

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 political parties
(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 political parties
(Unofficial consolidated text)¹

CHAPTER I. INTRODUCTORY NOTES

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 political parties 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 political parties 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) Political subjects 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
- 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.

¹ The unofficial consolidated text contains the Rulebook on pre-election and post-election financial statements of political parties (Official Gazette of BiH, No. 10/18) and the Rulebook the Rulebook on pre-election and post-election financial statements of political parties, no. 03-02-2-64-1/22 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.

(2) The political subject shall submit financial statements referred to in paragraph (1) of this Article to the BiH Central Commission electronically through the application FI CIK BIH (hereinafter: application). The political parties shall submit to the BiH Central Election Commission the confirmation on submitted financial statement, as well as printed forms of the financial statement in a PDF format, certified by the authorized person's signature and political party's stamp.

(3) BiH Central Election Commission may ask political parties 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 parties at the time of submission of the application for certification to participate in the elections.

(2) Financial statements in Article 3, paragraph (2), point b) of this Rulebook shall be submitted by all political parties 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 parties on forms that are integral part of Rulebook on annual financial statements of political parties. Those are:

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|---|-----------|
| 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 activities on political party's transaction account | Form 2 |
| 2) Overview of activities on imprest account | Form 2.1 |
| c) Political party's sources of funding and overview of revenues by organizational parts 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) Profit of 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 |

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|--|----------|
| d) Expenditures of political party and overview of expenditures by organizational parts 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 and precisely.

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

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

CHAPTER III. CONTENTS AND FORM OF FINANCIAL STATEMENT OF POLITICAL PARTY

Article 6 (Completing the forms)

(1) When submitting financial statement, political parties 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 political party (the president of the party or another authorized person who verifies the form by his/her signature).

CHAPTER IV. CONTROL OF THE FINANCIAL STATEMENTS

Article 7 (Audit Service)

(1) When reviewing the financial statement of political parties, 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.

(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 financial statements of political parties.

Article 8
(BiH Central Election Commission)

(1) If the BiH Central Election Commission finds that political party 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 political party 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 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 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 political parties.

(2) Post-election financial statements of all political parties that 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 11
(Regulations covered by this Rulebook)

This Rulebook includes the Rulebook on pre-election and post-election financial reports of political parties (Official Gazette of BiH, no. 10/182) and the Rulebook amending the Rulebook on pre-election and post-election financial reports of political parties, number 03-02-2-64-1/22 of January 13, 2022.

Article 12
(Publication)

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

Number: 03-02-2-64-2/22
Sarajevo, January 13, 2022

President

Željko Bakalar