

BOSNA I HERCEGOVINA
CENTRALNA IZBORNA KOMISIJA
SREDIŠNJE IZBORNO POVJERENSTVO



БОСНА И ХЕРЦЕГОВИНА
ЦЕНТРАЛНА ИЗБОРНА КОМИСИЈА

RULEBOOK
on pre-election and post-election financial statements of independent
candidates
(Unofficial consolidated text)

Sarajevo, January 2022

Pursuant to Article 15.2, paragraph (1) of the Election Law of Bosnia and Herzegovina (Official Gazette of BiH, nos. 23/01, 7/02, 9/02, 20/02, 25/02, 4/04, 20/04, 25/05, 52/05, 65/05, 77/05, 11/06, 24/06, 32/07, 33/08, 37/08, 32/10, 18/13, 7/14, 31/16 and 41/20), the Cantal Election Commission has at its 1st session held on January 13, 2022, passed the following

RULEBOOK
on pre-election and post-election financial statements of independent candidates
(Unofficial consolidated text)¹

CHAPTER I. INTRODUCTION

Article 1
(Application)

This Rulebook shall regulate the method of submission of financial statements, contents and form of the financial statements and control of the financial statements of independent candidates participating in the elections and are obligated to submit the statements to the Central Election Commission of Bosnia and Herzegovina (hereinafter: BiH Central Election Commission).

Article 2
(Scope of application)

Provisions of this Rulebook shall apply to all independent candidates participating in the elections for bodies of authority of Bosnia and Herzegovina (hereinafter: BiH).

CHAPTER II. THE METHOD OF SUBMISSION OF FINANCIAL STATEMENTS

Article 3
(Financial statement)

(1) Independent candidates participating in the elections for the BiH bodies of authority at all levels shall submit to the BiH Central Election Commission the following:

- a) Financial statement encompassing the period three months before submission of the application for certification and ending with the day of submission of the application for certification, and

¹ The unofficial consolidated text contains the Rulebook on pre-election and post-election financial statements of independent candidates (Official Gazette of BiH, No. 10/18) and the Rulebook the Rulebook on pre-election and post-election financial statements of independent candidates, no. 03-02-2-65-1/22 of January 13, 2022 - **marked in bold.**

This unofficial consolidated text is for internal use only and may not be referred to during official use.

- b) Additional financial statement for the period from the day of submission of application for certification until the day of certification of the election results.

(2) The independent candidates participating in the election shall submit financial statements to the BiH Central Commission in hard copy.

(3) BiH Central Election Commission may ask independent candidates for additional financial statements, documents, explanations and information if it finds these documents to be necessary for a complete and accurate conduct of the audit.

Article 4 (Deadlines)

(1) Financial statements in Article 3, paragraph (1), point a) of this Rulebook shall be submitted by all independent candidates at the time of submission of the application for certification to participate in the elections.

(2) Financial statements in Article 3, paragraph (1), point b) of this Rulebook shall be submitted by all independent candidates, who participated in the elections, 30 days following the announcement of final election results by the BiH Central Election Commission.

Article 5 (Forms)

(1) Financial statements in Article 3, paragraph (1), points a) and b) of this Rulebook shall be submitted by independent candidates on forms set forth by this Rulebook on. Those are:

- | | |
|--|-----------|
| a) Information on independent candidate | Form N1 |
| a) Transaction account turnover overview | |
| 1) Overview of activities on independent candidates' transaction account | Form N2 |
| 2) Overview of activities on imprest account | Form N2.1 |
| b) Independent candidate's sources of funding | Form N3 |
| 1) Contributions of natural persons exceeding 100 KM | Form N3-a |
| 2) Contributions of legal entities exceeding 100 KM | Form N3-b |
| 3) Non-financial donations and invoices that independent candidate was not obligated to settle | Form N3-c |
| 6) Incomes from the budget | Form 3-d |
| 7) Incomes from, selling propaganda material and organizing party events | Form 3-e |
| c) Expenditures of independent candidate | Form N4 |
| 1) Overhead and operating costs | Form N4.1 |
| 2) Marketing costs | Form N4.2 |
| e) Independent candidate's liabilities | Form N5 |

(3) The forms shall be filled out accurately and precisely.

(4) Accuracy and completeness of the data in each Form shall be certified by the signature of the independent candidate or other person authorized by the independent candidate.

Article 6
(Confirmation of received donation)

(1) The independent candidate shall issue a certificate to each natural and legal person (hereinafter: donor) from which he received donation. The certificate shall contain the following information: serial number of the certificate, total amount of donation, name and surname/name of the donor, personal document number/ donor identification number, address and place of residence/seat of the donor, date of payment, date of issuance 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 of which shall be given to the donor, and the other shall be retained by the independent candidate.

(3) The BiH Central Election Commission may request that an independent candidate submit copies of issued certificates.

CHAPTER III. CONTENTS AND FORM OF FINANCIAL STATEMENT OF INDEPENDENT CANDIDATE

Article 7
(Completing the forms)

(1) When submitting financial statement, independent candidate shall complete all forms set forth in Article 5 of this Rulebook.

