

**BOSNIA AND HERZEGOVINA
CENTRAL ELECTION COMMISSION**

RULEBOOK
on Financial Reports of Political Parties

Sarajevo, February 2026

Pursuant to Article 12, paragraph (4) of the Law on Financing of Political Parties ("Official Gazette of BiH", Nos. 95/12 and 41/16) and Article 15.1a, paragraph (1) 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), the Central Election Commission of Bosnia and Herzegovina, at its 17th session held on 26 February 2026, adopted the

RULEBOOK

on Financial Reports of Political Parties

CHAPTER I – INTRODUCTORY PROVISIONS

Article 1 **(Application)**

The Rulebook on Financial Reports of Political Parties (hereinafter: the Rulebook) lays down the method for submitting the annual financial report, pre-election financial report, post-election financial report and report on transactions on the special account for financing the election campaign of political parties, the content and form of the financial reports, the control of the financial reports which political parties are required to submit to the Central Election Commission of Bosnia and Herzegovina (hereinafter: the BiH Central Election Commission), and the manner of public access to information contained in review and audit reports and in the financial reports of political parties.

Article 2 **(Scope of Application)**

The provisions of this Rulebook shall apply to all political parties which are registered with the competent authority in Bosnia and Herzegovina (hereinafter: BiH) in accordance with the Law.

CHAPTER II – METHOD OF SUBMITTING THE ANNUAL FINANCIAL REPORT

Article 3 **(Method of Submission)**

(1) Political parties shall submit to the BiH Central Election Commission an annual financial report for each calendar (accounting) year in electronic form through the FI CIK BiH application (hereinafter: the application). They shall also submit to the BiH Central Election Commission, in hard copy, the confirmation of submission of the annual financial report and printed forms of the financial report in PDF format, certified by the signature of the authorized person and the stamp of the political party.

(2) The BiH Central Election Commission may require political parties 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) All political parties shall submit the financial report referred to in Article 3, paragraph (1) of this Rulebook by 31 March for the previous year.
- (2) Together with this report, political parties are also required to submit annual accounts certified by the competent institutions in BiH and the programme for the expenditure of the political party's funds for the current year, signed and affixed with the political party's stamp.

Article 5 (Forms for the Annual Financial Report)

- (1) The annual financial report of political parties referred to in Article 3, paragraph (1) of this Rulebook shall be submitted on the forms that form an integral part of this Rulebook, namely:
 - a) General information on the political party – Form 1
 - 1) Territorial organization of the political party – Form 1.1
 - b) Overview of the turnover of the political party's monetary funds
 - 1) Overview of the turnover of all transaction accounts of the political party – Form 2
 - 2) Overview of petty cash turnover – Form 2.1
 - c) Sources of financing of the political party – Form 3
 - 1) Membership fees – Form 3.1
 - 2) Contributions from natural persons – Form 3.2
 - 3) Contributions from legal entities – Form 3.3
 - 4) Revenues from property owned by the political party – Form 3.4
 - 5) Profit of legal entities owned by the political party – Form 3.5
 - 6) Non-monetary donations and invoices which the political party was not required to pay – Form 3.6
 - 7) Revenues from the budget – Form 3.7
 - 8) Revenues from publishing activities, sale of propaganda material and revenues from organizing party events – Form 3.8
 - 9) Other revenues – Form 3.9
 - d) Expenditures of the political party – Form 4
 - 1) Overhead, administrative and other costs – Form 4.1
 - 2) Propaganda costs – Form 4.2
 - e) Liabilities of the political party – Form 5
 - 1) Liabilities of the political party arising from credits and loans – Form 5.1
 - 2) Other liabilities of the political party – Form 5.2
- (2) After the political party enters the data into the annual financial report forms in the application, it shall submit to the BiH Central Election Commission the printed annual financial report in PDF format, certified by the signature of the authorized person and the stamp of the political party, as well as the confirmation generated by the application that the report has been submitted.

