

STUDY

Requested by
the Directorate General for Finance



Financing of political structures in EU Member States

How funding is provided to national political parties, their foundations and parliamentary political groups, and how the use of funds is controlled.



Policy Department for Budgetary Affairs,
Directorate-General for Internal Policies in cooperation with
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How funding is provided to national political parties, their foundations and parliamentary political groups, and how the use of funds is controlled.

Abstract

While some areas of political finance regulation have experienced a significant convergence (e.g. the expansion of state funding for parties and other political entities and the establishment of disclosure requirements), largely as a result of international standards and monitoring, others exhibit major differences across the EU Member States (e.g. limits on private donations and on spending, disclosure thresholds, nature and quality of oversight). This study underlines the need to implement international standards in order to achieve objectives in specific regulatory environment, rather than importing “off-the-shelf” solutions.

This document was requested by the Directorate General for Finance.

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LIST OF ABBREVIATIONS

AFR	Annual Financial report
AJPES	Agency of the Republic of Slovenia for Public Legal Records and Related Issues
CEC	Central Electoral Commission
CNCCFP	National Commission on Campaign Accounts and Political Party Financing (France)
CoA	Court of Auditors
DG	Directorate General
EC	Electoral Commission
ECFR	Election Campaign Finance Report
ECHR	European Convention for the Protection of Human Rights and Fundamental Freedoms
EP	European Parliament
ERJK	Party Financing Supervision Committee of Estonia
FPÖ	Freedom Party of Austria
GRECO	Group of State Against Corruption
ICCPR	International Covenant on Civil and Political Rights
KNAB	Corruption Prevention and Combatting Bureau (Latvia)
MBA	Members of the Bundestag Act
MoIKR	Ministry of Interior and Kingdom Relations (the Netherlands)
MPs	Members of Parliament
NAO	National Audit Office
NEC	National Electoral Commission
OB	Oversight Body
ODIHR	Office for Democratic Institutions and Human Rights

OSCE	Organisation for Security and Co-operation in Europe
OSFPPM	Office for Supervision of Financing of Political Parties and Movements (the Czech Republic)
PEA	Permanent Electoral Authority
PPA	Political Parties Act
PPDB	Political Party Database
PPFSC	Political Parties Financing Surveillance Committee (Estonia)
RIA	Regulatory Impact Assessment
SAO	State Audit Office
SEC	State Election Commission
SIPO	Standards in Public Office Commission (Ireland)
TIG	Transparency International Germany
TIH	Transparency International Hungary
TII	Transparency International Italy
UNCAC	United Nations Convention Against Corruption
VC	Venice Commission

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EXECUTIVE SUMMARY

Background

The European Parliament (EP) contracted Blomeyer & Sanz on 1 September 2020 to prepare an analytical study on 'Political structures financing in the Member States - How funding is provided for the national political parties and their foundations, and political groups within the national parliaments, and how the use of funds is controlled'.

Aim of the study

- To enhance understanding of political funding arrangements and rules in place in Member States.
- To provide material for dissemination to and discussion among interested players within the EP and contact points of the national parliaments, thereby contribute to a basis for improving political finance regulation in both Member States and the EP.

Main findings

The study collected summary data on regulation of political finance in all EU Member States. The data identifies areas in which the regulation of political finance is broadly similar and there has been significant convergence of regulations in certain areas due to the pressure of international standards and evaluation processes, especially that of the Council of Europe Group of States against Corruption (GRECO), but also the Organisation for Security and Cooperation in Europe (OSCE); the EU does not have any explicit standards on political financing. These areas are in particular the coverage of public subsidies (although there are two important exceptions), definition of impermissible sources of political donations, the strictness of reporting requirements, and technical means of reporting and disclosure.

However, the study also reveals major differences across the EU27 in political financing rules and frameworks for implementing them and ensuring compliance. These differences are apparent in limits (caps) on private donations, limits and restrictions on election campaign spending, thresholds for public disclosure of donations, and the set-up of institutional frameworks for oversight. There also exist areas of regulation that are a response to emerging issues (particularly third-party involvement in election campaigns and campaigning on social media), where regulation varies widely.

Five cases studies focused in more depth on the following issues: state subsidies for political parties, public financing of parliamentary groups, transparency in the reporting and disclosure of donations, foundations linked to political parties, and campaigning by third parties on social media. The case studies yielded the following main findings and lessons:

State subsidies for political parties. The share of state subsidies in total party income has increased dramatically since the 1980s, generally accounting for a clear majority of party funding. Fears that state funding will undermine parties' links to their membership and voters are not supported by the evidence, and the example of Germany shows how subsidies may be used to incentivise more democratic participation through small donations. On the contrary, the abolition of public funding in Italy and dramatic reduction in Hungary raise concerns for their impact on democratic competition. Lessons for good practice are to ensure the stability of public funding against dramatic changes, adopt criteria for disbursement that are based on votes and do not exclude new parties and consider innovative solutions such as subsidies that match private donations.

Public financing of parliamentary groups. Almost all EU Member States provide financial subsidies to parliamentary groups for the specific purpose of fulfilling their parliamentary roles, meaning in practice predominantly administrative costs such as support personnel and office costs. The experience of Germany and other countries indicates that such funds are vulnerable to misuse for electoral purposes. Key lessons are that the rules defining permitted uses of subsidies could be more detailed, and the importance of ensuring that parliamentary groups that receive significant public funds must report in detail on their use to an independent oversight body.

Transparency in the reporting and disclosure of donations. While all EU member states have adopted regulations regarding the reporting and public disclosure of donations, what must be reported and what must be disclosed vary substantially. Over half of EU Member States have higher thresholds for disclosure than reporting, there is often a striking discrepancy between low reporting and high disclosure thresholds and the average threshold of €2,400 carries potential corruption risks. Key lessons from the case study are that reporting requirements should only be waived in order to prevent an excessive burden on small political entities, and that where thresholds for public disclosure are felt to be necessary due to privacy concerns, they should be set at a level below where they become risky (for example the level of average monthly income). In addition, countries should establish online political finance databases, online reporting and disclosure and consider other transparent solutions such as online accessibility of party bank accounts.

Foundations linked to political parties. Although foundations appear to be important phenomena in a small number of EU Member States and receive public funding in only seven, they are significant actors in both Germany and Spain. They receive public funding in both countries (in Germany much larger than subsidies to parties), linked to the electoral success of the party to which they are linked. In Germany foundations receive subsidies dwarfing those provided to political parties. In Spain many party foundations exist and their number is growing. While there is no evidence of significant use of foundations for electoral purposes of parties in either country, there are concerns over gaps in regulation that could allow this to happen: while a German Constitutional Court decision prohibits foundations from acting for the parties that founded them, there are concerns that this is not explicitly stated in any law; in Spain the law appears to directly invite the use of foundations' financial means for party purposes. Lessons include the need to explicitly prohibit the use of foundation finances or engagement of foundations for party/electoral purposes, the desirability (as in the European Parliament) of permitting only one publicly-financed foundation per party, and the need for reporting and transparency requirements similar to those to which parties are subject.

Campaigning by third parties on social media. The case study covered two emerging issues and the challenges of regulating them: the increasing role of third parties – entities campaigning for but independently of candidates or political parties; and the growth of political advertising on social media platforms. While campaigning by third parties is generally regarded as a right to democratic participation, it may be legitimately restricted for similar reasons as in the case of electoral participants – otherwise these may be eclipsed by third parties. Third party campaigning is regulated explicitly in only three EU Member States (Czech Republic, Ireland, Latvia) and is prohibited in four member states (France, Lithuania, Romania, and Slovakia). The lessons of the case study are: the need to pursue balanced regulation of third parties, including registration of them as electoral participants and making the subject to campaigning rules (on donations, spending and reporting/disclosure) that reflect the rules in place for parties. Regulation of social media advertising is less restrictive than regulation of advertising on other media in eight Member States, and political advertising on social media is only banned in France. Lax regulation may facilitate the use of social media to circumvent or contravene advertising regulation and regulation of political advertising, and increase the risk of foreign

interference as witnessed in recent elections in several Member States. The combination of third parties campaigning on social media therefore raises double challenges. Key lessons are: the need for social media platforms to play a role by requiring advertisers (wherever they are) to comply with domestic advertising and campaigning regulations, establishing archives of political advertisements and ensuring controls to ensure third parties are not used to circumvent campaign finance regulations on foreign donations; and the need to oblige third parties to place political advertisements with clear labelling/digital imprints and retain meaningful invoices for such advertising; and to consider expanding the remit (and resources) of political finance oversight bodies to explicitly address online political advertising

General lessons

The data collected by this study also confirms and highlights the complex nature of political finance regulation – in particular its pursuit of multiple objectives that may not align, the incentives of political entities to react to regulations to blunt their effectiveness, and the specificity of regulatory contexts (countries). Because of this, international standards – which underpin much of the analysis in the case studies – must be applied carefully. Standards should be interpreted in terms of the objectives they are intended to achieve rather than as checklists of measures to be implemented in the same way everywhere, although some standards may legitimately be more prescriptive than others. Differences in regulation between countries may reflect poor regulations in some of them, but will also in part reflect legitimate differences that generate different needs. The concluding part of the study therefore advocates the “objective-based” application of standards, informed in specific contexts by full Regulatory Impact Assessment (RIA). In addition, there is a clear need for further research to explore the efficacy of various regulatory solutions in different contexts, for example comparing mechanisms for securing regulatory compliance through monitoring and sanctions on the one hand, to ones based on guidance and voluntary compliance on the other: in other words, to find out what works where, and why.

1. INTRODUCTORY NOTE

The EP contracted Blomeyer & Sanz on 1 September 2020 to prepare an analytical study on ‘Political structures financing in the Member States – How funding is provided for the national political parties and their foundations, and political groups within the national parliaments, and how the use of funds is controlled’.

1.1. Objectives and scope

The main objectives of this study are the following:

- To enhance understanding of political funding arrangements and rules in place in Member States.
- To provide material for dissemination to stakeholders within the EP and contact points of the national parliaments, in order to inform debates over and efforts to improve political finance regulation in both Member States and the EP.

In order to achieve these objectives, the research is focusing on the following research areas, as listed in the Terms of Reference:

1. The rules on funding of political entities, meaning national political parties, political foundations, political groups and elected representatives, including public funding allocation rules. The study covers funding both of electoral and non-electoral activities of these entities.
2. Rules and principles on the use of funds by the political entities (spending).
3. Control mechanisms in place, including sanction mechanisms when applicable (oversight).
4. Rules on reporting and disclosure of funding (transparency rules).

This study focuses predominantly on the rules and regulations on financing of political entities. This means in particular rules governing the sources of financing of such entities, spending of those resources, and rules for reporting and disclosure of their finances. Summary information on regulation was gathered on all EU Member States, and five detailed case studies conducted; taken together these provide an extensive stock-take of regulations in Member States as well as material for analysis of six key issues (state subsidies of parties, public funding for parliamentary groups, rules on reporting and disclosure, financing of political foundations, and regulation of third parties and social media campaigning).

1.1.1. Relevance for regulation at the EU level

The purpose of this study is to inform debates over political finance regulation not only in Member States but also at the level of the EP. It is therefore important to note key differences between the regulatory context for political finance in Member States and the EP. At the level of Member States, political parties are organisations composed of members, and they compete to win elections to national parliament/s. European political parties are alliances of political parties from Member States, or “transnational party federations”.¹ Although they are registered officially as parties and have a

¹ For an extensive analysis of European political parties see for example International IDEA, “Reconnecting European Political Parties with European Citizens”, International IDEA Discussion Paper 6/2018. Available at <https://www.idea.int/sites/default/files/publications/reconnecting-european-political-parties-with-european-union-citizens.pdf> (accessed 26 March 2021).

headquarters, individual membership is a relatively recent phenomenon, and in Member States citizens vote in EP elections for national political parties, not European political parties.

European political parties receive funding from the EP, which may cover up to 90% of their total expenses, and the EP also provides funding on a similar basis to foundations established by European political parties (covering up to 95% of their expenses). In addition, EP parliamentary groups receive considerable funding to cover their operational and administrative costs as well as expenditures on political and information activities in Parliament (in 2019, €64 million in total² compared to €47.5 million for political parties³). In addition, the EP provides the EP parliamentary groups with staff, offices and office equipment. According to analysis of party reports by the Dutch independent investigative platform Follow the Money⁴, private donations constitute a small proportion of total income: €8.7 million out of €230 million from 2014-2018. While private donations have grown almost 12 times since 2008, the year European political parties were first permitted to receive private donations, this was from a miniscule starting point and they remain small comparatively – in 2018, €2.3 million⁵ compared to €27.6 million⁶ received in public subsidies (or c. 8% of total income)⁷.

Given the current structure and breakdown of European political party funding, any relevant lessons for the regulation of financing are more likely to be in the area of public funding of European political parties, related entities (foundations) and EP parliamentary groups than in the arena of their private funding. However, if private donations to European political parties continue to grow, regulation of private funding at EU level may become more important.

1.2. Methodology

The study was prepared on the basis of desk research and case studies. It consists of two main outputs:

1. **Brief information (summaries) on political finance regulations and oversight structures and mechanisms in all EU 27 Member States.** The information was collected in an Excel format on the basis of a questionnaire that can be found in [Annex 2 – Country summary questionnaire](#). Each Excel country summary is accompanied by a brief written summary of the main aspects of the regulatory framework that can be found in the [Annex 1 – Written country summaries](#). Each written country summary includes brief information on the political and electoral system in the given country and summarises the regulatory framework in terms of income (both public and private sources), expenditures, reporting, disclosure and oversight. Main trends/issues in the given country are briefly described at the end of each country summary. This information is largely descriptive and does not analyse the effectiveness of regulations or their implementation and enforcement. Data sources used for completion of the country summaries were mainly national legislation and GRECO and Organisation for Security and Co-operation in Europe (OSCE) / Office for Democratic Institutions and Human Rights

² “Rules on political groups in the EP”, European Parliament Briefing, June 2019, p. 5. Available at https://www.google.com/search?q=European+Parliament+funding+of+parliamentary+groups&rlz=1C1GCEA_enAL783AT783&og=European+Parliament+funding+of+parliamentary+groups&aqs=chrome..69i57.8754j0j15&sourceid=chrome&ie=UTF-8 (accessed 21 March 2021).

³ “Funding from the European Parliament to political parties at European level per party and per year”. Available at https://www.europarl.europa.eu/pdf/grants/funding_amounts_parties_01-2019.pdf (accessed 28 March 2021).

⁴ Note: these figures are disputed by the European Parliament.

⁵ Follow the Money, “Tracking the cashflow of European political parties”. Available at <https://www.ftm.nl/eu-party-finances> (accessed 21 March 2021).

⁶ European Parliament, data on “Funding from the European Parliament to European political parties per party and per year”. Available at <https://www.europarl.europa.eu/contracts-and-grants/files/political-parties-and-foundations/european-political-parties/en-funding-amounts-parties-2021.pdf> (accessed 26 March 2021).

⁷ This percentage share assumes that European political party income comprises only subsidies and private donations.

(ODIHR) reports. Where necessary, information was obtained by email request from oversight bodies.

2. **Case studies on specific regulatory issues.** The case studies analyse selected regulatory issues across several countries to identify regulatory practices that have worked (or not worked so well) and lessons learned. There are five case studies in total touching upon the following regulatory issues: (1) regulation of public funding for parliamentary groups; (2) financing of political foundations; (3) transparency in reporting and disclosure of private donations; (4) public subsidies for political parties; (5) third party spending and social media.

1.3. Report structure

The report is organised in the following sections:

- Section 1 – Introduction
- Section 2 – Country summaries
- Section 3 – Case studies
- Section 4 – Conclusions: Lessons learned
- Section 5 – Final remarks

2. COUNTRY SUMMARIES

2.1. Data collected

Country summaries include brief information on each Member State's political and electoral system, provide insights into the regulatory framework related to income (both public and private sources), expenditure, reporting, disclosure and oversight and summarise the main trends/issues in the given country. While specific countries can be consulted in [Annex 1 – Written country summaries](#) and more detailed information found in the Excel spreadsheets in [Annex 3 – Country summaries](#), this section provides a summary and analysis of the information collected for country summaries.

2.2. Main findings

The financing of political parties is one of the most challenging phenomena to regulate effectively, for reasons that have been widely documented but are not always fully understood by lawmakers and regulators. The central objects of regulation – political parties – are by nature private organisations that are separate from the State, yet compete in elections in order to gain and retain power over it. This makes parties complicated entities to regulate, as there is a basic tension between maintaining the autonomy of parties (including from state interference) and constraining them through regulation from acting against the public interest.

In other words, regulation of political party financing can or should legitimately pursue several objectives, and these may come into tension or even conflict. Policies to pursue one objective (i.e. solve one problem) may therefore have a negative effect on the achievement of other objectives.⁸ For example:

- Encouraging private donations may be seen as nurturing parties' ties to members and society. However, limiting these (and indeed prohibiting some of them completely) may be necessary to limit the dependence of parties on private donors (which may lead to undue influence by such donors).
- State subsidies are a means to "level the playing field" between parties. However, there are very different views on what it means to have a level playing field, and each of one of these implies a different approach to state subsidies (as well as other areas of regulation). If the aim is to ensure that parties have equal chances in elections, this implies subsidies that for example reimburse all election expenses. If the aim is just to ensure that the same rules apply to all parties, this can imply a variety of systems including one that for example provides subsidies solely according to parties' success in previous elections.
- Policymakers will often have to deal with other conflicts. For example, in the case of public funding of political parties, public opinion is likely to be opposed to such funding even in cases where it is the right policy to implement. Second, political financing is a striking example of an area of regulation in which the entities that are subject to rules (prohibitions, restrictions/limits, reporting and disclosure requirements *etc.*) have powerful incentives to circumvent these rules, or take advantage of any possible gaps and loopholes. Third, in order to be "complete", political finance regulation must cover such a wide range of activities that it may become very difficult or even near-impossible to enforce the rules. For example, it could be argued that in order to

⁸ This is in line with the so-called Tinbergen Rule, that to achieve a certain number of policy objectives, the same number of policy instruments is necessary. See for example P. V. Schaeffer, "A Note on the Tinbergen Rule", West Virginia University Division of Resource Economics and Regional Research Institute paper.

ensure that all activities, income and spending that are relevant to a political party are under control, then all kinds of other entities that may be officially related to parties or not must also be subject to rules and oversight. Add to this the creativity of political entities in finding ways to circumvent new restrictions, and the result can easily be a carousel of reforms leading to responses by parties that require further/amended regulation, and so on.

Such tensions are illustrated by the experience of regulation in EU Member States. For example:

- The differences in requirements for public disclosure of the sources of private donations described in [Case Study 3](#) show conflicting regulatory perspectives. One insists that the sources of private donations should not be disclosed publicly on the basis that donors have a right to privacy and that disclosure will deter donations thereby undermining the ties between parties and their members and supporters. In contrast, the other perspective advocates wide (or even complete) disclosure, on the basis that concealing donor identities may enable the concealment of *quid pro quo* favours in return for donations.
- A new law on political financing in 2000 imposed strict requirements on parties and candidates in the United Kingdom (then an EU member state) to report donations. Parties began reporting many more “loans” – many of them widely thought to be donations in reality - which did not have to be reported.

These regulatory challenges also have major implications for oversight – i.e. supervision, control and enforcement of political finance regulation. One authority on political financing has stated that a key problem of political finance regulation historically has been “too much law, too little enforcement”⁹ – not least due to the carousel effect mentioned above. Overall, the tensions and trade-offs inherent in political finance regulation mean that policy makers need to be clear about i) which principles and objectives should be pursued when designing political finance regulation, and ii) which specific regulatory solutions have or may be employed to make compliance more likely and/or enforcement easier. This study returns to these questions in [Section 4 – Lessons learned](#).

2.2.1. Common features and trends

Since the 1960s there has been a trend towards reform of political financing in EU Member States, at least in certain areas. These include the establishment in many European countries of requirements (or stricter requirements) for the disclosure of private sources of funding, and in particular the establishment of state funding as one of the main pillars of party income.

Since around 2007 there has been a more significant convergence of regulation, primarily due to the GRECO’s Third Round evaluations of Member States on *inter alia* the theme of Transparency of Party Finance, based on the Council of Europe’s Committee of Ministers’ 2003 Resolution on “Common rules against corruption in the funding of political parties and electoral campaigns”¹⁰. The Guidelines on Political Party Regulation of the OSCE ODIHR/Venice Commission (VC)¹¹ have also been a factor encouraging alignment in certain areas.

⁹ M. Pinto-Duschinsky, “Financing politics: a global view”, *Journal of Democracy* Vol. 13 No. 4, October 2002.

¹⁰ Recommendation Rec(2003)4 of the Committee of Ministers to member states on common rules against corruption in the funding of political parties and electoral campaigns, adopted 8 April 2003. Available at https://search.coe.int/cm/Pages/result_details.aspx?ObjectID=09000016805e02b1 (accessed 22 March 2021.)

¹¹ OSCE Office for Democratic Institutions and Human Rights (OSCE/ODIHR) / Venice Commission Guidelines on Political Party Regulation, 2nd edition, CDL-AD(2020)032. Available at [https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD\(2020\)032-e](https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD(2020)032-e). (accessed 22 March 2021).

GRECO recommendations have resulted in changes in every country evaluated, and major reforms in a number of countries. Examples include: the Czech Republic, where amendments to the law in 2017 changed rules on private financing considerably and established an independent oversight body; Finland, which from 2008-2011 “put in place a new legal framework which aims at providing transparency of financing of election candidates, political parties as well as other entities linked to political parties, in line with the pertinent Articles of the Recommendation Rec(2003)4”; or Sweden, which after a critical GRECO evaluation decided from 2012 to move away from a traditional system of voluntary and highly limited disclosure by parties of their financing.

In general, whether attributable to international pressure or not, the following similarities in party finance regulation may be discerned across the EU27.

a. Public subsidies

All EU 27 countries except Italy provide direct state subsidies to political parties. Although there is no strict international standard on how big such subsidies should be, both GRECO and OSCE/VC have established the norm that party financing should be mixed, *inter alia* so that subsidies are sufficiently large to prevent dependence on private donors alone. From the data available and other written sources (for example including Sweden, where exact data on proportions was not obtained), it appears to be a norm for subsidies to constitute more than 50% of party income, and in some countries much more (see Table 1). The massive increase in public subsidies to parties in Latvia in 2020 was partly motivated by the fact that subsidies were much larger in neighbouring Estonia and Lithuania.¹²

In addition, almost all countries provide direct assistance to political parties, (Austria is a notable exception), which may be of a general nature (for example provision of or assistance with premises), or for election campaigns. For example, 22 EU Member State provide free airtime for parties to campaign in elections.

Concerning public assistance to parliamentary groups, of 23 Member States for which data was available for 2020, 19 provided direct subsidies to parliamentary groups. As [Case Study 2](#) describes, such assistance has spread across European countries since the 1960s.

Table 1: Estimated share of public funding in total income of political parties

Country	Funding for ordinary activities	Funding for electoral activities	Funding for both ordinary and electoral activities	Approximate public funding of political parties per capita (Euro)
Austria			70% ¹³	3.3
Belgium			80%	2.9
Bulgaria			80%	
Croatia			78%	
Cyprus	86%			
Czech Republic			58%	2.3

¹² “Plans to increase state funding for Latvian political parties”, Public Broadcasting of Latvia, 5 July 2019. Available at <https://eng.lsm.lv/article/economy/economy/plans-to-increase-state-funding-for-latvian-political-parties.a324618/> (accessed 22 March 2021).

¹³ Public funding can be used for any purpose, including for financing of election campaigns.

Country	Funding for ordinary activities	Funding for electoral activities	Funding for both ordinary and electoral activities	Approximate public funding of political parties per capita (Euro)
Denmark				2.8
Estonia	79%		56%	4.15
Finland			85%	5.4
France	60%	60%		1.20
Germany			30% ¹⁴	2.30
Greece	67%		76%	
Hungary				0.35 (2020)
Ireland	84% ¹⁵			1.70
Italy	0%			0
Latvia	94% ¹⁶			
Lithuania	73%	62%		2
Luxembourg	55%			4.90
Malta	1% ¹⁷			0.20
The Netherlands				0.96 ¹⁸
Poland	75%	40%		0.44
Portugal	55%			
Romania				2.64 ¹⁹
Slovakia	63%			2.20
Slovenia				
Spain	80%	21%		1.13
Sweden				4.8 ²⁰

¹⁴ Public funding can be used for any purpose, including for financing of election campaigns.

¹⁵ The figure does not include financial details for party branches or other subsidiary organisations of political parties.

¹⁶ Until the end of 2019, political parties in Latvia relied heavily on private donations, with public funding reaching some 35% of their total income. As a result of the amendment of the Law on Financing of Political Parties that entered into force on 1 January 2020, the public funding has significantly increased with objective to decrease the dependency of political parties on and lobby of external donors.

¹⁷ In Malta, there are no legal provisions related to public funding provided to political parties or candidates for their political or campaign activities. The parliamentary parties nevertheless receive €100,000 on an annual basis to support their legislative activities, which is reflected on their total income.

¹⁸ Includes funding for ancillary institutions

¹⁹ Estimate is for ordinary funding only.

²⁰ Data is for parliamentary parties only.

Source: own, based on data received from national oversight bodies and data retrieved and calculated from political parties' financial reports

Note: The table provides an overview of the estimated share of public funding in total income of political parties in EU Member States and its size related to country population. The figures are estimates, and particularly in the case of per capita funding should not be regarded as precise. The figures are the most recent available for each country and exclude subsidies for parliamentary groups or other related entities. Where possible, the average was calculated for total subsidies (subsidies for ordinary activities and election campaigns); where funding is only provided for ordinary activities or an average was not possible due to insufficient data, the share is provided separately for ordinary and electoral funding. The figures in the final column were derived by dividing an estimated of the average total annual subsidies (including both funding for ordinary and election activities as appropriate) by the country's population, to yield a rough indicator of the comparative scale of public funding.

b. Impermissible (prohibited) donors

Legal provisions on which entities may not contribute to political entities have converged significantly. 21 of the 28 Member States ban anonymous donations to parties (or at least those exceeding a small threshold), the exceptions being Austria (anonymous donations permitted that do not exceed €500), Denmark (€2,700), Germany (€500), Italy (€500), the Netherlands (€1,000), and Romania (c. €4,600). All countries ban donations from abroad except for Belgium, Denmark, Germany (donations not exceeding €1,000), Luxembourg, the Netherlands and Sweden. All except five prohibit contributions from state-owned or state-controlled entities, the exceptions being Belgium, Denmark, Ireland, the Netherlands and Sweden. Last but not least, fourteen of the EU27 prohibit donations from entities with significant public contracts, while thirteen prohibit donations from any legal entities at all.

Table 2: Limits and prohibition on donations

Country	Prohibited sources of donations (Y = yes, N = no)				
	Foreign entities	Anonymous	Legal entities	Entities with public contracts	State controlled entities
Austria	Y	>€500	N	N	Y
Belgium	N	>€125	Y (elections)	Y (elections)	N
Bulgaria	Y	Y	Y (donors with liabilities or in preferential tax regime)	Y	Y
Croatia	Y	Y	N	Y	Y
Cyprus	Y	Y	N	N	Y
Czech Republic	Y	Y	N	N	Y
Denmark	N	>€2700	N	N	N
Estonia	Y	Y	Y	Y	Y
Finland	Y	Y	N	N	Y

Country	Prohibited sources of donations (Y = yes, N = no)				
	Foreign entities	Anonymous	Legal entities	Entities with public contracts	State controlled entities
France	Y	>€150	Y	Y	Y
Germany	Y (>€1000)	>€500	N	N	Y
Greece	Y	Yes	Y	Y	Y
Hungary	Y	Yes	Y	N	Y
Ireland	Y	>€100	N	N	N
Italy	Y	>€500	N	N	Y
Latvia	Y	Y	Y	Y	Y
Lithuania	Y	Y	Y	Y	Y
Luxembourg	N	Y	Y	Y	Y
Malta	Y	>€50	N	N	Y
The Netherlands	N	>€1000	N	N	N
Poland	Y	Y	Y	Y	Y
Portugal	Y	Y	Y (elections)	Y	Y
Romania	Y	>c. €4600 (2020)	N	Y	Y
Slovakia	Y	Y	N	N	Y
Slovenia	Y	Y	Y	Y	Y
Spain	Y	Y	Y	Y	Y
Sweden	N	>c. €225	N	N	N

Source: own, based on information provided in country summaries

c. Reporting requirements

The rules on which information on their financing parties must report are relatively comprehensive in EU Member States, and in many countries, they have been tightened directly as a result of GRECO evaluations and recommendations. Almost all countries generally including information on all significant donations including in-kind contributions, loans where these are permitted, and itemised spending; for similar reasons, provisions are generally in place requiring the proper valuation of in-kind

donations. The main exceptions are: countries that permit anonymous donations under a certain value (see above); Hungary (vague reporting requirements); countries where specific election campaign finance reports are not required (Germany, Malta, the Netherlands); and the Netherlands and Sweden where election campaign reports are on income but not spending.

d. Manner of reporting and disclosure

Electronic reporting and online disclosure are the norm in the vast majority of the EU27 now. Parties must submit reports on ordinary financing in electronic format in all countries but five – Austria, Belgium, the Czech Republic, Denmark, France and the Netherlands (data is not clear for Cyprus, Greece, Hungary, Lithuania, Luxembourg and Malta). They must submit reports on election campaign financing electronically in all countries except Denmark, France and Sweden (data is not clear for Cyprus, Greece, Hungary, Luxembourg and Malta). However, party reports or information on financing must be disclosed online in all countries except Austria (annual reports), Belgium, Hungary, the Netherlands, and Sweden (no reporting requirement at election campaigns); data is not clear for annual reports in Lithuania.

2.2.2. Differences between EU Member States

There are still wide differences in regulation between Member States. While international pressure has led to significant convergence, there are examples of countries introducing reforms or taking major policy steps that run directly against international standards. For example, the abolition of public subsidies for political parties in Italy completed in 2017 or the halving of subsidies in Hungary in 2020 are examples of regulatory changes that are clearly contrary to both Council of Europe standards and ODIHR/VC guidelines (see [Case Study 1](#)).

However, many variations reflect genuine differences in the contexts of regulation in different countries. For example, in the Netherlands by far the biggest source of party income historically has been membership fees. In some countries (for example Germany, Spain, Italy) entities related to parties such as youth organisations, foundations etc. are an important actor, while in some they (or certain of them) do not exist or are insignificant. Countries that have emerged from authoritarian transitions (Central and Eastern European EU Member States) have faced specific challenges, for example the creation of many parties from scratch; this raises challenges over how much money parties can raise on their own in membership fees or private donations, as well as the risks created by dependence on the latter. Such reasons may explain why the average share of public subsidies in total party income has been significantly higher in the “new” democracies (see [Case Study 1](#)).

In addition, and partly reflecting the difficulties and complexities of regulation underlined in this study, countries and practitioners continue to “learn by doing”. This has generated or is generating nuances in regulation that can be of particular interest. The example of public funding for parties in Germany is a good example (see [Case Study 1](#)), cooperation with the tax authority in Lithuania and voluntary disclosure of donations in Finland are examples (see [Section 4.2.2](#)).

From analysis of the EU27 the following areas of variation can be clearly identified:

a. Public subsidies

While there has been a clear trend towards an increasing share of public subsidies in the total income of parties, there are notable exceptions. In particular, Italy abolished state subsidies for parties between 2014 and 2017, and Hungary cut funding for parties’ regular activities by 50% in 2020. As [Case Study 1](#) underlines, in both cases these moves have raised concerns for their impact on party financing and political competition.

b. Limits on private donations

The maximum size of private contributions that political entities may accept varies greatly across Member States. There is no limit at all on donations from a single source in eight Member States (Bulgaria, Denmark, Estonia, Germany, Hungary, Luxembourg, the Netherlands, and Sweden). The average for the other 19 Member States is c. €53,000²¹, but the limits in individual countries vary from €500 in Belgium to a massive €300,000 in Slovakia. There is no clear explanation for these variations, such as differing income levels for the variations, or any clear relation to other aspects of regulation such as campaign spending limits.

It should be noted that donation limits are one of the more difficult types of rule to monitor and enforce. Lithuania provides an interesting example of how this might be done more effectively: the total amount of donations by an individual may not exceed 10% of the donor's previous annual income. The Central Election Commission shares the reporting of electoral participants with the tax authority, which automatically checks the reported donations against the donor's income.

c. Limits and restrictions on spending

There are financial limits on electoral spending across most EU countries. Some of these appear to be within a broadly similar range taking into account country populations – for example €1.5 million in Bulgaria), €3.45 million (Czech Republic), €2.2 million (Croatia), €3 million (Slovakia), c. €680,000 (Slovenia), c. €17.2 million (Spain). However, a number of countries either have very different or no limits. The cap on spending in Austria is much higher at €7 million (for a relatively small population of 8.8 million), while in Latvia it is regarded as probably too low at c. €0.5 million. Seven countries have no spending limits: Scandinavian countries (Denmark, Finland and Sweden), Estonia, Germany, Luxembourg and the Netherlands.

Concerning other restrictions on spending, a key means of restricting spending historically has been banning or limiting paid political advertising on broadcasting media (particularly television). However, according to the data collected, only eight or nine of the EU27 do so - Belgium, Denmark, France, Germany (public broadcaster), Hungary, Ireland, Italy (national), Latvia and Sweden (domestic channels). The extent to which there should be convergence in this area is a complicated question. While such prohibitions can be a very effective way of restricting spending, in some countries they may not be important due to different traditions in forms of campaigning: for example, the preference in Germany for billboards and posters in election campaigns may render the restrictions that are in place on advertising on private television stations of limited relevance in reality.

d. Disclosure requirements

It should be noted that while reporting requirements have become stricter in general, this is less true for public disclosure requirements. [Case Study 3](#) examines reporting and disclosure requirements across the EU27, and in particular differences between the two, with the average reporting threshold at €385 but average disclosure threshold around €2,400 and several outliers with disclosure requirements above €2,500 (Austria, Denmark, Germany, Malta, the Netherlands, Romania and Spain).

e. Oversight

The GRECO evaluation process has had a visible effect on oversight in some EU Member States. In the Czech Republic for example, a highly critical evaluation resulted in the creation of an entirely new

²¹ In Croatia and Romania, the limits are different for individuals than for legal entities; this figure is derived using the limit for legal entities for these two countries. If the limit for individuals were applied the overall average would be €45,000.

institution. However, the nature of oversight bodies varies quite dramatically across EU Member States in terms of whether there is one or more bodies, the location of the institution/s (see Table 3). There are also wide variations in the manner in which oversight is conducted (or not conducted), a detailed account of which was beyond the resources of this study.

Table 3: Bodies responsible for oversight of political finance in EU Member States

Country	Ministry	Parliament body	Electoral Commission	Supreme Audit	Other independent body	Problems noted by ODIHR
Austria				x	Independent Party Transparency Senate	Insufficient Court of Auditors powers
Belgium		x		x		Lack of impartiality
Bulgaria				x		
Croatia			x	x		
Cyprus				x		
Czech Republic					Office for Supervision of Financing of Political Parties and Movements	Insufficient investigative capacity
Denmark						No oversight body
Estonia					Political Parties Financing Surveillance Committee	Independence (tenure)
Finland				x		
France					National Commission on Campaign Accounts and Political Party Financing	
Germany		x				Monitoring mechanism insufficient
Greece					Inter-institutional Audit Committee	
Hungary	x			x		
Ireland					Standards in Public Office Commission	
Italy		x		x		Insufficient powers and resources, no coordination

Country	Ministry	Parliament body	Electoral Commission	Supreme Audit	Other independent body	Problems noted by ODIHR
Latvia					Corruption Preventing and Combating Bureau	Limited resources and capacity
Lithuania			x			
Luxembourg				x		No sanctions
Malta			x			
The Netherlands	x					Lack of independent oversight body
Poland			x			Limited resources/effectiveness Disproportionate sanctions
Portugal					Political Accounts and Financing Entity	
Romania			x	x		Clarity in division of competences
Slovakia	x				State Commission for Elections and Control of Political Party Financing	Intertwined roles
Slovenia				x		
Spain				x		
Sweden	x					

Source: own, based on information provided in country summaries

2.2.3. Emerging issues and challenges

Some regulatory gaps in EU27 Member States are in areas that have emerged only recently as important challenges. The emergence of new issues is entirely natural, not least because the history of political finance regulation shows clearly that the imposition of restrictions in one area leads unavoidably to parties or other regulated actors seeking ways to circumvent those restrictions. Currently the main examples of new areas in need of regulation are campaigning by independent third parties, and more prominently campaigning on social media. The country summaries identify these areas repeatedly as areas that are becoming more important for campaigning, and/or where regulation is absent or weak. [Case study 5](#) and the final section of this report ([Section 4 – Lessons learned](#)) suggest some lessons for regulation in these areas.

3. CASE STUDIES

3.1. State subsidies to political parties

3.1.1. Introduction

While political parties in Western democracies have historically financed their activities largely with membership fees and donations from individuals or private business, today, direct financing of parties from the state budget has become routine practice in all EU Member States, except Italy and Malta. The study identifies commonalities and general trends in regulation across EU Member States and examines in more detail the experiences of Germany, Italy and Hungary. Germany is an example of a long-established and stable funding system, Italy an example of one that has undergone a transformation (abolition) and Hungary one where major change in funding was recently implemented within the existing rules. The focus is on public financing of parties and candidates, and excludes financing of parliamentary groups (the subject of another case study) and non-pecuniary assistance such as premises, free media time *etc.* In the three countries, state subsidies are assessed in terms of: (1) their possible consequences for party systems and competition, and (2) their possible consequences for the occurrence of corrupt practices or other integrity risks. It is important to note that determining casual links is challenging given the number of determining variables/factors in any of these areas.

The main findings of this case study are the following:

- The experience of Germany shows that state subsidies do not necessarily disadvantage newcomers or erode parties' linkages with society, and that they can create a favourable environment for equal opportunities.
- The abolishment of state subsidies in Italy appears to have created a less favourable environment for new political parties/entities that are completely dependent on non-public funding, while the direct financing of political parties by Members of Parliament (MPs) may constitute hidden state financing.
- In Hungary, the recent halving of the party state subsidy (see country summary) will have potentially major effects on parties outside of the government – especially in the context of overspending in election campaigns.

3.1.2. European standards

The Council of Europe and the OSCE advocate for direct state subsidies to political parties and emphasise the role of such subsidies in promoting a healthy democracy, *inter alia* by preventing corruption.²² However, the desirability and pros and cons of state funding have been the subject of lively discussion and disagreement among scholars and political actors since the 1990s.

Advocates of state subsidies argue that the latter help to level the playing field among parties and reduce the incentives (or need) to accept contributions in return for benefits or policy favours. More specifically, they advance the following main reasons for subsidies: helping to ensure adequate resourcing of parties in a context of declining funds due to falling membership numbers; facilitating fairer electoral competition between new and established political forces, as distribution of subsidies on a wider basis gives increases opportunities for new, small or poor parties; and reducing the need for

²² OSCE/ODIHR and Council of Europe, "Guidelines on Political Party Regulation", October 2010. Available at <https://www.osce.org/odihr/77812> (accessed 30 March 2021).

parties to seek private donations, thereby decreasing risks of corrupt *quid pro quo* donations. Critics argue that public financing consolidates the position of existing dominant parties, making it difficult for newcomers to enter the arena, and/or that it erodes parties' linkages with society by making them less dependent on membership contributions. Due to the problems of establishing causality already mentioned above, there is no academic consensus on the impact of state subsidies.

Reflecting this debate, the OSCE-ODIHR and Venice Commission Guidelines on Political Party Regulation developed in 2010 call for a balance between public and private contributions, where state subsidies should be set at a level sufficient to provide meaningful support without being the only source of income, and where public funding is not used as a means to curtail the independence of parties or discourage connection to their membership/supporters. The guidelines stress that a pre-election disbursement of funds best ensures the ability of parties to compete on the basis of equal opportunity and that public funding should be made available also to parties that do not meet electoral thresholds for gaining parliamentary representation. They advocate an approach based on a component of funding distributed equally, and a component that is proportionate to election results (par 183-185).

a. Trends in EU Member States

In most European countries, direct public subsidies to parties have increased over time, their share in party income more than doubling from 30% in the late 1980s. Over the same period the share of membership fees has almost halved from 30%.²³ The breakdown in income from different sources appears to vary somewhat between older and newer democracies. Parties in the more recently established democracies in Eastern Europe receive on average 65% of their income from public funds compared to 55% in older democracies. Parties in the older democracies receive on average 14% of their financial income from private resources, compared to 11% for parties in newer democracies.²⁴ Also, income from membership fees accounts for a higher proportion in the older European democracies (19% on average) than in newer ones (12%).

b. Rules for subsidy allocation

Direct subsidies to parties are usually provided on an on-going basis (generally annual) – “ordinary subsidies”. In addition, many countries provide funding specifically at election time to political parties and sometimes other entities standing for election – “electoral subsidies”. For ordinary subsidies, the most common allocation procedure is the provision of an equal sum distributed to all parties that meet the eligibility requirements, plus a variable sum determined according to the votes or seats obtained in the last elections. Electoral subsidies are usually provided to parties or other entities standing for election. The criteria for allocation vary more, but will often comprise an element of advance disbursement (for example a flat sum plus a variable one based on the results of previous elections); in certain countries reimbursement is provided (or provided partly) against real expenses.

Generally, there is a clear trend towards lowering the eligibility criteria for parties to be entitled to public funds. When public funding was first introduced, the eligibility criteria tended to favour parties

²³ Van Biezen, I. Kopecký, P., “The Paradox of Party Funding: The Limited Impact of State Subsidies on Party Membership”, in: Scarrow, S., Webb, P. D., Poguntke, T.: *Organizing Political Parties Representation, Participation, and Power*, 2017; Piccio, D., van Biezen, I., “Political finance and the cartel party thesis”, in: Mendilow and Phelippeau, *Handbook of Political Party Funding*, 2018.

²⁴ It is important to note that systematic explorations of the patterns of party funding are hampered by the lack of suitable cross-national data on the relative importance of various sources of funding in total party revenues. The data mentioned are based on the Political Party Database (PPDB). See: <https://www.politicalpartydb.org/countries/>. See: <https://www.politicalpartydb.org/countries/>; Van Biezen, I. Kopecký, P., *op cit*.

with parliamentary representation over competitors outside the parliament: 16 countries that are now EU Member States, limited public subsidies only to parties with parliamentary representation when they first established public funding.²⁵ By 2021, this number had fallen to four. Thresholds required for entitlement to subsidies range from 0.5% of votes in Germany to 3% in for example the Czech Republic and Romania. In some countries (for example Germany) Constitutional Courts have played a crucial role in opening up public funding to smaller and non-parliamentary parties.²⁶

3.1.3. Germany

The Federal Republic of Germany was among the first democracies in Europe to grant financial state support to political parties in 1954. Due to several Constitutional Court rulings, the public funding system was modified several times, with direct annual funding, indirect funding and reimbursement of campaign costs all being used at different times. The current system based on annual funds is the result of a 1992 Constitutional Court ruling. In the third GRECO evaluation round, the German political finance system was described as having found a good balance between private and public funding. The corrective mechanisms forced by court rulings show the role external counterweights can play to avoid the potentially self-serving behaviour of established parties.

Annual funding is provided according to two criteria: the party's most recent election result (votes received) and the total amount of private contributions (membership fees, contributions by MPs and donations) that the party received in the previous year. First, for each vote won in the election, the party receives €0.83. Second, for every €1 of each private contribution the party receives - up to a maximum of €3,300 - a party obtains €0.45 – an innovative approach not applied anywhere else in the EU, but in place in Canada for example.

A 1992 Constitutional Court ruling determined that state subsidies may not exceed the income of a party from all other sources. In 2019, total subsidies to parties were €193 million. Of the 21 political parties that received subsidies, the seven parties represented in the Bundestag received €188 million, and other parties received €5 million. According to the 2018 annual financial reports of parties represented in the Bundestag, the largest proportion of party income (30%-43%) was state subsidies, followed by membership fees (12%-32%) and private donations (5%-23%). The share of private donations fell from an average of 18% to 13% between 2008 and 2018; the average share of state subsidies rose from 31% to 37%.

a. Impact of state funding in Germany

The German regulation of public subsidies is innovative in at least three key respects. First, the 1992 Constitutional Court ruling establishes a regulation that should prevent generous state subsidies from eroding links between parties and their members/electorate. Second, Germany is the only EU Member State where subsidies are provided to match individual contributions that do not exceed a certain size, a mechanism that in theory should motivate parties to solicit smaller contributions from more sources rather than larger ones from a few. This is an example of a regulation designed to provide state funding while at the same time motivating democratic participation. Third, by preventing public funding from

²⁵ Piccio, D., van Biezen, I., "Political finance and the cartel party thesis", in: Mendilow and Phelippeau, Handbook of Political Party Funding, 2018.

²⁶ Casal Bertoa, F., Spirova, M., "Get a Subsidy or Perish! Public Funding and Party Survival in Eastern Europe", Working paper No. 29, Party Law in Modern Europe Series, Leiden University, 2013.

exceeding private, the 1992 Constitutional Court ruling counters the argument that generous state subsidies necessarily lead to a detachment of parties from their membership and/or electorate.

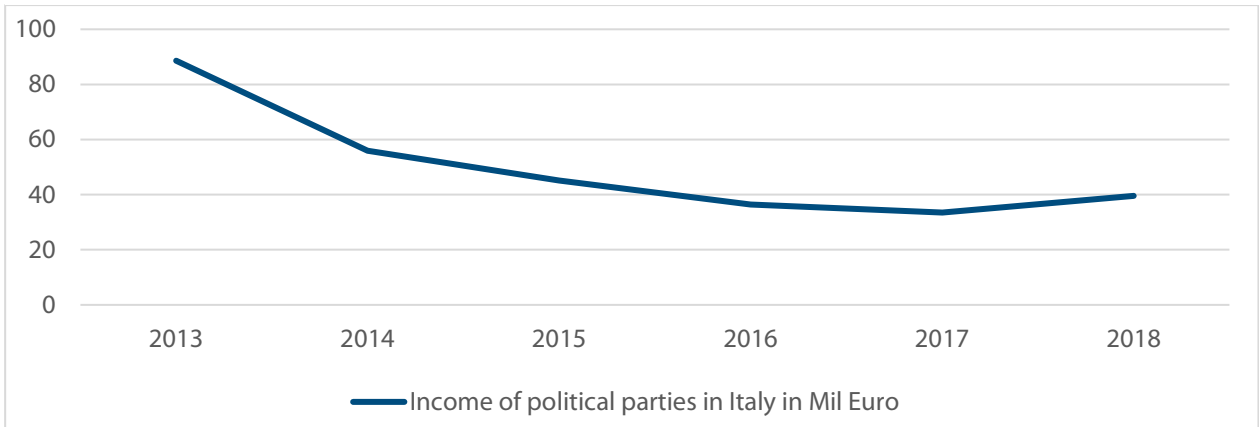
However, the overall effect of the system of public funding cannot be gauged without taking into account the highly liberal regulation of private donations, especially the absence of any caps on donations or limits on expenditure. Despite the innovative public funding system and the falling share in income for private donations, public and media perceptions and opinions of some observers on the integrity of political finance – especially concerning the influencing of politics by corporate donors - are not positive (see for example Koß, 2018b).

3.1.4. Italy

In Italy, the regime of political finance has been modified frequently and regulations continue to be scattered, with no single law bringing together existing rules. Between 2013 and 2017 the country implemented a dramatic change, abolishing state subsidies completely. In the 2018 parliamentary elections, parties financed their campaigns exclusively from private sources. Indirect public funding continues to exist through the allocation of equal amounts of free time for election campaigning on the public service broadcaster and a possibility for taxpayers to donate 0.2% of their income tax as a contribution to one of the eligible political parties. Anonymous donations over €500 annually, donations from foreign sources, and donations from entities fully or partly owned by the state are prohibited. An individual may donate up to €100,000 annually to a single political party, while a legal entity may donate annually up to €100,000 in total to as many political parties as the legal entity wishes to support.

Public funding of parties in Italy was first introduced in 1974 in the form of an annual state contribution, as well as reimbursement of election campaigns. After Italian parties were mired in corruption scandals in 1993 annual contributions were abolished, and parties were only funded through “reimbursement” of election expenses, which was in fact a lump sum provided in the same amount to any party receiving over a threshold percentage of votes in national election; the criteria for calculation were changed in 1999, with subsidies for national, regional and European elections provided in proportion to votes won. Despite a referendum in 1993 on the abolishment of public financing of campaigns winning a very large majority (90% yes and 77% participation), the state continued to directly fund parties for more than 20 years. In 2002 reimbursements were increased and eligibility criteria were relaxed. In 2006 reimbursements were extended to include constituencies abroad, and they were made payable to parties for the full normal term of Parliament even if it was dissolved early. Public funds increased until 2008, when they amounted to over €250 million (substantially higher than Germany despite the population being one around 25% smaller, for example) and constituted 74% of party income.

Figure 1: Income of political parties in Italy

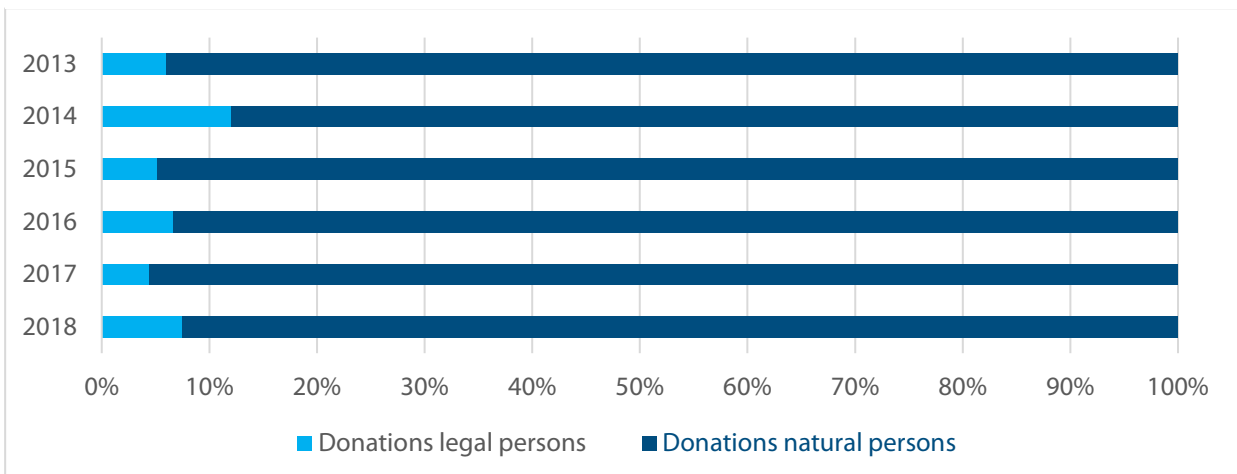


Source: Openpolis, own elaboration

In 2012, total subsidies were halved, and in 2014 the gradual abolishment of state subsidies started, ostensibly as a response to the economic crisis and distrust in politics. Figure 1 shows the dramatic fall in overall income for political parties from 2013 to 2017 (from €89.6 million to €33.5million), with a marginal increase in 2018.

Figures from the Political Party Database (PPDB) show that between 1990 and 2012 income from membership fees represented around 20%²⁷ and private donations were only around 3%.²⁸ Figures from 2013 to 2017 show that private donations – both from individuals and companies - to political parties have continued to decline in absolute terms. While individuals still donated €38 million in 2013, this figure had fallen to €15 million in 2017.

Figure 2: Income from private sources 2013-2018



Source: Openpolis, own elaboration

²⁷ It is assumed that the share of membership fees includes MPs contributions, which have a particular importance in Italy.

²⁸ Van Biezen, I. Kopecký, P., *op cit.*

a. Impact of the abolition of state funding in Italy

Figures on party income in Italy strongly support the argument that a lack of public funds favours established parties, in particular due to the phenomenon of donations by MPs to their parties. Figures from monitoring by Transparency International Italy (TII) for the years 2018 and 2019²⁹ show that donations were provided to a variety of political actors, including parties, foundations, associations, parliamentary groups, government representatives and MPs. According to TII, the overall donations that these political actors received in 2018-2019 were c. €50 million, of which €36 million went to political parties. The donors include MPs, members of the Government, private businesses, natural persons, foundations and associations linked to parties. The most striking finding here is that the most significant source of funds is donations from MPs (69%, approx. €35 million). On average, an MP donated €36,000 in 2018-2019, while donations by other individuals amounted to c. €8 million (15.42%) and from private companies €3 million (6%).

The high share of donations coming from MPs, who are charged part of their salaries by the party itself as a donation, raises the question of whether incumbent parties are effectively receiving indirect state funding through “taxation” of MPs salaries, which according to data compiled by *The Economist* were the second highest in the world after Australia in 2013 (\$182,000 equivalent).³⁰ A funding system that depends to such an extent on revenues from those already represented in parliament makes competition for new players more difficult. In 2018-2019 64% of all donations were received by just three parties, and 27.5% by one party (*Lega*).

The previous financing system, where parties’ primary source of income were public subsidies, has now been replaced by a complex system, with money being directed from MPs, foundations, individuals and companies not only to parties, but also parliamentary groups, MPs, or foundations. There are more than 100 associations that are bound by the transparency rules, in the same way as parties, and sometimes a number of different foundations are related to one and the same party.³¹ TII found that €10 million of the €50 million that were donated to political actors were donated to political foundations, for example. TII stresses that it is difficult to identify all relevant third parties and that this data is therefore only partial. These foundations and associations, in turn, donate money to political parties and other associations. While trends and consequences of the abolition of public funding will become clearer in the years to come, it appears to have contributed to an increased complexity and fragmentation of party financing, encouraged the emergence of new types of organisations and thereby perhaps weakening the central role of parties themselves as recipients of financing. These developments almost certainly make it monitoring and oversight of political finance more challenging and may have raised new integrity risks, not least the role of MPs in party funding.

3.1.5. Hungary

In Hungary, public subsidies to political parties were introduced immediately after the transition to democracy. Party financing regulations remained relatively stable during the first two decades after the fall of communism. According to available figures state subsidies accounted for nearly 80% of party

²⁹ AFRs were not accessible on the EMB webpage. Only a few AFRs were accessible through the websites of political parties. The numbers given here are entirely based on the database of Transparency International.

³⁰ “Rewarding work”, *The Economist* 20 July 2013. Available at <https://www.economist.com/international/2013/07/20/rewarding-work?giftId=df4c83f5-b3e1-4af1-8ff2-83e41039b2ac> (accessed 28 March 2021).

³¹ “Money to politics, the challenge of transparency”, *Openpolis* 24 July 2019. Available at <https://www.balcanicaucaso.org/eng/Projects2/ESVEI/News-Esvei/Money-to-politics-the-challenge-of-transparency-195755> (accessed 30 March 2021).

income between 1990 and 2012, while membership fees accounted for 8% and private donations 10%.³²

Since 2011, funding rules have been changed several times. Since 2013, donations from legal entities, anonymous and foreign donations have been prohibited, although there are no limits on donations from individuals. In 2013, the oversight body was given more powers to monitor financing reports and stricter sanctioning powers.

Parties receive annual subsidies. The total annual state subsidy is determined in the state budget. 25% is distributed equally between the parties that have obtained mandates from the national list, and 75% to all parties that received more than 1% of votes in the last election, in proportion to the votes cast in favour of them. Public funding for election campaigns is also provided and depends on the number of nominated candidates, but varies between HUF 150 million (c. €415,000) and 600 million (c. €1.66 million) for a party with a national list; candidates in single-member constituencies are entitled to a maximum of HUF 1 million (c. €2,800) to reimburse proven expenses. Election campaign spending is limited to HUF 5 million (c. €13,800) per candidate.

In 2020, annual public funding was reduced by 50%, after an April government decision reallocated 50% of the subsidy to the Central Reserve for Epidemic Control. This raises obvious concerns over the unpredictability of public subsidies and the impact on non-incumbent parties in particular.

a. Impact of state subsidies in Hungary

The Hungarian party system is characterized by the dominant position of large parliamentary parties, dominated by the governing Hungarian Civic Alliance (*Fidesz*). According to expert observers the main reason for this dominance has not been the system of political funding, but other factors such as the electoral system. The ruling coalition has been criticised for its alleged use of state-run media outlets for electoral purposes, and in 2018 excessive spending on public information advertisements to boost the coalition's electoral campaign (see for example Simral 2018, OSCE-ODIHR 2018). However, it is precisely in this context that the dramatic reduction in subsidies in 2020 is highly disadvantageous to non-government parties.

Based on the contributions of political finance experts, there is little evidence that state subsidies have reduced corruption risks in Hungary.³³ This has been attributed to a lack of consensus among parties on the regulations themselves, insufficient powers in place to enforce existing rules *etc.*³⁴ However, a more important reason is likely to be systematic under-reporting of private donations and campaign spending. For many years, Transparency International Hungary (TIH) has pointed to substantial overspending of parties, meaning that the real cost of elections in Hungary has been much higher than the one that was officially reported. For example, TIH estimated that in the 2014 parliamentary elections governing parties' overspending was four times higher than they reported. The inadequacies of the regime for reporting and disclosure of are likely to be a key factor in underreporting. GRECO and ODIHR have also repeatedly criticised the lack of transparency of party funding, as reports on campaign financing do not sufficiently elaborate expenditures of parties or candidates, and full lists of donors are

³² Van Biezen, I. Kopecký, P., *op cit.*

³³ Casal Bértoa, F., Van Biezen, I., "Party regulation and party politics in post-communist Europe", *East European Politics*, 30:3, 2014.

³⁴ Ilonszki, G., Várnagy, R., "From party cartel to one-party dominance. The case of institutional failure", in: *East European Politics* 30:3, 2014.

neither published nor submitted to relevant authorities. In addition, TIH has stressed that the monitoring body, the Supreme Audit Institution, lacks adequate enforcement mechanisms.³⁵

3.1.6. Lessons

Based on the findings of this case study, no clear causal relationship can be established between state/public funding of political parties and the quality of democracy or incidence of corruption and other problems. The reasons for this are probably two-fold. First, public funding systems vary considerably, and the impact will therefore depend on their precise design. Second, public funding of parties cannot be seen in isolation from other aspects of political finance regulation, including but not limited to limits on private donations or political expenditure, reporting and disclosure rules, and the quality of oversight and enforcement.

- While some argue that state subsidies entrench the position of incumbent parties, in Germany, generous state subsidies, matching funds system, coupled with the low threshold for eligibility have allowed new parties to enter the arena. On the contrary, the German example indicates that an appropriately-designed public funding system can boost plurality.
- The abolition of public funding in Italy, by leaving parties formally reliant on private donations has itself raised concerns over plurality and competition. The vast majority of donations are now channelled to three parties, mostly from MPs, and there are concerns that (now dominant) donations from the latter may be constitute *de facto* public funding.
- In Hungary, the impact of substantial public funding on politics (or corruption) has likely been blunted by systemic underreporting of donations and political spending, weak enforcement, as well as increasing concerns over the misuse of government resources for the benefit of ruling parties. Moreover, the recent 50% reduction in subsidies to political parties raises serious concerns for plurality and political competition.

Substantial or generous public funding alone is therefore not a sufficient condition to eliminate corruption risks, but neither does it necessarily result in the undesirable consequences its opponents claim for it. In order to predict the effects of a particular system of public funding on plurality, corruption or other phenomena, other factors must be taken into account. These include the overall political finance regulatory regime, its supervision and enforcement, and broader aspects of the political system determining or influencing how particular rules function, and which potential integrity risks arise. Likewise, in order to design a public funding system in a particular country or context, the likely influence of all these factors should be taken into account.

3.2. Public funding of Parliamentary groups: regulation and risks of misuse

3.2.1. Introduction

This case study focuses on the regulation of public financing/resourcing of parliamentary groups in EU Member States, and risks of the misuse of these resources for electoral campaigning purposes. In almost all European democracies, parliamentarians and parliamentary groups receive state/public pecuniary and non-pecuniary support in order to enable them to fulfil their parliamentary functions.

³⁵ Transparency International Hungary, "Total Eclipse of Campaign Spending in Hungary". Available at <https://transparency.hu/en/kozszeaktor/valasztasok-part-es-kampanyfinanszirozasi/> (accessed on 30 March 2021).

Misuse of such resources for the electoral purposes of parties are likely to decrease people's trust in both policy makers and the democratic system as a whole.³⁶ Parliamentary groups that misuse public funding or non-financial assistance for electoral campaigning purposes gain an undue advantage compared to parliamentary groups that do not do so, as well as political groups that do not occupy parliamentary seats.

The first section of this study provides background information on the financing of parliamentary groups. The second section describes regulations and instances of misuse. This section also includes an in-depth analysis of the situation in Germany to identify regulatory weak spots that facilitate the misuse of financial and in-kind benefits. Germany is a particularly informative case due to the size of funding for parliamentary groups and the existence of significant official documentation on the misuse of such funding. The last section presents lessons for regulation.

The main findings based on an overview of EU Member States and a more in-depth focus on Germany are the following:

- Existing regulations are often too vague to effectively prevent irregular use of public funding.
- There is evidence for misuse of public funding and in-kind assistance by parliamentary groups.
- The awareness of parties that using such resources for electoral campaigning purposes is unacceptable or illegal may be limited.³⁷

3.2.2. Background

In virtually all democracies, parliamentarians with the same party affiliation form parliamentary groups. For well documented reasons, these groups are of fundamental importance in making parliaments function: they distribute tasks and responsibilities between their members, facilitate decision-making by aggregating the individual interest of the group members and negotiation of compromises between parliamentarians of different political affiliations, and contribute to informing the public on parliamentary decision-making processes.³⁸

Most Member States of the European Union provide funding and/or in-kind benefits to their parliamentary groups,³⁹ beginning with Austria in 1963 and then spreading to other states in the following years. As of late 2020 and based on the data collected for the overall report, of 23 Member States for which data was forthcoming, in 19 countries parliamentary groups receive financial assistance, in at least 17 of which the main criteria for the size of subsidy is the size of the group. In three countries only in-kind assistance is provided. Estonia is the only country for which information was obtained where no assistance is provided at all. No data was obtained for four countries – Cyprus, Latvia, Malta and Poland. In the European Parliament, parliamentary groups receive both financial and in-kind assistance.

Levels of support differ considerably among member states. For instance, the subsidies for parliamentary groups amounted to €23,380,000€ in Austria in 2020, c. €53,000,000€ in Italy in 2019,

³⁶ For related empirical studies, see e.g. S. Bowler and J. Karp, "Politicians, Scandals, and Trust in Government", *Political Behavior*, 2004. Available at <https://doi.org/10.1023/B:POBE.0000043456.87303.3a> (accessed February 2021); and E. Costas-Pérez, A. Solé-Ollé, and P. Sorribas-Navarro, "Corruption scandals, voter information, and accountability", *European Journal of Political Economy*, 2012. Available at <https://doi.org/10.1016/j.ejpoleco.2012.05.007> (accessed February 2021).

³⁷ Venice Commission, "A report on the misuse of administrative resources during electoral processes", Dec. 2013. Available at [https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD\(2013\)033-e](https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD(2013)033-e) (accessed February 2021).

³⁸ See e.g. U. Andersen and W. Woyke, "Handwörterbuch des politischen Systems der Bundesrepublik Deutschland", Springer, 2013; and K. Heidar and R. Koole, "Parliamentary party groups in European democracies", Routledge, 2013.

³⁹ Due to limited information availability, no statement can be made regarding Cyprus, Latvia, Malta, and Poland. In 22 out of the remaining 23 EU member states, the parliamentary groups receive some public assistance.

and €3,120,000 in Luxembourg in 2019. Parliamentary groups in the European Parliament received a total amount of c. €64,000,000 in 2019; these figures should be regarded as a rough comparison, as there may be differences between countries in which assistance is provided in financial form (subsidy) and how much in-kind (for example direct payment of staff, provision of vehicles etc.).

International institutions (e.g. the Council of Europe and the Venice Commission) have published several guidelines on how parliamentary groups should use the monetary and in-kind assistance that they receive from the state.⁴⁰ The most important of these guidelines is that parliamentary groups should not use the resources that have been allocated to them for other purposes rather than fulfilling their parliamentary duties. In particular, the guidelines state clearly that resources provided to parliamentary groups should not be used for electoral campaigning activities.

3.2.3. Regulations

In most member states where assistance to parliamentary groups is provided, assistance is both financial and in-kind (non-pecuniary).⁴¹ Exceptions are Bulgaria, Croatia, and Greece where the parliamentary groups only receive in-kind assistance. Financial subsidies are generally allocated according to the total number of group members.⁴² In Czech Republic, Germany, and Hungary, the total amount of contributions increases for those parliamentary groups that do not comprise members of a governing party. In Austria, a parliamentary group obtains additional funding if the share of women is sufficiently large. In many member states there is no data readily available on the specific allocations for parliamentary groups in any given year.

Regulations generally define the purposes of these subsidies in line with the guideline mentioned above. For instance, the Rules of Procedure of the Chamber of Deputies (Poslanecká sněmovna) in the Czech Republic lay down that parliamentary groups “are entitled to financial contributions from the Chamber’s budget for *operating expenses*.” Similarly, the German Members of the Bundestag Act states that “*for the purpose of performing their duties*, parliamentary groups shall be entitled to monetary benefits and benefits in kind from the federal budget.” In practice, this means that funds are provided to cover administrative expenses, particularly personnel and office costs.

In at least nine member states in which parliamentary groups receive financial support, they must submit reports on an annual basis, listing the subsidies received and how they were spent.⁴³ Generally, the reporting required is not very detailed. Based on the information collected for the overall report, France, Germany, Ireland, Italy, and the Netherlands are the only countries where regulations mandate the publication of financial reports of parliamentary groups; the Netherlands, Italy and Germany are the only three countries where the reports must provide a breakdown of different categories of spending. It should be noted that data was not obtainable for some countries.

⁴⁰ See: Venice Commission, “A report on the misuse of administrative resources during electoral processes”, 2013. Available at [https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD\(2013\)033-e](https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD(2013)033-e) (accessed February 2021); and Congress of Local and Regional Authorities of the Council of Europe, “Administrative resources and fair elections: A practical guide for local and regional politicians and public officials”, April 2018. Available at https://rm.coe.int/administrative-resources-and-fair-elections-a-practical-guide-for-local/16807b_6b94 (accessed, February 2021).

⁴¹ Most common forms of in-kind support are premises (found for 14 EU Member States) and staff (found for 8 EU Member States).

⁴² For Belgium and Portugal, information on the allocation scheme is not available. In all other Member States, the number of group member serves as the basic allocation criteria.

⁴³ These countries are Finland, France, Germany, Ireland, Italy, the Netherlands, Slovakia, Spain, and Sweden. Because of limited information availability (see Excel country summaries), it cannot be ruled out that there are other countries where financial reports have to be submitted.

3.2.4. Misuses

Misuses of public assistance for parliamentary groups can be divided into two types: misuse of financial assistance and misuse of non-pecuniary assistance. These two categories may overlap – for example when subsidies are provided specifically to fund staff in Parliament and these staff are used for other purposes.

a. Misuse of financial support

As outlined above, a key function of parliamentary groups is to inform voters by transferring information from the parliament to the public. To fulfil this task, the parliamentary groups in the European Union use different formats such as press releases, booklets, flyers, blogs, magazines, podcasts, and videos. Such funds may be misused in a number of ways, for example where:⁴⁴

- Publications inform not only on the activities of the parliamentary group but also of the political party itself (e.g. its electoral programme).
- Funding is used to run a website that announces events of a political party.
- Funds are used to purchase goods or services for or related to campaigning activities, for example campaign events, marketing, political advertising, free goods for distribution at events (T-shirts, pens, stickers, etc.), paying a company to identify potential voters etc.

b. Misuse of non-pecuniary support

The most common forms of non-pecuniary benefit provided to parliamentary groups are meeting rooms, office spaces, and IT and telecommunication equipment. Parliamentary groups often also receive assistance in the form of staff (e.g. administrative and research assistants), as well as free postal services, cars, etc. Misuse of these resources include for example:⁴⁵

- Use of premises or equipment to plan and coordinate campaigning activities or to meet representatives of interest groups.
- Use of staff to work on an election campaign or organise campaign activities during working hours.
- Political advertising using the address of Parliament or the communication infrastructure provided by the Parliament.
- Use of printing and copying facilities to produce electoral campaigning materials.
- Use of vehicles or driving services to travel to party meetings or election campaign events.

c. Practical examples

The irregular use of financial, in-kind, and personal assistance has been documented in several EU countries, including in Germany (see below), For example, in Austria the parliamentary group of the Freedom Party of Austria (FPÖ) misused communication and IT equipment and premises for campaign

⁴⁴ See Congress of Local and Regional Authorities of the Council of Europe, “Administrative resources and fair elections: A practical guide for local and regional politicians and public officials”, April 2018. Available at <https://rm.coe.int/administrative-resources-and-fair-elections-a-practical-guide-for-local/16807b6b94> (accessed February 2021).

