent candidate was not required to pay (details provided in Form N3.3.)
total amount of income realized in BAM;
- d) Budget revenues of the independent candidate (details provided in Form N3.4.)
total amount of income realized in BAM;
- e) Revenue from the sale of campaign materials and revenue from organized events (details provided in Form N3.5.)
total amount of income realized in BAM;
- f) Other revenue during the reporting period (details provided in Form N3.6.)
total amount of other revenue in BAM;
- g) Total revenue of the independent candidate during the reporting period, expressed in BAM.

(2) If an independent candidate receives revenue that is not covered by Article 13, paragraph 1, items a) through (e) of this Rulebook, or derives benefits from the activities of entities that are in any way affiliated with, or under the control of, the independent candidate, such revenue shall be reported in Form N3.6 – *Other Revenue*.

(3) If the independent candidate does not possess information enabling the identification of the donor, the contribution shall be deemed to have been made by an anonymous donor.

Article 14
(Contributions from Natural Persons)

(1) The following information shall be entered in Form N3.1 – *Contributions from Natural Persons*:

- a) first name and surname of the donor;
- b) receipt number referred to in Article 8 of this Rulebook;
- c) date of receipt of the contribution;
- d) amount of the contribution; and
- e) total amount of all contributions from natural persons.

(2) Information concerning the donor shall include the following data: first name and surname, personal identification number, identification document number and the donor's address and place of residence.

(3) The information referred to in paragraph (2) of this Article shall be entered into the application and used for the purpose of establishing the identity of the donor during the review of the financial reports of independent candidates. The donor's personal identification number, identification document number, address and place of residence shall not be made available to the public.

Article 15
(Contributions from Legal Entities)

(1) The following information shall be entered in Form N3.2 – *Contributions from Legal Entities*:

- a) name of the legal entity;
- b) receipt number referred to in Article 8 of this Rulebook;
- c) date of receipt of the contribution;
- d) amount of the contribution; and
- e) total amount of all contributions from legal entities.

(2) Information concerning the donor shall include the following data: name of the legal entity, identification number and registered office of the donor.

(3) The information referred to in paragraph (2) of this Article shall be entered into the application and used for the purpose of establishing the identity of the donor during the review of the financial reports of independent candidates.

Article 16
(Non-monetary Donations and Invoices that the Independent Candidate Was Not Required to Pay)

(1) The following information shall be entered in Form N3.3 – *Non-monetary donations and invoices that the independent candidate was not required to pay*:

- a) first name and surname/name of the donor;
- b) type of gift or service;
- c) date on which the gift or service was received;
- d) total value of the gift or service;
- e) value that the independent candidate was not required to pay; and
- f) total amount of non-monetary donations.

(2) Information concerning a natural person/donor shall include the following data: first name and surname, personal identification number, identification document number and the donor's address and place of residence.

(3) The information referred to in paragraph (2) of this Article shall be entered into the application and used for the purpose of establishing the identity of the donor during the review of the financial reports of independent candidates. The donor's personal identification number, identification document number, address and place of residence shall not be made available to the public.

(4) Information concerning a legal entity/donor shall include the following data: name of the legal entity, identification number and registered office of the donor.

(5) The information referred to in paragraph (4) of this Article shall be entered into the application and used for the purpose of establishing the identity of the donor during the review of the financial reports of independent candidates.

Article 17
(Budget Revenues of the Independent Candidate)

(1) Form N3.4 – *Budget revenues of the independent candidate* shall record all funds received by the independent candidate during the reporting period from the budgets of all levels of government.

(2) The following information shall be entered in this form:

- a) name of the level of government;
- b) number and date of the decision;
- c) total amount of revenue; and
- d) total amount of revenue received by the independent candidate during the reporting period.

Article 18
(Revenue from the Sale of Campaign Materials and Revenue from Organized Events)

The following information shall be entered in Form N3.5 – *Revenue from the Sale of Campaign Materials and Revenue from Organized Events*:

- a) type of revenue, namely:
 - revenue from the sale of campaign materials;
 - revenue from organized events;
- b) total amount of revenue generated.

