



**RULEBOOK**  
**on pre-election and post-election financial statements and turnover**  
**statements of special accounts for financing election campaigns of**  
**independent candidates**

**Sarajevo, May 2024**

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, 31/16 i 41/20, 38/22, 51/22, 67/22 and 24/24), the Central Election Commission of Bosnia and Herzegovina has at its 20<sup>th</sup> session, held on May 3, 2024, passed

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**CHAPTER I. INTRODUCTORY NOTES**

**Article 1**  
**(Subject-matter)**

The Rulebook on pre-election and post-election financial statements and turnover statements of special accounts for financing election campaigns of independent candidates (hereinafter: Rulebook) shall regulate the method of submission of financial statements, contents and form of financial statements and control of financial statements of independent candidates participating in the elections that 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.

**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 of three months before submission of the application for certification and ending with the day of submission of the application for certification (pre-election statement);
- b) Turnover statement of a special account for financing an election campaign with information on sources of financial and non-financial donations, costs of the campaign and accounts of suppliers;
- c) Additional financial statement for the period from the day of submission of application for certification until the day of certification of the election results (post-election statement).

(2) The independent candidates participating in the election shall submit financial statements from Article (1) points a) and c) of this Article to the BiH Central Commission in hard copy.

(3) The independent candidates participating in the election shall submit financial statements from Article (1) point b) of this Article to the BiH Central Commission via e-mail.

(4) The Central Election Commission of Bosnia and Herzegovina may request additional financial statements, documents, explanations and information from independent candidates if it finds these documents to be necessary for a complete and accurate conduct of the audit.

#### **Article 4 (Deadlines)**

(1) Financial statements referred to 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 referred to in Article 3 paragraph (1) point b) of this Rulebook shall be submitted three days before Election Day.

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

#### **Article 5 (Authorized person for financial statements)**

(1) The independent candidate may appoint an authorized person who shall be personally responsible for submitting statements and bookkeeping, as well as for correspondence with the BiH Central Election Commission.

(2) If the independent candidate appoints the authorized person referred to in paragraph (1) of this Article, they shall submit, alongside the pre-election financial statement, the contact information of the authorized person to the BiH Central Election Commission.

(3) In the event of change of the authorized person referred to in paragraph (1) of this Article, the independent candidate shall inform the BiH Central Election Commission within 15 days, at the latest, of the change.

### **CHAPTER III. CONTENTS AND FORM OF FINANCIAL STATEMENTS OF INDEPENDENT CANDIDATES**

#### **Article 6 (Forms)**

(1) Financial statements referred to in Article 3 paragraph (1) points a) and c) of this Rulebook shall be submitted by independent candidates on forms specified by this Rulebook. Namely:

- |   |            |
|---|------------|
| a) Information on independent candidate   | Form N1    |
| b) Turnover overview of the transaction account   |            |
| 1) Overview of activities on the independent candidates' transaction account                | Form N2    |
| 2) Overview of activities on the imprest account  | Form N2.1. |
| c) Independent candidate's sources of funding   | Form N3    |
| 1) Contributions of natural persons   | Form N3-a  |
| 2) Contributions of legal entities  | Form N3-b  |
| 3) Non-financial donations and invoices that independent candidate was not obligated to pay | Form N3-c  |
| 4) Budget revenue   | Form N3-d  |
| 5) Income from the sale of propaganda and organization of events                            | Form N3-e  |
| d) Expenditures of independent candidate  | Form N4    |
| 1) Overhead and operating costs   | Form N4.1. |
| 2) Propaganda costs   | Form N4.2. |
| e) Independent candidate's liabilities  | Form N5    |

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

(4) The accuracy and completeness of the information in each Form shall be confirmed by signature of the independent candidate or other person authorized by the independent candidate in accordance with Article 5 of this Rulebook.

## **Article 7**

### **(Turnover statements of the special account)**

(1) Financial statements in Article 3 paragraph (1) point b) of this Rulebook shall be submitted by independent candidates on the following forms:

- |   |            |
|---|------------|
| a) Information on independent candidate   | Form N1    |
| b) Turnover overview of the transaction account   | Form N2    |
| c) Contributions of natural persons   | Form N3-a  |
| d) Contributions of legal entities  | Form N3-b  |
| e) Non-financial donations and invoices that independent candidate was not obliged to pay | Form N3-c  |
| f) Propaganda costs   | Form 4.2.  |
| g) Information on suppliers' invoices   | Form 4.2 D |

(2) Financial statements referred to in paragraph (1) of this Article shall be submitted by independent candidates on forms that are an integral part of this Rulebook.

