Agreed with:	Approved by the Decision # 15/52 of the			
	Central Election Commission of the Republic of			
	Azerbaijan dated on July 8, 2005, amended by			
	the Decision #9/46 of the Central Election			
	Commission of the Republic of Azerbaijan dated			
	on April 22, 2010 and by the Decision #10/88 of			
	the Central Election Commission of the Republic			
	of Azerbaijan dated on May 25, 2015 and by			
	Decision #2/8, dated 27 may 2022			
Head of the Administrative Personnel of National	Chairman of the Central Election			
Bank E.S.Rustamov	Commission M.M.Panahov			

#### **INSTRUCTION**

on the rules for the distribution of allowances allocated by the state budget among election commissions for the preparation and conduct of the Elections to the Milli Majlis of the Republic of Azerbaijan and control on the usage of the mentioned funds on determination

The rules for the distribution of financial funds allocated by the state budget among election commissions for preparation and conduct of the Elections to the Milli Majlis of the Republic of Azerbaijan and for the control on the usage of the mentioned funds on destination shall be regulated by Articles 89, 96 and 97 of the Election Code of the Republic of Azerbaijan (hereinafter referred to as - Election Code), the Law of the Republic of Azerbaijan "On the budgeting system" and the Instruction.

### 1. Distribution of allowances among election commissions

- 1.1. Expenses of the preparation and conduct of the Elections to the Milli Majlis of the Republic of Azerbaijan, provision of the activity of election commissions in term of their office shall be reimbursed by the State budget.
- 1.2. Accounting of the budget fund allocated for the preparation and conduct of elections is implemented 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 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.
- 1.3. Rules for the entrance of money into the election funds of candidates, registered candidates, political parties and political party blocs shall be regulated by the Election Code and the relevant normative acts of the Republic of Azerbaijan.
- 1.4. The allowances shall be distributed among election commissions by considering administrative and social-economic indicators of each territory.
- 1.5. Chairpersons of election commissions are managers of the fund allocated for the relevant election commissions and they are responsible for the compatibility of financial documents with decisions by election commission, submission of financial reports on expenses in the case and time defined by Election Code.

- 1.6. State funds not spent by election commissions shall be transferred to the account of the Central Election Commission from the account of the Con.ECs and Precinct Election Commissions (PECs) and shall remain in its account at latest within 60 days since the Election Day. 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.
- 1.7. Rules for formation of election funds of candidates to deputy and registered candidate shall be regulated by Article 156.2, but maximum limit of their financial fund shall be coordinated by Article 156.1 of the Election Code.

# 2. Accounting of allowances, compile, submission and publication of financial reports (information)

- 2.1. The accounting of the funds allocated for Con.ECs and PECs to prepare and conduct elections shall be implemented by CEC separately in accordance with the forms of financial reports.
- 2.2. Con.ECs shall carry out the accounting of execution costs in connection with elections implemented in accordance with the verified budget of Con.ECs and PECs on each article on expense.
- 2.3. Financial reports of the Central Election Commission, Con.ECs and PECs shall be compiled pursuant to Decision No 440, dated 11 October 2018 of the Cabinet of Ministers of the Republic of Azerbaijan "On the approval of single budget classification of the Republic of Azerbaijan" (Appendix to the Instruction).
- 2.4. PECs shall submit financial report on the money entrance and expenditure allocated from the State budget to the Con.ECs pursuant to Appendix made to this Instruction within 5 days. The report shall be approved by the Chairman of the PEC.
- 2.5. 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.
- 2.6. 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.
- 2.7. 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, expenditure of the funds in the election accounts of the candidates to deputy, expenditure of the funds of political parties, political party blocs within 3 months after the day of officially publication of general electoral results. Within a month since the day of submitting the foregoing financial report and information to President of the Republic of Azerbaijan and Milli Majlis of the Republic of Azerbaijan, they should be published at official press of the Central Election Commission.

## FINANCIAL REPORT

## on the expenses of an election commission

(name of the election commission submitting the report)	

# In regard with the conduct of Milli Majlis elections

(AZN)

			T		(AZN)
	Economical classification of expenses	the financial	Financed	Factual expense	Remainder
1		report	4	S	
1	2	3	4	5	6
	Total of expenses:				
	As well as				
210000	Payment fund of labor				
211000	Salary				
211100	Salary of persons on staff				
211200	Other payments for labor				
211900	Other money expenses regarding payment of labor				
212000	Bonus to salary				
212100	Allocations for State Social Protection Fund				
212200	Compulsory state insurance				
212400	Unemployment insurance				
220000	Payment for (goods and services)				
221000	Office maintenance				
221100	Office and logistics spending				
221200	Expenses on printing products				
221300	Purchase of fuel and lubricants				
221900	Purchase of other goods				
222000	Purchase of work and services				
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:			
(signature)	(initial and surname)		