(2) Accuracy of the data given in the statement shall be the responsibility of the independent candidate.

Article 8
(Information)

(1) All forms referred to in Article 5 of this Rulebook have is a space for entering data on the number of pages of the form in the upper right corner.

(2) In the form N1, *Information on the independent candidate*, there is a space in the upper right corner for entering the following information:

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

Article 9
(Information on independent candidate)

In form N1, Data on the independent candidate, all data on the independent candidate to whom the financial report refers are entered, as follows:

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

Article 10
(Transaction account turnover overview)

The following data is entered in Form N2, *Transaction account turnover overview*:

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

Article 11
(Overview of activities on imprest account)

The following information is entered in Form N2.1, *Overview of activities on imprest account*:

- a) balance at the beginning of the period,
- b) total imprest account inflow,
- c) total imprest account outflow,
- d) imprest account balance at the end of the period.

Article 12
(Sources of funding)

(1) The following data shall be entered into the Form N3 *Sources of funding*:

1. Total revenues of an independent candidate - N3.1. Total revenues of independent candidate:

- a) Donations by natural persons (details in form N3-a)
Total amount charged in KM,
- b) Donations by legal entities (details in form N3-b)
Total amount charged in KM

- c) Incomes from the gifts and services that independent candidate was not obligated to settle (details in form N3-c)
Total amount of incomes in KM
- d) Revenues from the budget (details in Form N3-d)
Total amount of incomes in KM
- e) Revenues from selling of propaganda material and organization of party rallies/events (details in form N3-e)
Total amount of incomes in KM
- f) Total incomes of the independent candidates in KM during the reporting period for all points.

2. Other revenues and other - N3.2 *Other revenues*:

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

(2) If the independent candidate does not have data from which the identity of the donor can be established, it will be considered that an anonymous donor donated to the party.

(3) If an independent candidate generates revenue not covered by paragraph (1) of Article 12 of the Rulebook or benefits from the activities of entities that are in any way related to or under the control of the independent candidates, the independent candidate shall report such revenues in Form 3.2 *Other revenues* of the financial statement.

Article 13

(Donations by natural persons)

The following data shall be entered into Form N3-a *Donations by natural persons*:

- a) Total amount of donations whose individual value is under 100 KM,
- b) Surname and name of the donor whose donation exceeds 100 KM, number of confirmation note referred to in Article 6 of this Rulebook, date of donation receipt and amount of the donation, and
- c) The total amount of all donations by natural persons.

Article 14

(Donations by legal entities)

The following data shall be entered into Form N3-b *Donations by legal entities*:

- a) Total amount of donations whose individual value is under 100 KM,
- b) Surname and name of the donor whose donation exceeds 100 KM, number of confirmation note referred to in Article 6 of this Rulebook, date of donation receipt and amount of the donation, and
- c) The total amount of all donations by legal entities.

Article 15

(Non-financial donations and invoices that independent candidates was not obligated to settle)

The following data shall be entered into Form N3-c *Non-financial donations and invoices that independent candidates was not obligated to settle*:

- a) name and last name/name of donator,
- b) type of gift or service,
- c) date of receipt of gift or service,
- d) total value of gift or service and
- e) value that independent candidate was not obligated to pay.

Article 16
(Revenues from the budget)

(1) Form N3-d *Revenues from the budget*, shall include all funds allocated from the budgets of all the levels of authority received by the independent candidate in the reporting period.

(2) Following data shall be entered into this Form:

- a) Level of authority,
- b) Number and date of the decision and
- c) Total amount of the revenues.

Article 17
(Revenues from selling of propaganda material)

The following data shall be entered into Form N3-e *Revenues from selling of propaganda material and organization of rallies*:

- a) type of revenue, as follows
 - revenues from selling of propaganda materials.
 - revenues from organization of rallies/events
- b) amount of revenues generates.

Article 18
(Expenditures of independent candidate)

(1) An independent candidate shall present its expenditures in Form N4.

(2) The following data shall be entered into Form 4 *Expenditures of an independent candidate*:

- a) Overhead and other expenses in KM (details in Form N4.1),
- b) Costs of propaganda (details in Form N4.2) and
- c) Total expenditures in the reporting period on all bases.

Article 19
(Overhead and other expenses)

(1) The following data shall be entered into Form N4.1 *overhead and other expenses* (all expenses except the costs of propaganda):

- a) Type of expenses, and
- b) Amount.

(2) If an independent candidate incurs costs from acquisition of propaganda material intended for sale and organization of events, the independent candidate is obliged to submit a special specification with Form N4-1 which will contain: amount and type of realized cost and other facts proving that the realized expense was incurred for the purpose of generating the revenues of the independent candidate.