Article 6
(Confirmation of Contribution Received)

- (1) A political party shall issue to every natural person and legal entity (hereinafter: donor) from whom it has received a membership fee or contribution a confirmation containing the following data: the name of the political party, serial number of the confirmation, total amount of the membership fee/contribution, full name/name of the donor, number of the personal document/identification number of the donor, address and place of residence/seat of the donor, date of payment, date of issue of the confirmation and signature of the authorized person.
- (2) The confirmation referred to in paragraph (1) of this Article shall be issued in two (2) copies, one of which shall be given to the donor, and the other retained by the political party.
- (3) The BiH Central Election Commission may require the political party to submit copies of the issued confirmations.

CHAPTER III – METHOD OF SUBMITTING THE PRE-ELECTION AND POST-ELECTION FINANCIAL REPORT AND THE REPORT ON TRANSACTIONS ON THE SPECIAL ACCOUNT FOR FINANCING THE ELECTION CAMPAIGN

Article 7
(Method of Submission)

- (1) Political parties participating in elections for bodies of government in Bosnia and Herzegovina at all levels shall submit to the BiH Central Election Commission:
 - a) a financial report covering the period commencing three months prior to the day of submission of the application for certification and ending on the day of submission of the application for certification (pre-election report);
 - b) a report on transactions on the special account for financing the election campaign, containing data on the **sources of monetary and non-monetary donations**, election campaign costs and suppliers' invoices;
 - c) an additional financial report for the period from the day of submission of the application for certification until the day of certification of the election results (post-election report).
- (2) Political parties shall submit the financial reports referred to in paragraph (1) of this Article to the BiH Central Election Commission in electronic form through the application.
- (3) The confirmation of submission of the financial reports and printed forms of the financial reports referred to in paragraph (1), items a) and c) of this Article, in PDF format, certified by the signature of the authorized person and the stamp of the political party, shall also be submitted by political parties to the BiH Central Election Commission in hard copy.
- (4) The confirmation of submission of the financial report and printed forms of the financial report referred to in paragraph (1), item b) of this Article, in PDF format, certified by the signature of the

authorized person and the stamp of the political party, shall be submitted by political parties to the BiH Central Election Commission by e-mail.

(5) The BiH Central Election Commission may require political parties to submit additional financial reports, documents, explanations and information if it considers them necessary for the complete and accurate performance of the audit.

Article 8 (Deadlines)

(1) The financial report referred to in Article 7, paragraph (1), item a) of this Rulebook shall be submitted by all political parties at the time of submission of the application for certification to participate in elections.

(2) The financial report referred to in Article 7, paragraph (1), item b) shall be submitted three days prior to election day.

(3) The financial report referred to in Article 7, paragraph (1), item c) of this Rulebook shall be submitted by all political parties that participated in the elections within 30 days from the day on which the BiH Central Election Commission publishes the final election results.

Article 9 (Forms for the Pre-Election and Post-Election Financial Report)

(1) The financial reports referred to in Article 7, paragraph (1), items a) and c) of this Rulebook shall be submitted by political parties on the forms that form an integral part of this Rulebook, namely:

a) General information on the political party – Form 1

1) Territorial organization of the political party – Form 1.1

b) Overview of the turnover of the political party's monetary funds

1) Overview of the turnover of all transaction accounts of the political party – Form 2

2) Overview of petty cash turnover – Form 2.1

c) Sources of financing of the political party – Form 3

1) Membership fees – Form 3.1

2) Contributions from natural persons – Form 3.2

3) Contributions from legal entities – Form 3.3

4) Revenues from property owned by the political party – Form 3.4

5) Profit of legal entities owned by the political party – Form 3.5

6) Non-monetary donations and invoices which the political party was not required to pay – Form 3.6

7) Revenues from the budget – Form 3.7

8) Revenues from publishing activities, sale of propaganda material and revenues from organizing party events – Form 3.8

9) Other revenues – Form 3.9

d) Expenditures of the political party – Form 4

- 1) Overhead, administrative and other costs – Form 4.1
- 2) Propaganda costs – Form 4.2
- e) Liabilities of the political party – Form 5
 - 1) Liabilities of the political party arising from credits and loans – Form 5.1
 - 2) Other liabilities of the political party – Form 5.2
- (2) After the political party enters the data into the forms for the pre-election and post-election financial reports in the application, it shall submit to the BiH Central Election Commission the printed pre-election and post-election financial report in PDF format, certified by the signature of the authorized person and the stamp of the political party, as well as the confirmation generated by the application that the report has been submitted.

