



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



THE CENTRAL ELECTION COMMISSION (CEC), pursuant to the Article 23 of Law No. 03/L-174 on Financing Political Entities (LFPE), amended and supplemented with the Law no. 04/L-058, the Law No. 04/L-122 and the Law No. 08/L-122, sub-paragraph 2 of paragraph 2 of Article 64 of the Law No. 08-L-228 on General Elections in the Republic of Kosovo and the Law no. 08/L-166 on Public Gatherings, dated 15.08.2024, adopts this:

ELECTION REGULATION NO. 07/2024 ON ELECTORAL CAMPAIGN, MONITORING OF THE ELECTION CAMPAIGN AND FINANCIAL DECLARATION

Article 1
Purpose

This Regulation defines the procedures for limiting election campaign spending, rules of election campaign, monitoring election campaign, and financial declaration of election campaign.

Article 2
Election Campaign Period

The election campaign begins thirty (30) days before the election day and ends with the opening of polling centers on the election day at 07:00, as specified in sub-paragraph 29, paragraph 1 of Article 3 of the LGE.

Article 3
Limitation of expenses during the election campaign

1. According to the recommendation of the Office for Registration, Certification, and Financial Control of Political Entities (the Office), the CEC, no later than five (5) days after the announcement of elections, makes a decision on limiting election campaign expenses, based on the total number of registered voters on the voter list, as per the latest version of voter list, as specified in Article 40 of the LGE.
2. In elections for Assembly of the Republic of Kosovo, elections for municipal assemblies, and for mayors, the expense limit will be no less than 1 EUR per voter.
3. For the second round of mayoral elections, the expense limit will be no less than 0.50 EUR per voter.
4. The CEC, with a special decision, may impose a limit on campaign expenses for municipalities that have fewer than ten thousand (10,000) registered voters. The limitation of expenses in this case cannot be less than 1.5 EUR per voter.

5. Immediately after the certification of results of the first round, the Office recommends the CEC to limit campaign expenses according to the Office's recommendation. The CEC makes a decision on limiting expenses for the second round of mayoral elections.
6. The maximum campaign expense shall apply to all goods and services used for campaign purposes, regardless of the time of purchase or acquisition of services.

Article 4

Organizing and holding public gatherings

1. Certified political entities are prohibited from holding public gatherings within the premises used by the Government of Republic of Kosovo, institutions and independent agencies of Republic of Kosovo, as specified in Chapter XII of the Constitution of the Republic of Kosovo.
2. Certified political entities may hold gatherings in public spaces, in educational, sports, and cultural institutions, provided that their regular operations are not disrupted, and with prior approval from the relevant institution and MEC.
3. A certified political entity that wishes to organize a political gathering must submit the notification form for gathering to Municipal Election Commission (MEC) via email, Appendix I - Public Gathering Form, no later than:
 - 3.1. twenty-four (24) hours before the time scheduled for the gathering with fewer than two hundred (200) participants;
 - 3.2. forty-eight (48) hours before the time scheduled for the gathering with more than two hundred (200) participants.
4. The MEC, after receiving the form from the political entity, registers it in the protocol book and decides on approval based on the date and time the notification was received. The MEC, no later than 09:00 on the day of the gathering, notifies the police and the Office for monitoring purposes.
5. The MEC may deny a political entity's request if the space has already been reserved by another political entity's prior submission.
6. The certified political entity that has received a negative response from an MEC regarding the request to hold a public gathering may file an appeal with the Election Complaints and Appeals Panel (ECAP) within twenty-four (24) hours of receiving the response.
7. The certified political entity must hold the public gathering while adhering to all legal principles governing public gatherings, as specified in Chapter V of the LGE and the Law No. 08/L-166 on Public Gatherings.
8. The MEC is responsible for maintaining continuous coordination with the police and ensuring mutual communication about any potential violations of the Code of Conduct by political entities and their representatives during public gatherings, according to Chapter V of the LGE. Police reports regarding the disruption of any political event are made available to the CEC and the ECAP. Any violation must be immediately reported to ECAP and CEC for further action.

9. The political entity is required to notify the MEC of the cancellation of an announced gathering.
10. The time difference between two gatherings at the same location must be at least two (2) hours.
11. Any public gathering held without submitting the request or after its rejection by the MEC or police will be considered unauthorized and in violation of this Regulation.
12. Disputes regarding the holding of any political event in public spaces are reviewed and resolved by the ECAP. Police reports concerning disturbances at any political event are made available to the ECAP and the CEC.