⁴⁵ See Congress of Local and Regional Authorities of the Council of Europe, “Administrative resources and fair elections: A practical guide for local and regional politicians and public officials”, April 2018. Available at <https://rm.coe.int/administrative-resources-and-fair-elections-a-practical-guide-for-local/16807b6b94> (accessed February 2021).

purposes. Parliamentary assistants of the FPÖ were also engaged in different campaign activities, for instance by producing video clips.⁴⁶

3.2.5. Focus: Germany

This section looks in more depth at the legal framework for public funding of parliamentary groups in Germany. Focusing on Germany is useful for three main reasons. First, subsidies for parliamentary groups are substantial, totalling €119,369,000 per year in 2020. This amount is about twice as large as the funding to the parliamentary groups in the European Parliament, although as noted in Section 3.2.2 comparisons between the figures across countries should be made with care. Second, there is significant documentation of the misuse of funding in the reports of the German Court of Auditors. Third, the rules governing the use of funds and other non-pecuniary assistance are similar to the rules in for the European parliament.

a. Eligibility and allocation criteria

Under the Members of the Bundestag Act (MBA), a parliamentary group is eligible for public funding if it comprises at least 5% of MPs, and funding allocated to each group is to depend on its size. The subsidy is to be divided into a basic amount and a component based on the size of the group; for opposition groups these two parts of MS examples for the subsidy are to be higher. The basic amount, amount per MP and supplements for opposition groups are determined by parliament each year.

Currently, there are six parliamentary groups. Each received a basic amount of €5,425,452 per year in 2020 (15% more for opposition groups). In addition, each parliamentary group received €113,256 per MP (10% higher for opposition groups).⁴⁷

In addition, parliamentary groups are allocated office space/premises within Parliament as well as technical equipment (IT, communication).

b. Use of resources allocated

The MBA stipulates that parliamentary groups receive public support in order to fulfil parliamentary duties and to inform the public about their activities, and that using these funds for party-political purposes is not permitted. Under the Political Parties Act (PPA), parties may not receive any kind of donations from parliamentary groups.

c. Control/audit

Under the MBA, parliamentary groups must prepare an annual report disclosing how they use their state funding. The report must provide a breakdown of spending by category. The Court of Auditors (CoA) checks the accuracy of each of these reports. The CoA also conducts full audits to verify whether financial and in-kind support was used for permitted purposes, but not on a regular basis.

⁴⁶ See J. Winter, „Wahlkampfkosten: Mit welchen Tricks die Parteien ihre Ausgaben verschleiern“, Profil, 14.09.2019. Available at <https://www.profil.at/oesterreich/wahlkampfkosten-parteien-ausgaben-11131513> (accessed February 2021).

⁴⁷ The exact amounts change on an annual basis and are defined by the MPs themselves.

d. Weaknesses in the regulatory framework and misuse

The CoA has highlighted two weaknesses in the regulations on funding for parliamentary groups that may encourage the misuse of state subsidies and other assistance:⁴⁸

- Existing rules are too vague in important aspects. In particular, there are no rules specifying which activities are legal ways of informing the public about parliamentary matters and which of them are irregular campaigning activities. Parliamentary groups therefore interpret the existing rules in a wider sense as they should do according to the views of the German Court of Auditors. Furthermore, the MBA states that funding should be used by parliamentary groups to fulfil their duties. However, in the MBA, it is not defined what the duties of the parliamentary groups actually are.
- The rules do not establish any sanctions for irregular use of funds, or even an obligation to repay misused funds.

In 2017, the German Court of Auditors reported how parliamentary groups misused their funding for electoral campaigning activities. Examples included: financing production of booklets and flyers that were unrelated to the activities of the parliamentary groups, purchasing of goods for free distribution, and the organization of campaign events. One parliamentary group used its funding to identify potential voters and another to fund campaigns of some of their candidates. In total, these reports imply that German parliamentary groups misuse their funding to a non-negligible extent.⁴⁹

3.2.6. Focus: Austria

a. Eligibility and allocation criteria

In each chamber of the Austrian Parliament – the lower house (Nationalrat) or upper house (Bundesrat) any political party with at least 5 representatives may form a parliamentary group. Each parliamentary group is eligible for a subsidy consisting of: a basic amount plus a component based on the size of the group, with the latter increased by 3% when the share of female MPs exceeds 40%. The basic amount and the amount per MP are determined by the salaries of federal officials. There are currently five parliamentary groups in the lower house and four in the upper house.

In total, parliamentary groups received €23,380,000 in 2020, only €7 million less than total subsidies for political parties (€30,448,778 in 2020). In-kind assistance such as office space/premises within Parliament is not provided.

b. Use of resources allocated

The PGFA stipulates that the parliamentary groups receive financial assistance in order to fulfil parliamentary duties, and are to be used to cover expenses for office space/premises, technical equipment, staff, events, public relations work and information activities. Under the Political Parties Act, parties are not allowed to accept donations from parliamentary groups.

⁴⁸ See German Court of Auditors, „Zu strukturellen Defiziten bei der Verwendung und Kontrolle der den Fraktionen nach dem Abgeordnetengesetz zur Verfügung gestellten Geld- und Sachleistungen“, 2021. Available at <https://www.bundesrechnungshof.de/de/veroeffentlichungen/produkte/sonderberichte/langfassungen-ab-2013/2021/finanzen-der-fraktionen-lueckenhafte-regeln-fehlende-sanktionen-pdf> (accessed February 2021).

⁴⁹ See German Court of Auditors, „Öffentlichkeitswirksame Maßnahmen der Fraktionen des Deutschen Bundestages“, 2017. Available at <https://www.bundesrechnungshof.de/de/veroeffentlichungen/produkte/pruefungsmittelungen/oeffentlichkeitswirksame-massnahmen-der-fraktionen-des-deutschen-bundestages-im-wahljahr-2013> (accessed February 2021).

c. Control/audit

There is not legal requirement for parliamentary groups to disclose in any way how they use their state funding, and no mechanism for control of the use of funds.

d. Weaknesses in the regulatory framework and misuse

The rules on use of parliamentary subsidies define what activities may be financed, but do not define clearly where such activities become campaigning and therefore illegal, partly due to the absence of a clear definition of the parliamentary duties of groups. This is a similar weakness as that of regulations in Germany. However, the biggest problem in current regulation is a complete lack of control and transparency.

Due to the absence of an oversight body that verifies whether public funding is correctly used by parliamentary groups, instance of misuse has only been documented by the Austrian press from time to time. Recent examples include the misuse of staff, office space, equipment, and driving services for election campaign purposes.⁵⁰

3.2.7. Conclusion

While this study was unable to examine many EU Member States in detail, what little evidence exists suggests that the incidence of misuse of public resources provided to parliamentary groups is likely to be more than negligible. For the reasons elaborated in the Introduction, preventing the misuse of public funds and resources by parliament groups should therefore be a component of a well-designed legal and regulatory framework for political finance.

3.3. Transparency in reporting and disclosure of donations

3.3.1. Introduction

This case study focuses specifically on the reporting and disclosure of political donations, and is based on analysis of regulations from all EU member states. Transparency of political party and election campaign finance is implemented through two main regulatory requirements, namely reporting and disclosure requirements.

- Reporting. This means the obligation of political and electoral entities to submit information on their financing (income and spending) to a political finance oversight body
- Disclosure means the obligation of either political/electoral entities (or the oversight body/bodies) to publish information on their financing

The main findings are the following:

- While all EU member states have adopted regulations regarding the reporting and disclosure of donations, what must be reported and what must be disclosed vary substantially. In countries where different thresholds for reporting and for disclosure are in place, there is often a striking discrepancy between the (low) reporting and (high) disclosure thresholds.
- It is notable that Member States with the most transparent reporting and disclosure requirements are also those that have established online political finance databases and online reporting and disclosure.

⁵⁰). See J. Winter, „Wahlkampfkosten: Mit welchen Tricks die Parteien ihre Ausgaben verschleiern“, Profil, 14.09.2019. Available at <https://www.profil.at/oesterreich/wahlkampfkosten-parteien-ausgaben-11131513> (accessed February 2021)

3.3.2. Background

There are few international standards on transparency of political finance. Article 7-3⁵¹ of the United Nations Convention Against Corruption (UNCAC) calls for transparency in the funding of political parties and election campaigns. The OSCE-ODIHR / Venice Commission Guidelines on Political Party Regulation⁵² note that “[disclosure] requirements for political financing are the main policy instruments for achieving such transparency (...). Some states require the publication of names and addresses of all donors, others only ask for the identity of donors surpassing a certain monetary threshold. Disclosure thresholds should not be too high, as this may circumvent the prohibition of anonymous donation and increase cash donations (where possible). Certain states, on the other hand, choose not to require the disclosure of the identity of certain types of donors (...).”

Although there has been remarkable progress in increasing political finance transparency in EU Member States in recent years, the degree and level of transparency differs greatly from one country to another. While there has been a trend towards increasing public disclosure of donations, there are wide variations in the difference between i) thresholds over which donations must be reported to the political finance oversight body or bodies on the one hand, and ii) thresholds over which the same donations must be disclosed publicly. While reporting thresholds are generally quite low, thresholds for the public disclosure of donations and the identity of donors to the public are usually higher.

3.3.3. Analysis

The OSCE-ODIHR/ Venice Commission Guidelines on Political Party Regulation underline specifically that where there are restrictions/bans on certain contributions, or limits on the total amount of annual (or electoral) contributions to a political entity, “the receipt of donations should be transparent.”⁵³ In short, it is vital to have legal requirements to report and disclose donations in order to monitor and ensure compliance with the restrictions.

The need for transparency has to be balanced with the right (or legitimate preference) of donors to the privacy of their political preferences. In other words, a balance needs to be struck between legitimate rights to privacy on the one hand, and the need for public disclosure of political contributions that may influence the exercise of public authority. Privacy is explicitly or implicitly the main justification for some countries either not requiring the identity of donors to be made public (not the case in any EU Member State), or (as in many EU Member States) requiring disclosure only where donations exceed a certain size.

Table 4 shows donation limits, thresholds for reporting donations and thresholds for public disclosure in EU Member States. Some countries do not differentiate between donation reporting and publication, and all donations reported to the oversight body are made public. This is the first group of countries contained in the table below. In other countries, the applicable legislation has put in place a two-layer system that obliges political parties and candidates to report donations above a (low) threshold but foresees the publication of donations solely above a (higher) threshold. Finally, in other

⁵¹ United Nations Convention Against Corruption Article 7 (3): “Each State Party shall also consider taking appropriate legislative and administrative measures, (...) to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties.”

⁵² OSCE Office for Democratic Institutions and Human Rights (OSCE/ODIHR) / Venice Commission Guidelines on Political Party Regulation, 2nd edition, CDL-AD(2020)032. Available at [https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD\(2020\)032-e](https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD(2020)032-e) (accessed February 2021).

⁵³ Paragraph 209 of the OSCE/ODIHR / Venice Commission Guidelines on Political Party Regulation, 2nd edition, CDL-AD(2020)032. Available at [https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD\(2020\)032-e](https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD(2020)032-e), accessed February 2021.

countries, electoral and political actors must report donations to the oversight body, but their disclosure is not required at all.

Table 4: Donations limits and thresholds for reporting and disclosure in EU Member States

Country	Donations limits	Reporting threshold for donations	Disclosure threshold for donations
No distinction between the reporting and disclosure thresholds			
Austria	Campaigns and political parties: €7,500	€2,500 (Donations to political parties) €3,500 (donations to presidential candidates)	€2,500 (Donations to political parties) €3,500 (donations to presidential candidates)
Belgium	Campaigns and political parties: €2,000	€125	€125
Bulgaria	None	None	None
Croatia	Campaigns and political parties: €4,000 from natural persons and €25,000 from legal entities	None	None
Cyprus	Political parties: €50,000/ No donation limit for election campaigns	€500	€500
Czech Republic	Campaigns and political parties: €115,000	None	None
Denmark	None	€2,700	€2,700
Estonia	None	None	None
Finland	Campaigns: None for presidential elections/ €6,000 for parliamentary elections Political parties: €30,000	€1,500	€1,500
Ireland	Campaigns and political parties: €2,500 from individuals and €1,000 from legal entities	€600 (donations to candidates) €1,500 (donations to political parties)	€600 (donations to candidates) €1,500 (donations to political parties)
Italy	Campaigns and political parties: €100,000	€500	€500
Latvia	Campaigns and political parties: €21,500	None	None
Poland	Campaigns and political parties:	None	None

	€8,500		
Portugal	Campaigns and political parties: €26,000	None	None
Distinction made between reporting and disclosure thresholds			
Germany	None	€500	€10,000
Hungary	None	None	€1,500
Lithuania	Campaigns and political parties: €8,850	None	€12
Malta	Campaigns and political parties: €25,000	€500	€7,000
Netherlands	None	€1,000	€4,500. <i>The names of donors can be omitted if so requested.</i>
Romania	Campaigns and political parties: c. €92,000 from individuals and c. €230,000 from legal entities	None	€4,500
Slovakia	Campaigns and political parties: €300,000	None	€1,000
Slovenia	Campaigns and political parties: c. €19,700	None	€2,000
Spain	Campaigns: €10,000 Political parties: €50,000	None. Campaign finance reports are not made public.	€25,000.
Existence of reporting requirements but no publication of donations			
France	Campaigns: €4,600 Political parties: €7,500	None	No publication of donations
Greece	Campaigns: €5,000 Political parties: €20,000	None	No publication of donations

Luxembourg	None	€250	No publication of donations <i>although the list of individual donations and the donor identity can be consulted by any interested person at the Parliament</i>
Sweden	None	€215	No publication of the identity of natural donors
Average	€34,325	€385	€2,400

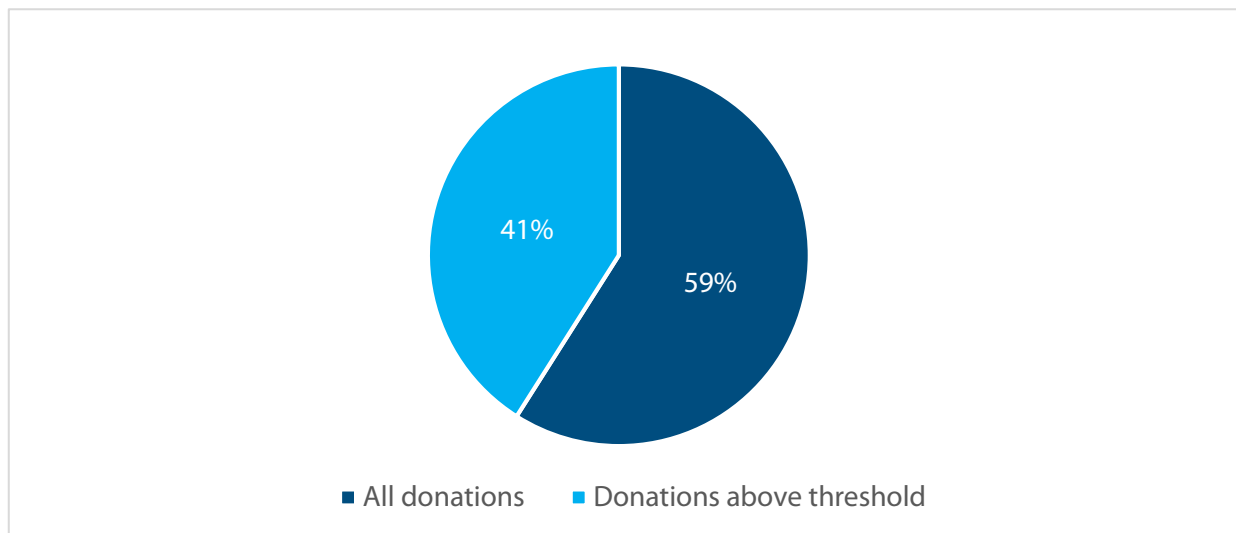
Source: Country summaries

While establishing reporting and disclosure threshold(s) for donations, member states usually have to consider whether all donations must be reported and disclosed together with the identity of donors, or only above a certain threshold. Figure 3 aims to show the different reporting and disclosure thresholds in the nine countries where such a distinction exists.

a. Reporting requirements

Figure 3 summarises reporting requirements for donor identities across Member States.

Figure 3: Reporting on donors’ identity in EU Member States



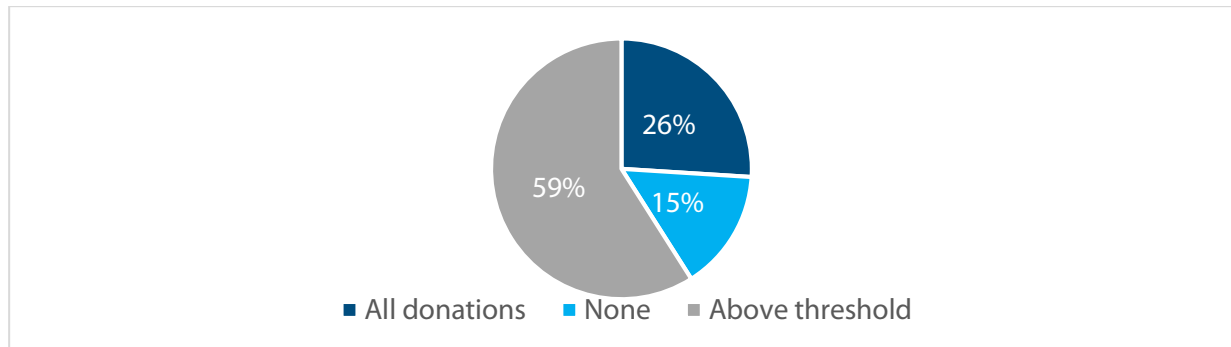
Source: Question 54 of International IDEA's political finance database.

- In 16 EU Member States all donations must be reported, including the identity of donors with the exception of anonymous donations when those are allowed.
- In the remaining 11 Member States the identities of donors must be reported only for donations above a threshold. The thresholds vary widely, from €125 in Belgium to €2,700 in Denmark.

b. Disclosure

Figure 4 shows the breakdown of types of disclosure regimes for donations in EU Member States.

Figure 4: Disclosure of donors' identity in EU Member States

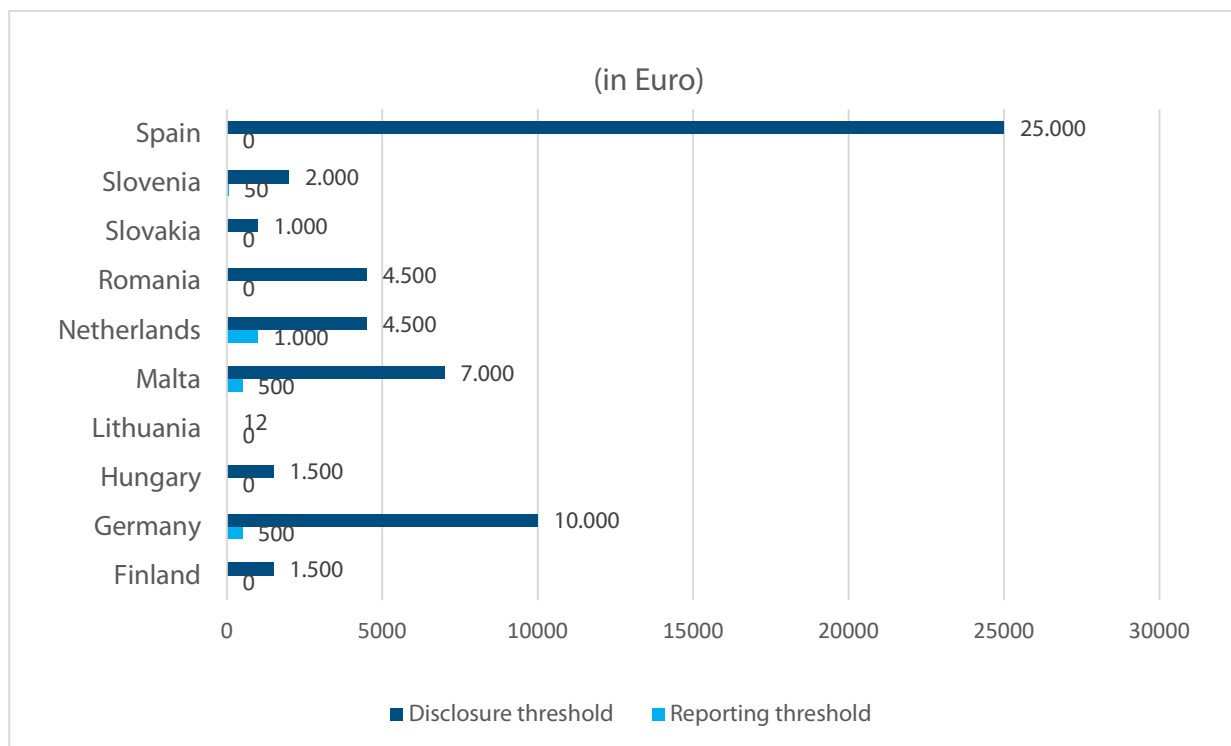


Source: Question 54 of International IDEA's political finance database

- In seven countries (Bulgaria, Croatia, Czech Republic, Estonia, Latvia, Poland and Portugal) all donations are reported and disclosed publicly.
- Six countries have the same threshold for both reporting and public disclosure - Austria, Belgium, Cyprus, Denmark, Ireland and Italy.
- In the other 14 countries (over half of EU Member States), the threshold for public disclosure is higher than the threshold for reporting.
- As in the case of reporting, public disclosure thresholds vary widely – from zero in countries where all donations are reported and disclosed, to €4,500 in Romania and the Netherlands, €7,000 in Malta, €10,000 in Germany and even €25,000 in Spain. While the average reporting threshold is around €385, the average disclosure threshold is around €2,400.
- Five EU Member States do not require the public disclosure of the identities of donors at all: France, Greece, Luxembourg, Spain (for election campaign donations) and Sweden (for donations by individuals).

Figure 5 shows the differences between reporting and disclosure thresholds in countries which the two thresholds are not the same. In the ten countries where a different threshold applies to reporting and disclosure, it is striking to see the gap that exists at times between the two thresholds. It seems justified for political parties and candidates to report as much information as possible to facilitate effective oversight, and privacy concerns may justify a somewhat higher threshold for disclosure. However, there is no obvious justification for establishing a disclosure threshold that is massively higher; at some point it must be at odds with political finance transparency, and indeed go against the aim of establishing a reasonable balance between transparency and privacy.

Figure 5: Thresholds for reporting and for public disclosure in countries with differing thresholds



Source: Country summaries

c. Online reporting and disclosure

Some countries – notably countries where all donations must be reported and disclosed or where the threshold is low (for example Estonia, Finland, Latvia or Lithuania) - have established systems for reporting and disclosure to online political finance databases. These require and facilitate the reporting, uploading and publication of timely, comprehensive and online information on political party and election campaign finance, notably information on donations and their sources. Online databases allow the oversight body to easily categorize, sort and store the data facilitates control and compliance checks. It also allows the oversight body to filter the data and publish it on its website through a disclosure database. Online disclosure gives voters a more informed picture of political party and campaign finances, thereby increasing the accountability of parties and candidates. Not least, the open nature of a public disclosure database puts pressure on political actors (largely from the media, civil society or general public) to regularly submit accurate and detailed data on their finances.

In addition to official online databases, disclosure can also be opened up through requirements to make the bank accounts of political entities directly accessible to the public online. The Czech Republic for example requires parties to ensure public access via internet to view all transactions on the bank accounts to which state subsidies and donations must be deposited, and parties and candidates to ensure the same access to the election account they are required by law to establish for election campaign transactions.⁵⁴

⁵⁴ The accounts can be viewed at <https://www.udhphs.cz/zobrazit-zvlastni-ucty-stran-a-institutu> (accessed 20 May 2021)..

Box 1: Online reporting and disclosure in Estonia

Estonia has used an innovative and user-centred design approach for reporting and disclosing political finances. The system was developed by the Estonian political finance oversight body (Party Financing Supervision Committee or *ERJK*) and launched in 2013. It relies entirely on OpenSource Software to disclose financial reports of political parties, individual candidates and election coalitions. The law was amended in part to align legal reporting requirements with the online database's fields. The database operates through a two-stage approach: electoral contestants use an online reporting portal to submit their reports (and all relevant financial information), then the information processed and published on the public website of the ERJK.

3.3.4. Lessons

All member states have regulations on reporting and disclosure of donations. However, the level of information reported and disclosed differs from one country to another. Ten EU Member States have in place different thresholds for the reporting of donations (including sources) and for their public disclosure on the other, and in several cases the disclosure thresholds are high. In four countries no disclosure of donations is required at all.

3.4. Political Foundations

3.4.1. Introduction

Political foundations are potentially beneficial entities, as entities to conduct research, policy work and educational activities including assistance in foreign countries. They can also be important actors in the financing of politics in countries where they have close links to political parties. If there are no mechanisms in the regulatory framework to prohibit or prevent it, political foundations may be used as channels for financing the parties with which they are affiliated or associated.

This is an issue of particular importance if foundations receive direct public subsidies. However, only seven EU Member States (Austria, Czech Republic, Germany, Greece, Hungary, Netherlands and Spain) envisage public funding for political foundations or ancillary organisations that could include foundations, and the amounts of funding do not appear to be very significant in almost any of these countries compared to subsidies for parties. Germany stands out as a country where foundations receive large amounts of state funding.

The ways in which parties and foundations are linked vary substantially. For example, in the Czech Republic, where party foundations have only come into existence after a new legal framework was established in 2017 foundations must be formally established by parties and in financial terms are directly regulated in political party legislation. In Germany by contrast there are no formal links beyond those self-declared links by foundations themselves, and the *de facto* engagement of political party functionaries in foundations. This case study focuses in depth on foundations in Germany and Spain: in Germany foundations are a long-standing part of the political landscape despite having no formal links to parties, while in Spain they are regulated directly under party financing legislation. In addition, the study focuses on the new legal framework for foundations in the Czech Republic and its perceived impact to date.

The main findings in are the following:

- In Germany, although political foundations receive much higher state subsidies than political parties, there is no law regulating their financing. While political foundations are not allowed

to engage in election campaigns for the party they are related to, this is not formally stated in legislation. Observers have stressed that the separation between foundation work and campaigning is not always easy to make.

- In Spain, by contrast, the financing of foundations is regulated within the law on political party finance. However, foundations are subject to much more lenient rules concerning donation limits, donations from legal entities, and reporting requirements for donations and spending. This creates obvious possibilities for circumventing the rules on political party funding by using the resources of foundations.
- In both countries, while there is no clear evidence that foundations have been used for the electoral purposes of parties, weaknesses in the regulatory frameworks are thought to raise the risk that this could happen.
- In the Czech Republic, the legal framework for foundations (“political institutes”) was established only in 2016. Despite concerns that such entities would be used for other purposes, initial indications are that the legal framework has resulted in a set-up that works well and is not subject to any abuse.

3.4.2. Germany

Political foundations were established (or re-established in the case of the Friedrich Ebert Foundation) after the Second World War with the mission of transmitting political parties’ values to society and promoting democratic culture. Each of the six foundations is associated with a political party and their activities are especially dedicated to political education, research, student grants and development cooperation. In a 1986 ruling on the public financing of political foundations, the Constitutional Court stressed the foundations’ statutory and organizational independence, emphasizing that they may not act directly for the parties they are close to. The Law on Political Parties prohibits donations to parties from foundations. The finances of foundations are supervised by the Court of Auditors.

Foundations are financed almost exclusively from public funds, with only a very small proportion coming from private donations. The basis for the public allocations comes from the Constitutional Court’s decision in 1986, as well as a joint agreement of the political foundations (Joint Declaration on State Financing of Political Foundations, 1998), on which budget politicians orient themselves. Funding is allocated from the budgets of the ministries for Economic Cooperation, Interior, Education and Research, and Federal Foreign Office. The amount of funding a political foundation receives is based on the last four parliament election results of the related party; the exact amount is determined during budget negotiations and adopted as part of the federal budget. While parties are subject to an upper limit for state funding (€190 million in 2019), no limits apply to foundations and the amounts allocated to them have risen significantly in recent years, from €319 million in 2006 to €581 million in 2017.

Foundations are largely free to use their funds as they choose. While all foundations publish their annual financial statements, this is voluntary. The large (and increasing) amounts allocated to foundations and the absence of a law regulating the allocation of funds or eligibility requirements, such as the absence of compulsory reporting as a condition for receiving budget allocation, have raised concerns. GRECO recommended a more comprehensive approach to party financing in Germany, by setting out the various forms of state support effectively granted or available in an official document.⁵⁵

⁵⁵ GRECO, “3rd Evaluation Round. 2nd Addendum to the 2nd Compliance Report on Germany. Transparency of Party Funding”. Available at <https://rm.coe.int/third-evaluation-round-second-addendum-to-the-second-compliance-report/168094c73a>, 2019 (accessed 30 March 2021).

Transparency International Germany (TIG) has repeatedly called for a law on political foundations, with a view to making financing regulations and reporting more transparent and comprehensible. TIG has also called for all forms of state funding to political actors to be accounted for in an integrated policy finance report, where political parties would include financing of all affiliated entities in one single report.⁵⁶

Although the Constitutional Court considered foundations to be sufficiently independent in terms of personnel and organization, there are close interdependencies between the staff of foundations and the respective political party. Governing bodies of foundations are usually made up exclusively of party members, in some cases with long-serving, prominent former top politicians, and members are almost exclusively party members - 90% at Konrad-Adenauer-Stiftung and Friedrich-Ebert-Stiftung.⁵⁷ Decision-making structures for appointments are dominated by the parties. The fact that the budget allocations for foundations depend directly on the election results of their related parties gives them a fundamental interest in the electoral success of the party.

Such close links between foundations and political parties create clear incentives for the former to engage in activities to benefit the latter, possibly also contributing to election campaigns. Although there is no clear evidence of foundations having done this, and the Constitutional Court Decision constitutes a general prohibition, the law itself only prohibits donations to parties and does not explicitly prohibit foundations from engaging on behalf of parties in election campaigns. Examples of possible engagement for parties might be activities such as training, seminars about specific priority topics for the party, or educational trips, any of which might be designed to benefit the party. In light of this, GRECO recommended stricter legal separation between the financing of political parties and foundations.⁵⁸

3.4.3. Spain

According to the Court of Auditors there were 52 party-related foundations and associations in 2016, with some parties having several political foundations related to them. In the same year (last available data), foundations received €3.68 million in private donations and €2.94 million in state subsidies.⁵⁹ This is probably not a very significant amount in Spanish political finance, at least when compared to annual subsidies for political parties of c. €53 million in 2020. Private donations to parties amounted to c. €6 million in the same year, one third higher than for foundations.

In 2015, amendments to the Law on Financing of Political Parties introduced detailed regulations for foundations related to political parties. For the first time, the concept of related entities, including foundations, was defined. A foundation is now considered to be linked to or dependent on a political party when it is constituted with a majority contribution from the political party or from another entity linked or dependent on it; or when more than 50% of its founding patrimony is made up of goods or rights contributed or assigned by the political party or from another entity linked or dependent on the party; or when the political party, directly or through related entities, can appoint or remove the

⁵⁶ Transparency International Germany, "Eckpunkte für einen Politikfinanzierungsbericht". Available at https://www.transparency.de/fileadmin/Redaktion/Aktuelles/2021/Eckpunkte_Politikfinanzierungsbericht_Transparenz_Deutschland.pdf, 2021 (accessed 30 March 2021).

⁵⁷ Hobusch, A. (2019). Millionen für die Parteiarbeit?, LTO Legal Tribune Online.

⁵⁸ GRECO, "3rd Evaluation Round. 2nd Addendum to the 2nd Compliance Report on Germany. Transparency of Party Funding". Available at <https://rm.coe.int/third-evaluation-round-second-addendum-to-the-second-compliance-report/168094c73a>, 2019 (accessed 30 March 2021).

⁵⁹ Tribunal de Cuentas, "Nº 1.378. Informe de fiscalización de los estados contables de los partidos políticos y de las aportaciones percibidas por las fundaciones y demas entidades vinculadas o dependientes de ellos y de los gastos de programas y actividades de estas financiados con cargo, Ejercicio 2016". Available at <https://www.tcu.es/repositorio/9cddcc82-7b19-4cb0-8045-558c04d03bbe/11378.pdf>, 2017 (accessed 30 March 2021).

majority of the members of the board of trustees. The new regulations require political foundations and related entities to enrol in the Register of Political Parties and report annually to the Ministry of Finance and Public Administrations on all donations and contributions received. The Court of Auditors was given the authority to control the finances of foundations related to parties, and foundations were subject to the same sanctions as political parties for violations of financing rules.

The 2015 reform also tightened regulation of political party financing. It prohibited financial donations from legal entities, lowered the maximum permitted donations from individuals from €100.000 to €50.000 per year, mandated separate bank accounts for receiving donations, and required notification to the Court of Auditors of all donations over €25.000 and their source.

However, foundations were not subjected to the same obligations: unlimited donations from corporations (including ones with public contracts) are permitted, and only donations exceeding €120.000 must be made public. The law establishes that money or property given by an individual or a legal person in order to finance an activity or project of a foundation as a result of a common interest derived from the activities of the corporate or statutory object of the entity is not considered a donation. The vagueness of the term “common personal interest” potentially enables foundations to receive donations under a different guise. In addition, foundations are not obliged to report on their expenses. This principle appears to permit foundations to pay for parties’ campaign activities or provide them with services without having to report them, as it is not clear in the Law whether parties themselves have to report in-kind donations in election campaign financial reports.

ODIHR stated that the more permissive framework for financing of foundations and other related entities could result in them being used as “parallel avenues for fraudulent funding of routine or campaign activities”,⁶⁰ and recommended that foundations and other entities linked to or dependent on political parties be subject to the same regulations and limitations as parties themselves. The Court of Auditors has consistently advocated for the consolidation of party accounts to include the accounts of political foundations and other related entities. The Court has also expressed concern at the absence in the law of any sanctions for infringements related to the non-submission of reports by foundations or for failing to open a specific bank account to collect donations.⁶¹

Concerning compliance with the current legal regulations, in 2020 the Court of Auditors identified a number of violations by foundations in 2016, including: donations entered into ordinary bank accounts rather than accounts opened exclusively for this purpose; donations from legal entities for which the agreement of the legal entity’s managing body had not been provided, payments in cash not notified to the Court of Auditors within three months of their acceptance, as well as donations from individuals and legal entities not declared within the same period. Some ODIHR interlocutors in 2015 alleged that some political parties’ campaigns received support from foundations,⁶² although there is no clear evidence that this has occurred.

3.4.4. Czech Republic

In the Czech Republic the legal framework was radically overhauled in 2016. The amended Law on Political Parties and Movements established that each party may establish a foundation – literally

⁶⁰ OSCE/ODIHR, “Opinion on Laws regulating the funding of political parties in Spain”, 2017. Available at <https://www.osce.org/odihr/356416> (accessed 30 March 2021).

⁶¹ “El Tribunal de Cuentas, en alerta por las donaciones a las fundaciones políticas”, *La Información*, 2019. Available at: <https://www.lainformacion.com/espana/tribunal-cuentas-alerta-donaciones-fundaciones-politicas/2812429/>, 9 August 2020 (accessed 30 March 2021).

⁶² OSCE/ODIHR, Election Assessment Mission Final Report Available at [Spain Parliamentary Elections 20 December 2015](#) (accessed 30 March 2021).

“political institute” - whose main activity is research, publication, educational or other activity in the following fields: development of democracy, rule of law, pluralism and protection of fundamental human rights, civil society and social cohesion; promoting active citizen participation in public life, improving the quality of political culture and public debate; or contributing to international understanding and cooperation.

Institutes receive a subsidy amount equal to 10% of the permanent contribution to the party that established them; institutes may not act as schools, and may not use the subsidy or other income to finance any party or electoral campaign. Political parties’ AFRs must include total spending by institutes, and the bank accounts of political institutes must be available for the public to view online (see Case study 3 on Transparency in reporting and disclosure of donations). In 2019 six of the nine political parties represented in the Chamber of Deputies had institutes established, receiving a total of CZK 37 761 071 (c. €1.5 million), compared to the total of CZK 559 million (c. 22 million) provided in subsidies to all parties.⁶³

While no systematic evidence has been collected on the activities of political institutes, the indications are that institutes perform their role more-or-less as hoped for by the authors of the amended law. In particular, the original fears of NGOs and other observers that foundations would function as electoral campaigning channels were not confirmed as the draft law was tightened to forbid this and impose the same financial disclosure obligations on institutes.

3.4.5. Lessons

Foundations founded by or related to political parties are significant actors in both Germany and Spain. They receive public funding in both countries, and (probably inevitably) the criteria for allocating such funds link it to the electoral success of the party to which they are linked. In Germany foundations receive subsidies dwarfing those provided to political parties. While a Constitutional Court decision prohibits them acting for the parties that founded them, there are concerns that this is not explicitly stated in any law. In Spain many party foundations exist and the number is growing. Although they are relatively insignificant compared to parties in terms of private income and subsidies, the legal framework appears to invite the circumvention by parties of political financing by using foundations. In both countries therefore, while there is no evidence of significant use of foundations for electoral purposes of parties, there are concerns over on gaps in regulation that could allow this to happen.

3.5. Third party campaigning on social media

3.5.1. Introduction

This case study focuses on independent election campaigning by third parties through social media. Election campaigning is generally associated with activities undertaken by electoral contestants (political parties and candidates), and campaign finance regulation has focused almost exclusively on these actors. However, recent years have seen an increasing role played by outside individuals and organisations - “third parties” - campaigning independently at elections in favour of or against particular issues, candidates or political parties. Third parties – or ‘non-contestant campaigners’ - do

⁶³ Czech Ministry of Finance, Subsidies paid to political parties and movements in 2019. Available at <https://www.mfcr.cz/cs/verejny-sektor/podpora-z-narodnich-zdroju/politicke-strany-a-hnuti/prispevky-ze-statniho-rozpocetu-uhrazene-37083> (accessed 20 May 2021).

not run for election, do not field their own candidates, and in most cases are not formally associated with candidates or political parties.⁶⁴

The main findings are:

- While campaigning by third parties is generally regarded as a right to democratic participation, it may be legitimately restricted for similar reasons as in the case of electoral participants – otherwise these may be eclipsed by third parties. Political advertising on social media may – if it is not sufficiently regulated - facilitate the use of social media to circumvent or contravene regulations on political advertising, and increase the risk of foreign interference as witnessed in recent elections in several Member States.
- Third party campaigning is regulated explicitly in only three EU Member States (Czech Republic, Ireland, Latvia) and is prohibited in four member states (France, Lithuania, Romania, and Slovakia). Regulation of social media advertising is less restrictive than regulation of advertising on other media in 8 Member States, and political advertising on social media is only banned in France.
- The main general campaign finance issues/challenges relating to social media are:
 - whether paid social media communications of a campaign nature are identifiable as electoral expenditure;
 - whether such spending is financed from identifiable and permissible sources, *inter alia* so as to prevent foreign or other illegal interference in the electoral process.

3.5.2. Background

a. Third party campaigning

During an electoral process, electoral contestants and third parties have the right to advertise political ideas in accordance with the right of expression. However, political advertising may be legitimately subject to regulation of which kinds of advertising are permitted, spending limits, or reporting and disclosure requirements to ensure transparency and accountability – and all of these may be applied to both electoral participants and third parties. As electoral and non-electoral actors are increasingly using social media platforms to advertise their political and electoral ideas, legal frameworks are increasingly facing challenges to regulate this area or regulate it more closely.

The involvement of third parties in political expression is not generally a negative phenomenon and is in line with international standards and regional agreements on democratic participation. The 1966 International Covenant on Civil and Political Rights (ICCPR) recognises citizens' right to participate 'in the conduct of public affairs, directly or through freely chosen representatives' (Article 25). The Organization for Security and Co-operation in Europe's 1990 Copenhagen Document affirms the fundamental freedoms of expression, assembly and association.

However, where third party involvement takes the form of participation in election campaigns, it can create problems if it is not adequately regulated because it can impact on the working of political finance regulation. The European Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR) acknowledges the need to subject fundamental freedoms to certain restrictions if

⁶⁴ Although third party campaigning can be conducted in coordination with candidates/political parties, third-party financing is usually defined as campaign expenditure made independently of a candidate or party with the aim of promoting or opposing a candidate or party.

these are "in accordance with law" and "necessary in a democratic society".⁶⁵ The European Court of Human Rights consecrated this approach in *Bowman v. The United Kingdom*,⁶⁶ where it ruled that third party expenditures may not be banned but may be subject to reasonable and proportionate limitations.

The OSCE-ODIHR/ Venice Commission Guidelines on Political Party Regulations state: "Third parties should be free to fundraise and express views on political issues as a means of free expression, and their activity should not be unconditionally prohibited. However, it is important that some forms of regulation, with comparable obligations and restrictions as apply to parties and party candidates, be extended to third parties that are involved in the campaign, to ensure transparency and accountability."⁶⁷

There is a general consensus among political finance practitioners that third-party spending in electoral campaigns has increased in recent years. Third party spending raises a number of concerns in countries where it is not regulated, as it may enable the circumvention of campaign finance regulations:

- The funds used by unregulated third parties may be from sources that would be impermissible for political parties/candidates, such as foreign sources.
- Contributions to third parties to support election activities may exceed the donation limits that apply to parties and candidates
- There may be no limit on how much third parties may spend, which can result in third party spending exceeding by electoral contestants themselves. This may *inter alia* may also obstruct the campaigns of registered electoral contestants or confuse the electorate by blurring or fragmenting electoral messages.
- If sources of funds and spending incurred are not required to be disclosed, third party campaigners may undermine the transparency of elections by outspending/competing with core electoral contestants, therefore rendering the level playing field uneven.

b. Social media advertising

Third-party spending has increasingly occurred on social media under the form of political advertisements to support or oppose a specific candidate/ political party. Digital campaigning has become one of the most effective campaign tools used by electoral and non-electoral contestants.

Where political advertising on social media is unregulated or less regulated than advertising through other channels, it may be used to contravene domestic advertising regulations. Unregulated social media advertising also poses the problem of potential foreign interference, mostly through the use of social media accounts whose account administrator is located abroad to circumvent the ban on foreign donations and/or to influence or interfere with an election campaign. This concern was illustrated in recent election cycles in some EU member states by cases of foreign meddling during election campaigns both in countries where political advertising is strictly forbidden (France) or allowed (Germany).

⁶⁵ Article 10, Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR) – 1950 as amended by Protocols Nos. 11 and 14 and supplemented by Protocols Nos. 1, 4, 6, 7, 12, 13 and 16. Available at https://www.echr.coe.int/Documents/Convention_ENG.pdf (accessed February 2021).

⁶⁶ ECtHR, 1998, Application No. 24839/94.

⁶⁷ Paragraphs 255 and 256 of the OSCE Office for Democratic Institutions and Human Rights (OSCE/ODIHR) / Venice Commission Guidelines on Political Party Regulation, 2nd edition, CDL-AD(2020)032. Available at [https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD\(2020\)032-e](https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD(2020)032-e) (accessed February 2021).

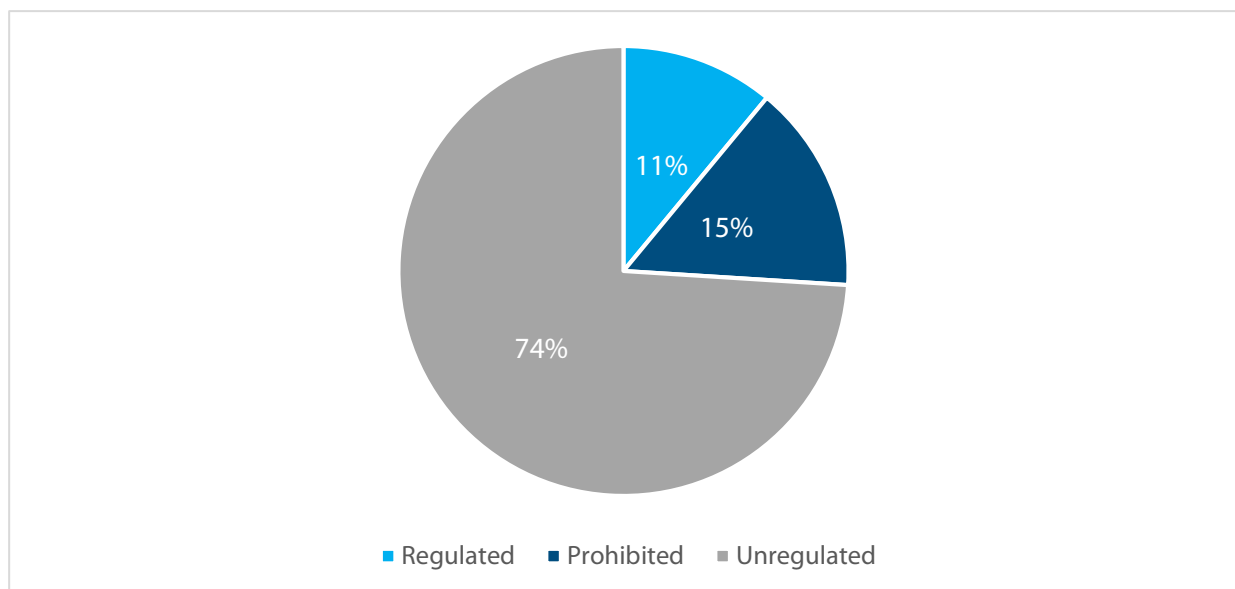
In short, unregulated third campaigning plus unregulated social media advertising may have serious consequences for the integrity and fairness of election campaigns.

3.5.3. Analysis

a. Regulation of third-party campaigning

The number of European countries that regulate third-party election campaigning (and therefore spending) is small but growing⁶⁸. Third party campaigning is explicitly regulated in only three countries, (Czech Republic, Ireland, Latvia) and is formally prohibited in four Member States, i.e. France, Lithuania, Romania, and Slovakia. The remaining EU Member States do not regulate it explicitly.

Figure 6: Regulation of third-party election campaigning in EU Member States



Source: based on information from the country summaries

Box 2: Regulation of third-party campaigning in the Czech Republic

The legal framework was amended substantially in 2016 in the Czech Republic. The main changes were the introduction of requirements for third parties spending money “in favour and/or disadvantaging a party or candidate” to register with the Office for Supervision of Financing of Political Parties and Movements (OSFPP), a specific campaign spending limit for third parties, and the obligation to submit reports with itemized expenses and income to the OSFPP, which is responsible for publication and supervision of the reports.

⁶⁸ According to International IDEA’s Political Finance Database, 17 European countries out of 44 have regulations in place (ban or limit), question 45. Available at <https://www.idea.int/data-tools/question-view/284599> (accessed February 2021).

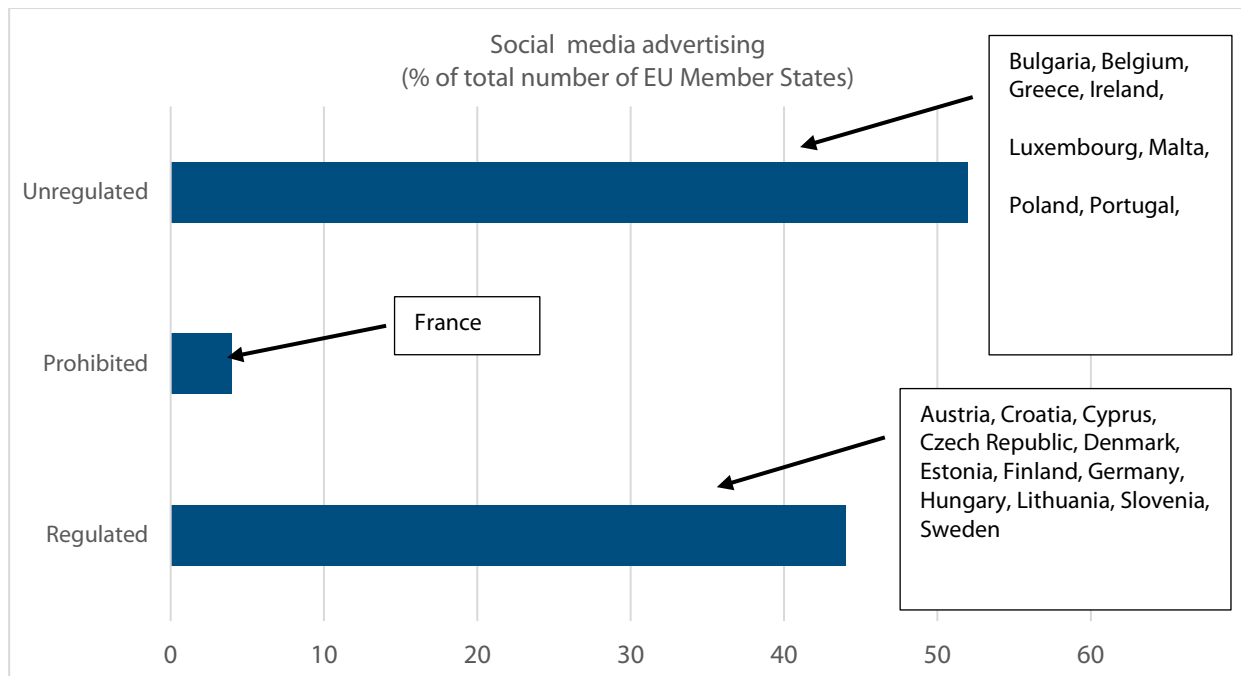
Box 3: Prohibition in Slovakia

Slovakia provides an interesting case of prohibition. Until recently, third party campaigning was allowed. Amendments adopted in 2018 and 2019 introduced a blanket ban on third-party involvement in reaction to fears that third parties would overshadow electoral participants. This prohibition happened only after a few years after the possibility for third parties to participate in the course of an election campaign was introduced in 2014. The OSCE/ODIHR Final Report on the 2020 parliamentary elections highlighted “the removal of third parties as potentially detracting from campaign finance transparency and limiting political participation.”

b. Regulation of social media

Figure 7 shows which of the 27 EU Member States regulate political advertising on social media, which do not regulate at all, and which prohibit it. In a significant number of countries (Belgium, Denmark, France, Greece, Hungary, Ireland, Malta, Spain) political advertising is banned in broadcast or print media for all or some of the election campaign period. By contrast, in all countries except France social media political advertising is permitted or not regulated. France is the only country that bans paid political advertising on social media.

Figure 7: Regulation of Social Media Advertising in EU Member States



Source: OSCE/ODIHR Election observation mission, Needs Assessment Mission, Election Assessment Mission and Election Expert Team reports.

The surge in digital spending has been accompanied by attempts in different countries to increase transparency of online political advertising. Some of these efforts have been self-regulatory, banning political advertisements and/or collecting and storing data on such advertisements. Twitter has banned all political ads on its platform, and Google (which owns YouTube) and Facebook (which owns Instagram) expect advertisers to comply with regulations in force in the country where ads are placed, irrespective of the advertiser’s location. Some social media platforms (mainly Facebook) maintain archives in some countries where political ads run by registered advertisers are stored in publicly

searchable libraries with data on which demographic audiences have been targeted and how much money was spent on the advertisement. The existence of such Ad libraries/ archives enables a degree of scrutiny of political advertising and allows the oversight body to identify potential violations of campaign finance regulations. However, data contained in these libraries differ from one platform to another; while Facebook's ad library compiles sparse information regarding target audience and only ranges of prices for ad runs, Snapchat Library contains more detailed information.

Concerning legal regulation of social media political advertising the most common regulation that has been imposed is the requirement that such advertisements clearly identify the buyer i.e. ads must be accompanied by a label or digital imprint (Lithuania, Slovenia).

Box 4: Financial Reporting Rulebook in Croatia

In Croatia, the Rulebook on Financial Reporting of Political Activities, adopted in July 2019 requires candidates to report the costs of advertising on social networks separately from other expenses. This has given the public and civil society organizations the possibility of comparing whether data collected from different ad libraries corresponds with the reported costs. GONG, one of the prominent CSOs in the country, concluded that "[t]he final financial statements after the [2019] presidential election show that candidates made a step forward towards a complete picture of election campaigns on social networks. However, there is still a lot of room for progress. Just like the preliminary reports, the final ones do not fully reflect the real costs of advertising on social networks, and the money-flow is difficult to follow." Nevertheless, access to online reports and Ad Libraries allows for cross-checking information and is a step towards improving the transparency of campaign spending.

Box 5: The Netherlands' Code of Conduct on Online Advertising

Before the March 2021 parliamentary elections, political parties and social media platforms (Facebook, Google, Snapchat, and TikTok) in the Netherlands agreed on voluntary rules on online political advertising in a Code of Conduct. The Code is the result of growing concerns in the country regarding both election transparency and disinformation in the digital sphere. Signatories have agreed to be transparent about the buyers of political advertising, its costs and the target audience. Political parties have committed not to posting or spreading misleading information or accepting foreign funding to pay for political advertisements. In addition, social media platforms pledge to publish key data related to online political advertising, and help prevent foreign interference in elections through a ban on political advertisements purchased and run outside the European Union.

3.5.4. Lessons

Banning third parties from participation in election campaigns may involve an excessive interference in freedom of association and political expression. Regulating such campaigning reflects better the international commitments to which EU Member States are parties. Social media represents particular challenges to regulation, with regulation need to address risks such as the ease with which entities abroad may purchase advertising on a domestic social media platform, the need to clearly identify advertising and its buyers, complicated pricing systems *etc.*

4. CONCLUSIONS: LESSONS LEARNED

Section 4.1 presents specific regulatory lessons (or recommendations) for the specific areas of regulation covered in the case studies. Section 4.2 identifies some general lessons for the design of regulations on the financing of political parties and other relevant entities.

4.1. Specific regulatory lessons

This subsection provides the specific lessons yielded by the case studies of five areas of political finance regulation (Section 3): state subsidies to political parties, reporting and disclosure of donations, public financing of parliamentary groups, financing of political foundations, and third-party campaigning on social media. The case studies concluded with general lessons; the specific lessons here take the form of recommendations or suggestions for regulators in these specific areas.

4.1.1. Public funding of political parties

Rules on state subsidies:

- Maintain a system designed to encourage a reasonable balance between public and non-public funding of parties.
- Ensure the mechanism for determining the total amount allocated for state subsidies is appropriately insulated from sudden major changes - for example prohibiting reductions except in restricted circumstances, and/or requiring approval for changes in subsidies by parliament and with more than a simple majority.
- Ensure the threshold at which parties become eligible for state subsidies does not exclude new parties, and in particular is lower than the threshold for gaining parliamentary seats.
- Establish criteria for the distribution of subsidies based on votes won rather than seats gained.
- Consider a system of subsidies that match or partially match private contributions below a certain threshold, in order to motivate parties to solicit smaller contributions from a larger number of sources.

Other political finance rules:

- Ensure that the maximum size of private donations is appropriately limited, and/or that there are sensible and enforceable limits or other restrictions on electoral spending, in order to reduce the risk of big donors dominating political financing and make conditions for democratic participation more equal.
- Ensure that there are adequate requirements for the detailed disclosure of income and expenditure, in order to ensure the balance between public and private funding remains appropriate.

4.1.2. Public funding of parliamentary groups

- Regulations on financial and other assistance to parliamentary groups should include clear rules on the permitted uses of these resources, including specifically which kinds of spending are permitted and which are not.
- In order to ensure awareness of parliamentary groups concerning which uses of public assistance are permissible and which are not, Parliaments may consider issuing practical

guidelines. Parliamentary groups should be able to consult an authority within Parliament to seek advice in cases where obligations are not clear.

- Parliamentary groups should be obliged by law to report annually to an oversight body on public subsidies received and in how they were spent. The latter should include a breakdown of categories of spending and groups should be obliged to retain evidence of all payments for oversight purposes.
- Regulations should include appropriate sanctions for misuses of public resources, at least for more serious misuses.
- The oversight body should have the capacities and power to detect instance of misuse. Apart from providing the oversight body with sufficient financial, personal, and technical resources, the regulations should ensure the power of the oversight body to access documentation and other evidence needed to verify compliance.

4.1.3. Reporting and disclosure of private funding

- **Reporting requirements.** There is no defensible justification for requiring anything less than the reporting of all donations and their sources, with the exception of easing the burden of reporting requirements for smaller political entities.
- **Disclosure requirements.** The experience of EU Member States confirms that publication of timely and reliable information in an accessible, readable and user-friendly fashion for an extended period of time is the best available approach to ensuring transparency of political party (and other political entities') financing. At the same time the OSCE-ODIHR/VC Guidelines⁶⁹ note that "While transparency may be increased by requirements to report the identities of donors, legislation should also balance this requirement with exceptionally pressing privacy concerns of individual donors (...)"

In countries where thresholds for public disclosure of donations are seen as necessary on privacy grounds, the threshold should be established at a justifiable level. For example, any donation that might be seen as large enough to be potentially risky - i.e. potentially influencing a political entity receiving it - could reasonably be required to be disclosed. The average disclosure threshold of €2,400 across the EU27 appears to qualify as potentially risky. A threshold such as the average monthly income might be a sensible starting point.

- **Public access to party bank accounts.** Countries should consider making it obligatory for parties and candidates to maintain bank accounts for all income, and at elections all income and spending, viewable directly by the public online.
- **Online databases.** Oversight bodies should establish machine-readable online political finance databases, and online reporting and disclosure.

⁶⁹ OSCE Office for Democratic Institutions and Human Rights (OSCE/ODIHR) / Venice Commission Guidelines on Political Party Regulation, 2nd edition, CDL-AD(2020)032. Available at [https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD\(2020\)032-e](https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD(2020)032-e) (accessed February 2021).

4.1.4. Financing of political foundations

- The financing of foundations related to political parties should be explicitly regulated by law, including permitted (or prohibited) activities, the provision of state subsidies, non-public income, and spending.
- Consider permitting political parties to establish only one foundation (as is the rule for European political parties), at least only one that would be eligible for public funding/assistance.
- Ensure that the legal framework explicitly prohibits foundations from engaging in electoral campaigns in any way, or contributing resources to parties for political purposes.
- The law should establish full transparency for foundations, requiring public financial reports including donations and their sources, and detailed information on spending. One way of ensuring transparency can be the consolidation of political party reporting to require the inclusion of the financing of foundations.
- Compliance with reporting requirements and other important financial obligations should be among the conditions for state subsidies being provided.

4.1.5. Third party campaigning

- Require the registration at the relevant oversight body/bodies of third parties intending to campaign.
- Subject third parties to campaigning rules that reflect the rules in place for parties, in particular on permissible donors, donation limits, restrictions on campaigning, spending limits, reporting and disclosure requirements, and any specific regulation of social media advertising itself (see below).

4.1.6. Campaigning on social media

- Social media platforms should play a key role through self-regulation. Social media companies should require advertisers to comply with regulations in force in the country where advertising is placed, and ensure that none of their own policies conflict with domestic regulations; for example, where political advertising rates have to be notified in advance of the campaign, the use of auction pricing may not be compatible with this requirement.
- Third parties that place advertisements on social media should be obliged to place it with a label/digital imprint clearly, with clear rules on the placing/format of the label, the information it must include, and the appropriate sanctions applicable if these obligations are not met. The information should include the identity of the entity that paid for or sponsored the advertisement.
- All electoral participants (including third parties) should be obliged to retain for oversight purposes contracts with, and detailed and meaningful invoices of digital suppliers in order to allow verification of compliance with campaign finance regulations.
- Social media platforms should establish archives/Ad Libraries that contain all political advertisements, including the cost of each advertisement/ad run.
- Consideration should be given to requiring controls by social media platforms to verify that the account administrator and entities paying for political advertisements are actually based in the country.

- Establish controls by social media platforms (especially if third party campaigning is unregulated) to ensure that third parties are not used as vehicles to circumvent campaign finance regulations on foreign donations, by verifying the accounts of registered advertisers and restricting advertising to permitted advertisers.
- Consider reforms to expand the remit (and resources) of political finance oversight bodies to explicitly address online political advertising.⁷⁰

4.2. General regulatory lessons

This study is heavily informed by international standards on political finance, in particular the Council of Europe standards and ODIHR/VC Guidelines. Section 2.2 of this study presented in summary form the information gathered on the main areas of regulation of financing of political entities in EU Member States. It summarised areas of regulation where EU Member States have converged and/or are similar, but also areas where countries diverge. Such divergences may be the result of poorly designed regulation in certain countries, and the information in the case studies is presented and judged to a large extent against international standards. However, divergences may also reflect legitimate differences in the context of regulation.

Another key point underlined in [Section 2.2](#) is that regulators of political finance face particular challenges, rooted in the complex nature of the subjects regulated (especially political parties) and the fact that the objectives of political finance regulation do not neatly align with each other.

What this suggests is that while international standards are desirable – and indeed the ones in existence are persuasive – they should be applied with care and taking into account country specificities.

4.2.1. International standards and good practices: objectives vs. “checklists”

International Standards on the financing of political parties and election campaigns are appropriate. An important question is to what they should stipulate or imply specific regulatory solutions. Without oversimplifying too much, approaches to designing political finance regulations might be divided in principle into two model types:

- A “checklist” approach: assessing existing regulations individually according to international standards/accepted good practices, and altering them through individual measures to bring them closer to “compliance” with these standards.
- A holistic or “big picture” approach that identifies the assumptions underlying an existing regulatory system, gauges the impact of existing regulations as they work together, and designs measures based on the overall objectives of regulation that are appropriate in that system.

International standards have an in-built tendency to push regulators in the direction of the first approach, since they generally take the form of a checklist. Evaluation processes tend to focus on a number of individual areas rather than constructing an overview of the regulatory system as a connected whole. This is likely also because the standards are unlikely to cover every single possible aspect of the regulatory system; for example, the GRECO evaluation process focused more on financial campaign spending limits than it did on prohibitions of certain types of spending.

⁷⁰ This is currently being discussed as a reform option in Ireland. See “Online political ads crackdown and more postal voting planned in new electoral reform bill”, Irish Examiner 8 January 2021. Available at <https://www.irishexaminer.com/news/arid-40203311.html> (accessed 26 March 2021).

This can be exacerbated by the fact that political finance reforms historically have almost always been pursued as a reaction to scandal or other urgent problems. As a result, they may have a tendency to be “knee-jerk” reactions to jump on specific problems, rather than looking at the “big picture”. For example, scandals involving corruption of parties by companies might lead to the prohibition of corporate donations. However, for such a prohibition to work other aspects of regulation must be in place and functioning – for example to ensure that the prohibition is not circumvented by channelling donations through individuals, and that oversight is sufficiently strong to ensure that circumvention is not easy.

Standards are desirable as long as a key lesson of political finance regulation is acknowledged. This lesson, which comes from the experience of political finance regulation in general and is illustrated by the experiences described in this case study is that the way in which they should be interpreted and applied should to be determined on a case-by-case basis. Their application should be based on a detailed assessment of the country context within which regulation is to pursue its objectives. For example, a particular regulatory and oversight framework may be appropriate in a poorer “new democracy” with the teething problems of governance that entails, and governed by recently-formed parties with limited membership. The solutions appropriate there are unlikely to be the same as the right regulations for a rich country with a long-established democratic system based on parties with mass membership and deep roots in society. This is not to say that “regulation should be lighter in an older democracy than a new one”, but simply that regulation should be tailored to local circumstances.

It follows from this that standards should be interpreted in terms of the objectives of regulation rather than as precise prescriptions for particular regulatory solutions. For example, restricting election campaign spending is a desirable measure because it contributes to achieving certain objectives: in particular reducing/limiting the pressures on political entities to raise money from private sources, and making it easier for new parties to compete. If these aspects of the political finance system are not a problem in country X, then it probably isn’t necessary to focus on restricting spending. In another example, restricting donations (for example through a cap on donations from one source) is a measure that is likely to be pursued in order to reduce the risk that parties will be corrupted by donors. However, if for example the costs of politics (e.g. election campaigns) are not too high, parties may not be under such pressure anyway because they don’t need the money.

The point of the above examples is that the objective is important, and the means (appropriate measures) to achieve it may vary.

Notwithstanding these arguments, some standards are more suitable for stricter application than others. For example, as the lessons of [Case Study 3](#) reflect, prohibition of anonymous donations, or disclosure by political entities of all donations with only narrowly bounded exceptions is a rule that is probably rightly applicable across the board, at least in EU Member States⁷¹; likewise, it is difficult to imagine a scenario in which the standard of prohibiting foundations from engaging in election campaigns should not be followed strictly. Ensuring that sanctions are sufficiently dissuasive on the other hand could potentially be problematic in a situation where the oversight body responsible for imposing them lacks independence.

Designing regulation with an eye to its wider impact on the political financing and regulatory landscape (instead of focusing on each area in isolation), and also taking into account the institutional context, can help to generate innovative solutions. A good example is the system of “matching donations” in Germany that provides subsidies to match non-public contributions to political parties

⁷¹ It should be noted that in more unstable or authoritarian environments, there may be arguments against disclosure of donations (for example because donors are subject to retaliation from the authorities).

up to a certain size of donation (see [Case Study 3](#)). This both provides parties with large amounts of public funding while at the same time motivating parties to encourage smaller donations that are less likely to involve undue influence on parties' conduct in power. Another example is from Lithuania, where there is a cap on the total donations an individual may make annually to political parties (10% of income); there, the Central Electoral Commission (CEC) cooperates with the tax authority, enabling automated monitoring of compliance with this rule by comparing tax declarations with political party financial reports.

4.2.2. Motivating compliance and good conduct?

Emphasis in political finance regulation is invariably placed primarily on establishing rules and relying primarily on the threat of detection and enforcement to ensure compliance. It is therefore natural that monitoring and evaluation frameworks focus heavily on the oversight body/ies for political finance, sanctions and their applicability. Likewise, key recommendations for reform have often been on ensuring coordinated oversight, the independence of oversight bodies, sufficient powers of investigation, and adequate powers to initiate or impose sanctions.

While adequate enforcement and sanctions are a necessary component of a regulatory system, there is a general consensus among practitioners that oversight bodies have limited impact in terms of detecting violations, imposing sanctions and in general disciplining political entities. It is also not clear in general whether countries in which the oversight is regarded as weak or even absent (for example the Netherlands) have bigger or smaller problems with the integrity of political finance than countries that have "ticked the box" (e.g. the Czech Republic). This is partly due to the inherent difficulties of detection and the overwhelming incentives of political entities to circumvent or breach restrictions. More generally, however, such a "compliance-based" perspective may underestimate the importance of other factors in generating compliance.

Designing regulations to incentivise compliance. Firstly, regulations that provide positive incentives for compliance are more likely to be observed than regulations that rely wholly on enforcement. For example, legal limits on donations may aim to directly prevent large corporate donations to parties is likely to be less, but relies purely on the threat of detection and sanctioning to ensure compliance. The German matching state subsidies policy provides parties with positive incentives to move away from large corporate donations, and [Case Study 1](#) indicates that it has had some success in doing so. In the Netherlands, public subsidies are directly related to the number of political party members; this may be expected to indirectly motivate the maintenance of membership fees as a significant source of party income. A more direct example of incentivised compliance is where the release of public subsidies to a political entity is made condition on its submission of financial reports (as in for example the Czech Republic), or even on the approval of the reports by the oversight body this provides a powerful incentive for parties to comply with reporting requirements.

Voluntary solutions. Another area that warrants research is whether in some areas regulatory approaches that are based on voluntarism may paradoxically generate strong compliance under certain circumstances. In Finland for example, in addition to the legal obligation to report post-election, parties and candidates may report during election periods on their income and spending, and there are indications that compliance with this voluntary process has been increasing.⁷² More generally, more emphasis might be placed on the enabling role of the oversight body – for example in raising awareness of political actors of their obligations, training and mentoring, nurturing collective bodies to bring political actors together in discussions on political finance regulation and compliance with it.

⁷² ODIHR Needs Assessment Mission Report on Finland Parliamentary Elections 14 April 2019. Available at <https://www.osce.org/files/FIN%202019%20Parliamentary%20-%20NAM%20report.pdf> (accessed 28 March 2021).

5. FINAL REMARKS

This study has presented a large body of information on regulations on the financing of political entities in EU Member States, including five case studies on selected themes of regulation. It is informed however by the argument that i) international standards are appropriate and extremely useful, as shown by their frequent citation in the case studies; but ii) they should not be used to impose precise “off the peg” solutions across different contexts, but rather to inform well-designed policies based on in-depth analysis of local context.

Such analysis should certainly be conducted whenever designing policies. As in other areas of public policy, Regulatory Impact Assessment (RIA) should be used whenever political finance reforms are being considered. RIA requires the identification of the problem that regulation is intended to address, and therefore identification of its objective. Different regulatory solutions – albeit based around international standards - may then be assessed to gauge the intended and unintended effects they are likely to have.

In addition to analyses to inform specific regulatory reforms, there is a strong case for further research on political finance regulation to inform further engagement of international institutions (including the European Parliament) in recommending solutions. Such research should include in-depth studies to assess the effects of particular regulations, focus on emerging issues (such as the use of social media or the problem of third-party engagement in campaigns) and to find out what best generates compliance/good conduct in different contexts.

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ANNEX 1: WRITTEN COUNTRY SUMMARIES

Austria

Political system

Semi-presidential democracy with two chambers, the upper chamber (Bundesrat) and lower chamber (Nationalrat), and directly-elected president.