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

(4) The accuracy and completeness of the information in each Form shall be confirmed by signature of the independent candidate or other person authorized by the independent candidate in accordance with Article 5 of this Rulebook.

## **Article 8** **(Confirmation of received donation)**

(1) The independent candidate shall issue a certificate to each natural and legal person (hereinafter: donor) from which they received a donation. The certificate shall contain the following information: serial number of the certificate, total amount of the 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 the signature of the independent candidate or an 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 the issued certificates.

## **Article 9** **(Completion of forms)**

(1) When submitting the financial statements referred to in Article 3 paragraph (1) points a) and c) of this Rulebook, the independent candidate shall complete all forms set out in Article 6 of this Rulebook.

(2) When submitting the financial statements referred to in Article 3 paragraph (1) point b) of this Rulebook, the independent candidate shall complete all forms set out in Article 7 of this Rulebook.

## **Article 10** **(Information)**

(1) All forms referred to in Articles 6 and 7 of this Rulebook have space, in the upper right corner, for entering information on the number of pages of the form.

(2) In Form N1, *Information on the independent candidate*, there is a vacant 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) Reporting period for which a statement shall be submitted.

**Article 11**  
**(Information on independent candidate)**

In Form N1, *Information on independent candidate*, all information on the independent candidate, to whom the financial statement refers, is entered as follows:

- a) Name and surname,
- b) Personal Identification Number (loc. JMBG) or Number of an Identification Document,
- c) Address, telephone, fax and e-mail, and
- d) Authorized person for financial statements: name and surname, address, telephone, fax and e-mail.

**Article 12**  
**(Turnover overview of the transaction account)**

In Form N2, *Turnover overview of the transaction account*, the following information is entered:

- a) Account number,
- b) Name of the Bank,
- c) The account balance 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 turnover of inflows without the initial balance (for the reporting period) ,
- e) Total turnover of outflows (for the reporting period) and
- f) The account balance 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's closing.

**Article 13**  
**(Overview of activities on the imprest account)**

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

- a) Balance at the beginning of the period,
- b) Total imprest account inflow,
- c) Total imprest account outflow, and
- d) Imprest account balance at the end of the period.

**Article 14**  
**(Sources of funding)**

(1) In Form N3, *Sources of funding*, the following information is entered:

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 BAM.
- b) Donations by legal entities (details in Form N3-b)  
Total amount charged in BAM.

- c) Non-financial donations and invoices that independent candidate was not obligated to pay (details in Form N3-c)  
Total amount on this basis in BAM.
- d) Budget revenue (details in Form N3-d)  
Total amount on this basis in BAM.
- e) Income from the sale of propaganda and organization of events (details in Form N3-e)  
Total amount on this basis in BAM.
- f) Total incomes of the independent candidates in BAM during the reporting period on all grounds.

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

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

(2) If the independent candidate does not have information from which the identity of the donor can be determined, the donation shall be deemed to be given by an anonymous donor to the independent candidate.

(3) If an independent candidate generates revenue not covered by Article 14 paragraph (1) of this 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 15**  
**(Donations by natural persons)**

In Form N3-a, *Donations by natural persons*, the following information is entered:

- a) Surname and name of the donor, confirmation certificate referred to in Article 8 of this Rulebook, date of the donation receipt, amount of the donation and
- b) The total amount of all donations by natural persons.

**Article 16**  
**(Donations by legal entities)**

In Form N3-b, *Donations by legal entities*, the following information is entered:

- c) Name of the legal entity, confirmation certificate referred to in Article 8 of this Rulebook, date of the donation receipt, amount of the donation and
- a) The total amount of all donations by legal entities.

**Article 17**  
**(Non-financial donations and invoices that the independent candidate was not obligated to pay)**

In Form N3-c, *Non-financial donations and invoices that independent candidate was not obligated to pay*, the following information is entered:

- a) Name of the donor,
- 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 the independent candidate was not obligated to pay.

### **Article 18** **(Budget revenue)**

(1) In Form N3-d, *Budget revenue*, shall record all funds allocated from the budget of all levels of authority that the independent candidate received in the reporting period.

(2) In this Form, the following information is entered:

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

### **Article 19** **(Income from the sale of propaganda)**

In Form N3-e, *Income from the sale of propaganda and organization of events*, the following information is entered:

- a) Type of income as follows:
  - Income from the sale of propaganda,
  - Income from organization of events;
- b) Total amount of generated income.

