

Pursuant to Article 15.2 paragraph (1) of the Election Law of Bosnia and Herzegovina ("Official Gazette of BiH", No. 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 and 31 / 16), the Central Election Commission of Bosnia and Herzegovina, at its 3rd session, held on 25 January 2018, adopted the following

RULEBOOK
on pre-election and post-election financial statements of independent candidates

CHAPTER I INTRODUCTORY NOTES

Article 1
(Application)

This Rulebook regulates the manner of submitting the financial statements, the content and the form of financial reports and the control of the financial reports of independent candidates, who participate in the elections, and the reports are mandatory submitted to the Central Election Commission of Bosnia and Herzegovina (hereinafter: the Central Election Commission of BiH).

Article 2
(Scope of application)

The provisions of this Rulebook apply to all independent candidates who participate in the elections for the authorities of Bosnia and Herzegovina (hereinafter: BiH).

POGLAVLJE II. NAČIN PODNOŠENJA FINANSIJSKIH IZVJEŠTAJA

Article 3
(Financial report/statement)

(1) Independent candidates who participate in elections for BiH authorities at all levels are obliged to submit the following to the BiH Central Election Commission:

- a) a financial report covering a period beginning three months before the date of filing the application for certification and ending on the date of filing the application for certification;
- a) additional financial report for the period from the date of submission of the application for certification until the day of the verification of the election results.

(2) Independent candidates who participate in elections submit financial statements in hard copy to the Central Election Commission of BiH.

(3) The Central Election Commission of BiH may request from independent candidates to file additional financial reports, documents, explanations and information, if it considers them necessary for the full and accurate performance of the audit.

Article 4
(Deadlines)

(1) The financial report referred to in Article 3, paragraph 1, item a) of this Rulebook shall be submitted by all independent candidates at the time of submitting the application for the certification for participation in the elections.

(2) The financial report referred to in Article 3, paragraph 1, item b) of this Rulebook shall be submitted by all independent candidates who participated in the elections within 30 days from the date when the Central Election Commission of BiH publishes the final election results.

Article 5
(Forms)

(1) The financial statements referred to in Article 3, paragraph (1) items a) and b) of this Rulebook shall be submitted by the independent candidate on the forms determined by these Rules. These are as follows:

- a) Data on an independent candidate
Form N1
 - b) Overview of cash flow turnover
 - 1) Turnover overview of an independent candidate's current account Form N2
 - 2) overview of the cash register turnover
Form N2.1
 - c) Sources of funding for an independent candidate
Form N3
 - 1) voluntary contributions of natural persons exceeding 100 KM Form N3-a
 - 2) voluntary contributions of legal entities exceeding 100 KM Form N3-b
 - 3) non-monetary donations and accounts that the candidate was not obliged to settle
Form N3-c
 - 4) income from the budget Form N3-d
 - 5) Income from the sale of propaganda materials and income from the organization of events
Form N3-e
 - d) Expenditures of an independent candidate
Form N4
 - 1) overhead-administrative and other expenses
Form N4.1.
 - 2) propaganda costs Form N4.2.
 - e) Obligations of an independent candidate Form N5
- (3) Forms must be filled correctly and precisely.
- (4) The accuracy and completeness of the data in each form shall be confirmed by the signature by an independent candidate or other authorized person.

Article 6
(Confirmation of the received contribution)

- (1) An independent candidate is obliged to issue a certificate to each natural and legal person (hereinafter: the donor) from which he received the contribution containing. The certificate shall include the following information: serial number of the certificate, total amount of contribution, first and last name / donor's name, personal identification number / identification donor's number, address and place of residence of the donor, date of payment, date of issue of the certificate and signature of the authorized person.
- (2) The certificate referred to in paragraph (1) of this Article shall be issued in two (2) copies, one copy being given to the donor and the other one to the independent candidate.
- (3) The Central Election Commission of BiH may require an independent candidate to submit copies of issued certificates.

CHAPTER III CONTENT AND FORM OF FINANCIAL REPORTS OF INDEPENDENT CANDIDATES

Article 7
(Filling out forms)

- (1) When filing a financial report, an independent candidate is required to fill in all the forms specified in Article 5 of this Rulebook.
- (2) An independent candidate is responsible for the accuracy of the data presented in the report.

Article 8
(Data)

- (1) In all forms from Article 5 of this Rulebook, in the upper right corner there is a space for entering data on the number of pages of the form.