Electoral system/s

The lower chamber is elected every five years via a proportional system with party lists at the country, state, and regional level. The upper chamber consists of delegates from the nine federal states and is indirectly elected. The Austrian president is elected for a six-year term via majoritarian voting system with run-off election.

Income

Public subsidies/assistance: In Austria, only political parties with at least five seats in parliament receive annual funding from the federal budget. Per year, these parties receive €4.6 times the total number of eligible voters (in 2020: €30,448,777.52). From this total amount, each party receives a basic amount of €218,000. The rest of the funding is distributed according to the vote shares in the last parliament election. Political parties that do not occupy parliamentary seats but won at least 1% of the votes in the last national election receive a one-off subsidy of €2.5 per vote. Prior to elections, parties do not receive free TV time or other non-financial assistance. On average, public subsidies account for around 70% of parties' revenues.

In addition, each parliamentary group receives a basic amount and an amount that depends on its size, with funding increased by 3% if the proportion of MPs who are women exceeds 40%. In total, the parliamentary groups in the Austrian parliament received about €23,380,000 in 2020.

Income from non-public sources. Donations are defined as all kinds of payments, in-kind contributions, and subsidies that a political party receives without return. Donations of anonymous sources are prohibited if their amount exceeds €500. Donations from public law entities, parliamentary groups, political foundations, non-profit organizations, professional associations and trade unions, foreign sources and public enterprises are prohibited. The limit on the maximum size of annual contributions from a single source is €7,500. The maximum annual amount of donations is €750,000.

Expenditure

Austrian parties and presidential candidates are allowed to spend €7,000,000 per election. Restrictions on the type of spending do not exist. The subsidies that the state allocates to the parliamentary groups cannot be used in the electoral campaigns.

Reporting and disclosure

Parties have to submit annual financial reports. A separate report for election campaigns is not required. The report has to be verified by a professional private auditor and is submitted to the Court of Auditors. The reports include comprehensive information on incomes and expenditures. The names and contributions of all people whose annual donations exceed €2,500 must be reported. The annual report is published on the webpage of the political party as well as on the website of the Court of Auditors. All candidates that compete in a presidential election must submit a financial report to the Court of Auditors at the end of the election period, including comprehensive information on

expenditures. Presidential candidates must also report the names and contributions of all people who donated more than 3,500€. Parliamentary groups do not have to submit financial reports.

Other political entities: parliamentary groups and foundations

Registered parliamentary groups receive shares of a subsidy from the state budget to cover their costs. All groups receive a basic amount and an additional amount proportional to the number of members in each parliamentary group. The total amount is increased by 3% when the share of female MPs exceeds 40%. The allocation criteria are regulated by the Law on Financing of Clubs and the size of the subsidy is determined by the salaries of federal officials.

Parties can establish associations and foundations to promote political education. From the state budget, these institutions receive a basic amount and an additional amount proportional to the number of seats in parliament. The additional amount increases when international political education is promoted. The total amount of subsidies is approved by Parliament annually.

Oversight

Political parties must undergo external audit of their accounts on an annual basis. Official oversight of political party finance is conducted by the Court of Auditors. The Court of Auditors is responsible for receiving financial reports and verifies the submitted information. However, the Court of Auditors cannot impose sanctions. If substantial irregularities exist, the Court of Auditors sends all documents to the Independent Party Transparency Senate (UPTS - Unabhängiger Parteien-Transparenz-Senat). The UPTS was founded in 2012 and is an independent board that consists of three members and whose only purpose is to decide on sanctions for political parties that violate the Political Parties Act.

Main trends/issues

The Austrian Political Parties Act was last amended in 2019. The main changes after this revision were that the total annual amount of donations that a party can receive was limited to €750,000 per year and that donations of more than €2,500 have to be published immediately. Prior to the reform, there were no limits. A weak spot of the current legal framework is that associations that independently support a political party are not regulated at all. Furthermore, there have been instances in which funding allocated to parliamentary groups was allegedly misused for electoral campaigns. Finally, it has been raised in public debates that the Court of Auditors does not have sufficient powers to efficiently detect the misuse of public funding.

Belgium

Political system

Parliamentary and constitutional monarchy with two chambers, the Chamber of Representatives ([Dutch](#) - [Kamer van Volksvertegenwoordigers](#), [French](#) - Chambre des Représentants, [German](#) - Abgeordnetenversammlung) and Senate ([Dutch](#) - [Senaat](#), [French](#) - Sénat, [German](#) - Senat). **Electoral system/s**

Members of the Chamber of Representatives are elected for five years through a regional proportional representation system with preference voting. Senators are indirectly elected by the community/regional parliaments and since 2014, 10 senators are appointed by the other senators. Candidates may be affiliated or independent.

Income

Public subsidies/assistance. Parties with at least one MP at the Chamber of Representatives are eligible for public funding. Public funding is allocated on the condition that eligible parties undertake to

respect the principles and values of the European Convention on Human Rights. A party receives an annual allotment of €125,000 if it has at least one MP in the Chamber, and an additional €50,000 if it is also represented in the Senate. Eligible parties are then allocated €2.5 per vote received in the last federal elections and €3.5 per vote if they are also represented in the Senate. Additional funding for political parties is provided by the regional parliaments. In addition, parties are provided with free airtime for election campaigning on public media. In 2020, the total amount of public funding allocated to all eligible political parties was approximately €33 million.

Income from non-public sources. Donations are not defined in the legal framework. Anonymous and cash donations are allowed up to €125 and donations from foreign persons are not prohibited. While the law does not allow direct donations from legal entities, recent legal amendments allow for contributions (“sponsorship”) by legal entities according to the same limits applicable to donations from individuals. Donations from individuals and sponsorship by legal entities are limited to €500 per a candidate or a party and per year, with no more than €2,000 in total from one donor per year.

Expenditure

Election campaign spending is defined broadly as any expenses and financial commitments related to verbal, written, audio and visual messages intended to influence favourably the vote for a political party and its candidates and that are incurred during the four-month period preceding the elections. While paid political advertising is prohibited in broadcast media during the campaign, it is allowed in print media and on social media. The use of commercial billboards and posters, non-commercial posters exceeding four square metres during the campaign and vote buying are forbidden. The ceiling for campaign expenses for a political party is set at €1 million for the federal elections. The calculation of campaign spending limits for candidates takes into account the candidate’s incumbency, her/his position on the list, and the number of voters in the different constituencies

Reporting and disclosure

Political parties must submit their annual financial reports by 30 June for the previous year to the President of the federal Parliament’s Audit Commission. The annual reports, upon receipt, are forwarded to the Court of Auditors which has three months to verify their accuracy. The Audit Commission has in total 135 days upon the receipt of annual financial reports to control the latter. All parties and candidates lodge their campaign finance reports within forty-five days of the elections with the competent chair of the main electoral committee of the constituency. The chairs of these committees submit the aggregated report on campaign incomes and expenditures, together with the submitted campaign finance reports, to the Audit Commission within a month of receiving the parties’ and candidates’ reports. In turn, the Audit Commission forwards all the documentation received to the Court of Auditors, which has one month to verify the reports’ accuracy. The Audit Commission has then six months to audit the campaign finance reports and take decisions on sanctions to be applied against parties and candidates if need be. Both annual and campaign finance reports must contain comprehensive information on income and spending, including all donations and their sources, and categorised spending. Both types of reports must be made available by the Audit Commission on its website.

Other political entities: parliamentary groups and foundations

No available information.

Oversight

Political parties must undergo external audit of their accounts on an annual basis. Official oversight of political party and election campaign finance is mainly conducted by the (parliamentary) Audit Commission, which is responsible for checking all financial reports. Campaign finance reports are submitted to the competent electoral committee of the constituency. The Audit Commission may conduct checks and verification of the information submitted by any reporting entity, for which parties/candidates must provide any requested information related to their financing. On the basis of its findings the Audit Commission may impose sanctions for financial violations. All reports (both annual and campaign) are also submitted to the Court of Auditors.

Main trends/issues

The political finance legal framework is extremely complex as it aims to reflect the federal structure of the country and the weight and specificities of each Region and Community (which have their own parliaments and governments). The rules that apply at the federal level are not necessarily the ones in force in the different Regions and Communities; for example, ODIHR noted in 2019 a lack of legal clarity related to allocation of public funds in case an eligible party receives votes in constituencies with different linguistic communities. Interestingly, a ban on paid campaign advertisements on the Internet was abolished in 2015 resulting in an increasing use of social media during election campaigns. As highlighted in the OSCE/ODHIR and GRECO reports, the lack of impartiality of the campaign finance oversight body, the system of allocation of public funds and financial limits applied to individual candidates that favour big parties and the absence of third-party spending regulations remain areas that raise concerns.

Bulgaria

Political system

Parliamentary democracy with unicameral parliament, the National Assembly (Народно събрание, Narodno sabranie), and a directly-elected President.

Electoral system/s

The National Assembly is elected every four years via proportional representation based on candidate lists in multi-member constituencies. Voters can mark their candidate preference in the candidate list of a political party or coalition. The President is elected every five years via majoritarian system and can be re-elected only once. Independent candidates are allowed to contest the elections.

Income

Public subsidies/assistance. Political parties and coalitions receive an annual state subsidy, determined in the annual state budget. To be eligible, political parties must have received at least 1% and coalitions at least 4% of the valid votes in the latest elections. The subsidy is allocated proportionally to the number of valid votes received. In the year of elections, the following formula is used: $S = A \times C \times D / B$ where S is total subsidy received, A is the subsidy per vote (determined annually), B is the number of calendar days in the given years, C is the number of days from 1 January to the day before the election day and D is the number of valid votes received. The State also provides media packages to political parties that do not receive subsidies and nomination committees which have registered candidates to cover paid political advertising expenses. For political parties and coalitions, the media subsidy amounts to BGN 40,000 (c. €20,500) for both, the National Assembly elections and the Presidential elections. Nomination committees that have registered candidates in the National Assembly elections are entitled to receive BGN 5,000 (c. €2,600), and for the Presidential elections BGN 40,000 (c. €20,500).

Income from non-public sources. The legislation defines donations as “all cash and non-cash resources provided to political parties as a gratuitous transaction [for free]”. Donations that are anonymous or from persons with outstanding public liabilities and/or who are registered in a preferential tax regime, foreign entities including foreign governments, state-owned entities, commercial corporations and non-profit organisations are prohibited. Donations from religious institutions are prohibited for financing of election campaigns. There is no cap on donations from a single source. Loans from banks are permitted but may not exceed 2/3 of the party’s revenues in the preceding calendar year.

Expenditure

At parliamentary elections political parties and coalitions may not spend more than BGN 3 million (c. €1,533,900 as of 25 January 2021) (aggregated amount for all nominated candidates) and nomination committees more than BGN 200,000 (c. €102,300 as of 25 January 2021) for financing of their electoral campaigns. In the presidential elections, the maximum amount of spending for electoral campaigns is limited to BGN 2 million (c. €1,022,600 as of 25 January 2021) for both, political parties/coalitions and nomination committees. The use of public administrative resources for free in election campaigns as well as in ordinary period is prohibited by law.

Reporting and disclosure

Parties must submit to the Bulgarian National Audit Office annual financial reports (AFRs) containing their financial statements for the preceding calendar year in paper and electronic format and including all donations and their sources. Representatives of parties and nomination committees must submit election campaign finance report (ECFR) to the National Audit Office in both hard and soft copy within 30 working days after the election day. The ECFRs must contain information on the income, spending and payment commitments incurred in relation to the election campaign. The ECFRs must be accompanied by bank statements and declarations submitted by donors whose total amount of a donation exceeded one minimum monthly salary. The reports must be published on the Internet site of the National Audit Office.

Other political entities: parliamentary groups and foundations

Parliamentary groups in the Bulgarian National Assembly (which are a minimum of 10 members) receive funding from the National Assembly budget equal to two-thirds of an MP’s basic monthly salary times the number of MPs in the group to cover their expenses related to payments of assistants, consultations, expert examinations, renting of premises and other activities related to their work. Groups define the way funds are spent, reported and controlled. Members should notify their parliamentary group every three months about their expenditures.⁷³ Groups are also entitled to have “permanent associates” appointed as National Assembly employees.

No information is available on political foundations.

Oversight

Official oversight of political parties and election campaign finance is conducted by the National Audit Office. Political parties must undergo an external independent audit of their financial statements before they are submitted to the National Audit Office in case the funds received or spent, regardless their origin, exceed BGN 50,000 (c. €25,600 as of 25 January 2021). The National Audit Office conducts

⁷³ National Assembly of the Republic of Bulgaria, Rules of Organisation and Procedures of the National Assembly 2017. Available at <https://www.parliament.bg/en/rulesoftheorganisations> (accessed on 19 May 2021).

audit of those parties that received a state subsidy, used state-owned or municipal-owned premises or participated in elections. During the election period, the National Audit Office must audit the financial statements of those parties/coalitions and nomination committees whose resources raised and spent in the election campaign exceed BGN 1,000 (c. €510 as of 25 January 2021). The National Audit Office has the right to require any relevant documentation needed from a relevant body, entity or natural person, and in case of obstruction may refer the entity to the prosecution. Audited reports are publicly available.

Main trends/issues

In 2014 Bulgaria adopted its first general Election Code following a critical GRECO evaluation from 2010 that mentioned inconsistencies between certain provisions such as donations limit or permitted types of donations, as legal provisions were spread across several legal acts. The Election Code introduced substantial changes and most importantly harmonised the numerous legal texts into one consolidated piece of legislation.⁷⁴ The Election Code was since amended several times, most recently in December 2020. The majority of GRECO recommendations have been addressed. Concerns have been also raised in the second compliance report in relation to the independence of auditors and alleged laxity of external auditors. The last area of concerns regarded sanctions which were considered as low and not adequate to the possible violations.⁷⁵ In its Observation Mission Final Report on the 2017 parliamentary elections, ODIHR raised concerns about unequal opportunities of electoral contestants, especially in relation to provision of funds for paid political advertising to non-parliamentary parties and independent candidates, which should be reviewed to ensure equal opportunities. It furthermore recommended reporting on interim campaign expenditures to enhance the transparency and accountability.

Croatia

Political system

Parliamentary democracy with a unicameral parliament (Sabor) and a directly elected President.

Electoral system/s: Parliament is elected every four years. Elections are held in 12 constituencies with one constituency for Croatian citizens living abroad and one for national minority members that are elected individually by majority vote. MPs in 11 constituencies are elected via proportional representation based on candidate lists of political parties/coalitions/voters (independent lists) that received at least 5% of valid votes. President is elected every five years via majority system.

Income

Public subsidies/assistance. Political parties that have a representative in the Parliament and independent members of the Parliament receive public funding totalling 0.075% of the previous year's tax revenues, which is equally distributed to all members of the Parliament. Parties and independent candidates that won at least 5% of the valid votes in their constituency in the parliamentary elections are entitled to a public subsidy (determined by the Government) to cover election campaign costs, as are candidates that won at least 10% of the valid votes in presidential elections. For each elected deputy who belongs to a gender comprising less than 40% of MPs, political parties and independent

⁷⁴ GRECO Third Evaluation Round -Second Compliance Report on Bulgaria 2014. Available at <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=09000016806c9599> (accessed on 22 February 2021).

⁷⁵ GRECO Third Evaluation Round – Addendum to the Second Compliance Report on Bulgaria 2016. Available at <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=09000016806c962f> (accessed on 22 February 2021).

members of the Parliament are furthermore entitled to a compensation equalling 10% of the amount distributed equally for each MP.

Income from non-public sources. Donations are defined as “occasional or regular payments by which natural or legal persons voluntarily give money or provide services or provide products free of charge to a political party or a candidate for financing the election campaign.” The law prohibits donations from anonymous and foreign sources as well as from trade unions, entities fully or partly owned by state and entities having contracts with the state or public sector. In addition, donations from religious, humanitarian and non-profit organisations and indebted organisations are banned. Donations from legal entities as well as loans are allowed. The law sets a limit on the maximum size of annual contribution from a single source for the financing of regular political activities. Total donations from a natural person to a political party or an independent member of the national parliament cannot exceed HRK 30,000 (c. €4,000) in one year. The limits for donations by a legal person are HRK 200,000 (c. €26,400) for donations to parties and HRK 100,000 (c. €13,200) to independent MPs. For electoral campaigns (both parliamentary and presidential elections) the total value of donations from a natural person cannot exceed HRK 30,000 (c. €4,000) and from a legal person HRK 200,000 (c. €26,400). For any donation/contribution exceeding HRK 5,000 (c. €661) a donation contract must be signed.

Expenditure

The total amount of election campaign spending per candidate or a list of candidates cannot exceed HRK 8 million (c. €1,056,500) in presidential elections (20% higher if there is a second round) and HRK 1,5 million (c. €198,100) per constituency in parliamentary elections. The public funds that candidates receive to conduct their duties as public officials as well as governmental premises, official vehicles and office equipment cannot be used for the purposes of election campaigning.

Reporting and disclosure

Parties and independent members of the Parliament must submit annual financial reports (AFRs) in electronic format to the State Election Commission (SEC), such that the State Audit Office (SAO) may download them immediately. The annual financial reports include annual financial statements, annual work programme and financial plans, report on donations including sources and the date of receipt. Parties as well as candidates must submit Election Campaign Finance Reports (ECFR) after the elections, as well as preliminary reports on received donations and campaign expenditures seven days before election day. The ECFR must include revenues received, sources of financing and expenses incurred to finance the election campaign, reports on donations, campaign spending and prices (and discounts) for media advertising. The ECFRs are submitted to the SEC in electronic format within 30 days of election day and published on its website.

Other political entities: parliamentary groups and foundations

Parliamentary groups (“deputies’ clubs”) may be formed by a party with at least three representatives, two or more political parties with at least three representatives, three independent representatives, and by members of national minorities. Groups are provided with space and other technical conditions for their work proportional to the number of deputies. At the expense of the Parliament, the deputy clubs are entitled to employ an official as the secretary of the club, and one employee (plus one extra employee per 15 members of the club) to perform administrative and other professional tasks.⁷⁶

⁷⁶ The Croatian Parliament (Hrvatski Sabor), „Poslovnik Hrvatskoga Sabora“ 2018. Available at <https://www.sabor.hr/sites/default/files/uploads/inline-files/Poslovnik%20Hrvatskoga%20sabora%20-%20procisceni%20tekst%202018.pdf> (accessed on 21 May 2021)

The only legal provision that could relate to foundations is that political parties' reports must include data on donations received by entities affiliated directly or indirectly with them or under their control.

Oversight

The SEC is the main oversight body that receives all financial reports. It reviews the submitted AFRs and ECFRs, monitor their legality and compliance and performs financial supervision. The SEC publishes the reports of the performed supervision of the AFRs and of compliance with the election campaign provisions on its website, but does not have sanctioning powers. Parties and independent members of the Parliament whose annual revenue and asset value as stated in the AFR exceed HRK 100,000 (c. €13,200) must also undergo audit of their AFRs by the SAO. The SAO may also audit reports of parties and members under the threshold. The audit reports are published on the SAO website.

Main trends/issues

In 2019 Croatia adopted a new law on financing political activities, election campaigns and referenda which has been the most significant recent development. ODIHR in its 2020 Election Assessment Mission final report notes that this new law introduced a number of positive changes such as a requirement to electronically submit donations and campaign expenditures reports, their publication on the SEC website and the obligation to conclude contracts when a donation exceeded HRK 5,000 (c. €660). Concerns still remain with regards to the transparency of loans taken to finance the election campaign given that the law does not regulate this aspect. The report also notes that further revision of election related legislation is needed in order to harmonise it and eliminate possible inconsistencies between the different election laws as there is no single, unified election code.⁷⁷

Cyprus

Political system

Presidential republic with directly elected President and a unicameral parliament called the House of Representatives (Greek - Βουλή των Αντιπροσώπων, Turkish - Temsilciler Meclisi).

Electoral system/s

President elected every five years by majority vote in a single nationwide constituency. Parliament elected every five years via proportional representation based on party lists where the voters can indicate their preferential candidates. Candidates are nominated by political parties or a coalition of political parties separately for each district. Candidates can stand individually or be affiliated to a political party or a coalition of political parties.

Income

Public subsidies/assistance. Parliamentary and non-parliamentary parties are entitled to state funding. The total subsidy for parliamentary parties is determined annually by Government decision. 15% is distributed equally to all parties and the rest proportional to votes in the last election. Parliamentary parties also receive electoral funding which is given to them no later than three months before elections and the amount is proportionate to the votes received in the last elections. According to the ODIHR 2018 Presidential election report, parliamentary political parties received €2,650,000 for the 2018 presidential elections. Non-parliamentary parties which nominated candidates for at least 50% of parliamentary seats and obtained at least 3% of votes receive a share of the proportional to votes won.

⁷⁷ OSCE/ODIHR Election Assessment Mission Final Report 2020, Republic of Croatia, Parliamentary Elections. Available at https://www.osce.org/files/f/documents/b/4/465120_0.pdf (accessed on 22 February 2021).

Income from non-public sources. Parties can receive both monetary and in-kind donations either from natural or legal persons. Anonymous donations are prohibited as well as donations from entities fully or partly owned by the state, legal and natural persons whose activities are not lawful, and legal persons governed by public law (with exception of the Youth Organisation). Entities with unfulfilled tax obligations, entities excluded from participation in public procurement, entities operating casinos or betting agencies, entities without a clean criminal record and foreign natural or legal persons cannot make donations exceeding €5,000 per year. Annual donations to a party from one source may not exceed €50,000. Contributions to election campaigns are not regulated separately.

Expenditure

Candidates may spend up to €30,000 in the parliamentary elections and €1 million in the presidential elections. For all expenditures, an invoice or receipt must be kept. Based on the ODIHR reports, third parties' expenditure is neither regulated by law nor monitored. Parties may not incur expenses on behalf of candidates in the presidential elections, according to the Attorney General, but can pay monetary contributions to the candidates' personal accounts.

Reporting and disclosure

Each political party must submit by June 30 of each year and separately from the annual financial report (AFR) a list of contributions exceeding €500, including names of contributors and the total amount of contributions from each person, whether natural or legal. This information must also be published on the party's website. The reports must be independently audited before their submission. AFRs include comprehensive information on the sources of revenues, including in-kind contributions, campaign contributions and expenses. AFRs are submitted to the Commissioner of the Register of Political Parties, who is also Director General of the Ministry of Interior. Parties must publish their financial statements on their website. Candidates and political parties must submit their Election Campaign Finance Reports (ECFRs) within two and three months after the election to the General Returning Officer (Permanent Secretary of the Ministry of Interior with overall responsibility for election administration) who forwards them to the Auditor General. ECFRs must be published on the political parties' and candidates' websites and in two daily newspapers. Advertising agencies that provided services to candidates must submit a statement on their prices to the Auditor General.

Other political entities: parliamentary groups and foundations

Any political party which is represented at least by twelve per cent of the total number of the Representatives in the House of Representatives can form and shall be entitled to be recognised as a political party group.⁷⁸ No other information is available.

There is no explicit mention of foundations in the law. Political parties may have affiliated organisations - "a body or association...associated with a political party by its statute and instruments or serves or promotes the purposes of a political party and includes youth organizations, women's organizations, agriculture, cultural, adult organizations". Affiliated organisations may accept private donations, including in kind, equipment and services. The donation rules are the same as those for political parties. Consolidated financial statements of the political parties must include information on their affiliated organisations.

⁷⁸ Cyprus's Constitution of 1960 with Amendments through 2013

Oversight

The main oversight body responsible for auditing and verification of political parties and campaign financing is the Auditor General, who audits both AFRs and ECFRs. Upon finalisation of the audit reports, the Auditor General publishes them on its website and in the Official Gazette. The Auditor General also conducts verifications of the costs incurred by the advertising agencies that provided services to candidates during the election campaign, and these reports are also published. The General Returning Officer may impose administrative sanctions for violations detected.

Main trends/issues

Reports of GRECO⁷⁹ and ODIHR have noted a significant improvement in the transparency and accountability of political parties and electoral campaign financing. This is due mostly to the adoption of 2012 Political Parties Act which has undergone several important amendments, most recently in 2018. According to the ODIHR Election Assessment Mission Final Report from 2018, the legal framework needs to be further revised to enhance its clarity and harmonisation. Furthermore, it notes that political parties' financial contributions to presidential candidates are not regulated by law. According to the Attorney General, although parties cannot incur expenses on behalf of candidates, they can still transfer monetary contributions to candidates' personal accounts. Candidates that are not supported by political parties are therefore disadvantaged, especially since they do not receive state subsidies directly.⁸⁰

Czech Republic

Political system

Parliamentary democracy with two chambers, the Chamber of Deputies (Poslanecká sněmovna) and Senate (Senát), and a directly-elected President.

Electoral system/s

Chamber of Deputies is elected every four years via proportional representation based on regional candidate lists of parties. Senate is elected through elections to single member constituencies in a 2-round system (1/3 of electoral districts elected every two years), candidates may be affiliated or independent. President is elected every five years through a two-round system.

Income

Public subsidies/assistance. Parties winning over 3% of votes in last Chamber of Deputies elections receive annually CZK 6m (c. €230,000) plus CZK 200,000 (c. €7,700) for every 0.1% of the vote between 3% and 5% and CZK 900,000 per deputy and senator. Payment of the subsidy is conditional on the party having submitted the most recent Annual Financial Report in complete form. At elections parties that win more than 1.5% of vote to Chamber of Deputies receive a one-off subsidy of CZK 100,000 (c. €3850) per vote. In addition, parties standing in an election receive equal amounts of free time for election campaigning on the public service broadcaster Czech Television. In 2019, a total of CZK 558,661,071 (c. €21.3 million) was provided in annual subsidies – around CZK521 million (c. €20 million) for parties/movements and CZK 38 million (c. €1.5 million) for political institutes established by them. At

⁷⁹ GRECO Third Evaluation Round – Addendum to the Second Compliance Report on Cyprus 2018. Available at <https://rm.coe.int/third-evaluation-round-addendum-to-the-second-compliance-report-on-cyp/16807baf93> (accessed on 22 February 2021).

⁸⁰ OSCE/ODIHR Election Assessment Mission Final Report 2018, Cyprus – Presidential Elections 2018. Available at <https://www.osce.org/files/f/documents/7/2/363771.pdf> (accessed on 22 February 2021).

the last full parliamentary elections, the total state subsidy provided was CZK 482,331,500 (c. €18.4 million).

Income from non-public sources. Donations are effectively defined as any monetary or non-monetary benefit, including goods/services provided under market price or purchased directly on behalf of a party/candidate by any other entity. Anonymous donations are prohibited, as well as donations from foreign sources, entities fully or partly owned by the state, political institutes (party foundations), publicly-beneficial legal entities such as NGOs, and trust funds. Annual donations to a party from one source may not exceed CZK 3 million (c. €115,000).

Expenditure

Election campaign spending is defined broadly as any propagation for against a party, movement or candidate, by any entity. Entities that campaign independently for or against a party or candidate must register as "registered third parties" (RTPs). Political advertising in broadcasting media is prohibited with the exception of time allocated for free (see above). Use of state resources by parties for electoral purposes is effectively prohibited through the ban on donations from the same entities. In a Chamber of Deputies election spending of a party/movement (including candidate spending) or of an independent candidate may not exceed CZK 90 million (c. €3.45 million); in Senate elections the spending limit for each candidate is CZK 2 million, or 2.5 million where a second round is held (c. €77,000 and €96,000). At a Presidential election the limit is CZK 40 million per candidate or 50 million if two rounds are held (c. €1.53 million and €1.92 million). These limits do not include spending by RTPs, which is limited to CZK 1.8 million (c. €69,000) in a Chamber of Deputies election, CZK 40,000 per constituency in a Senate election or CZK 50,000 where two rounds are held (c. €1500 or €1900); and CZK 800,000 in a Presidential election or 1 million if two rounds are held (c. €30,600 or €38,400).

Reporting and disclosure

Parties must submit annual financial reports (AFRs), including the unqualified opinion of an external auditor. Parties/movements coalitions and independent candidates in an election must submit an Election Campaign Finance Report (ECFR). All reports are submitted to the Office for Supervision of Financing of Political Parties and Movements (OSFPPM). Both AFRs and ECFRs must contain comprehensive information on income and spending, including all donations and their sources (including in-kind) and categorised spending. ECFR's must include information on all campaign spending by other entities (except RTPs). AFRs and ECFRs must be made public by the OSFPPM and electoral entities respectively. Party bank accounts that may receive state subsidies or donations, as well as accounts used for election campaign transactions must be publicly viewable.

Other political entities: parliamentary groups and foundations

Parliamentary groups in the Chamber of Deputies of at least 3 MPs receive shares of a subsidy from the Parliamentary budget to cover their costs, proportional to the size of the groups, with opposition groups receiving 1.3 times as much as governing parties. The size and rules for spending of the subsidy and reporting are approved by Parliament annually.

Each party may establish one "political institute" (essentially a foundation), whose main activity is research, publication and other similar activities promoting democracy. Institutes receive a subsidy amount equal to 10% of the permanent contribution to the party that established them; institutes may not use the subsidy or other income to finance any party or electoral campaign. Political parties' AFRs must include total spending by institutes.

Oversight

Political parties/movements as well as legal entities established by them must undergo independent external audit of their accounts on an annual basis. Official oversight of political party and election campaign finance is conducted by the OSFPPM, which is responsible for receiving all financial reports. It may conduct checks and verification of the information submitted by any reporting entity, for which parties/movements must provide any requested information related to their financing. On the basis of its findings the OSFPPM may impose administrative fines for violations.

Main trends/issues

The legal framework was amended substantially in 2016, the culmination of a process following a critical GRECO evaluation in 2011. The evaluation highlighted above all the absence of an independent oversight mechanism. The new legal framework effective from 1.1.2017 introduced substantial changes, most importantly: the obligation of parties and other political entities to have bank accounts with all transactions viewable by anyone online (“transparent accounts”), a cap on election spending, and the establishment of the OSFPPM. While the new oversight body has conducted many verifications in the first three years of its functioning, concerns have been raised over its effectiveness and speed, as well as its limited resources. Independent monitoring of elections has highlighted a significant shift in spending to social media, and concerns exist over parties and candidate circumventing campaigning rules by ensuring favourable coverage in media with which they have a close relationship, as well as with what some observers suggest is too high a limit on private donations.

Denmark

Political system

Constitutional monarchy with a unicameral parliament (Folketing).

Electoral system/s

Members of Parliament are elected for a four-year term by proportional regional representation with open lists. Candidates may be affiliated or independent.

Income

Public subsidies/assistance. Parties and independent candidates that received at least 1,000 votes in the last parliamentary elections are eligible for annual public funding (DKK 33.50/€4.50 per vote obtained). In 2020, the total amount of public funding to all parties was approximately €16 million. In addition, all registered political parties are allocated equal free time to present their electoral platforms to the public.

Income from non-public sources. Donations are not defined in the legal framework. Political parties can receive unlimited contributions from Danish and foreign physical and legal entities. Anonymous donations are allowed up to DKK 20,000 (c. €2,700). Above this threshold, the amount, the name and address of the donor must be reported and made public.

Expenditure

Election campaign spending is not defined in the legal framework. The law does not establish any campaign expenditure limits or any explicit regulations on the use of state resources. Vote buying is prohibited and the advertising of ‘political messages’ on television is prohibited in the period between the announcement of elections and election day.

Reporting and disclosure

Parties have to submit to the Ministry of Social Welfare and the Interior annual financial reports audited by a certified independent auditor. In election years the reports must include their campaign expenses, and there are no separate election campaign reports. Independent candidates must report donations exceeding DKK 20,000 to the Ministry of Social Welfare and the Interior if they apply for public funding. The legal framework does not provide deadlines for reporting or disclosure.

Other political entities: parliamentary groups and foundations

Registered parliamentary groups receive shares of a subsidy from the Parliamentary budget to cover their costs. The allocated grants comprise a basic amount per group plus an amount per member of the parliamentary group. The basic amount is equal for all parliamentary groups that have at least four members; while groups of three members or less receive a quarter of the basic amount. The size and rules for spending of the subsidy and reporting are approved by Parliament annually.

Political foundations are not dealt with in the law.

Oversight

There is no institution specifically responsible for political party and campaign finance oversight.

Main trends/issues

The legal framework for political finance that comprises the Political Parties Funding Act and the Annual Accounts of Political Parties Act does not meet international standards and good practice. Indeed, as highlighted by the OSCE/ODIHR reports and stressed by GRECO in its successive evaluation and compliance reports, the current overall under-regulation of the political finance system undermines transparency and accountability, notably the absence of regulations regarding sources of financing and campaign spending, lax reporting and disclosure requirements (high thresholds for disclosure of donations, no separate election reporting) and lack of an institution responsible for political finance monitoring and supervision (meaning effectively no verification of reporting at all).

Estonia

Political system

Parliamentary democracy with unicameral parliament (Riigikogu) and a president elected by parliament.

Electoral system/s

Parliament is elected every four years via proportional representation with 12 multi-member constituencies. President is elected every five years by the parliament.

Income

Public subsidies/assistance. Eligible parties receive annual subsidies. The total subsidy is determined in the state budget and has been around EUR 5.4 million per year since 2015. Parties achieving the 5% threshold of the vote necessary to win seats receive an amount proportional to the number of seats obtained in the elections. Parties winning 2-3% of votes receive €30,000/year, those with 3-4% €60,000 and those with 4-5% €100,000. There is no non-financial assistance (such as free TV time).

Income from non-public sources. Donations are defined as 'a financially assessable benefit, including a service but not voluntary work, voluntarily given by a natural person who is a citizen of the Republic of Estonia or has the permanent right of residence or the status of a long-term resident in Estonia out of

their assets to a political party or a member thereof for the purpose of supporting the activities of the political party'. Donations from anonymous sources, foreign sources and legal entities are banned.

Public subsidies represent the most important source of income (between 67% and 91% of total income for the five parties in parliament), followed by donations (6-29%), membership fees (1-4%), and transactions with party assets (0-1%).

Expenditure

There is no restriction on what parties can spend their funds on during an election, and no spending limits. Vote-buying is banned and so is the use of public resources for campaign purposes.

Reporting and disclosure

Parties must submit annual financial reports to the Registration Department of Non-Profit Associations. Moreover, specific reports on election campaign financing as well as quarterly reports are required, and these are submitted to the Political Parties Financing Surveillance Committee. The content of reports is exhaustive, covering total contributions, individual contributions, in-kind contributions, loans, total and individual categories of spending, and every individual item of spending. Reports are submitted in electronic format and are published on the website of the Political Parties Financing Surveillance Committee.

Other political entities: parliamentary groups and foundations

There are no provisions in political finance legislation or in the Riigikogu Rules of Procedure and Internal Rules Act on the financing of parliamentary groups (political factions).

The Political Parties Act defines an affiliated organisation of a political party as a 'foundation or a non-profit association whose founder or member the political party is and whose activities are aimed at the attainment of the goals and objectives of the political party'. The same rules on funding and supervision as those for political parties apply to the affiliated organisations; while this means affiliated organisations could in theory receive public funding, this is not the case because there are no explicit provisions on such funding. Political party annual and election campaign finance reports must include the finances of affiliated organisations.

Oversight

Parties must undergo annual external audits. The main oversight body is the Political Parties Financing Surveillance Committee (PPFSC). The Committee is composed of members appointed by the Chancellor of Justice, Auditor-General, National Electoral Committee, and one each by each political party represented in the Riigikogu. The Committee ensures oversight on the basis of the reporting by parties and annual independent audit reports. The Committee is also tasked to advise/guide parties on different aspects of party financing. The Committee can impose sanctions.

Main trends/issues

The legal basis is set out in the Political Parties Act of 1994, last amended in 2014. ODIHR's report on the 2019 parliamentary elections notes that three recommendations from ODIHR's assessment of the parliamentary elections in 2015 remain to be addressed, namely to consider clarifying provisions on the use of public funds during the campaign period, require reporting on election-related expenditures by third-parties, and to secure the tenure of PPFSC members to enhance the Committee's independence. The ODIHR findings and recommendations mirror those of the 2008 GRECO 3rd evaluation round.

More recently and following a court case against the Centre Party (in government since 2019) over party finance,⁸¹ the Party proposed draft legislation⁸² to disband the Political Parties Financing Surveillance Committee and transfer its responsibilities to the National Audit Office. In January 2021, the Prime Minister resigned because of a corruption case, involving a donation to his party (the Centre Party).

Finland

Political system

Parliamentary democracy with a unicameral parliament (Eduskunta), and a directly-elected President.

Electoral system/s

The parliament is elected for a four-year term under a regional proportional representation system with no legal threshold to enter the parliament. Candidates may be affiliated or independent. The President is elected every six years through a two-round system.

Income

Public subsidies/assistance. All parties represented in the parliament are eligible for public funding in proportion to the number of seats held. The subsidy is determined in the annual state budget. Political parties who are not represented in the Parliament also receive party support, provided they received 2% of the national vote; this grant amounts to one-third of the allotment received for one mandate in Parliament. In addition, parties standing receive equal amounts of free time for election campaigning on the public broadcasting company (*Oy Yleisradio Ab*). In 2018, the total amount of public funding allocated to all eligible political parties was approximately €29.5 million.

Income from non-public sources. Donations are not defined in the legal framework. Anonymous donations are prohibited, as well as donations from foreign sources. Donations to a candidate received during one year from the same source (legal entity or individual) may not exceed €3,000 in municipal elections, €6,000 in parliamentary elections and €10,000 in the European Parliamentary elections. Annual donations to a political party from one source may not exceed €30,000. There are no limits on donations to presidential candidates.

Expenditure

Election campaign spending is broadly defined as the financing of costs for a candidate's election campaign that arise six months prior or at the latest two weeks following an election. The law does not establish any campaign expenditure limits, nor does it set out campaign regulations other than prohibiting vote buying. However, political parties must ensure that paid advertisements included in the election campaign or intended to support it contain a notification of who is the buyer.

Reporting and disclosure

Political parties must to submit annual financial reports on their regular financial activities within three months of their approval by an independent auditor. All political parties and candidates elected to parliament are obliged to submit detailed financial reports to the National Audit Office (NAO) within two months of the election. Both types of reports must contain comprehensive information on income and spending, including all donations and their sources (including in-kind) and categorised spending. Each individual campaign contribution exceeding €1,500 and its donor must be disclosed publicly.

⁸¹ In September 2020 the Supreme Court ordered the governing Centre party to repay a donation. This relates to public broadcasting in 2017 with the court finding the content to be election advertising.

⁸² Bill No. 193 on Amendments to the National Audit Office Act, the Political Parties Act and Other Acts

Electoral contestants may also voluntarily report to the NAO during the campaign on contributions received. The NAO publishes all electoral contestants' and political parties' financial reports online, together with the findings of its control over campaign reports and party annual financial reports.

Other political entities: parliamentary groups and foundations

Registered parliamentary groups receive shares of a subsidy from the Parliamentary budget to cover their costs. All groups receive the same monthly amount and an additional amount proportional to the number of members in each parliamentary group. The size and rules for spending of the subsidy and reporting are approved by Parliament annually.

Each party may have sub-organizations, whether associations or foundations, which can receive contributions from legal entities and individuals. Political parties' annual financial reports must include total income of and spending by these organizations.

Oversight

Political parties must undergo external audit of their accounts on an annual basis. Official oversight of political party and election campaign finance is conducted by the NAO, which is responsible for receiving all financial reports. It may conduct checks and verification of the information submitted by any reporting entity, for which parties and candidates must provide any requested information related to their financing. On the basis of its findings, the NAO may impose sanctions for violations.

Main trends/issues

The legal framework has been substantially amended in the last few years to address recommendations made by the OSCE/ODIHR and GRECO and bring the legal framework in line with international standards and good practice. However, as highlighted in the OSCE/ODIHR reports and in the GRECO evaluation and compliance reports, the legal framework still falls short on addressing some key aspects, in particular the absence of regulation of third-party spending and campaign spending limits, and the high threshold for disclosing donations publicly.

France

Political system

Semi-presidential democracy with a directly elected President and two chambers, the National Assembly (Assemblée Nationale) and Senate (Sénat).

Electoral system/s

The National Assembly is elected every five years in a 2-round system. The Senate is indirectly elected through elections in a 2-round system in departments where three or fewer senators are elected and through a proportional system in departments where four or more senators are elected (1/2 of the Senate is renewed every three years). Candidates may be affiliated or independent. The President is elected every five years through a two-round system.

Income

Public subsidies/assistance. Public funding is made available to parties that receive at least 1 per cent of the vote in at least 50 constituencies. The overall subsidy is approved annually by government decision. The amount of funding per party depends on the number of votes received in the previous parliamentary elections and number of seats obtained. Funds are reduced if parties do not have a gender balance on their candidate lists. In addition, the state covers campaign costs up to a certain amount set in each constituency by a prefectural decree. Another indirect source of public funding consists of the 66 per cent tax relief accorded to donors on their donations. In 2020, the total amount

of public funding allocated to all eligible political parties was approximately €66 million. At the last presidential and parliamentary elections, the total state subsidy provided under the form of reimbursement of electoral expenses was €41 million and €38.5 million, respectively.

Public broadcasters are obliged to provide free airtime to political parties and candidates contesting the elections.

Income from non-public sources. Donations are broadly defined as any monetary and in-kind donations, goods, services or other direct or indirect benefits provided at lower prices than market prices. Anonymous donations above €150 are prohibited, as well as donations from any legal entity. Individuals can donate a total of €7,500 to political parties per year and in each election (parliamentary and presidential) €4,600 to candidates in total. Foreigners can contribute to a campaign or political party's financing if they reside in France.

Expenditure

Election campaign spending is defined as any expense aimed at obtaining votes and incurred by the candidate or with her/his agreement within the legal campaign period. Political advertising in broadcasting media and social media is prohibited with the exception of time allocated for free (see above). Use of state resources by parties for electoral purposes is effectively prohibited through the ban on donations from the same entities. The campaign expenditure ceiling depends on a given district's population. Electoral expenses are capped according to different formulas which vary pursuant to the type of election (national, regional or local) and the population of the constituency concerned. For the 2017 presidential election, the limits were €16,8 million for the 1st round and €22,5 million for the 2nd round.

Reporting and disclosure

Parties must submit annual consolidated accounts incorporating the accounts of political parties, their territorial organizations and all organisations or entities in which the political party has more than half of the authorised capital, holds seats in the managing body, or within which it exercises deciding decision-making or managing authority. These reports must be certified by one or two auditors and submitted by 30 June for the previous year. Candidates must submit campaign finance accounts detailing income and expenditures by the tenth Friday following the first election round. All reports are submitted to the National Commission on Campaign Accounts and Political Party Financing (CNCCFP). Both campaign finance accounts and annual financial reports must contain comprehensive information on income and spending, including all donations and their sources (including in-kind) and categorised spending. All reports are published in an abridged version in the Official Gazette and the CNCCFP must ensure the publication of campaign accounts online in an open, downloadable and searchable format.

Other political entities: parliamentary groups and foundations

Parliamentary groups in the National Assembly of at least 15 deputies and in the Senate of at least 10 senators receive shares of a subsidy from the Parliamentary budget to cover their costs, proportional to the number of members in each parliamentary group. The size and rules for spending of the subsidy and reporting are approved by Parliament annually. It is forbidden to use these funds for electoral campaign purposes.

Political foundations are independent of political parties and can receive public grants and donations from individuals and legal entities.

Oversight

Political parties must undergo an annual external audit of their accounts by one auditor if their annual resources are less than €230,000 or by two auditors if the annual resources exceed €230,000. Campaign finance accounts of candidates getting more than 5% of the votes must be certified by a chartered accountant. Official oversight of political party and election campaign finance is conducted by the CNCCFP, which is responsible for receiving all financial reports. It may conduct checks and verification of the information submitted by any reporting entity, for which parties/movements must provide any requested information related to their financing. The CNCCFP issues individual decisions for all campaign finance accounts checked and sets the reimbursement amounts. As regards political party financing, the CNCCFP verifies that parties respect their accounting and financial obligations. The CNCCFP can bring any possible criminal offences before the Public Prosecutor.

Main trends/issues

The legal framework was amended substantially in 2017 and 2019 to introduce new restrictions as regards private sources of financing, i.e. the new prohibition of donations from foreign individuals unless they reside in France and the new requirements regarding loans: political parties and candidates can receive loans from natural persons only if loans are not issued on a regular basis, do not exceed 24 months/ 18 months and are less than €15,000 or the reimbursement limit for election campaigns (whichever is lower), respectively and loans can be taken only from financial institutions/ banks based in European Union member states.

The 2019 amendments introduced the obligation for the CNCCFP to publish online all campaign accounts in an open, downloadable and searchable format and the possibility for candidates and political parties to resort to online payment service providers, such as PayPal, going back on the longstanding ban on financial intermediaries to gather donations that was seen as in contradiction with the principle of unicity of the dedicated bank account. The last election cycles have also seen a significant increase and shift in the use of the free services provided by social media platforms to comply with the blanket ban on paid political advertising.

Germany

Political system

Parliamentary democracy with two chambers (upper chamber – Bundesrat, lower chamber - Bundestag) and an indirectly elected president.

Electoral system/s

The Bundestag is elected every four years via a mixed-member proportional representation system in which voters have 2 votes. With the first vote, the voters of each constituency elect a representative by first-past-the-post voting. On the basis of the second vote parties receive seats in proportion to their number of votes. The Bundesrat represents the sixteen states governments and is thus indirectly elected. The German president is elected by a constitutional body (Bundesversammlung) that consists of the members of the Bundestag and representatives of the sixteen state parliaments.

Income

Public subsidies/assistance. Political parties receive annual funding depending on their last election result and the total amount of last year's private contributions (i.e. membership fees, payments by parliamentarians, and donations). For each single vote, a party receives €0.83. Per €1 of private contribution, a party obtains €0.45. If an individual contributes more than €3300 per year, the calculation basis for the subsidy is €3300. In 2019 the total amount of state funding for parties was

€193,544,622. Prior to elections, all political parties receive free time in the public broadcasting media. On average, public subsidies account for c. 30% of parties' revenues.

In addition, each parliamentary group in the Bundestag receives a basic amount (€452.121 per month) and an amount that depends on its size (€9.438 per month and member). Parliamentary groups of opposition parties obtain an extra amount. In 2020, the parliamentary groups received a total of €119,369,000.

Income from non-public sources. Donations are defined as all kind of pecuniary and non-pecuniary contributions apart from membership fees and payments by parliamentarians. Donations of anonymous/foreign sources are prohibited if their amount exceeds €500/€1000. Donations from public law entities, parliamentary groups, political foundations, non-profit organizations, professional associations and trade unions, and public enterprises are prohibited as well.

Expenditure

Election campaign spending is neither explicitly defined in the law nor limited. Restrictions also do not exist with regard to the extent to which parties can use broadcasting media for their political advertising, although political advertising on these media is effectively non-existent. The subsidies that the state allocates to the parliamentary groups cannot be used in campaigns.

Reporting and disclosure

Parties have to submit annual financial reports, and separate reports for election campaigns are not required. The report must be verified by a professional private auditor and is submitted to the President of the Bundestag. The report must include comprehensive information on incomes and expenditures including the names and contributions of all people who donated more than €10000 within a year (donations larger than €50000 must be immediately reported). The annual report is published by the President of the Bundestag. The annual financial reports of the parliamentary groups are less detailed but also checked by a professional private auditor. These reports are submitted to the Court of Auditors. The Court of Auditors publishes these reports after verification on its website.

Other political entities: parliamentary groups and foundations

Registered parliamentary groups registered receive shares of a subsidy from the state budget to cover their costs. All groups receive a basic amount and an additional amount proportional to the number of members in each parliamentary group. For opposition groups, these amounts are larger than for government groups. The size and rules for spending of the subsidy and reporting are approved by Parliament annually.

Political foundations are independent of political parties and can receive public grants as well as donations from individuals and legal entities. A law that regulates their financing does not exist.

Oversight

Political parties must undergo external audit of their accounts on an annual basis. Official oversight of political party finance is conducted by the President of the Bundestag, who is responsible for receiving all financial reports. The President of the Bundestag may conduct checks and verification of the information submitted and can impose sanctions. Parliamentary groups must also undergo external audit of their accounts on an annual basis. The oversight body for parliamentary groups is the Court of Auditors. The Court of Auditors is responsible for receiving financial reports and verifies the submitted information. The Court of Auditors has no right to impose sanctions.

Main trends/issues

In recent years, the party finance system in Germany has hardly changed and there is currently no expectation of substantial changes in the near future. In its latest Addendum to the Second Compliance Report on Germany (released in 2019), GRECO indicated that the German party finance system requires several improvements, criticising in particular the fact that no system for the publication of election campaign accounts exists at the federal level. Furthermore, GRECO recommended lowering the threshold for immediate reporting of donations, to implement measures that increase transparency with regard to donations to election candidates, and to strengthen the independence of external audit of the parties' financial statements. Finally, GRECO concluded that the monitoring mechanism under the President of the Bundestag is insufficient to carry out its oversight role. The German Court of Auditors recently published a report in which it stated that funding for parliamentary groups was misused for electoral campaigns (see [Case Study on Public Funding of Parliamentary Groups](#)), although the incidence of such misuse is unclear.

Greece

Political system

Parliamentary democracy with unicameral parliament (Ελληνικό Κοινοβούλιο) and an indirectly elected President.

Electoral system/s

Parliament is elected every four years via proportional representation with compensatory seats based on open as well as closed party lists. Candidates may be affiliated or independent. The President is elected by the parliament every five years.

Income

Public subsidies/assistance. Public funding is the main source of party financing. The total subsidy for regular public funding equals 0.005% of the previous year's budget revenues, and electoral public funding 0.008%. Of regular funding, 80% is distributed proportionally to parties that have representatives in the national parliament on the basis of votes won in the last election, 10% is distributed equally to parties that put up full electoral lists in at least 70% of constituencies and won at least 1.5% of the national vote, and 10% goes similarly to political parties and coalitions with MPs in the European Parliament. For electoral funding the proportions are 50% (also according to votes won), 40% and 10% respectively.⁸³ Candidates and political parties receive equal amounts of free time on broadcast media as well as free space for displaying election material.

Income from non-public sources. The law defines private funding as "financial support of any kind provided to beneficiaries by natural persons". Donations from foreign sources, legal entities, entities fully or partly owned by the state, entities that have a contract with the state or public sector and from media outlets and owners of radio or television stations or other stations are prohibited. Annual donations to a party from one source may not exceed €20,000 and to a candidate €5,000. Loans to political parties and candidates are permitted. Anonymous cash donations up to €15 (in the form of coupons certified by the Audit Committee) are allowed, up to maximum of €75,000 or 4% of the annual regular funding of the party/coalition of the previous year (€20,000 for parties and coalitions that did not receive regular public funding in the previous year).

⁸³ Art.3 (3) of the Public Funding of Political Parties Law no. 3023/2002.

Expenditure

The electoral expenses of political parties may not exceed 20% of the total amount of the last regular funding allocated to all eligible parties. The limit on campaign spending for parliamentary candidates is determined by the number of seats in his/her constituency - €15,000 for the first seat, €7,500 additionally per seat up to seven seats, and €1,500 for each additional seat beyond seven (exceptions are the electoral regions of the Cyclades and Dodecanese where the addition for each additional seat beyond seven is €7,500). Cash spending is prohibited.

Reporting and disclosure

Parties/coalitions of parties do not have to undergo independent external audit. Those that receive public funding must submit annual financial reports (AFRs) to an Audit Committee (see below), which verifies the reports. Parties/coalitions of parties and successful independent candidates in an election must submit an Election Campaign Finance Report (ECFR) to the Audit Committee. Both AFRs and ECFRs must contain comprehensive information on income and spending, including all donations and their sources (including in-kind), and categorised spending. AFRs and ECFRs must be published online by the Audit Committee and political parties.

Other political entities: parliamentary groups and foundations

Parliamentary groups are provided with seconded public officials who are paid from the state budget.

Political parties can establish research and study centres and organise training for their officials, for which they are entitled to receive public funding from the state budget; the total amount provided in this way is “0.1% (zero point one per thousand)” of the state budget and is distributed on the same criteria as regular funding for parties. The Audit Committee’s verification of party reports must include verification of whether the entities established use the funds receive for the purposes described above.⁸⁴

Oversight

Oversight of political party an electoral campaign financing is conducted by an inter-institutional Audit Committee composed of representatives of the Parliament, Supreme Court, Court of Audit, Bank of Greece, Authority for the Fight against Money Laundering and Terrorism Financing, and the Permanent Parliamentary Committee of Institutions and Transparency. The Committee receives all financial reports and may conduct checks and verification, impose sanctions and forward files with breaches to the Supreme Special Court (a specialised court ruling on election-related and serious parliamentary matters).

Main trends/issues

The main legislation regulating financing of political parties has been amended several times since its adoption in 2002, most recently in 2019. The ODIHR Needs Assessment Report from 2019 notes that since the previous parliamentary elections, the legislation has undergone several improvements including provisions on anonymous contributions and the introduction of new sanctions. ODIHR identified as areas where regulation needs improving the fact that financial reports are only required from successful candidates, the continued existence of anonymous coupons for cash-donations, and the absence of regulation of third parties.⁸⁵

⁸⁴ The law 3023/2002 on Political Parties Funding

⁸⁵ OSCE/ODIHR Needs Assessment Mission Report 2019, Greece – Parliamentary Election 2019. Available at https://www.osce.org/files/f/documents/f/6/420839_1.pdf (accessed on 22 February 2021).

Hungary

Political system

Parliamentary democracy with a unicameral National Assembly (Országgyűlés) and indirectly elected President.

Electoral system/s

The 199-member National Assembly is elected every four years via a mixed system: 106 MPs in single-member constituencies (based on majoritarian vote in each constituency), and 93 via proportional representation in an election based on national party lists.

Income

Public subsidies/assistance.

A state subsidy for parties is determined in the annual State Budget: 25% is divided equally between parties represented in Parliament, and 75% divided between all parties participating and winning 1% of vote or more, in proportion to votes cast for them. The 2021 State Budget set the total subsidy at c. HUF 2.5 billion (c. €6.9 million), but this was then reduced by 50% by government decision. Public funding for election campaigns is also provided: each party with a national list is entitled to between HUF 150 (c. €415,000) and 600 million (c. €1.66 million), depending on the number of nominated candidates. At elections, each single-member constituency candidate is eligible for up to approximately HUF 1 million (c. €2800) in funding of proven and permitted campaign goods and services. In addition, parties also each receive equal free time to campaign on the public broadcaster with the highest audience figures. Small amounts of funding are provided to parliamentary groups.

Income from non-public sources.

Donations are effectively defined so as to include contributions that are not provided in non-monetary form (in-kind donations). Anonymous donations are prohibited, as well as donations from legal entities (such as companies and including entities owned or partially owned by the state), and foreign sources. There is no limit on the size of donations from a single entity.

Expenditure

At elections spending is limited to HUF 5 million (c. €13,800) per candidate fielded. Political advertising in public media is prohibited apart from free time allocated (see above), and any political advertising on broadcasting media must be provided for free and on the same conditions for any organisations putting forward candidates. There is no clear ban on use of public resources for electoral purposes. Campaigning by third parties is not regulated.

Reporting and disclosure

Parties are required to submit Annual Financial Reports to the State Audit Office (SAO). At elections parties and candidates must publish “the amount, source and method of use of the state and other funds and financial support spent on the election”. In both cases the categories to be reported are only broadly defined. Both reports are public.

Other political entities: parliamentary groups and foundations

In addition to free office space in Parliament, parliamentary group receive on a monthly basis ten times the monthly salary of a deputy State Secretary (the figure is not publicly available), plus 30% of this amount per member for governing parties or 40% for opposition parties. Groups or independent members also receive 20% of this amount per member to cover expenses.

Parties may establish foundations; a party is entitled to a subsidy for the foundation if its founding deed defines its objectives exclusively as being one of the following, carrying out scientific, non-fiction, research and education activities in the interest of developing political culture. The subsidy is equal to 25 times an MP's annual representation fee plus 0.85 times the annual representation fee multiplied by the number of MPs of the party, plus an amount defined in the annual budget law (these figures are not available online).

Oversight

The SAO audits every two years the finances of parties that receive regular public funding. The State Treasury verifies legality of the use of public funds at elections, and the SAO audits the use of the same funds for successful candidates (or parties nominating them).

Main trends/issues

The Hungarian legal framework has changed several times since 2011, with key developments being the bans on donations from legal and foreign entities. Several issues of concern are raised by OHDIR and independent observers, especially: the use of public resources (bias in the public broadcaster, government advertising) for electoral purposes; the unpredictability of public subsidies (and its impact on non-incumbent parties in particular) after the 50% reduction in funding for 2021; and lack of details in reporting requirements.

Ireland

Political system

Parliamentary democracy with two chambers, the indirectly elected upper chamber - the Senate (Seanad Éireann) and the directly elected lower chamber - the House of Representatives (Dáil Éireann). The President is elected directly and plays mainly a ceremonial role.

Electoral system/s

The lower chamber is elected through proportional representation with a single transferrable vote, for maximum term of five years. The president is elected directly for a seven-year term under a single transferable vote system and can serve for a maximum of two terms.

Income

Public subsidies/assistance. Parties included in the register of political parties and having obtained at least 2% of first preference votes at the last general election are allocated €126,973 annually. In addition, each party is allocated a proportion of a fund originally set in 2001 at c. €3.1 million indexed to general pay increases in the civil service. The allocation for each party is determined by the first preference votes received by the candidates of each qualified party at the last election as a proportion of the total first preference votes received at the election by the candidates of all qualified parties. Payments are reduced by 50% unless at least 40% of candidates of the party at the preceding election were women (or at least 40% men), starting with the next general election, as the threshold until now was 30%. For general election expenses, candidates are entitled to apply for reimbursement of their election expenses: a candidate who receives at least a quarter of the electoral quota in the constituency can claim back up to €8,700 against documented expenses. For presidential elections, candidates can receive up to €200,000 against documented expenses. In 2019, a total of €6.1 million was provided in annual subsidies. At the 2016 general elections, the state subsidy provided to candidates was c. €2.1 million. For the Presidential elections in 2018, the total state subsidy amounted to €319,911. In addition, funding from the Parliamentary Activities Allowance paid to the leaders of parliamentary parties and to independent Members of Parliament in 2019 was c. €8 million.

Parties registered in an election also receive free time on the public broadcaster during election campaigns.

Income from non-public sources. Donations are defined as any monetary or non-monetary contribution given for political purposes by any person, including goods and services provided under market price. An anonymous donation cannot exceed €100, and cash donations may not be higher than €200. Donations from abroad are prohibited unless they are from an Irish citizen or a body corporate or an unincorporated body of persons that has an office in Ireland from where at least one principal activity is directed. These limits also apply to third parties. Annual donations to a party or MP from one source may not exceed €2,500 and €1,000 respectively.

Expenditure

No paid political advertising is allowed on TV and radio during the election campaign. Election spending is capped per candidate €230,000 for European elections, €30,150 for 3-seat constituency general elections, €37,650 for 4-seat constituency general elections, €45,200 for 5-seat constituency general elections and €750,000 for Presidential elections.

Reporting and disclosure

Parties must submit annual financial reports (AFRs), including an external audit report on state funding provided to them. Parties, candidates and third parties are required to submit Election Campaign Expenditure reports (ECFR). All reports are submitted to the Standards in Public Office Commission (SIPO). AFRs must contain comprehensive information on income and spending of funds provided to them by the State. ECFRs must contain information on party income and spending, including donations and their sources (above €600 to candidates and above €1,500 to parties), loans and categorised spending. The AFRs must confirm that public funding for ordinary activities was not used in connection with election or referendum expenses and must confirm that spending was related exclusively to the areas on which spending is permitted (general administration; research, education and training; policy formulation; co-ordination of activities of branches and members of the party).

Other political entities: parliamentary groups and foundations

Annual allowances are paid to members of parliament on the request of the parliamentary leader of a qualifying party, in relation to expenses arising from the parliamentary activities, including research. The first 10 members elected receive an annual allowance of 71,520 EUR per member; 57,214 EUR per member for each member elected from 11 to 30 members; and 28,616 EUR for each member elected over 30 members.

No information was found in the legislation on public subsidies for political foundations.

Oversight

Political parties must undergo external audit of their accounts on an annual basis. Official oversight of political party and election campaign finance is conducted by the SIPO, which is responsible for receiving all financial reports. It may conduct checks and verification of the information submitted by any reporting entity, for which parties and candidates must provide any requested information related to their financing. On the basis of its findings, the SIPO reports non-compliance to the Minister for Public Expenditure and Reform and the Chairman of the Dáil.

Main trends/issues

For the financing of campaigns, most political parties rely on loans, membership fees and, to a lesser extent, donations. The ODIHR Needs assessment mission report for the 2020 parliamentary elections highlighted the emergence of online fundraising platforms as a potential issue of concern with regard

to possible breaches of the regulation on anonymous donations. The ODIHR Needs assessment report for the 2018 presidential elections mentioned existing concerns over the impact on NGOs of the Electoral Act provisions concerning third parties. The restrictions on donations for third parties, which includes all NGOs who accept donations over €100 or incur expenses for political purposes poses challenges to NGOs actually not engaging in campaigns. Such a restrictive application of the law can impact activities of many human rights organizations, whose work also depends on foreign funds. The SIPO stressed that it will take into account whether the activity supported by donations to the individual or body concerned is related to an election or referendum, and indicated that the definition of a “third party” should not be based on whether an individual/group has received a donation but whether the entity intends to incur expenditure over a certain threshold in relation to a campaign which is for political purposes as defined in the legislation.

Italy

Political system

Parliamentary democracy with two chambers, the Chamber of Deputies (Camera dei deputati) and Senate (Senato), and a President elected by Parliament and representatives from Regional Councils.

Electoral system/s

The Chamber of Deputies and Senate are both elected every five years through a combination of majoritarian (37% of seats) and proportional system (63% of seats including seats allocated to Italians abroad). The Chamber of Deputies is elected from 28 districts and one designated out-of-country district, while the Senate is elected from 20 districts and one designated out-of-country district. Candidates must be affiliated to a party.

Income

Public subsidies/assistance. Public subsidies were gradually abolished between 2014 and 2017. Prior to this, public funding reportedly accounted for over 80% of party incomes. Parties standing receive equal amounts of free time for election campaigning on the public service broadcaster. Taxpayers can donate 0.2% of their income tax as a contribution to one of the eligible political parties.

Income from non-public sources.

Anonymous donations over €500 annually, donations from foreign sources, and donations from entities fully or partly owned by the state are prohibited. An individual may donate up to €100,000 annually to a single political party, while a legal entity may donate annually up to €100,000 in total to as many political parties as the legal entity wishes to support.

Expenditure

Use of state resources by parties for electoral purposes is effectively prohibited through the ban on donations from the same entities. In each constituency where the party submitted its candidate list it may spend up to € 1 per registered voter. Campaign spending by candidates in the constituency where s/he stands is limited to €52,000 for each constituency plus € 0.01 per citizen residing there. The legislation does not regulate expenditures incurred by unaffiliated non-party organizations (third parties).

Reporting and disclosure

Parties must submit annual financial reports (AFRs), including the opinion of an external auditor. Parties/movements and candidates in an election must submit an Election Campaign Finance Report (ECFR). AFR are submitted to the Committee for the Transparency and Control of Financial Reports of

Parties and Political Movements of the Chamber of Deputies (Committee for Transparency), while ECFR are submitted to the president of the respective chamber for which they run, who then forwards the report to the Court of Accounts. Candidates are required to submit an ECFR to the Regional Guarantee Committee. Both AFRs and ECFRs must contain extensive information on income and spending, including donations above € 500 and their sources (including in-kind) and categorised spending. Third parties campaigning independently are not subject to reporting requirements. Both AFRs and ECFRs must be published by the political parties and by Parliament.

Other political entities: parliamentary groups and foundations

Funds are allocated to parliamentary groups through the parliamentary budget to cover their costs, based on the size of the groups. The contributions may be used only for institutional aims connected with their parliamentary activities and to cover associated research, publishing and communication functions, as well as costs (including staff remuneration) of the administration of their internal bodies and structures. Each group must provide an annual financial report, disclosing the resources transferred to the group by the Chamber of Deputies and specifying “the purpose of the transfer”. The reports must be audited by an independent auditing company selected by the Bureau.

Political foundations do not receive public subsidies. They can receive private donations from individuals and legal entities.

Oversight

Political parties and movements must undergo annual external audit of their accounts. Official oversight of annual party finance is conducted by the Committee for Transparency. The Court of Accounts is mandated with the oversight of election campaign finance. The Court of Accounts must audit the reports and publish its conclusions. Both institutions may conduct checks and verification of the information submitted by any reporting entity, for which parties/movements must provide any requested information related to their financing and both institutions may impose administrative fines for irregularities on the basis of their findings. The Court of Accounts may refer a case to the Prosecutor for further investigation.

Main trends/issues

The legal framework for political finance legislation in Italy is complex and opaque. Legislation was amended several times in recent years. Between 2014 and 2017 public financing of political parties was phased out, a fundamental change in a political system that had relied on public financing since 1974. Donations by citizens and legal persons are the cornerstone of the current system: in 2018, the parties financed their campaigns exclusively from private sources for the first time. Other important changes included a lower threshold for disclosing the source of donations and reviewed sanctions for infringements of political finance rules. ODIHR noted in 2018 that the oversight system was not effective in ensuring transparency, integrity, and accountability of political finances and that the competent bodies did not have adequate powers and resources to conduct pro-active and efficient supervision, investigation and enforcement. The law does not regulate the cooperation among the different institutions that are mandated with the oversight of financial reports, and there is no practical working arrangement.

Latvia

Political system

Parliamentary democracy with unicameral parliament (Saeima). The president is elected by parliament for a four-year term and holds limited functions.

Electoral system/s

Parliament is elected every four years from five multi-member constituencies through a proportional open list system. To be awarded a seat, a political party must obtain 5% of votes. Independent candidates are not allowed to contest the elections.

Income

Public subsidies/assistance. Parties winning over 2% of votes in last parliamentary elections receive annually 4.50 EUR for each vote, and an additional €100.000 if the party acquired more than 5% of votes. Public subsidies were increased dramatically from 2020 – in 2019 the total subsidy allocated under the previous allocation criteria was €583,000, but in 2020 this grew almost eight times to €4.5 million.

Candidates receive equal amounts of free time for election campaigning in the first television and radio programme of the public electronic mass media. Campaigners have the right to use public spaces for displaying election materials free of charge.

Income from non-public sources. Donations are effectively defined as any monetary or non-monetary benefit, including goods/services provided under market price or purchased directly on behalf of a party/candidate by any other entity. Donations from legal entities, from anonymous and foreign sources, as well as entities fully or partly owned by the state are prohibited. Parties are not allowed to take out or provide loans. Donations by individuals to a party cannot exceed the amount of 20 minimum monthly salaries in one year (€ 21,500 in 2018). Cash donations are allowed up to one minimum monthly salary (€ 430 in 2018).

Expenditure

The use of state resources for electoral purposes (other than the allowed premises for campaigning, see above) is prohibited. Parties, coalitions and candidates are entitled to place paid advertisements on private broadcasters and public radio until 30 days before election day. All media must publish their advertising rates 150 days prior to election day and to provide all parties with equal conditions for placing such advertisements. Campaign expenditure ceilings for political parties are calculated on the basis of the number of voters who participated in the previous elections. Spending by a party may not exceed the previous year's average gross monthly salary $\times 0.0004 \times$ number of eligible at the previous election (for the 2018 elections this amounted to € 533,347). The spending limit for third-party campaigning is 15 minimum monthly wages (€ 6,450 at 2018 elections).

Reporting and disclosure

Parties must submit annual financial reports (AFRs), including the opinion of an external auditor. At an election parties submit an Election Campaign Finance Report (ECFR). In addition, donations received at any time by a party must be disclosed within 15 days and are published on the website of the Corruption Prevention and Combating Bureau (KNAB). All expenditures by candidates are regarded as political party expenditures. All reports are submitted to the KNAB. Both AFRs and ECFRs must contain comprehensive information on income and spending, including all donations and their sources (including in-kind) and categorised spending. Both AFRs and ECFRs must be published by KNAB and the political entity.

Other political entities: parliamentary groups and foundations

No information available.

Oversight

Political parties must undergo external audit of their accounts on an annual basis if their turnover exceeds 10 minimum monthly salaries per year. Official oversight of political party and election campaign finance is conducted by KNAB, which is responsible for receiving and verifying all financial reports. On the basis of its findings KNAB may impose administrative fines for violations.

Main trends/issues

The final ODIHR report on the 2018 elections mentioned that effective oversight of campaign finance was undermined due to the limited resources and capacity of KNAB. The report noted the opinions of interlocutors that the administrative fines for campaign finance violations are too low. In addition, KNAB is not required to publish its decisions except those concerning a prohibition of further campaign activities; ODIHR noted that this undermines the transparency of the process and recommended to publish all KNAB decisions. The report also stressed that to enhance oversight, consideration could be given to requiring all electoral contestants to open dedicated bank accounts for campaign financing, through which all campaign transactions should be made. Several interlocutors also noted that the expenditure limit in Latvia was too low to allow for an effective campaign.

Lithuania

Political system

Parliamentary republic, with a unicameral Parliament (Seimas) and directly elected President.

