

*Agreed with:  
E.S.Rustamov, Chairman of Central Bank  
M. M. Panahov, Chairman of Central Election Commission*

*Approved by the Decision #30/122 dated on June 24, 2006,  
amended by Decisions #23-13 dated on 24 August 2009,  
#6/15-5 dated on August 23, 2011, #3/13 dated on April 11, 2013,  
1/11 dated on May 29, 2014  
and # 2/8 dated 27 May 2022 of  
the Central Election Commission  
of the Republic of Azerbaijan*

## **INSTRUCTION**

**on the rules for the distribution of financial funds allocated  
by the State budget among election commissions for the preparation  
and conduct of the Municipal Elections, usage of the mentioned  
funds on determination, as well as control on the usage**

The rules for the distribution of the funding allocated by state budget for the preparation and conduct of Municipal elections among election commissions and for control the usage of the above-mentioned funding on purpose shall be regulated by the Election Code of the Republic of Azerbaijan (hereafter referred to as – Election Code), Law “On Budgetary system” of the Republic of Azerbaijan and the Instruction.

1. Expenses for the preparation and conduct of the Municipal Elections in the Republic of Azerbaijan and providing the activity of election commissions in term of their office shall be paid by the State budget.
2. Registration of the budget fund allocated for the preparation and conduct of elections is conducted by election commissions. The Central Election Commission of the Republic of Azerbaijan (hereafter referred to as Central Election Commission) is the superintendent of the money under its order. Money entered the Central Election Commission for the conduct of elections shall be transferred to the Constituency Election Commissions (Con.ECs) at latest 35 days prior to the voting day, in their turn, they distribute these funds among Precinct Election Commissions at latest 10 days prior to the voting day.
3. *Has been excluded.*
4. *Has been excluded.*
5. Money assets shall be distributed among election commissions by considering administrative and social-economic indicators of each territory.

6. Chairpersons of election commissions are managers of the fund allocated for the relevant election commissions and they carry responsibility for the compatibility of financial documents with decisions by election commissions, submission of financial reports on expenses in the case and time defined by Election Code.

7. State money assets not spent by election commissions shall be transferred from the account of the Con.ECs and Precinct Election Commissions (PECs) to the account of the Central Election Commission at latest within 60 days and is preserved in its account. Transactions on these funds shall be implemented by meeting requirements of Article 19.5 of the Law "On the Budget System of the Republic of Azerbaijan".

8. *Has been excluded.*

9. *Has been excluded.*

10. Registration of the budget fund allocated to Con.ECs and PECs for the preparation and conduct of elections shall be conducted separately by the Central Election Commission pursuant to forms of financial report.

11. Registration of the expenses implemented pursuant to the approved reports of Con.ECs and PECs related to elections shall be conducted on each Article on expenses.

12. Financial reports of the Central Election Commission, Con.ECs and PECs shall be compiled pursuant to the Decision # 440 dated 11 October 2018 by the Cabinet of Ministers "On the approval of single budget classification of the Republic of Azerbaijan" (Appendix to the Instruction).

13. PECs shall submit financial report on the money entrance and expenditure allocated from the State budget to the Con.EC pursuant to Appendix to this Instruction within 5 days. The report shall be approved by the Chairman of the PEC.

14. Con.ECs shall submit financial report on the money entrance and expenditure allocated from the State budget to the Central Election Commission pursuant to Appendix made to this Instruction within 10 days. The report shall be approved by the Chairman of the Con.EC.

15. At latest within 10 days since the day of the official publication of the electoral results, the Con.EC shall submit the review reports of PECs and reports of Con.ECs to the Central Election Commission after being approved by the Chairman of the commission and head of the local treasury office.

16. The Central Election Commission provides President of the Republic of Azerbaijan, Milli Majlis of the Republic of Azerbaijan, as well as mass media with the information on the usage of budget funds and expenditure of the funds in the election accounts of the candidates to municipality membership, political parties, political party blocs within 3 months after the day of official publication of general electoral results. Within a month since the day of providing President of the Republic of Azerbaijan and Milli Majlis of the Republic of Azerbaijan with the above-mentioned financial report and information, they should be published in official press of the Central Election Commission.

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**FINANCIAL REPORT**  
**on the expenses of an election commission in**  
**regard with the conduct of Municipal elections**

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(name of the election commission submitting the report)

(AZN)

	<b>Economical classification of expenses</b>	<b>Approved on the financial report</b>	<b>Financed</b>	<b>Factual expenses</b>	<b>Remainder</b>
1	2	3	4	5	6
	<b>Total of expenses:</b>				
	As well as				
<b>210000</b>	<b>Payment fund of labor</b>				
<b>211000</b>	<b>Salary</b>				
211100	Salary of persons on staff				
211200	Other payments for labor				
211900	Other money expenses regarding payment of labor				
<b>212000</b>	<b>Bonus to salary</b>				
212100	Allocations for State Social Protection Fund				
212200	Compulsory state insurance				
212400	Unemployment insurance				
<b>220000</b>	<b>Payment for (goods and services)</b>				
<b>221000</b>	<b>Office maintenance</b>				
221100	Office and logistics spending				
221200	Expenses on printing products				
221300	Purchase of fuel and lubricants				
221900	Purchase of other goods				
<b>222000</b>	<b>Purchase of work and services</b>				
222200	Payment of utilities				
222210	Payment of electrical energy expense				
222220	Payment of gas				
222230	Payment of water bill				
222240	Payment of sewage service bill				
222250	Payment of heat energy bill				
222290	Payment of other utilities bill				
222300	Payment of communication services bill				

222310	Payment of telephone charges				
222311	Payment of domestic call charges				
222500	Travel expenses				
222510	Domestic business trips				
222600	Payment of services on transport vehicles, production car, equipment and devices				
222900	Payment of other work and service expenses				
222940	Expenses of bank and plastic card				
222941	Expenses of bank services bill				
222942	The value of plastic cards and other payments				

**Chairman of the relevant  
election commission:**

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(signature)

(initial and surname)