(2) In Form N1, Independent Candidate Data, in the upper right corner there is a space for entering the following data:

- a) code of an independent candidate, determined and registered by the Central Election Commission of BiH,
- b) name of the financial report, and
- c) reporting period for which the report is submitted.

Article 9
(Data on an independent candidate)

In Form N1, Data on Independent Candidate, all data on the Independent Candidate to whom the Financial Report relates is entered:

- a) name and surname,
- b) unique identification number or personal identification number,
- c) address, telephone, fax and e-mail, and
- d) authorized person for the financial statements: first and last name, address, telephone, fax and e-mail.

Article 10
(Current account turnover overview)

In Form N2, Current account turnover overview, the following data is entered:

- a) account number,
- b) name of the bank,
- c) balance of the account at the beginning of the reporting period for which the financial statement is submitted, or if the account is opened after that date, the balance on the opening day of the account,
- d) total turnover without initial balance (for the reporting period),
- e) total output turnover (for the reporting period) and
- f) balance of the account at the end of the reporting period for which the report is submitted, or in the event that the account was previously closed, until the account closing time.

Article 11
(Cash balance overview)

In Form N2.1, Cashier's balance overview, the following data is entered:

- a) cash balance at the beginning of the period,
- b) total input into the cash register,
- c) total output from the cash register and
- d) cash balance at the end of the period.

Article 12
(Sources of funding)

(1) In Form N3, Sources of financing, the following data is entered:

1. Total income of an independent candidate - N3.1. *Total income of an independent candidate:*

- a) Contributions of natural persons (details in Form N3-a) total amount collected in KM
- b) Contributions of legal entities (details in Form N3-b) total amount collected in KM
- c) Income from gifts and services that the independent candidate was not obliged to settle (details in Form N3-c) the total amount of revenues on this basis in KM
- d) Revenue from the budget (details in Form N3-d) the total amount of revenues on this basis in KM
- e) Income from the sale of propaganda material and income from the organization of events (details in Form N3) total amount of revenues on this basis in KM
- f) Total income of an independent candidate in KM in the reporting period on all grounds.

2. Other income and others - N3.2 *Other income:*

- 1) Total amount of other revenues in the reporting period in KM.

(2) If an independent candidate does not have the data from which the donor's identity can be identified, the donor shall be deemed an anonymous donor in relation to the independent candidate.

(3) If an independent candidate earns income that is not covered by paragraph (1) of Article 12 of this Rulebook or benefits from activities of entities that are in any way connected with an independent candidate or are under his control, such income shall be disclosed in Form N3.2 Other income of the financial report.

Article 13
(Contributions of natural persons)

In the Form N3, Contributions of natural persons, the following data is entered:

- a) total amount of the contributions which individual value is less than 100,00 KM,
- b) surname and name of the donor whose contribution is greater than 100,00 KM, the number of the certificate referred to in Article 6 of this Rulebook, the date when the attachment is given and the amount of the contributions,
- c) total amount of all contributions of natural persons.

Article 14
(Contributions of legal entities)

In Form N3-b, Contributions of legal entities, the following data is entered:

- a) the total amount of the contributions whose individual value is less than 100,00 KM,
- b) the name of the legal entity which contribution is greater than 100,00 KM, the number of the certificate referred to in Article 6 of this Rulebook, the date when the contribution is given and the amount of the contribution, and
- c) total amount of all contributions of legal entities.

Article 15
(Non-cash donations and accounts that the independent candidate was not obliged to settle)

In Form N3-c, Non-monetary donations and accounts that an independent candidate was not obliged to settle, the following data is entered:

- a) name and surname / donor's name,
- b) type of gift or service,
- c) date of the received gift or service,
- d) total value of the gift or service, and
- e) value that the independent candidate was not obliged to settle.

Article 16
(Income from the budget)

(1) In Form N3-d, Revenue/Income from the budget, there are recorded all funds from the budget of all levels of government received by the independent candidate in the reporting period.

(2) The following information is entered in this form:

- a) name of the level of authority,
- b) number and date of decision, and
- c) total amount of revenue/income.

Article 17
(Revenues from the sale of advertising material)

In Form N3, Income from the sale of propaganda material and income from the organization of events, the following data is entered:

- a) type of income, such as:
 - revenues from the sale of propaganda material
 - revenues from organizing events;
- b) total amount of realized income.