Electoral system/s

The 141-member Seimas is elected every four years under a mixed electoral system, with 71 members elected in single-seat constituencies and 70 members nationwide by proportional representation via party lists. Each voter has one vote in a single-seat constituency and one vote in the multi-seat (nationwide) constituency. Candidates may be affiliated or independent. The President is elected directly every five years.

Income

Public subsidies/assistance. Parties winning over 2% of votes in the last parliamentary elections receive annual public subsidies. Annual subsidies are proportional to votes received in the last election and are allocated twice a year. Eligible parties receive a multiple (€0.54 in 2019) of the number of votes received. New parties emerging from a split or formation within Parliament receive a lower subsidy. In 2020, a total of € 5.7 million was provided in annual subsidies. There is no specific public funding for elections.

Election contestants, including presidential candidates are provided with free airtime in public media on an equal basis, posters for campaigning and printed programmes of candidates and political parties distributed to voters.

Income from non-public sources. Donations are defined as cash, movable or immovable things, information, property rights, results of intellectual activities, other material and non-material values transferred free of charge, actions carried out free of charge and voluntary works as well as the results of such actions intended for funding a political campaign of a political campaign participants (meaning political parties, independent and affiliated candidates, referendum initiators/opponents, and public election committees). Anonymous donations are prohibited, as well as donations from foreign sources, legal entities, and entities fully or partly owned by the state. During a political campaign, donations from one source to a party or candidate cannot exceed 10 average monthly earnings. During a calendar

year, the total amount of donations by one natural person for independent political campaign participants cannot exceed 10% of the donor's previous annual income.

Expenditure

Election campaign spending is defined as expenses intended to organise and fund a political campaign, irrespective of the date of the transaction. Third parties are banned from participating in campaigns. Private media are obliged to provide contestants with equal conditions for paid advertising. Expenditure of a candidate for campaigning videos may not exceed 50% of the allowed maximum amount of political campaign expenditure. The spending limit per candidate is linked to the total number of voters and may not exceed the amount of all voters on the electoral roll multiplied by 0.0005xaverage monthly earnings, which in the 2020 parliamentary elections meant €0.65 per voter in the nationwide multi-mandate constituency (€ 1.2 million) and € 1.30 per voter in a single-mandate constituency. In total, political parties which nominated a list of candidates and candidates in all single-mandate constituencies spent c. €3.1 million.

Reporting and disclosure

Parties must submit annual financial reports (AFRs), including the opinion of an external auditor. Parties and candidates in an election must submit an Election Campaign Finance Report (ECFR). Parties and candidates also submit periodic reports within election campaigns on donations and campaign funding agreements, which must be published on the Central Electoral Commission (CEC) website. All reports are submitted to the CEC. AFRs must contain a set of financial statements, including a balance sheet, a performance report, and an explanatory note of the financial statements. ECFRs must contain comprehensive information on income and spending, including donations above € 12 and their sources (including in-kind) and categorised spending. Both AFRs and ECFRs must be published on the CEC website.

Other political entities: parliamentary groups and foundations

Parliamentary groups receive from the Parliamentary budget an annual subsidy equal to one average monthly salary (AMS) plus 80% of AMS per group member. These funds must be used to cover expenses related to expert advice on legislation, representation, postal, telephone and other work-related activities of the political group. Individual MPs are also entitled to reimbursement of some accounted expenses.

There are no legal provisions on public subsidies for political foundations.

Oversight

Political parties must undergo external audit of their accounts (including electoral campaign expenditures) on an annual basis. Official oversight of political party and election campaign finance is conducted by the CEC. It may conduct checks and verification of the information submitted, for which parties and candidates must provide any requested information related to their financing. On the basis of its findings the CEC may impose administrative fines for violations and refer cases to the Special Investigation Service and the Prosecutor. The State Tax Inspectorate checks donor eligibility and informs the CEC of any potential infringements.

Main trends/issues

The campaign finance framework was last amended in 2019 with the aim of increasing transparency and strengthening financial control. The changes introduced interim reporting, as well as stricter fines and criminal and administrative liability for illegal political financing. ODHIR noted in its final report for the 2019 presidential elections that consideration could be given to extending campaign finance

regulations to third parties and ensuring proportionate and dissuasive sanctions for violations. In its report on the 2020 parliamentary elections it also noted concerns raised over the CEC's ability to efficiently oversee political advertisement, especially online advertising.

Luxembourg

Political system

Parliamentary democracy with a unicameral parliament, the Chamber of Deputies (Chambre des Députés).

Electoral system/s: The Chamber of Deputies is elected every five years through a proportional representation in four multi-member constituencies. Lists may be made of political parties or groups of candidates. A single candidate can form a list on his/her own.

Income

Public subsidies/assistance. For ordinary activities, parties that have presented a full list and have obtained at least 2% of the total votes in all constituencies receive annually €100,000 plus €11,500 for each additional percentage of the vote won during the last national elections. The subsidy for ordinary activities is paid in monthly instalments of one twelfth of the total amount the party is entitled to receive. In 2018, a total of €2,606,474 was provided. For electoral activities, parties and candidates that present a full list in all electoral districts and obtain at least one seat receive €50,000 if they win 1-4 seats, €100,000 for five to seven seats, €150,000 for eight to 11 and €200,000 for 12 and more seats. A political party/group of candidates also receives an additional €10,000 for per MP elected. In 2019, the total electoral costs reimbursement amounted to €1,7 million⁸⁶.

In addition, parties are entitled to be reimbursed for postal charges for printed communication to voters in their electoral district and to receive an office free of charge in the vicinity of the Parliament building. Public funding may not exceed 75% of the total revenue of the political party. Parliamentary groups also receive public funding proportional to the number of the group's representation in the Chamber of Deputies, which may not be used to cover the expenses of political parties. Parliamentary groups are also entitled to reimbursement of expenses related to staff engagement. In 2019, total subsidies for parliamentary groups amounted to €3.12 million.⁸⁷

Income from non-public sources. Donations are defined as "any voluntary act to grant a party an exact economic advantage that is computable in cash." The law prohibits anonymous donations, donations from legal entities, trade unions, entities fully or partly owned by state, entities having contracts with the state or public sector and associations, groups or bodies that do not have a legal personality. Donations from foreign sources are allowed if the source is a natural person. There is no limit on the maximum size of annual contributions from a single source.

Expenditure

The law does not set any limit on the amount of spending a party or candidate in the election may incur.

⁸⁶ Chambre of Deputies, "Feu vert pour le budget 2021". Available at <https://www.chd.lu/wps/portal/public/Accueil/Actualite/ALaUne/?current=true&urile=wcm:path:actualite.public.chd.lu/ST-www.chd.lu/sa-actualites/890750ec-8201-4d76-ad36-79752542b805> (accessed on 22 February 2021).

⁸⁷ Ibid

Reporting and disclosure

Parties must submit annual financial reports (AFRs) including all revenues and expenditures (including electoral spending), assets and liabilities and a list of donations including in cash and in-kind donations exceeding €250. Each request for a state subsidy for electoral activities must also be accompanied by a statement of election campaign spending. Parties submit their annual reports to the Prime Minister, Minister of State, and to the President of the Chamber of Deputies, who sends them to the Court of Accounts for verification and audit. The Chamber of Deputies publishes on its website the political parties' accounts and balance sheets, but since 2015 not donations.

Other political entities: parliamentary groups and foundations

Parliamentary groups of at least five deputies receive a share of subsidy from the Parliamentary budget to cover their operational costs, proportional to their representation in the Chamber; the total amount allocated is decided by the Chamber annually. The received subsidy can be used only to cover expenditures related to the parliamentary activities. It is prohibited to use the subsidy to cover expenses incurred by political parties. In 2019 the subsidies to the parliamentary groups amounted to €3.12 million.⁸⁸ The Bureau of the Chambre also provides them with premises and other facilities necessary for their operation and reimburses them the costs incurred by hiring staff up to a specified amount determined by the Bureau of the Chambre.⁸⁹

The legislation allows political parties to have any national, regional, local or sectoral entity contributing to its activities through research, training or asset management, regardless the legal form. These entities may receive donations under the same conditions as political parties. They need to register the identity of donors and submit it together with the donations to the competent national authority. Political parties must include in their accounts all contributions received by the associated entities.

Oversight

Official oversight of political party and election campaign finance is conducted by the Court of Accounts. The CoA audits party accounts on an annual basis. The Court cannot propose or impose sanctions. The audit reports are published on the website of the Chamber of Deputies.

Main trends/issues

The 2007 Law Regulating Political Party Financing was adopted following a Council of Europe recommendation, filling an important legal vacuum that existed in this area as the financing of political activities had not at all been regulated previously.⁹⁰ GRECO and OSCE/ODIHR reports note that there is still room for improvement of the legal framework, especially with regards to the regulation of other political structures as the current legislation requires only political parties and candidates that are entitled to or wish to receive public funding to submit annual reports, as well as the absence of limits

⁸⁸ Chambre of Deputies, "Combien a coûté la Chambre en 2019?". Available at <https://www.chd.lu/wps/portal/public/Accueil/Actualite/ALaUne/?current=true&urile=wcm:path:actualite.public.chd.lu/ST-www.chd.lu/sa-actualites/890750ec-8201-4d76-ad36-79752542b805> (accessed on 19 May 2021).

⁸⁹ Chambre des Députés du Grand-Duché de Luxembourg, „Réglement de la Chambre des Députés“ 2019. Available at <https://www.chd.lu/wps/wcm/connect/public/5abf3456-f398-4259-a831-20788c0f208c/reglementjuli2019.pdf?MOD=AJPERES&ContentCache=NONE&CACHE=NONE&CVID=mOb0p1W&CVID=mOb0p1W> (accessed on 21 May 2021)

⁹⁰ GRECO Third Evaluation Round – Evaluation Report on Luxembourg on the „Transparency of Political Party Funding (Theme II)“ 2008. Available at <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=09000016806c76d3> (accessed on 22 February 2021).

on donations and campaign spending.⁹¹ There are no limits on campaign spending and donations. Therefore, there is a need to further refine the campaign finance regulation to enhance transparency. In addition, media coverage of the electoral campaign is not regulated by law.

Malta

Political system

Parliamentary democracy with a unicameral parliament, the House of Representatives (Kamra tad-Deputati) and indirectly elected President.

Electoral system/s

Parliament is elected every five years via proportional representation using the single transferable vote system, with each of 13 electoral districts electing five representatives. Candidates may be affiliated or independent. The President is elected by the Parliament.

Income

Public subsidies/assistance. There are no legal provisions related to public funding provided to political parties or candidates for their political or campaign activities. Nevertheless, the OSCE/ODIHR Election Assessment Mission Final Report from 2017 noted that the parliamentary parties receive €100,000 on an annual basis to support their legislative activities.

Income from non-public sources. Donations constitute the main source of income of political parties. There are defined by the Financing of Political Parties Act “as any benefit received by or on behalf of the political party or a candidate or any organisation in which the political party exercises management and control and includes any gift of money or other property, sponsorship, money spent by a donor(s) in paying expenses of a political party or a candidate, loan with more favourable terms than ordinary, cost price of property or services given otherwise than on commercial terms or below the market value.” Anonymous and foreign donations, as well as donations from public entities and entities in which the state has a controlling interest are prohibited. Donations below €50 do not have to be reported. The maximum total annual contribution to a political party from a single source is €25,000 and the donor identity must be revealed for donations exceeding €7,000. Donations may be provided in cash.

Expenditure

Expenses incurred by candidates or on behalf of them in relation to the parliamentary elections cannot exceed €20,000 for each electoral district. There are no other restrictions on spending.

Reporting and disclosure

Parties must submit externally audited annual financial reports (AFRs) to the Electoral Commission (EC), accompanied by a list of donations. The election campaign expenses of the political parties are included in the AFRs and there is no requirement to report on them separately after the election. The electoral contestants are required to submit an EFCR with the election campaign expense within a month from the election day; successful candidates must submit the report within 10 days of being elected. A separate donation report must be submitted by independent candidates within 60 days beginning from the date of the election, and by political parties within 60 days from the end of the annual period for which the donation report is being submitted. The AFRs and EFCRs must include

⁹¹ OSCE/ODIHR Needs Assessment Mission Report 2018 on Parliamentary Elections, Grand-Duchy of Luxembourg. Available at https://www.osce.org/files/f/documents/0/d/389582_0.pdf (accessed on 22 February 2021).

comprehensive information on parties' income and expenditures, including in-kind donations, loans and categorised spending. Donations above €50 must be reported to the EC. Donations below €50 collected at fundraising events may be made anonymously and only the total amount is registered and publicly disclosed. For donations between €50-500, only the total amount of donations and number of donors must be reported and publicly disclosed. The sources of all donations between €500-€7,000 must be reported to the EC, but sources must be disclosed publicly only for donations exceeding €7,000. The AFRs and donation reports are published on the EC's website. The EFCRs are published in the Government Gazette.

Other political entities: parliamentary groups and foundations

Each parliamentary group receives €100,000 to support relations with the European Union and the Mediterranean region.

Political parties can establish entities related or affiliated to them. The latter are not entitled to public funding. However, there are no restrictions regarding what these entities may use their funds for and there is no obligation to disclose donations received by them.⁹²

Oversight

Political parties must undergo external audit of their financial statements before they are submitted as AFRs to the EC. The main oversight body for party and election campaign financing is the EC which receives the AFRs from political parties, EFCRs from candidates as well as donation reports. Candidates' election expenses and donation reports do not have to be audited by an external auditor. If the audited reports do not comply with generally accepted auditing standards, the EC may appoint an auditor of its choice to audit the political party's account. The EC may impose and propose sanctions (to a Civil Court).

Main trends/issues

In 2015 Malta adopted a new Financing of Political Parties Act. This was seen as a positive step as political finance was previously largely unregulated. The General Election Act has also undergone several changes, most recently in 2019. GRECO and OSCE/ODIHR reports have raised issues of concern, in particular the high disclosure threshold (€7,000) for disclosure of sources of donations, the lack of requirements for donations to be paid through a designated bank account and the requirement for political parties to report on their electoral expenses only in AFRs.⁹³

Netherlands

Political system

Parliamentary system with two chambers, the House of Representatives (Tweede Kamer der Staten-Generaal) and Senate (Eerste Kamer der Staten-Generaal).

⁹² ODIHR, Election Assessment Mission Final Report - Early Parliamentary Elections 2017. Available at <https://www.osce.org/files/f/documents/3/4/348671.pdf> (accessed on 19 May 2021) and GRECO, Third Evaluation Round, Evaluation Report on Malta on Transparency of Party Funding 2009 (Theme II). Available at <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=09000016806c8a83> (accessed on 19 May 2021)

⁹³ OSCE/ODIHR Election Assessment Mission Final Report 2017 – Republic of Malta, Early Parliamentary Elections. Available at <https://www.osce.org/files/f/documents/3/4/348671.pdf> (accessed on 22 February 2021) and GRECO Third Evaluation Round – Addendum to the Second Compliance Report on Malta 2017. Available at <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=090000168070190f> (accessed on 22 February 2021).

Electoral system/s

The House of Representatives (150 seats) is elected every four years directly through proportional representation, on the basis of open candidate lists, with preferential voting whereas 12 provincial assemblies indirectly elect the Senators. Candidates may be affiliated or independent although the Dutch system is strongly party-based.

Income

Public subsidies/assistance. Political parties that have one seat in parliament and a minimum number of party members (at least 1,000 members with voting rights, who each pay an annual contribution of at least €1) are entitled to receive public funding in proportion to their representation and number of party members and are free to use the public subsidy for broadly defined activities, including for campaign activities. The subsidy for a party comprises c. €187,000 plus €54,000 per seat held, and also a share of a €2m amount that is divided among eligible parties according to the number of party members (these amounts are wage/price-indexed since they were first set in 2013). Political parties can also designate ancillary institutions - a political science institute, political youth organization or institution for foreign activities - which are then also eligible for some public funding. In addition, political parties represented in parliament and standing in all constituencies are granted free airtime for election campaigning on public service broadcasters. In 2019, the total amount of public funding to all parliamentary parties, including their ancillary institutions, was approximately €16.5 million.

Income from non-public sources. Donations are defined as any financial contribution, other than a subsidy, inheritance, or a contribution in kind. All political parties and candidates may receive unlimited contributions from private individuals and legal entities. Anonymous donations of up to €1,000 and foreign donations are allowed.

Expenditure

The legislation does not impose expenditure ceilings on either political parties or candidates, or any other restrictions on campaign spending with the exception of a prohibition on vote-buying.

Reporting and disclosure

Parliamentary parties must submit annual financial reports (certified by an auditor) to the Ministry of Interior and Kingdom Relations (MoI KR). All monetary or in-kind contributions over €1,000 must be reported, including the name of the donor, and donations over €4,500 from a single donor must be disclosed publicly. The names of donors can be omitted if so, requested by the political party and permitted by the MoI KR on a case-by-case basis. Parties must also disclose all debts over €25,000. Candidates and parties/political groupings must submit a pre-election financial report of donations and debts to the MoI KR for the period from the beginning of the previous year until three weeks before the election.

Political parties' annual financial reports and candidates' reports of donations and debts above the legal disclosure threshold are published in the Government Gazette. While there is no legal deadline for publishing the annual reports, the MoI KR is to make public the candidates' reports no later than seven days before polling day.

Other political entities: parliamentary groups and foundations

Registered parliamentary groups in the House of Representatives receive shares of a subsidy from the Parliamentary budget to cover their costs, proportional to the number of seats held by each group. The size and rules for spending of the subsidy and reporting are approved by Parliament annually.

Each political party may establish/designate ancillary institutions, which can be a political science institute, political youth organization or an “institution for foreign activities”; first and third of these might be understood as foundations in many contexts. Parliamentary groups receive extra subsidies for their ancillary institutions and are obliged to allocate the designated funds to them. The subsidy for political-science institutes comprises a basic amount of €130,590 plus €13,423 per seat of the political party in parliament. The subsidy for an “institution for foreign activities” is equal to €669,545 divided by the number of political parties that have designated such an institution, plus an amount per seat equal to €963,492 divided by the total number of parliamentary seats of the political parties that designated such an institution.

Political parties’ annual financial reports must include total spending by ancillary institutions.

Oversight

Political parties must undergo external audit of their accounts on an annual basis. The Ministry of Interior and Kingdom Relations is the oversight body in charge of receiving and controlling political parties and electoral contestants’ financial reports, although its competencies/powers are not specified further. The MoIKR may impose a range of financial sanctions of up to €25,000 for violations. If a party receives public funding the fine is deducted from the subsidy. In case of criminal infringements of regulations, the MoIKR may turn to the Public Prosecutor, and eligibility for public funds can be suspended for up to four years.

Main trends/issues

The 2013 Political Finance Act introduced comprehensive regulation of political finance to address numerous recommendations and a critical GRECO evaluation made in 2008, which highlighted above all the lack of political finance transparency and the absence of an independent oversight mechanism.

However, there are still numerous areas of concern, namely the high disclosure threshold for donations made to political parties and candidates (€4,500), and the absence of campaign expenditure regulations, post-election reporting requirements, or an independent oversight body with investigative and sanctioning powers.

Poland

Political system

Semi-presidential democracy with a government led by the prime minister, and two chambers - the lower chamber (*Sejm*) and upper chamber (*Senat*) - and a directly elected President.

Electoral system/s

Senators and deputies are elected for four-year terms. While candidates for the Senate are elected through a first past-the-post system in single-mandate constituencies, members of the *Sejm* are elected through a proportional open list system from multi-member constituencies. The President is elected every five years through a two-round system.

Income

Public subsidies/assistance. Political parties which obtain at least 3% of valid votes cast in elections to the *Sejm* or are part of a coalition that receives at least 6% of the votes cast are eligible for an annual public subsidy proportional to the number of votes won (the amount per vote allocated falls the higher the party’s share of the vote). For the legislature 2015-2019, the total amount of public funding allocated to all eligible political parties was approximately €13 million a year. At parliamentary elections each “electoral committees” (political party, coalition or committee of voters and organizations)

gaining at least one seat in either chamber of parliament is entitled to receive a one-time state subsidy proportional to the number of seats obtained by each electoral committee. This allocation cannot exceed the actual expenses incurred by the electoral committee and the spending limit. At the 2019 parliamentary elections, the total state subsidy provided was PLN 69,572,488 (c. €15.3 million). In addition, the national public broadcaster is required to allocate free airtime to electoral committees that compete in at least half of constituencies.

Income from non-public sources. Donations are not defined in the legal framework. Anonymous donations and donations from foreign entities and legal entities are forbidden. Candidates can contribute up to 45 times the minimum monthly salary to their electoral committee and individuals can donate up to 15 times the minimum salary. For the 2020 presidential election, a Polish citizen could therefore donate up to PLN 39,000 (c. €8,500) and a candidate up to PLN 117,000 (c. €25,700) to an electoral committee.

Expenditure

Election campaign spending is defined as all expenses incurred for electoral purposes from the date of the electoral committee's registration. Private media are obliged to provide the same conditions to all electoral contestants for purchasing airtime for paid political advertising. Free airtime on national public television and public radio is provided to presidential candidates and electoral committees contesting at least half of constituencies in parliamentary elections. Campaigning in government/public facilities and of civil servants during work hours is prohibited. For the parliamentary elections, campaign expenditure is limited to PLN 0.82 per registered voter for the elections to the *Sejm* and PLN 0.18 per voter for the *Senat* elections. The calculation of the spending limit is specific to each electoral committee and depends on the number of candidates registered by the committee (*Sejm*) and the number of constituencies contested (*Senat*). For the presidential election, the expenditure limit PLN 0.64 per voter. Advertising expenditures cannot exceed 80% of the spending limit.

Reporting and disclosure

Political parties are obliged to submit annual financial reports audited by an external auditor by 31 March each year. Electoral committees must submit financial reports on campaign income and expenditures within three months of the elections. All reports are submitted to the National Electoral Commission (NEC). The NEC has to publish political parties' reports within 14 days following their submission and electoral committees' reports within four months of the elections in the Official Journal of Poland (*Monitor Polski*).

Other political entities: parliamentary groups and foundations

No available information.

Oversight

The NEC is the oversight body responsible for reviewing and checking the reports submitted by political parties and election committees. The NEC must determine within six months following the submission of a report whether to accept it with or without reservations or to reject it. The NEC may conduct checks and verification of the information submitted by any reporting entity and can turn to law enforcement agencies in case of potential violations of political finance regulations. On the basis of its findings the NEC may impose administrative fines for violations.

Main trends/issues

The legal framework was amended substantially in 2011 with the adoption of an Election Code compiling all election laws, which helped harmonize campaign finance legislation. Numerous areas of

concern remain, notably the effectiveness and limited resources of the oversight body (NEC), the absence of clear rules regarding third party campaigning, and the lack of proportionality of the sanctioning system for campaign financing infringements (for example removal of public funding for reporting problems irrespective of their seriousness). The recent OSCE/ODIHR reports have highlighted a significant shift in the use of social media platforms by electoral contestants to run their campaigns and reach out to voters.

Portugal

Political system

Semi-presidential republic with a unicameral Parliament - the Assembly of the Republic (Assembleia da República) - and a directly elected President.

Electoral system/s

The Parliament is elected every four years via proportional representation in 22 multi-member constituencies, based on candidate lists. The President is elected every five years through a two-round system.

Income

Public subsidies/assistance. Parties represented in Parliament or which have gained over 50,000 votes are entitled to receive an annual subsidy in the amount of 1/135 of the value of the social support index (IAS)⁹⁴ (essentially minimum wage) for each vote obtained in the last parliamentary elections. The total subsidy provided in the in 2020 was €13,970,092.66.⁹⁵ At elections parties that nominated candidates for at least 51% of seats, and candidates in presidential elections who obtained at least 5% of the votes are entitled to a state subsidy. The total subsidy is 20,000xIAS for parliamentary elections (parties received €6,091,690 at the 2019 parliamentary election⁹⁶, and the amount would be €8,776,200 as of 2020) and 10,000xIAS for presidential elections (c. €4,388,100 as of 2020); 20% is distributed equally among the eligible parties and candidates and the remaining 80% is distributed proportionally to the electoral votes received. In addition, parties receive free offices, space for displaying of election materials, free time on broadcast media and are exempted from corporate income tax and several other taxes.

Income from non-public sources. Donations may be financial, in-kind or in the form of loans. Anonymous donations are prohibited as well as donations from foreign sources, legal entities, entities fully or partly owned by the state, and entities having contracts with the state or public sector. Annual monetary donations to a party from one source may not exceed 25 times the value of IAS (c. €10,970 as of 2020). Donations from a single natural person supporting candidates in Presidential elections and donations proceeding from fundraising activities cannot exceed the value of 60xIAS per donor (at the January 2021 presidential elections c. €26,328 according to the ODIHR 2020 Needs Assessment Mission Report).

Expenditure

At presidential elections spending may not exceed 10,000xIAS (€ 4,388,100 in 2020), plus 2,500xIAS if there is a second round (€1,097,025 as of 2020). At a parliamentary election the limit is 60xIAS (c. €26,329 in 2020) per candidate.

⁹⁴ As of 2020, the value of IAS was €438.81.

⁹⁵ Information provided by the Portuguese Parliament on 12 March 2021.

⁹⁶ Information provided by the Portuguese Parliament on 12 March 2021.

Reporting and disclosure

Parties must submit annual financial reports (AFRs). Parties and candidates in presidential elections must submit an Election Campaign Finance Report (ECFR) within 90 days of the publication of election results. All reports are submitted to the Political Accounts and Financing Entity (PAFE). Both AFRs and ECFRs must contain comprehensive information on income and spending, including in-kind donations and categorised spending. Both AFRs and ECFRs must be made public by PAFE on its website.

Other political entities: parliamentary groups and foundations

Parliamentary groups (of at least two members) receive shares of a subsidy from the Parliamentary budget to cover their operational expenses. The annual subsidy for each group is four times the IAS plus half of the IAS per MP. The accounts of the parliamentary groups must be attached to political party accounts.⁹⁷

Political parties may internally form organisations or establish associative relations with other organisations. This must be done in accordance with criteria defined in their articles of association, Constitution and other relevant legislation. The law does not envisage any public funding for such organisations.

Oversight

Audit of the AFRs and ECFRs is conducted by PAFE, which is administered by the Constitutional Court but acts independently and is the main oversight body of political party and election campaign finance. It is responsible for receiving all financial reports and verifies their regularity and legality. It may conduct checks and verification of the information submitted by the reporting entity and may impose sanctions for violations.

Main trends/issues

Although the main legislation has undergone several positive changes, ODIHR noted in 2019 and 2021 that the relevant legislation remains unconsolidated and lacks harmonisation and conformity, mainly due to the existence of several different legal acts regulating elections. Concerns have been also raised that parties are not obliged to report funds raised at fundraising events, and also over the absence of any regulation of third parties spending during election campaign.⁹⁸

Romania

Political system

Semi-presidential political system with two chambers - the Chamber of Deputies (Camera Deputaților) and Senate (Senat) - and a directly elected President.

Electoral system/s

The Chamber of Deputies and Senate are elected for four years in a closed party-list proportional system conducted in 43 multi-member constituencies. Candidates can be affiliated or independent. The President is elected every five years, through a 2-round system.

Income

⁹⁷ Financing of political parties and electoral campaigns Act (Law no.19/2003)

⁹⁸ OSCE/ODIHR Needs Assessment Mission report 2019, Portugal – Parliamentary Election 2019. Available at <https://www.osce.org/files/f/documents/8/b/426578.pdf> (accessed on 22 February 2021) and OSCE/ODIHR Needs Assessment Mission Report 2020, Portugal – Presidential Election 2021. Available at https://www.osce.org/files/f/documents/c/a/473994_1.pdf (accessed on 22 February 2021).

Public subsidies/assistance. An annual subsidy for political parties is allocated, which may not exceed 0.04% of the total state budget. 75% of the subsidy is divided among the political parties proportionate to the number of votes received in the last parliamentary elections, and 25% proportionate to the votes received at the last local elections. Additional funds are provided according to the number of mandates received by women. At elections parties are reimbursed all expenses incurred in the constituencies where they obtained at least 3% of the votes, against documentary evidence supplied within 30 days after the date of the election. In 2019, a total of €52 million was provided in annual subsidies, and the total of subsidies provided at the 2020 parliamentary elections was c. € 30 million. Parties receive equal amounts of free time for election campaigning on the public service broadcasters.

Income from non-public sources. Donations are effectively defined as any monetary or non-monetary benefits, including goods and services provided free of charge, and excluding activities carried out on a voluntary basis. Anonymous donations are prohibited if they exceed 10 minimum gross monthly salaries (in 2020 c. € 4580). Foreign donations are allowed if they are made by EU citizens residing in Romania and who are member of the party to which they donate. Foreign donations are only allowed if they are done by international political organisations of which that party is an affiliate or from parties or political organisations engaged in political collaboration, and may not be used for electoral campaigning. Donations from trade unions and entities fully or partly owned by the state are prohibited. Annual donations to a party from individuals may not exceed 200 minimum gross salaries (c. €92,000) and from legal entities 500 minimum gross salaries (c. €229,000). Parties may receive loans from individuals up to a maximum of 200 minimum gross salaries (c. €92,000) and from financial institutions up to 500 minimum gross salaries (c. €229,000).

Expenditure

The use of state resources by parties for electoral purposes is effectively prohibited through the ban on donations from the same entities. In parliamentary elections, election spending of a party may not exceed 60 minimum gross salary (c. €28,000) for each candidate. In presidential elections, the expenditure ceiling is 20,000 minimum gross salaries for each candidate (c. €9.2 million). While the production and payment of campaign material by third parties is prohibited, the law does not regulate third party registration or financing in detail.

Reporting and disclosure

Parties must submit annual financial reports (AFRs) including the opinion of an external auditor.

At elections parties, coalitions and independent candidates must submit an Election Campaign Finance Report (ECFR). All reports are submitted to the Permanent Electoral Authority (PEA). Both AFRs and ECFRs must contain comprehensive information on income and spending, including donations and their sources (including in-kind) if these exceed 10 minimum gross salaries - and categorised spending. AFRs and ECFRs must be published by the PEA, and donations and loans must also be published by the political parties.

Other political entities: parliamentary groups and foundations

Parliamentary groups do not receive financial subsidies. According to the strength of a political group in parliament, groups have at their disposal staff employed for secretarial work, specialised personnel, necessary logistics for carrying out their tasks, as well as cars.

No information was found in the legislation on public subsidies for political foundations.

Oversight

Official oversight of annual accounts and election campaign finance is conducted by the PEA, which is responsible for receiving all financial reports. Control of state subsidies is also conducted by the Court of Auditors, which may also control the reimbursement process after elections. The PEA may conduct checks and verification of the information submitted, for which parties must provide any requested information related to their financing. On the basis of its findings the PEA may impose administrative fines for violations.

Main trends/issues

The legal framework was amended in 2015, 2018, 2019, and 2020. The legal changes significantly increased the annual amount allocated from the state budget. ODIHR reports have noted that the significant amount of public funds available to incumbent parties during electoral campaigns could affect the level playing field between contestants, at the expense of newly established parties and independent candidates. The 2019 amendments sought to further clarify the shared competence between the PEA and the Court of Auditors in controlling the use of state funding by requiring the Court of Auditors to verify reimbursement amounts within 30 days of the completion by the PEA of its audit.

Slovakia

Political system

Parliamentary democracy with unicameral parliament – the National Council (Národná rada) – and a directly elected President.

Electoral system/s

Deputies of the National Council are elected every four years via proportional representation based on candidate lists of parties/movements/coalitions in a single nation-wide constituency. The threshold for allocation of parliamentary seats is 5% for political parties/movements and 7% for coalitions of up to three parties. Candidates must be affiliated to a political party/movement/coalition. The President is elected every five years through a two-round system.

Income

The aggregate income of a political party from memberships, donations and loans may not exceed €3.5 million over the four-year parliamentary term.

Public subsidies/assistance: Parties winning over 3% of the total number of valid votes cast in the elections to the National Council receive a one-off contribution (electoral contribution) equal to 1% of the average monthly salary (€1,133 in 2020) for each vote. In addition, parties receive annual funding comprising an “activity contribution” of the same amount as the electoral contribution, and for parties that obtained mandates in the last election a “mandate contribution” equalling 30 times the average monthly salary of the preceding calendar year for each mandate up to a maximum of 20 seats, plus 20 times average monthly salary for each additional mandate. While the electoral contribution is paid only in the year of elections, the activity and mandate contributions are paid throughout the parliamentary mandate. In 2020 (the year of the last parliamentary elections), the total subsidies paid to political parties amounted to €35,181,881.⁹⁹ For 2021, a total amount of €11.9 million in annual funding is foreseen for political parties and movements. While parties and presidential candidates in election campaign need to pay the costs of political advertising themselves (paid political advertising outside the

⁹⁹ Data received from the Public Expenditures Department of the Ministry of Finance of the Slovak Republic.

election campaign is prohibited), they also receive free time on the public television broadcaster. Municipalities reserve free and equal space for displaying election materials for political parties and presidential candidates.

Income from non-public sources. Income from non-public sources may be from membership fees, inheritance, sale or rental of movable property or real estate, interest on bank deposits of the funds, profit from business activity, securities, loans and credits, donations/gifts and other non-refundable funds. Non-refundable gifts (essentially in-kind donations) are defined as any lease of assets, free of charge service, the value of a party's debt taken over by natural or legal person, the value of the usual interest that would normally be charged on an interest-free loan, and the difference between the purchase/rental price and the price paid by the party. Anonymous donations are prohibited, as are donations from foreign sources, entities fully or partly owned by the state, civil associations, foundations, non-profit organisations performing community services, non-profit investment funds, shareholders in legal entities, municipal associations, public institutions or legal entities established by law or in which the state/public sector has an ownership interest, and European parties and foundations. Annual member contributions to a party may not exceed €10,000 per member. The annual value of gifts and/or other in-kind benefits from one donor cannot exceed €300,000.

Expenditure

Election campaign spending is defined broadly as any activity of a political party/movement, coalition of political parties/movements and candidates aimed at promoting their political activities and programme. Political parties and movements may not spend more than €3 million on an election campaign, and the limit for presidential elections €500,000 per candidate (for two rounds). Paid political advertising on Slovak Public TV and Radio and each broadcasting media with a licence is strictly limited to maximum 30 minutes for each political party or coalition, with a maximum limit for all parties of 10 hours on radio plus 10 hours on television during the parliamentary election campaign, and to one hour per candidate and 10 hours maximum for all candidates at presidential elections. Campaigning by third parties is prohibited since July 2019.

Reporting and disclosure

Political parties/movements must submit annual financial reports (AFRs) verified by a registered auditor, including the auditor's report. Political parties/movements and candidates in an election must submit an Election Campaign Finance Report (ECFR). The AFRs must contain comprehensive information on income and spending, including total contributions (also in-kind), individual contributions and their sources (if the contribution from one individual exceeds €1,000 per calendar year), loans, and individual categories of spending. The ECFRs must include only information on non-monetary donations and electoral expenditures, including individual categories of spending. Both AFRs and ECFRs are publicly available. The AFRs are submitted to the State Commission for Elections and Control of Political Party Financing (hereafter the State Commission) which publishes them on its website for five years. The ECFRs are submitted to the Ministry of Interior, which publishes them on its website for a period of five years.

Other political entities: parliamentary groups and foundations

Parliamentary groups ("clubs") in the National Council of at least eight members receive a contribution from the budget of the Chancellery of the National Council to cover their expenses in proportion to the number of members of the group. The total budget allocation is determined by the President of the National Council for each financial year. The contribution can be used only to cover expenses connected to the activities of the Parliamentary group. Spending must be substantiated by appropriate documents which the President may request at any time and groups must submit to the President a

summary report on spending for the previous financial year within a deadline determined by him/her.¹⁰⁰

Political foundations are not dealt with in law.

Oversight

Political parties/movements must undergo external audit of their accounts (including electoral campaign expenditures) on an annual basis. The auditor is selected by the Chamber of Auditors by drawing lots from the list of registered auditors. The drawing of lots must be done in the presence of at least two members of the State Commission. Official oversight of political parties and entities in election campaigns is conducted by the State Commission and the Ministry of Interior. The State Commission may conduct checks and verification of the information submitted by any reporting entity, for which parties/movements and candidates must provide any requested information related to their financing. Both the State Commission and the Ministry of Interior may impose administrative sanctions.

Main trends/issues

The legal framework on political parties and political movements was adopted in 2005 (for political parties and movements) and 2014 (for election campaigns). The Acts have undergone several amendments, most recently in 2020. Substantial changes were introduced in 2019, most importantly: a ban on third parties participating in election campaigns, the income limit for political parties, limit on political parties' member contributions, and modification of provisions on sanctions. The banning of third parties was the main legal change, with third party campaigning prior to this seen as a way to circumvent spending limits and skew the playing field.¹⁰¹ This ban has itself been criticised by ODIHR as potentially limiting political participation and undermining transparency (see [Case Study on Third Party Campaigning on Social Media](#)). Remaining concerns identified by ODIHR include the absence of any obligation for political parties to include information on income and unspent campaign funds in ECFRs, high membership contribution and donation limits, and the intertwined nature of roles and responsibilities of the State Commission and the Ministry of Interior.¹⁰²

Slovenia

Political system

Parliamentary democracy with two chambers, the National Assembly (Državni zbor) and National Council - (Državni svet) and a directly elected President.

Electoral system/s

Parliament is elected every four years via proportional representation based on candidate lists. Two deputies representing the Italian and Hungarian national communities are elected via a majoritarian electoral system. Candidates may be nominated either by political parties or by voters. Parties must reach a 4% threshold of votes to win mandates. The President is elected every five years through a two-

¹⁰⁰ The Slovak National Council, „Rokovací poriadok Národnej rady Slovenskej republiky (valid as of September 2020)“. Available at https://www.nrsr.sk/web/Static/sk-SK/NRSR/Doc/zd_rokovaci-poriadok-20201111.pdf (accessed on 21 May 2021)

¹⁰¹ The Slovak National Council, „Explanatory note to the draft amendment of the Acts n.85/2005 on political parties and movements and 181/2014 on election campaign“, 2019, in Parliamentary press n.1559. Available at <https://www.nrsr.sk/web/Dynamic/DocumentPreview.aspx?DocID=468757> (accessed on 22 February 2021).

¹⁰² OSCE/ODIHR Election Assessment Mission Final Report 2020, Slovak Republic, Parliamentary Elections. Available at <https://www.osce.org/files/f/documents/8/3/452377.pdf> (accessed on 22 February 2021).

round majority system. Election campaigning may be organised by candidates themselves, representatives of candidates, political parties or another legal or natural person.

Income

Public subsidies/assistance. A party winning at least 1% of the votes in the last parliamentary elections (1.2% in case two parties submitted a joint list, or 1.5% if three and more parties submitted a joint list) are entitled to receive public funding for their ordinary activities. 25% of the total amount is distributed equally among all eligible parties, and 75% proportionally on the basis of the number of votes received. At parliamentary elections, campaign organisers whose lists have obtained mandates are entitled to a reimbursement of campaign expenses equal to €0.33 per vote received, up to a maximum of the costs actually incurred. Lists of candidates that did not reach the 4% threshold but received at least 6% of votes cast in the electoral unit where the list was deposited or at least 2% nation-wide are entitled to €0.17 for each vote obtained. Campaign organisers of the representatives of the two national communities (Italian and Hungarian) whose candidate won a mandate or at least 25% of the total votes that candidates might obtain from the two special constituencies formed for this purpose are entitled to €0.33 per each vote. At presidential elections campaign organisers whose candidates received at least 10% of the total number of votes cast are entitled to €0.12 per vote.

Income from non-public sources. In-kind donations are defined as “any gift or other non-monetary contribution, free service or selling of goods and services under more favourable conditions than for other buyers”. The law prohibits anonymous donations, as well as donations from foreign sources, legal entities, trade unions, entities fully or partly owned by state and entities having contracts with the state or public sector. Annual contributions from one source may not exceed ten times the average gross monthly salary (AGMS) in the year for which the party’s annual report is prepared (€17,538 in 2019).

Expenditure

Election campaign spending may not exceed €0.40 times the total number of eligible voters in all constituencies where the organiser has registered candidates or where the individual stands as a candidate¹⁰³ (c. €687,000 in 2018 elections for those that registered their candidates in all constituencies) and €0.25 per eligible voter for presidential elections (c. €429,375 in 2018), and an additional €0.15 if there is a second round. The use in election campaigns of budgetary funds and funds of companies which are more than 25% publicly-owned is prohibited.

Reporting and disclosure

Parties must submit annual financial reports (AFRs) to the Agency of the Republic of Slovenia for Public Legal Records and Related Services (AJPES) which then publishes it on its website. The reports must include comprehensive information on income and spending, including all contributions, in-kind contributions, individual contributions and the sources for contributions exceeding the gross monthly salary, loans (including their amounts, interest rates and the identity of the loan provider) and categorised spending. All assets must be reported, including in entities in which the party has at least half of the capital or a dominant influence on the decision making. In addition, if a youth organisation or a women’s organisation is organised within the party, the annual report must contain information on the income and expenditures of the latter.¹⁰⁴ Organisers of election campaigns must submit an Election Campaign Finance Report (ECFR). ECFRs are submitted to the Court of Auditors and the National Assembly and include comprehensive information on total amount of funds raised and spent, the total amount of donations if they equal more than three times the AGMS, individual contributions

¹⁰³ Art.23 (1) of the Elections and referendum campaign act

¹⁰⁴ Art. 24 of the Political Parties Act

including sources if they exceed the AGMS, and loans exceeding three times the AGMS. The ECFRs are published on the website of the AJPES.

Other political entities: parliamentary groups and foundations

The National Assembly provides parliamentary groups (of at least three MPs) with a secretary, two expert associates and clerk, with an additional clerk for every eight deputies; a group with more than eight members is entitled to one expert for every six members. Groups may receive funding from the National Assembly for additional expert assistance (for the employment of civil servants in positions outside fixed-term positions or for contract work). The amount of funds is determined by an annual decree of the National Assembly.¹⁰⁵ GRECO's 2007 Third Round Evaluation Report stated that the funding equals the monthly salary of an advisor in the National Assembly (i.e. around €2,100 at the time) per deputy and deputy group.

Political foundations are not regulated by law.

Oversight

The oversight bodies for political finance are the Court of Auditors and the AJPES. The Court of Auditors checks the submitted AFRs and audits them if the party received more than €10,000 from the state budget. The Court also audits campaign organisers that were entitled to reimbursement of election campaign costs. The audit report is published on the website of the Court of Auditors and sent to the National Assembly. For certain violations the Court of Auditors may suspend funding for ordinary activities or restrict the right to electoral subsidies.

Main trends/issues

In 2013 both the Political Parties Act and the Election and Referenda Campaign Act were amended, introducing several positively perceived changes including: prohibition of corporate donations; more detailed reporting of income, spending and loans, financial information on internal structures and owned/controlled entities, and publication of annual reports. OSCE/ODIHR in its Election Assessment Mission final report from 2018 noted that further legislative revisions are needed to introducing sanctions for breaching the limit on loans, and suggested increasing the capacities of oversight bodies.¹⁰⁶

Spain

Political system

Constitutional monarchy with a bicameral parliament consisting of the Congress of Deputies (Congreso de los Diputados) and Senate (Senado).

Electoral system/s

The Congress composed of 350 deputies is elected every four years via a closed provincial proportional system. Parties must obtain at least 3% of the votes in the given constituency to obtain seats. The Senate, composed of 265 senators is elected every four years with most members elected directly in provincial constituencies (208 at the last election), and the remainder appointed by regional Parliaments.

¹⁰⁵ Parliament of Slovenia (Državni Zbor). Available at https://www.dz-rs.si/wps/portal/Home/odz/sdz!/ut/p/z1/04_Sj9CPykyssy0xPLMnMz0vMAfljo8zivSy9Hb283QON3E3dLQwCQ7z9q7w8nNwDLE30wwkpiAJKG-AAjgb6BbmhigBXQgas/dz/d5/L2dBISEvZ0FBIS9nQSEh/ (accessed on 19 May 2021)

¹⁰⁶ OSCE/ODIHR Needs Assessment Mission report 2018, Slovenia – 2018 Early Parliamentary Elections. Available at https://www.osce.org/files/f/documents/1/d/377302_2.pdf (accessed on 22 February 2021).

Income

Public subsidies/assistance. Parties that hold at least one seat in the Congress are entitled to receive a public subsidy for their ordinary activities. One-third of the total amount is allocated proportionally to the number of seats in the parliament, and two-thirds proportionally to the number of votes obtained in the last elections. In 2020, the total amount of annual subsidies for ordinary activity allocated to 21 political parties was €52,704,140¹⁰⁷. For their electoral activities, parties receive one-off subsidies of €0.81 per every vote obtained in the Congress, €0.32 per every vote obtained in the Senate (total subsidy of €20,060,382.37 after the 2016 elections)¹⁰⁸, and €21 167.64 per every seat obtained in the Senate (in total €5,609,424.6) and Congress (in total €7,408,674) in elections (a combined total of €13,018,099 for both houses in the last election). The criteria for amounts per vote are decided for each electoral period and written into the Electoral Code. The total amount paid at one election may not exceed the campaign spending limit (see below). Advance payments are provided to parties that received seats in the previous selection, and the balance paid (or returned if advance payment exceeded final entitlement) after the election. In addition, parties receive cost reimbursements €0.18 for every item of mail sent to citizens (€16,459,041.81 at the 2016 elections)¹⁰⁹, and subsidies for expenses related to security (€1,142,503 in 2019)¹¹⁰. Parties also receive free office space, space for displaying election materials and free time on broadcast media during the electoral campaign.

Income from non-public sources. Non-public sources are defined as “fees and contributions from party members, adherents and supports, benefits from their promotional activities, financial or in-kind donations, funds from loans, credit and legacies”. Anonymous donations are prohibited, as well as donations from foreign sources, legal entities (for ordinary party activities), entities fully or partly owned by the state and entities having contracts with the state or public sector. Annual donations to a party from one source may not exceed €50,000 for regular activities and €10,000 for electoral activities.

Expenditure

The campaign spending of political parties cannot exceed €0.37 per inhabitants in the electoral district where the party presents its list, i.e. a total limit of c. €17.2 million for a party that runs nationwide. Political advertising is not permitted in any public or private media including posters, commercials, radio, press or digital media, except for the free time allocated to each party during the election campaign (see above). Parties may not accept that third parties assume the costs related to buying of goods or services or any other expenses related to parties’ activity, a provision criticised by ODIHR as being insufficiently clear, and that potentially collides with the fact that in-kind donations are permitted.

Reporting and disclosure

Parties must submit annual financial reports (AFRs) and an Election Campaign Finance Report (ECFR) to the Court of Audit. The AFRs include comprehensive information on parties’ income and spending,

¹⁰⁷ Government of Spain, “Referencia del Consejo de Ministros”, 2020. Available at <https://www.lamoncloa.gob.es/consejodeministros/referencias/Paginas/2020/refc20200211.aspx> (accessed 30 March 2021).

¹⁰⁸ Data for 2016 available at the Transparency portal of the Spanish Government. Available at https://transparencia.gob.es/transparencia/transparencia_Home/index/PublicidadActiva/Contratos/Subvenciones-partidos-politicos/Normativa-e-Historico/Elecciones-grales-2016-resultados.html (accessed 30 March 2021).

¹⁰⁹ Data for 2016 available at the Transparency portal of the Spanish Government. Available at https://transparencia.gob.es/transparencia/transparencia_Home/index/PublicidadActiva/Contratos/Subvenciones-partidos-politicos/Normativa-e-Historico/Elecciones-grales-2016-envios.html (accessed 30 March 2021).

¹¹⁰ Data for 2019, published in the Official Journal (BOE) 249 of 16 October 2019. Available at https://www.boe.es/diario_boe/txt.php?id=BOE-A-2019-14838 (accessed 30 March 2021).

including information on loans, public subsidies and all private donations (both monetary and in-kind, including source), and ECFRs must include ‘detailed and documented accounting on the parties’ electoral income and expenditures’. Companies that invoiced more than €10,000 to a political party as a part of the latter’s electoral expenses need to report this to the Court of Audit. Political parties must also publish on their website most of the information included in the AFRs, i.e. their balance sheet, income statement and information related to existing loans, public subsidies, and individual donations exceeding €25,000 including the source. Within 15 days of its issuance, parties must also make publicly available on their website the annual report on parties’ financing issued by the Court of Audit. Parties must notify the Court of Audit of any donation exceeding €25,000 within 3 months of receiving it. Companies that contribute more than €10,000 or provide a loan during the election campaign must inform the Court of Audit. There is no legal requirement for the ECFRs to be made public.

Other political entities: parliamentary groups and foundations

Parliamentary groups can be formed in either chamber with a minimum number of 15 in Congress and 10 in the Senate. Parliamentary groups are entitled to be given premises and material means for their functioning. Groups in Congress receive a subsidy of €29,606.56 per month plus €1,703.57 per member; the Senate provides €15,200 per group plus €1,900 per member. Both subsidies are allocated from the budgets of the parliament’s chambers. Groups must provide an account for their use of the funds to the Bureau of Congress on request.¹¹¹

Political parties can establish political foundations and other entities affiliated to them. Entities linked to parliamentary parties may apply for subsidies to public calls. Each public call has its own specification on who may participate, the size of the subsidy/grant etc.¹¹² In 2016, total public subsidies provided to related and dependent entities amounted to €2.9 million.¹¹³ Such entities can also receive donations from private entities; for donations the same rules as for political parties apply, except that related entities may receive donations from legal persons and only donations exceeding €120,000 must be made public. In 2016, private contributions and donations amounted to €3.7 million.¹¹⁴ Related entities must be audited annually by the Court of Audit. Upon, and publish the audit together with their income statement. They must also report annually to the Ministry of Finance and Public Administrations on all donations and contributions received.

Oversight

The Court of Audit audits the accounts of all political parties that receive public funding and any other parties where deemed necessary. The Court of Audit may conduct checks and verification of the

¹¹¹ Congress (Congreso de los Diputados), “Subvenciones a Grupos Parlamentarios” 2020. Available at https://www.congreso.es/webpublica/ficherosportal/regimen_economico_diputados.pdf#page=5 (accessed on 18 May 2021) and Senate (Senado de España), “Subvenciones a Grupos Parlamentarios” 2021. Available at: <https://www.senado.es/web/composicionorganizacion/gruposparlamentarios/subvencionesgruposparlamentarios/index.html> (accessed on 18 May 2021).

¹¹² Junta Electoral Central, “Cuarta. Fundaciones y entidades vinculadas a partidos políticos o dependientes de ellos”. Available at http://www.juntaelectoralcentral.es/cs/jec/normativa/estatal?idContenido=457300&idLeyJunta=104598&idLeyModificacion=435021&p=1379061506503&paux=1379061506503&template=Loreg/JEC_Contentido (accessed on 21 May 2021)

¹¹³ Tribunal de Cuentas, “El Tribunal de Cuentas aprueba el Informe de fiscalización en relación con la contabilidad de los partidos políticos y de las aportaciones percibidas por las fundaciones y demás entidades vinculadas o dependientes de ellos y de los gastos de programas y actividades de estas financiados con cargos a subvenciones públicas, ejercicio 2016” 2020. Available at <https://www.tcu.es/tribunal-de-cuentas/gl/sala-de-prensa/noticias/El-Tribunal-de-Cuentas-aprueba-el-Informe-de-fiscalizacion-en-relacion-con-la-contabilidad-de-los-partidos-politicos-y-de-las-aportaciones-percibidas-por-las-fundaciones-y-demas-entidades-vinculadas-o-dependientes-de-ellos-y-de-los-gastos-de-programa> (accessed on 20 May 2021).

¹¹⁴ Ibid

information submitted by any reporting entity, for which parties as well as third parties must cooperate and provide any requested information related to their financing. It has the power to impose sanctions. The reports of the Court of Audit are published in the National Official Journal.

Main trends/issues

The Financing of Political Parties Act was last amended in 2015. ODIHR has welcomed the introduction of the ban on corporate donations as well as the requirement to submit consolidated accounts, but noted the need to address further issues including a public funding system favouring incumbent large parties, the fact that corporate donations are banned for ordinary party activities but not at elections, the unclear prohibition on spending by third parties, lack of regulation of financing of political foundations, and neutrality/impartiality of management of the public broadcaster.¹¹⁵ Concerns have also been raised over the lack of regulation suitable to address the growing use of digital media for election campaigning and over the lack of transparency of election campaign finance. In its 'Opinion on Laws Regulating the Funding of Political Parties in Spain', ODIHR indeed recommends that reports on the electoral campaign finance are made publicly available and easily accessible¹¹⁶.

Sweden

Political system

Parliamentary system of governance with a unicameral parliament (Riksdag).

Electoral system/s

The Riksdag is elected for a four-year term via proportional representation with open lists from 29 multi-member constituencies. To be awarded a seat, a political party must either obtain 4% of the votes cast nationwide or 12% of the votes cast in at least one constituency. Votes are cast for party lists in which voters may express a preference for individual candidates.

Income

Public subsidies/assistance. Public funding is allocated to all parliamentary parties and those that received at least 2.5% of the votes in one of the last two general elections. Parties that have received at least 4% of the votes nationwide receive a full basic amount of SEK 5,803,200 (€ 570 502) annually. Parties that have won representation in the Riksdag but have not gained 4% of the votes, receive, annually, as many fourteenths of one full basic amount as correspond to the number of seats won. In addition, parties receive SEK 16,350 (€ 1607) for each seat won if the party is represented in the Government, or SEK 24 300 (€ 2389) if it is not. Voluntary rules aiming to ensure equitable and fair representation of the contestants during elections as well as ethical and professional codes for journalists apply for media outlets regarding the coverage of election campaigns. In 2019, total annual financial support to parliamentary parties from the state budget and the Riksdag was SEK 480 million (€ 47,159,469).

Income from non-public sources.

Donations are effectively defined as services rendered in the form of money, goods, services and other benefits received wholly or partly without services in return, with the exception of customary voluntary

¹¹⁵ OSCE/ODIHR, "Opinion on Laws Regulating the Funding of Political Parties in Spain" 2017. Available at https://www.legislationline.org/download/id/7479/file/310_POLIT_ESP_30October2017_en.pdf (accessed on 10 March 2021).

¹¹⁶ OSCE/ODIHR, "Opinion on Laws Regulating the Funding of Political Parties in Spain" 2017. Available at https://www.legislationline.org/download/id/7479/file/310_POLIT_ESP_30October2017_en.pdf (accessed on 10 March 2021).

work and customary free services. Anonymous donations are prohibited if their value exceeds 0.05 times the “price base amount”, meaning SEK 2380 in 2021 (c. €230). Foreign contributions to political campaigns are not explicitly forbidden, but may not be used to influence public opinion on a matter concerning any of the foundations of the country’s form of government or on a matter of significance to the country’s security. There is no ban on donations from legal persons or organisations with close links to the party, such as trade unions and other interest groups. There are no limits on donations.

Expenditure

There are no limits on spending for parties and candidates. Paid political advertising on private television channels is permitted.

Reporting and disclosure

Parties must submit annual financial reports (AFRs), including the opinion of an external auditor, in case the balance sheet for each of the two most recent years exceeds SEK 1.5 million (€147,462), and the reported net turnover for each of the two most recent years exceeds SEK 3 million (€294,925). AFRs must contain comprehensive information on income, but not on spending. The AFRs must include information on total contributions, in-kind contributions, individual contributions and their sources, except permitted anonymous donations. The AFR is submitted to the Legal, Financial and Administrative Services Agency (Kammarkollegiet). Reporting during the election campaign is not required for parties. However, candidates who are elected must submit a revenue statement for the calendar year in which the election took place and for every calendar year in which they hold that office. The Kammarkollegiet publishes the revenue statements on its website, but without the identities of donors who are natural persons. In case the activities of a party are conducted by non-profit organisations, these are to submit revenue statements as well.

Other political entities: parliamentary groups and foundations

In addition to premises and technical equipment, parliamentary groups receive a basic annual subsidy of €1.7 million SEK (c. €167,000), with twice as much for groups that do not represent the Government, plus 57,000 SEK (c. €5,600) per member. In addition, groups receive administrative assistance of SEK 63,100 (c. €6,200) per month, plus small amounts to cover travel abroad and language training.

No information was found in the legislation on public subsidies for political foundations.

Oversight

Political parties and candidates must undergo external audit of their accounts on an annual basis (if balance sheets and net turnover exceed a certain threshold – see above). Official oversight of political party finance is conducted by the Kammarkollegiet, which is responsible for receiving all AFRs. It may conduct checks and verification of the information submitted by any reporting entity, for which parties and candidates must provide any requested information related to their financing. On the basis of its findings the Kammarkollegiet may impose administrative fines for violations.

Main trends/issues

Public subsidies are the major source of party funds in Sweden. For many years there was no regulation of party financing, reflecting the aim of preserving the internal autonomy of political parties as voluntary associations. Only in 2012 did the Swedish government initiate legislation to end the longstanding self-regulation of political parties and make information on their funding more accessible, resulting in the 2014 Act on Transparency of Party Financing. Amendments were introduced in 2016 and 2018 that changed eligibility requirements for public funding, introduced a threshold for anonymous donations and introduced further disclosure requirements aimed to increase

transparency. According to GRECO, a major concern after the latest amendments in 2018 remains that the reporting obligations are limited to income received (revenues) and that expenditure, assets and debts are not covered. ODIHR has also recommended introducing regulation of the involvement of third parties in election campaigns.

ANNEX 2: COUNTRY SUMMARIES QUESTIONNAIRE

Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes/No	Yes/No	Yes/No	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Explanation	Explanation	Explanation	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Explanation	Explanation	Explanation	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	Yes/No		Yes/No	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	Yes/No		Yes/No	

5.2. Free space for displaying election materials	Yes/No	Yes/No		
5.3. Free time on broadcast media	Yes/No	Yes/No		
5.4. Other	Yes/No	Yes/No	Yes/No	
B. Income for private sources				
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Yes/No	Yes/No	Yes/No	
	Explanation	Explanation	Explanation	
7. Are there bans on donations/contributions from the following:				
7.1. Anonymous sources	Yes/No	Yes/No	Yes/No	
7.2. Foreign sources	Yes/No	Yes/No	Yes/No	
7.3. Legal entities (companies)	Yes/No	Yes/No	Yes/No	
7.4. Trade Unions	Yes/No	Yes/No	Yes/No	
7.5. Entities fully or partly owned by the state	Yes/No	Yes/No	Yes/No	
7.6. Entities that have or have had a contract/s with the state/public sector	Yes/No	Yes/No	Yes/No	
7.7. Other	Yes/No	Yes/No	Yes/No	
	Explanation	Explanation	Explanation	
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	Yes/No	Yes/No	Yes/No	
	Explanation	Explanation	Explanation	

9. Is there a limit on the maximum size of annual contributions from a single source?	Yes/No	Yes/No	Yes/No	
	Explanation	Explanation	Explanation	
10. Do the above restrictions also apply to in-kind donations?	Yes/No	Yes/No	Yes/No	
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes/No	Yes/No	Yes/No	
12. Are loans to political parties and candidates permitted?	Yes/No	Yes/No	Yes/No	
C. Spending				
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	Yes/No	Yes/No		Yes/No
	Provide limit	Provide limit		Provide limit
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	Yes/No	Yes/No		Yes/No
	Explanation	Explanation		Explanation
15. Is there a ban on vote-buying?	Yes/No	Yes/No		Yes/No

16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	Yes/No		Yes/No		
	Explanation		Explanation		
D. Reporting and disclosure					
	Ordinary (non-election) finance	Campaign finance			
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes/No	Yes/No	Yes/No		
	For how long	For how long	For how long		
18. Are political entities obliged to submit any of the following, and if so to which institution?					
18.1. Annual financial reports	Yes/No			Yes/No	
	institution			institution	
18.2 Reports on election campaign financing	Yes/No		Yes/No		Yes/No
	institution		institution		institution
18.3. Periodic reports within election campaigns on donations and/or spending	Yes/No		Yes/No		Yes/No
	institution		institution		institution

19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non- election) finance	Campaign finance			
19.1. Total contributions	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
19.3. In-kind contributions specifically and their sources	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
19.4. Loans	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
19.5. Total spending	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
19.6. Individual categories of spending	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
19.7. Individual items of spending	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
19.8. For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	Yes/No	Yes/No			
	Explanation	Explanation			
20. In what format are reports submitted?					
20.1. Hard copy	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
20.2. Electronic format	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No

21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
22.2. The political entity itself	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
23. Must the information published include the following?					
23.1. Total contributions	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
23.3. In-kind contributions specifically	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
23.4. Loans	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
23.5. Total spending	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
23.6. Individual categories of spending	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
23.7. Individual items of spending	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes/No	Yes/No			
	Explanation	Explanation			
24. In what format is the information disclosed?					

24.1. Hard copy (newspaper, physically at the oversight body, etc.)	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
24.2. Online	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	Yes/No		Yes/No		Yes/No
	Ordinary (non- election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	institution	institution	institution	institution	institution
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					

27.1. Authority to enact by-laws	Yes/No	Yes/No	Yes/No		Yes/No
27.2. Providing guidance and mentoring/training to political entities	Yes/No	Yes/No	Yes/No		Yes/No
27.3. Receiving financial reports or information from political entities	Yes/No	Yes/No	Yes/No		Yes/No
27.4. Verification/audit of financial information received from political entities	Yes/No	Yes/No	Yes/No		Yes/No
27.5. Powers to propose sanctions, if so to whom	Yes/No	Yes/No	Yes/No		Yes/No
27.6. Powers to impose sanctions	Yes/No	Yes/No	Yes/No		Yes/No
28. Is there a legal requirement for reports of external auditors to be published?	Yes/No	Yes/No	Yes/No		
	Explanation	Explanation	Explanation		
29. Is there a legal requirement for reports of the oversight body to be published?	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
	Explanation	Explanation	Explanation	Explanation	Explanation

ANNEX 3: COUNTRY SUMMARIES

Annex 3 provides information on each Member States' political finance regulation. The country tables are each divided into five parts:

- A. Public funding
- B. Income from private sources
- C. Spending
- D. Reporting and disclosure
- E. Oversight

Most of the questions are formulated to provide yes/no answers. In some cases, additional information is provided, such as the name of a specific institution, limits (caps) or a brief explanation.

If the information needed to answer a question was not available the abbreviation ND (No Data) is used. Where the question is not relevant the relevant field is marked NR (Not Relevant).

Relevant legal acts and the abbreviations used for them are listed at the beginning of each country summary.

Abstract

While some areas of political finance regulation have experienced a significant convergence (e.g. the expansion of state funding for parties and other political entities and the establishment of disclosure requirements), largely as a result of international standards and monitoring, others exhibit major differences across the EU Member States (e.g. limits on private donations and on spending, disclosure thresholds, nature and quality of oversight). This study underlines the need to implement international standards in order to achieve objectives in specific regulatory environment, rather than importing “off-the-shelf” solutions. This document was prepared by the Policy Department for Budgetary Affairs at the request of the Directorate General for Finance.