Article 10

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

- (1) The financial report referred to in Article 7, paragraph (1), item b) of this Rulebook shall be submitted by political parties on the forms that form an integral part of this Rulebook, namely:
 - a) General information on the political party – Form 1
 - b) Overview of the turnover of all transaction accounts of the political party – Form 2
 - c) Contributions from natural persons – Form 3.2
 - d) Contributions from legal entities – Form 3.3
 - e) Non-monetary donations and invoices which the political party was not required to pay – Form 3.6
 - f) Propaganda costs – Form 4.2
 - g) Data on suppliers' invoices – Form 4.2D
- (2) After the political party enters the data into the forms for the report on transactions on the special account for financing the election campaign in the application, it shall submit the forms to the BiH Central Election Commission by e-mail, in PDF format, certified by the signature of the authorized person and the stamp of the political party, as well as the confirmation generated by the application that the report has been submitted.

CHAPTER IV – CONTENT AND FORM OF THE FINANCIAL REPORTS

Article 11

(Completion of Forms)

- (1) When submitting the annual financial report, the political party shall submit all forms listed in Article 5 of this Rulebook duly completed.
- (2) When submitting the pre-election and post-election financial report, the political party shall submit all forms listed in Article 9 of this Rulebook duly completed.
- (3) When submitting the report on transactions on the special account for financing the election campaign, the political party shall submit all forms listed in Article 10 of this Rulebook duly completed.

(4) The forms shall be completed accurately and precisely.

(5) The accuracy and completeness of the data in each form shall be certified by the signature of the president of the political party or an authorized person responsible for keeping the business books of the political party, submitting financial reports and authorized to communicate with the BiH Central Election Commission.

Article 12

(Authorized Person for Submission of Financial Reports)

(1) A political party shall appoint an authorized person who is responsible for keeping the business books of the political party, submitting financial reports and communicating with the BiH Central Election Commission.

(2) The political party shall notify the BiH Central Election Commission of the appointment of the authorized person referred to in paragraph (1) of this Article within 15 days of his or her appointment, and in the event of any change in the status of that person it shall notify the BiH Central Election Commission thereof within 15 days.

(3) The authorized person referred to in paragraph (1) of this Article shall be obliged to undergo continuous training in accordance with the training plan and programme adopted by the BiH Central Election Commission.

Article 13

(General Information on the Political Party)

In Form 1, General information on the political party, all data relating to the political party to which the financial report refers shall be entered, namely:

- a) name of the political party under which it is registered with the competent court;
- b) abbreviated name;
- c) headquarters, address, telephone, fax, e-mail address and website;
- d) identification number obtained from the competent tax authority;
- e) activity code;
- f) court in which registration was effected;
- g) number and date of entry in the court register;
- h) number of employees in the political party;
- i) person authorized to represent the political party: full name, position in the party and address;
- j) authorized person for financial reports: full name, address, e-mail address and telephone number; and
- k) whether the political party has lower-level organizational units (answer YES or NO).

Article 14

(Territorial Organization of the Political Party)

In Form 1.1, Territorial organization of the political party, the following data shall be entered for all levels of organization (head offices, entity, cantonal, municipal and other organizations):

- a) name of the organizational unit of the political party; and

b) address, telephone and fax.