Article 5

The rights and obligations of political entities during political gatherings

1. During the election campaign period, as outlined in Article 44 of the LGE, certified political entities have the right to:
 - 1.1. organize and hold public meetings/events, round tables, press conferences, speeches, or any other similar activities, at which they can freely express their opinions in order to gain support from their voters;
 - 1.2. publish and distribute posters through stands or in public spaces, advertisements, and other materials related to an election campaign;
 - 1.3. campaign through any television, radio or cable operator, as well as via journals, newspapers, portals, electronic media, phone network, postal system or any other means of advertisement, in accordance with CEC rules and other applicable laws.
2. The following categories of individuals are prohibited from participating in an election campaign:
 - 2.1. Persons employed in state and public institutions during regular working hours, except for certified candidates who suspend their employment;
 - 2.2. members of the Kosovo Security Force;
 - 2.3. uniformed members of the Kosovo Police and their personnel, except when engaged in official duties;
 - 2.4. employees in charitable and religious organizations;
 - 2.5. members of the CEC, CEC Secretariat staff, MEC staff, except when engaged in official duties.
3. No certified political entity may employ individuals under the age of fifteen (15) in the election campaign. Children's participation in the election campaign cannot occur without the presence or consent of their parents.
4. Individuals aged sixteen (16) to eighteen (18) may participate in campaign activities only with their

own consent and outside of school hours.

5. Political entities cannot use civil servants to leverage their position, resources, or personnel for campaign purposes during elections.
6. Certified political entities are prohibited from using resources or assets of central or local public institutions or any other type of public institution.

Article 6
Prohibited actions by public officials

1. Civil servants holding a public office, whether elected or appointed, are prohibited from the following actions for election campaign purposes, as specified in Article 36 of the LGE:
 - 1.1. Using their office and any related infrastructure or assets to gain votes;
 - 1.2. Using resources, including those from central or local public administrative institutions or any enterprise owned or controlled by central or local authorities.

Article 7
Election campaign materials

1. All printed materials, audiovisual, and other election-related materials, including those online, must bear the name of the certified political entity that commissioned the preparation of such material.
2. The materials of the political entities should not be placed, as follows:
 - 2.1. inside the premises of public institutions;
 - 2.2. schools;
 - 2.3. religious buildings;
 - 2.4. state-owned properties;
 - 2.5. monuments;
 - 2.6. residential buildings or objects, without the consent of residents, or when they are under contract;
 - 2.7. structures and objects that have historical, cultural, or architectural value;
 - 2.8. inside buildings and offices of the CEC or the MEC;
 - 2.9. inside voting centers, or within a distance of less than one hundred (100) meters from their entrance;

- 2.10. inside recreational areas and parks;
- 2.11. on city trees.
3. Election printed materials may be displayed inside and outside privately owned properties, buildings, structures, or other objects, except those specified in paragraph 2 of this article, with prior approval from their owners.
4. The certified political entity is allowed to display its election materials in such a way that it does not obstruct the visibility of election materials belonging to other certified political entities.
5. The MEC must actively monitor the use of printed materials, audiovisual materials, and any other election materials of certified political entities during the election campaign period, in relation to the Code of Conduct for elections and other provisions established by the LGE or election regulations. In the event of identifying any violation, the MEC immediately notifies the concerned political entity to take corrective measures. If the violation is repeated by the same political entity or if it refuses to correct the identified violations, the MEC must report the case to ECAP and CEC.
6. The MEC maintains a record of violations as an annex to Appendix VII – the Monitoring Book.

Article 8
Prohibited actions during election silence

1. From the opening of the polling centers for voting until their closing, the following actions are prohibited for political entities and their representatives:
 - 1.1. Holding meetings for election campaign purposes or gathering of certified political entity's officials near the polling centers;
 - 1.2. distributing or displaying any campaign material inside or outside the polling center premises, including on the fences;
 - 1.3. gathering or seeking support from people entering the polling stations to vote, both inside and outside the polling center premises;
 - 1.4. using megaphones or other sound systems to address the public anywhere in Kosovo with the intent to influence voters, or organizing any kind of political event, procession, or demonstration, or participating in such events;
 - 1.5. using local or international media and social networks with the intent to influence voters;
 - 1.6. Holding or distributing cards, badges, or signs promoting the certified political entity or its candidates inside or outside the polling station premises.
2. The publication of public opinion poll results or analyses related to voters' intentions in elections is prohibited, starting 24 hours before the opening of the polling stations until their closing.

Article 9 Sanctions

1. Violations of the Code of Conduct as defined in the LGE, when they have not affected the election results, are considered administrative violations and are punishable by a fine from the ECAP.
2. ECAP may impose sanctions on the political entity, candidate or any person who has violated the provisions of this Regulation.
3. In cases where violations of the Code of Conduct have influenced election results, in addition to the relevant sanctions, violation is processed to the competent security and judicial bodies.