AUSTRIA

Main legislation:					
- Federal act on political parties (Parteiengesetz) = PartG - Federal act on the financing of political parties (Parteienfinanzierungsgesetz) = PartFörG - Criminal code (Strafgesetzbuch) = StBG - Federal act on presidential elections (Bundespräsidentwahlgesetz) = BPräsWG - Federal act on the financing of parliamentary groups (Klubfinanzierungsgesetz) = KlubFG - Parliamentary law (Geschäftsordnungsgesetz) = GOG-NR - Constitutional Act (Verfassungsgesetz) = B-VG					
Questions	Political party	Candidates	Presidential candidates	Parliamentary groups	Third parties
A. Public funding					
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Y (§3, PartG)	N	N	Y (§2 - 4, KlubFG)	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	National level Parties with 5 or more seats in the national parliament receive permanent funding (§1, PartFörG); parties without receive funding in the election year if they win at least 1% of the votes (§1, PartFörG).	NR	NR	Having the legal status of parliamentary group (i.e. having at least five members). Entitlement to cover the costs that arise from fulfilling the parliamentary duties (§1, KlubFG, §7, GOG-NR)	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Number of votes in election (§1, PartFörG)	NR	NR	Number of members and share of women (§2 - 4, KlubFG)	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	N			Y (§4a, KlubFG)	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?					
5.1 Office space/premises	N			N	
5.2. Free space for displaying election materials	N	N	N		

5.3. Free time on broadcast media	N	N	N	
5.4. Other	N	N	N	Staff, allocated by the parliamentary directorate (§30, B-VG)
B. Income from private sources				
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Y (§2, PartG)	Y (§2, PartG)	Y (§2, PartG)	NR
	Any kind of payment, in-kind contribution or non-repayable subsidy. (§2, PartG)	Any kind of payment, in-kind contribution or non-repayable subsidy. (§2, PartG)	Any kind of payment, in-kind contribution or non-repayable subsidy. (§2, PartG)	NR
7. Are there bans on donations/contributions from the following:		§2 (PartG) suggests that the rules that apply for political parties with regard to donations also apply for candidates	§2 (PartG) suggests that the rules that apply for political parties with regard to donations also apply for candidates	
7.1. Anonymous sources	Y, if more than €500 (§6, PartG)	Y, if more than €500 (§6, PartG)	Y, if more than €1000 (§24a, BPräsWG)	NR
7.2. Foreign sources	Y (§6, PartG)	Y (§6, PartG)	Y, if more than €2500 (§24a, BPräsWG)	NR
7.3. Legal entities (companies)	N	N	N	NR
7.4. Trade Unions	Y (§6, PartG)	Y (§6, PartG)	Y (§24a, BPräsWG)	NR
7.5. Entities fully or partly owned by the state	Y (§6, PartG)	Y (§6, PartG)	Y (§24a, BPräsWG)	NR
7.6. Entities that have or have had a contract/s with the state/public sector	N	N	N	NR
7.7. Other	Y (§6, PartG)	Y (§6, PartG)	Y (§24a, BPräsWG)	NR
	Parliamentary groups, party-related foundations and associations that receive public funding for promoting political education, non-profit organizations (§6, PartG)	Parliamentary groups, party-related foundations and associations that receive public funding for promoting political education, non-profit organizations (§6, PartG)	Parliamentary groups, party-related foundations and associations that receive public funding for promoting political education, non-profit organizations (§24a, BPräsWG)	NR
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	N	N	N	NR
	NR	NR	NR	NR
9. Is there a limit on the maximum size of annual contributions from a single source?	Y (§6, PartG)	Y (§6, PartG)	N	NR
	€ 7 500	€ 7 500		NR
10. Do the above restrictions also apply to in-kind donations?	Y	Y	Y	NR

11. Is there a requirement for financial contributions to be provided through the banking system?	Y, if larger than €500 (§6, PartG)	Y, if larger than €500 (§6, PartG)	Y, if more than €2500 (§24a, BPräsWG)	NR	
12. Are loans to political parties and candidates permitted?	Y	Y	Y	NR	
C. Spending					
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	Y (§4, PartG)	N	Y (§24a, BPräsWG)		NR
	€ 7 000 000	NR	€ 7 000 000		NR
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	N	N	N		NR
	NR	NR	NR		NR
15. Is there a ban on vote-buying?	Y (§265, StGB; §6, PartG)	Y (§265, StGB; §6, PartG)	Y (§265, StGB; §24a, BPräsWG)		NR
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	N	N	N		
	NR	NR	NR		
D. Reporting and disclosure					
	Ordinary (non-election) finance	Campaign finance			
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Y (§5, PartG)	Y (§5, PartG)	Y (§5, PartG)	Y (§24a, BPräsWG)	
	ND	ND	ND	ND	
18. Are political entities obliged to submit any of the following, and if so to which institution?					
18.1. Annual financial reports	Y (§5, PartG)			N	
	Court of Auditors (§5, PartG)			NR	
18.2 Reports on election campaign financing	Parties only need to add a chapter to the annual report in which they prove that the electoral expenditures do not exceed the limit. It is not specified how detailed the reported information has to be.		N	Y	NR
	NR		NR	Court of Auditors (§24a, BPräsWG)	NR

18.3. Periodic reports within election campaigns on donations and/or spending	N		N	N		NR
	NR		NR	NR		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance				
19.1. Total contributions	Y (\$5, PartG)	NR	NR	Y (\$24a, BPräsWG)	NR	NR
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Y, if more than €2500 (\$6, PartG)	NR	NR	Y, if more than €3500 (\$24a, BPräsWG)	NR	NR
19.3. In-kind contributions specifically and their sources	Y, if value exceeds €2500 (\$6, PartG)	NR	NR	Y, if more than €3500 (\$24a, BPräsWG)	NR	NR
19.4. Loans	Y (\$5, PartG)	NR	NR	N	NR	NR
19.5. Total spending	Y (\$5, PartG)	NR	NR	N	NR	NR
19.6. Individual categories of spending	Y (\$5, PartG)	NR	NR	N	NR	NR
19.7 Individual items of spending	N	NR	NR	N	NR	NR
19.8 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what informaton must be included.	N	NR				
	NR	NR				
20. In what format are reports submitted?						
20.1. Hard copy	N	NR	NR	N	NR	NR
20.2. Electronic format	Y (\$10, PartG)	NR	NR	Y (\$24a, BPräsWG)	NR	NR
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Y (\$10, PartG)	NR	NR	Y (\$24a, BPräsWG)	NR	NR
22. Which entity is responsible for publishing the information?						NR
22.1. The institution to which the political entity reports	Y (\$10, PartG)	NR	NR	Y (\$24a, BPräsWG)	NR	NR
22.2. The political entity itself	Y (\$10, PartG)	NR	NR	N	NR	NR

23. Must the information published include the following?						NR
23.1. Total contributions	Y (§5, PartG)	NR	NR	Y (§24a, BPräsWG)	NR	NR
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Y, if more than €2500 (§6, PartG)	NR	NR	Y, if more than €3500 (§24a, BPräsWG)	NR	NR
23.3. In-kind contributions specifically	Y, if value exceeds €2500 (§6, PartG)	NR	NR	Y, if more than €3500 (§24a, BPräsWG)	NR	NR
23.4. Loans	Y (§5, PartG)	NR	NR	N	NR	NR
23.5. Total spending	Y (§5, PartG)	NR	NR	N	NR	NR
23.6. Individual categories of spending	Y (§5, PartG)	NR	NR	N	NR	NR
23.7. Individual items of spending	N	NR	NR	N	NR	NR
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	N	NR				
	NR	NR				
24. In what format is the information disclosed?						
24.1. Hard copy (newspaper, phsycally at the oversight body, etc.)	N	NR	NR	N	NR	NR
24.2. Online	Y (§10, PartG)	NR	NR	Y (§24a, BPräsWG)	NR	NR
E. Oversight (implementation and enforcement)						
25. Are political entities required by law or other regulation to:						
25.1. Appoint a designated official with responsibility for finances	N	N	N			NR
	Ordinary (non-election) finance	Campaign finance				
25.2. Undergo external audit by a registered private auditor	Y (§8, PartG)	NR	N	Y (§24a, BPräsWG)	N	NR
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Y (§8, PartG)	NR	N	Y (§24a, BPräsWG)	N	NR
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Court of Auditors, Senate for Party Transparency		NR	Court of Auditors, Senate for Party Transparency (§24a, BPräsWG)	NR	NR

27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role						
27.1. Authority to enact by-laws	N	NR	NR	N		NR
27.2. Providing guidance and mentoring/training to political entities	N	NR	NR	N		NR
27.3. Receiving financial reports or information from political entities	Court of Auditors (§10, PartG)	NR	NR	Court of Auditors §24a, BPräsWG)		NR
27.4. Verification/audit of financial information received from political entities	Court of Auditors (§10, PartG)	NR	NR	Court of Auditors §24a, BPräsWG)		NR
27.5. Powers to propose sanctions, if so to whom	Court of Auditors (§12, PartG)	NR	NR	Court of Auditors §24a, BPräsWG)		NR
27.6. Powers to impose sanctions	Senate for Party Transparency (§12, PartG)	NR	NR	Senate for Party Transparency (§24, BPräsWG)		NR
28. Is there a legal requirement for reports of external auditors to be published?	Y (§8, PartG)	NR	NR	Y (§24a, BPräsWG)	NR	
	Need to be part of the rept	NR	NR	Need to be part of the report	NR	
29. Is there a legal requirement for reports of the oversight body to be published?	N	NR	NR	N	NR	NR
	NR	NR	NR	NR	NR	NR

BELGIUM

Main legislation: - Law on the Limitation and Control of Electoral Expenses for Federal Elections and Accountability of Political Parties of 1989, last amended in 2018 (hereafter LPF) - Electoral Code (hereafter EC) - Website: Direction des Elections du Service Public Fédéral Intéri€'s website				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	No	ND	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Parties that have at least one MP at the Chamber of Representatives are eligible for public funding and on condition that the party undertakes to respect the principles and values of the European Convention on safeguarding human rights and fundamental freedoms. Parties can get an additional €50,000 they are also represented in the Senate [Article 15 and 15bis LPF]	NR	NR	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	A lump sum of €125 000 is allocated to all eligible political parties plus an additional allowance of €2.5 per valid vote cast per party (or €3.5 per vote if they are also represented in the Senate. [Article 1 6 LPF]	NR	NR	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		ND	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	No		ND	
5.2. Free space for displaying election materials	No	No		
5.3. Free time on broadcast media	Yes	Yes		
5.4. Other	Exemption from tax stamps for election posters, preferential treatment for certain forms of election mail	Exemption from tax stamps for election posters, preferential treatment for certain forms of election mail	ND	

B. Income from private sources			
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	No	No	ND
	NR	NR	NR
7. Are there bans on contributions to political parties and candidates from the following:			
7.1. Anonymous sources	There is a de facto ban since all donations above €125 must include the donor's identity [Article 16bis LPF]	There is a de facto ban since all donations above €125 must include the donor's identity [Article 16bis LPF]	ND
7.2. Foreign sources	No	No	ND
7.3. Legal entities (companies)	No - the law does not allow direct campaign donations from legal entities, but the 2018 legal amendments allow for sponsorship by legal entities according to the same limits applicable to donations from individuals [Article 16bis(1) LPF]	No - the law does not allow direct campaign donations from legal entities, but the 2018 legal amendments allow for sponsorship by legal entities according to the same limits applicable to donations from individuals [Article 16bis(1) LPF]	ND
7.4. Trade Unions	No - the law does not allow direct campaign donations from legal entities, but the 2018 legal amendments allow for sponsorship by legal entities according to the same limits applicable to donations from individuals [Article 16bis(1) LPF]	No - the law does not allow direct campaign donations from legal entities, but the 2018 legal amendments allow for sponsorship by legal entities according to the same limits applicable to donations from individuals [Article 16bis(1) LPF]	ND
7.5. Entities fully or partly owned by the state	No - the law does not allow direct campaign donations from legal entities, but the 2018 legal amendments allow for sponsorship by legal entities according to the same limits applicable to donations from individuals [Article 16bis(1) LPF]	No - the law does not allow direct campaign donations from legal entities, but the 2018 legal amendments allow for sponsorship by legal entities according to the same limits applicable to donations from individuals [Article 16bis(1) LPF]	ND
7.6. Entities that have or have had a contract/s with the state/public sector	No - the law does not allow direct campaign donations from legal entities, but the 2018 legal amendments allow for sponsorship by legal entities according to the same limits applicable to donations from individuals [Article 16bis(1) LPF]	No - the law does not allow direct campaign donations from legal entities, but the 2018 legal amendments allow for sponsorship by legal entities according to the same limits applicable to donations from individuals [Article 16bis(1) LPF]	ND
7.7. Other	No	No	ND
	NR	NR	NR
8. Is there a ban or restriction on donors to political parties or candidates subsequently participating in public procurement proceedings?	No	No	ND
	NR	NR	NR

	Yes	Yes	ND	
9. Is there a limit on the maximum size of annual contributions to a political party/ candidate from a single source?	Donations from individuals are limited to €500 per a candidate or a party and per year, with no more than €2,000 in total from one donor per year. [Article 16bis LPF]	Donations from individuals are limited to €500 per a candidate or a party and per year, with no more than €2,000 in total from one donor per year. [Article 16bis LPF]	NR	
10. Do the above restrictions also apply to in-kind donations?	Yes	Yes	ND	
11. Is there a requirement for financial contributions to parties or candidates to be provided through the banking system?	Yes	Yes	ND	
12. Are loans to political parties and candidates permitted?	Yes	Yes	ND	
C. Spending				
	Yes	Yes		<p>The Law contains provisions requiring parties' and candidates' accounts to take account of expenditure made by third parties. Thus, unless a party, candidate or list concerned has formally advised a third party by registered letter to cease its campaign (with a copy to the chair of the main electoral office), advertising material issued by that third party must be included in the accounts of the party, candidate or list in question [Article 4(2) LPF]</p>
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	€1,000,000 [Article 2 LPF]	Spending limits for each candidate take into account the candidate's incumbency and position on the list. The calculation of spending limits also takes into account the number of voters in the different constituencies [Article 2 LPF]		
	Yes	No		
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	Use of commercial billboards and posters, non-commercial posters exceeding four square metres and paid advertisement in broadcast media are forbidden during the official campaign period [Article 5 LPF]	Use of commercial billboards and posters, non-commercial posters exceeding four square metres and paid advertisement in broadcast media are forbidden during the official campaign period [Article 5 LPF]		
15. Is there a ban on vote-buying?	Yes - [Article 181 EC]			
	No	No		
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	NR	NR		

D. Reporting and disclosure				
	Ordinary (non-election)	Campaign finance		
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	Yes		
	5 years [Article 6 LPF]	5 years [Article 6 LPF]		
18. Are political entities obliged to submit any of the following, and if so to which institution?				
18.1. Annual financial reports	Yes			ND
	Speaker of the Chamber of Representatives [Articles 22 to 24 LPF]			NR
18.2 Reports on election campaign financing		Yes	Yes	
		Submission of a campaign finance report within forty-five days following the date of the elections to the office of the electoral district for the election of the House of Representatives [Article 6 LPF]	Submission of a campaign finance report within forty-five days following the date of the elections to the office of the electoral district for the election of the House of Representatives [Article 6 LPF]	
18.3. Periodic reports within election campaigns on donations and/or spending	No	No	No	
	NR	NR	NR	
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.				
19.1. Total contributions	Yes	Yes	Yes	ND
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	ND
19.3. In-kind contributions specifically and their sources	Yes	Yes	Yes	ND

19.4. Loans	No	No	No	ND
19.5. Total spending	Yes	Yes	Yes	ND
19.6. Individual categories of spending	Yes	Yes	Yes	ND
19.7 Individual items of spending	No	No	No	ND
19.8 For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	Yes			
	The annual financial report contains the accounts of the political party and its component [Article 23 LPF]			
20. In what format are reports submitted?				
20.1. Hard copy	Yes	Yes	Yes	ND
20.2. Electronic format	No	No	No	ND
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	Yes	Yes	ND
22. Which entity is responsible for publishing the information?				
22.1. The institution to which the political entity reports	Yes	Yes	Yes	ND
22.2. The political entity itself	No	No	No	ND
23. Must the information published include the following?				
23.1. Total contributions	Yes	Yes	Yes	ND
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	ND
23.3. In-kind contributions specifically	No	No	No	ND
23.4. Loans	Yes	Yes	Yes	ND
23.5. Total spending	Yes	Yes	Yes	ND
23.6. Individual categories of spending	No	No	No	ND

23.7. Individual items of spending	No	Yes	No	ND	
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes	No			
	The annual financial report contains the accounts of the political party and its component [Article 23 LPF]	NR			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	Yes	Yes	Yes	ND	
24.2. Online	No	No	No	ND	
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:					
25.1. Appoint a designated official with responsibility for finances	Yes [Article 22 LPF]		No		
25.2. Undergo external audit by a registered private auditor	Yes	Yes	No	ND	
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body	Yes	Yes	Yes	ND	
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	The Parliamentary Audit Commission and Court of Auditors [Articles 11 bis and 24 LPF]			ND	
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	No		
27.2. Providing guidance and mentoring/training to political entities	No	No	No		
27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes		
27.4. Verification/audit of financial information received from political entities	Yes	Yes	Yes		
27.5. Powers to propose sanctions, if so to whom	No	No	No		

27.6. Powers to impose sanctions	Yes [Articles 16bis and 25 LPF]	Yes [Article 16bis LPF]	Yes [Article 16bis LPF]				
	Yes	Yes	No				
28. Is there a legal requirement for reports of external auditors to be published?	Publication of the auditor's report, together with the party's report [Article 24 LPF]	Publication of the auditor's report, together with the party's report [Article 24 LPF]	NR				
29. Is there a legal requirement for reports of the oversight body to be published?	No	No	No	ND			
	NR	NR	NR	NR			

BULGARIA

Main legislation:				
- Political Parties Law 28/2005, last amended in December 2020 (hereafter the PPL) - Election Code 2014, last amended in December 2020 (hereafter EC) - Public Procurement Act 2016 (hereafter PPA) - National Audit Office Act 2015, last amended in January 2018 (hereafter NAOA)				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	Yes	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Political parties must have received at least 1% of the valid votes and coalitions at least 4% and submit all required documents determined by the Ministry of Justice. [Art. 25 (1) and 26 (2) of the PPL] State provides resources for media packages to the parties and coalition that have registered candidates and that are not entitled to the above-mentioned state subsidy.	State provides financial resources for media packages to the nomination committees that have registered candidates. [Art.178 (2) of the EC] It is prohibited to use public administrative resources gratuitously (for free) in connection with the election campaign [Art.168 (3) of the Election Code]. Only own financial resources of the members of the nomination committee, financial resources of the candidates and contributions by natural persons can be used for financing election campaign [Art. 162 (3) of the EC]	Parliamentary group need to have at least 10 members to receive funding.	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Funding is distributed proportionally to the valid votes received by each party [Art.26 (1) of the PPL] In the year of general elections, the following formula is used to calculate the annual state subsidy: $S = A \times C \times D / B$ (S = amount of the state subsidy, A = annual amount of subsidy for one valide vote received, B = number of calendar days in the year, C = number of days from 1 January to day before the election day, D = number of valid votes received) [Art. 27 (2) of the PPL] Media package amounts to BGN 40,000, regardless the type of elections. [Art.178 (1) of the EC]	For the elections of national representatives, the media package amounts to BGN 5,000. For presidential elections it amounts to BGN 40,000. [Art.178 (2) of the EC]	The funding equals to two-thirds of an MPs basic monthly salary times the number of MPs in the group [Art.11 of the Rules of the National Assembly]	

4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		No	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	Yes (only to the parties that have a parliamentary group or a sufficient number of representatives to form one or to parties that received at least 1% of the valid votes in the last general elections [Art. 31 (1-2) of the PPL])		Yes (only to the parties that have a parliamentary group or a sufficient number representatives to form one) [Art. 31 (1) of the PPL]	
5.2. Free space for displaying election materials	Yes	Yes		
5.3. Free time on broadcast media	Yes	Yes		
5.4. Other	No	No	Secretariat Support (Greco report)	
B. Income from private sources				
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Yes	No	ND	
	"funds that shall be all cash and non-cash resources provided to a political party on the basis of a gratuitous transaction" [Supplementary provision § 1 (2) of the PPL]	NR	ND	
7. Are there bans on donations/contributions from the following:				
7.1. Anonymous sources	Yes	Yes	ND	
7.2. Foreign sources	Yes	Yes	ND	
7.3. Legal entities (companies)	Yes (for those that have outstanding public liabilities and/or are registered in preferential tax regime) [Art.24 (1) of the PPL].	Yes (for those that have outstanding public liabilities and/or are registered in preferential tax regime) [Art.168 (1) of the EC].	ND	
7.4. Trade Unions	ND	ND	ND	
7.5. Entities fully or partly owned by the state	Yes [Art.24 (1) of the PPL]	Yes [Art.168 (1) of the EC]	ND	
7.6. Entities that have or have had a contract/s with the state/public sector	Yes [Art.24 (1) of the PPL]	Yes [Art.168 (1) of the EC]	ND	
	Yes	Yes	ND	

7.7.Other	for the election campaign financing, they "may not receive financial resources from religious institutions" [Art.168 of the EC]	they "may not receive financial resources from religious institutions" [Art.168 of the EC]	ND	
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	No	ND	
	Not listed as ground for obligatory or un-obligatory removal from participation in the PPA Art.54-55	Not listed as ground for obligatory or un-obligatory removal from participation in the PPA Art.54-55	ND	
9. Is there a limit on the maximum size of annual contributions from a single source?	No	No	ND	
	NR	NR	ND	
10. Do the above restrictions also apply to in-kind donations?	NR	NR	ND	
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes	Yes	ND	
12. Are loans to political parties and candidates permitted?	Yes (the amount is limited by maximum of 2/3 of the revenues from the last preceding calendar year [Art.23 of the PPL]. It is not specified whether loans can be used for election campaigns.	No	ND	
C. Spending				
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	Yes	Yes		No
	For National Assembly Elections: BGN 3,000,000 [Art.165 (1) of the EC] For Presidential Elections: BGN 2,000,000 [Art.165 (1) of the EC]	For National Assembly Elections: BGN 200,000 for a nomination committee that must be established in case of independent candidates [Art.165 (1) of the EC] For Presidential Elections: BGN 2,000,000 [Art.165 (1) of the EC]		NR
	Yes	Yes		Yes

<p>14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?</p>	<p>It is prohibited to use campaign materials that jeopardise human life and health, private, municipal and State property, safety of road traffic, material that is contrary to good morals and damaging to the honour and reputation of the candidates. It is also prohibited to use the coat of arms or the flags as well as religious signs or designs in any campaign material [Art.183 (4) of the EC]</p>		<p>It is prohibited to use campaign materials that jeopardise human life and health, private, municipal and State property, safety of road traffic, material that is contrary to good morals and damaging to the honour and reputation of the candidates. It is also prohibited to use the coat of arms or the flags as well as religious signs or designs in any campaign material [Art.183 (4) of the EC]</p>		<p>It is prohibited to use campaign materials that jeopardise human life and health, private, municipal and State property, safety of road traffic, material that is contrary to good morals and damaging to the honour and reputation of the candidates. It is also prohibited to use the coat of arms or the flags as well as religious signs or designs in any campaign material [Art.183 (4) of the EC]</p>	
<p>15. Is there a ban on vote-buying?</p>	<p>Yes</p>		<p>Yes</p>		<p>Yes</p>	
<p>16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?</p>	<p>Yes</p>		<p>Yes</p>			
	<p>It is prohibited to use public administrative resources gratuitously (for free) in connection with the election campaign [Art.168 (3) of the EC]</p> <p>A state subsidy may not be used as security for receivables of third parties [Art.28 (2) of the PPL]</p>		<p>It is prohibited to use public administrative resources gratuitously in connection with the election campaign [Art.168 (3) of the EC]</p>			
<p>D. Reporting and disclosure</p>						
	<p>Ordinary (non-election) finance</p>	<p>Campaign finance</p>				
<p>17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?</p>	<p>Yes</p>		<p>Yes</p>			
	<p>Not specified by law [Art.29 of the PPL]</p>	<p>A singel public register containing information on financial transactions shall be maintained from the opening of the election campaign until the next elections of the same type [Art.171 of the EC]</p>	<p>A singel public register containing information on financial transactions shall be maintained from the opening of the election campaign until the next elections of the same type [Art.171 of the EC]</p>			
<p>18. Are political entities obliged to submit any of the following, and if so to which institution?</p>						
<p>18.1. Annual financial reports</p>	<p>Yes</p>				<p>ND</p>	
	<p>the National Audit Office [Art.34 of the PPL]</p>				<p>NR</p>	

18.2 Reports on election campaign financing	Yes		Yes		ND
	National Audit Office [Art.172 of the EC]		National Audit Office [Art.172 of the EC]		ND
18.3. Periodic reports within election campaigns on donations and/or spending	Yes		Yes		ND
	during the election campaign parties, coalitions and nomination committees shall transmit within 7 days newly received information to the National Audit Office for inclusion into the single public register [Art.171 (4) of the EC]		during the election campaign parties, coalitions and nomination committees shall transmit within 7 days newly received information to the National Audit Office for inclusion into the single public register [Art.171 (4) of the EC]		ND
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance			
19.1. Total contributions	Yes	Yes	Yes	NR	ND
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	NR	ND
19.3. In-kind contributions specifically and their sources	Yes	Yes	Yes	NR	ND
19.4. Loans	Yes	ND	ND	NR	ND
19.5. Total spending	Yes	Yes	Yes	NR	ND
19.6. Individual categories of spending	Yes	Yes	Yes	NR	ND
19.7 Individual items of spending	No	No	Yes	NR	ND
19.7 For political parties only, does reporting have to include information on the financing of organisations	ND	ND			

established by, or related or affiliated to a party; if so, please specify what information must be included.	NR	NR			
20. In what format are reports submitted?					
20.1. Hard copy	Yes	Yes	Yes	NR	ND
20.2. Electronic format	Yes	Yes	Yes	NR	ND
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	Yes	Yes	NR	ND
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes	Yes	Yes	NR	ND
22.2. The political entity itself	Yes	Yes	No	NR	ND
23. Must the information published include the following?					
23.1. Total contributions	Yes	Yes	Yes	NR	ND
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	NR	ND
23.3. In-kind contributions specifically	Yes	Yes	Yes	NR	ND
23.4. Loans	Yes	ND	ND	NR	ND
23.5. Total spending	Yes	Yes	Yes	NR	ND
23.6. Individual categories of spending	Yes	Yes	Yes	NR	ND
23.7. Individual items of spending	Yes	Yes	Yes	NR	ND
23.7. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	ND	ND			
	NR	NR			
24. In what format is the information disclosed?					

24.1. Hard copy (newspaper, physically at the oversight body, etc.)	No	No	No	NR	ND
24.2. Online	Yes	Yes	Yes	NR	ND
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to?:					
25.1. Appoint a designated official with responsibility for finances	Yes		Yes		ND
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	Yes (if the party received or spent more than BGN 50,000 regardless the origin) [Art.34 (2) of the PPL]	No	No	NR	ND
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes (for parties that received a state subsidy, used state-owned or municipal owned premises, participated in elections) [Art.35 of the PPL]	Yes (if the resources raised and spent in the election campaign exceed BGN 1,000) [Art.172 (6) of the EC]	Yes (if the resources raised and spent in the election campaign exceed BGN 1,000) [Art.172 (6) of the EC]	NR	ND
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	the National Audit office [Art.33 (1) of the PPL]	the National Audit Office	the National Audit Office	NR	ND
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role.					
27.1. Authority to enact by-laws	No	No	No		ND
27.2. Providing guidance and mentoring/training to political entities	No	No	No		ND
27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes		ND
27.4. Verification/audit of financial information received from political entities	Yes	Yes	Yes		ND

27.5. Powers to propose sanctions, if so to whom	Yes (the National Audit Office can approach the prosecuting authorities in case a body refuse to provide information) [Art.35 of the PPL]	the National Audit Office shall forward the audit report to the competent authority, with a view to seeking pecuniary liability or administrative penal liability [Art. 57(1) of the NAOA]	the National Audit Office shall forward the audit report to the competent authority, with a view to seeking pecuniary liability or administrative penal liability [Art. 57(1) of the NAOA]		ND
27.6. Powers to impose sanctions	No	No	No		ND
28. Is there a legal requirement for reports of external auditors to be published?	No	NR	NR		
	Only National Audit Office's audit report is published	NR	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	Yes	Yes	Yes	NR	ND
	the National Audit office shall publish on the Internet site the report on the audit [Art.35a (4) of the PPL]	Audit reports that do not constitute secrecy protected by law shall be made available to the public via the National Audit Office website [Art.59 (1-2) of the NAOA]	Audit reports that do not constitute secrecy protected by law shall be made available to the public via the National Audit Office website [Art.59 (1-2) of the NAOA]	NR	ND

CROATIA

Main legislation:				
- Law on the financing of political activities, election campaigns, and referendums last amended in 2019 and in force from 1 January 2020 (hereafter the Law)				
- Rules and Procedures of the Croatia Parliament (for the Parliamentary Groups)				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	Yes	No	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Ordinary activities: to have a representative in the Croatian Parliament [Art.4 of the Law] Electoral costs reimbursement: to have received at least 5% of the valid votes [Art.18 of the Law]	For electoral costs reimbursement: in the parliamentary elections, candidates from independent lists have to receive at least 5% of the valid votes and presidential candidates at least 10% of the valid votes [Art.18, 42 of the Law]	NR	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Total funds for ordinary activities amount to 0.075% of the tax revenues from the previous year and the total amount is distributed proportionally to all members of the Parliament. For a joint list proposed by 2 or more parties, each party is entitled to receive funding proportionate to the number of its deputies [Art. 5 (1) and 7 (1-2) of the Law] For election campaign costs reimbursement: the amount is determined by the Government by a decision no later than 7 days from the day of the publication of the decision on calling elections [Art.43 (1) of the Law]	The amount is determined by the Government by a decision no later than 7 days from the day of the publication of the decision on calling elections [Art.43 (1) of the Law]	NR	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	Yes (for each elected deputy who belongs to an unrepresented gender, i.e. gender that comprises less than 40%, political parties are entitled to a compensation equal to 10% of the amount provided for each representative)[Art.9 (1-2) of the Law]		NR	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	Yes		Yes	

5.2. Free space for displaying election materials	No	No	
5.3. Free time on broadcast media	No	No	
5.4. Other	No	No	Staff at the expense of the funds of the Parliament
B. Income from private sources			
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Yes	Yes	No
	Voluntary contributions or donations mean "occasional or regular payments by which natural or legal persons voluntarily give money or provide services or provide products free of charge to a political party, an independent representative, ..., and the candidate for financing the election camapaign..." [Art.2 (8) of the Law]	Voluntary contributions or donations mean "occasional or regular payments by which natural or legal persons voluntarily give money or provide services or provide products free of charge to a political party, an independent representative, ..., and the candidate for financing the election camapaign..." [Art.2 (8) of the Law]	NR
7. Are there bans on donations/contributions from the following:			
7.1. Anonymous sources	Yes	Yes	NR
7.2. Foreign sources	Yes	Yes	NR
7.3. Legal entities (companies)	No	No	NR
7.4. Trade Unions	Yes	Yes	NR
7.5. Entities fully or partly owned by the state	Yes	Yes	NR
7.6. Entities that have or have had a contract/s with the state/public sector	Yes	Yes	NR
7.7. Other	Yes	Yes	NR
	For election campaign: religious organisation, humanitarian and non-profit organisation, organisations in depts [Art.46 of the Law]	For election campaign: religious organisation, humanitarian and non-profit organisation, organisations in depts [Art.46 of the Law]	NR
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	No	NR
	NR	NR	NR

	Yes	Yes	NR	
9. Is there a limit on the maximum size of annual contributions from a single source?	Natural person: the amount should not exceed HRK 30,000 Legal person: the amount should not exceed HRK 200,000 [Art.19 (1-2) of the Law] Donations exceeding HRK 5,000 must be accompanied by a contract [Art.18 (8) of the Law]	Natural person: the amount should not exceed HRK 30,000 Legal person: the amount should not exceed HRK 100,000 [Art.29 (1-2) of the Law]	NR	
10. Do the above restrictions also apply to in-kind donations?	Yes	Yes	NR	
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes	Yes	NR	
12. Are loans to political parties and candidates permitted?	Yes	Yes	NR	
C. Spending				
	No	Yes		No
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	The limitations are set for candidates or list of candidates but not for a party as such [Art.38 of the Law]	The total amount of election campaign costs per candidate or per list of candidates should not exceed: HRK 8,000,000 in presidential elections; HRK 1,500,000 in one constituency in the Parliamentary election [Art.38(1) of the Law]. During the presidential elections, the total amount of expenses can be increased to a maximum of 20% of the limit determined, if the candidate has passed to the second round [Art.38 (4) of the Law]		Third parties are prohibited from participating in the election campaigns as donors. [Art. 46 (3) of the Law]
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	No	No		NR
	NR	NR		NR
15. Is there a ban on vote-buying?	Yes	Yes		NR
	Yes	Yes		

<p>16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?</p>	<p>The funds can be used exclusively to achieve the goals set by the work program and financial plan. It is prohibited to use the funds for personal needs [Art.4 (4-5) of the Law]</p> <p>For the purpose of election campaigning, it is prohibited to use funds from the state budget [Art.37 (3) of the Law]</p>	<p>The funds can be used exclusively to achieve the goals set by the work program and financial plan. It is prohibited to use the funds for personal needs [Art.4 (4-5) of the Law]</p> <p>For the purpose of election campaigning, it is prohibited to use funds from the state budget [Art.37 (3) of the Law]</p>			
D. Reporting and disclosure					
	Ordinary (non-election) finance	Campaign finance			
<p>17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?</p>	<p>Yes</p>	<p>Yes</p>	<p>Yes</p>		
	<p>ND</p>	<p>Not specified, but the special account used for financial transactions related to the election campaign expenses must be closed within 60 days from the deadline for payment of election campaign expenses [Art.32 (1) of the Law]</p>	<p>Not specified, but the special account used for financial transactions related to the election campaign expenses must be closed within 60 days from the deadline for payment of election campaign expenses [Art.32 (1) of the Law]</p>		
<p>18. Are political entities obliged to submit any of the following, and if so to which institution?</p>					
<p>18.1. Annual financial reports</p>	<p>Yes</p>				<p>ND</p>
	<p>Submitted to the State Audit Office and to the State Election Commission [Art.52 (1) of the Law]</p>				<p>ND</p>
<p>18.2 Reports on election campaign financing</p>	<p>Yes</p>		<p>Yes</p>		
	<p>State Election Commission [Art.52 (2) of the Law]</p>		<p>State Election Commission [Art.52 of the Law]</p>		<p>NR</p>
<p>18.3. Periodic reports within election campaigns on donations and/or spending</p>	<p>Yes</p>		<p>Yes</p>		<p>NR</p>
	<p>Preliminary reports on received donations and campaign expenditures need to be submitted to the State Election Commission 7 days before the election day [OSCE/ODIHR 2020 Election Assessment Final Report]</p>		<p>Preliminary reports on received donations and campaign expenditures need to be submitted to the State Election Commission 7 days before the election day [OSCE/ODIHR 2020 Election Assessment Final Report]</p>		<p>NR</p>

19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance			
19.1. Total contributions	Yes	Yes	Yes	ND	NR
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	ND	NR
19.3. In-kind contributions specifically and their sources	Yes	Yes	Yes	ND	NR
19.4. Loans	Yes	Yes	Yes	ND	NR
19.5. Total spending	Yes	Yes	Yes	ND	NR
19.6. Individual categories of spending	Yes	Yes	Yes	ND	NR
19.7 Individual items of spending	Yes	Yes	Yes	ND	NR
19.7 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	ND	Yes			
	NR	The report on the costs (expenses) of the election campaign should contain information on the purpose of the cost, name and address of the recipient, date of payment, and on the amount paid. [Art.39 (3) of the Law]			
20. In what format are reports submitted?					
20.1. Hard copy	No	No	No	ND	NR
20.2. Electronic format	Yes	Yes	Yes	ND	NR
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	Yes	Yes	ND	NR
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes	Yes	Yes	ND	NR

22.2. The political entity itself	No	No	No	ND	NR
23. Must the information published include the following?		The information published is the same as the reports submitted to the Election Commission (except addresses of donors which are not made public)	The information published is the same as the reports submitted to the Election Commission		
23.1. Total contributions	Yes	Yes	Yes	ND	NR
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	ND	NR
23.3. In-kind contributions specifically	Yes	Yes	Yes	ND	NR
23.4. Loans	Yes	No	No	ND	NR
23.5. Total spending	Yes	Yes	Yes	ND	NR
23.6. Individual categories of spending	Yes	Yes	Yes	ND	NR
23.7. Individual items of spending	No	No	Yes	ND	NR
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	ND	Yes			
	NR	The report on the costs (expenses) of the election campaign should contain specified information on the purpose of the cost, name and address of the recipient, date of payment, and on the amount paid. [Art.39 (3) of the Law]			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	No	No	No	ND	NR

24.2. Online	Yes	Yes	Yes	ND	NR
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	Yes (there is a person who is responsible for the operations of the political party in the period to which the report relates) [Art.52 (6) of the Law]		ND		NR
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	No	No	No	ND	NR
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes (verification mandatory for all parties and audit is mandatory only for parties and independent MPs whose annual income and property values stated in the annual financial statements exceed HRK 100,000) [Art.53 (2) of the Law]		Yes	Yes	ND
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	The State Election Commission (verification) and the State Audit Office (audit)	The State Commission	The State Commission	ND	NR
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	No		NR
27.2. Providing guidance and mentoring/training to political entities	No	No	No		NR
27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes		NR
27.4. Verification/audit of financial information received from political entities	Yes	Yes	Yes		NR
27.5. Powers to propose sanctions, if so to whom	No	No	No		NR

27.6. Powers to impose sanctions	No	No	No		NR
28. Is there a legal requirement for reports of external auditors to be published?	NR	NR	NR		
	NR	NR	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	Yes	Yes	Yes	ND	NR
	<p>The reports on the audit shall be published on the website of the State Audit Office [Art.54 (2) of the Law]</p> <p>The State Commission publishes the report on the performed supervision of annual financial operations and financial reports on its website [Art.55 of the Law]</p>	<p>The report of the State Commission on the supervision of compliance with the provisions relating to the election campaign shall be published on its website within 60 days from the day of publication of the final election results [Art.61 of the Law]</p>	<p>The report of the State Commission on the supervision of compliance with the provisions relating to the election campaign shall be published on its website within 60 days from the day of publication of the final election results [Art.61 of the Law]</p>	ND	NR

CYPRUS

Main legislation:				
- The political parties law 2012, last amended in 2018 (hereafter the PPL)				
- Law regulating elections of president and vice president 1959 (last amended in 2020 (hereafter Law 37/1959)				
- Law regulating the election of members of the House of representatives 1979, last amended in 2019 (hereafter Law 72/1979)				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	No	ND	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	<p>Parliamentary parties to receive regular funding and election funding need to be registered in the Register of Political Parties and to be in the Parliament. [Art.4 (3) of the PPL]</p> <p>Non-parliamentary parties receive only election funding for which they must be registered in the Register, have submitted a relevant application to the Commissioner before the date of the elections, have nominated candidates for at least 50% of the parliamentary seats and have obtained at least 3% of the valid votes cast nationwide. [Art.4 (4) of the PPL]</p>	NR	ND	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	<p>Parliamentary parties and regular funding: 15% of the total funding is distributed equally among all parties. The remaining part is distributed proportionally based on the number of votes received in the last elections. [Art. 4(3) of the PPL]</p> <p>Parliamentary parties and electoral funding: distributed proportionally to the votes received in the last elections no later than three month before the elections. [Art. 4 (3) of the PPL]</p> <p>Non-parliamentary parties receive state contribution in the amount proportional to the received votes [Art. 4(3-4) of the PPL].</p>	NR	ND	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		ND	

5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	ND		ND	
5.2. Free space for displaying election materials	ND	ND		
5.3. Free time on broadcast media	Yes	Yes		
5.4. Other	State funding is not subject to any tax [Art.4 of the PPL]	ND	ND	
B. Income from private sources				
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	No	No	ND	
	No, there is only a definition of public funds	No, there is only a definition of public funds	ND	
7. Are there bans on donations/contributions from the following:				
7.1. Anonymous sources	Yes	ND	ND	
7.2. Foreign sources	Yes (both legal entities and individuals from foreign countries are banned from making donations over EUR 5,000 per year) [Art.5 (2) of the PPL]	ND	ND	
7.3. Legal entities (companies)	No	ND	ND	
7.4. Trade Unions	ND	ND	ND	
7.5. Entities fully or partly owned by the state	Yes, those making donations should not be a public legal entity, with the exception of the Cyprus Youth Organisation [Art.5 (2) of the PPL]	ND	ND	
7.6. Entities that have or have had a contract/s with the state/public sector	ND	ND	ND	
7.7. Other	Yes	No	ND	
	Yes, entities with unfulfilled tax obligations, entities excluded from participation in public procurement, and those operating casinos or betting shops are banned from making donations over EUR 5,000 [Art.5 (2) of the PPL]	NR	NR	

8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No		ND	
	Donations from those that are excluded from public procurement are limited to EUR 5,000 per year [Art.5 (2) of the PPL]		NR	NR
9. Is there a limit on the maximum size of annual contributions from a single source?	Yes		ND	ND
	Cannot exceed EUR 50,000 per year [Art.5 (1) of the PPL]		NR	NR
10. Do the above restrictions also apply to in-kind donations?	Yes		NR	ND
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes (at least 90% of the political party's capital and its affiliated organisations) [Art. 7 of the PPL]		Yes (if the amount exceeds EUR 100)	ND
12. Are loans to political parties and candidates permitted?	Yes		Yes	ND
C. Spending				
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	No		Yes	Third parties' expenditures are not regulated or monitored [ODIHR report 2018]
	NR		Parliamentary elections: EUR 30,000 [the Law 72/1979] Presidential elections: EUR 1 million [Art.41 (2A) of the Law 37/1959]	ND
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	ND		ND	ND
	NR		NR	ND
15. Is there a ban on vote-buying?	Yes		Yes	ND
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	No		No	
	NR		NR	
D. Reporting and disclosure				
	Ordinary (non-election) finance	Campaign finance		
17. Are political parties, candidates or third parties required to keep accounts or records of their financial	Yes	Yes	Yes	

Required to keep accounts or records of their financial transactions?	for 7 years [Art. 6 (1) of the PPL]	for 7 years [Art. 6 (1) of the PPL]	ND		
18. Are political entities obliged to submit any of the following, and if so to which institution?					
18.1. Annual financial reports	Yes			ND	
	To the Commissioner and later on it is forwarded to the Auditor General [Art. 6 (2) of the PPL]			ND	
18.2 Reports on election campaign financing	Yes	Yes			Yes
	To the Commissioner [Art. 6A (1) of the PPL]	Obligation for each candidate to submit to the General Returning Officer within two months from the publication of the election results, a statement regarding the income and expenses incurred in connection with the elections.			The advertisement agencies that provided services to candidates need to report to the Auditor General [ODIHR report]
18.3. Periodic reports within election campaigns on donations and/or spending	No	No			No
	NR	NR			NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance			
19.1. Total contributions	Yes	Yes	Yes	ND	NR
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes, donations above EUR 500 must be reported and published on the party's website [Law 175 (I) 2012, Art.5]	Yes	Yes	ND	NR
19.3. In-kind contributions specifically and their sources	Yes, the monetary value of in-kind contributions needs to be assessed by the party upon receipt of the donation [Law 175 (I) 2012, Art.5]	Yes	Yes	ND	NR
19.4. Loans	ND	ND	ND	ND	ND
19.5. Total spending	Yes	Yes	Yes	ND	ND

19.6. Individual categories of spending	Yes	Yes	ND	ND	ND
19.7 Individual items of spending	No	No	Yes	ND	ND
19.8 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	ND	ND			
	NR	NR			
20. In what format are reports submitted?					
20.1. Hard copy	ND	ND	Yes	ND	ND
20.2. Electronic format	ND	ND	ND	ND	ND
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	Yes	Yes	ND	Yes
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes	Yes	ND	ND	Yes
22.2. The political entity itself	Yes	Yes	Yes	ND	No
23. Must the information published include the following?					
23.1. Total contributions	Yes	Yes	Yes	ND	NR
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes (all contributions need to be reported, and if above EUR 500, the exact amounts need to be specified)	Yes (all contributions need to be reported, and if above EUR 500, the exact amounts need to be specified)	Yes (all contributions need to be reported, and if above EUR 500, the exact amounts need to be specified)	ND	NR
23.3. In-kind contributions specifically	Yes	Yes	Yes	ND	NR
23.4. Loans	ND	ND	ND	ND	ND
23.5. Total spending	Yes	Yes	Yes	ND	ND
23.6. Individual categories of spending	Yes	Yes	Yes	ND	ND

23.7. Individual items of spending	No	No	Yes	ND	ND
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	ND	ND			
	NR	NR			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, phsycally at the oversight body, etc.)	No	No	Yes	ND	ND
24.2. Online	Yes	Yes	Yes	ND	Yes
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	No		No		ND
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	Yes	Yes	No	ND	No
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes	Yes	Yes	ND	Yes (verification by the Auditor General of the costs incurred by the advertising agencies)
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Commissioner and the Auditor General	General Returning Officer and the Auditor General	the Auditor General	NR	The Auditor General
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	No		
27.2. Providing guidance and mentoring/training to political entities	No	No	No		
27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes		
27.4. Verification/audit of financial information received from political entities	Yes	Yes	Yes		

27.5. Powers to propose sanctions, if so to whom	Yes, the Auditor General may propose sanctions to the Commissioner [Law 171(l)/2012, Law 171(l)/2015, Art.8]	Yes, the Auditor General may propose sanctions to the Commissioner [Law 171(l)/2012, Law 171(l)/2015, Art.8]	Yes, the Auditor General may propose sanctions to the Commissioner [Law 171(l)/2012, Law 171(l)/2015, Art.8]		Yes
27.6. Powers to impose sanctions	Yes, the Commissioner calls the political party to comply and if they do not comply within 30 days, the Commissioner may impose administrative sanctions of up to EUR 20,000 with the agreement of the Auditor General [Law 171(l)/2012, Law 171(l)/2015, Art.8]	Yes, the Commissioner calls the political party to comply and if they do not comply within 30 days, the Commissioner may impose administrative sanctions of up to EUR 20000, with the agreement of the Auditor General [Law 171(l)/2012, Law 171(l)/2015, Art.8]	Yes, the Electoral Commissioner may impose a fine of EUR 500 (plus EUR 50 per day of delay) on a candidate for failing to submit, within the specified period, their financial statements regarding their income and expenses related to the election campaign. In addition, in case the expenses of the pre-election campaign exceed the allowed ceiling of a candidate for election, the Auditor General will forward the statement of the candidate to the Election Commissioner for the imposition of a fine equal to the total amount of the excess.		Yes
28. Is there a legal requirement for reports of external auditors to be published?	No	No	NR		
	The party must however publish on its website the audited financial statements [Art.6 (2) of the PPL]	The party must however publish on its website the audited financial statements [Art.6 (2) of the PPL]	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	Yes	Yes	Yes	ND	Yes
	the Auditor General publishes the final report of his audit findings on its website and in the Official Gazette within 12 months from the date of submission of the information by the political party [Art. 6(4) of the PPL]	the Auditor General publishes the final report of his audit findings on its website and in the Official Gazette within 12 months from the date of submission of the information by the political party [Art. 6(4) of the PPL]	The Auditor General, after auditing the candidate's report, prepares an audit report, which is published in the Official Journal	NR	The Auditor General's reports on verification of dvertisement agencies providing services to candidates need to be published [ODIHR report]

CZECH REPUBLIC

Main legislation and other terms				
- EL - Law on Parliamentary Elections - LPE – Law on Presidential Election - PPL- Law on Political Parties and Movements - PRoP- Parliamentary Rules of Procedure				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes (PPL 20, EL 85)	No	Yes (PRoP 78.2)	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	<u>Ordinary</u> : Submission of complete last annual financial report (PPL 20 - same below). <u>Election</u> : Party/movement/coalitions wins at least 1.5% of votes.	NR	Group must have at least 3 MPs	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	<u>Ordinary</u> : 1. "Permanent contribution": CZK 6 million annually for every entity winning 3% of vote in previous Chamber of Deputies election, plus CZK 200,000 for every 0.1% of the vote received between 3% and 5%. Political institutes receive an additional amount equal to 10% of the permanent contribution to the party that established them. 2. "Mandate contribution": CZK 900,000 annually per deputy and senator. <u>Election</u> : One-off subsidy of CZK 100 per vote received for parties winning over 1.5% of the vote to Chamber of Deputies.	NR	Size of group; non-governmental groups receive 1.3 times higher subsidy	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		No	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	No			
5.2. Free space for displaying election materials	No	No		
5.3. Free time on broadcast media	Yes (EL 16.8)	No (Chamber of Deputies). Yes (President-LPE 35.7)		

5.4. Other	No	No		
B. Income from private sources				
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	No	No		No
	Donations and in-kind contributions are distinguished but not defined in detail (PPL 17a.2.a, 18.1, 18.2; EL 16.b.3-4, 16.c.3)	Donations and in-kind contributions are distinguished but not defined in detail (EL 16.b.3-4, 16.c.3, LPE 16.3-4)		
7. Are there bans on donations/contributions from the following:				
7.1. Anonymous sources	Yes (PPL 19.h, EL 16b.3-4)	Yes (EL 16b.3-4)		Yes (EL 16e.7)
7.2. Foreign sources	Yes (PPL 18.1 j-k)	??		No??
7.3. Legal entities (companies)	No	No		No
7.4. Trade Unions	No	No		No
7.5. Entities fully or partly owned by the state	Yes (PPL 18.1.a-f)	??		No
7.6. Entities that have or have had a contract/s with the state/public sector	No	No		No
7.7. Other	Yes	No		No
	Political institutes established by parties (PPL 17.7); Voluntary unions of municipalities; publicly-beneficial companies (e.g. NGOs); trust funds; "Other companies defined by legal regulations" (PPL 18.1)	NR		NR
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	No		
9. Is there a limit on the maximum size of annual contributions from a single source?	Yes	NR		NR
	CZK 3 million maximum total of contributions in one year (PPL 18.2)	NR		NR
10. Do the above restrictions also apply to in-kind donations?	Yes	ND		NR
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes (PPL 17a.1-2; EL 16.a.3)	Yes (EL 16b.1, LPE 36.1)		Yes (EL 16e.7)
12. Are loans to political parties and candidates permitted?	Yes (PPL 17.8.i)	Yes (EL 16d.3.c)		

C. Spending					
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	Yes		Yes		Yes
	Chamber of Deputies: CZK 90 million. Senate: CZK 2 million (2.5 million for both rounds) (EL 16c.2). Broad definition of campaigning (EL 16.1) and inclusion of any spending/in-kind donation by other entity in definition of electoral spending (EL 16c.1, 16c.3) effectively includes spending by any entity (except registered third parties).		Chamber of Deputies: Spending by candidate on party lists included in party spending total; for independent candidates, limit same as for party - CZK 90 million. Senate: CZK 2 million (2.5 million for both rounds). (EL 16c.2-3). Broad definition of campaigning (EL 16.1) and inclusion of any spending/in-kind donation by other entity in definition of electoral spending(EL 16c.1, 16c.3) effectively includes spending by any entity (except registered third parties). President: CZK 40 million (50 million for both rounds) including spending by any entity except a registered third party.		Registered third party: CZK 1.8 million in Chamber of Deputies election; CZK 40,000 per constituency in Senate election (CZK 50,000 if candidate is in both rounds); CZK 800,000 in Presidential election (1 million for both rounds). Other third parties: any coverage of campaign costs of a party or other electoral entity by another person/entity (including provision of in-kind donations) counts as spending of party or candidate (EL 16c.3, LPE 37.2).
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	Yes		Yes		Yes
	No political advertising on broadcasting media except through allocated free time		No political advertising on broadcasting media except through allocated free time		No political advertising on broadcasting media except through allocated free time
15. Is there a ban on vote-buying?	Yes (CC 351)		Yes (CC 351)		Yes (CC 351)
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	Yes (PPL 18.1.a-f, EL 16.4)		Yes (EL 16.4)		Yes (EL 16e.2)
	Prohibition on donations from entities owned or controlled by state effectively excludes campaign spending by the same entities. Use of media of or owned by region of municipality explicitly prohibited.		No use of media of or owned by region of municipality		No state, public or >10% publicly-owned entities may be registered as third parties in elections (EL 16e.2, LPE 38a.2)
D. Reporting and disclosure					
	Ordinary (non-election) finance	Campaign finance			
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes (PPL 17a.2)	Yes (EL 16b.2, EL 16d.2-3)	Yes (EL 16b.2, EL 16d.2-3, LPE 36.2)	Yes (PRoP 78.3)	Yes
	Accounts - 10 years (AL 31.2.a). Supporting documentation - 5 years (AL 31.2.a)	ND	ND	ND	5 years (EL 16.e.11)
18. Are political entities obliged to submit any of the following, and if so to which institution?					

18.1. Annual financial reports	Yes (PPL 19.h.1)				
	Office for Supervision of Financing of Political Parties and Movements				
18.2 Reports on election campaign financing	Yes (EL 16d.5)		Yes(EL 16d.5, LPE 38.2,LPE 38.5).		No
	Office for Supervision of Financing of Political Parties and Movements		Office for Supervision of Financing of Political Parties and Movements. Presidential candidates must only publish online)		NR
18.3. Periodic reports within election campaigns on donations and/or spending	Yes (once - EL 16c.4))		Yes (once - EL 16c.4, LPE 37.3)		No
	Party website (at least 3 days before election)		Own websight (at least 3 days before election)		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance			
19.1. Total contributions	Yes (19.h.1.g-h)	Yes (EL 16d.3.a)	Yes(EL 16d.3,LPE 38.3.a)		
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes (19.h.1.g)	Yes (EL 16d.3.a)	Yes (EL 16d.3, LPE 38.3.a)		
19.3. In-kind contributions specifically and their sources	Yes (PPL 19h.1.h)	Yes (EL 16d.3. a-b, EL 16c.3-4)	Yes (EL 16d.3. a-b, EL 16c.3-4, LPE 38.3.a-b)		
19.4. Loans	Yes (PPL 19h.1.c)	Yes (EL 16d.3.c)	Yes (EL 16d.3.c, LPE 38.3.c)		
19.5. Total spending	Yes (PPL 19h.1)	Yes (EL 16d.3.b)	Yes (EL 16d.3.b, LPE 38.3.b)		
19.6. Individual categories of spending	Yes (PPL 19h.1.d-f)	Yes (EL 16d.3.b)	Yes (EL 16d.3.b, LPE 38.3.b)		
19.7 Individual items of spending	No	No	No		
19.7 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what informaton must be included.	Yes (PPL 19h.1.c.1, PPL 19.h.1.k)	Yes (EL 16d.3)			
	Income of business entities established by party, support for political institute established by party	Election campaign finance report must include all campaign spending/in-kind donations by other entities.			
20. In what format are reports submitted?					
20.1. Hard copy	Yes	Yes (EL 16d.5)	Yes (EL 16d.5, LPE 38.5)		

20.2. Electronic format	No	Yes (EL 16d.2)	Yes (EL 16d.2, LPE 38.2)		
21. Is there a legal requirement for information on the financing of political parties?	Yes (PPL 19.h.6)	Yes (EL 16d.2)	Yes (EL 16d.2, LPE 38.2)	No	Yes (EL 16.e.6, LPE 38a.6)
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes (PPL 19.h.6)	No	No		No
22.2. The political entity itself	No	Yes (EL 16d.4)	Yes (EL 16d.4)		Yes (EL 16e.6, LPE 38a.6)
23. Must the information published include the following?					
23.1. Total contributions	Yes (PPL 19h.1.c)	Yes (16d.3.a)	Yes (EL 16d.3, LPE 38.3.a)		Yes (EL 16e.7, LPE 38a.7)
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes	Yes (EL 16b.3, EL 16d.3.a)	Yes (EL 16d.3, LPE 38.3.a)		No
23.3. In-kind contributions specifically and their sources	Yes (PPL 19h.1.h)	Yes (EL 16d.3. a-b, EL 16c.3-4)	Yes (EL 16d.3. a-b, EL 16c.3-4, LPE 38.3.a-b)		No
23.4. Loans	Yes (PPL 19h.1.c)	Yes (EL 16d.3.c)	Yes (EL 16d.3.c, LPE 38.3.c)		No
23.5. Total spending	Yes (PPL 19h.1.a)	Yes (EL 16d.3.b)	Yes (EL 16d.3.b, LPE 38.3.b)		Yes (EL 16.e.12)
23.6. Individual categories of spending	Yes (PPL 19h.1.d-f)	Yes (EL 16d.3.b)	Yes (EL 16d.3.b, LPE 38.3.b)		No
23.7. Individual items of spending	Yes (PPL 17.b)	No	No		No
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes (PPL 19h.1.c.1)	Yes (EL 16d.3.a-b)			
	Information on income of business entities established by party available at public register of legal persons	Election campaign finance report must include all campaign spending/in-kind donations by all other entities (except registered 3rd parties).			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	Yes (PPL 19.h.6)	No	No		No
24.2. Online	Yes (PPL 19.h.6)	Yes (EL 16d.2)	Yes (EL 16d.2, LPE 24.1, LPE 38.2)		Yes (EL 16.e.6, LPE 38a.6)

E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	No		No		
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	Yes (PPL 17.9 - parties, PPL 17.10 - business entities established by parties)	No	No		No
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes (PPL 19.g.1)	Yes (EL 16f.1.a)	Yes (EL 16f.1.a)		Yes (EL 16f.1.a, LPE 38b.1.a)
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Office for Supervision of Financing of Political Parties and Movements	Office for Supervision of Financing of Political Parties and Movements	Office for Supervision of Financing of Political Parties and Movements		Office for Supervision of Financing of Political Parties and Movements
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	No		No
27.2. Providing guidance and mentoring/training to political entities	No	No	No		No
27.3. Receiving financial reports or information from political entities	Yes (PPL 19h.1)	Yes (EL 16d.5)	Yes (EL 16d.5)		Yes (EL 16e.10-11)
27.4. Verification/audit of financial information received from political entities	Yes (PPL 19.g.1)	Yes (EL 16f.1.a)	Yes (EL 16f.1.a,LPE 38a.6)		Yes (EL 16f.1.a, LPE 38a.6)
27.5. Powers to propose sanctions, if so to whom					
27.6. Powers to impose sanctions	Yes (PPL 19f.f)	Yes (EL 16f.1.d)	Yes (EL 16f.1.d)		Yes (EL 16f.1.d, LPE 62.3.a, LPE 63.2)
28. Is there a legal requirement for reports of external auditors to be published?	Yes (PPL 19h.1.b)	No	NR		
	Party's annual financial report must include auditor's report with no qualification.	NR	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	Yes (PPL 19.f.c)	No	No		No
	On website (findings)	NR	NR		

DENMARK

Main legislation:				
- Political Parties Funding Act of 2006, last amended in 2017 (hereafter PPFA)				
- Annual Accounts of Political Parties Act of 2006, last amended in 2019 (hereafter AAPP)				
- Websites: Ministry of Social Welfare and the Interior (page on Funding for Political Parties); Danish Parliament (Folketing)				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	Yes	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Parties and independent candidates that received at least 1,000 votes in the last parliamentary elections are eligible for public funding (or 500 votes in the most recent election to the regional council or 100 votes (500 votes for Copenhagen) in the local election. [articles 2&4 AAPP]	Parties and independent candidates that received at least 1,000 votes in the last parliamentary elections are eligible for public funding (or 500 votes in the most recent election to the regional council or 100 votes (500 votes for Copenhagen) in the local election. [articles 2&4 AAPP]	To be a political faction/ group within the Folketing	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Eligible parties and independent candidates are entitled to receive DKK33.50 per vote obtained in the previous parliamentary election (DKK4.75 for the regional election and DKK7.50 for the local election). [article 2&3 AAPP]	Eligible parties and independent candidates are entitled to receive DKK33.50 per vote obtained in the previous parliamentary election (DKK4.75 for the regional election and DKK7.50 for the local election). [article 2&3 AAPP]	The grants to parliamentary groups comprise a basis sum per group plus a mandate sum per member of the parliamentary group. The basis sum is equal for all parliamentary groups that have at least four members. The Basis sum for a parliamentary group of at least four mandates for 2020 is DKK311.964 + Expert increment (basis) for a parliamentary group of at least four mandates for DKK124.162. Parliamentary groups of three members or less receive only 1/4 of the basis sum per member. The same mandate sum is payable for each ordinary member. Only 1/3 of the mandate sum is payable for each member who is also appointed minister or Speaker of the Danish Parliament. The Basis sum per mandate for a parliamentary group of three mandates or less for 2020 is DKK77.991. The expert increment per member of parliament for 2020 is DKK19.447.	

4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		ND
5. Do political entities receive any of the following forms of material assistance from the state or public sector?			
5.1 Office space/premises	No		ND
5.2. Free space for displaying election materials	No	No	
5.3. Free time on broadcast media	No	No	
5.4. Other	No	No	ND
B. Income from private sources			
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	No	No	ND
	NR	NR	NR
7. Are there bans on contributions to political parties and candidates from the following:			
7.1. Anonymous sources	Yes, above DKK20,000 (c. €2,700) [Article 2a(1) AAPP]	Yes, above DKK20,000 [Article 2a(1) AAPP]	ND
7.2. Foreign sources	No	No	ND
7.3. Legal entities (companies)	No	No	ND
7.4. Trade Unions	No	No	ND
7.5. Entities fully or partly owned by the state	No	No	ND
7.6. Entities that have or have had a contract/s with the state/public sector	No	No	ND
7.7. Other	No	No	ND
	NR	NR	NR
8. Is there a ban or restriction on donors to political parties or candidates subsequently participating in public procurement proceedings?	No	No	ND
	NR	NR	NR
9. Is there a limit on the maximum size of annual contributions to a political party/ candidate from a single source?	No	No	ND
	NR	NR	NR
10. Do the above restrictions also apply to in-kind donations?	No	No	ND

11. Is there a requirement for financial contributions to parties or candidates to be provided through the banking system?	Yes with respect to public funding [Article 5(3) PPFA]	Yes with respect to public funding [Article 5(3) PPFA]	ND	
12. Are loans to political parties and candidates permitted?	No restrictions as regards loans	No restrictions as regards loans	ND	
C. Spending				
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	No	No		
	NR	NR		
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	Yes	Yes		
	Advertising of 'political messages' on television is prohibited in the period between the announcement of elections and election day	Advertising of 'political messages' on television is prohibited in the period between the announcement of elections and election day		
15. Is there a ban on vote-buying?	Yes [Article 117 of the Criminal Code]			
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	No	No		
	NR	NR		
D. Reporting and disclosure				
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	Yes		
	According to the Act on Bookkeeping [article 10], 5 years. However, the specific accounting rules for political parties under the Accounts of Political Parties Act require to keep accounts of income and expenditure, they do not require the preservation of accounts.	5 years		
18. Are political entities obliged to submit any of the following, and if so to which institution?				
18.1. Annual financial reports	Yes		ND	
	Parliament [Article 5 AAPP] and the Ministry of Social Welfare and the Interior [article 7b PPFA]. In election years, annual financial reports should include their campaign expenses.		ND	

18.2 Reports on election campaign financing	No	No			
	NR	NR			
	No	Yes			
18.3. Periodic reports within election campaigns on donations and/or spending	NR	Independent candidates must report anonymous donations (and on the total amount returned to donors or transferred to an account with the Ministry of Social Affairs and the Interior in case of donations greater than DKK20,000) to the Ministry of Social Welfare and the Interior (or Regional/ local council depending on the election) if they apply for public funding. [Article 2(b) AAPP]			
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.					
19.1. Total contributions	Yes, for parties that have been registered for the latest general national elections or the latest European Parliament elections [Article 3(1) AAPP]	Yes, for candidate lists not eligible for public funding: report on the total amount of any anonymous donations received by the list of candidates in the preceding calendar year as well as information on the total amount returned to donors or transferred to an account with the Ministry of Social Affairs and the Interior, [Article 2(b) AAPP]			ND
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	DKK20,000 [Article 3(2) AAPP]	DKK20,000 - for candidate lists not eligible for public funding. [Article 2(b) AAPP]	ND		
19.3. In-kind contributions specifically and their sources	No	No	ND		
19.4. Loans	Yes - "interest income" - for parties that have been registered for the latest general national elections or the latest European Parliament elections [Article 3(1) AAPP]	No	ND		

19.5. Total spending	Yes	No	ND	
19.6. Individual categories of spending	No	No	ND	
19.7 Individual items of spending	No	No	ND	
19.8 For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	No			
	NR			
20. In what format are reports submitted?				
20.1. Hard copy	Yes	Yes	ND	
20.2. Electronic format	No	No	ND	
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	Yes	ND	
22. Which entity is responsible for publishing the information?				
22.1. The institution to which the political entity reports	Yes (the certified copy of the annual accounts is made public by the Parliament) [article 5 AAPP]	Yes - Regional or local council [article 2(b) AAPP]	ND	
22.2. The political entity itself	No	No	ND	
23. Must the information published include the following?				
23.1. Total contributions	Yes	Yes for candidate lists not eligible for public funding.	ND	
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	DKK 20,000 [Article 3(2) AAPP]	DKK 20,000 - for candidate lists not eligible for public funding. [Article 2(b) AAPP]	ND	
23.3. In-kind contributions specifically	No	No	ND	
23.4. Loans	Yes	No	ND	
23.5. Total spending	Yes	No	ND	
23.6. Individual categories of spending	No	No	ND	

23.7. Individual items of spending	No	No	ND	
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	No			
	NR			
24. In what format is the information disclosed?				
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	No	No	ND	
24.2. Online	Party account provided on-line on the homepage of the Parliament (Folketing) [article 5 AAPP]	Certified copy if the accounts uploaded on the Regional/ local council's website [article 2(b) AAPP]	ND	
E. Oversight (implementation and enforcement)				
25. Are political entities required by law or other regulation to:?				
25.1. Appoint a designated official with responsibility for finances	No	No		
25.2. Undergo external audit by a registered private auditor	Yes [Article 4(3) AAPP]	No	ND	
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body	No	No	ND	
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	There is no institution responsible for party and campaign finance oversight		NR	
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role	There is no institution responsible for party and campaign finance oversight			
27.1. Authority to enact by-laws	NR	NR		
27.2. Providing guidance and mentoring/training to political entities	NR	NR		
27.3. Receiving financial reports or information from political entities	NR	NR		
27.4. Verification/audit of financial information received from political entities	NR	NR		
27.5. Powers to propose sanctions, if so to whom	NR	NR		
27.6. Powers to impose sanctions	NR	NR		

28. Is there a legal requirement for reports of external auditors to be published?	No	No	ND	
	NR	NR	NR	
29. Is there a legal requirement for reports of the oversight body to be published?	No	No	ND	
	NR	NR	NR	

ESTONIA

Main legislation: - Political Parties Act 1994, amended 2015 (hereafter PPA)				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	No	No	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Defined as political party (§1, PPA)	NR	NR	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Size of the allocation proportionate to the number of seats obtained in the elections (§12-7.1, PPA); If not achieving 5% threshold for representation, EUR 30,000 per year for 2% but less than 3% of the votes, EUR 60,000 per year for 3% but less than 4% of the votes, EUR 100,000 per year for 4% but less than 5% of the votes (§12-7.2, PPA)	NR	NR	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		NR	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	No		NR	
5.2. Free space for displaying election materials	No	No		
5.3. Free time on broadcast media	No	No		
5.4. Other	No	No	NR	

B. Income from private sources			
	Yes	Yes	NR
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Defined as 'financially assessable benefit, including a service, but not voluntary work voluntarily given by a natural person who is a citizen of the Republic of Estonia or has the permanent right of residence or the status of a long-term resident in Estonia out of their assets to a political party or a member thereof for the purpose of supporting the activities of the political party' (§12-3.1, PPA)	Same as for political party (§12-3.1, PPA)	NR
7. Are there bans on donations/contributions from the following:			
7.1. Anonymous sources	Yes	Yes	NR
7.2. Foreign sources	Yes	Yes	NR
7.3. Legal entities (companies)	Yes	Yes	NR
7.4. Trade Unions	NR (only natural persons can donate)	Same as for political party	NR
7.5. Entities fully or partly owned by the state	NR (only natural persons can donate)	Same as for political party	NR
7.6. Entities that have or have had a contract/s with the state/public sector	NR (only natural persons can donate)	Same as for political party	NR
	Yes	Yes	NR
7.7. Other	Transfer or the granting of use of goods, services or proprietary rights to a political party on conditions not available to other persons; Release from ordinary binding duties or obligations; Waiver of claims; Payment of the expenses of a political party by third parties; Donation made via a natural person and at the expense of the assets of a third party (§12-3.2, PPA)	Same as for political party (§12-3.2, PPA)	NR
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	NR	NR
	Not listed as ground for exclusion in the Public Procurement Act (§95)	NR	NR
9. Is there a limit on the maximum size of annual contributions from a single source?	No	No	NR
	A limit is only set for cash contributions; the limit is EUR 1,200 per year (§12-3,3, PPA)	Same as for political party (§12-3,3, PPA)	NR

10. Do the above restrictions also apply to in-kind donations?	NR		NR	NR	
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes, see above on cash contributions; Contributions above EUR 1,200 can't be donated in cash (§ 12-3.3, PPA)		Same as for political party (§ 12-3.3, PPA)		NR
12. Are loans to political parties and candidates permitted?	Yes (§ 12-2.1, PPA)		Yes		NR
C. Spending					
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	No		No		No
	NR	NR	NR		NR
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	No		No		No
	NR	NR	NR		NR
15. Is there a ban on vote-buying?	Yes		Yes		Yes
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	Yes		Yes		
	Yes		Yes		
D. Reporting and disclosure					
	Ordinary (non-election) finance	Campaign finance			
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	Yes	Yes		
	7 years (§ 12 Accounting Act)	7 years (§ 12 Accounting Act)	Same as for political party (§ 12 Accounting Act)		
18. Are political entities obliged to submit any of the following, and if so to which institution?					
18.1. Annual financial reports	Yes			NR	
	Registration department of non profit associations (§ 12-9.2 PPA)			NR	
	Yes		Yes		No

18.2 Reports on election campaign financing	Political Parties Financing Surveillance Committee (§ 12-8.1 PPA, see https://www.erjk.ee/en)		Same as for political party (§ 12-8.1)		NR
18.3. Periodic reports within election campaigns on donations and/or spending	Yes		Yes		No
	Quarterly Reports to Political Parties Financing Surveillance Committee (§ 12-1.4 PPA)		Same as for political party (§ 12-1.4)		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance			
19.1. Total contributions +A52:B54A52:C55A52:C56	Yes	Yes	Yes	NR	NR
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	NR	NR
19.3. In-kind contributions specifically and their sources	Yes	Yes	Yes	NR	NR
19.4. Loans	Yes	Yes	Yes	NR	NR
19.5. Total spending	Yes	Yes	Yes	NR	NR
19.6. Individual categories of spending	Yes	Yes	Yes	NR	NR
19.7 Individual items of spending	Yes	Yes	Yes	NR	NR
19.8 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what informaton must be included.	Yes	Yes			
	Information as under point 19 for 'affiliated organisations' (§ 12-9.4 PPA)	Information as under point 19 for 'affiliated organisations' (§ 12-8.1 PPA)			
20. In what format are reports submitted?					
20.1. Hard copy	No	No	No	NR	NR
20.2. Electronic format	Yes	Yes	Yes	NR	NR
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	Yes	Yes	NR	NR
22. Which entity is responsible for publishing the information?					