### **Article 20** **(Expenditures of independent candidate)**

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

(2) In Form N4, *Expenditures of independent candidate*, the following information is entered:

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

### **Article 21** **(Overhead and other expenses)**

(1) In Form N4.1, *Overhead and other expenses*, (all expenses except the costs of propaganda) the following information is entered:

- a) Type of expense, 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 shall contain: amount and type of realized cost and other facts



proving that the realized expense was incurred for the purpose of generating revenues of the independent candidate.

## **Article 22** **(Costs of propaganda)**

(1) In Form N4.2, *Costs of propaganda*, the following information is entered:

a) Types of costs, as follows:

- 1) Costs of printing posters and placarding,
- 2) Costs of advertisements in print and electronic media,
- 3) Costs of Internet advertising,
- 4) Costs of organizing and conducting pre-election rallies,
- 5) Costs of printing, reproduction and delivery of pre-election materials to voters, and
- 6) Other costs of propaganda;

b) Amount of costs.

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

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

(5) The Costs of organizing and conducting pre-election rallies, shall entail the costs of renting event venues, costs of sound systems, costs of transport to pre-election rallies, costs of fees for the participants involved (announcers, entertainers, musicians, actors, orchestras, cultural and artistic societies, etc.) and other costs related to the organization of the rallies/events.

(6) The Costs of printing, reproduction and delivery of pre-election materials to voters shall entail the costs of materials sent to voters' addresses via mail or distributed through activists at stands and pre-election rallies.

(7) Other propaganda costs shall entail all costs incurred for the purpose of the election campaign which are not classified in the previous groups, such as: representation costs, catering costs, travel costs, costs of employment contracts for persons engaged for pre-election campaign purposes, fuel costs, etc.

## **Article 23** **(Information on suppliers' invoices)**

(1) In Form 4.2 D, *Information on suppliers' invoices*, the following information is entered:

- a) Information about the independent candidate,
- b) Type of cost,
- c) The name of the supplier/service provider and
- d) Information about the document (invoice, contract, etc.).

(2) The BiH Central Election Commission may request from an independent candidate to deliver copies of documents on campaign costs (invoices, contracts, etc.).

**Article 24**  
**(Liabilities of independent candidates)**

(1) In Form N5, *Liabilities of independent candidates*, the following information is entered:

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 realization of credit or loan,
- 4) Payment deadline for credit or loan, and
- 5) Amount of liability of credit or loan on the date of drawdown.

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

- 1) Name of the trustee or liability,
- 2) Date of debt incurred,
- 3) Payment deadline, and
- 4) Amount of liability on a certain date.

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

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

**CHAPTER IV. CONTROL OF FINANCIAL STATEMENTS AND SUBMISSION OF ADDITIONAL STATEMENTS**

**Article 25**  
**(Audit Office)**

The Audit Office, when reviewing the financial statements of independent candidates referred to in Article 3 of this Rulebook, shall determine 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 information in the statements was correctly categorized by forms and
- g) the statement was submitted on time, i.e. within the prescribed deadline.

**Article 26**  
**(Voluntary removal of irregularities)**

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 CEC 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 capable of being rectified.

**Article 27**  
**(Sanctions and administrative measures)**

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

**CHAPTER V. PUBLIC DISCLOSURE OF INFORMATION CONTAINED IN FINANCIAL STATEMENTS**

**Article 28**  
**(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) Turnover statements of special accounts for financing election campaigns with information on sources of financial and non-financial donations, campaign costs (expenses) and accounts of suppliers, shall be published on the website of the BiH Central Election Commission three days after the Election Day.

(3) 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 29**  
**(Ineffectiveness)**

Enforcement of the Rulebook on pre-election and post-election financial statements of independent candidates (Official Gazette of BiH, No. 10/18 and 5/22) shall become ineffective by entry into force of this Rulebook.

**Article 30**  
**(Entry into force and publication in the Official Gazettes)**

This Rulebook shall enter into force on the day of its adoption and it shall be published in the Official Gazette of BiH, the Official, Gazette of the Federation of BiH, the Official Gazette of the RS, and the Official Gazette of Brčko District of BiH and on the web page of the Central Election Commission of Bosnia and Herzegovina, [www.izbori.ba](http://www.izbori.ba).

No. 05-1-02-2-582-1/24  
Sarajevo, May 3, 2024

President  
Dr. Irena Hadžiabdić