Agreed with:			
Chair of Council of Directors of the Chamber of Financial Markets of the Republic of Azerbaijan	Approved by Decision # 31/141-4 dated on December 30, 2008 amended by the decision # 10/39, July 26, 2016 and # 2/8 dated 27 May 2022 of the Central Election Commission of the Republic of Azerbaijan		
	Chairman of the Central Election Commission		
R J ASI ANI I	M.M.PANAHOV		

## **INSTRUCTION**

on the rules for the distribution of financial allowances allocated by the state budget among election (referendum) commissions for the preparation and conduct of referendum and control on the usage of the funds on determination

The rules for the distribution of financial allowances located by the State budget among election (referendum) commissions for the preparation and conduct of referendum, control on the usage of the funds on determinate are regulated by Articles # 89, 96 and 97 of the Election Code of the Republic of Azerbaijan (here in after referred to as - Election Code), the Law of the Republic of Azerbaijan "On the Budgeting System" and the Instruction.

- Expenses of the preparation and conduct of referendum, ensuring the activity of election (referendum) commissions (here after referred to as election commissions) in term of their office shall be implemented by the State budget.
- 2. Registration of the budget allocated for the preparation and conduct of referendum is conducted by election commissions. The Central Election Commission of the Republic of Azerbaijan (here after 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 shall distribute these funds among Precinct Election Commissions at latest 10 days prior to the voting day.
- Excluded.
- 4. Excluded.
- 5. Money allowances shall be distributed among election commissions by considering administrative and social-economic indicators of each territory.
- 6. Chairmen of election commissions are managers of the fund allocated for the relevant election commission sand they carry responsibility for conducting of discussions at the commissions' session regarding distribution of financial funds allocated by the state budget among election commissions for the preparation and conduct of referendum, the compatibility of financial documents with decisions by election commissions, submission of financial reports on expenses in the case and time defined by the Election Code.

- 7. State funds 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 60days from the voting day and is preserved in its account. Transactions on these funds shall be implemented in compliance with the requirements of Article19.5of the Law "On the Budget System of the Republic of Azerbaijan".
- 8. Registration of the budget fund allocated to Con.ECs and PECs for the preparation and conduct of referendum shall be conducted separately by the Central Election Commission pursuant to the forms of financial report.
- 9. Registration of the expenses implemented pursuant to the reports of Con.ECs and PEC approved related to referendum shall be conducted on each Article on expenses.
- 10. Financial reports of the Central Election Commission, Con.ECs and PECs shall be compiled pursuant to Decision # 440 dated 11 October 2018 by the Cabinet of Ministers the Republic of Azerbaijan "On the approval of single budget classification of the Republic of Azerbaijan".
- 11. PECs shall submit financial report on the money entrance and expenditure allocated from the State budget to the Con.ECs pursuant to Appendix # 1 made to this Instruction within 5 days after the Voting Day. The report shall be approved by the Chairman of the PEC after discussing it on the commission's session.
- 12. Con.ECs shall submit financial report on the money entrance and expenditure allocated from the State budget to the Central Election Commission pursuant to Appendi x # 1 made to this Instruction with in 10 days after the voting day. The report shall be approved by the Chairman of the Con.EC after discussing it on the commission's session.
- 13. The Con.EC shall submit the review reports of PECs and reports of Con.ECs to the Central Election Commission at latest within 10 days since the day of the official publication of the referendum results pursuant to Appendix # 1 made to this Instruction together with an act approved by the Chairman of the commission and head of the local Treasury Office.

(AZN)

## FINANCIAL REPORT

## on the expenses of an election commission in regard with the conduct of referendum

(name of the election commission submitting the report)

	<b>Economical classification of</b>	Approved on	Financed	Factual	Remainder
	expenses	the financial		expense	
		report		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	$\mathcal{C}$				
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)	