Article 10 Contributions during the election campaign

1. Contributions for certified political entities refer to contributions as defined in Article 5 of the LFPE.
2. A certified political entity may receive additional contributions for election campaign during the period that starts with the announcement of election date until the day the elections are held.
3. Regardless of regular donations within the calendar year from individuals and legal entities, in the amounts specified in Article 5 of the LFPE, the political entity may receive additional contributions for election campaign, as per paragraph 2 of this article, as follows:
 - 3.1. From an individual, an amount not exceeding two thousand (2,000) EUR;
 - 3.2. From a legal entity, an amount not exceeding ten thousand (10,000) EUR.
4. For the second round of mayoral elections, a certified political entity that competes in the second round may receive additional contributions for election campaign up to 50% of the amounts from individuals and legal entities, as per paragraph 3 of this article, i.e., one thousand (1,000) EUR from an individual and five thousand (5,000) EUR from a legal entity, regardless of whether the certified political entity has received funds from individuals and legal entities in the calendar year, as per paragraph 3 of this article.
5. A certified political entity competing in the second round of mayoral elections may receive contributions as described in paragraph 4 of this article after the certification of the first-round election results by the CEC.
6. If a certified political entity has received financial resources exceeding the amounts specified in this Regulation, it is required to return them to the source through the bank account within two (2) weeks from the date of receiving these funds and, in the same time, inform the Office.
7. Candidates for members of the Assembly of Republic of Kosovo, candidates for mayors, and candidates for municipal assemblies running under the list of a certified political entity cannot accept

any direct donations. Donations must be made solely through the certified political entity, as defined in paragraph 4 of Article 11 of the LFPE.

8. Independent candidates, as certified political entities, may receive donations directly.

Article 11 Monetary contributions

1. Certified political entities are required to include the following clear information for every contribution received:
 - 1.1. first and last name of the contributor (individual);
 - 1.2. address of the contributor (individual);
 - 1.3. personal identification number (individual);
 - 1.4. date of contribution (individual);
 - 1.5. business names (legal entity);
 - 1.6. name of business owner (natural person);
 - 1.7. name of beneficial owner of the business;
 - 1.8. main office address (legal entity);
 - 1.9. unique business number (legal entity);
 - 1.10. date of contribution (legal entity);
 - 1.11. declaration for the source of funds.
2. The contributor may declare that their contribution is given to the certified political entity or to one or more candidates of the certified political entity.
3. The political entity is required to include the information that the contribution is made for election campaign purposes, as per Appendix II.
4. Individuals or legal entities may make cash donations under fifty (50) EUR.

Article 12 Contributions in-kind

1. Certified political entities, for every in-kind contribution received, are required to include clear information by completing the form in Appendix III for acceptance of in-kind contributions, with the following details:
 - 1.1. Description of the goods or service;
 - 1.2. name of contributor, whether an individual or a legal entity;
 - 1.3. address of contributor, including the street name and municipality;
 - 1.4. personal identification number for individuals, or unique registration number for legal entities;

- 1.5. date when the contribution was given and time period of its use;
 - 1.6. total value in EUR, according to the amount presented in the declaration.
2. Services provided voluntarily by individuals to a political entity, by spending their time without compensation, will not be considered as contributions.

Article 13
Prohibition of financial assistance to certified political entities

1. Certified political entities and their candidates are prohibited from accepting financial assistance as specified in Article 10 of Regulation No. 06/2024 on Management and Financial Oversight of Political Entities.
2. If a certified political entity has received financial resources as defined in Article 10 of the Regulation No. 06/2024 on Management and Financial Oversight of Political Entities, it is required to return these funds through the bank account to the source of contribution within two (2) weeks from the date of receiving them, and inform the Office at the same time.

Article 14
The purpose of using financial resources in the election campaign

1. During the election campaign, certified political entities may use financial resources for any expenses related to campaign activities, including the following:
 - 1.1. meetings or forums of the highest executive bodies;
 - 1.2. meetings or forums of branches;
 - 1.3. activities related to the promotion of women and youth;
 - 1.4. activities of parliamentary groups;
 - 1.5. election campaign gatherings;
 - 1.6. media and digital campaign coverage;
 - 1.7. expenses for public opinion research;
 - 1.8. activities related to election campaign promotional materials;
 - 1.9. payments for office rents, including tax obligations;
 - 1.10. salaries, compensations, per diems, taxes, and contributions, including for observers;
 - 1.11. telephone and Internet expenses;
 - 1.12. expenses for utility services;

