



**REPUBLIC OF ALBANIA**  
**CENTRAL ELECTIONS COMMISSION**

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**DECISION**

**ON ADOPTION OF STANDARDISED TEMPLATES OF THE AUDIT REPORT ON  
POLITICAL PARTIES FUNDING AND EXPENSES DURING THE CALENDAR  
YEAR, THE AUDIT REPORT ON POLITICAL PARTIES FUNDING AND  
EXPENSES DURING THE ELECTION CAMPAIGN AND THE MONITORING  
REPORT OF ELECTION CAMPAIGN**

The Central Elections Commission, in its meeting on 11.04.2019, in the presence of:

Klement	ZGURI -	Chairman
Denar	BIBA -	Deputy Chairman
Bledar	SKENDERI -	Member
Edlira	JORGAQI -	Member
Rezarta	BITRI -	Member

Reviewed the case with the following

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Decision no.152    Decision date 11.04.2019

“On adoption of standardized templates of the audit report on the political parties funding and expenses during the calendar year, the audit report on the political parties funding and expenses during the election campaign and the monitoring report of election campaign”.



**OBJECT:** On adoption of standardized formats of the audit report on the political parties funding and expenses during the calendar year, the audit report on the political parties funding and expenses during the election campaign and the monitoring report of election campaign.

**LEGAL REFERENCE** Article 21, item 1, article 91, item 1 of the law no. 10019, dated 29.12.2008 "The Electoral Code of the Republic of Albania" as amended, article 15/2, item 2, letter "a", article 23/2, article 24/4, of the law no. 8580, dated 17.02.2000, "The law on Political Parties", as amended.

The CEC, after reviewing the documentation submitted and hearing the discussions of representatives of political parties,

#### NOTES

Based on article 15/2, item 2, letter a, of the law no. 8580, dated 17.02.2000 "On political parties", as amended by the law. no 10374, dated 10.02.2011, The Central Elections Commission should draft and adopt the regulations on the report of funding, supervision and financial audit of the political parties as well as the standardized formats for the annual financial reporting.

Based on article 23/2, item 2 of the law no. 8580, dated 17.02.2000 "On Political parties", as amended, the Central Elections Commission appoints through a lot the licensed accounting experts for each political party, who will be auditing the funds benefited and spent by the political parties for the calendar year.

The audit report is delivered to the Central Election Commission, within the deadline set by the CEC decision on appointment of licensed accounting experts. After the application in practice of the financial reporting regulations by the licensed accounting experts, it was considered as necessary the adoption of a standardized format, focused on the content of the audit report for the annual report of the political party. This template aims to include all

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the financial transactions of each political party, made on annual basis, except for the transactions made during the election campaign, which are included in the election campaign funding report. The template also provides for reporting of actions prohibited by the law no.85080, dated 17.02.2000, "On political parties", as amended. The purpose is to have a comprehensive and transparent template regarding the funding of political parties.

Based on article 24/4 of the law no. 8580, dated 17.02.2000, "On political parties", as amended, the Central Elections Commission, no later than the starting date of the election campaign, determines by lot, a reasonable number of financial experts to conduct the monitoring of the election campaign of political parties including the activities, events and materials used by them during the election campaign. The monitoring report is filed with the CEC within the deadline stipulated in the appointment decision, but no later than 4 months after the announcement of the final elections result.

The reports elaborates fully all the activities, events and materials used by the political party during the election campaign and their cost.

Based on article 91 of the law no. 10019, dated 29.12.2008 "The Electoral Code of the Republic of Albania" as amended, no later than five days after the publication of the final elections result, the CEC, appoints through a lot, one or more licensed accounting experts to conduct the audit of the funds benefited or spent during the election campaign for each party.

The audit report is filed with the Central Elections Commission within the deadline set in the appointment decision.

After the application in practice of the rules on monitoring the election campaign and auditing report on the election campaign prepared by accounting experts, it was found that templates were needed for the monitoring reports and for the election campaign audits .

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**Model 1** contains the rules and the method of the audit reporting of the election campaign funding. This template of the audit report along with the template of the annual reports of the political parties guarantee a comprehensive information and with no duplications.

**Model 2** provides the rules and guidance for financial experts in order to establish a uniform and consolidated approach in the monitoring of election campaign. The aim is to develop standardized procedures in order to be able to compare different reports of the electoral subjects and to draft a monitoring instrument that could be shared among the auditors responsible for auditing the report on election campaign funding of the same electoral subject.

**Model 3** contains the rules and way of reporting of the political parties' annual reports. This template aims to include all the financial transactions made by each political party on annual basis, except for the transactions during the election campaign, which should be part of the report on election campaign financing report. The aim is to have a comprehensive and transparent picture of the party funding.

The adoption of the templates aims to:

- Increase transparency regarding the funds benefited and spent by the electoral subject for election campaign purposes, as the template contains detailed information on the revenues, expenses and restrictions. After drafting the format, it will be delivered to the CEC and will be published in the official CEC web page.
- Facilitate and unify the report of legal auditors on the funds received and spent during the calendar year or during the election campaign; facilitation and unification report of financial experts on the election campaign monitoring.
- Facilitate the processing of information by the special structure of the CEC in reviewing the financial reports and the carrying out the necessary verifications. The primary aim of these

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three templates is to help the auditors and financial experts in performing their tasks in a systematic, comprehensive and sustainable manner.

The adoption of these templates aims to assist the political parties and candidate to meet the legal requirements by accurately reporting their financial transactions. The filling of the templates will be done electronically and will be delivered to the CEC both in electronic and printed format.

The standardized templates are drafted in cooperation with the experts of NDI and CoE, and provide details on the structure of the annual audit report , of the monitoring and auditing of the election campaign.

The standardized formats provide guidance for the licensed accounting experts in order to create a sustainable and uniform methodology regarding the annual auditing monitoring and auditing of the election campaign. Before the adoption by the CEC of the standardized templates, consultative meetings were held with the finance officers of the political parties, representatives of civil society and legal auditors.

This version presented has incorporated all the suggestions and recommendations that emerged from the consultative meetings.

#### **FOR THIS REASON:**

Based on article 21, item 1, article 91, item 1 of the law no.10019, dated 29.12.2008 "The Electoral Code of the Republic of Albania", as amended , article 15/2, article 23/2, 24/4, of the law no. 8580, dated 17.02.2000," The law on political parties", as amended, the CEC:

#### **DECIDED:**

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1.To adopt the rules on the standardized format for the auditing of funds benefited and spent by political parties for the election campaign, according to the Model 1, attached.

2.To adopt the rules on the standardized format of the monitoring report of the election campaign, according to the model 2, attached.

3. To adopt the rules on the standardized format of the auditing of the funds benefited and spent by the political parties during the calendar year according to the model no.3, attached.

4. This decision comes immediately into effect.

5. This decision can be appealed in the Electoral College in Tirana Court of Appeals, within 5 days from its publication.

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