



Pursuant to Article 2.9 paragraph (1), point 2 of the Election Law of Bosnia and Herzegovina (Official Gazette of BiH, numbers: 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 and 41/20), and in connection to 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, has at its 1<sup>st</sup> session, held on January 13, 2022, adopted

## **INSTRUCTION**

### **ON ADOPTION OF A FINANCIAL PLAN AND EXPENDITURE PROGRAM OF A POLITICAL PARTY**

#### **Article 1**

##### **(Subject matter)**

This Instruction prescribes the procedure for adopting the financial plan and determining the expenditure program, which political parties are obliged to submit to the Central Election Commission of Bosnia and Herzegovina (hereinafter: the BiH Central Election Commission) and the political party's operations under the set program and financial plan.

The expenditure program shall include the costs of all activities of the political party in a calendar year, including the costs of the election campaign, if elections at levels of authority in Bosnia and Herzegovina are held in that year.

#### **Article 2**

##### **(Adopting financial plan and determining spending program)**

- (1) A political party shall adopt a financial plan by the end of the current year and determine the expenditure program for the next calendar year.
- (2) The expenditure program must be adopted by the competent body of the political party, signed by an authorized person and must be certified by the seal of the political party.
- (3) The expenditure program shall be made in such a way as to ensure full transparency of the planned expenditures.
- (4) Expenses incurred by a political party and reported in the financial records and financial statement must be comparable to the expenses foreseen by the political party in the expenditure program, so that each item of incurred expenses can be compared with the same item from the expenditure program.

- (5) Payment of liabilities from the previous period should not be included in the expenditure program in the current year, because they were planned and realized as an expense in previous years, when a service was provided to a political party or a political party procured materials.
- (6) Payments based on loans planned by a political party during a calendar year do not represent an expense and should not be included in the expenditure program.
- (7) Planned internal transfers of funds between organizational parts of a political party shall not be included in the expenditure program.

### **Article 3**

#### **(Submitting the expenditure program to the BiH Central Election Commission)**

- (1) A political party shall submit the expenditure program for the current year to the BiH Central Election Commission by March 31 of the current year, together with the annual financial statement for the previous year.
- (2) If a political party does not submit to the BiH Central Election Commission the expenditure program for the current year, together with the annual financial statement for the previous year, it shall be deemed that the expenses presented in the financial statement for that year were incurred without an expenditure program.
- (3) If after the adoption of expenditure program a political party is forced to deviate from its plan due to an unforeseen situation, it may amend its expenditure program and submit it to the BiH Central Election Commission after adoption by the competent party body.
- (4) The political party shall elaborate to the BiH Central Election Commission the reasons for amending the expenditure program and submit relevant evidence on the new situation.
- (5) A political party may not amending the expenditure program at the end of the business year, i.e. it is prohibited for a political party to transfer the costs incurred to the expenditure program.
- (6) If a political party submits an amended expenditure program to the BiH Central Election Commission at the end of the business year, i.e. when the realized costs in that year are known, the amended program shall not be taken into account. The realized costs will be compared with the expenditure program that the political party submitted by March 31 of the current year.

#### **Article 4**

##### **(Operating in line with the expenditure program)**

- (1) The political party shall use the financial resources referred to in Article 3, paragraph (1) of the Law on Political Party Financing exclusively for achieving the goals determined by its program and statute, and in accordance with the financial plan.
- (2) A political party shall not plan for spending the funds for the personal needs of party members, as well as for other activities that are not in accordance with the work program and the party's statute.
- (3) A political party shall not plan in the expenditure program expenses in amounts that are not realistic for its sources of financing and scope of business activities/operations.

#### **Article 5**

##### **(Entry into force)**

This Instruction shall enter into force eight days from the day of its publication in the Official Gazette of BiH, and shall be published in the 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 Bosnia and Herzegovina.

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Sarajevo, January 13, 2022

President

Željko Bakalar