- 1.13. maintenance of equipment and premises;
 - 1.14. organization of workshops;
 - 1.15. excursions and cultural, recreational and sport activities;
 - 1.16. transport expenses;
 - 1.17. vehicle maintenance costs;
 - 1.18. office supplies;
 - 1.19. banking expenses, judicial fees, fines and enforcement services;
 - 1.20. representation expenses;
 - 1.21. other expenses related to the election campaign.
2. All political entities, when applying for certification, are required to have only one active bank account through which they will conduct bank transactions.
 3. If a certified political entity does not have a bank account, it must open one at a commercial bank within fifteen (15) days after certification by the CEC.

Article 15
Financial disclosure of the election campaign

1. The certified political entity is required to submit to the Office the campaign financial disclosure report, as per Appendix V, no later than thirty (30) calendar days after the certification of final results by the CEC, as specified in paragraph 1 of Article 41 of the LGE.
2. The campaign financial disclosure report must contain the following data:
 - 2.1. Data on the political entity;
 - 2.1.1. name of the political entity;
 - 2.1.2. acronym (if any);
 - 2.1.3. address of the main office of the political entity (street, number, postal code and municipality);
 - 2.1.4. reporting period
 - 2.1.5. tax registration number (NRF);

- 2.1.6. the name of the commercial bank and the bank account number.
- 2.2. Data of the authorized financial representative;
 - 2.2.1. first and last name;
 - 2.2.2. personal identification number;
 - 2.2.3. address of residence (street and number);
 - 2.2.4. contact telephone number;
 - 2.2.5. email address.
- 2.3. Data for the chairman of political entity;
 - 2.3.1. first and last name;
 - 2.3.2. personal identification number;
 - 2.3.3. address of residence (street name, number and municipality);
 - 2.3.4. municipality of residence;
 - 2.3.5. contact telephone number;
 - 2.3.6. e-mail address
- 2.4. In absence of the leader of certified political entity, the campaign financial disclosure report may be signed by a member of the highest executive body, with the authorization granted by the leader, or as provided in the statute, which must be signed and stamped.
 - 2.4.1. The signature of authorized person on behalf of the leader of political entity is valid only for the submission of the financial disclosure report of the election campaign. The leader of certified political entity remains responsible for the content of financial disclosure report of election campaign.
- 2.5. a balance sheet showing the assets, liabilities and equity of the entity as of the first and last day of the reporting period.
- 2.6. certification fee for certified political entities that are not represented in the Assembly of Kosovo;
- 2.7. political entity's income for the reporting period, including the source and date of all contributions
 - 2.7.1. For the monetary contributions received, the certified political entity must submit the following information and evidence: amount received, a note stating that the contribution

- is for election campaign purposes, a declaration signed by the contributor, a bank statement proving that the contribution was received through a bank transaction;
- 2.7.2. for contributions received in kind, the certified political entity must submit a declaration specifying the market value of each product or service donated to the political entity.
- 2.8. all expenditures, including campaign expenses incurred by the entity during the reporting period, including:
- 2.8.1. invoices and receipts for all expenses incurred by the entity towards another individual or legal entity, including the purpose of the payment and supporting documents when required;
 - 2.8.2. bank statements for the reporting period;
- 2.9. contracts, where the certified political entity is a party, including contracts related to the lease or purchase of movable and immovable property.
- 2.10. payroll for all staff paid during the election campaign, including per diems, taxes, and contributions;
- 2.11. the payment list for observers who are paid for monitoring the election day, including taxes;
- 2.12. bank statements for payments as outlined in sub-paragraphs 5 and 6 of this article;
3. financial disclosure for the campaign and electoral activities begins with the announcement of election date and ends on the election day, before the opening of polling centers.
 4. Every certified political entity, in its financial disclosure report for election campaign and electoral activities, must include not only the organizational election expenses but also expenses of candidates for parliament, candidates for mayors, and candidates for municipal assemblies.
 5. The election campaign expenses for candidates for parliament, candidates for mayors, and candidates for municipal assemblies are incurred by the political entity on whose behalf they are certified.
 6. Candidates for parliament, candidates for mayors, and candidates for municipal assemblies may receive in-kind contributions for expenses on their behalf, for social media, print media, visual media, fuel, promotional materials, and other expenses.
 7. In-kind contributions, as described in paragraph 6 of this article, must be disclosed by candidates to the political entity on whose behalf they are certified, and these contributions are reported as campaign expenses of the political entity.
 8. For the second round of elections, campaign financial disclosure includes the period up to election day, for those entities participating in elections.