Article 15

(Overview of the Turnover of All Transaction Accounts of the Political Party)

In Form 2, Overview of the turnover of all transaction accounts of the political party, the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) account number;
- c) name of the bank;
- d) opening balance of the account on the first day of the period for which the financial report is submitted or, if the account was opened after that date, the balance on the date of opening of the account;
- e) total inflow excluding the opening balance (in the reporting period);
- f) total outflow (in the reporting period); and
- g) balance on the last day of the period for which the financial report is submitted or, if the account was closed earlier, up to the moment of closure of the account.

Article 16

(Overview of Petty Cash Turnover)

In Form 2.1, Overview of petty cash turnover, the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) petty cash balance at the beginning of the period;
- c) total inflow into petty cash;
- d) total outflow from petty cash; and
- e) petty cash balance at the end of the period.

Article 17

(Sources of Financing)

(1) The following data shall be entered in Form 3, Sources of financing:

- a) Membership fees (details in Form 3.1)
 - 1) total amount of membership fees collected in KM
 - 2) number of party members who paid membership fees
 - b) Contributions from natural persons and members of the political party (details in Form 3.2)
 - 1) total amount collected in KM
 - c) Contributions from legal entities (details in Form 3.3)
 - 1) total amount collected in KM
 - d) Revenues from property owned by the political party (details in Form 3.4)
 - 1) total amount of revenue generated in KM
- On this line, the amount of revenue generated in the reporting period shall be entered.
- e) Profit of legal entities owned by the political party (details in Form 3.5)

- 1) total amount of revenue generated in KM
 - f) Non-monetary donations and invoices which the political party was not required to pay (details in Form 3.6)
 - 1) total amount of revenue generated in KM
 - g) Revenues from the budget (details in Form 3.7)
 - 1) total amount of revenue generated in KM
 - h) Revenues from publishing activities, sale of propaganda material and revenues from organizing party events (details in Form 3.8)
 - 1) total amount of revenue generated in KM
 - i) Other revenues in the reporting period (details in Form 3.9)
 - 1) total amount of other revenues in KM
 - j) Total revenues of the political party in the reporting period in KM.
- (2) If a political party generates revenue not covered by Article 17, paragraph (1), items a) to h) of this Rulebook, or derives benefits from activities of entities connected with or controlled by the political party, it shall disclose such revenue in Form 3.9, Other revenues, of the financial report.
- (3) If the political party does not have information from which the identity of the donor can be established, it shall be deemed that the contribution was made by an anonymous donor.
- (4) Monetary funds transferred by one organizational unit to another organizational unit within a political party shall not be considered revenue within the meaning of paragraph (1) of this Article and shall not be reported in the financial report.

Article 18 (Membership Fees)

In Form 3.1, Membership fees, the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) total amount of membership fees received by the organizational unit of the political party and the number of members; and
- c) total amount of membership fees received by the political party and the total number of members.

Article 19 (Contributions from Natural Persons)

(1) In Form 3.2, Contributions from natural persons, the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) full name of the donor;
- c) number of the confirmation referred to in Article 6 of this Rulebook;
- d) date of receipt of the contribution;
- e) amount of the contribution; and
- f) total amount of all contributions from natural persons.

(2) Data on the donor shall contain the following: full name, unique personal identification number, number of the personal document, and address and place of residence.

(3) The data 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 control of financial reports of political parties. The donor's unique personal identification number, personal document number, address and place of residence shall not be available to the public.

Article 20

(Contributions from Legal Entities)

(1) In Form 3.3, Contributions from legal entities, the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) name of the legal entity;
- c) number of the confirmation referred to in Article 6 of this Rulebook;
- d) date of receipt of the contribution;
- e) amount of the contribution; and
- f) total amount of all contributions from legal entities.

(2) Data on the donor shall contain the following: name of the legal entity, identification number and registered seat of the donor.

(3) The data 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 control of financial reports of political parties.

Article 21

(Revenues from Property Owned by the Political Party)

In Form 3.4, Revenues from property owned by the political party, the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) type of property from which revenues are generated;
- c) user of the property of the political party;
- d) number of the contract, decision, ruling, etc. (the BiH Central Election Commission may require the political party to submit copies of these documents); and
- e) amount of revenue generated.