Article 19
(Other Revenue)

The following information shall be entered in Form N3.6 – *Other Revenue*:

- a) amount of other revenue;
- b) description of other revenue; and
- c) total amount of other revenue.

Article 20
(Expenditures of the Independent Candidate)

The following information shall be entered in Form N4 – *Expenditures of the Independent Candidate*:

- a) administrative, overhead and other costs (details provided in Form N4.1.);
- b) campaign advertising costs (details provided in Form N4.2.); and
- c) total expenditures during the reporting period from all sources.

Article 21
(Administrative, Overhead and Other Costs)

(1) The following information shall be entered in Form N4.1 – *Administrative, Overhead and Other Costs* (all costs other than campaign advertising costs shall be reported in this form):

- a) type of cost;
- b) amount of the cost; and
- c) total amount of costs.

(2) If an independent candidate incurs costs related to the acquisition of campaign materials intended for sale or to the organization of events, the candidate shall submit, together with Form N4.1, a separate specification containing: the amount and type of the cost incurred and other facts demonstrating that the cost was incurred for the purpose of generating revenue for the independent candidate.

Article 22
(Campaign Advertising Costs)

(1) The following information shall be entered in Form N4.2 – *Campaign Advertising Costs*:

- a) type of cost, namely:
 - 1) costs of printing posters and poster display;
 - 2) costs of advertising in print and electronic media;
 - 3) costs of online advertising;
 - 4) costs of printing, reproducing and distributing preelection materials to voters;
 - 5) costs of renting venues for the preelection campaign;
 - 6) costs of organizing and holding campaign rallies; and
 - 7) other campaign advertising costs;
- b) total amount.

(2) For the purposes of costs of printing posters and poster display, these shall include all costs directly related to the production, preparation and publication of promotional materials used to communicate political messages, including the production of all types of posters, banners and billboards, printing costs, distribution costs, costs of posting and removing posters, as well as all other direct costs incurred in the process of printing and displaying posters.

(3) For the purposes of costs of advertising in print and electronic media, these shall include the costs of publishing and printing preelection advertisements, announcements, press releases and other promotional content in print media, as well as the costs of advertising in electronic media, including radio and television (advertisements, public announcements, promotional videos and other forms of political promotion).

(4) For the purposes of costs of online advertising, these shall include the costs of paid advertising and promotion of political content via the Internet, including online portals, social media and digital platforms (Facebook, YouTube, Instagram, X/Twitter and others), messaging applications (Viber and similar), as well as other forms of digital advertising not broadcast through radio or television.

(5) For the purposes of costs of printing, reproducing and distributing preelection materials to voters, these shall include the costs of materials delivered to voters' addresses by mail or through campaign activists, as well as materials distributed through campaign stands and at campaign rallies.

(6) For the purposes of costs of renting venues for the preelection campaign, these shall include the costs of renting indoor or outdoor facilities (conference halls, auditoriums, cultural centres, sports halls and

similar) used for preelection activities, including meetings, public forums, promotional events and other forms of preelection activity.

(7) For the purposes of costs of organizing and holding campaign rallies, these shall include the costs of sound systems and public-address equipment, transportation costs related to campaign rallies, fees paid to engaged participants (hosts, performers – musicians, actors, orchestras, cultural and artistic associations and others), as well as other costs directly associated with the organization and conduct of campaign rallies.

(8) Other campaign advertising costs shall include costs incurred for the purposes of the election campaign that are not covered by other cost categories prescribed by this Rulebook, including hospitality and catering expenses, travel expenses, fees paid under service contracts to persons engaged for campaign purposes, fuel costs and other similar costs directly related to the conduct of the election campaign.

Article 23 (Information on Suppliers' Invoices)

(1) The following information shall be entered in Form N4.2D – *Information on Suppliers' Invoices*:

- a) type of expenditure;
- b) name of the supplier/service provider; and
- c) information relating to the supporting document (invoice, contract or other document), namely:
 - 1) document number and date; and
 - 2) amount;
- d) total amount.

(2) The Central Election Commission of BiH may require the independent candidate to submit copies of documents relating to campaign advertising costs (invoices, contracts and other supporting documents).