9. After the certification of final results by the CEC, the Office is required to notify authorized representatives of certified political entities about the deadline for submitting campaign financial disclosure reports.
10. Certified political entities in local elections that do not participate in the second round of elections are required to submit their campaign financial disclosure reports to the Office no later than thirty (30) days after the certification of election results by the CEC.
11. The campaign financial disclosure reports must include the following data:
 - 11.1. The authorized financial representative and the chairman of political entity are required to sign a declaration stating that the information published in the campaign financial disclosure form is accurate, complete, and in accordance with the applicable laws and CEC rules. This declaration is attached as part of Appendix V.
12. The campaign financial disclosure report must be signed by the chairman of certified political entity, whether it is a coalition, a civic initiative, or an independent candidate, and authorization for signing cannot be transferred to other individuals.
13. After the certification of final results by the CEC, the Office is required to notify the authorized representatives of certified political entities about the deadline for submitting campaign financial disclosure reports.
14. If certified political entities registered in the political parties' register fail to submit the campaign financial disclosure report within the specified period, as stated in paragraph 1 of this article, in addition to imposing a fine, the Office recommends the CEC to suspend the political entity.
15. The political entity is required to submit the campaign financial disclosure report to the Office within fifteen (15) days of receiving the suspension decision.
16. If the political entity does not submit the campaign financial disclosure report within the deadline specified in the suspension decision, the CEC, based on the Office's recommendation, will decide to deregister the political entity from the register.
17. If the certified political entity that has won seats in the Assembly of the Republic of Kosovo does not submit the financial disclosure report for election campaign, the CEC will not transfer the financial resources from the Fund until the entity submits the report to the Office.
18. The campaign financial disclosure reports will be compared with monitoring reports. If financial disclosure reports contain discrepancies compared to the monitoring reports, the certified political entity will be given the opportunity to correct report and submit a revised version to the Office.

Article 16
Maintenance and retention of supporting documentation

1. The certified political entity must retain supporting documents related to the execution of election campaign activities, including invoices and receipts for all expenses incurred by the entity to another individual or legal entity, the purpose of payment, and supporting documents, when required.
2. Documents as described in paragraph 1 of this article must be retained for a period not exceeding seven (7) years, as specified in paragraph 6 of Article 41 of the LGE.

Article 17
Monitoring of the election campaign by the CEC

1. Monitoring of the election campaign begins thirty (30) days before the election day and ends with the opening of polling centers on the election day.
2. During the period specified in paragraph 1 of this article, monitoring of the election campaign will be conducted by the Office, through officials engaged in the municipalities of the Republic of Kosovo.
3. Throughout the election campaign period, the Office will monitor:
 - 3.1. organization of meetings, activities and campaign events;
 - 3.2. offices of certified political entities;
 - 3.3. billboards, posters and other promotional materials of certified political entities.
4. The monitor on a daily basis observes political events, gathers information about them, and ensures that the event is approved by the Municipal Election Commission (MEC).
5. For the monitoring of the election campaign, as outlined in paragraph 3 of this article, monitors in the municipalities of Republic of Kosovo must submit a written report, Annex VI, to the Office not later than one day after the monitored event.
6. The monitoring report must include:
 - 6.1. type of elections and the date of elections;
 - 6.2. name of the municipality where the monitoring took place;
 - 6.3. whether the event was approved by the MEC;
 - 6.4. name of the certified political entity;
 - 6.5. street name, building name and the location where the monitoring was carried out;
 - 6.6. description of the event that was monitored, depending on the type of monitoring,

- 6.6.1 for meetings, rallies, and other activities: all inventory, promotional materials and props, technological equipment (LED screens, stage, lighting, sound, etc.), transportation (buses), food, and beverages;
 - 6.6.2 for offices: location, inventory and office equipment;
 - 6.6.3 for promotional materials: quantity, type and compliance with the Code of Conduct.
- 6.7. images from the monitoring;
 - 6.8. name, surname and signature of the monitor;
 - 6.9. e-mail address and telephone contact number;
 - 6.10. exact duration of the monitoring period.
- 7. The monitoring reports will be used as information solely for the following purposes:
 - 7.1. recording and comparing with the data declared in the campaign financial disclosure report by the certified political entity;
 - 7.2. Gathering information and ensuring compliance with the Code of Conduct of the LGE and the CEC regulations..
 - 8. The Office may also request information from the Press Council of Kosovo (PCK).