Article 22

(Profit of Legal Entities Owned by the Political Party)

In Form 3.5, Profit of legal entities owned by the political party, the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) name of the legal entity;
- c) identification number assigned by the competent tax authority;
- d) code and name of the activity of the legal entity;

- e) share of ownership of the political party (%);
- f) amount of profit transferred to the political party; and
- g) date of transfer of the profit.

Article 23

(Non-Monetary Donations and Invoices Which the Political Party Was Not Required to Pay)

- (1) In Form 3.6, Non-monetary donations and invoices which the political party was not required to pay, the following data shall be entered:
 - a) name of the organizational unit of the political party;
 - b) full name/name of the donor;
 - c) type of gift or service;
 - d) date of receipt of the gift or service;
 - e) total value of the goods or service;
 - f) value which the political party was not required to pay; and
 - g) total amount of non-monetary donations.
- (2) Data on the natural person/donor shall contain the following: full name, unique personal identification number, number of the personal document, and address and place of residence.
- (3) The data 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 control of financial reports of political parties. The donor's unique personal identification number, personal document number, address and place of residence shall not be available to the public.
- (4) Data on the legal entity/donor shall contain the following: name of the legal entity, identification number and registered seat of the donor.
- (5) The data 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 control of financial reports of political parties.

Article 24

(Revenues from the Budget)

- (1) In Form 3.7, Revenues from the budget, the following data shall be entered:
 - a) name of the organizational unit of the political party;
 - b) name of the level of government;
 - c) number and date of the decision;
 - d) total amount of revenue; and
 - e) total amount of the political party's revenue in the reporting period.
- (2) Revenue from the budget shall mean only revenue defined by Article 3, paragraph (1), item e) and Article 7 of the Law on Financing of Political Parties.

Article 25

(Revenues from Publishing Activities)

In Form 3.8, Revenues from publishing activities, sale of propaganda material and revenues from organizing party events, the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) type of revenue, namely:
 - revenues from publishing activities;
 - revenues from the sale of propaganda material;
 - revenues from organizing party events;
- c) total amount of revenue generated.

Article 26 (Other Revenues)

In Form 3.9, Other revenues, the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) amount of other revenues;
- c) description of other revenues; and
- d) total amount of other revenues.

Article 27 (Expenditures of the Political Party)

(1) In Form 4, Expenditures of the political party, the following data shall be entered:

- a) overhead, administrative and other costs (details in Form 4.1);
- b) propaganda costs (details in Form 4.2); and
- c) total expenditures in the reporting period on all grounds.

(2) Monetary funds transferred by one organizational unit to another organizational unit within a political party shall not be considered expenditure and shall not be reported in the financial report.

Article 28 (Overhead, Administrative and Other Costs)

(1) In Form 4.1, Overhead, administrative and other costs (all costs except propaganda costs), the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) type of cost;
- c) account; and
- d) amount.

(2) If a political party incurs costs from publishing activities, acquisition of propaganda material intended for sale and organization of party events, it shall, together with Form 4.1, submit a special specification containing: the name of the organizational unit of the political party, amount and type of the cost incurred, and other facts proving that the cost was incurred for the purpose of generating revenue for the political party.

Article 29

(Propaganda Costs)

(1) In Form 4.2, Propaganda costs, the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) type of cost, namely:
 - 1) costs of printing posters and poster display;
 - 2) costs of advertising in print and electronic media;
 - 3) internet advertising costs;
 - 4) costs of printing, reproducing and sending pre-election material to voters;
 - 5) costs of hiring halls for the pre-election campaign;
 - 6) costs of organizing and holding pre-election rallies; and
 - 7) other propaganda costs;
- c) total amount.

(2) For the purposes of costs of printing posters and poster display, all costs directly related to the production, preparation and publication of promotional materials for the advertising of political messages shall be included, including the production of all types of posters, banners and billboards, printing costs, distribution costs, costs of placing and removing posters, as well as all other direct costs incurred in the process of printing and poster display.