22.1. The institution to which the political entity reports	Yes	Yes	Yes	NR	NR
22.2. The political entity itself	No	No	No	NR	NR
23. Must the information published include the following?					
23.1. Total contributions	Yes	Yes	Yes	NR	NR
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	NR	NR
23.3. In-kind contributions specifically	Yes	Yes	Yes	NR	NR
23.4. Loans	Yes	Yes	Yes	NR	NR
23.5. Total spending	Yes	Yes	Yes	NR	NR
23.6. Individual categories of spending	Yes	Yes	Yes	NR	NR
23.7. Individual items of spending	Yes	Yes	Yes	NR	NR
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included		Yes	Same information as for political party §12-8.2 PPA		
	Same information as for political party §12-9.4 PPA	Same information as for political party §12-9.4 PPA			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, phsycally at the oversight body, etc.)	No	No	No	NR	NR
24.2. Online	Yes	Yes	Yes	NR	NR
E. Oversight (Implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	No		No		No
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	Yes	No	No	NR	NR
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes	Yes	Yes	NR	NR

26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Political Parties Financing Surveillance Committee (§ 12-10.1 PPA)	Political Parties Financing Surveillance Committee (§ 12-10.1 PPA)	Political Parties Financing Surveillance Committee (§ 12-10.1 PPA)	NR	NR
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	No		NR
27.2. Providing guidance and mentoring/training to political entities	Yes	Yes	Yes		NR
27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes		NR
27.4. Verification/audit of financial information received from political entities	Yes	Yes	Yes		NR
27.5. Powers to propose sanctions, if so to whom	No	No	No		NR
27.6. Powers to impose sanctions	Yes	Yes	Yes		NR
28. Is there a legal requirement for reports of external auditors to be published?	No	No	No		
	Only auditor opinion is published (§ 12-9.2 PPA)	NR	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	Yes	Yes	Yes	NR	NR
	Annual reports published in online query system of Registration Department of non-profit associations and foundations (§ 12-9.2 PPA)	Election campaign reports published on website of Political Parties Financing Surveillance Committee (§ 12-8.1 PPA)	Election campaign reports published on website of Political Parties Financing Surveillance Committee (§ 12-8.1 PPA)	NR	NR

FINLAND

Main legislation:				
- Act on Candidate's Election Funding of 2009, last amended in 2010 (hereafter ACEF) - Act on Political Parties of 1969, last amended in 2010 (hereafter APP) - Decree on Subsidies to Support the Activities of Political Parties of 1973 - Act on Parliamentary Groups of 2012 Websites: National Audit Office's website; Ministry of Justice's website; Parliament's website				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	No	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Public funding is allocated to political parties represented in Parliament [Article 9(1) APP] In addition, parties that have received at least two per cent of the votes cast in the whole country in the last parliamentary elections are entitled to the grant. The grant granted to such a party is one third of what is granted to parliamentary parties [Article 9(1) APP]	NR	To be a registered parliamentary group	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Public funding is granted in proportion to the share of seats won in the most recent parliamentary elections [Article 9(1) APP]	NR	Each parliamentary group receives the same monthly amount and an additional amount corresponding to the number of members belonging to the parliamentary group [Article 10 of the Act on Parliamentary Groups]	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	Yes - All political parties have to allocate 12 per cent of their annual party subsidy to support women's wings (Yearly decision of the government).		No	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	No	No	Yes	
5.2. Free space for displaying election materials	No	No		

5.3. Free time on broadcast media	Yes [Article 10 APP]	No	
5.4. Other	Yes - donations received by political parties, constituency associations and support groups of a given candidate are exempt from tax [Instruction 1721/38/2004]	Yes - donations received by political parties, constituency associations and support groups of a given candidate are exempt from tax [Instruction 1721/38/2004]	The Parliamentary Group has free access to meeting and office space, furniture, tools, data processing services and other administrative services from the Office of the Parliament. [Article 11 of the Act on Parliamentary Groups]
B. Income from private sources			
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	No	Yes	ND
	NR	Contributions received in the form of money, goods, services or other performances. Ordinary voluntary work and free services are not regarded as campaign contributions [Section 3(1) ACEF]	NR
7. Are there bans on contributions to political parties and candidates from the following:			
7.1. Anonymous sources	Yes [Article 8(b)(1) APP]	Yes [Article 4(1) ACEF]	ND
7.2. Foreign sources	Yes - parties may receive foreign support only from individuals and international communities and foundations representing the party's ideology. [Article 8(b)(3) APP]	No	ND
7.3. Legal entities (companies)	No	No	ND
7.4. Trade Unions	No	No	ND
7.5. Entities fully or partly owned by the state	Yes - A party, a party association and a party's close community may not receive support from the state, municipality, association of municipalities, state or municipal enterprise, public law association, institution or foundation or a state or municipal controlled company. However, this does not apply to the use of premises or normal hospitality. [Article 8(b)(4) APP]	No	ND
7.6. Entities that have or have had a contract/s with the state/public sector	No	No	ND

7.7.Other	No	No	ND
	NR	NR	
8. Is there a ban or restriction on donors to political parties or candidates subsequently participating in public procurement proceedings?	No	No	ND
	NR	NR	
9. Is there a limit on the maximum size of annual contributions to a political party/ candidate from a single source?	Yes	Yes	ND
	€30,000 [Article 8(b)(2) APP]	€3,000 in municipal elections, €6,000 in parliamentary elections and €10,000 in the European Parliamentary elections [Article 4(2) ACEF] There are no limits on donations to presidential candidates	NR
10. Do the above restrictions also apply to in-kind donations?	Yes	Yes	ND
11. Is there a requirement for financial contributions to parties or candidates to be provided through the banking system?	No	No	ND
12. Are loans to political parties and candidates permitted?	Yes	Yes	ND
C. Spending			
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	No	No	
	NR	NR	
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	No	No	
	NR	NR	
15. Is there a ban on vote-buying?	Yes - [Chapter 14 - Section 2 of the Criminal Code]		
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	No	No	
	NR	NR	

D. Reporting and disclosure					
	Ordinary (non-election)	Campaign finance	ONLY FOR ELECTED CANDIDATES		
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	ND	ND		
	6-10 years - Chapters 1 and 2 (10) of the Accounting Act 655/73 apply [Article 9 APP]	But, the National Audit Office is required to maintain a register of election funding disclosures in which information related to the disclosures and advance disclosures is stored [Article 12 ACEF]	But, the National Audit Office is required to maintain a register of election funding disclosures in which information related to the disclosures and advance disclosures is stored [Article 12 ACEF]		
18. Are political entities obliged to submit any of the following, and if so to which institution?					
18.1. Annual financial reports	Yes			Yes - submission of the parliamentary group's financial statements with appendices, together with the auditor's report to the parliamentary office. [Article 12 of the Act on Parliamentary Groups]	
	National Audit Office			Office of the Parliament	
18.2 Reports on election campaign financing		Yes	Yes		
		National Audit Office	National Audit Office		
18.3. Periodic reports within election campaigns on donations and/or spending	Yes - up-to-date disclosure reports on donations if the value of an individual contribution or the total value of several contributions from the same donor exceeds €1,500 per calendar year [Article 8(c) APP]	Yes - A candidate may file an advance disclosure containing a plan for funding the election campaign and how the funds raised for the campaign will be spent. [Article 11 ACEF]	Yes - A candidate may file an advance disclosure containing a plan for funding the election campaign and how the funds raised for the campaign will be spent. [Article 11 ACEF]		
	National Audit Office	National Audit Office	National Audit Office		

<p>19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.</p>		<p>[Article 6 ACEF]</p>	<p>[Article 6 ACEF]</p>		
<p>19.1. Total contributions</p>	<p>Yes</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
<p>19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported</p>	<p>Yes</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
<p>19.3. In-kind contributions specifically and their sources</p>	<p>Yes</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
<p>19.4. Loans</p>	<p>Yes</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
<p>19.5. Total spending</p>	<p>Yes</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
<p>19.6. Individual categories of spending</p>	<p>Yes</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
<p>19.7 Individual items of spending</p>	<p>No</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
<p>19.8 For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.</p>	<p>Yes</p>				
	<p>Up-to-date disclosure reports on donations have to be submitted by affiliated entities reported by the political party as well. [Article 8(c) APP] Affiliated entities must also submit their financial statements to the NAO [Article 9(d) APP]</p>				
<p>20. In what format are reports submitted?</p>					
<p>20.1. Hard copy</p>	<p>Yes - except for up-to-date reports on donations</p>	<p>No</p>	<p>No</p>	<p>ND</p>	
<p>20.2. Electronic format</p>	<p>Yes - downloadable</p>	<p>Yes - downloadable</p>	<p>Yes - downloadable</p>	<p>ND</p>	
<p>21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?</p>	<p>Yes</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	

22. Which entity is responsible for publishing the information?				
22.1. The institution to which the political entity reports	Yes	Yes	Yes	ND
22.2. The political entity itself	No	No	No	ND
23. Must the information published include the following?				
23.1. Total contributions	Yes	Yes	Yes	ND
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes - individual contribution and its donor must be disclosed separately, if the value of such a contribution exceeds €1,500 [Article 9(b) APP]	Yes - Each individual campaign contribution and its donor must be disclosed separately, if the value of such contribution exceeds €800 in municipal elections, €1,500 in parliamentary elections or €2,000 in European Parliamentary elections or a Presidential election [Article 6(2) ACEF]	Yes - Each individual campaign contribution and its donor must be disclosed separately, if the value of such contribution exceeds €800 in municipal elections, €1,500 in parliamentary elections or €2,000 in European Parliamentary elections or a Presidential election [Article 6(2) ACEF]	ND
23.3. In-kind contributions specifically	Yes	Yes	Yes	ND
23.4. Loans	Yes	Yes	Yes	ND
23.5. Total spending	Yes	Yes	Yes	ND
23.6. Individual categories of spending	Yes	Yes	Yes	ND
23.7. Individual items of spending	No	Yes	Yes	ND
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes			
	Publication of up-to-date disclosure reports on donations and of financial statements submitted to the NAO			
24. In what format is the information disclosed?				

24.1. Hard copy (newspaper, physically at the oversight body, etc.)	Yes - except for up-to-date reports on donations	No	No	ND	
24.2. Online	Yes - downloadable	Yes - downloadable	Yes - downloadable	ND	
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:					
25.1. Appoint a designated official with responsibility for finances	No		No		
25.2. Undergo external audit by a registered private auditor	Yes [Article 9(c) APP]	No	No	Yes	
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body	No	No	No	No	
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	National Audit Office Ministry of Justice as regards the use of state funding to political parties.	National Audit Office	National Audit Office	Office of the Parliament	
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	No	No	
27.2. Providing guidance and mentoring/training to political entities	Yes	Yes	Yes	No	
27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes	Yes	
27.4. Verification/audit of financial information received from political entities	Yes	No	No	Yes	
27.5. Powers to propose sanctions, if so to whom	No	No	No	No	
27.6. Powers to impose sanctions	Yes	Yes	Yes	Yes [Articles 13 and 14 of the Act on Parliamentary Groups]	
	Yes	Yes	No	ND	

<p>28. Is there a legal requirement for reports of external audit</p>	<p>The NAO submits an annual report to Parliament on its activities in monitoring compliance with this APP [Article 9(e) APP]</p>	<p>For every election, the NAO must, within eight months of the confirmation of the election results, give Parliament a report on the election funding disclosures received and the Office's activities in enforcing compliance with the disclosure obligation. [Article 10(3) ACEF]</p>	<p>NR</p>	<p>NR</p>	
<p>29. Is there a legal requirement for reports of the oversight body to be published?</p>	<p>Yes</p>	<p>No</p>	<p>No</p>	<p>ND</p>	
<p>29. Is there a legal requirement for reports of the oversight body to be published?</p>	<p>Publication of the auditor's report, together with the party's financial report Article 9(f) APP]</p>	<p>NR</p>	<p>NR</p>	<p>NR</p>	

FRANCE

Main legislation:				
- Electoral Code of 1964, last amended in 2019 (hereafter EC) - Law on financial transparency of politics of 1988, last amended in 2019 (hereafter LFTP) - Internal Rules of the National Assembly; Internal Rules of the Senate; Senate Decision n° 2017-272 - Senate Decision n° 2014-190 - Websites: Senate and National Assembly's websites, CNCCFP's website				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	Yes	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	To be eligible for public funding, political parties must endorse at least 50 parliamentary candidates who in turn must get at least 1 % of votes in their respective constituencies [Article 9 LFTP]	Reimbursement of campaign expenses is allocated to candidate having complied with all legal obligations (appointment of a financial proxy, respect of the electoral rules, and certification of the campaign account by a chartered accountant and submission of the campaign account in the legal time) and having obtained at least 5 % of votes cast (3% for the European elections) [Article L. 52-11-1(2) EC]	To be eligible for financing, parliamentary groups must be composed of at least 15 deputies at the National Assembly and 10 senators at the Senate.	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Proportional to the number of votes received and number of seats obtained in the previous parliamentary elections. [Article 9 LFTP]	The amount reimbursed by the State cannot exceed one of the three limits set out below: - The amount of electoral expenses reimbursable as stipulated by the oversight body; - The amount contributed by the candidate personally, with any adjustments taken into account; - 47.5 % of the spending limit applicable in the given constituency [Article L. 52-11-1(1) EC]	Proportional to the number of members in each parliamentary group.	

<p>4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?</p>	<p>Yes - Full payment of the public grant is conditional on compliance with the principle of gender equality. Where, for a given political party or group, the difference in the number of candidates of each gender having declared an affiliation with the party or political group for the last general election to the National Assembly exceeds 2% of the total number of such candidates, the amount of the first instalment allocated to that party or group is reduced by a percentage corresponding to 150% this difference in proportion to the total number of candidates. [Article 9-1 LFTP]</p>		<p>No</p>	
<p>5. Do political entities receive any of the following forms of material assistance from the state or public sector?</p>				
<p>5.1 Office space/premises</p>	<p>No</p>		<p>Yes (can use offices within the National Assembly/ Senate)</p>	
<p>5.2. Free space for displaying election materials</p>	<p>No</p>	<p>Yes</p>		
<p>5.3. Free time on broadcast media</p>	<p>Yes [Article L.167-1 of EC as modified by Article 3 of Law 2018-509]</p>	<p>Yes (presidential candidates) [Article L.167-1 EC as modified by Article 3 of Law 2018-509] and [Article 11 of Law 76-97 for campaign abroad]</p>		
<p>5.4. Other</p>	<p>No</p>	<p>Tax deductibility of donations (Article 200 of the Tax Code) The state covers the costs associated with the official campaign, such as direct mail and the printing and displaying of official campaign posters (for candidates obtaining at least 5 % of votes cast) - [Article R. 39 EC].</p>	<p>No</p>	
<p>B. Income from private sources</p>				
<p>6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
	<p>Monetary and in-kind donations, goods, services or other direct or indirect benefits provided at lower prices than market prices [Article 11-4 LFTP]</p>	<p>Monetary and in-kind donations, goods, services or other direct or indirect benefits provided at lower prices than market prices [Article L. 52-8 EC]</p>	<p>NR</p>	
<p>7. Are there bans on donations/contributions from the following:</p>				
<p>7.1. Anonymous sources</p>	<p>There is a de facto ban since all donations above €150 must include the donor's identity [Article 11-4 LFTP]</p>	<p>There is a de facto ban since all donations above €150 must include the donor's identity [Article L.52-8-3 EC]</p>	<p>ND</p>	
<p>7.2. Foreign sources</p>	<p>Yes - foreigners can donate only if they reside in France</p>	<p>Yes - foreigners can donate only if they reside in France</p>	<p>ND</p>	

7.3. Legal entities (companies)	Yes	Yes	ND
7.4. Trade Unions	Yes	Yes	ND
7.5. Entities fully or partly owned by the state	Yes	Yes	ND
7.6. Entities that have or have had a contract/s with the state/public sector	Yes	Yes	ND
7.7. Other	No	No	ND
	NR	NR	NR
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	No	ND
	NR	NR	NR
9. Is there a limit on the maximum size of annual contributions from a single source?	Yes	Yes	ND
	Individuals can donate a total of €7,500 to political parties, per year [Article 11-4 LFTP]	Individuals can donate a total of €4,600 per election to one or more candidates [Article L.52-8-3 EC]	NR
10. Do the above restrictions also apply to in-kind donations?	Yes	Yes	ND
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes	Yes	ND
12. Are loans to political parties and candidates permitted?	Yes - Political parties can receive loans from natural persons only if loans are not issued on a regular basis, do not exceed 24 months and are less than €15,000. [Article 10 of Decree 90-606] Legal persons cannot grant loans to political parties, exception made for other political parties and financial institutions/ banks based in European Union member states. [Articles 11-3-1 and 11-4(3) of LFTP]	Yes - Candidates can receive loans from natural persons only if loans are not issued on a regular basis, do not exceed 18 months and are inferior to the reimbursement ceiling for a given constituency. Legal persons cannot grant loans to political parties, exception made for other political parties and financial institutions/ banks based in European Union member states [Articles L.52-7-1, L.52-8 and R. 39-2-1 EC]	ND
C. Spending			
	No	Yes	

<p>13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.</p>	<p>NR</p>	<p>Electoral expenses are capped according to different formulas which vary pursuant to the type of elections (national, regional or local) and the population of the constituency concerned (over 9,000 inhabitants) [Article L.52-11-1 EC] For the presidential election, the spending limit is set at €16.8 million for the first round and at €22.5 million for the second round. The spending limits are adjusted on a regular basis to take into account the cost of living.</p>	
<p>14. Are there any bars or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?</p>	<p>Yes</p>	<p>Yes</p>	
	<p>Ban on paid political advertising [Article L. 52-1 EC]</p>	<p>Ban on paid political advertising [Article L. 52-1 EC]</p>	
<p>15. Is there a ban on vote-buying?</p>	<p>Yes [Articles L.106 and L.108 EC]</p>		
<p>16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?</p>	<p>No</p>		
	<p>Article L.52-8-1 EC explicitly prohibits the use (direct or indirect) of any (in-kind) benefits provided by the parliamentary assemblies to cover the costs related to the exercise of their mandate. Other than that, there are no rules with regard to the use/abuse of administrative/state resources <i>per se</i>, but Article 11-4 LFTP and Article L. 52-8 EC prohibit every kind of help or advantages coming from legal entities, whether private or public entities.</p>		
<p>D. Reporting and disclosure</p>			
	<p>Yes</p>	<p>Yes</p>	

<p>17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?</p>	<p>There are no specific provisions concerning a retention period for political parties or related entities' financial records, concerning which the ordinary rules apply.</p> <p>As a general rule, the tax regulations require books, registers and other records to be retained for six years, during which the tax authorities may exercise their rights of information, investigation and inspection. The Commercial Code requires commercial companies to retain their financial records and supporting documents for ten years. The records of all sources of funding (including individuals' donations) and the related information or supporting documents are retained for three years by the oversight body then destroyed.</p>	<p>Candidates' campaign accounts are kept by the oversight body (CNCCFP) for some time before being transferred to the national archives. The records of all sources of funding (including individuals' donations) and the related information or supporting documents are retained for three years by the oversight body then destroyed.</p>	
<p>18. Are political entities obliged to submit any of the following, and if so to which institution?</p>			
<p>18.1. Annual financial reports</p>	<p>Yes - Parties' consolidated financial reports include related entities' reports. [Article 11-7 LFTP]</p>		<p>Yes</p>
	<p>Specialized institution (CNCCFP)</p>		<p>National Assembly and Senate</p>
<p>18.2 Reports on election campaign financing</p>	<p>No</p>	<p>Yes [Article L. 52-12(1) EC]</p>	
	<p>NR</p>	<p>Specialized institution (CNCCFP)</p>	
<p>18.3. Periodic reports within election campaigns on donations and/or spending</p>	<p>No</p>	<p>No</p>	
	<p>NR</p>	<p>NR</p>	
<p>19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.</p>	<p>[Article 11-7 LFTP]</p>	<p>[Article L. 52-12 EC]</p>	
<p>19.1. Total contributions</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>
<p>19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported</p>	<p>No threshold - all contributions must be reported</p>	<p>No threshold - all contributions must be reported</p>	<p>ND</p>

19.3. In-kind contributions specifically and their sources	Yes	Yes	ND	
19.4. Loans	Yes	Yes	ND	
19.5. Total spending	Yes	Yes	ND	
19.6. Individual categories of spending	Yes	Yes	ND	
19.7 Individual items of spending	No	Yes	ND	
19.7 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	Yes			
	Same information as for the political party [Article 11-7(2) LFTP]			
20. In what format are reports submitted?				
20.1. Hard copy	Yes	Yes	Yes	
20.2. Electronic format	Yes (sometimes)	No	No	
21. Is there a legal requirement for information on the financing of political parties?	No	No		
22. Which entity is responsible for publishing the information?				
22.1. The institution to which the political entity reports	Yes [Article 11-7-II(3) LFTP]	Yes [Article L. 52-12-IV EC]	Yes	
22.2. The political entity itself	No	No	No	
23. Must the information published include the following?	Publication of abridged versions of the political parties' annual reports	Publication of campaign finance accounts in an online open, downloadable and searchable format		
23.1. Total contributions	Yes	Yes	ND	
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	No	No	ND	
23.3. In-kind contributions specifically and their sources	Yes	Yes	ND	
23.4. Loans	Yes	Yes	ND	
23.5. Total spending	Yes	Yes	ND	

23.6. Individual categories of spending	Yes	Yes	ND	
23.7. Individual items of spending	No	No	ND	
23.7. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes			
	Same information as for the political party [Article 11-7(2) LFTP]			
24. In what format is the information disclosed?				
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	PDF version online	Yes (PDF online)	No	
24.2. Online	Excel version online (for some parties)	No	PDF (online)	
E. Oversight (implementation and enforcement)				
25. Are political entities required by law or other regulation to:				
25.1. Appoint a designated official with responsibility for finances	Yes [Articles 11 to 11-2 LFTP]	Yes [Article L. 52-4 to L.52 -6 EC]		
25.2. Undergo external audit by a registered private auditor	Yes [Article 11-7 LFTP]	Yes [Article L. 52-12-III EC]	ND	
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body	Yes [Article 11-7 LFTP]	Yes [Article L. 52-12-II EC]	ND	
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Specialized institution (CNCCFP)	Specialized institution (CNCCFP)	National Assembly and Senate	
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role				
27.1. Authority to enact by-laws	No	No		
27.2. Providing guidance and mentoring/training to political entities	Yes	Yes		
27.3. Receiving financial reports or information from political entities	Yes	Yes		
27.4. Verification/audit of financial information received from political entities	Yes	Yes		

27.5. Powers to propose sanctions, if so to whom	Yes - electoral judge / penal judge	Yes - electoral judge / penal judge	
27.6. Powers to impose sanctions	Modulation as regards the quantum of the sanction/ loss of public funding	Yes - financial sanctions through the adjustment of the level of reimbursement of electoral expenses due (mechanism of modulation)	
28. Is there a legal requirement for reports of external auditors to be published?	No	No	ND
	NR	NR	NR
29. Is there a legal requirement for reports of the oversight body to be published?	Yes	Yes	ND
	Publication of abridged versions of the Commission's decisions and annual activity report [Article 11-7-II LFTP]	Publication of abridged versions of the Commission's decisions and annual activity report [Article L. 52-12-4 EC]	NR

GERMANY

Main legislation:				
- Federal act on political parties (Parteiengesetz) = PartG				
- Federal act on parliamentarians (Abgeordnetengesetz) = AbG				
- Criminal code (Strafgesetzbuch) = StBG				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Y (§18, PartG)	N	Y (§50, AbG)	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Participation in a state or federal election within the last six years (§2, PartG)	NR	A parliamentary groups needs to consist of at least 5 percent of the members of the parliament (§10, GOBT) and needs to contribute to the fulfilment of the tasks of the German Bundestag (§47, AbG)	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Number of votes and the total amount of donations and membership fees. For each single vote, a party receives €0.83. Per €1 of private contribution, a party obtains €0.45. If an individual contributes more than €3300 per year, the calculation basis for the subsidy is €3300. (§18, PartG)	NR	Basic amount + amount that depends on the number of members + special amount for opposition parties (§50, AbG), not for electoral purposes usable	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	N		N	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	N		Y	
5.2. Free space for displaying election materials	N	N		
5.3. Free time on broadcast media	N	N		

5.4. Other	N	N	Y, are allowed to use of the driving, library, and scientific service of the German parliament
B. Income for private sources			
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Y (§27, PartG)	NR	NR
	All monetary and in-kind contributions from private sources, besides the membership fees and the contributions made by the mandate holders (§27, PartG)	NR	NR
7. Are there bans on donations/contributions from the following:		Due to the political system in Germany, direct donations to candidates do virtually not exist	Not aware of case in which parliamentary group receives a donation.
7.1. Anonymous sources	Y, if above €500 (§25, PartG)	NR	NR
7.2. Foreign sources	Y, if above €1000 (§25, PartG)	NR	NR
7.3. Legal entities (companies)	N	NR	NR
7.4. Trade Unions	Y (§25, PartG)	NR	NR
7.5. Entities fully or partly owned by the state	Y (§25, PartG)	NR	NR
7.6. Entities that have or have had a contract/s with the state/public sector	N	NR	NR
7.7. Other	Y (§25, PartG)	NR	NR
	Donations from political foundations, non-profit organizations, public bodies, parliamentary groups and groups of municipal representatives; donations that are recognizably granted to the party in expectation of or in return for a specific economic or political advantage (§25, PartG)	NR	NR
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	N	NR	NR
	Not applicable	NR	NR
9. Is there a limit on the maximum size of annual contributions from a single source?	N	NR	NR
	Not applicable	NR	NR

10. Do the above restrictions also apply to in-kind donations?	Y		NR	NR	
11. Is there a requirement for financial contributions to be provided through the banking system?	Y, if larger than €1000 (§25, PartG)		NR	NR	
12. Are loans to political parties and candidates permitted?	Y		NR	NR	
C. Spending					
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	N		NR		NR
	NR		NR		NR
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	N		NR		NR
	NR		NR		NR
15. Is there a ban on vote-buying?	Y (§25, PartG; §108b-c, StGB)		NR		NR
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	N		NR		
	NR		NR		
D. Reporting and disclosure					
	Ordinary (non-election) finance	Campaign finance			
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Y (§23-24, PartG)	NR		NR	
	10 Years (§23-24, PartG)	NR		NR	
18. Are political entities obliged to submit any of the following, and if so to which institution?					
18.1. Annual financial reports	Y (§23-24, PartG)			Y (§52, AbG)	
	President of the German parliament			President of parliament	
18.2 Reports on election campaign financing	Part of the annual report (§23-24, PartG)		NR		NR
	President of the German parliament		NR		NR

18.3. Periodic reports within election campaigns on donations and/or spending	N		NR		NR
	NR		NR		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-	Ordinary (non-election) finance	Campaign finance			
19.1. Total contributions	Y	NR	NR	Y (\$52, AbG)	NR
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Y, if larger than €10000 (\$25, PartG). If larger than €50000, obligation for immediate publication.	NR	NR	NR	NR
19.3. In-kind contributions specifically and their sources	Y, if larger than €10000 (\$25, PartG). If larger than €50000, obligation for immediate publication.	NR	NR	NR	NR
19.4. Loans	Y (\$24, AbG)	NR	NR	Y (\$52, AbG)	NR
19.5. Total spending	Y (\$24, AbG)	NR	NR	Y (\$52, AbG)	NR
19.6. Individual categories of spending	Y (\$24, AbG)	NR	NR	Y (\$52, AbG)	NR
19.7 Individual items of spending	Y (\$24, AbG)	NR	NR	N	NR
19.7 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what informaton must be included.	N	NR			
	NR	NR			
20. In what format are reports submitted?					
20.1. Hard copy	N	NR	NR	N	NR
20.2. Electronic format	Y	NR	NR	Y (\$52, AbG)	NR
21. Is there a legal requirement for information on the fina	Y (\$23-24, PartG)	NR	NR	Y (\$52, AbG)	NR
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Y (\$23-24, PartG)	NR	NR	Y (\$52, AbG)	NR
22.2. The political entity itself	N	NR	NR	N	NR

23. Must the information published include the following?					
23.1. Total contributions	Y	NR	NR	Y (§52, AbG)	NR
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Y, if larger than €10000 (§25, PartG). If larger than €50000, obligation for immediate publication.	NR	NR	NR	NR
23.3. In-kind contributions specifically	Y, if larger than €10000 (§25, PartG). If larger than €50000, obligation for immediate publication.	NR	NR	NR	NR
23.4. Loans	Y (§24, AbG)	NR	NR	Y (§52, AbG)	NR
23.5. Total spending	Y (§24, AbG)	NR	NR	Y (§52, AbG)	NR
23.6. Individual categories of spending	Y (§24, AbG)	NR	NR	Y (§52, AbG)	NR
23.7. Individual items of spending	Y (§24, AbG)	NR	NR	N	NR
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	N	NR			
	NR	NR			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, phsycally at the oversight body, etc.)	N	NR	NR	N	NR
24.2. Online	Y	NR	NR	Y (AbG §52)	NR
E. Oversight (Implementation and enforcement)					
25. Are political entities required by law or other regulation to:					
25.1. Appoint a designated official with responsibility for finances	Y (§11, PartG)		N		NR
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	Y (§29, PartG)	NR	N	Y (§52, AbG)	NR
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Y (§23a, PartG)	NR	N	Y (§53, AbG)	NR

26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	President of the German parliament	institution	NR	Court of Auditors (§53)	NR
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	N	NR	NR		NR
27.2. Providing guidance and mentoring/training to political entities	N	NR	NR		NR
27.3. Receiving financial reports or information from political entities	Y (§23a, PartG)	NR	NR		NR
27.4. Verification/audit of financial information received from political entities	Y (§23a, PartG)	NR	NR		NR
27.5. Powers to propose sanctions, if so to whom	N	NR	NR		NR
27.6. Powers to impose sanctions	Y (§23a, PartG)	NR	NR		NR
28. Is there a legal requirement for reports of external auditors to be published?	Y (§30, PartG)	NR	NR		
	Need to be part of the report	NR	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	Y (§23, PartG)	NR	NR	N	NR
	Short summaries published at an annual basis, more extensive reports every second year (§23, PartG)	NR	NR	N	NR

GREECE

<p>Main legislation: - Law 3023 / 2002 Public funding of political parties, Income and expenses, promotion, advertising and audit of the finances of political parties and parliamentary candidates (last amended in 2019, by Law 4635/2019) (hereafter the PPF)</p> <p>Other: - OSCE/ODIHR Election Assessment Mission Final Report 2019</p>				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	No	ND	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	<p style="text-align: center;"><u>For non-electoral activities</u></p> <p>(1) Having members elected in the last general parliamentary elections</p> <p>(2) Having drawn up full electoral lists in at least 70% of the electoral constituencies of the country and received at least 1,5% of the total valid votes cast nationwide [Art.3 (1) of the PPF]</p> <p style="text-align: center;"><u>Electoral funding</u></p> <p>(1) having members elected in the last parliamentary elections</p> <p>(2) having members elected in the last European Parliament elections.</p> <p>(3) having drawn up full lists at, at least, 70% of the electoral constituencies of the country and received at least 1.5% of the total valid votes cast nationwide and/or received at least 1.5% of the total valid vote cast nationwide in the European Parliament elections. [Art.3 (2) of the PPF]</p>	<p>Candidates are not among the beneficiaries of public funding. [Art.1 (1f) of the PPF]</p>	ND	

<p>3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.</p>	<p><u>Non-electoral funding</u> (1) 80% of the total funding goes to the political parties and coalitions of parties meeting the above mentioned first condition; (2 and 3) 10% of the total funding goes to political parties and coalitions meeting the second condition [Art.3 (1) of the PPF]</p> <p><u>Electoral funding</u> (1) 50% of the total amount (2) 10% of the total amount (3) 40% of the total amount [Art.3 (2) of the PPF]</p>	<p>NR</p>	<p>ND</p>	
<p>4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?</p>	<p>No</p>	<p>NR</p>	<p>ND</p>	
<p>5. Do political entities receive any of the following forms of material assistance from the state or public sector?</p>				
<p>5.1 Office space/premises</p>	<p>ND</p>		<p>ND</p>	
<p>5.2. Free space for displaying election materials</p>	<p>Yes</p>	<p>Yes</p>		
<p>5.3. Free time on broadcast media</p>	<p>Yes</p>	<p>Yes</p>		
<p>5.4. Other</p>	<p>tax exemption [Art.1 (7) of the PPF]</p>	<p>NR</p>	<p>Seconded public officials paid from the state budget.</p>	
B. Income from private sources				
<p>6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
	<p>The law defines private funding as " financial support of any kind provided to beneficiaries of funding by physical persons" [Art.1 of the PPF]</p>	<p>The law defines private funding as " financial support of any kind provided to beneficiaries of funding by physical persons" [Art.1 of the PPF]</p>	<p>NR</p>	
<p>7. Are there bans on donations/contributions from the following:</p>				
<p>7.1. Anonymous sources</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
<p>7.2. Foreign sources</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
<p>7.3. Legal entities (companies)</p>	<p>Yes</p>	<p>Yes</p>	<p>ND</p>	
<p>7.4. Trade Unions</p>	<p>ND</p>	<p>ND</p>	<p>ND</p>	

7.5. Entities fully or partly owned by the state	Yes	Yes	ND	
7.6. Entities that have or have had a contract/s with the state/public sector	Yes	Yes	ND	
7.7. Other	Yes	Yes	ND	
	Physical persons, owners or publishers of daily newspapers or periodicals of Panhellenic or local circulation or owners of radio or television stations or other stations in general, and spouses or descendants thereof. [Art.7 (4) of the PPF]	Physical persons, owners or publishers of daily newspapers or periodicals of Panhellenic or local circulation or owners of radio or television stations or other stations in general, and spouses or descendants thereof. [Art.7 (4) of the PPF]	NR	
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	NR	NR	ND	
	There is a ban on donations from legal entities governed by public or private law. [Art.7 (4) of the PPF]	There is a ban on donations from legal entities governed by public or private law. [Art.7 (4) of the PPF]	NR	
9. Is there a limit on the maximum size of annual contributions from a single source?	Yes	Yes	ND	
	EUR 20,000 [Art.8 (1) of the PPF]	EUR 5,000 [Art.8 (2) of the PPF]	NR	
10. Do the above restrictions also apply to in-kind donations?	Yes	Yes	ND	
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes	Yes	ND	
12. Are loans to political parties and candidates permitted?	Yes	Yes	ND	
C. Spending				
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	Yes	Yes		No
	The electoral spending may not exceed 20% of the last regular funding provided to all eligible parties.[Art.13 of the PPF]	The electoral spending is determined based on the number of seats of his/her electoral constituency. For the first seat in each constituency it is EUR 15,000. For the second until seventh seat of each constituency it is EUR 7,500 and for the eighth seat of each electoral constituency onwards it is EUR 1,500 per seat (exception are the electoral regions of the Cyclades and Dodecanese where it equals to EUR 7,500. [Art.14 of the PPF]		NR
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	Yes	Yes		ND
	There are limits to broadcast times, volume of loud speakers, no posters allowed. [Art.11 of the PPF]	There are limits to broadcast times, volume of loud speakers, no posters allowed. [Art.12 of the PPF]		ND

15. Is there a ban on vote-buying?	Yes	Yes		ND
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	No	No		
	NR	NR		
D. Reporting and disclosure				
	Ordinary (non-election) finance	Campaign finance		
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	Yes	Yes	
	10 years [Art.16 (7) of the PPF]	10 years [Art.16 (7) of the PPF]	ND	
18. Are political entities obliged to submit any of the following, and if so to which institution?				
18.1. Annual financial reports	Yes		ND	
	Audit Committee		NR	
18.2 Reports on election campaign financing	Yes	Yes (successful candidates)		No
	Audit Committee	Audit Committee		Third parties are not required to submit financial reports (ODIHR report)
18.3. Periodic reports within election campaigns on donations and/or spending	No	No		No
	NR	NR		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance		
19.1. Total contributions	Yes	Yes	Yes	ND
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	ND
19.3. In-kind contributions specifically and their sources	Yes	Yes	Yes	ND
19.4. Loans	Yes	Yes	Yes	ND

19.5. Total spending	Yes	Yes	Yes	ND	NR
19.6. Individual categories of spending	Yes	Yes	Yes	ND	NR
19.7 Individual items of spending	No	No	Yes	ND	NR
19.8 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what informaton must be included.	No	No			
	NR	NR			
20. In what format are reports submitted?					
20.1. Hard copy	ND	ND	ND	ND	NR
20.2. Electronic format	ND	ND	ND	ND	NR
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	Yes	No	ND	NR
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes	Yes	No	ND	NR
22.2. The political entity itself	Yes	Yes	No	ND	NR
23. Must the information published include the following?					
23.1. Total contributions	Yes	Yes	Yes	ND	NR
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	ND	NR
23.3. In-kind contributions specifically	Yes	Yes	Yes	ND	NR
23.4. Loans	Yes	Yes	Yes	ND	NR
23.5. Total spending	Yes	Yes	Yes	ND	NR
23.6. Individual categories of spending	Yes	Yes	Yes	ND	NR
23.7. Individual items of spending	No	No	Yes	ND	NR
23.8. For political parties only, information on the financing of organisations established by, or related	No	No			

or affiliated to a party; if so, please specify what information must be included	NR	NR			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, phsycally at the oversight body, etc.)	No	No	No	ND	NR
24.2. Online	Yes	Yes	No	ND	NR
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	Yes		No, candidates are responsible for their own finances		ND
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	No	No	No	ND	ND
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes	Yes	Yes	ND	No
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Audit Committee and Ministry of Interior	Audit Committee and Ministry of Interior	Audit Committee and Ministry of Interior	ND	ND
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	No		NR
27.2. Providing guidance and mentoring/training to political entities	Yes, annual funds for training are provided to elected political parties equal to 0,1 thousandth of the State Budget	Yes, annual funds for training are provided to elected political parties equal to 0,1 thousandth of the State Budget	No		NR
27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes		NR
27.4. Verification/audit of financial information received from political entities	Yes	Yes	Yes		NR
27.5. Powers to investigate alleged or suspected violations of political finance regulations If so please provide details	Yes	Yes	Yes		NR

27.6. Powers to propose sanctions, if so to whom	Yes, the Audit Committee has power to propose sanctions to the Supreme Special Court	Yes, the Audit Committee has power to propose sanctions to the Supreme Special Court	Yes, the Audit Committee has power to propose sanctions to the Supreme Special Court	Yes, sanctions can be imposed to third parties such as TV stations for breaching broadcasting quotas [Art. 27, PPF]	
27.7. Powers to impose sanctions	Yes	Yes	Yes		
28. Is there a legal requirement for reports of external auditors to be published?	NR	NR	NR		
	NR	NR	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	No	No	No	ND	ND
	The Audit Committee is not required to publish on its website conclusions for the concluded audits. [Art.21 (2) of the PPF]	The Audit Committee is not required to publish on its website conclusions for the concluded audits. [Art.21 (2) of the PPF]	The Audit Committee is not required to publish on its website conclusions for the concluded audits. [Art.21 (2) of the PPF]	ND	ND

HUNGARY

Main legislation and other terms				
- ANA: Act on the National Assembly - ATCC: Act on Transparency of Campaign Costs - EL: Act on Electoral Procedure - NMSG: National Minority Self-Government - PPL: Act on the Operation and Financial Management of Parties - SMC: Single-member constituency				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	Yes	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	<u>Ordinary funding:</u> all parties represented in Parliament and received > 1% of the vote. Elections: i) SMC candidate subsidy: every entity nominating candidate/s for SMC/s entitled (ATCC 7.1-2) ii) Party subsidy: subsidy for entities submitting party list and fielding candidates in at least 27 single-member constituencies. (ATCC 3.1). iii) Subsidy for party foundation: party must have parliamentary group for 2 consecutive parliaments, foundation established for "scientific, nonfiction, research and education activities".	Every independent candidate for a SMC who wins at least 2% of the vote entitled. (ATCC 7.1-2, 8.4.a)	Representation in Parliament	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	<u>Ordinary funding:</u> Total funding determined in annual state budget law; 25% divided equally between parties represented in Parliament, 75% divided between all parties participating and winning 1% of vote or more, in proportion to votes cast for them (PPL 5). <u>Elections:</u> i) SMC candidate subsidy: up to HUF 1 million (inflation-adjusted since law passed in 2013) per candidate provided via Treasury card to cover permitted spending - individual payments based on provision of invoice or accounting document ((ATCC 1.2.6); ii) Party subsidy: for parties, 15% to 60% of (HUF 5 million x total number of parliamentary seats, inflation adjusted), depending how many SMC candidates fielded; for NMSGs, 30% (ATCC 3.1, 4.1, 5.1-2). <u>Subsidy for party foundation:</u> (25xMPs annual representation fee)+(0.85xannual representation feexnumber of MPS)+amount defined in annual budget law (PPL 9/A).	SMC candidate subsidy: up to HUF 1 million (inflation-adjusted since law passed in 2013) per candidate provided via Treasury card to cover permitted spending - individual payments based on provision of invoice or accounting document (ATCC 1.2.6).	Parliamentary group: monthly, 10 x remuneration of Deputy State Secretary; plus 30% of this amount per member for governing parties, or 40% for opposition parties (ANA 113.1)	

4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		No	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	<u>General</u> : No. <u>Elections</u> : Yes (EL 145.2)	No	ND	
5.2. Free space for displaying election materials	No	No		
5.3. Free time on broadcast media	Yes (EL 147A)	No		
5.4. Other	No	No	NR	
B. Income from private sources				
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Yes	No		
	PPL 4.5: obligation to value donations "not provided in monetary form"	NR		
7. Are there bans on donations/contributions from the following:				
7.1. Anonymous sources	Yes (PPL 4.3)	No		
7.2. Foreign sources	Yes (PPL 4.3)	No		
7.3. Legal entities (companies)	Yes (PPL ??)	No		
7.4. Trade Unions	No	No		
7.5. Entities fully or partly owned by the state	Yes (PPL 4.2)	No		
7.6. Entities that have or have had a contract/s with the state/public sector	No	No		
7.7. Other	No	No		
	Explanation	Explanation		
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	No		
	NR	NR		

9. Is there a limit on the maximum size of annual contributions from a single source?	No		No	
	NR		NR	
10. Do the above restrictions also apply to in-kind donations?	Yes/no		Yes/no	
11. Is there a requirement for financial contributions to be provided through the banking system?	No		No	
12. Are loans to political parties and candidates permitted?	Yes		ND	
C. Spending				
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	Yes		Yes	
	HUF 5 million (inflation-adjusted since 2014) per candidate fielded (ATCC 7.1) in either SMCs or national list		HUF 5 million (inflation-adjusted since 2014) per candidate. (ATCC 7.1)	
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	Yes		Yes	
	1. No paid political advertisement in broadcasting media and identical conditions for any that are broadcast (EL 147.1). 2. No political advertising in public broadcasters apart from regulated free time provided. No political advertising on public media 48 hrs before election day (EL 147.3). 3. Political advertisements in press permitted only for prices in registered price list provided to State Audit Office by nominating organisation/candidate (EL 148.2-3).		1. No paid pol ads in broadcasting media and identical conditions for any pol ads broadcast (EL 147.1). 2. No pol ads in public broadcasters apart from regulated free time provided. No pol ads on public media 48 hrs before election day (EL 147.3). 3. Political advertisements in press only for prices in registered price list provided to National Audit Office by nominating organisation/candidate (EL 148.2-3).	
15. Is there a ban on vote-buying?	Yes/no		Yes/no	
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	Yes		Yes	
	No explicit prohibition on use of public resources for electoral purposes. Prohibition on: activities or rallies in buildings serving as premises for state or municipality authorities, except in settlements with <500 inhabitants where no other community building available (EL 145.2); posters in public/municipal authority buildings (EL 144.5).		No campaign activities or rallies in buildings serving as premises for state or municipality authorities, except in settlements with <500 inhabitants where no other community building available (EL 145.2).	
D. Reporting and disclosure				
	Ordinary (non-election) finance	Campaign finance		
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes (PPL 9)	Yes	Yes	
	ND	ND	ND	

18. Are political entities obliged to submit any of the following, and if so to which institution?					
18.1. Annual financial reports	Yes (PPL 9)			Yes/no	
	Obligation to publish in Hungarian Bulletin (PPL9)			Institution	
18.2 Reports on election campaign financing	Yes (ATCC 9.1 - all funding; ATCC 8.1A - use of state subsidy)		Yes (ATCC 9.1)		
	Published in Official Gazette		Published in Official Gazette		
18.3. Periodic reports within election campaigns on donations and/or spending	No		No		
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance			
19.1. Total contributions	Yes (PPL Annex 2)	ND	ND		
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes - over 500,000 HUF/year and over 100,000 from abroad (PPL 9.2)	ND	ND		
19.3. In-kind contributions specifically and their sources	No	No	No		
19.4. Loans	No	ND	ND		
19.5. Total spending	Yes	ND	ND		
19.6. Individual categories of spending	Yes (very broad categories)	Public funding: yes	ND		
19.7 Individual items of spending	No	No	No		
19.8 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	Yes	ND			
	Revenues of companies established by party (PPL Appendix 1)				
20. In what format are reports submitted?					
20.1. Hard copy	NR	NR	NR		

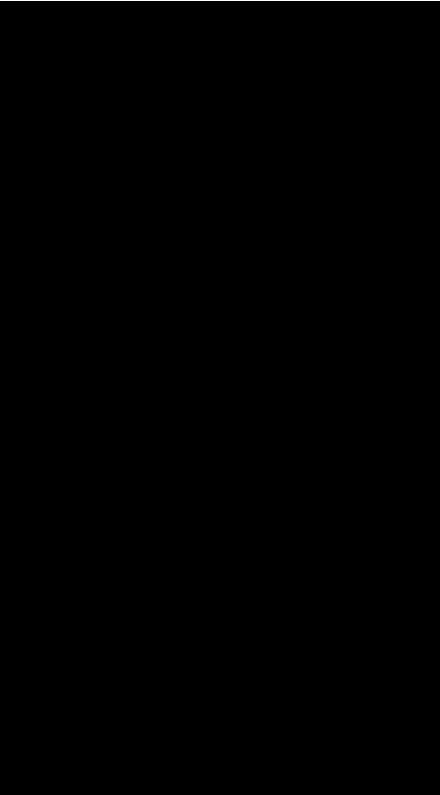
20.2. Electronic format	NR	NR	NR		
21. Is there a legal requirement for information on the financing of political parties?	Yes (PPL 9)	Yes (ATCC 9.1)	Yes (ATCC 9.1)		
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	No	No	No		
22.2. The political entity itself	Yes (PPL 9)	Yes (ATCC 9.1)	Yes (ATCC 9.1)		
23. Must the information published include the following?					
23.1. Total contributions	Yes (PPL Annex 2)	ND	ND		
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes - over 500,000 HUF/year and over 100,000 from abroad (PPL 9.2)	ND	ND		
23.3. In-kind contributions specifically	No	No	No		
23.4. Loans	No	ND	ND		
23.5. Total spending	Yes	No	No		
23.6. Individual categories of spending	Yes (very broad categories)	Public funding: yes	ND		
23.7. Individual items of spending	No	No	No		
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes	ND			
	Revenues of companies established by party (PPL Appendix 1)				
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	Yes (PPL 9)	Yes (ATCC 9.1)	Yes (ATCC 9.1)		
24.2. Online	No	No	No		
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:					
25.1. Appoint a designated official with responsibility for finances	Yes/no		Yes/no		

	Ordinary (non-election) finance	Campaign finance		
25.2. Undergo external audit by a registered private auditor	ND	No	Yes/no	
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes	Yes	Yes	
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	State Audit Office (PPL 10)	Use of public funds: Treasury (ATCC 8/A.2), State Audit Office - audit of candidate subsidy for successful candidates (ATCC 8/B.1)	Use of public funds: Treasury (ATCC 8.2). State Audit Office - audit of candidate subsidy for successful candidates (ATCC8/B.1).	
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role				
27.1. Authority to enact by-laws	No	No	No	
27.2. Providing guidance and mentoring/training to political entities	No	No	No	
27.3. Receiving financial reports or information from political entities	No	Yes: Treasury (ATCC 8/A.1). State Audit Office (use of public subsidies)	Yes: Treasury (ATCC 8.1)	
27.4. Verification/audit of financial information received from political entities	Yes: State Audit Office (PPL 10)	Yes: Treasury (ATCC 8/A.2). State Audit Office (ATCC 8/B.1)	Yes: Treasury (ATCC 8.2). State Audit Office (ATCC 8/B.1)	
27.5. Powers to propose sanctions, if so to whom	Yes (PPL 10.4)	Yes: Treasury (ATCC 8/A.6, 8/B.3)	Yes: Treasury (ATCC 8/B.3, ATTC 9.6))	
27.6. Powers to impose sanctions	No	Yes: Treasury (ATCC 8/A.7, 8/B.1-2)	Yes: Treasury (ATCC 8/B.1-2, ATTC 9.5)	
28. Is there a legal requirement for reports of external auditors to be published?	No	Yes/no	NR	
	NR	Explanation	NR	
29. Is there a legal requirement for reports of the oversight body to be published?	No	No	No	

IRELAND

Main legislation:				
- Electoral Act = EA - Ministerial and Parliamentary Offices Act = MPOA - Local Elections Regulations = LER - Guidelines for Political Parties, July 2017, Standards in Public Office Commission = GPP - Guidelines for the General Election to the 33rd Dáil 8 February 2020 = GGE - Guidelines for Political Parties on Exchequer funding under the Electoral Act 1997= GPPEF - Explanatory note for Third Parties, 2015 = ENTTP				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes [Art 18(1), EA]	Yes [general elections, Art 21, EA; presidential elections, Art 21A, EA]	Yes [Art 10, MPOA]	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Party must be included in the Register of Political Parties and must have obtained at least 2% of first preference votes at last general election. [Art 16, EA]	Funding for candidates is done through reimbursement of their election expenses	Number of party representatives in Parliament, whether part of government or not [Art 10, MPOA]	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	The allocation for each qualified party is determined by expressing the first preference votes received by the candidates of each qualified party at the last Dáil general election as a proportion of the total first preference votes received at the election by the candidates of all qualified parties. Parties included in the register of political parties and having obtained at least 2% of first preference votes at the last general election is allocated a sum of €126,973 annually. In addition, each qualified party is allocated a proportion of a fund not exceeding €3,809,214. The allocation for each qualified party is determined by expressing the first preference votes received by the candidates of each qualified party at the last Dáil general election as a proportion of the total first preference votes received at the election by the candidates of all qualified parties. [Art 16, EA]	Expenses reimbursed to a candidate are actual expenses incurred by candidate or €8700, whichever is less. For presidential candidates actual expenses incurred or €200,000 whichever is less. [general elections, Art 21, EA; presidential elections, Art 21A, EA]	71,520 EUR per member for each of the first 10 members elected; 57,214 EUR per member for each member elected from 11 to 30 members; and 28,616 EUR for each member elected over 30 members (original amounts provided for in law were 48,547 EUR, 38,837 EUR and 19,423 EUR)	

<p>4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?</p>	<p>Yes / Payments are reduced by 50%, unless at least 40% of candidates were women and at least 40% were men. Payments made to a party shall include provision for expenditure for the promotion of participation by women and young persons in political activity [Art 17.4b, EA]</p>		<p>No</p>	
<p>5. Do political entities receive any of the following forms of material assistance from the state or public sector?</p>				
<p>5.1 Office space/premises</p>	<p>ND</p>		<p>Yes [MPOA]</p>	
<p>5.2. Free space for displaying election materials</p>	<p>ND</p>	<p>ND</p>		
<p>5.3. Free time on broadcast media</p>	<p>Yes</p>	<p>Presidential elections: Yes [Art 46, EA]</p>		
<p>5.4. Other</p>	<p>No</p>	<p>Yes [presidential elections: Candidates are entitled to send by post one letter to each household free of charge]</p>	<p>Technical or specialist advice for legislative proposals or parliamentary initiatives; research and training; policy formulation; consultant services; polling or public attitude; purchase of support services for a parliamentary party; payment to a parliamentary leader of any salary or honorarium in respect of duties arising from his or her activities as parliamentary leader as distinct from those of a member of Dáil Éireann; payment to another person of any salary or honorarium in respect of duties arising from the person's activities in a parliamentary party</p>	
<p>B. Income from private sources</p>				
	<p>Yes</p>	<p>Yes</p>	<p>Yes</p>	

<p>6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?</p>	<p>"donation" means any contribution given for political purposes by any person, whether or not a member of a political party, to a political party, a member of either House of the Oireachtas, a representative in the European Parliament or a third party or a candidate at a Dáil, Seanad or European election and includes (i) donation of money, (ii) donation of property or goods, (iii) conferring right to use, without payment or other consideration, indefinitely or for a specified period of time, any property or goods, (iv) supply of services without payment or other consideration therefor, (v) difference between commercial price and price charged for purchase, acquisition or use of property or goods or supply of any service where price, fee or other consideration is less than the commercial price [Art 22.2a, EA]</p>	<p>"donation" means any contribution given for political purposes by any person, whether or not a member of a political party, to a political party, a member of either House of the Oireachtas, a representative in the European Parliament or a third party or a candidate at a Dáil, Seanad or European election and includes all or any of the following, namely (i) a donation of money, (ii) a donation of property or goods, (iii) conferring the right to use, without payment or other consideration, indefinitely or for a specified period of time, any property or goods, (iv) the supply of services without payment or other consideration therefor, (v) the difference between the commercial price and the price charged for the purchase, acquisition or use of property or goods or the supply of any service where the price, fee or other consideration is less than the commercial price [Art 22.2a, EA]</p>	<p>A donation is deemed to have been made to a political party when it is also made to a member of Parliament [Art 22.2a, EA]</p>	
<p>7. Are there bans on contributions to political parties and candidates from the following:</p>				
<p>7.1. Anonymous sources</p>	<p>No, but limit / A political party shall not accept a donation exceeding €100 unless name and address of the donor are known [Art 23, EA]</p>	<p>No, but limit / A candidate (also presidential candidate) shall not accept a donation exceeding €100 unless the name and address of the donor are known [Art 23, EA for general elections, Art 47.1 for presidential elections]</p>	<p>No, but limit / A political party shall not accept a donation exceeding €100 unless name and address of the donor are known [Art 23, EA]</p>	
<p>7.2. Foreign sources</p>	<p>Yes [Art 48.a, EA]</p>	<p>Yes [general elections: Art 23A2; presidential elections 48.A2 EA]</p>	<p>Yes [Art 48.a, EA]</p>	
<p>7.3. Legal entities (companies)</p>	<p>No [Art 23.A.A, EA]</p>	<p>No, but limit [general election, Art 23.A.A, EA; presidential elections, Art 48.AA, EA]</p>	<p>No [Art 23.A.A, EA]</p>	
<p>7.4. Trade Unions</p>	<p>No [Art 26, EA]</p>	<p>No [Art 26, EA]</p>	<p>No [Art 26, EA]</p>	
<p>7.5. Entities fully or partly owned by the state</p>	<p>No</p>	<p>No</p>	<p>No</p>	
<p>7.6. Entities that have or have had a contract/s with the state/public sector</p>	<p>No</p>	<p>No</p>	<p>No</p>	
<p>7.7. Other</p>	<p>No</p>	<p>No</p>	<p>No</p>	
	<p>NR</p>	<p>NR</p>	<p>NR</p>	
<p>8. Is there a ban or restriction on donors to political parties or candidates subsequently participating in public procurement proceedings?</p>	<p>No</p>	<p>ND</p>	<p>ND</p>	
	<p>NR</p>	<p>NR</p>	<p>NR</p>	

	Yes [Art 23A (1), EA]	Yes [general elections, Art 23A (1), EA]; Yes [presidential elections, Art 48A, EA]	Yes [Art 22.2a, EA]	Yes [Art 23A (1), EA]
9. Is there a limit on the maximum size of annual contributions to a political party, and/or to a candidate for election, from a single source?	Donation the value of which exceeds €2,500.	Donation the value of which exceeds €1,000	A donation is deemed to have been made to a political party when it is also made to a member of Parliament; so a parliamentary leader shall not accept a donation the value of which exceeds €2,500.	Donation the value of which exceeds €2,500.
10. Do the above restrictions also apply to in-kind donations?	Yes [Art 23, EA]	Yes [general elections, Art 23, EA]; Yes [presidential elections, Art 48A, EA]	Yes [Art 23, EA]	
11. Is there a requirement for financial contributions to parties or candidates to be provided through the banking system?	Yes [Art 23 B, EA]	Yes [general elections, Art 23 B, EA]; yes [presidential elections, Art 48.B]	Yes [Art 23 B, EA]	Yes [Art 23 B, EA]
12. Are loans to political parties and candidates permitted?	ND	ND	ND	
C. Spending				
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	No [Art 32.1.b(1), EA]	Yes [general election, Art 32, EA]; [presidential elections, Art 53, EA]		No
	When a political party authenticates the candidature of a candidate, the party may incur such proportion of the amount of the expenses which that candidate is entitled to incur.	European election: EUR 23.000; 3-seat constituency general election: EUR 30.150; 4-seat constituency general election: EUR 37.650; 5-seat constituency general election: EUR 45.200. Presidential elections: EUR 750,000.		NR
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	Yes	Yes		ND
	No paid political advertising is allowed on TV and radio during the election campaign. Only parties registered in the Register of Political Parties are entitled to broadcasts.	No paid political advertising is allowed on TV and radio during the election campaign. Only parties registered in the Register of Political Parties are entitled to broadcasts.		ND
15. Is there a ban on vote-buying?	Yes [LER]	Yes [LER]		ND

16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	Annual spending has to be limited to: general administration of the party; research, education and training; policy formulation; co-ordination of the activities of branches and members of the party [art 18, EA]		No		ND
D. Reporting and disclosure					
	Ordinary period	Campaigns			
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	Yes	No		ND
	6 years [Art 84, EA]	6 years [Art 84, EA]	Law stipulates that parties shall keep accounts		ND
18. Are political entities obliged to submit any of the following, and if so to which institution?					
18.1. Annual financial reports	Yes [Art 85, EA]			Yes [Art 10.11.b2, MPOA]	
	Standards in Public Office Commission			Standards in Public Office Commission	
18.2 Reports on election campaign financing	Yes [Art 36, EA]		Yes [Art 36, EA]		Yes [Art 36, EA, for general elections; Art 48c, EA, for Presidential elections]
	Standards in Public Office Commission		Standards in Public Office Commission		Standards in Public Office Commission
18.3. Periodic reports within election campaigns on donations and/or spending	No	No	No		No
	NR	NR	NR		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.					
19.1. Total contributions	Yes [Art 20, Art 87, EA, Ch.7 GPPEF, and GPP]	Yes [Art , EA]	Yes [Art 21, EA, general elections, Art 36, EA and GGE]	Yes [Art 10.B.6, MPOA]	Yes [Art 21, EA for general elections; Art 48c, EA for presidential elections]

19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes, above EUR 100 [Art 20, Art 23B, Art 24, Art 87, EA and GPP]	Yes [Art 24, EA]	Yes [general elections] donations over €600 must be disclosed on Donation Statement after elections for unsuccessful candidates; for successful candidates annual doccation statement is required [Art 24, EA and GGE]; yes [presidential elections, Art 48, EA]	ND	Yes [Art 24, EA for general elections; Art 48c, EA for presidential elections)
19.3. In-kind contributions specifically and their sources	Yes [Art 24, Art 87, EA, and GPP]	Yes [Art 24, EA]	Yes [general elections, Art 36, EA and GGE; presidential elections, Art 48, EA]	ND	Yes [Art 24, EA for general elections; Art 48c, EA for presidential elections)
19.4. Loans	Yes [Art 87, EA, and GPP]	Yes [Art 36, EA]	No [general elections, Art 36, EA and GGE; presidential elections, Art 48, EA]	ND	No [Art 48c, EA, presidential elections)
19.5. Total spending	Yes [Art 87, EA, Ch. 7 GPPEF and GPP]	Yes [Art 36, EA]	Yes [general elections Art 36, EA and GGE; Art 56, EA, presidential elections]	Yes [Art 10.B.6, MPOA]	Yes [Art 36, EA for general elections; Art 48c, EA for presidential elections)
19.6. Individual categories of spending	Yes [Art 87, EA, Ch. 7 GPPEF and GPP]	Yes [Art 36, EA]	Yes [general elections, Art 36, EA and GGE; presidential elections, Art 56, EA]	ND	Yes [Art 36, EA for general elections; Art 48c, EA for presidential elections)
19.7 Individual items of spending	Yes [Art 87, EA, Ch. 7 GPPEF and GPP]	Yes [Art 36, EA]	Yes [general elections, Art 36, EA and GGE; presidential elections, Art 56, EA]	ND	Yes [Art 36, EA for general elections; Art 48c, EA for presidential elections)
19.8 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what informaton must be included.	No	No			
	No	No			
20. In what format are reports submitted?					
20.1. Hard copy	ND	ND	ND	ND	ND
20.2. Electronic format	ND	ND	ND	ND	ND
	Yes [Art 90, EA]	Yes [Art 90, EA]	Yes [Art 90, EA]	Yes [Art 10.C.3, MPOA]	No [ENTP]

21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?				Expenditure report is available for public inspection, without charge, on Commission website and at its principal office, any person can take a copy on payment of a fee not exceeding the reasonable cost of copying,	
22.1. The institution to which the political entity reports	Yes [Art 90, EA]	Yes [Art 90, EA]	Yes [Art 90, EA]	Yes [Art 10.C.3, MPOA]	NR
22.2. The political entity itself	No	No	No	No	NR
23. Must the information published include the following?					
23.1. Total contributions	yes [Art 90, EA]	yes [Art 90, EA]	yes [Art 90, EA and GGE]	Yes [Art 10.B.6, MPOA]	NR
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes [Art 90, EA]	Yes [Art 90, EA]	No, only a summary of donations for unsuccessful candidates after election and yearly report for successful candidates [GGE]	ND	NR
23.3. In-kind contributions specifically	Yes [Art 87, Art 90, EA and GPP]	Yes [Art 90, EA]	Yes [Art 87, Art 90, EA and GPP]	ND	NR
23.4. Loans	Yes [Art 87, Art 90, EA and GPP]	Yes [Art 90, EA]	Yes [Art 87, Art 90, EA and GPP]	ND	NR
23.5. Total spending	Yes [Art 87, Art 90, EA and GPP]	Yes [Art 90, EA]	Yes [Art 90, EA and GGE]	Yes [Art 10.B.6, MPOA]	NR
23.6. Individual categories of spending	Yes [Art 87, Art 90, EA and GPP]	Yes [Art 90, EA]	No [GGE]	ND	NR
23.7. Individual items of spending	Yes [Art 87, Art 90, EA and GPP]	Yes [Art 90, EA]	No [GGE]	ND	NR
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	ND	ND			
	NR	NR			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, phsycally at the oversight body, etc.)	Yes [Art 90, EA]	Yes [Art 90, EA]	Yes [Art 90, EA and GGE]	Yes [Art 10.C.3, MPOA]	NR
24.2. Online	Yes [Art 90, EA]	Yes [Art 90, EA]	Yes [Art 90, EA and GGE]	Yes [Art 10.C.3, MPOA]	NR
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to?:					
25.1. Appoint a designated official with responsibility for finances	Yes [Art 28, EA]		Yes [general elections, Art 28, EA]; yes [presidential elections, Art 50, EA]		No

	ordinary period	elections			
25.2. Undergo external audit by a registered private auditor	Yes [Art 86, EA]	No	No	Yes / SOURCE: Section 10.11.d, Ministerial and Parliamentary Offices Act, 2014	No
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes [Art 87, EA]	Yes [Art 87, EA]	Yes [Art 87, EA]	Yes [Art 10.11.e, MPOA]	No
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Standards in Public Office Commission		Standards in Public Office Commission	Standards in Public Office Commission	NR
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	No		No
27.2. Providing guidance and mentoring/training to political entities	Yes [Art 89, EA]	Yes [Art 89, EA]	Yes [Art 89, EA]		Yes [Art 89, EA]
27.3. Receiving financial reports or information from political entities	Yes [Art 87, EA]	Yes [Art 89, EA]	Yes [Art 87, EA]		Yes [Art 23 B, EA]
27.4. Verification/audit of financial information received from political entities	Yes [Art 88, EA]	Yes [Art 89, EA]	Yes [Art 88, EA]		Yes [Art 23, EA]
27.5. Powers to propose sanctions, if so to whom	no / reports non-compliance to Minister for Public Expenditure and Reform and the Chairman of the Dáil [Art 88, EA]	no / reports non-compliance to Minister for Public Expenditure and Reform and the Chairman of the Dáil [Art 88, EA]	no / reports non-compliance to Minister for Public Expenditure and Reform and the Chairman of the Dáil; [Art 88, EA]		ND
27.6. Powers to impose sanctions	no / reports non-compliance to Minister for Public Expenditure and Reform and the Chairman of the Dáil [Art 88, EA]	Yes [Art 89, EA]	no / reports non-compliance to Minister for Public Expenditure and Reform and the Chairman of the Dáil [Art 88, EA]		ND
	Yes [Art 90, EA]	Yes [Art 89, EA]	Yes [Art 90, EA]	Yes [Art 10.11.e(v), 10.C.3, MPOA]	NR

28. Is there a legal requirement for reports of external auditors to be published?	External audit report is published together with annual financial report	External audit report is published together with annual financial report	Audit report is available for public inspection, without charge, on Commission website and at its principal office, any person can take a copy on payment of a fee not exceeding the reasonable cost of copying,	NR
29. Is there a legal requirement for reports of the oversight body to be published?	no [Art 90,EA]	no [Art 90, EA]	no [Art 10.11.e(v), MPOA]	ND
	NR	NR	NR	NR

ITALY

Main legislation:

- LEGGE 21 febbraio 2014, n. 13, Conversione in legge, con modificazioni, del decreto-legge 28 dicembre 2013, n. 149, recante abolizione del finanziamento pubblico diretto, disposizioni per la trasparenza e la democraticità dei partiti e disciplina della contribuzione volontaria e della contribuzione indiretta in lorofavore = **Law 13/2014**
- Rules of Procedure of the Chamber of Deputies = **RPCD**
- Rules of Procedure of the Senate = **RPS**
- Legge 22 Febbraio 2000, n. 28 Disposizioni per la parità di accesso ai mezzi di informazione durante le campagne elettorali e referendarie e per la comunicazione politica = **Law 28/2000**
- Legge 6 luglio 2012, n. 96, Norme in materia di riduzione dei contributi pubblici in favore dei partiti e dei movimenti politici, nonché misure per garantire la trasparenza e i controlli dei rendiconti dei medesimi = **Law 96/2012**
- LEGGE 9 gennaio 2019, n. 3, Misure per il contrasto dei reati contro la pubblica amministrazione, nonché in materia di prescrizione del reato e in materia di trasparenza dei partiti e movimenti politici = **Law 3/2019**
- Decreto-legge 30 aprile 2019, n. 34, recante misure urgenti di crescita economica e per la risoluzione di specifiche situazioni di crisi = **Decree 34/2019**
- LEGGE 28 giugno 2019, n. 58, Conversione in legge, con modificazioni, del decreto-legge 30 aprile 2019, n. 34, recante misure urgenti di crescita economica e per la risoluzione di specifiche situazioni di crisi = **Law 58/2019**
- Legge 2 maggio 1974, n. 195, Contributo dello Stato al finanziamento dei partiti politici (amended 2012) = **Law 195/1974**
- Legge 2 gennaio 1997, n. 2, Norme per la regolamentazione della contribuzione volontaria ai movimenti o partiti politici = **Law 2/1997**
- Legge 10 dicembre 1993, n. 515, Disciplina delle campagne elettorali per l'elezione alla Camera dei deputati e al Senato della Repubblica = **Law 515/1993**
- Linee guida per la redazione e la presentazione dei rendiconti, Commissione di garanzia degli statuti e per la trasparenza e il controllo dei rendiconti dei partiti politici, 2016 = **CG 2016**
- LEGGE 18 novembre 1981, n. 659 Modifiche ed integrazioni alla legge 2 maggio 1974, n. 195, sul contributo dello Stato al finanziamento dei partiti politici = **Law 659/1981**

Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	No [Art. 1, Law 13/2014]	No [Art. 1, Law 13/2014]	Yes [Rule 15, RPCD, Rule 16 RPS]	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	NR	NR	Numerical strength of the parliamentary groups	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	NR	NR	Numerical strength of the parliamentary groups	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	Yes [Art 9 and 12, Law 13/2014]		No	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	ND		Yes [Rule 15.3 of the Rules of Procedure of the Chamber of Deputies; Rule 16 of the Rules of Procedure of the Senate]	

5.2. Free space for displaying election materials	Yes [Art 8, Law 96/2012	ND	
5.3. Free time on broadcast media	Yes [Art. 3.1, 3.2 and 3.7, Law 28/2000]	Yes [Art. 3.1, 3.2 and 3.7, Law 28/2000]	
5.4. Other	ND	ND	Yes [Rule 15, RPCP, Rule 16, RPS] Comment: parliamentary groups of receive financial contributions and equipment to carry out their activities. These public funds are allocated with reference to the numerical strength of the parliamentary groups, and are charged to the budgets of the respective House
B. Income from private sources			
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	No	No	No
	the term 'donazione' is used in the legislation, but no definition could be found in the legal sources	the term 'donazione' is used in the legislation, but no definition could be found in the legal sources	NR
7. Are there bans on donations/contributions from the following:			
7.1. Anonymous sources	No, but limit (over EUR 500 annually) [Art 51.11, Law 3/2019]	No, but limit (over EUR 500 annually) [Art 51.11, Law 3/2019]	ND
7.2. Foreign sources	Yes [Art. 43, Decree 34/2019; Law 58/2019)	Yes [Art. 43, Decree 34/2019; Law 58/2019)	ND
7.3. Legal entities (companies)	No [Art. 10.7, Law 13/2014]	No [Art. 10.7, Law 13/2014]	ND
7.4. Trade Unions	No	No	ND
7.5. Entities fully or partly owned by the state	Yes [Art 7, Law 195/1974]	ND	Yes [Art 7, Law 195/1974]
7.6. Entities that have or have had a contract/s with the state/public sector	ND	ND	ND
7.7. Other	No	No	No
	NR	NR	NR
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	No	ND
	NR	NR	ND
	Yes [Art. 10.7, 10.8, Law 13/2014]	Yes [Art. 10.7, 10.8, Law 13/2014]	ND

9. Is there a limit on the maximum size of annual contributions from a single source?	Natural persons up to 100.000 EUR to one party; Legal persons up to 100.000 EUR in total annually to as many parties as they want; Exception is made for donations by reason of death			NR	
10. Do the above restrictions also apply to in-kind donations?	Yes [Art. 10.7bis, Law 13/2014]	Yes [Art. 10.7bis, Law 13/2014]		ND	
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes [Art. 10.7bis, Law 13/2014]	Yes [Art. 10.7bis, Law 13/2014]		ND	
12. Are loans to political parties and candidates permitted?	Yes [ANNEX A, Law 2/1997]	ND		ND	
C. Spending					
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	Yes [Art 10.1, Law 515/1993]	Yes [Art 7, Law 515/1993]		ND	
	EUR 1 per vote cast to a party for Chamber and Senate elections	EUR 52 000 plus EUR 0.1 per citizen in electoral district in addition to the limit for political parties		NR	
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	ND	ND		ND	
	NR	NR		NR	
15. Is there a ban on vote-buying?	Yes [Art 1, Penal code Art. 1, Law 43/2019]	Yes [Art 1, Penal code, Law 43/2019]		Yes [Penal code Art. 1, Law 43/2019]	
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	NR / Direct public contributions are abolished [Art. 1, Law 13/2014]	NR / Direct public contributions are abolished [Art. 1, Law 13/2014]		NR / Direct public contributions are abolished [Art. 1, Law 13/2014]	
D. Reporting and disclosure					
	Ordinary (non-election) finance	Campaign finance			
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes [Art 8, Law 2/1997]	Yes [Art 8, Law 2/1997]	Yes [Art 8, Law 2/1997]		
	5 years	5 years	5 years		
18. Are political entities obliged to submit any of the following, and if so to which institution?					
	Yes [Law 58/2019, Art. 9.3, Law 96/2012]			Yes [Art 15-ter Point 1, RPCD]	