Article 18
Monitoring and reporting by the Independent Media Commission

- 1. The Independent Media Commission (IMC) monitors the election campaigns of political entities and their candidates, as outlined in Chapter VIII of the LGE, as follows:
 - a. terrestrial audiovisual media (TV);
 - b. audiovisual media (TV) with distribution operator;
 - c. terrestrial audio media (Radio)
 - d. digital communication (online campaigns), including social networks;
 - e. print media.
- 2. After the certification of political entities by the CEC, the Office will send to IMC the data on certified political entities and certified candidates.
- 3. No later than ten (10) days after the voting day, the Office requests from the IMC reports with monitoring information, which include:

- 3.1. name of certified political entity;
 - 3.2. name of the media outlet that broadcast sponsored material;
 - 3.3. broadcast time;
 - 3.4. price;
 - 3.5. type of publication or broadcast;
 - 3.6. other data specified in the memorandum of understanding between CEC and IMC.
4. The monitoring reports received by the IMC will be used as information for the purpose of comparison with the data reported in the campaign financial disclosure report.
 5. The CEC and the IMC sign a memorandum of understanding, with the aim of implementing mutual obligations in monitoring the election campaign.

Article 19 **Financial control**

1. The campaign financial disclosure reports are audited in accordance with accounting standards applicable in the Republic of Kosovo.
2. The audit of election campaign financial disclosure reports is conducted by licensed legal auditors.
3. The Office selects licensed legal auditors who will audit the election campaign financial disclosure reports and act on behalf of the Office.
4. Following the selection of auditors as outlined in paragraph 3 of this article, the Office will designate the auditors responsible for auditing the political entity reports through a random draw and will assign three (3) additional auditors as reserves.
5. The Office may initiate a compliance verification for breaches of sworn statements by auditors, as per Appendix IV.
6. The certified political entity is required to fulfill the legal requirements outlined in paragraphs 6 and 7 of article 19 of the LFPE.
7. For the purpose of auditing campaign reports, legal auditors will be provided with campaign monitoring reports from the Office's monitors.
8. The auditor may conclude that the certified political entity has not fully cooperated, if:
 - 8.1. Access to political entity's premises where financial records are kept, is denied after three attempts, regardless of the reasons given by the political entity;

- 8.2. there is no response to requests, or requested documents are not provided within fifteen (15) days.
- 8.3. other instances of non-cooperation that hinder the completion of the audit
9. In cases of non-cooperation as described in paragraph 7 of this article, the auditor is required to provide evidence through written correspondence with the authorized representatives of political entity and inform the Office accordingly.
10. The Office investigates cases of non-cooperation and, if it confirms the auditor's conclusion regarding the certified political entity that has gained seats in the Assembly of Kosovo, it recommends that the CEC make a decision to deny the entity access to funds allocated from the Budget of the Republic of Kosovo for the following year.
11. The audit of election campaign financial disclosure reports takes place in the following time period:
 - 11.1. The audit of the election campaign financial disclosure reports must commence within forty-five (45) days following the certification of final results by the CEC
 - 11.2. the audit process until it is completed, is determined by the Office in agreement with the auditor and includes the following audit activities:
 - 11.2.1. initiation of the audit;
 - 11.2.2. preparation of preliminary audit reports;
 - 11.2.3. sending preliminary audit reports to authorized political entity representatives, including a period for comments;
 - 11.2.4. preparation of final reports;
 - 11.2.5. publication of final reports.
12. After the publication of the final audited campaign financial disclosure reports, the Office prepares a final report for the CEC, which includes findings from the audit process and recommendations made by the Office to further improve mechanisms for financing political entities, particularly in terms of increasing transparency and accountability. The report will include details regarding the imposition of fines.
13. For certified political entities, the Office submits the Final Audit Reports to the State Prosecutor's Office and/or other law enforcement agencies, including Anti-Corruption Agency, Financial Intelligence Unit, or Kosovo Tax Administration, if the suspicion of irregularities falls under the jurisdiction of one or more of the aforementioned institutions.

Article 20
Publication of election campaign financial disclosure reports

1. The Office is required to publish the election campaign financial disclosure reports on the official CEC website no later than fifteen (15) days from the date of receiving them.
2. Political entities represented in the Assembly of Kosovo, according to the results in the most recent elections, are required to publish the campaign financial disclosure reports on their functional websites no later than fifteen (15) days after submission to the Office.
3. Political entities that have won seats in the Assembly of the Republic of Kosovo and were not represented in the previous legislature are required to create a functional official website within thirty (30) days after the certification of results by the CEC, for the purpose of publishing the campaign financial disclosure reports.
4. The publication of the campaign financial disclosure reports by political entities and by the Office must be done in accordance with the protection of personal data as per the Law on the Protection of Personal Data

