



Republika e Kosovës  
Republika Kosova - Republic of Kosovo  
Komisioni Qendror i Zgjedhjeve  
Centralna Izborna Komisija  
Central Election Commission



Based on article 23 of Law no. 03/L-074 on Financing Political Entities, Law No. 04/L-212 on Amendment of Law on Financing Political Entities, article 29.2 and article 64.2 (a), (b) of Law no. 03/L-073 on General Elections in Republic of Kosovo and Law no. 03/L-256 on Amendment of Law no. 03/L073 on General Elections in Republic o Kosovo and article 20 of Law no. 03/L-072 on Local Elections in Republic of Kosovo, Central Election Commission on 16.01.2015 issues:

## **ELECTION REGULATION No. 14 / 2015 ON FINANCING POLITICAL ENTITIES AND SANCTIONS**

### **Article 1 General Provisions**

- 1.1 This Regulation aims to regulate procedures on financing, administration, monitoring, transparency and reporting on spending of assets and incomes of political entities from the Fund for Support of Political Entities, sanctions for delayed submit of documents and imposing fines.
- 1.2 Central Election Commission is responsible for budget allocation and management of the Fund for Support of Political Entities pursuant to Law on Financing Political Entities.
- 1.3 Political Entities are obliged to appoint an official whom will hold the responsibility related to submitting the Financial Report of spent means from the Fund, Annual Financial Report and Financial Statement of Campaigns.
- 1.4 Central Election Commission can impose fines for violation of provisions of Law on General Elections in Kosovo and Law on Financing Political Entities
- 1.5 Political Entities have the right of complaint regarding the punitive provisions. Complaints are addressed to Election Panel for Appeals and Complaints based on the legislation in force.

## **Article 2**

### **Definitions**

- 2.1 **Auditor** – The licensed company or professional experts contracted by the Assembly of Republic of Kosovo for audit of Annual Financial Reports of Political Parties and Financial Statements for Campaign Expenditures.
- 2.2 **The Fund for Support of political entities** - The fund for financing political entities through Budget of Kosovo, which operated within the scope of Central Election Commission, that is used for financing regular activities of political entities, the work of parliamentary groups and pre-election activities
- 2.3 **Fine** - means a sum of money that will be imposed for violation of legal provisions of Law no. 03/L-073 on General Elections in Republic of Kosovo and Law no. 03/L-072 on Local Elections in Republic of Kosovo and secondary legislation and Law on Financing Political Entities.
- 2.4 **Contributions** – Gifts (donations) or assistance of any kind which means a conscious act to donate economic goods or similar to a political entity, whether cash money, services, sale of items below the market price, provide services below the market price or other material goods.
- 2.5 **Impose** of a fine or other sanction by CEC, does not prejudice any criminal sanction that can be applicable. Cases that imply a criminal sanction must be forwarded by CEC to the Office of Prosecutor of Kosovo.
- 2.6 **Financial Representative** - is responsible for communication with Office related to Financial Statement of political entity pursuant to Laws on force.
- 2.7 **Final Report** - The report which is submitted by Political Entities for the trimester period related to exploitation of means from the Fund pursuant to Law on Management of Public Finances.
- 2.8 **Sanction** means a punitive measure for violation of provisions of Law no. 03/L-037 on General Elections in Republic of Kosovo, secondary legislation and Law on Financing Political Entities.
- 2.9 **Income** - every monetary sum that political entity has received from physical and legal persons, the quota of membership and Budget of Republic of Kosovo.

**Article 3**  
**Fund for Support of Political Entities**

- 3.1 Central Election Commission decides on the allocation of the Fund, to the regular activities of political parties, election financing and electoral activities and financing of parliamentary groups
- 3.2 Political entities seeking funds from the Fund for financing of regular activities should.
- a) Submit financial statement for previous year related to expenditure of means from the Fund.
  - b) Submit Annual Financial Report not later than 1<sup>st</sup> of March of following year.
  - c) Submit Financial Disclosure Report for the Campaign
  - d) Must not be under the suspension measure pursuant to decision of Central Election Commission

**Article 4**  
**The purpose of the use of means from the Fund**

- 4.1 The means from the Fund of Support of Political Parties are used for financing following activities:
- a) Financing regular activities of political entities;
  - b) Financing branches of political entities;
  - c) Financing respective units of organization of women and youth of political entities;
  - d) Financing pre-electoral and electoral activities of political entities;
  - e) Financing activities of parliamentary groups