Article 24 (Liabilities of the Independent Candidate)

(1) The following information shall be entered in Form N5 – *Liabilities of the Independent Candidate*:

- a) Liabilities arising from loans and borrowings (details provided in Form N5.1.), namely:
 - 1) name of the lender;
 - 2) amount of the loan or borrowing;
 - 3) date on which the loan or borrowing was disbursed;
 - 4) repayment deadline for the loan or borrowing;
 - 5) amount outstanding under the loan or borrowing as of a specified date; and
 - 6) total amount;
- b) Other liabilities (details provided in Form N5.2.), namely:
 - 1) name of the creditor or description of the liability;
 - 2) date on which the liability arose;
 - 3) amount of the liability as of a specified date; and
 - 4) total amount.

(2) Form N5.2 – *Other liabilities* shall contain information on the liabilities of the independent candidate at the end of the reporting period, including outstanding obligations to suppliers (natural and legal persons), liabilities relating to fees, taxes, social contributions and other obligations.

(3) The Central Election Commission of BiH may require the independent candidate to submit copies of documents relating to debts arising from loans, borrowings or any other basis of indebtedness.

CHAPTER IV. REVIEW OF FINANCIAL REPORTS

Article 25 (Audit Office)

In the course of reviewing financial reports, the Audit Office shall, inter alia, determine:

- a) whether the report has been submitted on the prescribed forms set out in this Rulebook;
- b) whether the forms have been completed correctly;
- c) whether the forms are complete (comprehensive);
- d) whether the report includes all business changes;
- e) whether the analytical records have been accurately totaled;
- f) whether the information in the report has been properly classified under the relevant forms; and
- g) whether the report has been submitted in a timely manner, i.e. within the prescribed deadline.

Article 26 (Voluntary Rectification of Irregularities)

(1) If the Central Election Commission of BiH considers that an independent candidate has failed to act in accordance with the provisions of the Law on Political Party Financing, Chapter 15 of the Election Law of BiH and this Rulebook, it shall, prior to imposing a sanction or taking an administrative measure, seek to ensure that the independent candidate found to have violated the provisions of the aforementioned laws and this Rulebook voluntarily complies with the applicable requirements and rectifies the identified irregularities, provided that such irregularities can be remedied.

(2) The Central Election Commission of BiH may initiate an investigation or take appropriate measures either on its own initiative or upon a complaint being filed.

Article 27 (Sanctions and Administrative Measures)

If an independent candidate fails to act in the manner prescribed in Article 26, paragraph 1 of this Rulebook and is found to have violated the provisions of the Law on Political Party Financing, Chapter 15 of the Election Law of Bosnia and Herzegovina and this Rulebook, the Audit Office shall propose that the Central Election Commission of BiH impose a sanction on the independent candidate or take an appropriate administrative measure.

CHAPTER V. PUBLIC ACCESS TO INFORMATION CONTAINED IN FINANCIAL REPORTS

Article 28 (Financial Reports)

(1) The report on transactions conducted through the special bank account for financing the election campaign, including information on the sources of monetary and non-monetary donations, all election campaign expenses, as well as invoices issued by suppliers and service providers, shall be published on the website of the Central Election Commission of BiH three days prior to election day.

(2) The post-election financial reports of all independent candidates who participated in the elections and submitted their reports to the Central Election Commission of BiH shall be published on the Commission's website within thirty (30) days following the expiry of the prescribed deadline for submitting such reports.

(3) The Central Election Commission of BiH shall publish on its website information on the maximum permissible amount of campaign expenditures in accordance with the Election Law of BiH, as well as information on campaign expenditures reported in the post-election financial reports of independent candidates.

CHAPTER VI. FINAL PROVISIONS

Article 29 (Use of Terms in the Masculine and Feminine Gender)

Words used in this Rulebook in one grammatical gender for the sake of clarity shall, without discrimination, apply equally to both the masculine and feminine gender.

Article 30 (Termination of Application)

On the date of entry into force of this Rulebook, the Rulebook on pre-election and post-election financial statements and turnover statements of special accounts for financing election campaigns of independent candidates (*Official Gazette of BiH, No. 31/24*) shall cease to be in effect.

Article 31 (Entry into Force and Publication)

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

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Sarajevo, May 6, 2026

President
Jovan Kalaba