Article 20 **(Costs of propaganda)**

The following data shall be entered into Form N4.2 *Costs of propaganda*:

- a) **type of costs as follows:**
 - 1) **costs of printing of posters and placarding,**
 - 2) **costs of advertisements in print and electronic media,**
 - 3) **costs of internet advertising,**
 - 4) **costs of organization and administration of pre-election rallies**
 - 5) **costs of printing, reproduction and delivery of pre-election material which is sent to the voters, and**
- b) **amount.**

(2) The costs of printing posters and placarding shall entail the costs of making all types of posters, banners, billboards, their distribution, installation and placarding.

(3) The advertising costs in print and electronic media shall entail the costs of printing pre-election advertisements, announcements, announcements, etc. in print media and advertising costs on radio and television (advertisements, public invitations, videos and any other type of promotion).

(4) The costs of Internet advertising shall entail the costs of advertising through Internet portals, social networks (Facebook, YouTube, Instagram, Twitter, etc.), Viber, etc.

(5) The costs of organizing and holding pre-election rallies, the costs of renting space for rallies, costs of sound system, costs of transport to pre-election rallies, costs of fees for the hider participants (announcers, pop artists, actors, orchestras, cultural and artistic societies, etc.) and other costs related to the organization of the rallies/events.

(6) The costs of printing, reproducing and sending pre-election material to voters shall entail the cost of material sent to voters' addresses by mail or through activists, distributed through stands and at pre-election rallies.

(7) Other propaganda costs shall mean all costs incurred for the purpose of the election campaign, which are not classified in the previous groups, such as: entertainment and catering costs, travel costs, employment contract costs for persons engaged for the election campaign, fuel costs, etc.

Article 21 **(Liabilities of independent candidate)**

(1) The following data shall be entered into Form N5 *Liabilities of independent candidate*:

a) Total liabilities per credits and loans- N5.1 Independent candidate's liabilities per credits and loans:

- 1) Name of creditor or loaner,
- 2) Amount of credit or loan,
- 3) date of credit or loan realization,
- 4) Loan or credit payment deadline,
- 5) amount of the liability under credit or loan on a certain date

b) Total debt liabilities- N5.2 Other liabilities:

- 1) name of the trustee or liability,
- 2) date of debt incurred,
- 3) deadline for payment, and
- 4) amount of liability on a certain date.

(2) In Form N5.2. *Other liabilities* are entered data on the liabilities of the independent candidate on the following bases: outstanding liabilities to suppliers (individuals and legal entities), liabilities based on salaries and allowances, taxes, contributions and others.

(3) The BiH Central Election Commission may request from an independent candidate to deliver copies of documents on debts under credits, loans or similar.

CHAPTER IV. CONTROL OF THE FINANCIAL STATEMENTS

Article 22 (Audit Service)

(1) When reviewing the financial statement of independent candidates, the Audit Office shall establish if:

- a) the statement was submitted on prescribed forms referred to in this Rulebook,
- b) the forms were duly completed,
- c) the forms are complete (comprehensive),
- d) the statement includes all business changes,
- e) the analytic records were accurately totaled,
- f) the data in the statement were correctly categorized by forms and
- g) the statement was submitted on time that is within the prescribed deadline.

Article 23 (BiH Central Election Commission)

If the BiH Central Election Commission finds that an independent candidates failed to act in accordance with provisions of the Law on political party financing, provisions of Chapter 15 of the BiH Election Law and this Rulebook, and before the BiH Central Election Commission pronounces a penalty or undertakes administrative measures, it shall try to get the independent candidates found in breach of the provisions of the abovementioned laws and this Rulebook, to act voluntarily and, if possible, to remedy observed deficiencies, if remediable.

Article 24
(Sanctions and administrative measures)

If an independent candidates fails to act according to provisions of Article 23 of this Rulebook, and if it is found that the independent candidate violated provisions of Chapter 15 of the BiH Election Law and if the Audit Office establishes that the independent candidates violated provisions of the mentioned Law and this Rulebook, it shall recommend the BiH Central Election Commission to pronounce a sanction or to undertake appropriate administrative measure.

CHAPTER V. PUBLIC DISCLOSURE OF INFORMATION CONTAINED IN THE POST-ELECTION FINANCIAL STATEMENTS

Article 25
(Costs of campaign)

(1) The BiH Central Election Commission shall on its website publish information about maximum allowed costs of election campaign in line with the BiH Election Law, as well as information about campaign costs that were presented in the post-election financial statements of independent candidates.

(2) Post-election financial statements of all independent candidates who participated in the elections, which were submitted to the BiH Central Election Commission, shall be published on the website of the BiH Central Election Commission within 30 (thirty) days from the expiry of deadline for submission of financial statements.

Article 26
(Regulations covered by this Rulebook)

This Rulebook includes the Rulebook on pre-election and post-election financial reports of independent candidates (Official Gazette of BiH, no. 10/182) and the Rulebook amending the Rulebook on pre-election and post-election financial reports of independent candidates, number 03-02-2-65-1/22of January 13, 2022.

Article 27
(Publication)

This Rulebook shall be published on the website of the BiH Central Election Commission.

Number: 03-02-2-65-2/22
Sarajevo, January 13, 2022

President

Željko Bakalar