**Article 5**  
**Allocation of means from the Fund**

- 5.1 With decision of Central Election Commission, means of the Fund are allocated between political entities represented in Assembly based on the number of seats for that mandate.
- 5.2 Central Election Commission, from the Fund of Support of Political Entities allocates 10% of means for Parliamentary Groups, which supports activities of each deputy pursuant to Law in Financing Political Entities.
- 5.3 If a deputy decides to leave the political entity, where he has won the mandate, will not transfer the financial means allocated from the Fund for the mandate in the new political entity.
- 5.4 In case of merger of two or more political entities represented in Assembly of Republic of Kosovo in a new political entity, the successor entity receives means from the Fund, in conformity with their representation in the Assembly of Republic of Kosovo.

**Article 6**  
**Expenditure Report of means from the Fund**

- 6.1 Political Parties, Coalitions, Citizen Initiatives and independent Candidates authorize a financial representative whom will communicate for support of Political Parties.
- 6.2 All political entities, submit in CEC a Final Report on expenditures from the Fund in support of Political Entities, for trimester in accordance with Law on Management of Public Finances.
- 6.3 Final Report includes statement of spent means from the Fund, pursuant to article 8 of Law on Financing Political Entities.
- 6.4 CEC prepares an annual report for Kosovo Assembly for the distribution and expenditure of means from the Fund.



**Article 7**  
**Annual Financial Report**

7.1 Registered political entities submit to CEC annual financial report which includes:

- a) Balance sheet which shows wealth, obligations and capital of the party, by including all its branches on first and last days of the reporting period.
- b) Financial statement of loss, which shows income and expenditures of the party, including all its braches during reporting period and
- c) Financial statement that shows every payment that was done to another person during reporting period if the general amount of payment to that person exceeds five thousand (5000) Euros, by mentioning the reason of the payment.

7.2 Every annual financial report includes copies of following documents:

- a) Financial statement of the registered political entity for the period included in the report;
- b) Political Entities are obliged to submit all invoices for all expenses;
- c) Every Political Entity must have only one bank account in one of the commercial banks registered in Republic of Kosovo, through which all transactions will be conducted.
- d) All financial income allowed with provisions of Law on Financing Political Entities, except quota for membership and income implemented from sale of material goods, will be conducted through bank transaction. Income from membership quota and income that can be implemented in cash money, must be deposited in the only bank account of the political entity, not later than 5 (five) days from the day of receiving them,
- e) In case a political entity has received financial means against the provision of Law on Financing Political Entities, this entity must return the means through the bank account to their source within two (2) weeks, and within this same deadline inform CEC.
- f) Political entities, must publish and keep public at least one (1) year in their official pages the Annual Financial Report of previous year and Financial Statement of the

Campaign of previous elections, and publish the short version of reports in one of the daily national newspapers based on the short format defined by CEC

- g) Annual Financial Report of political entity must be published in the media until 30<sup>th</sup> of July of following year, as in annex no.2
- h) Financial Statement of Campaign of political entity, must be published in the media not later than six (6) months after the day of elections, as in annex no. 3

## **Article 8**

### **Financing Electoral Campaign**

- 8.1 For financing electoral campaign for local and central elections, for regular and extraordinary elections, with proposal from Government of Republic of Kosovo, the Assembly of Republic of Kosovo can allocate the means from the Budget of Republic of Kosovo for the Fund, but not more than 0.05% of the Budget of Republic of Kosovo.
- 8.2 Political entity which benefits financial means, if it doesn't participate in Elections is obliged to return the means in Kosovo budget.
- 8.3 Central Election Commission decides for the spending limit for allocation of means of the campaign of political entities.

## **Article 9**

### **Contributions for Political Entities**

- 9.1 Political entities are allowed to receive contributions from:
  - a) Physical persons, in the amount not more than two thousand (2.000) Euro for one (1) calendar year.
  - b) Legal persons in the amount of not more than ten thousand (10.000) Euro for one (1) calendar year.
- 9.2. Political entities are not allowed to receive contributions from:
  - a) Foreign legal and physical persons that give means for governmental and non-governmental institutions.
  - b) Anonymous legal and physical person

- c) Anonymous donors
- d) Institutions and enterprises with capital gain from gambling or different betting shops
- e) Local public entities or participation of state capital
- f) Private enterprises while they are in contractual relations to provide goods or conduct services with institutions of Republic of Kosovo and three (3) years after the end of contractual relation
- g) Non-governmental, humanitarian, religious and syndical organizations
- h) Physical or legal persons that are debtors to institutions of Republic of Kosovo, against which enforcing procedure is initiated
- i) Youth Organizations, Foundations, Institutes or similar bodies that were established by political entities or have relations with political entities, that carry out activities for political entities

9.3 Political entity which receives a contribution, the origin and source of which cannot be proved by the contributor, is responsible that within two (2) weeks to inform competent bodies for verification of the origin.