Article 21

Sanctioning provisions

1. The Office imposes fines in accordance with provisions of the LFPE and sub-legal acts, on political entities and their responsible individuals, candidates for mayors, other independent candidates, and any other legal or natural person who violates the LFPE and laws and other relevant sub-legal acts.
2. The responsible unit within the Office prepares recommendations for imposition of fines, based on which the Director of the Office makes the decision to impose the fines.
3. Proceeds collected from fines are deposited into the Budget of the Republic of Kosovo..
4. The imposition of a fine or any other sanction by the Office does not preclude the application of any criminal sanction or other consequences.
5. If the certified political entity, which benefits from financial resources allocated from the Fund for Supporting Political Entities (the Fund), has used these funds in violation of Article 4 of Regulation No. 06/2024 on Financial Management and Oversight of Political Entities, and Article 14 of this Regulation, it will be fined between five thousand (5,000) EUR and ten thousand (10,000) EUR.
6. Political entity authorized representatives, such as chairman of political entity and financial representative of political entity, as per paragraph 5 of this article, will each be fined one thousand (1,000) EUR.
7. Certified political entities that have two (2) or more bank accounts for financing election campaign in violation of Article 4 of the LFPE, provided they have conducted bank transactions during the campaign period, will be fined as follows:
 - 7.1. Political entities that receive financial resources from the Fund for Supporting Political Entities, as part of a coalition, will be fined eight thousand (8,000) EUR.

- 7.2. Political entities that are registered and certified in elections will be fined four thousand (4,000) EUR.
- 7.3. The political entity certified as a citizens initiative, coalition, or independent candidate will be fined four thousand (4,000) EUR.
8. Political entity authorized representatives, such as chairman of political entity and financial representative of political entity, as per paragraph 7 of this article, will each be fined one thousand (1,000) EUR.
9. If there are transactions exceeding five thousand (5,000) EUR in the second or more bank accounts during the campaign, the Office will conduct an inspection of that bank account.
10. A certified political entity that has not maintained records and has not issued receipts for membership payments, voluntary payments, non-financial contributions, loan payments, and in-kind contributions will be fined as follows:
 - 10.1. Certified political entities that have benefited from financial resources from the Fund will be fined between four thousand (4,000) EUR and ten thousand (10,000) EUR;
 - 10.2. Political entities that are registered and certified in elections will be fined four thousand (4,000) EUR.
 - 10.3. Certified political entities, whether a civic initiative, coalition, or independent candidate, will be fined four thousand (4,000) EUR
11. Political entity authorized representatives, such as chairman of political entity and financial representative of political entity, as per paragraph 10 of this article, will each be fined one thousand (1,000) EUR.
12. If the certified political entity exceeds the election campaign spending limit set by the CEC, it will be fined an amount equal to twice the exceeded value, but not less than four thousand (4,000) EUR.
13. Political entity authorized representatives, such as chairman of political entity and financial representative of political entity, as per paragraph 12 of this article, will each be fined one thousand (1,000) EUR.
14. A certified political entity that has submitted a campaign financial disclosure report with inaccurate and incomplete data, according to Article 41 of the LGE, will be fined as follows:
 - 14.1. Certified political entities that have benefited from financial resources from the Fund will be fined between four thousand (4,000) EUR and ten thousand (10,000) EUR;
 - 14.2. political entities that are registered and certified in elections will be fined four thousand (4,000) EUR.
 - 14.3. registered political entities, whether a citizen initiative, coalition, or independent candidate, will be fined four thousand (4,000) EUR.

15. Political entity authorized representatives, such as chairman of political entity and financial representative of political entity, as per paragraph 14 of this article, will each be fined one thousand (1,000) EUR.
16. A certified political entity that fails to submit the election campaign financial disclosure report within the deadline specified in paragraph 1 of Article 16 of this Regulation, will be fined five thousand (5,000) EUR.
17. Political entity authorized representatives, such as chairman of political entity and financial representative of political entity, as per paragraph 16 of this article, will each be fined one thousand (1,000) EUR.
18. If certified political entities do not provide auditors with access to their offices and records (documents) where data is maintained, they will be fined as follows:
 - 18.1. A certified political entity that has received financial resources from the Fund will be fined between four thousand (4,000) EUR and ten thousand (10,000) EUR;
 - 18.2. a certified political entity registered as a political entity will be fined four thousand (4,000) EUR;
 - 18.3. A certified political entity registered as a citizen initiative, coalition, or independent candidate will be fined four thousand (4,000) EUR.
19. Political entity authorized representatives, such as the chairman of political entity and financial representative of political entity, as per paragraph 18 of this article, will each be fined one thousand (1,000) EUR.
20. If the certified political entity has received a contribution in violation of Article 10 of this Regulation and has not taken actions to return the funds, as specified in paragraph 6 of Article 10 of this Regulation, it will be fined as follows
 - 20.1. For a donation received from an individual, the Office will impose a fine on the certified political entity of double the exceeded value, but not less than four thousand (4,000) EUR;
 - 20.2. For a donation received from a legal entity, the Office will impose a fine on the certified political entity of double the exceeded value, but not less than four thousand (4,000) EUR.
21. Political entity authorized representatives, such as the chairman of political entity and financial representative of political entity, as per paragraph 20 of this article, will each be fined one thousand (1,000) EUR.
22. A political entity that has received contributions from persons or institutions specified in Article 11 of the LFPE is obligated to return the funds to the contributor within two (2) weeks after receiving date and inform the Office