Article 18
(Expenditures of an independent candidate)

- (1) Expenditure data is presented in the Form N4 by the independent candidate.
- (2) In Form N4, Independent Candidate's Expenditures, the following data is entered:
- a) administrative-administrative and other costs expressed in KM (details in Form N4.1),
 - b) propaganda costs (details in Form N4.2.)
 - c) total expenditures in the reporting period on all grounds.

Article 19
(Overhead- administrative and other expenses)

- (1) In Form N4.1, Overhead-administrative expenses and other costs (all costs except propaganda costs are entered) the following data is entered:
- a) type of cost
 - b) amount.
- (2) If an independent candidate realizes the costs of acquiring propaganda materials intended for the sale and organization of events, he must submit a special specification along with Form N4-1, which will include: the amount and type of costs incurred and other facts proving that the realized cost was incurred for the purpose of generating income of the independent candidate.

Article 20
(Marketing costs)

- (1) In Form N4.2, Propaganda Expenses, the following data is entered:
- a) cost type: cost of printing posters, billboard posting costs, printing costs of pre-election advertisements, announcements, declarations, etc. in public gazettes, costs of organizing and maintaining pre-election rallies, costs of printing, reproduction and sending electoral material to voters and other propaganda costs; and
 - b) amount.

Article 21
(Obligations of an independent candidate)

- (1) In Form N5, Obligations of an independent candidate, the following data is entered:
- a) Total liabilities for loans and borrowings - N5.1. Obligations of an independent candidate on loans and borrowings:
 - 1) name of the creditor or borrower,
 - 2) amount of the loan or borrowing,
 - 3) date of realization of the loan or borrowings,
 - 4) repayment period of the loan or borrowings, and
 - 5) amount of the obligation on the basis of a loan or borrowing as at particular day.
 - b) Total debt obligations - N5.2. Other obligations:
 - 1) name of the creditor or obligation,
 - 2) date of commencement of the obligation,
 - 3) deadline for payment of the obligation and
 - 4) amount of obligation as at given day.
- (2) In Form N5.2. Other obligations include data on obligations of an independent candidate at the end of the reporting period on the following basis: outstanding obligations towards suppliers (natural and legal persons), obligations on fees, taxes, contributions and other.
- (3) The Central Election Commission of BiH may request an independent candidate to provide copies of debt documents on the basis of loans, borrowings or any other basis.

CHAPTER IV CONTROL OF FINANCIAL STATEMENTS

Article 22 (Audit Office)

The Audit Office, when reviewing the financial statements of independent candidates, shall determine:

- a) whether the report has been submitted on the prescribed forms referred to in this Rulebook,
- b) whether the forms are properly filled,
- c) whether the forms are complete (comprehensive),
- d) whether the report includes all business changes,
- e) whether analytical records are properly collected,
- f) whether the data in the report is correctly classified according to the forms, and
- g) whether the report was delivered in a timely manner, ie within the prescribed deadline.

Article 23 (Central Election Commission of BiH)

If the Central Election Commission of BiH finds that an independent candidate 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 these Rules, prior to imposing a sentence or taking an administrative measure, will seek to achieve that the independent candidate found to have violated the provisions of the said laws and this Rulebook, voluntarily proceeds and removes the detected irregularities, if they are removable.

Article 24 (Sanctions and administrative measures)

If an independent candidate fails to comply with the provisions of Article 23 of this Rulebook and if it is established that an independent candidate has violated the provisions of Chapter 15 of the Election Law of BiH, and the Audit Office finds that an independent candidate has violated the provisions of the said law and this Rulebook, it shall propose that the Central Election Commission of BiH impose a sanction on the independent candidate or to take the appropriate administrative measure.

CHAPTER V MANNER OF PUBLIC ACCESS TO INFORMATION CONTAINED IN POST-ELECTION FINANCIAL STATEMENTS

Article 25 (Campaign expenses)

(1) The Central Election Commission of BiH on its website publishes data on the maximum permissible amount of campaign costs in accordance with the Election Law of BiH and data on the campaign costs reported in the post-election financial reports of independent candidates.

(2) Excerpts from the post-election financial reports of independent candidates on sources of funding of independent candidates and the cost of election propaganda on the form N4.2. post-election financial reports of all independent candidates who participated in the elections submitted to the Central Election Commission of BiH are published on the website of the Central Election Commission of BiH.

Article 26 (Entry into force and publication in official gazettes)

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

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President
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