(3) For the purposes of advertising costs in print and electronic media, these shall include the costs of publishing and printing pre-election advertisements, proclamations, statements and other promotional content in the print media, as well as the costs of advertising in the electronic media, including radio and television (advertisements, public invitations, spots and other forms of political promotion).

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

(5) For the purposes of costs of printing, reproducing and sending pre-election material to voters, these shall include the costs of material sent to voters' addresses by post or via activists, and distributed at stands and pre-election rallies.

(6) For the purposes of costs of hiring halls for the pre-election campaign, these shall include the costs of hiring indoor or outdoor premises (halls, auditoriums, cultural centres, sports halls and similar premises) used for holding pre-election activities, including meetings, forums, promotions and other forms of pre-election activities.

(7) For the purposes of costs of organizing and holding pre-election rallies, these shall include costs of sound equipment and public address systems, transport costs to pre-election rallies, fees of engaged participants (hosts, performers – musicians, actors, orchestras, cultural and artistic associations, etc.), as well as other costs directly related to the organization and holding of pre-election rallies.

(8) Other propaganda costs shall mean costs incurred for the purpose of the pre-election campaign which are not covered by the other categories of costs prescribed by this Rulebook, including hospitality and catering costs, travel costs, costs under service contracts for persons engaged for the needs of the pre-election campaign, fuel costs, and other similar costs directly connected with conducting the pre-election campaign.

Article 30 **(Data on Suppliers' Invoices)**

(1) In Form 4.2D, Data on suppliers' invoices, the following data shall be entered:

- a) name of the organizational unit of the political party;
- b) type of cost;
- c) name of the supplier/service provider; and
- d) data on the document (invoice, contract or other), namely:
 - 1) number and date of the document; and
 - 2) amount.

(2) The BiH Central Election Commission may require the political party to submit a copy of the documents on propaganda costs (invoices, contracts and other).

Article 31 **(Liabilities of the Political Party)**

(1) In Form 5, Liabilities of the political party, the following data shall be entered:

- a) Liabilities of the political party arising from credits and loans (details in Form 5.1), namely:
 - 1) name of the organizational unit of the political party;
 - 2) name of the provider of the credit or loan;
 - 3) amount of the credit or loan;
 - 4) date on which the credit or loan was realized;
 - 5) amount of the instalment;
 - 6) repayment period for the credit or loan; and
 - 7) amount of the liability arising from the credit or loan on a specified date.
- b) Other liabilities (details in Form 5.2), namely:
 - 1) name of the organizational unit of the political party;
 - 2) name of the creditor or description of the liability;
 - 3) date on which the liability arose; and
 - 4) amount of the liability on a specified date.

(2) Form 5.2, Other liabilities, shall include data on the liabilities of the political party on the following grounds: outstanding liabilities to suppliers (natural and legal persons), liabilities for salaries and allowances, taxes, social contributions and other liabilities.

(3) The BiH Central Election Commission may require the political party to submit copies of documents on indebtedness arising from credits, loans or any other basis.

CHAPTER V – CONTROL OF FINANCIAL REPORTS

Article 32

(Audit of the Financial Report)

- (1) The review and control of the financial reports referred to in Articles 3 and 7 of this Rulebook and the audit of the financing of political parties, in accordance with the Law on Financing of Political Parties, shall be carried out by the Service for the Audit of the Financing of Political Parties (hereinafter: the Audit Service).
- (2) The audit of the financial report shall be carried out for the purpose of giving an opinion as to whether the political party has acted in accordance with the provisions of the Law on Financing of Political Parties and Chapter 15 of the Election Law of BiH. The audit shall be conducted in accordance with auditing standards.