18.1. Annual financial reports	Commission for transparency and control of financial statements of political parties (within Parliament), three of the five members of the Committee are judges from the Court of Accounts			President of Parliament	
18.2 Reports on election campaign financing	Yes [Art 8, Law 2/1997]		Yes [Law 58/2019, Art. 9.3, Law 96/2012; Art 13, Law 515/1993]		Yes [Art. 9.3, Law 58/2019; Law 96/2012; Art 13, Law 515/1993]
	Court of Accounts		Regional Electoral Guarantee Board		Commission for transparency and control of financial statements of political parties for ordinary and Court of Accounts for campaign financing
18.3. Periodic reports within election campaigns on donations and/or spending	No		No		No
	NR		NR		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.					
19.1. Total contributions	Yes [Art 2, Law 96/2012]	Yes/Art. 12, Law Nr. 515/1993	Yes [Art 7.6 and 7.7, 14, Law nr 515/1993]	Yes [Art 15-ter Point 1, RPCD]	Yes [Art 2, Law 96/2012, Art 1.20, Law 3/2019]
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes/ above 500 EUR [Art 1.11, Point 17, Law 3/2019]	Yes/above 500 EUR [Art 1.11, Point 17, Law 3/2019]	Yes/ above 500 EUR [Art 1.11, Point 17, Law Nr.3/2019]	Yes [Art 15-ter Point 1, RPCD]	Yes/ above 500 EUR [Art 1.11, Point 17, Law 3/2019]
19.3. In-kind contributions specifically and their sources	Yes/ above 500 EUR [Art 1.11, Point 17, Law 3/2019]	Yes/above 500 EUR [Art 1.11, Point 17, Law 3/2019]	Yes/ above 500 EUR [Art 1.11, Point 17, Law Nr.3/2019]	ND	Yes/ above 500 EUR [Art 1.11, Point 17, Law 3/2019]
19.4. Loans	Yes [ANNEX A, Law 2/1997]	Yes [Art 12, Law 515/1993 b]	no data	ND	Yes [ANNEX A, Law 2/1997]
19.5. Total spending	Yes [ANNEX A, Law 2/1997]	Yes [Art. 12, Art 16.5, Law 515/1993]	Yes [Art 12, Law 515/1993]	Yes [Art 15-ter Point 1, RPCD]	Yes/ ANNEX A, Law Nr 2/1997
19.6. Individual categories of spending	Yes [ANNEX A, Law 2/1997]	ND	Yes [Art 12, Law 515/1993]	Yes [Art 15-ter Point 1, RPCD]	Yes [ANNEX A, Law 2/1997]
19.7 Individual items of spending	Yes [ANNEX A, Law 2/1997]	ND	ND	Yes [Art 15-ter Point 1, RPCD]	Yes [ANNEX A, Law 2/1997]
19.8 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what informaton must be included.	Yes [ANNEX A, Law 2/1997]	ND			
	endorsements to / from third parties, guarantees (pledges, mortgages) to / from third parties.	NR			

20. In what format are reports submitted?					
20.1. Hard copy	Yes [CG 2016]	ND	No data [Law 515/1993]	no data [Art 15-ter Point 3, Rules of Procedure of the Chamber of Deputies]	Yes [Linee guida per la redazione e la presentazione dei rendiconti, Commissione di garanzia degli statuti e per la trasparenza e il controllo dei rendiconti dei partiti politici, 2016]
20.2. Electronic format	Yes [CG 2016]	ND	No data [Law 515/1993]	no data [Art 15-ter Point 3, Rules of Procedure of the Chamber of Deputies]	Yes [Linee guida per la redazione e la presentazione dei rendiconti, Commissione di garanzia degli statuti e per la trasparenza e il controllo dei rendiconti dei partiti politici, 2016]
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes [Art 1.14, Law 3/2019]	Yes [Art. 12.4, Law 515/1993]	Yes [Art 14.2, Law 515/1993]	Yes [Art 15-ter Point 3, Rules of Procedure of the Chamber of Deputies]	Yes [Art. 5, Decree-Law no. 149/2013, converted into Law no. 13/2014]
22.1. The institution to which the political entity reports	Yes [Art 1.14, Law 3/2019]	No / competent district electoral office [Art. 12.4, Law 515/1993]	Yes/ Chamber of deputies, upon information request by citizen [Art 4.3, Law 659/1981]	No	Yes [Art 1.14, Law Nr 3, 09/01/2019]
22.2. The political entity itself	Yes [Art 1.14, Law 3/2019]	No / competent district electoral office / Source: Art. 12.4, Law Nr. 515/1993	Yes [Art 5, Decree 149/2013]	Yes [Art 15-ter Point 3, Rules of Procedure of the Chamber of Deputies]	Yes [Art 5.1 and 5.4; Decree No 149/2013; converted into Law No 13/2014.
23. Must the information published include the following?					
23.1. Total contributions	Yes [Art 9.5, Art. 9.1, Law 96/2012]	Yes [Art. 12.1 and 12.4, Law 515/1993]	Yes [Art 7.6, Law 515/1993]	Yes [Art 15-ter Point 1, RPCD]	Yes [Art 5.1 and 5.4, 149/2013]
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes / above 500 [Point 17, Law 3/2019]	Yes / above 500 [Point 17, Law 3/2019]	Yes / above 500 EUR [Art 1.11, Point 17, Law 3/2019]	Yes [Art 15-ter Point 1, RPCD]	Yes / above 500 [Point 17, Law 3/2019]
23.3. In-kind contributions specifically	Yes / above 500, Point 17, Law Nr 3, 09/01/2019	Yes / above 500, Point 17, Law Nr 3, 09/01/2019	Yes / above 500 EUR [Art 1.11, Point 17, Law 3/2019]	ND	Yes / above 500 [Point 17, Law 3/2019]
23.4. Loans	Yes [Art 5.3; Law 149/2013]	Yes [Art 5.3; Law 149/2013]	ND	ND	Yes [Art 5.3; 149/2013; converted into Law No 13/2014.
23.5. Total spending	Yes [Art 9.5, 9.1, Law 96/2012]	Yes [Art. 12.1, 12.4, Law 515/1993]	Yes [Art 7.6, Art 12, Law 515/1993]	Yes [Art 15-ter Point 1, RPCD]	Yes [Art 5.1; Law 149/2013]
23.6. Individual categories of spending	Yes [Art 9.5, Art. 9.1, Law 96/2012]	ND	Yes [Art 7.6, Art 12, Law 515/1993]	Yes [Art 15-ter Point 1, RPCD]	Yes [Art 9.5, Art. 9.1, Law 96/2012]
23.7. Individual items of spending	Yes [Art 9.5, Art. 9.1, Law 96/2012]	ND	ND	Yes [Art 15-ter Point 1, RPCD]	Yes [Art 9.5, Art. 9.1, Law 96/2012]

23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes [Art 6, Law 149/2013]	ND			
	The budget of the political parties are attached to budgets of the foundations and associations the composition of whose governing bodies is determined by resolutions of the parties.	ND			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, phsycally at the oversight body, etc.)	No	ND	Yes / Available in the Regional Electoral Guarantee Board; SOURCE: Art 14.2, Law nr 515/1993	No	No
24.2. Online	Yes [Art 14, Law 3/2019]	ND	ND	Yes [Art 15-ter Point 3, RPCD]	Yes [Art 14, Law 3/2019]
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	Yes [Law 58/1997]		Yes [Art 7.3, Law 515/1993]		ND
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	Yes [Art. 9.1 and 9.2, Law 96/2012]	Yes [Art. 9.1 and 9.2, Law 96/2012]	No [Law 515/1993]	Yes [Art 15-ter Point 2, Rules of Procedure of the Chamber of Deputies]	Yes [Art. 9.1 and 9.2, Law 96/2012]
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body?	Yes [Art. 9.4, Law 96/2012]	Yes [Art. 9.4, Law 96/2012]	Yes [Law 515/1993]	Yes [Art 15-ter Point 7, RPCD]	Yes [Art. 9.4, Law 96/2012]
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Committee for the Transparency and Control of Financial Reports of Parties and Political Movements (Committee for Transparency); SOURCE: Art. 9.4, Law nr 96, 6/7/2012	Court of Accounts	Regional Electoral Guarantee Board	College of Quaestors of Parliament	Committee for the Transparency and Control of Financial Reports of Parties and Political Movements (Committee for Transparency); SOURCE: Art. 9.4, Law nr 96, 6/7/2012
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					

27.1. Authority to enact by-laws	No	No	No		No
27.2. Providing guidance and mentoring/training to political entities	Yes / Guidelines were found on the website of the Commission	ND	ND		ND
27.3. Receiving financial reports or information from political entities	Yes [Art. 9.4, Law 96/2012]	Yes [Art. 12, Law 515/1993]	Yes [Art 7.6 and 7.7, 14, Law 515/1993]		Yes [Art. 9.4, Law 96/2012]
27.4. Verification/audit of financial information received from political entities	Yes [Art. 9.4, Law 96/2012]	Yes [Art. 12, Law 515/1993]	Yes [Art 7.6 and 7.7, 14, Law 515/1993]		Yes [Art. 9.4, Law nr 96/2012]
27.5. Powers to propose sanctions, if so to whom	No	No	No [Law 515/1993]		No
27.6. Powers to impose sanctions	Yes [Art. 9.11, Law 96/2012; Art. 15, Law 515/1993]	Yes [Art. 14.15, Law 515/1993; Art.14, Law 96/2012]	Yes [Art 15.11, Law no. 515/1993; Art.14, Law no. 96/2012]		Yes [Art 8.4-8.10; Decree 149/2013; Law 13/2014]
28. Is there a legal requirement for reports of external auditors to be published?	Yes [Art 5.2, Decree 149/2013; Law 13/2014].	Yes [Art 12, Law 515/1993]	No [Law 515/1993]	No [Art 15-ter Point 2, RPCD]	Yes [Art 5.2, Decree No 149/2013; converted into Law No 13/2014]
	To be published on Parliaments website	Audit reports are also published on the website of the State Audit Court	NR	NR	To be published on Parliaments website
29. Is there a legal requirement for reports of the oversight body to be published?	Yes [Art 9.5 and 9.6, Law 96/2012]	Yes [Art 12, Law 515/1993]	no [Law 515/1993]	No [Art 15-ter Point 2, RPCD]	Yes [Art 9.5 and 9.6, Law 96/2012]
	Report of the Commission has to be publisehd on the Parlaments website	Reports are also published on the website of the State Audit Court	NR	NR	Report of the Commission has to be publisehd on the Parlaments website

* Note: 13 different legislative acts on political financing are currently in vigour in Italy

* Note third parties: The concept of political parties and movements encompasses foundations, associations, or committees whose executive organs are appointed by political parties and movements or by persons who are or have been, within the previous 10 years, members of the National Parliament, the European Parliament, or regional or local electoral assemblies, or those who hold or have held, in the previous 10 years, government appointments at the national, regional, or local levels, or institutional appointments based on their membership in political parties or movements, among other grounds, SOURCE: Art 1.20, Law Nr 3/2019.

LATVIA

Main legislation:				
- Law on Financing of Political Organisations, amended version of 2020 = LFPO				
- The Criminal Law, amended version 2020 = CC				
- Pre-Election Campaign Law 2016 = PECL				
- Law on Accounting = LoA				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliate them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes [Art 7.1 LFPO]	No	ND [no information found in legislation, including Rules of Procedure of the Saeima]	
2. What are the criteria for entities to be eligible for funding? funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Share of votes [Art 7.1.1 LFPO]	NR	NR	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	4.50 EUR for each vote , in addition 100.000 EUR if party acquired more than 5% of votes [Art 7.1.1 LFPO]	NR	NR	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		ND	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	Yes [Art 25, PECL]		ND	
5.2. Free space for displaying election materials	Yes [Art 21, PECL]	Yes [Art 21 PECL]		
5.3. Free time on broadcast media	Yes [Art 6.1, PECL]	Yes [Art 9, LFPO]		
5.4. Other	Yes [Art 5, LFPO]	No	ND	
B. Income from private sources				
	Yes [Art2.2 LFPO]	Yes [Art2.2 LFPO]	ND	

6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Any financial or other types of gratis benefits including services, transfer of rights, release of a party from an obligation, refusal from any right in favour of a party, as well as other activities by which any benefit is granted to the party. A donation is also a transfer of movable or immovable property to the ownership of the party and provision of services to the party for a charge lower than the market value of the relevant movable or immovable property or service.	Any financial or other types of gratis benefits including services, transfer of rights, release of a party from an obligation, refusal from any right in favour of a party, as well as other activities by which any benefit is granted to the party. A donation is also a transfer of movable or immovable property to the ownership of the party and provision of services to the party for a charge lower than the market value of the relevant movable or immovable property or service.	ND	
7. Are there bans on donations/contributions from the following:		All financial activities by a candidate are considered as financial activities of his/her respective nominating political party.		
7.1. Anonymous sources	Yes [Art 7.1 LFPO]	Yes [Art 7.1 LFPO]	ND	
7.2. Foreign sources	Yes [Art 4.1 LFPO]	Yes [Art 4.1 LFPO]	ND	
7.3. Legal entities (companies)	Yes [Art 4.1 LFPO]	Yes [Art 4.1 LFPO]	ND	
7.4. Trade Unions	Yes [Art 4.1 LFPO]	Yes [Art 4.1 LFPO]	ND	
7.5. Entities fully or partly owned by the state	Yes [Art 4.1 LFPO]	Yes [Art 4.1 LFPO]	ND	
7.6. Entities that have or have had a contract/s with the state/public sector	Yes [Art 4.1 LFPO]	Yes [Art 4.1 LFPO]	ND	
	Yes [Art 61, Art 6.3 LFPO]	Yes [Art 61, Art 6.3 LFPO]	ND	
7.7. Other	Natural persons are prohibited to finance parties from gifts and loans of other persons. Natural persons, who have been sentenced with a prohibition to candidate for elections are prohibited to finance parties by gifts or donations. It is prohibited to finance parties through a third party.	Natural persons are prohibited to finance parties from gifts and loans of other persons. Natural persons, who have been sentenced with a prohibition to candidate for elections are prohibited to finance parties by gifts or donations. It is prohibited to finance parties through a third party.	ND	
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	NR	NR	ND	
	Legal entities are prohibited from giving donations to parties [art 4.1, FLPO]	Legal entities are prohibited from giving donations to candidates [Art 4.1, FLPO]	ND	
	Yes [Art 2, Art 3, Art 4.2 LFPO]	NR	ND	

<p>9. Is there a limit on the maximum size of annual contributions from a single source?</p>	<p>Art 4: 20 minimum monthly salaries over a period of one calendar year. Art 3. Total amount of joining fee, membership fee and donations made by a member to a party may not exceed 50 minimum monthly salaries over a period of one calendar year. Art 2: For parties receiving public funding (3.1) if a party receives the funding and is represented in the parliament, the total amount of all payments from a natural person may not exceed five minimum monthly salaries (3.2) If a party receives public funding, but in the last parliamentary elections received more than 2 but less than 5%, the total amount of all payments from a natural person may not exceed 12 minimum monthly salaries</p>	<p>[Art 4, LFPO]; natural persons can only make donations to political parties and not to individual candidates.</p>	<p>ND</p>	
<p>10. Do the above restrictions also apply to in-kind donations?</p>	<p>Yes [Art 4, LFPO]</p>	<p>NR</p>	<p>ND</p>	
<p>11. Is there a requirement for financial contributions to be provided through the banking system?</p>	<p>Yes [Art 6.2 LFPO]</p>	<p>NR</p>	<p>ND</p>	
<p>12. Are loans to political parties and candidates permitted?</p>	<p>No [Art6.5 LFPO]</p>	<p>NR</p>	<p>ND</p>	
C. Spending				
<p>13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.</p>	<p>Yes [Art 8.4 LFPO]</p>	<p>All expenditures are regarded as expenditures of a political party's and the threshold will be applied</p>		<p>Yes [Art 5.2 PECL]</p>
<p>14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?</p>	<p>Not exceed monthly average gross work remuneration for the year before which is approximated to euros applying a coefficient 0.0004 per voter at previous election.</p>	<p>NR</p>		<p>Unrelated person (third parties) may use resources not exceeding 15 minimum monthly wages.</p>
<p>14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?</p>	<p>No</p>	<p>No</p>		<p>No</p>
<p>14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?</p>	<p>NR</p>	<p>NR</p>		<p>NR</p>
<p>15. Is there a ban on vote-buying?</p>	<p>Yes [Article 90.2, CC]</p>	<p>Yes [Article 90.2, CC]</p>		<p>Yes [Article 90.2, CC]</p>
<p>16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?</p>	<p>Yes [Art 7.4 LFPO; Art 33.1 PECL]</p>	<p>All expenditures are regarded as expenditures of a political party's and the threshold will be applied</p>		
<p>16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?</p>	<p>Party is allowed to spend State budget for: office maintenance, content provision; communication; party can spend no more than 60 % for each target group. And: Use of administrative resources (resources of the state other than the allowed premises for campaigning) is prohibited.</p>	<p>NR</p>		
D. Reporting and disclosure				
	<p>Ordinary (non-election) finance</p>	<p>Campaign finance</p>		

17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes [Art 9.1, FLPO; Art 10, LoA]	Yes [Art 9.1, FLPO; Art 10, LoA]	All expenditures are regarded as expenditures of a political party's and the threshold will be applied		
	10 years	10 years	10 years		
18. Are political entities obliged to submit any of the following and if so to which institution?					
18.1. Annual financial reports	Yes [Art 8.5, LFPO]			ND	
	Corruption Prevention and Combating Bureau			ND	
18.2 Reports on election campaign financing	Yes [Art 8.2, LFPO]		No		Yes [Art 27.6, PECL]
	Corruption Prevention and Combating Bureau		NR		Corruption Prevention and Combating Bureau
18.3. Periodic reports within election campaigns on donations and/or spending	No		No		No
	NR		NR		NR
19. Do reports have to contain the following information? If information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance	All financial activities by a candidate are considered as financial activities of his/her respective nominating political party.		
19.1. Total contributions	Yes [Art 8.5, LFPO]	Yes [Art 8.2, LFPO]	No	ND	Yes [Art27.6, PECL]
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes [Art 4, FLPO]	Yes [Art 4, FLPO]	No	ND	Yes [Art27.6, PECL]
19.3. In-kind contributions specifically and their sources	Yes [Art 4, FLPO]	Yes [Art 4, FLPO]	No	ND	Yes [Art27.6, PECL]
19.4. Loans	NR (loans are prohibited)	NR (loans are prohibited)	NR (loans are prohibited)	ND	no data
19.5. Total spending	Yes [Art 8.5 (2/2), LFPO]	Yes [Art 8.2, LFPO]	No	ND	Yes [Art27.6, PECL]
19.6. Individual categories of spending	Yes [Art 8.5 (2/2), LFPO]	Yes [Art 8.2 (2), LFPO]	No	ND	Yes [Art27.6, PECL]
19.7. Individual items of spending	Yes [Art 8.5 (2/2), LFPO]	Yes [Art 8.2 (2), LFPO]	No	ND	Yes [Art 27.6, PECL]
19.8. For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what informaton must be included.	No / NR [Art 6 (3), LFPO]	No / NR [Art 6 (3), LFPO]			
	It is prohibited to finance political parties through a third party.	It is prohibited to finance political parties through a third party.			
20. In what format are reports submitted?					

20.1. Hard copy	No	No	NR	ND	ND
20.2. Electronic format	Yes [Art 8.5, LFPO]	Yes [Art 8.2, LFPO]	NR	ND	ND
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes [Art 8.5 (3), Art 9.1, LFPO]	Yes [Art. 9, LFPO]	NR	ND	ND
22. Which entity is responsible for publishing the information?				ND	
22.1. The institution to which the political entity reports	Yes [Art 8.5 (3), Art 9.3 LFPO]	Yes [Art 8.2 (3), LFPO]	NR	ND	ND
22.2. The political entity itself	Yes [Art 9, LFPO]	Yes [Art 9, LFPO]	NR	ND	ND
23. Must the information published include the following?					
23.1. Total contributions	Yes [Art 8.5 (2/2), LFPO]	Yes [Art 8.2, LFPO]	NR	ND	ND
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes [Art 4.3, FLPO]	Yes [Art 4.3, FLPO]	NR	ND	ND
23.3. In-kind contributions specifically	Yes [Art 4.3, FLPO]	Yes [Art 4.3, FLPO]	NR	ND	ND
23.4. Loans	NR (loans are prohibited)	NR (loans are prohibited)	NR (loans are prohibited)	ND	ND
23.5. Total spending	Yes [Art 8.5 (2/2), LFPO]	Yes [Art 8.2, LFPO]	NR	ND	ND
23.6. Individual categories of spending	Yes [Art 8.5 (2/2), LFPO]	Yes [Art 8.2 (2), LFPO]	NR	ND	ND
23.7. Individual items of spending	Yes [Art 8.5 (2/2), LFPO]	Yes [Art 8.2 (2), LFPO]	NR	ND	ND
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	No / NA [Art 6, LFPO]	No / NA [Art 6, LFPO]			
	It is prohibited to finance political parties through a third party.	It is prohibited to finance political parties through a third party.			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	No	No	NR	ND	ND
24.2. Online	Yes [Art 9.3, LFPO]	Yes [Art 8.2, LFPO]	NR	ND	ND
E. Oversight (Implementation and enforcement)					
25. Are political entities required by law or other regulation to:					

25.1. Appoint a designated official with responsibility for finances	Yes [Art 8.2 (1), LFPO]		Yes [Art 8.2 (1), LFPO]		ND
	Ordinary (non-election) finance	Campaign finance	All financial activities by a candidate are considered as financial activities of his/her respective nominating political party.		
25.2. Undergo external audit by a registered private auditor	Yes, if turnover exceeds 10 minimum monthly salaries per year, [Art 11, LFPO]	No	NR	ND	ND
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes [Art 8.5 (4), LFPO]	Yes [Art 8.2, LFPO]	NR	ND	Yes [Art 27.6, PECL]
26. Which public bodies/institutions are tasked with the role of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Corruption Prevention and Combating Bureau (CPCB)	Corruption Prevention and Combating Bureau	NR	ND	Corruption Prevention and Combating Bureau
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role			No		
27.1. Authority to enact by-laws	No	No	No		No
27.2. Providing guidance and mentoring/training to political entities	No	No	No		No
27.3. Receiving financial reports or information from political entities	Yes [Art 8.5, LFPO]	Yes [Art 8.2 (3), LFPO]	No		Yes [Art 27.6, PECL]
27.4. Verification/audit of financial information received from political entities	Yes [Art 8.5, LFPO]	Yes [Art 8.2 (3), LFPO]	No		Yes [Art 29, PECL]
27.5. Powers to propose sanctions, if so to whom	No	No	No		No
27.6. Powers to impose sanctions	Yes [Art 10, LFPO]	Yes [Art 10, LFPO]	No		Yes [Art 29, Art 31, PECL]
28. Is there a legal requirement for reports of external auditor to be published?	No [Art 11, FLPO]	No [Art 11, FLPO]	No		
	NR	NR	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	Yes [Art 8.2 (3), FLPO]	Yes [Art 8.5 (4), FLPO]	NR	ND	Yes [Art 8.5 (4), FLPO]
	CPCB has to inform the public of all violation of provisions for the financing of political parties identified in all submitted declarations, as well as of the measures implemented for the prevention thereof.	CPCB must inform society of disclosed violations of financing regulations of political parties, as well as of measures implemented .	NR	ND	CPCB must inform society of the disclosed violations of financing regulations of associations, as well as of the measures implemented.

LITHUANIA

Main legislation:				
- Law on Political Parties = LPP - Law on funding of political campaigns = LFPC - Statute of Seimas = SoS - Law on elections to municipal councils = LEMC - Criminal Code = CC - Law on Central Election Commission = LCEC				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes [Art 19, LPP]	No [Art 8, LFPC]	Yes [15.3(7), SoS]	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Representation in elected body; Share of votes in previous election; Registration as a political party [Art 21, LPP] There are no separate state funds for elections. Election campaigns may be financed from party's own funds, citizens' donations, loans, and a candidates' own money [Art 7, LFPC]	There are no direct state funds for candidates during election. Candidates are funded through donations of natural persons, donations of parties, lists of candidates or referendum initiators or opponents, own (personal) funds, and interest on the funds kept in political campaign account [Art 8, LFPC].	Size of parliamentary groups [Art. 15.3(7), SoS]	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Proportional to votes received: 1) by summing up only votes cast for the candidates of those political parties which received 2%; 2) a six-month financial coefficient of one voter's vote is established by dividing half of state budget appropriations designated for party funding by number of votes of all the voters; 3) six-month state budget appropriations allocated for party is determined by multiplying a six-month financial coefficient of one vote by the number of votes who cast their votes for the candidates of this political party. If, after elections, a new party is registered, its activities are financed equal to the lowest state budget designated to a party in previous calendar year multiplied by ratio of number of members of the parliamentary group of new party and of number of members of parliamentary group of the least-funded parliamentary party [Art 21.4 and 21.6, LPP]	There are no direct state funds for candidates during election. Candidates are funded through donations of natural persons, donations of political parties, lists of candidates or referendum initiators or opponents, own (personal) funds, and interest on the funds kept in political campaign account [Art 8 LFPC]	1 average monthly salary and an additional sum are allocated for activities of a parliamentary group, taking into consideration the size of the parliamentary group, so that each member of the parliamentary group shall be allocated the sum in the amount of 0.4 of the average monthly salary These funds are used to cover expenses related to expert advice on legislation, representation, postal, telephone and other work-related activities of the political group [Art.15.3(7), SoS.	

4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No			
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	No		Yes [Art 15.8, SoS]	
5.2. Free space for displaying election materials	Yes [Art 44.2, LEMC]	Yes [Art 44.2, LEMC]		
5.3. Free time on broadcast media	Yes [Art 16.9, LFPC]	Yes [Art 16.9, LFPC]		
5.4. Other	No [Art 16.9, LFPC]	No [Art 16.9, LFPC]		
B. Income from private sources				
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Yes	Yes	No	
	Donations' means cash, movable or immovable things, information, property rights, results of intellectual activities, other material and non-material values transferred to donees free of charge, actions carried out free of charge and voluntary works as well as the results of such actions intended for funding a political campaign of an independent political campaign participant. [Art 2, LFPC]	Donations' means cash, movable or immovable things, information, property rights, results of intellectual activities, other material and non-material values transferred to donees free of charge, actions carried out free of charge and voluntary works as well as the results of such actions intended for funding a political campaign of an independent political campaign participant [Art 2, LFPC]	NR	
7. Are there bans on contributions from the following:	Yes - Funding of parties is limited to membership fees; state budget appropriations; funds received from other party activities; loans received from banks; interest on funds kept in the bank account; donations for funding a campaign made by individuals [Art 19, LPP]	Yes / Candidates are exclusively funded through donations of natural persons, donations of political parties, own (personal) funds, and interest on the funds kept in the political campaign account.		
7.1. Anonymous sources	Yes [Art 10.6 and 10.7, LFPC]	Yes [Art 8, 10.6 and 10.7 of LFPC]	No	
7.2. Foreign sources	Yes [Art 19 LPP; Art 10.6 and 10.7, LFPC]	Yes [Art 12 and 13, LFPC]	No	
7.3. Legal entities (companies)	Yes [Art 19, LPP]	Yes [Art 8, LFPC]	No	
7.4. Trade Unions	Yes [Art 19, LPP]	Yes [Art 8, LFPC]	No	
7.5. Entities fully or partly owned by the state	Yes [Art 19, LPP]	Yes [Art 8, LFPC]	No	
7.6. Entities that have or have had a contract/s with the state/public sector	Yes [Art 19, LPP]	Yes [Art 8, LFPC]	No	

7.7. Other	Yes	Yes	No		
	It is prohibited to fund political campaign participants through third parties.	It is prohibited to fund political campaign participants through third parties.	NR		
8. Is there a ban or restriction on donors to political parties or candidates subsequently participating in public procurement proceedings?	Yes [Art 19, LPP]	Yes [Art 7, LFPC]	No		
	Legal persons are not allowed to donate to parties.	Legal persons are not allowed to donate to candidates.	NR		
9. Is there a limit on the maximum size of annual contributions to a political party / candidate from a single source?	Yes [Art 10.2, LFPC]	Yes [Art 10.2, LFPC]	No		
	10 average monthly earnings valid in the 4th quarter of the previous calendar year. During a calendar year the total amount of donations by one natural person for independent political campaign participants may not exceed 10% of the amount of the annual income declared by the natural person for the last calendar year.	10 average monthly earnings valid in the fourth quarter of the previous calendar year. During a calendar year the total amount of donations by one natural person not more than 10% of the amount of the annual income declared by the natural person for the last calendar year.	NR		
10. Do the above restrictions also apply to in-kind donations?	Yes [Art 10.9, LFPC]	Yes [Art 10.9, LFPC]	NR		
11. Is there a requirement for financial contributions to parties or candidates to be provided through the banking system?	Yes (over EUR 290) [Art 10.5, 11.2 LFPC]	Yes (over EUR 290) [Art 10.5, 11.2 LFPC]	ND		
12. Are loans to political parties and candidates permitted?	Yes [Art 7.1, LFPC]	No [Art 8, LFPC]	ND		
C. Spending					
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	Yes [Art 14.2, 14.3, LFPC]	Yes [Art 14.2, 14.3, LFPCs]			Third parties are banned from participating in campaigns
	In case constituency covers entire territory: all voters on electoral roll multiplied by 0,0005 AMEs (AMEs - average monthly earnings valid in 4th quarter of previous calendar year). In case constituency covers only part of country: voters on electoral roll of that constituency multiplied by 0,001 AMEs, but not less than 10 AMEs	The campaign expenditure limit per contestant is linked to the total number of voters. Each candidate may not spend more than all voters on electoral roll multiplied by 0,0005 AMEs (in case constituency covers entire territory); voters on electoral roll of that constituency multiplied by 0,001 AMEs, but not less than 10 AMEs (in case constituency covers only part of country). In cases where a run-off voting is conducted, maximum amount of expenditure of a candidate participating in the run-off voting is increased by 25%.			NR
	Yes [Art 16, LFPC]	Yes [Art 16, LFPC]		NR	

<p>14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?</p>	<p>During an election campaign it is prohibited to disseminate political advertising for free (except discussion programmes); on television (except discussion programmes and campaigning videos); Expenditure of a candidate for campaigning videos may not exceed 50% of the allowed maximum amount of political campaign expenditure set for political campaign participant. Public information producers or disseminators may disseminate political advertising only at the rates and conditions equal to all candidates.</p>		<p>During an election campaign it is prohibited to disseminate political advertising for free (except discussion programmes); on television (except discussion programmes and campaigning videos); Expenditure of a candidate for campaigning videos may not exceed 50% of the allowed maximum amount of political campaign expenditure set for political campaign participant. Public information producers or disseminators may disseminate political advertising only at the rates and conditions equal to all candidates. political campaigns.</p>		<p>NR</p>
<p>15. Is there a ban on vote-buying?</p>	<p>Yes [Art 172.1]</p>		<p>Yes [Art 172.1]</p>		<p>NR</p>
<p>16. Are there any specific prohibitions on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates?</p>	<p>Yes [Art 20.5, LPP] (Comment: Public resources may be used only for political campaigns, election deposit, current and fixed assets, employees, taxes and other contributions to state budget, state social and health insurance, provision of services, arrears of party's political campaigns.</p>		<p>Yes [Art 7.3, 8.3, LFPC] Candidates are entitled to free (limited) access to broadcasts via radio and internet portal of the national broadcaster. Any other state resources are not allowed,</p>		<p>NR</p>
<p>D. Reporting and disclosure</p>					
	<p>ordinary period</p>	<p>campaigns</p>			
<p>17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?</p>	<p>Yes</p>	<p>Yes</p>	<p>Yes</p>		<p>NR</p>
	<p>period defined in the Law on Accounting (only available in Lithuanian)</p>	<p>period defined in the Law on Accounting (only available in Lithuanian)</p>	<p>period defined in the Law on Accounting (only available in Lithuanian)</p>		<p>NR</p>
<p>18. Are political entities obliged to submit any of the following, and if so to which institution?</p>					
<p>18.1. Annual financial reports</p>	<p>Yes [Art 23.2, 23.3, 23.5, LPP]</p>			<p>ND</p>	
	<p>Central Electoral Commission</p>			<p>NR</p>	
<p>18.2 Reports on election campaign financing</p>	<p>Yes [Art 17.4, LFPC]</p>		<p>Yes [Art 17.4, LFPC]</p>		<p>NR</p>
	<p>Central Electoral Commission</p>		<p>Central Electoral Commission</p>		<p>NR</p>
<p>18.3. Periodic reports within election campaigns on donations and/or spending</p>	<p>No</p>		<p>No</p>		<p>NR</p>
	<p>NR</p>		<p>NR</p>		<p>NR</p>

19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.					
19.1. Total contributions	Yes [Art 23, LPP]	Yes [Art 7, Art 17, LFPC]	Yes [Art 7, Art 17, LFPC]	ND	NR
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	ND	Yes [Art 7, Art 17, LFPC]	Yes [Art 7, Art 17, LFPC]	ND	NR
19.3. In-kind contributions specifically and their sources	ND	No	No	ND	NR
19.4. Loans	ND	Yes [Art 7, Art 17, LFPC]	Yes [Art 17.6 and 17.7, LFPC]	ND	NR
19.5. Total spending	Yes [Art 23, LPP]	Yes [Art 17.6 and 17.7, LFPC]	Yes [Art 17.6 and 17.7, LFPC]	ND	NR
19.6. Individual categories of spending	ND	Yes [Art 17.6 and 17.7, LFPC]	Yes [Art 17.6 and 17.7, LFPC]	ND	NR
19.7 Individual items of spending	ND	Yes [Art 17.6 and 17.7, LFPC]	Yes [Art 17.6 and 17.7, LFPC]	ND	NR
19.8 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	ND	ND			
	ND	ND			
20. In what format are reports submitted?					
20.1. Hard copy	ND	No	No	ND	NR
20.2. Electronic format	ND	Yes [Art 17, LFPC]	Yes [Art 17, LFPC]	ND	NR
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes [Art 26, LPP]	Yes [Art 17.4, LFPC]	Yes [Art 17.4, LFPC]	ND	NR
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	ND, Law refers to publicity of financing in Art 26 of law on political parties, but no data on which entity published	No [Art 17.4, LFPC]	No [Art 17.4, LFPC]	NR	NR

22.2. The political entity itself	ND, Law refers to publicity of financing in Art 26 of law on political parties, but no data on which entity published	Yes [Art 17.4, LFPC]	Yes [Art 17.4, LFPC]	NR	NR
23. Must the information published include the following?					
23.1. Total contributions	Yes [Art 23, Art 26, LPP]	Yes [Art 21, LFPC]	Yes [Art 21, LFPC]	NR	NR
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	ND, Law refers to publicity of financing in Art 26 of law on political parties,	Yes, above 12 EUR [Art 17, Art 21, LFPC]	Yes, above 12 EUR [Art 17, Art 21, LFPC]	NR	NR
23.3. In-kind contributions specifically	ND, Law refers financial statements and their publication in Art 23 and Art 26 of law on political parties, but no info in-kind contributions	ND	ND	NR	NR
23.4. Loans	ND, Law refers financial statements and their publication in Art 23 and Art 26 of law on political parties, but no info on loans	Yes [Art 17, Art 21, LFPC]	Yes [Art 17, Art 21, LFPC]	NR	NR
23.5. Total spending	Yes [Art 23, Art 26 LPP]	Yes [Art 17, Art 21, LFPC]	Yes [Art 17, Art 21, LFPC]	NR	NR
23.6. Individual categories of spending	ND, Law refers financial statements and their publication in Art 23 and Art 26 of law on political parties, but no info on individual categories of spending	ND	ND	NR	NR
23.7. Individual items of spending	ND, Law refers financial statements and their publication in Art 23 and Art 26 of law on political parties, but no info on individual items of spending	ND	ND	NR	NR
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	ND	ND			
	ND	ND			

24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, phsycally at the oversight body, etc.)	ND	No	No	NR	NR
24.2. Online	ND	Yes [Art 21, LFPC]	Yes [Art 21, LFPC]	NR	NR
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	Yes [Art 17 LFPC]		Yes [Art 17, LFPC]		NR
	ordinary period	elections			
25.2. Undergo external audit by a registered private auditor	Yes [Art 23, LPP]	Yes [Art 20, LFPC]	Yes [Art 20, LFPC]		NR
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes [Art 23, LPP]	Yes [Art 19, Art 20, LFPC]	Yes [Art 19, Art 20, LFPC]	Yes [Art.78.6, SoS]	NR
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Central Electoral Commission (CEC)	Central Electoral Commission (CEC)	Central Electoral Commission (CEC)	Commission on Ethics and Procedures	NR
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	Yes [Art 3, LCEC]	Yes [Art 3, LCEC]	Yes [Art 3, LCEC]		NR
27.2. Providing guidance and mentoring/training to political entities	Yes [Art 3, LCEC]	Yes [Art 3, LCEC]	Yes [Art 3, LCEC]		NR
27.3. Receiving financial reports or information from political entities	Yes [Art 3.5, LCEC; Art 24, LPP]	Yes [Art 3.5, LCEC; Art 20 LFPC]	Yes [Art 3.5, LCEC; Art 20, LFPC]		NR
27.4. Verification/audit of financial information received from political entities	Yes [Art 3.5, LCEC; Art 24, LPP]	Yes [Art 3.5, LCEC; Art 20 LFPC]	Yes [Art 3.5, LCEC; and Art 20 LFPC]		NR
27.5. Powers to propose sanctions, if so to whom	No	No	No		NR
27.6. Powers to impose sanctions	Yes [Art 19.12, 20.4, 27.6, 29.4 LPP]	Yes [Art 27.6, LPP]	Yes [Art 27.6, LPP]		NR
28. Is there a legal requirement for reports of external auditors to be published?	Yes [Art 26, LPP]	Yes [Art 21, LFPC]	Yes [Art 21, LFPC]	NR	NR
	Audits have to be published, no further information provided in the law.	On CEC website, not later than within 100 days after the proclamation of the final election results	On CEC website, not later than within 100 days after the proclamation of the final election results	NR	NR

29. Is there a legal requirement for reports of the oversight body to be published?	Yes [Art 27, LPP]	Yes [Art 22.5, LFPC]	Yes [Art 22.5, LFPC]	ND	NR
	CEC constantly announces on its website the summarised data on monitoring of political party funding.	CEC publishes on its website summarised data on monitoring of the funding of political campaigns and of political advertising.	CEC publishes on its website summarised data on monitoring of the funding of political campaigns and of political advertising.	NR	NR

LUXEMBOURG

Relevant legislation: - Law on Financing of Political Parties adopted in December 2007 and last amended in December 2016 (hereafter PPFL) - Electoral law adopted in 2003 and last amended in December 2019 (hereafter EL) - Regulations of the Chamber of Deputies, 2018 (hereafter RCD)				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliate to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	Yes	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	For ordinary activities: to have presented a full list and have obtained at least 2% from the total votes in the four constituencies for national elections as a national average and to have submitted to the Prime Minister its statutes and amendments (if any), a list of its party leaders, and changes of the leaders; a list of its donors and of the donations; its accounts and balance sheets [Art.2 of the PPFL] For electoral activities: to present a full list in all electoral districts and to have obtained at least one seat. [Art. 93 of the EL]. The request of funding must be accompanied by an account statement of the election campaign costs incurred [Art.93bis of the EL].	For election campaign activities: to present a full list in all electoral districts and to have obtained at least one seat. [Art. 93 of the EL] The request of funding must be accompanied by an account statement of the election campaign costs incurred.[Art.93bis of the EL]	To have formed a group (minimum five members) [Art.17 of the RCD]	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	For ordinary activities: lump sum of EUR 100,000; additional EUR 11,500 for each percentage point from the additional votes received during the national elections. For electoral activities: EUR 50 000 for 1-4 elected persons; EUR 100.000 for 5-7 elected; EUR 150.000 for 8-11 elected; EUR 200.000 for 12 and more elected to the Chambre. Additional amount of EUR 10.000 for each elected person. [Art.93 of the EL] Reimbursement of postal charges for printed communication to voters in their electoral district. [Art.92 of the EL]	For election campaign activities: EUR 50,000 for 1-4 elected persons; EUR 100,000 for 5-7 elected; EUR 150,000 for 8-11 elected; EUR 200,000 for 12 and more elected to the Chambre. Additional amount of EUR 10,000 for each elected person. [Art.93 of the EL] Reimbursement of postal charges for printed communication to voters in their electoral district. [Art.92 of the EL]	Calculation is made proportionally to the number of the group's representation in the Chambre [Art.19 of the RCD]	

4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	Yes		No	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	Yes		Yes	
5.2. Free space for displaying election materials	No	No		
5.3. Free time on broadcast media	No	No		
5.4. Other	No	No	Reimbursement of expenses related to staff engagement	
B. Income from private sources				
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Yes	Yes	ND	
	Any voluntary act to grant a party an exact economic advantage and computable in cash. [Art.8 of the PPFL]	Any voluntary act to grant a party an exact economic advantage and computable in cash. [Art.8 of the PPFL]	NR	
7. Are there bans on donations/contributions from the following:				
7.1. Anonymous sources	Yes	Yes	ND	
7.2. Foreign sources	No	No	ND	
7.3. Legal entities (companies)	Yes	Yes	ND	
7.4. Trade Unions	Yes	Yes	ND	
7.5. Entities fully or partly owned by the state	Yes	Yes	ND	
7.6. Entities that have or have had a contract/s with the state/public sector	Yes	Yes	ND	
7.7. Other	Yes	Yes	ND	
	Associations, groups or bodies that do not have a legal personality.	Associations, groups or bodies that do not have a legal personality.	NR	
8. Is there a ban or restriction on donors subsequently	NR	NR	ND	

participating in public procurement procedures?	Legal entities cannot donate.	Legal entities cannot donate.	NR	
9. Is there a limit on the maximum size of annual contributions from a single source?	No	No	ND	
	Only limit is that public funding can be max 75% of the total revenue of the central structure of a political party [Art.2 of the PPFL]	NR	NR	
10. Do the above restrictions also apply to in-kind donations?	NR	NR	ND	
11. Is there a requirement for financial contributions to be provided through the banking system?	NR	NR	ND	
12. Are loans to political parties and candidates permitted?	NR	NR	ND	
C. Spending				
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	No	No		NR
	There isn't any limit set by law.	There isn't any limit set by law.		NR
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	No	No		NR
	BR	NR		NR
15. Is there a ban on vote-buying?	Yes	Yes		NR
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	No	No	Yes	
	NR	NR	The financial aid given to the groups can cover only their expenses related to the parliamentary activity and cannot be used to cover expenses of political parties [Art.19 of the RCD]	
D. Reporting and disclosure				
	Ordinary (non-election) finance	Campaign finance		
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	Yes	Yes	
	ND	ND	ND	
18. Are political entities obliged to submit any of the following, and if so to which institution?				

18.1. Annual financial reports	Yes			ND	
	Court of Accounts, Prime Minister, Minister of State and President of the Chamber of Deputies [Art.14 of the PPFL]			ND	
18.2 Reports on election campaign financing	No		Yes		NR
	The annual report contains expenditures accounts including electoral expenses.		Each request for contribution from the state budget to cover election campaign expenses must be accompanied by a statement including election campaign expenses (spending). [Art.93bis of the EL]		NR
18.3. Periodic reports within election campaigns on donations and/or spending	No		No		NR
	NR		NR		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance			
19.1. Total contributions	Yes	NR - electoral expenses and revenues make part of the annual reporting. There isn't any specific report for this. [Art.93bis of the EL]	No	ND	NR
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes (a list of donors of cash donations is sent alongside accounts)	NR	No	ND	NR
19.3. In-kind contributions specifically and their sources	Yes (a list of in-kind donations and their donors exceeding EUR 250)	NR	No	ND	NR
19.4. Loans	Not specifically, but it contains "various revenues"	NR	No	ND	NR
19.5. Total spending	Yes	NR	No	ND	NR
19.6. Individual categories of spending	Yes	NR	Yes	ND	NR
19.7 Individual items of spending	No	NR	Yes	ND	NR
19.8. For political parties only, does reporting have to	Yes	NR			

include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	The accounts must include all revenues and expenditures [Art.13 of the PPFL]	NR			
20. In what format are reports submitted?					
20.1. Hard copy	ND	NR	ND	ND	NR
20.2. Electronic format	ND	NR	ND	ND	NR
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	NR	ND	ND	NR
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes	NR	ND	ND	NR
22.2. The political entity itself	No	NR	ND	ND	NR
23. Must the information published include the following?					
23.1. Total contributions	Yes	NR	NR	ND	NR
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	No	NR	NR	ND	NR
23.3. In-kind contributions specifically	Yes	NR	NR	ND	NR
23.4. Loans	Yes (technically yes as it can be part of "various revenues")	NR	NR	ND	NR
23.5. Total spending	Yes	NR	NR	ND	NR
23.6. Individual categories of spending	Yes	NR	NR	ND	NR
23.7. Individual items of spending	No	NR	NR	ND	NR
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes	NR			
	The accounts contain all expenditures and revenues	NR			
24. In what format is the information disclosed?					

24.1. Hard copy (newspaper, phsycally at the oversight body, etc.)	No (but all data submitted can be consulted freely by any interested person in the parliamentary administration) [Art.6 of the PPFL]	NR	NR	ND	NR
24.2. Online	Yes	NR	NR	ND	NR
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	ND		ND		ND
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	No	NR	No	ND	NR
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes	NR	No	Not specifically, but the sums allocated to the functioning of the political groups are made available to the Bureau at its request [Art.173 of the RDC]	NR
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	the Court of Accounts	NR	NR	Bureau of the Chambre	NR
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	NR	NR		NR
27.2. Providing guidance and mentoring/training to political entities	No	NR	NR		NR
27.3. Receiving financial reports or information from political entities	Yes	NR	NR		NR
27.4. Verification/audit of financial information received from political entities	Yes	NR	NR		NR
27.5. Powers to propose sanctions, if so to whom	No	NR	NR		NR
27.76. Powers to impose sanctions	No	NR	NR		NR

28. Is there a legal requirement for reports of external auditors?	NR	NR	NR		
	NR	NR	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	Yes	NR	NR	ND	NR
	The reports are published on the website of the Chambre of Deputies [Art.16 of the PPFL]	NR	NR	ND	NR

MALTA

Main legislation:				
- Financing of Political Parties Act from 2015 (hereafter FPPA)				
- General Elections Act from 1991, last amended in 2019 (hereafter GEA)				
- OSCE/ODIHR: Assessment Mission Final Report 2017				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	No	No	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	NR	NR	ND	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	NR	NR	ND	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	NR		ND	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	ND		ND	
5.2. Free space for displaying election materials	ND	ND		
5.3. Free time on broadcast media	Yes	Yes		
5.4. Other	The parliamentary parties receive EUR 100,000 annually to support their legislative activities [ODIHR 2017 report] Exemption from the income tax [Art.12 of the Income Tax Law]	No	Exemption from the income tax [Art.12 of the Income Tax Law]	

B. Income from private sources			
	Yes	Yes	ND
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Any benefit received by or on behalf of the political party or a candidate or any organisation in which the political party exercises management and control and includes any gift of money or other property, sponsorship, money spent by a donor(s) in paying expenses of a political party or a candidate, loan with more favourable terms than ordinary, cost price of property or services given otherwise than on commercial terms or below the market value. [Art. 2 of the FPPA]	Any benefit received by or on behalf of the political party or a candidate or any organisation in which the political party exercises management and control and includes any gift of money or other property, sponsorship, money spent by a donor(s) in paying expenses of a political party or a candidate, loan with more favourable terms than ordinary, cost price of property or services given otherwise than on commercial terms or below the market value. [Art. 2 of the FPPA]	ND
7. Are there bans on donations/contributions from the following:			
7.1. Anonymous sources	Yes (but donations that don't exceed EUR 50 do not have to be recorded Art.37 (1) of FPPA)	Yes (but donations that do not exceed EUR 50 do not have to be recorded Art.37 (1) of FPPA)	ND
7.2. Foreign sources	Yes	Yes	ND
7.3. Legal entities (companies)	No	No	ND
7.4. Trade Unions	No	No	ND
7.5. Entities fully or partly owned by the state	Yes	Yes	ND
7.6. Entities that have or have had a contract/s with the state/public sector	No	No	ND
7.7. Other	No	No	ND
	NR	NR	ND
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	No	ND
	Not listed as ground for exclusion in the Public Procurement Regulation Act [Art.192]	Not listed as ground for exclusion in the Public Procurement Regulation Act [Art.192]	ND
9. Is there a limit on the maximum size of annual contributions from a single source?	Yes	ND	ND
	Should not exceed EUR 25,000 during one calendar year [Art.34 of the FPPA]	NR	ND
10. Do the above restrictions also apply to in-kind donations?	Yes	NR	ND

11. Is there a requirement for financial contributions to be provided through the banking system?	No	No	ND	
12. Are loans to political parties and candidates permitted?	Yes	Yes	ND	
C. Spending				
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	No	Yes		ND
	NR	EUR 20,000 for each electoral district [Art.46 (1) of the GEA]		ND
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	NR	NR		ND
	NR	NR		ND
15. Is there a ban on vote-buying?	Yes	Yes		Yes
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	NR	NR		
	NR	NR		
D. Reporting and disclosure				
	Ordinary (non-election) finance	Campaign finance		
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	Yes	ND	
	At least for 10 years from the end of the financial year in question [Art.25 of the FPPA]	At least for 10 years from the end of the financial year in question [Art.25 of the FPPA]	NR	
18. Are political entities obliged to submit any of the following, and if so to which institution?				
18.1. Annual financial reports	Yes		ND	
	Electoral Commission		ND	
18.2 Reports on election campaign financing	No	Yes		ND
	Election expenses are part of the annual report	to the Commissioner [Art.50 (1) of the GEA]		ND

18.3. Periodic reports within election campaigns on donations and/or spending	No		No		ND
	But a donations report must be submitted each year together with the annual report [Art.38 (1) of the FPPA]		But a donations report must be submitted within 60 days beginning from the date of the election [Art.38 (6) of the FPPA]		ND
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance (part of the annual report and donations report)	The information below includes information for both, the donations report and the election campaign expenses report		ND
19.1. Total contributions	Yes	NR	Yes	ND	ND
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes (a donation must be reported individually if it exceeds EUR 500, the source is reported when a donation exceeds EUR 7,000)	NR	Yes (if it exceeds EUR 500)	ND	ND
19.3. In-kind contributions specifically and their sources	Yes (a donation must be reported individually if it exceeds EUR 500, the source is reported when a donation exceeds EUR 7,000)	NR	Yes (if it exceeds EUR 500)	ND	ND
19.4. Loans	Yes	NR	Yes (if it is considered as a donation, i.e. given in more favourable terms)	ND	ND
19.5. Total spending	Yes	NR	Yes	ND	ND
19.6. Individual categories of spending	Yes	NR	Yes	ND	ND
19.7 Individual items of spending	No	NR	No	ND	ND
19.8. For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	Yes	NR			
	The accounting record must contain: the details of entities including commercial enterprises which are directly or indirectly related to a political party or are otherwise under its effective management or control [Art.23(3) of the FPPA]	NR			

20. In what format are reports submitted?					
20.1. Hard copy	ND	NR	ND	ND	ND
20.2. Electronic format	ND	NR	ND	ND	ND
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	NR		ND	ND
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes	NR	Yes	ND	ND
22.2. The political entity itself	No	NR	No	ND	ND
23. Must the information published include the following?					
23.1. Total contributions	Yes	NR	Yes	ND	ND
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes	NR	Yes	ND	ND
23.3. In-kind contributions specifically	Yes	NR	Yes	ND	ND
23.4. Loans	Yes	NR	Yes (if it is considered a donation, i.e. given in more favourable terms)	ND	ND
23.5. Total spending	Yes	NR	Yes	ND	ND
23.6. Individual categories of spending	Yes	NR	Yes	ND	ND
23.7. Individual items of spending	No	NR	Yes	ND	ND
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes	NR			
	Commission makes the audited accounts available on its website [Art.29 of the FPPA]	NR			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	ND	NR	Yes	ND	ND
24.2. Online	Yes	NR	Yes	ND	ND

E. Oversight (Implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	Yes		Yes		NR
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	Yes	NR	No	ND	ND
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes	NR	Yes	ND	ND
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Electoral Commission	NR	Electoral Commission and Commissioners	ND	ND
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	NR	No		ND
27.2. Providing guidance and mentoring/training to political entities	No	NR	No		ND
27.3. Receiving financial reports or information from political entities	Yes	NR	Yes		ND
27.4. Verification/audit of financial information received from political entities	Yes	NR	Yes		ND
27.5. Powers to propose sanctions, if so to whom	Yes, to a Civil Court	NR	Yes, to a Civil Court		ND
27.6. Powers to impose sanctions	Yes	NR	Yes		ND
28. Is there a legal requirement for reports of external auditors to be published?	No	NR	NR		
	NR	NR	Candidates election expenses and donations reports do not have to be audited by an external auditor		
29. Is there a legal requirement for reports of the oversight body to be published?	No	NR	No	ND	ND
	NR	NR	NR	ND	ND

THE NETHERLANDS

Main legislation:				
- Political Finance Act of 2013 (hereafter PFA) - Compensation Act for members of the Lower House of 1990 - Financial support for parliamentary parties for the House of Representatives of 2014 - Media Act of 2008, last amended 2020; Elections Act of 1989, last amended in 2019 - Website: Ministry of Interior and Kingdom Relations' website				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	No	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Public funding is allocated to political parties if at least one candidate of the party has been elected in either the Second or First Chamber and if they have at least 1,000 members with voting rights, who each pay an annual contribution of at least €12. [Article 7(1) PFA]	NR	To be a political faction/ group within the House of Representatives [Article 1 of the Financial support for parliamentary parties for the House of Representatives of 2014]	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Eligible political parties can receive a general amount which is the same for all parliamentary parties, an amount per seat in proportion to the number of seats a party has in parliament and an amount per member distributed in proportion to the number of contributing members of the party. Political parties can also designate ancillary institutions which are each eligible for public funding [Article 8 PFA]	NR	Amount per seat multiplied by the number of seats of the corresponding fraction or group. [Article 2 of the Financial support for parliamentary parties for the House of Representatives of 2014]	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		No	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	No		ND	

5.2. Free space for displaying election materials	No	No	
5.3. Free time on broadcast media	Yes [Article 6(1) of the Media Act]	No	
5.4. Other	No	No	ND
B. Income from private sources			
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Yes	No	No
	Defined as "financial contribution, other than a subsidy, testamentary disposition or specific legacy, or a contribution in kind (contribution in kind: good or service, provided to it at the request of a political party or accepted by it, in respect of which there is no or not an equal consideration)" [Article 1(h)&(i) PFA]	NR	NR
7. Are there bans on contributions to political parties and candidates from the following:	The system is not very candidate-oriented, but strongly party-oriented.		[Article 8 of the Financial support for parliamentary parties for the House of Representatives of 2014]
7.1. Anonymous sources	There is no ban on anonymous donations. However, the amount of anonymous donation is limited to €1,000. [Article 23(1) PFA]	A fortiori - There is no ban on anonymous donations. However, the amount of anonymous donation is limited to €1,000. [Article 23(1) PFA]	No
7.2. Foreign sources	No	No	No
7.3. Legal entities (companies)	No	No	No
7.4. Trade Unions	No	No	No
7.5. Entities fully or partly owned by the state	No	No	No
7.6. Entities that have or have had a contract/s with the state/public sector	No	No	No
7.7. Other	No	No	No
	NR	NR	NR
8. Is there a ban or restriction on donors to political parties or candidates subsequently participating in public procurement proceedings?	No	No	ND
	NR	NR	NR

9. Is there a limit on the maximum size of annual contributions to a political party/ candidate from a single source?	No	No	ND
	NR	NR	NR
10. Do the above restrictions also apply to in-kind donations?	Yes - anonymous donations (both cash and in-kind) are limited to €1,000. [Article 23(1) PFA]	Yes - anonymous donations (both cash and in-kind) are limited to €1,000. [Article 23(1) PFA]	ND
11. Is there a requirement for financial contributions to parties or candidates to be provided through the banking system?	No	No	ND
12. Are loans to political parties and candidates permitted?	Yes	Yes	ND
C. Spending			
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	No	No	
	NR	NR	
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	No	No	
	NR	NR	
15. Is there a ban on vote-buying?	Yes [Article Z-4 of the Elections Act]		
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	No	No	
	NR	NR	
D. Reporting and disclosure			
	Ordinary (non-election)	Campaign finance	
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	Yes	Yes
	10 years [Article 20 PFA]	10 years [Article 20 PFA]	10 years [Article 20 PFA]
18. Are political entities obliged to submit any of the following, and if so to which institution?			

18.1. Annual financial reports	Yes [Article 25 PFA]			Yes [Article 8 of the Financial support for parliamentary parties for the House of Representatives of 2014]
	Ministry of Interior and Kingdom Relations			Presidium of the House of Representatives (President and Vice-Presidents)
18.2 Reports on election campaign financing			No	No
			NR	NR
18.3. Periodic reports within election campaigns on donations and/or spending	No	Yes - pre-election financial reports of donations and debts [Articles 28 and 29 PFA]	Yes - pre-election financial reports of donations and debts [Article 32 PFA]	
	NR	Ministry of Interior and Kingdom Relations	Ministry of Interior and Kingdom Relations	
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	[Articles 25, 26 and 27 PFA]			
19.1. Total contributions	Yes	Yes	Yes	ND
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes - Parties must record all contributions over €1,000 whether monetary or in-kind [Article 23(1) PFA]	Yes - Parties must record all contributions over €1,000 whether monetary or in-kind [Article 23(1) PFA]	Yes - If, in a calendar year, a candidate has received contributions from a contributor totalling €4,500 or more [Article 32 PFA]	Yes - donations totalling €4,500 or more that the foundation received in the previous calendar year [Article 8(2)a of the Financial support for parliamentary parties for the House of Representatives of 2014]
19.3. In-kind contributions specifically and their sources	Yes	Yes	Yes	ND
19.4. Loans	Yes	Yes	N/D	Yes - debts of €25,000 [Article 8(2)b of the Financial support for parliamentary parties for the House of Representatives of 2014]

19.5. Total spending	Yes	No	No	Yes	
19.6. Individual categories of spending	Yes	No	No	Yes	
19.7 Individual items of spending	No	No	No	ND	
19.8 For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	Yes				
	Ancillary institution(s) of a political party has/have to submit annual financial reports of donations and debts [Article 30(2) PFA]				
20. In what format are reports submitted?					
20.1. Hard copy	Yes	Yes	Yes	Yes	
20.2. Electronic format	No	No	No	No	
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	No	No	No	No	
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes	Yes	Yes	Yes	
22.2. The political entity itself	No	No	No	No	
23. Must the information published include the following?					
23.1. Total contributions	Yes	Yes	Yes	Yes	
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Contributions over €4,500 from a single donor. But, the names of donors can be omitted if so requested. [Article 25 PFA]	Contributions over €4,500 from a single donor. But, the names of donors can be omitted if so requested. [Article 28 PFA]	Contributions over €4,500 from a single donor. But, the names of donors can be omitted if so requested. [Articles 29 and 32 PFA]	Contributions over €4,500. [Article 8 of the Financial support for parliamentary parties for the House of Representatives of 2014]	
23.3. In-kind contributions specifically	Yes	Yes	Yes	Yes	

23.4. Loans	Yes - Debts over €25,000. [Article 25 PFA]	Yes - Debts over €25,000. [Article 28 PFA]	ND	Yes - Debts over €25,000. [Article 8 of the Financial support for parliamentary parties for the House of Representatives of 2014]	
23.5. Total spending	Yes	No	No	Yes	
23.6. Individual categories of spending	Yes	No	No	Yes	
23.7. Individual items of spending	Yes	No	No	No	
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes				
	Contributions over €4,500 from a single donor and debts over €25,000. But, the names of donors can be omitted if so requested. [Article 30(4) PFA]				
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	PDF version online	PDF version online	PDF version online	PDF version online	
24.2. Online	No	No	No	No	
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to?:					
25.1. Appoint a designated official with responsibility for finances	No		No		
25.2. Undergo external audit by a registered private auditor	Yes [Article 25 PFA]	No	No	Yes [Article 8(1) of the Financial support for parliamentary parties for the House of Representatives of 2014]	
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body	Yes	Yes	Yes	Yes	

26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Ministry of Interior and Kingdom Relations	Ministry of Interior and Kingdom Relations	Ministry of Interior and Kingdom Relations	Presidium of the House of Representatives (President and Vice-Presidents)		
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role						
27.1. Authority to enact by-laws	ND	ND	ND			
27.2. Providing guidance and mentoring/training to political entities	ND	ND	ND			
27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes			
27.4. Verification/audit of financial information received from political entities	Yes	Yes	Yes			
27.5. Powers to propose sanctions, if so to whom	No	No	No			
27.6. Powers to impose sanctions	Yes	Yes	Yes			
28. Is there a legal requirement for the findings of external auditors to be published? If so specify how they must be published	Yes	No	No	Yes		
	[Article 25 PFA]	NR	NR	Publication of the reports of auditors [Article 10 of the Financial support for parliamentary parties for the House of Representatives of 2014]		
29. Is there a legal requirement for the findings of audits or verifications by the oversight body to be published? If so specify how they must be published.	No	No	No	No		
	NR	NR	NR	NR		

POLAND

Main legislation:				
<ul style="list-style-type: none"> - Election Code of 2011, last amended in 2019 (hereafter EC) - Act on Political Parties of 1997, last amended in 2018 (hereafter APP) - Statute on Elections to the Sejm and to the Senate of 2001 (hereafter SESS) - Website: NEC's website 				
Questions	Political party	Candidates (election committees)	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	Yes	ND	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Political parties that received more than three per cent of the votes cast (six per cent for coalitions) in the previous parliamentary elections are entitled to annual public funding [Article 28(1) APP]	Each political party, coalition or committee of voters and organizations, gaining at least one seat in one of the chambers of the parliament is entitled to receive a state subsidy. [Article 150 EC]	NR	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	The annual public grant is based on the principle of gradual reduction, in proportion to the quota of valid votes gained. [Article 29 APP]	This public grant - allotted once, after parliamentary elections have been held – cannot exceed the spending limit and the actual expenses incurred by the electoral committee, and is proportionate to the number of seats obtained [Article 150 EC]	NR	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		ND	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	No		ND	
5.2. Free space for displaying election materials	No	Yes [Article 114 EC]		
5.3. Free time on broadcast media	No	Yes [Article 117 (1) EC]		
5.4. Other	No	No	ND	

B. Income from private sources			
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	No	No	ND
	NR	NR	NR
7. Are there bans on contributions to political parties and candidates from the following:			
7.1. Anonymous sources	Yes [Article 24(6) APP]	Yes [Article 131 EC]	ND
7.2. Foreign sources	Yes [Article 25(1) APP]	Yes [Article 132(3)&(4) EC]	ND
7.3. Legal entities (companies)	Yes [Article 25(1) APP]	Yes [Article 132(3)&(4) EC]	ND
7.4. Trade Unions	Yes [Article 25(1) APP]	Yes [Article 132(3)&(4) EC]	ND
7.5. Entities fully or partly owned by the state	Yes [Article 25(1) APP]	Yes [Article 132(3)&(4) EC]	ND
7.6. Entities that have or have had a contract/s with the state/public sector	Yes [Article 25(1) APP]	Yes [Article 132(3)&(4) EC]	ND
7.7. Other	No	No	ND
	NR	NR	NR
8. Is there a ban or restriction on donors to political parties or candidates subsequently participating in public procurement proceedings?	No	No	ND
	NR	NR	NR
9. Is there a limit on the maximum size of annual contributions to a political party/ candidate from a single source?	Yes	Yes	ND
	15 times the minimum wage per individual and If there are more than one national election in a given calendar year, the maximum donation per individual is increased to 25 times the minimum wage [Article 36(a) APP]	15 times the minimum wage for individuals and 45 times the minimum wage for self-financing [Article 132(2)&(3) EC]	NR
10. Do the above restrictions also apply to in-kind donations?	No	Yes - as regards in-kind contributions foreseen in the law [Article 132(5) EC]	ND
11. Is there a requirement for financial contributions to parties or candidates to be provided through the banking system?	Yes [Article 24(8) APP]	Yes [Article 134 EC]	ND
12. Are loans to political parties and candidates permitted?	No restrictions as regards loans	No restrictions as regards loans	ND
C. Spending			

13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	No	Yes	<p>The Election Code requires that all campaigns are financed through electoral committees. The Election Code permits campaigning to be conducted by any electoral committee and any voter, and prohibits campaigning by other entities without the consent of the electoral committee.</p>					
	[Article 141(2) EC]	<p>[Article 135(1) EC]</p> <p>For the presidential election, the expenditure limit is set at PLN 0,64 per registered voter.</p> <p>For the parliamentary elections, the expenditure limit is determined according to the formula contained in Articles 199, 200, 259 EC.</p>						
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	No	Yes						
	<p>During the election campaign, a political party may not conduct electoral agitation</p> <p>[Article 141(2) EC]</p>	<p>The limit on advertising spending (without distinguishing between traditional and online media) in relation to election campaigns is 80% of the expenditure limit for a given election committee</p> <p>[Article 136 EC]</p>						
15. Is there a ban on vote-buying?	Yes [Article 250(a) of the Criminal Code]							
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	No	Yes						
	NR	<p>Ban on campaigning in government/ public facilities and during work hours</p> <p>[Article 108 EC]</p>						
D. Reporting and disclosure								
	Ordinary (non-election)	Campaign finance						
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	Yes				Yes		
	<p>5 years</p> <p>[Article 73 of the Accounting Act of 1994]</p>	<p>5 years</p> <p>[Article 73 of the Accounting Act of 1994]</p>				<p>Not mentioned</p> <p>[Article 140 EC & Article 118 SESS]</p>		
18. Are political entities obliged to submit any of the following, and if so to which institution?								
18.1. Annual financial reports	Yes					ND		
	<p>Annual report for the calendar year submitted to the National Electoral Commission by 31 March of the following year.</p> <p>[Article 34 APP]</p>				NR			

18.2 Reports on election campaign financing		Yes	Yes		
		Report on sources of funds and on expenses charged to the election fund submitted to the NEC by 31 March [Article 38 APP]	Within 3 months from the date of the election [Article 136 EC]		
18.3. Periodic reports within election campaigns on donations and/or spending	No	No	Yes		
	NR	NR	Electoral committees are required to declare on their websites loans and private donations exceeding one minimum monthly salary within seven days of receipt [Article 140 EC]		
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Article 38 APP Regulation of the Minister of Finance of February 18, 2003 on the report on the sources of obtaining financial resources		Article 142 EC Regulation of the Minister of Finance of 19 September 2011 on the financial statements of the election committee		
19.1. Total contributions	Yes	Yes	Yes	ND	
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	ND	
19.3. In-kind contributions specifically and their sources	Yes	Yes	Yes	ND	
19.4. Loans	Yes	Yes	Yes	ND	
19.5. Total spending	Yes	Yes	Yes	ND	
19.6. Individual categories of spending	Yes	Yes	Yes	ND	
19.7 Individual items of spending	Yes	Yes	Yes	ND	
19.8 For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	No	No			
	NR	NR			
20. In what format are reports submitted?					
20.1. Hard copy	Yes	Yes	Yes	ND	
20.2. Electronic format	Yes	Yes	No	ND	

21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	Yes	Yes	ND	
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes [Article 34(5) APP]	Yes [Article 38(4) APP]	Yes [Article 143 EC]	ND	
22.2. The political entity itself	No	No	No	ND	
23. Must the information published include the following?					
23.1. Total contributions	Yes	Yes	Yes	ND	
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes	Yes	Yes	ND	
23.3. In-kind contributions specifically	Yes	Yes	Yes	ND	
23.4. Loans	Yes	Yes	Yes	ND	
23.5. Total spending	Yes	Yes	Yes	ND	
23.6. Individual categories of spending	Yes	Yes	Yes	ND	
23.7. Individual items of spending	Yes	Yes	Yes	ND	
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	No	No			
	NR	NR			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	Yes	Yes	Yes	ND	
24.2. Online	Yes	Yes	No	ND	
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:					
25.1. Appoint a designated official with responsibility for finances	No	Yes [Article 35a(1) APP]	Yes [Article 127(1) EC]		
25.2. Undergo external audit by a registered private auditor	Yes [Article 34(4) APP]	Yes [Article 38(3) APP]	Yes [Article 142(3) EC]	ND	

25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body	Yes [Article 34a-c APP]	Yes [Article 38a-d APP]	Yes [Article 144 EC]	ND	
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	The National Election Commission (NEC)			ND	
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	Yes	Yes	Yes		
27.2. Providing guidance and mentoring/training to political entities	No	No	No		
27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes		
27.4. Verification/audit of financial information received from political entities	Yes	Yes	Yes		
27.5. Powers to propose sanctions, if so to whom	Yes	Yes	Yes		
27.6. Powers to impose sanctions	Yes	Yes	Yes		
28. Is there a legal requirement for reports of external auditors to be published?	No	No	No		
	NR	NR	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	No	No	Yes	N/D	
	NR	NR	Publication of decisions of acceptance or rejection of the financial reports of electoral committees in the Bulletin of Public Information [Article 146 EC]	NR	