9.4 If the origin of the contribution cannot be verified, this amount remains in the Budget of Republic of Kosovo.

## **Article 10**

### **Financial control**

10.1 Annual Financial Reports and Financial Statements if Campaign that are submitted by political entities to CEC, will be audited by auditors that are selected by Assembly of Republic of Kosovo, through the Commission on Supervision of Public Finances.

10.2 Registered political entity cooperated closely with auditors selected by Assembly of Republic of Kosovo and offers them full and unimpeded access on financial records of the party including all records without restriction.

10.3 CEC presents the preliminary results of annual financial report control to the highest executive body of political entity including the list of mistakes or omissions within sixty (60) days from the beginning of the control.



- 10.4 Registered political entity within five (5) days of work from receiving the preliminary results of control can submit the reviewed financial report and explanations related to every visible mistake or omission identified by auditors.
- 10.5 After receiving the reviewed financial report from political entity and explanations for identified mistakes and omissions, auditors selected by Assembly of Republic of Kosovo, through Commission for Supervision of Public Finances within ten (10) days, submit to CEC the Final Audit Report, where all mistakes and omissions in the financial report are identified, taking into consideration every explanation or review submitted by political entity.
- 10.6 After the finalization of final report of audit, CEC is obliged to forward it political the entity.
- 10.7 CEC submits the final audit report of annual financial reports and financial statements of campaigns of political entities to Anti-Corruption Agency.

## **Article 11**

### **Reports of Financial Disclosures of electoral campaigns**

- 11.1 For expenditure of means from the Fund for Support of Political Entities to organize elections in local and central level, all political entities include expenses in Financial Disclosure for the period of ninety (90) days before election day and ending on election day. Financial Disclosure must be submitted no later than forty five (45) calendar days after elections.
- 11.2 For Extraordinary and Early Elections, Political Entities must submit Financial Disclosures of the Campaign pursuant to Election Regulation no 15/2013 on Extraordinary and Early Elections.

## **Article 12**

### **Delayed submission of documentations**

- 12.1 CEC after the recommendation of the Office imposes fines to political entities for delaying submission of required documentation according to article 10, 11 and 15 of Regulation no. 01/2013 on Registration and Operation of Political Parties and categorizes according to representation criteria and deadlines.
- a) Political entities that are represented in Kosovo Assembly for the delay of submission for:



- 1) *1-5 days in the amount of* .....500 €
- 2) *6-10 days in the amount of* .....600 €
- 3) *11-15 days in the amount of* .....700 €

b) Political entities that are not represented in Kosovo Assembly, for the delay of submission for:

- 1) *1-5 days in the amount of* .....300 €
- 2) *6-10 days in the amount of* .....320 €
- 3) *11-15 days in the amount of* .....350 €

### **Article 13**

#### **Sanctions**

- 13.1 Central Election Commission for violation of legal provisions imposes fines to political entities according to these criteria:
- 13.2 Political entities that are represented in Kosovo Assembly, for delay of Annual Financial Report and Financial Disclosure for Campaign, will be fined with basic fine of ten percent (10%) of the amount realized from the Fund in previous year if they do not submit the Annual Financial Report.
- 13.3 Political entities that are not represented in Kosovo Assembly, for the delay of Annual Financial Report and Financial Disclosure of Campaign, will be fined with a basic fine of one thousand (1000) euro, and daily fine of 0.01% of the basic fine until the submission of the report.
- 13.4 Political entity, for inaccurate and incomplete information related to balance sheet, statement of profit and loss, statement of payments above five thousand (5000) euro conducted to other persons, will be fined with a basic fine of five thousand (5000) euro also daily fine of 0.01% of the basic fine until the correction of these data.
- 13.5 Political entity will be fined with a basic fine of two thousand (2000) euro for the lack of copies of documents in financial report as defined in article 7.2.
- 13.6 Political entities will be fined with basic fine of five thousand (5000) euro for not publishing financial reports, and daily fine in value of 0.01% of the value of basic fine, until the publication of reports.