Article 33

(Audit Service)

- (1) When reviewing financial reports, the Audit Service shall, inter alia, determine:
- a) whether the report has been submitted on the forms prescribed by this Rulebook;
 - b) whether the forms have been completed correctly;
 - c) whether the forms are complete (comprehensive);
 - d) whether the report covers all business changes;
 - e) whether the analytical records are correctly totaled;
 - f) whether the data in the report are properly classified by forms; and
 - g) whether the report was submitted in due time, i.e. within the prescribed deadline.
- (2) The review, control and audit of financial reports shall be carried out in accordance with the Rulebook on Administrative Procedures for the Review, Control and Audit of Financial Reports of Political Parties.

Article 34

(Voluntary Rectification of Irregularities)

- (1) If the BiH Central Election Commission considers that a political party has not acted in accordance with the provisions of the Law on Financing of Political Parties, the provisions of Chapter 15 of the Election Law of BiH and this Rulebook, before imposing a penalty or taking an administrative measure it shall seek to ensure that the political party found to have breached the provisions of the said Law and this Rulebook voluntarily acts and rectifies the identified irregularities, if such irregularities are remediable.
- (2) The BiH Central Election Commission may initiate an investigation or take appropriate measures on its own motion or upon a filed objection.

Article 35

(Sanctions and Administrative Measures)

If a political party fails to act in the manner determined in Article 34, paragraph (1) of this Rulebook, and it is established that it has violated the provisions of the Law on Financing of

Political Parties, Chapter 15 of the Election Law of BiH and this Rulebook, the Audit Service shall propose that the BiH Central Election Commission impose a sanction on the political party or take an appropriate administrative measure.

CHAPTER VI – MANNER OF PUBLIC ACCESS TO INFORMATION CONTAINED IN REVIEW AND AUDIT REPORTS AND IN THE FINANCIAL REPORTS OF POLITICAL PARTIES

Article 36 (Financial Reports)

- (1) Annual financial reports of political parties submitted to the BiH Central Election Commission shall be published on the website of the BiH Central Election Commission within 30 (thirty) days of the expiry of the deadline prescribed for submission of the report.
- (2) The report on transactions on the special account for financing the election campaign, with data on the sources of monetary and non-monetary donations, data on all costs (expenditures) of the election campaign, as well as suppliers' invoices and invoices of service providers, shall be published on the website of the BiH Central Election Commission three days prior to election day.
- (3) Post-election financial reports of all political parties that participated in the elections and which were submitted to the BiH Central Election Commission shall be published on the website of the BiH Central Election Commission within 30 (thirty) days of the expiry of the prescribed deadline for submission of the report.
- (4) On its website, the BiH Central Election Commission shall publish data on the maximum permitted amount of campaign costs in accordance with the Election Law of BiH and data on campaign costs reported in the post-election financial reports of political parties.

Article 37 (Audit Report)

Review and audit reports, together with the auditor's opinion and findings on the financial report and financing of the political party in accordance with the Law on Financing of Political Parties, shall be published on the website of the BiH Central Election Commission. A notice on the conducted review and audit of financial reports of political parties shall be published in the "Official Gazette of BiH".

CHAPTER VII – FINAL PROVISIONS

Article 38 (Use of Terms in the Masculine and Feminine Gender)

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

Article 39 (Cessation of Application)

- (1) On the date of entry into force of this Rulebook, the Rulebook on Annual Financial Reports of Political Parties ("Official Gazette of BiH", Nos. 96/13, 89/16, 5/22 and 31/24) and the Rulebook

on Pre-Election and Post-Election Financial Reports and Reports on Transactions on the Special Account for Financing the Election Campaign of Political Parties ("Official Gazette of BiH", No. 31/24) shall cease to apply.

(2) Procedures commenced before the entry into force of this Rulebook shall be completed in accordance with the provisions that were in force at the time such procedures were initiated.

Article 40
(Entry into Force)

This Rulebook shall enter into force on the day of its adoption and shall be published in the "Official Gazette of BiH", the "Official Gazette of the Federation of BiH", the "Official Gazette of Republika Srpska", the "Official Gazette of the Brčko District of BiH", and on the website of the BiH Central Election Commission.

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Sarajevo, 26 February 2026

President

Jovan Kalaba