

Pursuant to Article 15.2, paragraph (1) of the BiH Election Law ("Official Gazette of Bosnia and Herzegovina" number: 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 3<sup>rd</sup> session held on 25 January 2018 adopted the following

**RULEBOOK**  
**on pre-election and post-election financial statements of political parties**

**Chapter I. INTRODUCTORY NOTES**

**Article 1**  
**(Application)**

This Rulebook shall regulate the manner of filing financial statements, contents and form of the financial statements and control of the financial statements of political parties participating in the elections, which are obligated to submit reports to the Central Election Commission of Bosnia and Herzegovina (hereinafter: Central Election Commission of BiH).

**Article 2**  
**(Scope of application)**

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

**CHAPTER II**  
**MANNER FOR FILING THE FINANCIAL STATEMENTS**

**Article 3**  
**(Financial statement)**

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

- a) Financial statement encompassing the period three months before filing of the application for certification and ending with the day of filing application for certification;
- b) Additional financial statement for the period from the day of filing application for certification until the day of certification of the election results.

(2) The political subject shall submit financial statements referred to in paragraph (1) of this Article to the Central Election Commission of BiH in hard copy via the FI CIK BIH application (hereinafter: Application). Certificates / Confirmation of the submitted financial report and printed forms of the financial report in PDF format, certified by the signature of the authorized person and seal of the political party, shall be submitted by the political parties to the Central Election Commission of BiH and in hard copy.

(3) The Central Election Commission of BiH may ask political subjects 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 political subjects at the time of filing 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 political subjects that 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 political subjects on forms prescribed by Article 5 of the Rulebook on annual financial statements of political parties and which are an integral part of this Rulebook. Those are:

a) General information on political party

Form 1

1) Territorial structure of political party Form 1.1.

b) Transaction account turnover of a political party

1) Overview of political party's transaction accounts turnover Form 2

2) Overview of cash register's turnover Form 2.1.

c) Political party's sources of funding and overview of incomes by organizational units of the party

Form 3

1) Contributions of natural persons exceeding 100 KM

Form 3-a

2) Contributions of legal entities exceeding 100 KM

Form 3-b

3) Incomes from the property of the party

Form 3-c

4) Income from legal entities owned by the party

Form 3-d

5) Non-financial donations and invoices that party was not obligated to settle

Form 3-e

6) Incomes from the budget Form 3-f

7) Incomes from publishing activities, selling propaganda material and organizing party events  
Form 3-g

d) Expenditures of political party and overview of expenditures by organizational units of the party

Form 4

1) Overhead and operating costs

Form 4.1.

2) Marketing costs

Form 4.2.

e) Political party's obligations

Form 5

(2) The forms shall be filled out accurately, precisely and clearly.

(3) Accuracy and completeness of the data in each Form shall be certified by the signature of the political subjects (for a political party it is the president or another authorized person).

(4) After the political party enters the data into the forms of pre-election and post-election financial reports in the application, it is obliged to submit the pre-election and post-election financial report to the Central Election Commission of BiH, as well as the certificate on the submitted report containing the following data: name of the political party; party code determined by the Central Election Commission of BiH; type of report; reporting period; name and surname of the person who entered the data into the financial report and the date of the submission of the report.

**CHAPTER III  
CONTENTS AND FORM OF POLITICAL SUBJECTS' FINANCIAL STATEMENT**

**Article 6  
(Completing the forms)**

- (1) When submitting financial statement, political subjects shall submit all forms set in Article 5 of this Rulebook.
- (2) Accuracy of the data given in the statement shall be the responsibility of the political subjects (for the political party: the president of the party or another authorized person who by his/her signature verifies the form).

**CHAPTER IV  
CONTROL OF THE FINANCIAL STATEMENTS**

**Article 7  
(Audit office)**

- (1) The Audit Office, when reviewing the financial reports of political parties, determines the following:
  - a) the statement was submitted on prescribed forms 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.
- (2) Review, control and audit of the financial statement shall be done in accordance with the Rulebook on administrative procedures of review, control and audit of the political parties' financial statements.

**Article 8  
(Central Election Commission of BiH)**

If the BiH Central Election Commission finds that political subjects did not 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 Central Election Commission of BiH pronounces a penalty or undertakes administrative measures, it shall try to get all political subjects, which were found in breach of the provisions of the abovementioned laws and this Rulebook, to act voluntarily and, if possible, to remove the observed irregularities.

**Article 9  
(Sanctions and administrative measures)**

If political subjects fail to act according to provisions of Article 8 of this Rulebook, and if it is found that the political subject violated provisions of Chapter 15 of the BiH Election Law and if the Audit Office establishes that the political subject 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 10  
(Costs of campaign)**

- (1) The BiH Central Election Commission shall publish on its website 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 political parties.
- (2) Excerpt from the post-election financial statements of political subjects about sources of political subjects' financing and costs of election marketing on form 4.2 of post-election financial report of all political subjects that participated in the elections, and which were submitted to the BiH Central Election Commission, shall be published on the website of the BiH Central Election Commission.

**Article 11**  
**(Ineffectiveness)**

Effectiveness of the Rulebook on pre- and post-election financial statements of political subjects participating in the elections ("Official Gazette of BiH", number: 96/13) shall be terminated by entry into force of this Rulebook.

**Article 12**  
**(Entry into force and publication in official gazettes)**

This Rulebook shall enter into force eighth day following its publication in "Official Gazette of BiH", "Official Gazette of FBiH", "Official Gazette of RS" and "Official Gazette of BiH District of Brčko" and on the website of the Central Election Commission of Bosnia and Herzegovina.

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Sarajevo, 25 January 2018

President  
Dr. Irena Hadžiabdić