PORTUGAL

Main legislation:				
- Law on Financing of Political Parties and Election Campaigns from 2003, last amended in 2018 (hereafter PPL)				
- Electoral Law from 1979 (consolidated version 2020) (hereafter EL)				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	Yes	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	<p>To be represented in the Assembly of the Republic (or to have gained over 50,000 votes, provided that they request it from the President of the Assembly of the Republic) or in the Legislative Assembly of the autonomous region; the parties (Art. 5 PPL).</p> <p>For electoral activities: The political parties that present candidacies for the elections to the Assembly of the Republic and the candidates to the elections for President of the Republic are entitled to a state subsidy to cover the expenses of electoral campaigns. (Art. 17.1 and 17.2 PPL)</p>	<p>For electoral activities, the subsidy is distributed according to the following terms: 20% are equally distributed among the parties and candidates who fulfill the requirements of Art. 17.2 and the remaining 80% are distributed in proportion to the electoral results obtained (Art. 18.1 PPL)</p>	<p>To form a parliamentary group of at least two members.</p>	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	<p>The annual subsidy allocated consists of an amount of money equivalent to a fraction 1/135 of the value of the IAS, for each vote obtained in the most recent election of deputies to the Assembly of the Republic (Art. 5.2 PPL). For electoral activities, the subsidy is distributed according to the following terms: 20% are equally distributed among the parties and candidates who fulfill the requirements of Art. 17.2 of and the remaining 80% are distributed in proportion to the electoral results obtained (Art. 18.1 PPL)</p>	<p>For electoral activities: The political parties that present candidacies for the elections to the Assembly of the Republic, and the candidates to the elections for President of the Republic, are entitled to a state subsidy to cover the expenses of electoral campaigns. Candidates should have obtained at least 5% of the votes (Art. 17.1 and 17.2 PPL)</p>	<p>The annual subsidy for each group is four times the IAS plus half of the IAS per MP (Art. 5 (4) PPL)</p>	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	<p>No, not in relation to the public funding (but there have been amendments that increased the obligatory number of candidates belonging to each gender on electoral lists)</p>		ND	

5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	Yes		ND	
5.2. Free space for displaying election materials	Yes	No		
5.3. Free time on broadcast media	Yes	No		
5.4. Other	The parties are not subject to IRC (Corporate Income Tax) and also benefit from exemption from several taxes (Art. 10.1 PPL)	No	ND	
B. Income from private sources				
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Yes		ND	
	Donations may have a pecuniary nature, in-kind, loans (Art. 17 PPL).The acquisition of goods from political parties for an amount clearly higher than the respective market value is considered to be donations (Art. 7.4 PPL)		NR	ND
7. Are there bans on donations/contributions from the following:				
7.1. Anonymous sources	Yes		ND	ND
7.2. Foreign sources	Yes		ND	ND
7.3. Legal entities (companies)	Yes (for campaign financing), No (for ordinary activities)		ND	ND
7.4. Trade Unions	ND		ND	ND
7.5. Entities fully or partly owned by the state	Yes		ND	ND
7.6. Entities that have or have had a contract/s with the state/public sector	Yes		ND	ND
7.7. Other	No		ND	ND
	NR		NR	ND

8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	ND	ND		
	NR	ND	ND		
9. Is there a limit on the maximum size of annual contributions from a single source?	Yes	ND	ND		
	Pecuniary contribution from a single source cannot exceed 25 times the value of the minimum wage per donor (Art. 7.1 PPL)	NR	NR		
10. Do the above restrictions also apply to in-kind donations?	Yes	ND	ND		
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes	ND	ND		
12. Are loans to political parties and candidates permitted?	Yes	ND	ND		
C. Spending					
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	Yes	Yes			ND - third parties are not regulated by law
	a) 10,000 times the value of IAS in the election campaign for President of the Republic, plus 2,500 times the value of IAS in the case of running for the second round; b) 60 times the value of the IAS for each candidate presented in the election campaign for the Assembly of the Republic; (Art. 201. PPL)	a) 10,000 times the value of IAS in the election campaign for President of the Republic, plus 2,500 times			NR
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	Yes	ND			ND
	It is not allowed to affix posters or to make inscriptions or murals on national monuments, in religious buildings, in buildings that house sovereign bodies, autonomous regions or local authorities, in traffic signs or road signs, inside any public offices or buildings or franchised to the public, including commercial establishments (Art. 66.4 EL)		NR		NR
15. Is there a ban on vote-buying?	Yes	Yes		ND	
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	No	No			
	NR	NR			
D. Reporting and disclosure					
	Ordinary (non-election) finance	Campaign finance			

17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	Yes	Yes		
	Not specified (Art. 12 PPL)	Not specified (Art. 12 PPL). Each candidacy shall provide the accounts within a maximum period of 90 days, for municipal elections, and 60 days, in other cases, after full payment of the public subsidy (Art. 27.1 PPL)	NR		
18. Are political entities obliged to submit any of the following, and if so to which institution?					
18.1. Annual financial reports	Yes			Yes	
	Political Accounts and Financing Entity (Art. 26.1 PPL)			They are attached to the accounts of the political parties [Art. 12 (8) of the PPL]	
18.2 Reports on election campaign financing	Yes		Yes		ND
	Political Accounts and Financing Entity (Art. 27.1 PPL)		Political Accounts and Financing Entity (Art. 27.1 PPL)		NR
18.3. Periodic reports within election campaigns on donations and/or spending	Yes		Yes		ND
	Political Accounts and Financing Entity (Art. 27.1 PPL)		Political Accounts and Financing Entity (Art. 27.1 PPL)		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance			
19.1. Total contributions	Yes	Yes	ND	Yes	ND
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	ND	ND	ND	ND	ND
19.3. In-kind contributions specifically and their sources	Yes	Yes	ND	Yes	ND
19.4. Loans	Yes	Yes	ND	Yes	ND
19.5. Total spending	Yes	Yes	ND	Yes	ND
19.6. Individual categories of spending	Yes	Yes	ND	Yes	ND

19.7 Individual items of spending	No	No	ND	Yes	ND
19.7 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	ND	ND			
	NR	NR			
20. In what format are reports submitted?					
20.1. Hard copy	No	No	No	ND	ND
20.2. Electronic format	Yes	Yes	Yes	ND	ND
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	Yes	Yes	ND	ND
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes	Yes	Yes	Yes	ND
22.2. The political entity itself	No	No	No	No	ND
23. Must the information published include the following?					
23.1. Total contributions	ND	ND	ND	ND	ND
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	ND	ND	ND	ND	ND
23.3. In-kind contributions specifically	ND	ND	ND	ND	ND
23.4. Loans	ND	ND	ND	ND	ND
23.5. Total spending	ND	ND	ND	ND	ND
23.6. Individual categories of spending	ND	ND	ND	ND	ND
23.7. Individual items of spending	ND	ND	ND	ND	ND
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	ND	ND			
	NR	NR			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	No	No	No	No	ND

24.2. Online	Yes	Yes	Yes	Yes	ND
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to?:					
25.1. Appoint a designated official with responsibility for finances	Yes		Yes		ND
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	No	No	No	ND	ND
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes	Yes	Yes	ND	ND
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	The Political Accounts and Financing Entity working together with the Constitutional Court	The Political Accounts and Financing Entity working together with the Constitutional Court	The Political Accounts and Financing Entity working together with the Constitutional Court	ND	NR
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	No		ND
27.2. Providing guidance and mentoring/training to political entities	No	No	No		ND
27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes		ND
27.4. Verification/audit of financial information received from political entities	Yes	Yes	Yes		ND
27.5. Powers to propose sanctions, if so to whom	Yes	Yes	Yes		ND
27.6. Powers to impose sanctions	Yes	Yes	Yes		ND
28. Is there a legal requirement for reports of external auditors to be published?	No	No	No		
	NR	NR	NR		
	No	No	No	ND	ND

<p>29. Is there a legal requirement for reports of the oversight body to be published?</p>	<p>The Political Accounts and Financing Entity may order the publication of an extract of the decision, at its request, in its own place on the website of the Constitutional Court (Art. 33.4 PPL)</p>	<p>The Political Accounts and Financing Entity may order the publication of an extract of the decision, at its request, in its own place on the website of the Constitutional Court (Art. 33.4 PPL)</p>	<p>The Political Accounts and Financing Entity may order the publication of an extract of the decision, at its request, in its own place on the website of the Constitutional Court (Art. 33.4 PPL)</p>	<p>NR</p>	<p>NR</p>
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ROMANIA

Main legislation:				
- LAW No. 208 of 20 July 2015 on the election of the Senate and the Chamber of Deputies, as well as on the organisation and functioning of the Permanent Electoral Authority = Law No 208				
- LAW No. 334 of 17 July 2006 on the financing of the activity of political parties and of the electoral campaigns, last amended 2015 = Law No 334				
- Law No 14, 2003, on political parties = Law No 14				
- Regulations of the Chamber of Deputies = RCD				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes [Art 3.1d, Art 18.1, Law No 334]	Yes [Art 48, Law No 334]	Parliamentary Groups have at their disposal staff employed for secretarial work, specialised personnel, necessary logistics for carrying out their tasks, as well as cars, in compliance with the Standing Bureau's decision [Art 16, RCD]	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Share of votes in previous election and share of seats in previous election [Art 19 and Art 20, Law No 334]	Reimbursement after elections	Proportion of a political group in the Chamber of Deputies [Art 16, RCD]	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	75% of votes proportionate to the number of votes won at the last national elections, 25% of votes proportionate to the number of votes won at the last local elections; additional funds provided according to the number of mandates received by women [Art 19 and Art 20, Law No 334/2006]	Reimbursement if candidate obtained min of 3% of votes; if 3% mark is failed only sums related to expenses incurred at county, Bucharest municipality district or Bucharest municipality level, where min of 3% was obtained will be reimbursed.	Proportion of a political group in the Chamber of Deputies [Art 16, RCD]	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	Yes [Art 18.2, Law No 334]		No	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	Yes [Art 26.2, Law No 334]		Yes [Art 16, RCD]	
5.2. Free space for displaying election materials	ND	ND		
5.3. Free time on broadcast media	Yes [Art 68 (1), Law No. 208]	Yes [Art 68 (1), Law No. 208]		

5.4. Other	Yes [Art 3.1.c, Art 3.10, Law No 334] - Income from own activities is exempt from taxes and duties.	No	Yes [Art 16, RCD]
B. Income from private sources			
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	ND	ND	ND
	NR	NR	NR
7. Are there bans on donations/contributions from the following:			
7.1. Anonymous sources	Yes, if donations exceeds 10 basic national gross minimum wages [Art 11, Law No 334]	Yes [Art 28, law No.334]	ND
7.2. Foreign sources	Yes [Art 15.1 and 15.2, Law No 334]	Yes [Art 32.1, Law No 334]	ND
7.3. Legal entities (companies)	No, limit of 500 minimum gross salaries [Art 6.3, Law No 334]	Yes [Art 28.11, Law No 334]	ND
7.4. Trade Unions	Yes [Art 14.3, Law No 334]	Yes [Art 33.2, Law No 334]	ND
7.5. Entities fully or partly owned by the state	Yes [Art 14.2, Law No334]	Yes [Art 33.1, Law No 334]	ND
7.6. Entities that have or have had a contract/s with the state/public sector	Yes [Art 14.2, Law No334]	Yes [Art 33.1, Law No 334]	ND
7.7. Other	Yes [Art 14.3, Law No 334]	Yes [Art 14.3, Law No 334]	ND
	Religious organisations	Religious organisations	
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	No	ND
	NR	NR	ND
9. Is there a limit on the maximum size of annual contributions from a single source?	Yes [Art 6.2, 6.3, Law No 334]	Yes [Art 6.2, 6.3, Law No 334]	ND
	donations from individuals 200: minimum gross salaries; legal entities annual limit of 500 minimum gross salaries	Electoral campaign expenses can only be obtained from contributions of candidates or of political formations, therefore limits for political parties apply]	
10. Do the above restrictions also apply to in-kind donations?	Yes/no		ND
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes, if donations exceeds 10 basic national gross minimum wages [Art 3.4, Art 9, Art 28.1, Law No. 334]	Yes [Art 3.4, Art 28.1, Art 28.15, Law No. 334]	ND
12. Are loans to political parties and candidates permitted?	Yes [Art 3.1.e, Law No 334]	Yes [Art 28.11, Law No 334]	ND

C. Spending				
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	Yes [Art 28.6 and Art 37, Law 334]	Yes [Art 28.6 and Art 37, Law 334; Art 38.p for presidential elections]	ND	
	50 minimum gross wages for each candidate	60 minimum gross salaries; 20,000 basic national gross minimum wages for each candidate for the office of President.		
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	yes [Art 38, Law No 334]	yes [Art 38, Law No 334]		
	Only following expenses are allowed: Production and dissemination of electoral propaganda radio, TV and in printed media; online propaganda; posters, amounting to a max 20; brochures, leaflets; telephone and internet services, transport, accommodation of candidates, food, accommodation and transport of volunteers; rental of premises and equipment, expenses, entertainment expenses intended for the organisation of electoral events, for legal assistance and other consultancy, remunerating services of financial mandataries; bank fees	Only following expenses are allowed: Production and dissemination of electoral propaganda radio, TV and in printed media; online propaganda; posters, amounting to a max 20; brochures, leaflets; telephone and internet services, transport, accommodation of candidates, food, accommodation and transport of volunteers; rental of premises and equipment, expenses, entertainment expenses intended for the organisation of electoral events, for legal assistance and other consultancy, remunerating services of financial mandataries; bank fees		
15. Is there a ban on vote-buying?	Yes [Art 386, Penal Code, 2009]	Yes [Art 386, Penal Code, 2009]		
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	Yes [Art 25.1, Law N.334]	Yes [Art 25.1, Law N.334]		
	State resources to parties can only be used for: material for maintenance of headquarters; staff; media; political activities; trips; telecommunications; delegations abroad; contributions due to international political organizations where party is affiliated; investments in movables and immovables necessary for the activity of parties; protocol; office supplies; election campaign.	State resources to parties can only be used for: material for maintenance of headquarters; staff; media; political activities; trips; telecommunications; delegations abroad; contributions due to international political organizations where party is affiliated; investments in movables and immovables necessary for the activity of parties; protocol; office supplies; election campaign.		
D. Reporting and disclosure				
	Ordinary (non-election) finance	Campaign finance		
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes [Art 3.8, Art 34.5, Law No 334]	Yes [Art 3.8, Art 34.5, Law No 334]	Yes [Art 3.8, Art 34.5, Law No 334]	
	ND	ND	ND	
18. Are political entities obliged to submit any of the following, and if so to which institution?				

18.1. Annual financial reports	Yes [Art 49.1, Law No 334]			No	
	Permanent Electoral Authority			NR	
18.2 Reports on election campaign financing	Yes [Art 47.1, Art 42.2, Law N. 334]		Yes [Art 47.1, Art 42.2, Law N. 334]		No
	Permanent Electoral Authority; Court of Accounts (may control the process)		Permanent Electoral Authority; Court of Accounts (may control the process)		(The expenses related to the creation of electoral propaganda materials can only be borne by their beneficiaries: independent candidates, political parties or political alliances [Art 36.4, Law No 334])
18.3. Periodic reports within election campaigns on donations and/or spending	No		No		No
	NR		NR		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance			(The expenses related to the creation of electoral propaganda materials can only be borne by their beneficiaries: independent candidates, political parties or political alliances [Art 36.4, Law No 334])
19.1. Total contributions	Yes [Art 49.1, Law No 334]	Yes [Art 47.1, Law 334]	Yes [Art 47.1, Law 334]		
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes [Art 12, Art 49.1, Law No 334]	Yes [Art 12, Art 28.13, Art 34.5.c, Art 47.1, Law 334]	Yes [Art 34.5.c, Art 47.1, Law 334]		
19.3. In-kind contributions specifically and their sources	Yes [Art 12, Law No 334]	Yes [Art 12, Law No 334]	Yes [Art 12, Law No 334]		
19.4. Loans	Yes [Art 13, Law No 334]	Yes Yes [Art 34.5.c Law 334]	Yes [Art 34.5.c Law 334]		
19.5. Total spending	Yes [Art 49.1, Law No 334]	Yes [Art 47.1, Law 334]	Yes [Art 47.1, Law 334]		
19.6. Individual categories of spending	Yes [Art 49.2, Law No 334]	Yes [Art 47.1, Law 334]	Yes [Art 47.1, Law 334]		
19.7 Individual items of spending	ND	ND	ND		
19.7 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what informaton must be included.	No	No			
	NR	NR			
20. In what format are reports submitted?					

20.1. Hard copy	Yes [Art 34.d, Law No 334]	Yes [Art 34.d, Law No 334]	Yes [Art 34.d, Law No 334]		
20.2. Electronic format	Yes [Art 34.d, Law No 334]	Yes [Art 34.d, Law No 334]	Yes [Art 34.d, Law No 334]		
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes [Art 44.3, Law No 334]	Yes [Art 47.3, Law No 334]	Yes [Art 47.3, Law No 334]		
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes [Art 49.4, Law No 334]	Yes [Art 47.3, Law No 334]	Yes [Art 47.3, Law No 334]		
22.2. The political entity itself	Yes (donations and loans) [Art 13, Law No. 334]	No	No		
23. Must the information published include the following?					
23.1. Total contributions	Yes [Art 49.1, Law No 334]	Yes [Art 47.1, Art 51, Law No 334]	Yes [Art 47.1, Law No 334]		
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes [Art 49.1, Law No 334]	Yes [Art 12, Art 28.13, Art 34.5.c, Art 47.1, Law 334]	Yes [Art 12, Art 34.5.c, Art 47.1, Law 334]		
23.3. In-kind contributions specifically	Yes [Art 12, Law No 334]	Yes [Art 12, Law No 334]	Yes [Art 12, Law No 334]		
23.4. Loans	Yes [Art 13, Law No 334]	Yes Yes [Art 34.5.c Law 334]	Yes Yes [Art 34.5.c Law 334]		
23.5. Total spending	Yes [Art 49.1, Law No 334]	Yes [Art 47.3, Art 51, Law No 334]	Yes [Art 47.1, Art 51, Law No 334]		
23.6. Individual categories of spending	Yes [Art 49.2, Law No 334]	Yes [Art 47.1, Art 51, Law No 334]	Yes [Art 47.1, Art 51, Law No 334]		
23.7. Individual items of spending	ND	ND	ND		
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	No	No			
	NR	NR			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	yes [Art 49.4, Law 334]	Yes [Art 47.3, Law 334]	Yes [Art 47.3, Law 334]		
24.2. Online	Yes [Art 49.4, Law 334]	Yes [Art 47.3, Law 334]	Yes [Art 47.3, Law 334]		
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:					
25.1. Appoint a designated official with responsibility for finances	Yes [Art 34, Law No 334]		Yes [Art 34, Law No 334]		

	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	Yes [Art 45.1, Law No 334]	No	No		
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes [Art 44, Art 42.2 Law 334]	Yes [Art 44.1, Art 42.2 Law 334]	Yes [Art 44.1, Art 42.2 Law No 334]		
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Permanent Electoral Authority AND Cour of Auditors	Permanent Electoral Authority AND Court of Auditors	Permanent Electoral Authority AND Court of Auditors		
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	Yes [Art 103.j, Art 103.t, Law No 208]	Yes [Art 103.j, Art 103.t, Law No 208]	Yes [Art 103.j, Art 103.t, Law No 208]		
27.2. Providing guidance and mentoring/training to political entities	Yes [Art 103.l, Law No 208]	Yes [Art 103.l, Law No 208]	Yes [Art 103.l, Law No 208]		
27.3. Receiving financial reports or information from political entities	Yes [Art 49.1, Law N.334]	Yes [Art 47.1, Law N.334]	Yes [Art 47.1, Law No.334]		
27.4. Verification/audit of financial information received from political entities	Yes [Art 44.1, Law No 334; Art 103.x, Law No 208]	Yes [Art 44.1, Law No 334; Art 103.x, Law No 208]	Yes [Art 44.1, Art 42.2 Law 334, Art 103.x, Law No 208]		
27.5. Powers to propose sanctions, if so to whom	No	No	No		
27.6. Powers to impose sanctions	Yes [Art 53, Art 54.1, Law 334]	Yes [Art 53, Art 54.1, Law 334]	Yes [Art 52, Art 54.1, Law 334]		
28. Is there a legal requirement for reports of external auditors to be published?	No	No	No		
	NR	NR	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	Yes [Art 44.6, Law 334]	Yes [Art 44.6, Law 334]	Yes [Art 44.6, Law 334]		
	The results of each control are published in the Official Gazette of Romania and the web page of the Permanent Electoral Authority, within 15 days.	The results of each control are published in the Official Gazette of Romania and the web page of the Permanent Electoral Authority, within 15 days.	The results of each control are published in the Official Gazette of Romania and the web page of the Permanent Electoral Authority, within 15 days.		

SLOVAKIA

Main legislation:				
- Law No. 85/2015 on Political Parties and Movements, last amended in 2020, valid from 1 December 2020 (hereafter the PPML) - Law 181/2014 on the election campaign amendments to Law No. 85 on political parties and movements (hereafter ECL) - Law 180/2014 on the Conditions for the Exercise of the Right to Vote - Decision 142 of the Chairman of the National Council adopted in 2010 - Resolution of the National Council 1179/1998				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	No	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	There are three types of funding: 1) Contributions for votes obtained after elections: a party that received more than 3% of the total number of valid votes cast in the elections to the National Council of the Slovak Republic. 2) Contribution for activity: to be eligible, the party has to obtain the contribution for votes. 3) Contribution for mandate: number of mandates obtained in the elections [§25-28 of the PPML]	NR	To form a parliamentary group	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	1) contribution for votes obtained after elections: for each vote there is a contribution of 1% of the average monthly nominal wage of an employee in the Slovak economy from the calendar year preceding the calendar year in which the elections take place. 2) Contribution for activity equals to the total amount of the contribution for votes divided to 48 parts paid over the entire mandate (during the election year, maximum 3 parts are paid, in the following years 12 parts are paid per year and in the year of next elections the rest is paid). 3) For each mandate obtained, up to a maximum of 20 seats, the party has the right to a mandate contribution equaling 30 times the average monthly salary. For the 21st mandate onwards, the party has the right to a mandate contribution in the amount of 20 times of the average monthly salary." [§25-28 of the PPML]	NR	Proportional to the number of members in the parliamentary group. The funding limit is determined by the Office of the National Council [Art.3 of the Decision 142 of the Chairman of the National Council (2010)]	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		No	

5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	No		Yes	
5.2. Free space for displaying election materials	Yes	Yes		
5.3. Free time on broadcast media	Yes (the Public TV and Radio must reserve a certain time for political advertising and discussions, but the political advertising is paid by the political parties and candidates) [§10 and 11 of ECL].	Yes (the Public TV and Radio must reserve a certain time for political advertising and discussions, but the political advertising is paid by the political parties and candidates) [§10 and 11 of ECL].		
5.4. Other	No	No	Personal computer and printer, purchases from the office and other technical means, purchases from the deputies' clubs needed to perform the mandate of the deputy: work case and bag, calculator, electronic diary, dictaphone, technical accessories and accessories for laptop PCs expanding its functionality, multifunctional electronic work aids become the property of deputies free of charge after the end of the election period [Resolution of the National Council 1179/1998 and law 120/1993].	
B. Income from private sources				
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Yes	No	NR	
	By non-refundable funds shall be understood: (a) lease of movable or immovable assets; (b) performance of a service free of charge; (c) value of a party's debt taken over by a natural person or legal entity; (d) the value of the usual interest on the interest-free loan; (e) difference between the normal purchase or rental price of a movable or immovable asset and the price established by common consent which the party shall pay to the natural person or legal entity, if the established price is smaller than the real one, the real price shall be the price at which such a movable or immovable asset is normally sold or rented; or (f) difference between the normal price for the performance of a service and the usual price which the party shall pay to the legal entity or natural person, if the price established by common consent is smaller than the real one, the real price shall be the market price that should have been paid for the performance of such a service. [§ 23 (4) of the PPML]	NR	NR	

7. Are there bans on donations/contributions from the following:			
7.1. Anonymous sources	Yes	Yes	NR
7.2. Foreign sources	Yes	Yes	NR
7.3. Legal entities (companies)	No	No	NR
7.4. Trade Unions	No	No	NR
7.5. Entities fully or partly owned by the state	Yes	Yes	NR
7.6. Entities that have or have had a contract/s with the state/public sector	No	No	NR
7.7. Other	Yes	Yes	NR
	Party may not receive donations and other non-refundable funds from civil associations, foundations, non-profit organisations performing community services, non-investment funds, legal entities shareholders, municipal associations, externeity organisations, public institutions or legal entities established by the law; legal entities in which the state/public sector has an ownership interest, and European parties and foundations. [§24 (1) of the PPML]	Candidates may not receive donations and other non-refundable funds from civil associations, foundations, non-profit organisations performing community services, non-investment funds, legal entities shareholders, municipal associations, externeity organisations, public institutions or legal entities established by the law; legal entities in which the state/public sector has an ownership interest, and European parties and foundations. [§5 (4) of the ECL]	NR
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	Yes	No	NR
	The party may establish or become a partner in a company, but must be the sole founder or sole partner. Such a company may not be a tenderer or a candidate for participation in a public procurement if the contracting authority is State, municipality, higher territorial unit, or another organisation governed by public law. [§ 20 (5) of the PPML]	NR	NR
9. Is there a limit on the maximum size of annual contributions from a single source?	Yes	No	NR
	The value of the gift or other in-kind benefits from one donor cannot exceed EUR 300,000 per calendar year. [§ 23 (1) of the PPML]	There is no explicit limit on the maximum size of annual contribution from a single source but there is a ceiling on how much the candidates may spend.	NR
10. Do the above restrictions also apply to in-kind donations?	Yes	Yes	NR

11. Is there a requirement for financial contributions to be provided through the banking system?	Yes	Yes	NR	
12. Are loans to political parties and candidates permitted?	Yes (but must not exceed the maximum annual total income)	Yes	NR	
C. Spending				
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	Yes	Yes		
	max EUR 3 million (including VAT) [§ 3(1) of the ECL]	max EUR 500,000 (including VAT) [§ 5 of the ECL]		
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	No	No		
	NR	NR		
15. Is there a ban on vote-buying?	Yes	Yes		
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?	Yes	NR		
	Contributions from the state budget cannot be used for: loans or credits to natural persons or legal entities; silent partnership agreements; business of the trade company established by the party or in which the party is sole shareholder; pledge on behalf of natural persons or legal entities; donations. [§29 (7) of the PPML]	Candidates do not receive state/public resources.		
D. Reporting and disclosure				
	Ordinary (non-election) finance	Campaign finance		
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes	Yes	Yes	
	Political parties must draft and submit annual reports that have to include information regarding its financial statements for at least two immediately previous accounting periods. [§ 30 (2) of the PPML]	Account statements must be kept by the political parties for a period of 5 years since their date of issue. [§ 3 (6) of the ECL]	Account statements must be kept by the candidate for 5 years from their issue. [§5 (8) of the ECL]	
18. Are political entities obliged to submit any of the following, and if so to which institution?				
	Yes		Yes	

18.1. Annual financial reports	To the State Commission which then forwards it to the National Council [§30 (1) of the PPML]			Parliamentary groups need to submit reports to the Chairman of the National Council [Decision 142 of the Chairman of the National Council (2010)]
18.2 Reports on election campaign financing	Yes		Yes	
	The political party is obliged to deliver the final report to the Ministry of Interior in paper and electronic format no later than on the 30th day after the elections. [§4 (3) of the ECL]		To the Ministry of Interior within 30 days after the end of elections. [§5 (11) of the ECL]	
18.3. Periodic reports within election campaigns on donations and/or spending	No		No	
	NR		NR	
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance		
19.1. Total contributions	Yes	No	No	NR
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes (beyond EUR 1,000 from one individual per calendar year)	No	Yes (any gift or donation, any other financial resource is visible on a publicly available account)	NR
19.3. In-kind contributions specifically and their sources	Yes	Yes	Yes	NR
19.4. Loans	Yes	No	No	NR
19.5. Total spending	Yes (it must include the accounting balance sheet verified by an external auditor)	Yes	Yes	Yes
19.6. Individual categories of spending	Yes	Yes	Yes	Yes
19.7 Individual items of spending	No	No	Yes	Yes
19.8. For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	Yes	Yes		
	Political party must include in its annual report the financial statements of a company which the party has established or become a partner in. [§30 (2) of the PPML]	The final report contains an overview of the company costs related to the election campaign. [§4 (2) of the ECL]		

20. In what format are reports submitted?					
20.1. Hard copy	Yes	Yes	Yes	ND	
20.2. Electronic format	No	Yes	Yes	ND	
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	Yes	Yes	No	
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes (the whole annual report)	Yes	Yes	NR	
22.2. The political entity itself	Yes (only information on loans and credits that must be published within 30 days from the date of receipt and annually they must publish on their website a list of persons that contributed with: a members' contribution, donation or other non-refundable funds) [§22 (5-7) of the PPML]	Yes	Yes	NR	
23. Must the information published include the following?					
23.1. Total contributions	Yes (the annual report contains the entire financial statement)	No	Yes (there is a publicly available account for financial contributions, other contributions must be published)	NR	
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes (it is in the annual report and on the website only if the contribution is higher than twice the minimum wage of an employee paid a monthly salary at the time of reception of the contribution) [§22 (5) of the PPML]	No	Yes (any gift or donation, any other financial resource is visible on a publicly available account)	NR	

23.3. In-kind contributions specifically	Yes (it is in the annual report and on the party's website if the contribution is higher than twice the minimum wage of an employee paid a monthly salary at the time of reception of the contribution) [§22 (5) of the PPML]	Yes	Yes	NR	
23.4. Loans	Yes	No	No	NR	
23.5. Total spending	Yes	Yes	Yes	NR	
23.6. Individual categories of spending	Yes	Yes	Yes	NR	
23.7. Individual items of spending	No	No	Yes	NR	
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes	Yes			
	Political party must include in its annual report the financial statements of a company which the party has established or become a partner in. [§30 (2) of the PPML]	The final report contains an overview of the company costs related to the election campaign. [§4 (2) of the ECL]			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	No	No	No	NR	
24.2. Online	Yes	Yes	Yes	NR	
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	No	No	No	Yes	
	Ordinary (non-election) finance	Campaign finance			

25.2. Undergo external audit by a registered private auditor	Yes	Not specifically but the annual report that must undergo an external audit also contains an overview of the election campaign expenses [§30 (2) of the PPML]	No	No	
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes	Yes	Yes	No	
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	State Commission	Ministry of Interior and State Commission	Ministry of Interior and State Commission	Secretariat of the National Council and the Chairman of the National Council	
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	No		
27.2. Providing guidance and mentoring/training to political entities	Yes (The State Commission provides the political parties and candidates with methodological guidance and advisory services regarding the rules on financing of political parties and campaigns) (§ 16 (3) of Law 180/2014 on the Conditions for the Exercise of the Right to Vote)	Yes (The State Commission provides the political parties and candidates with methodological guidance and advisory services regarding the rules on financing of political parties and campaigns) (§ 16 (3) of Law 180/2014 on the Conditions for the Exercise of the Right to Vote)	Yes (The State Commission provides the political parties and candidates with methodological guidance and advisory services regarding the rules on financing of political parties and campaigns) (§ 16 (3) of Law 180/2014 on the Conditions for the Exercise of the Right to Vote)		
27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes		
27.4. Verification/audit of financial information received from political entities	Yes	Yes	Yes		
27.5. Powers to propose sanctions, if so to whom	No	No	No		
27.6. Powers to impose sanctions	Yes	Yes	Yes		
28. Is there a legal requirement for reports of external auditors to be published?	No	NR	NR		
	NR	NR	NR		
29. Is there a legal requirement for reports of the oversight body to be published?	No	No	No	No	
	NR	NR	NR	NR	

SLOVENIA

Main legislation: - Political Parties Act 1994, last amended in 2014 (hereafter PPA) - Elections and Referenda Campaign Act 2007, amended in 2013 (hereafter ERCA)				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	Yes	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	<p>For ordinary activities: if they have received at least 1% of the votes; 1.2% of the votes if two parties submitted a joint list; or at least 1.5% of the votes if three or more parties submitted a joint list of candidates [Art.23 of the PPA]</p> <p>For Parliamentary election activities : campaign organisers whose lists have obtained mandates for deputies shall be entitled to the reimbursement of expenses related to the election campaign. Regardless this provision, campaign organisers are entitled for reimbursement if the list of candidates has obtained at least 6% of the total number of votes cast in the constituency or at least 2% of the total number of votes cast in the country.[Art.24 (1-2) of the ERCA]</p> <p>For Presidential election activities: their candidates must receive at least 10% of the total number of votes cast [Art.26 (1) of the ERCA]</p>	<p>For Parliamentary election activities: campaign organisers' lists must have obtained mandates for deputies to receive reimbursement of the costs and/or the list of candidates must have obtained at least 6% of the total number of votes cast in the electoral unit or at least 2% of the total number of votes cast in the country. [Art.24 (1-2) of the ERCA]</p> <p>For Presidential election activities: their candidates must receive at least 10% of the total number of votes cast [Art.26 (1) of the ERCA]</p>	Existence of the parliamentary group	

<p>3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.</p>	<p>For ordinary activities: The 25% of the total amount is distributed equally amongst all parties entitled to receive state subsidies. The remaining 75% is divided in proportion to the number of votes received by parties nation-wide [Art.23 of the PPA]</p> <p>For Parliamentary elections campaign activities: the amount of reimbursement equals EUR 0.33 per vote in the favour of the campaign organiser. The additional reimbursement equals EUR 0.17 per vote in favour of his list of candidates. [Art.24 (1-2) of the ERCA]</p> <p>For presidential elections: campaign organisers are entitled to reimbursement of expenses for the elections campaign in the amount of EUR 0.12 per vote cast in their favour [Art.26 (2) of the ERCA]</p>	<p>For Parliamentary elections campaign activities: the amount of reimbursement equals EUR 0.33 per vote in the favour of the campaign organiser if mandates were obtained. [Art.24 (1) of the ERCA] . The additional reimbursement equals EUR 0.17 per vote in favour of his list of candidates if the list of candidates obtained at least 6% of votes cast in the electoral unit or at least 2% in the country . [Art.24 (2) of the ERCA]</p> <p>For presidential elections: campaign organisers are entitled to reimbursement of expenses for the elections campaign in the amount of EUR 0.12 per vote cast in their favour [Art.26 (2) of the ERCA]</p>	<p>Number of MPs the group is composed of.</p>	
<p>4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?</p>	<p>Yes - Elections campaign organisers for the delegates of the Italian and Hungarian national communities whose candidate has obtained a mandate or at least 25% of the total number of points calculated for all candidate members of the Italian or Hungarian minority, shall be entitled to partial reimbursement of elections campaign expenses in the amount of EUR 0.33 for every vote in their favour. [Art.24 (3) of the ERCA]</p>		<p>No</p>	
<p>5. Do political entities receive any of the following forms of material assistance from the state or public sector?</p>				
<p>5.1 Office space/premises</p>	<p>Yes</p>		<p>Yes</p>	
<p>5.2. Free space for displaying election materials</p>	<p>Yes</p>	<p>Yes</p>		
<p>5.3. Free time on broadcast media</p>	<p>Yes</p>	<p>Yes</p>		
<p>5.4. Other</p>	<p>Exceptionally free premises for pre-election meetings if no other building with a hall which can accommodate a large number of people is available in the place concerned. [Art.4 (4) of the ERCA]</p>	<p>Exceptionally free premises for pre-election meetings if no other building with a hall which can accommodate a large number of people is available in the place concerned. [Art.4 (4) of the ERCA]</p>	<p>Staff (funds are earmarked for people employed by the parliamentary groups) [GRECO]</p>	
B. Income from private sources				
<p>6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?</p>	<p>Yes</p> <p>In addition to a financial contribution, a contribution is any gift or other non-monetary contribution, free service or selling of goods under more favourable conditions than for other buyers. [Art.22 of PPA]</p>	<p>Yes</p> <p>In addition to a financial contribution, a contribution is any gift or other non-monetary contribution, free service or selling of goods under more favourable conditions than for other buyers. [Art.22 of PPA]</p>	<p>No</p> <p>NR</p>	

7. Are there bans on donations/contributions from the following:				
7.1. Anonymous sources	Yes	Yes	ND	
7.2. Foreign sources	Yes	Yes	ND	
7.3. Legal entities (companies)	Yes	Yes	ND	
7.4. Trade Unions	Yes	Yes	ND	
7.5. Entities fully or partly owned by the state	Yes	Yes	ND	
7.6. Entities that have or have had a contract/s with the state/public sector	Yes	Yes	ND	
7.7. Other	No	No	ND	
	NR	NR	ND	
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	No	ND	
	NR	NR	ND	
9. Is there a limit on the maximum size of annual contributions from a single source?	Yes	Yes	ND	
	The contributions of an individual natural person may not exceed ten times the average gross monthly salary of an employee in the Republic of Slovenia in the year for which the party's annual report is prepared. [Art.22 of PPA]	The contributions of an individual natural person may not exceed ten times the average gross monthly salary per employee in the Republic of Slovenia in the year for which the party's annual report is prepared.	ND	
10. Do the above restrictions also apply to in-kind donations?	Yes	Yes	ND	
11. Is there a requirement for financial contributions to be provided through the banking system?	Yes	Yes	ND	
12. Are loans to political parties and candidates permitted?	Yes (loans from a natural person cannot exceed ten times the average gross monthly salary) [Art.22 of PPA]	Yes	ND	
C. Spending				
	Yes	Yes		Yes

<p>13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.</p>	<p>For Parliamentary elections, the costs of elections campaign for elections into the National Assembly shall not exceed EUR 0.40 per eligible voter. For presidential elections, the ceiling is €0.25 per eligible voter. This can increase by an additional €0.15 per voter for candidates in second-round elections. [Art.23 of the ERCA]</p>		<p>For Parliamentary elections, the costs of elections campaign for elections into the National Assembly shall not exceed EUR 0.40 per eligible voter. For presidential elections, the ceiling is €0.25 per eligible voter. This can increase by an additional €0.15 per voter for candidates in second-round elections. [Art.23 of the ERCA]</p>		<p>For Parliamentary elections, the costs of elections campaign for elections into the National Assembly shall not exceed EUR 0.40 per eligible voter. For presidential elections, the ceiling is €0.25 per eligible voter. This can increase by an additional €0.15 per voter for candidates in second-round elections. [Art.23 of the ERCA]</p>	
<p>14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?</p>	<p>No</p>		<p>No</p>		<p>No</p>	
	<p>NR</p>		<p>NR</p>		<p>NR</p>	
<p>15. Is there a ban on vote-buying?</p>	<p>Yes</p>		<p>Yes</p>		<p>Yes</p>	
<p>16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?</p>	<p>Yes</p>		<p>Yes</p>			
	<p>The election campaigns shall not be financed by budgetary funds and funds of companies whose invested public capital exceeds 25%. [Art.4 (1) of the ERCA]</p>		<p>The election campaigns shall not be financed by budgetary funds and funds of companies whose invested public capital exceeds 25%. [Art.4 (1) of the ERCA]</p>			
<p>D. Reporting and disclosure</p>						
	<p>Ordinary (non-election) finance</p>	<p>Campaign finance</p>				
<p>17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?</p>	<p>Not specified</p>		<p>Not specified</p>			
	<p>NR</p>	<p>But they must open a special transaction account and inform the national voting and election committee on its data. All the financial transactions shall be done through this account. The account must be closed within 4 months from the voting day. [Art.16 (1) of the ERCA]</p>	<p>But they must open a special transaction account and inform the national voting and election committee on its data. All the financial transactions shall be done through this account. The account must be closed within 4 months from the voting day. [Art.16 (1) of the ERCA]</p>			
<p>18. Are political entities obliged to submit any of the following, and if so to which institution?</p>						
	<p>Yes</p>				<p>ND</p>	

18.1. Annual financial reports	To the Agency of the Republic of Slovenia for Public Legal Records and Related Services [Art.24 of the PPA]			ND	
18.2 Reports on election campaign financing	Yes		Yes		Yes
	Court of Auditors and the National Assembly [Art.18 (1) of the ERCA]		Court of Auditors and the National Assembly [Art.18 (1) of the ERCA]		Court of Auditors and the National Assembly [Art.18 (1) of the ERCA]
18.3. Periodic reports within election campaigns on donations and/or spending	No		No		No
	NR		NR		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance			
19.1. Total contributions	Yes	Yes (total amount of funds raised and total amount of contributions if the latter exceeds the triple value of average gross monthly salary)	Yes (total amount of funds raised and total amount of contributions if the latter exceeds the triple value of average gross monthly salary)	ND	Yes (total amount of funds raised and total amount of contributions if the latter exceeds the triple value of average gross monthly salary)
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes (if the contribution exceeds the amount of the gross monthly salary Art.22 of the PPA)	Yes (for contributions higher than one average gross monthly salary personal data of donors must be provided).	Yes (for contributions higher than one average gross monthly salary personal data of donors must be provided).	ND	Yes (for contributions higher than one average gross monthly salary personal data of donors must be provided).
19.3. In-kind contributions specifically and their sources	Yes	Yes	Yes	ND	Yes
19.4. Loans	Yes	Yes (if it exceed the triple value of average gross monthly salary)	Yes (if it exceed the triple value of average gross monthly salary)	ND	Yes (if it exceed the triple value of average gross monthly salary)
19.5. Total spending	Yes	Yes	Yes	ND	Yes
19.6. Individual categories of spending	Yes	No	No	ND	No
19.7 Individual items of spending	No	No	No	ND	No
	Yes	No			

19.8 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	All assets of the party, including in entities in which the party has at least half of the capital or a dominant influence on the decision-making must be included in the report [Art.24 of the PPA]	Not specifically, but the report must contain total amount of funds raised and used for the election campaign			
20. In what format are reports submitted?					
20.1. Hard copy	No	No	No	ND	No
20.2. Electronic format	Yes	Yes	Yes	ND	Yes
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	Yes	Yes	ND	Yes
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	Yes	Yes (the report is submitted to the Court of Auditors but is published by Agency of the Republic of Slovenia for Public Legal Records and Related Services)	Yes (the report is submitted to the Court of Auditors but is published by Agency of the Republic of Slovenia for Public Legal Records and Related Services)	ND	Yes (the report is submitted to the Court of Auditors but is published by Agency of the Republic of Slovenia for Public Legal Records and Related Services)
22.2. The political entity itself	No	No	No	ND	No
23. Must the information published include the following?	The whole report as submitted is published	The whole report as submitted is published	The whole report as submitted is published		The whole report as submitted is published
23.1. Total contributions	Yes	Yes	Yes	ND	Yes
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes	No	No	ND	No
23.3. In-kind contributions specifically	Yes	No	No	ND	No
23.4. Loans	Yes	Yes	Yes	ND	Yes
23.5. Total spending	Yes	Yes	Yes	ND	Yes
23.6. Individual categories of spending	Yes	No	No	ND	No
23.7. Individual items of spending	No	No	No	ND	No
	Yes	No			

23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	All assets of the party, including in entities in which the party has at least half of the capital or a dominant influence on the decision-making must be included in the report [Art.24 of the PPA]	Not specifically, but the report must contain total amount of funds raised and used for the election campaign			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, phsycally at the oversight body, etc.)	No	No	No	ND	No
24.2. Online	Yes	Yes	Yes	ND	Yes
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	No	No	No		No
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	No	No	No	ND	No
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes (the Court of Audit verifies the submitted reports and if parties were entitled to receive more than EUR 10,000 from the state budget conducts audit) [24a and 24b of the PPA]	Yes (if the organisers of elections campaign are entitled to partial reimbursement of elections campaign expenses)	Yes (if the organisers of elections campaign are entitled to partial reimbursement of elections campaign expenses)	ND	Yes (if the organisers of elections campaign are entitled to partial reimbursement of elections campaign expenses)
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Court of Auditors	Court of Auditors	Court of Auditors	ND	Court of Auditors
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	No		No
27.2. Providing guidance and mentoring/training to political entities	No	No	No		No

27.3. Receiving financial reports or information from political entities	Yes	Yes	Yes		Yes
27.4. Verification/audit of financial information received from political entities	Yes	Yes	Yes		Yes
27.5. Powers to propose sanctions, if so to whom	No	No	No		No
27.6. Powers to impose sanctions	Yes	Yes	Yes		Yes
27. Is there a legal requirement for reports of external auditors to be published?	NR	NR	NR		
	NR	NR	NR		
27. Is there a legal requirement for reports of the oversight body to be published?	Yes	Yes	Yes	ND	Yes
	When the Court of Auditors' audit report is finalised, it is published on the Court of Auditors' website and sent to the National Assembly [24b of the PPA]	When the Court of Auditors finalises the audit, it shall be published in the National Assembly's bulletin [Art.31 of the ERCA]	When the Court of Auditors finalises the audit, it shall be published in the National Assembly's bulletin [Art.31 of the ERCA]	ND	When the Court of Auditors finalises the audit, it shall be published in the National Assembly's bulletin [Art.31 of the ERCA]

SPAIN

Main legislation:				
- Organic Law No. 8 on Funding of Political Parties, 2007, last amended 2015 (hereafter PPL)				
- Organic Law No. 5 on the General Election Regime, 1985, last amended 2019 (hereafter EL)				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes	No (Candidates can be presented only by political parties, coalitions and constituencies of voters)	Yes	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	To hold at least one seat at the Congress/Senate/Regional Parliament or Municipality (Art. 3.1 PPL) To be up to date with the payment of tax and Social Security obligations (Art. 3.7 PPL)	NR	ND	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Allocation of funding is proportional to the number of votes and seats obtained in the previous elections (art. 3.2 PPL). The allocation of public funding is not compatible with perceiving other type of public subsidies (art. 3.4 PPL) paid by the Estate Budget of by the Regional Governments Budget. They receive EUR 0.81 per every vote obtained in the Congress, and EUR 0.32 per every vote obtained in the Senate; they receive EUR 21,268 per every seat obtained. [Art.175 EL]	NR	Congress: every parliamentary group receives a fix amount identical to every group plus another one depending on the number of Deputies (Art. 28.1 Regulation of the Congress)	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		No	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?		NR		
5.1 Office space/premises	Yes		Yes	
5.2. Free space for displaying election materials	Yes	NR		
5.3. Free time on broadcast media	Yes (only for electoral campaigns)	NR		

5.4. Other	Yes, their postal costs for every envelope sent are reimbursed; They also receive subsidies for expenses related to security. (Art. 175 EL)	NR	ND
B. Income from private sources			
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Yes	No	ND
	The fees and contributions of its members, adherents and supporters; The benefits from their promotional activities, and those that may be obtained from the services that they can provide in relation to their specific purposes; Financial or in-kind donations; Funds from loans or credits; Legacies (Art. 4 PPL)	NR	ND
7. Are there bans on donations/contributions from the following:			
7.1. Anonymous sources	Yes	NR	ND
7.2. Foreign sources	Yes	NR	ND
7.3. Legal entities (companies)	Yes	NR	ND
7.4. Trade Unions	No	NR	ND
7.5. Entities fully or partly owned by the state	Yes	NR	ND
7.6. Entities that have or have had a contract/s with the state/public sector	Yes	NR	ND
7.7. Other	Yes	NR	ND
	Political parties shall not accept that third parties assume the costs related to buying goods or services or any other expenses related to their activity (Art. 4.3 PPL)	NR	NR
8. Is there a ban or restriction on donors subsequently participating in public procurement procedures?	No	NR	ND
	No restriction since public entities can not donate (Art. 128 EL)	NR	ND
9. Is there a limit on the maximum size of annual	Yes	NR	ND

<p>9.15. Is there a limit on the maximum size of annual contributions from a single source?</p>	<p>EUR 50,000 (EUR 10,000 for electoral activities. Art. 129 EL)</p>		<p>NR</p>	<p>NR</p>	
<p>10. Do the above restrictions also apply to in-kind donations?</p>	<p>Yes</p>		<p>NR</p>	<p>ND</p>	
<p>11. Is there a requirement for financial contributions to be provided through the banking system?</p>	<p>Yes</p>		<p>NR</p>	<p>ND</p>	
<p>12. Are loans to political parties and candidates permitted?</p>	<p>Yes</p>		<p>NR</p>	<p>ND</p>	
<p>C. Spending</p>					
<p>13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.</p>	<p>Yes</p>		<p>NR</p>		<p>ND</p>
	<p>For the National Parliament: limit established by multiplying by EUR 0.37 the number of residents in the electoral district where the parties present their lists (Art. 175. EL).</p>		<p>NR</p>		<p>NR</p>
<p>14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?</p>	<p>Yes</p>		<p>NR</p>		<p>ND</p>
	<p>Political advertising is not permitted in public media neither in private TV stations. However, it is permitted during electoral campaigns for parties taking part in the elections. This should be free of charge.(Art. 60 EL)</p>		<p>NR</p>		<p>NR</p>
<p>15. Is there a ban on vote-buying?</p>	<p>Yes</p>		<p>NR</p>		<p>ND</p>
<p>16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?</p>	<p>Yes</p>		<p>NR</p>		
	<p>No public funding will be allocated to the political parties when they have incurred into illegal activities or when they include in their lists candidates that have committed crimes related to terrorism, crimes against the State or rebellion (Art. 127.3 and 127.4 EL)</p>		<p>NR</p>		
<p>D. Reporting and disclosure</p>					
	<p>Ordinary (non-election) finance</p>	<p>Campaign finance</p>			
<p>17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?</p>	<p>Yes</p>		<p>Yes</p>	<p>NR</p>	<p>Yes</p>
	<p>Every year they need to submit the information to the Court of Audits before the 30 June of the following year (art. 14.6 PPL)</p>	<p>Report sent to the Court of Audits between 100 and 125 days after the elections take place (art. 133.1 EL)</p>	<p>NR</p>		

18. Are political entities obliged to submit any of the following, and if so to which institution?					
18.1. Annual financial reports	Yes			Yes	
	Court of Audit			Congress: Parliamentary groups are obliged to keep a separate accounts system including all public funding received. They submit this information to the Board of the Congress when required (Art. 28.1 Regulation of the Congress)	
18.2 Reports on election campaign financing	Yes		NR		ND
	Court of Audit		NR		NR
18.3. Periodic reports within election campaigns on donations and/or spending	No		NR		ND
	NR		NR		NR
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.	Ordinary (non-election) finance	Campaign finance			
19.1. Total contributions	Yes	Yes	NR	Yes	ND
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes (if exceeding EUR 25,000 they must be published in the political party website and notified to the Court of Audits within 3 months for receipt of the donation. Art. 14.8 PPL)	Yes, EUR 10,000 (Art. 133.5 EL)	NR	ND	ND
19.3. In-kind contributions specifically and their sources	Yes	ND	NR	ND	ND
19.4. Loans	Yes	Yes	NR	ND	ND
19.5. Total spending	Yes	Yes	NR	Yes	ND
19.6. Individual categories of spending	Yes	Yes	NR	ND	ND
19.7 Individual items of spending	Yes	Yes	NR	ND	ND

19.7 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included.	ND	ND			
	NR	NR			
20. In what format are reports submitted?					
20.1. Hard copy	ND	ND	NR	ND	ND
20.2. Electronic format	Yes	Yes	NR	ND	ND
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes	No	NR	ND	ND
22. Which entity is responsible for publishing the information?					
22.1. The institution to which the political entity reports	No	NR	NR	ND	ND
22.2. The political entity itself	Yes	NR	NR	ND	ND
23. Must the information published include the following?					
23.1. Total contributions	Yes	NR	NR	ND	ND
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported	Yes (if exceeding EUR 25,000 they must be published in the political party website. Art. 14.8 PPL)	NR	NR	ND	ND
23.3. In-kind contributions specifically	Yes	NR	NR	ND	ND
23.4. Loans	Yes	NR	NR	ND	ND
23.5. Total spending	Yes	NR	NR	ND	ND
23.6. Individual categories of spending	Yes	NR	NR	ND	ND
23.7. Individual items of spending	No	NR	NR	ND	ND
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	ND	NR			
	NR	NR			
24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, physically at the oversight body, etc.)	No	NR	NR	ND	ND

24.2. Online	Yes	NR	NR	ND	ND
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	Yes		NR		ND
	Ordinary (non-election) finance	Campaign finance			
25.2. Undergo external audit by a registered private auditor	No	No	NR	ND	ND
25.3. Undergo audit or verification by a public oversight body, either regularly or on decision of that body.	Yes	Yes	NR	ND	ND
26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.	Court of Audit, and to some extent the Audit institutions of the Regions, the General Electoral Body and the Provincial Electoral Board (Art. 132, 133.1 EL, and Art. 16.1 PPL)	Court of Audit, and to some extent the Audit institutions of the Regions, the General Electoral Body and the Provincial Electoral Board (Art. 132, 133.1 EL, and Art. 16.1 PPL)	NR	ND	ND
27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role					
27.1. Authority to enact by-laws	No	No	NR		ND
27.2. Providing guidance and mentoring/training to political entities	No	No	NR		ND
27.3. Receiving financial reports or information from political entities	Yes	Yes	NR		ND
27.4. Verification/audit of financial information received from political entities	Yes	Yes	NR		ND
27.6. Powers to propose sanctions, if so to whom	Yes (the judge in charge proposes the sanction to the Plenary of the Court of Audit. Art. 18.4 PPL)	Yes (the judge in charge proposes the sanction to the Plenary of the Court of Audit. Art. 18.4 PPL)	NR		ND
27.7. Powers to impose sanctions	Yes	Yes	NR		ND
	No	No	NR		

28. Is there a legal requirement for reports of external auditors to be published?	There is no requirement for external audits, except the one of the Court of Audit	There is no requirement for external audits, except the one of the Court of Audit	NR		
	Yes	Yes	NR	ND	ND
29. Is there a legal requirement for reports of the oversight body to be published?	The report of the Court of Audit is published in the National Official Journal (Art. 16.5 PPL)	The report of the Court of Audit is published in the National Official Journal (Art. 16.5 PPL)	NR	ND	NR

SWEDEN

Main legislation:				
- Act on State financial support to political parties (1972: 625) = ASSPP - Act on support for the party groups for the work of members of the Riksdag (2016: 1109) = APGR - Elections Act (2005:837) = EA - Act on Transparency of Party Financing (2018:90) = ATPF - Criminal Code (1962) last amended in 2015 = CC - Auditing Act = AA				
Questions	Political party	Candidates	Parliamentary groups	Third parties
A. Public funding				
1. Do political entities (or entities that are related or affiliated to them) receive financial subsidies from the state budget or financial assistance from other public budgets?	Yes [Art 2 and 3, ASSPP]	No	Yes [Art 2-5, APGR]	
2. What are the criteria for entities to be eligible for funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Eligible for public funding are all parliamentary parties and those that received at least 2.5% of the votes in one of the last two general elections [Art 3, ASSPP]	NR	Basic contribution based on number of seat; [Art 2-5, APGR]	
3. What are the criteria for the allocation of funding? If funding is provided separately for electoral and ordinary (non-electoral) activities, provide the criteria for both separately.	Party assistance is allocated in direct proportion to the number of seats won in the Riksdag during the last two elections. [Art 1, 2, 3, 6, 8, 9, ASSPP]	NR	Basic support; support for political advisers for the members; travel support; support for language training The basic support is a fixed amount and a supplement based on the number seats. A party group representing the Government is entitled to one set amount, other party groups are entitled to two set amounts [Art 2-5, APGR]	
4. Do the criteria include provisions to encourage or require gender balance or representation of other underrepresented groups?	No		No	
5. Do political entities receive any of the following forms of material assistance from the state or public sector?				
5.1 Office space/premises	Yes [EA]		ND	
5.2. Free space for displaying election materials	ND	ND		

5.3. Free time on broadcast media	Yes [Comment: However, coverage of election campaigns in the media is largely unregulated, and voluntary rules are implemented by different outlets with the aim to ensure equitable and fair representation of the contestants; SOURCE: ODIHR report, Sweden General Elections 2018, Needs Assessment Report]	Yes [Comment: However, coverage of election campaigns in the media is largely unregulated, and voluntary rules are implemented by different outlets with the aim to ensure equitable and fair representation of the contestants; SOURCE: ODIHR report, Sweden General Elections 2018, Needs Assessment Report]	
5.4. Other	Parties receive ballot-papers at the expense of the State [EA]	ND	No
B. Income from private sources			
6. Does the law/rules define what constitutes a donation/contribution, including in-kind contributions?	Yes [Art 2, ATPF]	Yes [Art 2, ATPF]	No
	Services rendered in the form of money, goods, services and other benefits received wholly or partly without services in return, with the exception of customary voluntary work and customary free services	Services rendered in the form of money, goods, services and other benefits received wholly or partly without services in return, with the exception of customary voluntary work and customary free services;	NR
7. Are there bans on contributions to political parties and candidates from the following:			
7.1. Anonymous sources	No, but limit (over SEK 2,325 and SEK 2,275) [Art 9, 10, 20, 21; ATPF]	No, but limit (over SEK 2,325 and SEK 2,275) [Art 9, 10, 20, 21; ATPF]	ND
7.2. Foreign sources	No [Ch 19, CC] foreign donation intended as propaganda is a crime, but receiving foreign donations that are not used for propaganda is not criminalized	No [Ch 19, CC] foreign donation intended as propaganda is a crime, but receiving foreign donations that are not used for propaganda is not criminalized	ND
7.3. Legal entities (companies)	No [Art 11 and 20, ATPF]	No [Art 11 and 20, ATPF]	ND
7.4. Trade Unions	No [Art 11 and 20, ATPF]	No [Art 11 and 20, ATPF]	ND
7.5. Entities fully or partly owned by the state	No	No	ND
7.6. Entities that have or have had a contract/s with the state/public sector	No	No	ND
7.7. Other	No	No	ND
	NR	NR	NR
8. Is there a ban or restriction on donors to political parties or candidates subsequently participating in public procurement proceedings?	No	No	ND
	NR	NR	NR
9. Is there a limit on the maximum size of annual contributions to a political party / candidate from a single source?	No	No	ND
	There are no limits on donations to parties.	There are no limits on donations to individual candidates.	NR

10. Do the above restrictions also apply to in-kind donations?	NR	NR	NR	ND	
11. Is there a requirement for financial contributions to parties or candidates to be provided through the banking system?	No	No	No	ND	
12. Are loans to political parties and candidates permitted?	Yes	Yes	Yes	ND	
C. Spending					
13. Is there a limit on the amount of spending a party, candidate or other entity competing in an election may incur in connection with the election? Please also specify whether spending by organisations established by, or related or affiliated to a party is included in the limit.	No	No	No	No	
	NR	NR	NR	NR	
14. Are there any bans or restrictions on the types of campaigning (and therefore types of spending) a party or other entity may engage in (for example but not limited to advertising on broadcasting media, advertising/campaigning on online media)?	No	No	No	No	
	NR	NR	NR	NR	
15. Is there a ban on vote-buying?	Yes [CC]	Yes [CC]	Yes [CC]	Yes [CC]	
16. Are there any specific prohibitions in political finance or electoral legislation on the use of state/public resources (apart from the resources provided for explicitly by law) by political parties and candidates, in addition to any prohibitions on donations from state-owned/controlled entities?					
D. Reporting and disclosure					
	ordinary period	campaigns			
17. Are political parties, candidates or third parties required to keep accounts or records of their financial transactions?	Yes (but even EMB is not able to give legal basis)	No - reporting on campaign finances is not required	NR - reporting on campaign finances is not required		Yes (but even EMB is not able to give legal basis)
	ND	No - reporting on campaign finances is not required	NR - reporting on campaign finances is not required		ND
18. Are political entities obliged to submit any of the following, and if so to which institution?					
18.1. Annual financial reports	Yes [Art 24, ATPF]			Yes [Art 7, Act, APGR; Art 11.3, ATPF]	
	Financial and Administrative Services Agency (Kammarkollegiet)			Political groups must report to the administration services of the parliament on the spending of contributions from parliament to political groups on a yearly basis. Also, the income statement of political parties must include information on support for party groups of the Riksdag	

18.2 Reports on election campaign financing		No - Reporting during the election campaign is not required.	No - Reporting during the election campaign is not required.		No - Reporting during the election campaign is not required.
		No - Reporting during the election campaign is not required.	No - Reporting during the election campaign is not required.		No - Reporting during the election campaign is not required.
18.3. Periodic reports within election campaigns on donations and/or spending		no - Reporting during the election campaign is not required.	No - Reporting during the election campaign is not required.		No - Reporting during the election campaign is not required.
		No - Reporting during the election campaign is not required.	No - Reporting during the election campaign is not required.		No - Reporting during the election campaign is not required.
19. Do reports have to contain the following information? If the information must be provided only for ordinary (non-election) financing or only for election campaign financing, or is different for election and non-election campaign financing, please specify.		Reporting during election campaign is not required.	Reporting during election campaign is not required.		
19.1. Total contributions	Yes [Art 11, ATPF]	No	No	Yes [Art 7, APGR]	Yes [Art 11, ATPF]
19.2. Individual contributions and their sources. If so please specify any threshold value above which a contribution must be reported	Yes - above 0.005 price base amounts (228 SEK, EUR 22) [Art 21, ATPF]	No	No	ND	Yes [Art 11, ATPF]
19.3. In-kind contributions specifically and their sources	Yes [Art 17, ATPF]	No	No	ND	Yes [Art 17, ATPF]
19.4. Loans	ND	No	No	ND	ND
19.5. Total spending	No [Art 11, ATPF]	No	No	Yes [Art 7, APGR]	No [Art 11, ATPF]
19.6. Individual categories of spending	No [Art 11, ATPF]	No	No	ND	No [Art 11, ATPF]
19.7 Individual items of spending	No [Art 11, ATPF]	No	No	ND	No [Art 11, ATPF]
19.8 For political parties only, does reporting have to include information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what informaton must be included.	Yes [Art 9, ATPF]	No			
	Support on state support to the parliamentary parties' women's organizations, state or municipal support for a youth organization				
20. In what format are reports submitted?					

20.1. Hard copy	Yes [Art 26, ATPF]	NR - reporting on campaign finances is not required	NR - reporting on campaign finances is not required	ND	Yes [Art 26 ATPF]
20.2. Electronic format	Yes [Art 26, ATPF]	NR - reporting on campaign finances is not required	NR - reporting on campaign finances is not required	ND	Yes [Art 26 ATPF]
21. Is there a legal requirement for information on the financing of political entities to be disclosed publicly?	Yes [Art 26, ATPF]	NR - reporting on campaign finances is not required	NR - reporting on campaign finances is not required	ND	Yes [Art 27 ATPF]
22.1. The institution to which the political entity reports	No / Chamber of Deputies publishes income statements on its website. However, this does not apply to information about a contributor's identity of natural persons [Art 27, ATPF]	NR - reporting on campaign finances is not required	NR - reporting on campaign finances is not required	NR	No / Chamber of Deputies publishes the income statements on its website. However, this does not apply to information about a contributor's identity of natural persons [Art 27, ATPF]
22.2. The political entity itself	No	NR - reporting on campaign finances is not required	NR - reporting on campaign finances is not required	NR	No
23. Must the information published include the following?					
23.1. Total contributions	Yes [Art 27, ATPF]	No - reporting on campaign finances is not required	No - reporting on campaign finances is not required	NR	Yes [Art 27, ATPF]
23.2. Sources of individual contributions. If so please specify any threshold value above which a contribution must be reported.	No [Art 27, ATPF]	No	No	NR	No [Art 27, ATPF]
23.3. In-kind contributions specifically	No [Art 27, ATPF]	No	No	NR	No [Art 27, ATPF]
23.4. Loans	ND	No	No	NR	ND
23.5. Total spending	No [Art 11, ATPF]	No	No	NR	No [Art 11, ATPF]
23.6. Individual categories of spending	No [Art 11, ATPF]	No	No	NR	No [Art 11, ATPF]
23.7. Individual items of spending	No [Art 11, ATPF]	No	No	NR	No [Art 11, ATPF]
23.8. For political parties only, information on the financing of organisations established by, or related or affiliated to a party; if so, please specify what information must be included	Yes [Art 9, ATPF]	No			
	support to parliamentary parties' women's organizations, state or municipal support for a youth organization	No			

24. In what format is the information disclosed?					
24.1. Hard copy (newspaper, phsycally at the oversight body, etc.)	No	No - Reporting during the election campaign is not required.	No - Reporting during the election campaign is not required.	NR	Yes
24.2. Online (and if so in which format)	Yes [Art 27, ATPF]	No - Reporting during the election campaign is not required.	No - Reporting during the election campaign is not required.	NR	Yes [Art 27, ATPF]
E. Oversight (implementation and enforcement)					
25. Are political entities required by law or other regulation to:?					
25.1. Appoint a designated official with responsibility for finances	Not clear (not found in the law, but EMB confirmed in an email that parties have to appoint such an official)	No - Reporting during the election campaign is not required.	No - Reporting during the election campaign is not required.	ND	Not clear (not found in the law, but EMB confirmed in an email that third parties have to appoint such an official)
	ordinary period	elections			
25.2. Undergo external audit by a registered private auditor	Yes / SOURCE, Art 2, Auditing Act. Explanation: Auditing is required for entities whose average number of employees during each of the two most recent financial years has exceeded three; reported balance sheet total for each of the two most recent financial years has exceeded SEK 1.5 million; reported net turnover for each of the two most recent financial years has exceeded SEK 3 million	No - Reporting during the election campaign is not required.	No - Reporting during the election campaign is not required.	ND	Yes [Art 2, AA] Explanation: Auditing is required for entities whose average number of employees during each of the two most recent financial years has exceeded three; reported balance sheet total for each of the two most recent financial years has exceeded SEK 1.5 million; reported net turnover for each of the two most recent financial years has exceeded SEK 3 million
25.3. Undergo audit by public bodies (e.g. Electoral Commission, political finance oversight body, specialised institution).	Yes / SOURCE: Art 27, Act on Transparency of Party Financing	No - Reporting during the election campaign is not required.	No - Reporting during the election campaign is not required.	Yes [Art 7, APGR]	Yes [Art 27, ATPF]

<p>26. Which public bodies/institutions are tasked with the roles of regulatory supervision (oversight) of the financing of political entities? If there is more than one body or institution please specify.</p>	<p>Financial and Administrative Services Agency (Kammarkollegiet), Art 24, Act on Transparency of Party Financing</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR - reporting on campaign finances is not required</p>	<p>Administration services of the Parliament</p>	<p>NR - reporting on campaign finances is not required</p>
<p>27. Do the roles and responsibilities of the oversight body/bodies established by law include the following? If there is more than one body specify which body performs which role</p>					
<p>27.1. Authority to enact by-laws</p>	<p>No</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR - reporting on campaign finances is not required</p>	<p style="background-color: black; color: black;">[REDACTED]</p>	<p>No</p>
<p>27.2. Providing guidance and mentoring/training to political entities</p>	<p>Yes</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR - reporting on campaign finances is not required</p>		<p>Yes</p>
<p>27.3. Receiving financial reports or information from political entities</p>	<p>Yes [Art 27, ATPF]</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR - reporting on campaign finances is not required</p>		<p>Yes [Art 27, ATPF]</p>
<p>27.4. Verification/audit of financial information received from political entities</p>	<p>Yes [Art 29-31, ATPF]</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR - reporting on campaign finances is not required</p>		<p>Yes [Art 29-31, ATPF]</p>
<p>27.5. Powers to propose sanctions, if so to whom</p>	<p>No</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR - reporting on campaign finances is not required</p>		<p>No</p>
<p>27.6. Powers to impose sanctions</p>	<p>Yes [Art 30, ATPF]</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR - reporting on campaign finances is not required</p>	<p>ND</p>	<p>Yes [Art 30, ATPF]</p>
<p>28. Is there a legal requirement for reports of external auditors to be published?</p>	<p>Yes [Art 23, ATPF]</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR - reporting on campaign finances is not required</p>	<p>ND</p>	<p>Yes [Art 23, ATPF]</p>
	<p>The report is to be attached to the revenue statement, and the revenue statement is published on the website of the EMB.</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR - reporting on campaign finances is not required</p>	<p>ND</p>	<p>The report is to be attached to the revenue statement, and the revenue statement is published on the website of the EMB.</p>
<p>29. Is there a legal requirement for reports of the oversight body to be published?</p>	<p>partly [Art 27, ATPF]</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR - reporting on campaign finances is not required</p>	<p>ND</p>	<p>partly [Art 27, ATPF]</p>
	<p>Information about anonymous grants that may not be received by political parties can be published</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR - reporting on campaign finances is not required</p>	<p>NR</p>	<p>Information about anonymous grants that may not be received by political parties can be published</p>

While some areas of political finance regulation have experienced a significant convergence (e.g. the expansion of state funding for parties and other political entities and the establishment of disclosure requirements), largely as a result of international standards and monitoring, others exhibit major differences across the EU Member States (e.g. limits on private donations and on spending, disclosure thresholds, nature and quality of oversight). This study underlines the need to implement international standards in order to achieve objectives in specific regulatory environment, rather than importing “off-the-shelf” solutions.

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