- 22.1. If there is evidence that financial resources have been received from terrorist organizations designated by international institutions or organizations with the aim of undermining the constitutional order, integrity, and sovereignty of the Republic of Kosovo, the Office will take action and notify the competent institutions for freezing the funds and for transferring them to the Budget of Republic of Kosovo.
23. If the political entity does not return the funds within the deadline specified in paragraph 22 of this article, the Office, in cooperation with other relevant institutions, will take actions to withdraw and transfer funds to the Budget of the Republic of Kosovo
24. Regardless of actions taken under paragraph 23 of this article, the political entity will be fined double the received amount, but not less than four thousand (4,000) EUR and not more than forty thousand (40,000) EUR
25. Two or more registered political parties, certified as a coalition, are required to equally share the amount of the fine for payment, as specified in paragraph 3 of Article 19 of the LGE
26. Each certified candidate on the citizens initiative list is responsible for the equal sharing of the fine for payment, as specified in paragraph 2 of Article 20 of the LGE.
27. Fines imposed under this article are to be paid individually by the authorized representatives of the political entity, depending on who the fine was imposed upon, and not from the financial resources of political entity.
28. Fines are imposed on physical and legal persons, as specified in paragraphs 27 and 28 of Article 15 of Regulation No. 06/2024 on Management and Financial Oversight of Political Entities.
29. A fine ranging from one thousand (1,000) EUR to ten thousand (10,000) EUR is imposed on the mayoral candidate, candidate for Assembly of the Republic of Kosovo, and candidate for Municipal Assembly, for violations outlined in paragraph 6 of Article 21 of the LFPE, as follows:
 - 29.1. If they have not declared in-kind contributions to political entity, as specified in paragraphs 6 and 7 of Article 15 of this Regulation, they will be fined one thousand (1,000) EUR;
 - 29.2. If it is proven that they received direct monetary donations, they will be fined twice the value received, but not less than one thousand (1,000) EUR and not more than ten thousand (10,000) EUR;
 - 29.3. If they have received financial or material assistance as specified in Article 11 of the LFPE, they will be fined not less than one thousand (1,000) EUR and not more than eight thousand (8,000) EUR.
30. The fines imposed on the mayoral candidate, candidate for Assembly of the Republic of Kosovo, and candidate for municipal assemblies, as specified in paragraph 29 of this article, must be paid individually and not from the financial resources of political entity

Article 22

Enforcement of fines

To enforce the fines for violations outlined in Article 21 of this Regulation, the provisions of Article 16 of Regulation No. 06/2024 on Financial Management and Oversight of Political Entities will be applied.

Article 23 Financial oversight

The provisions outlined in Article 17 of Regulation No. 06/2024 on Financial Management and Oversight of Political Entities also apply to certified political entities.

Article 24 Transitional and final provisions

1. Upon the entry into force of this Regulation, the Rule no. 07/2023 on Election Campaign and Notification of Political Events and Electoral Rules No. 12/2013 Limitation of Campaign Expenses and Financial Disclosure will be repealed.
2. The appendices below are integral part of this Regulation:
 - Appendix - I Public Gatherings form;
 - Appendix - II List of monetary contributors;
 - Appendix - III List of in-kind contributors;
 - Appendix - IV Statement under oath;
 - Appendix - V Election campaign financial disclosure;
 - Appendix - VI Election campaign monitoring report;
 - Appendix - VII Monitoring book.
3. No later than one (1) year after the entry into force of this Regulation, the Office will develop an electronic platform that provides for systematic recording and reporting of expenses by each political entity.

Article 25 Entry in to Force

This Regulation shall enter into force upon the adoption by the CEC

Kreshnik Radoniqi

Chairperson of the Central Election Commission