- 13.7 Political entity will be fine with twice of the amount received while candidate for municipal mayor, candidate for deputy, municipal advisor and independent candidate will be fine with the same amount received, if the donation is received and executed from physical and legal person against the Law in Financing.
- 13.8 Political entity which cannot prove the origin of the received and executed income above twenty thousand (20.000) euro, will be fined with three times of that amount.
- 13.9 Political entity that does not submit Annual Financial Report and Financial Disclosure for Campaign within the legal deadline, will lose the right to receive means from the Fund for the next year
- 13.10 Political entity that accepts income outside of the sources defined with article 4 of the basic law will be fined with 10% of the amount realized.
- 13.11 Political entity, will be fined with basic fine with five thousand (5.000) euro for keeping active two or more bank accounts and with daily fine of 0.01% of the basic fine, until closure of these accounts.

#### **Article 14**

##### **Final and transitional provisions**

- 14.1 With entry into force of this Regulation, the Election Regulation no 14/2013 on Financing Political Entities of date 02.07.2013 is abolished
- 14.2 Integral part of this regulation are annexes:
- Annex I: Annual Financial Report Form
  - Annex II: Annual Financial Report Publishing Form
  - Annex III: Financial Disclosure of Campaign Publishing Form

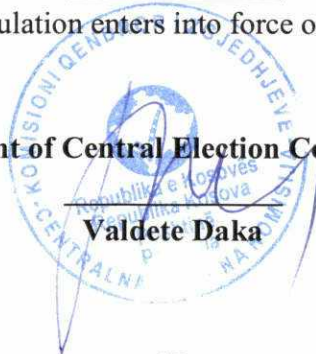
#### **Article 15**

##### **Entry into force**

This Regulation enters into force on 16.01.2015

**President of Central Election Commission**

**Valdete Daka**





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<b>GENERAL DATA</b>		
Name of political entity:		
Reporting period:		
The registration number for tax purposes		
<b>Statement of Financial Position</b>		
	<b>From 01-01-2014</b>	<b>Until 31-12- 2014</b>
<b>Assets</b>	<b>Amount in Euro</b>	<b>Amount in Euro</b>
<b>Total long term assets</b>		
<b>Total short term assets</b>		
<b>Total assets</b>		
<b>Equity and Liabilities</b>		
<b>Equity</b>		
<b>Long term liabilities</b>		
<b>Short term liabilities</b>		
<b>Total liabilities</b>		
<b>Total equity and liabilities</b>		
<b>Statement of income and expenditure</b>		
	<b>Total for the reporting period</b>	
<b>Income</b>		
Income from budget		
Donations and contributions in cash		
Other income		
<b>Total income for the year</b>		
<b>Expenditures</b>		
Salaries and compensations		
Transport expenses		
Advertising, representation and conferences		
Campaign expenses		
Purchase of goods		
General expenses		
Miscellaneous expenses		
<b>Total expenses for the year</b>		
<b>Sufficit (+) ose defficit (-) for year 2014</b>		





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**EARLY ELECTIONS FOR ASSEMBLY OF REPUBLIC OF KOSOVO-2014**

**FORM OF PUBLICATION OF ELECTORAL CAMPAIGN**

<b>GENERAL DATA</b>		
Name of Political Entity:		
Reporting period:		
The registration number for tax purposes		
<b>Statement of Financial Position</b>		
	Amount in Euro	On , 8 June 2014 Amount in Euro
<b>Assets</b>		
Total long term assets		
Total short term assets		
Total assets		
<b>Equity and Liabilities</b>		
Equity		
Long term liabilities		
Short term liabilities		
Total liabilities		
Total equity and liabilities		
<b>Statement of income and expenditure</b>		
Total for reporting period		8 may - 8 june 2014
<b>Income</b>		
Income from budget		
Donations and cash contributions		
Other income		
Total income		
<b>Expenditures</b>		
Salaries and compensations		
Campaign expenses		
Advertising, representation and conferences		
Transport expenses		
Purchase of goods		
General expenses		
Miscellaneous expenses		
Transport expenses		
	0.00	
<b>Sufficite (+) ose defficite(-)</b>		