



PRACTICAL CORE TEAM GUIDELINES FOR REPORTING ON POLITICAL FINANCE

(updated March 2025)

Introduction

These practical guidelines are designed to help European Union Election Observation Missions (EU EOMs), and EU Election Expert Missions (EEMs), to observe and assess political finance.

Political finance is a broad term that covers both campaign finance and political party finance and encompasses all rules related to the use of funds for legitimate, irregular, or illicit political activities, including use of state resources for political purposes and election campaigns. **Campaign finance** is understood as all monetary and in-kind contributions and expenditures collected and incurred by candidates, their political parties or their supporters for election purposes, while **political party finance** is defined as all monetary and in-kind transactions made by political parties in their routine activities. Although some countries have clear regulations pertaining to campaign finance and political party finance, respectively, some others have not drawn a clear line between these two areas. For the purpose of EU EOMs, the focus will generally be on campaign finance, although broader issues of political party finance may also be relevant in certain circumstances.

As a result of the growing public concern over transparency in public life and the exposure of various corruption scandals involving political parties and politicians, a significant number of countries have adopted rules to reduce the negative impact of money in politics. Overall, political finance regulation is often viewed as a tool for levelling the playing field, reducing election costs, cutting down on corruption, increasing oversight, and ensuring transparency in political life. Across the world, political finance systems vary widely, and there is no "one size fits all" approach that can be applied universally. Each country's political finance regulations are shaped by the unique characteristics of its electoral system, institutional framework, and a blend of political, historical, economic, and societal factors.

For EU election missions, the assessment and reporting on campaign finance is a shared responsibility within the core team, with the political and legal analysts taking the lead. All other core team members are expected to contribute by undertaking research and providing specific analysis relevant to their respective areas of assessment. These guidelines provide direction for different tasks and responsibilities to be fulfilled.

At the same time, it is important to remember that campaign finance is an area that is rapidly changing, with a number of emerging practices and trends, and therefore guidance for EU election missions should be regularly updated. Such trends include the rise of cryptocurrencies, the development of e-reporting platforms, and the increasing use of online political advertising by both electoral contestants and non-contestant campaigners.



Step one: determining the relevant international legal framework¹

EU observation methodology is rooted in international human rights law. EU mission members should apply the same methodology when assessing campaign finance as they do when assessing other aspects of the electoral process. Assessing the legal framework, and its compliance with international standards, is the starting point of any observation of campaign finance.

The main international (universal) instruments relevant for assessing campaign finance are Paragraph 19 of the United Nations Human Rights Committee, General Comment No. 25 to Article 25 of the International Covenant on Civil and Political Rights (ICCPR) and the United Nations Convention against Corruption (UNCAC) 2005, article 7-3, which calls for reasonable limitations on campaign expenditures and the need for transparency in the funding of candidatures for public elected office.

Other universal instruments, such as the UN Convention on the Rights of Persons with Disabilities, the Convention on the Elimination of All Forms of Discrimination against Women, and the Convention on the Elimination of All Forms of Racial Discrimination, are worth checking as they provide for special measures to encourage participation of these groups (e.g. the allocation of a certain level of public financing to enhance their political participation). Article 10 of the 1950 Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR) enshrines the right to freedom of expression.

In addition, different regional organisations have developed a framework of standards for political finance regulation and supervision aiming at giving guidance on how to approach and assess political finance systems. Of specific relevance for EU missions are commitments and standards included in:

- The 2003 African Union Convention on Preventing and Combating Corruption, which calls upon each State Party to *“adopt legislative and other measures to proscribe the use of funds acquired through illegal and corrupt practices to finance political parties; and incorporate the principle of transparency into funding of political parties.”* (Article 10);
- The 2005 Southern African Development Community (SADC) Protocol against Corruption encourages (article 4) States to create *“Mechanisms to encourage participation by the media, civil society and non-governmental organizations in efforts to prevent corruption”*.
- The 1996 Inter-American Convention Against Corruption of the Organization of American States (OAS) underlines the need for State Parties to consider the applicability of measures within their own institutional systems to create, maintain and strengthen *“Mechanisms to encourage participation by civil society and nongovernmental organizations in efforts to prevent corruption”* (Article 3(11)).
- The 2001 Inter-American Democratic Charter of the Organization of American States (OAS) states (article 5) *“The strengthening of political parties and other political organizations is a priority for democracy. Special attention will be paid to the problems associated with the high cost of election campaigns and the establishment of a balanced and transparent system for their financing.”*

At the level of non-binding political commitments, EU mission members should be familiar with the following instruments:

- The 2003 Statement of the Council of Presidents and Prime Ministers of the Americas - *“Financing Democracy: Political Parties, Campaigns, and Elections”* which calls for the need

¹ For quick reference, check annex 1: *Table on international standards and good practices*



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for “regularizing, monitoring and enforcing standards of political financing to reduce corruption, promote citizen participation, and enhance political legitimacy of democratic institutions.”

- The 2015 New Delhi Declaration on Political Finance Regulation in South Asia which states, in its paragraph B1, “In order to strike a balance between the need for a healthy competition and the level playing field, the [political finance] regulations should be realistic, protecting every legitimate need of political parties, candidates and the citizens. These should take into account the realistic costs of campaign materials, services and advertising.”

In terms of good practices, there are many documents that can offer guidance to EU EOMs. Of particular importance are:

- The 2001 Southern African Development Community (SADC) Parliamentary Forum Norms and Standards
- The revised 2022 Principles for Election Management, Monitoring and Observation in the SADC region, stresses “The growing influence of money in politics corrupts the political process and entrenches a minority elite and political patronage” (point 2.5).
- The 1994 Declaration on Criteria for Free and Fair Elections of the Inter-Parliamentary Union (IPU).

While generally not within the EU missions’ sphere of observation, but nonetheless important references, are the Venice Commission of the Council of Europe (European Commission for Democracy through Law) documents, in particular the Code of Good Practice in Electoral Matters (2002), the Code of Good Practice in the field of Political Parties (2008) and Venice Commission Guidelines on Political Party Regulation (2020). Furthermore, the 2001 Venice Commission Guidelines on the Financing of Political Parties underline the necessity to limit, as much as possible, and reduce expenditure by political parties, and at the same time to safeguard the principle of equality between parties. They also stress the importance of ensuring greater transparency in the reporting requirements imposed on parties and more thorough supervision of the uses made of the funds that they receive.

The Committee of Ministers of the Council of Europe has issued several recommendations to enhance political finance transparency, including the Recommendation on common rules against corruption in the funding of political parties and electoral campaigns (Rec2003(4)), Guidelines on the roles and responsibilities of internet intermediaries (Rec2018(2)), and Recommendation on electoral communication and media coverage of election campaigns (Rec2022(12)). Recently, Regulation (EU) 2024/900 of the European Parliament and the Council (2024) introduced a European repository for online political advertisements to improve transparency in online spending. This public online storage system encompasses all political advertisements and related information provided by political advertising publishers.



Step two: Analysing the legal framework through political finance main concepts

Throughout the world, the adoption of political finance regulations aims to *enhance equality* between electoral contestants, to *increase transparency* in the sources of funding, and to hold electoral and political stakeholders *accountable*. These three main principles, i.e. equality, transparency and accountability, constitute the core pillars of the whole political finance architecture.

In parallel, political finance can be divided into four main components, which are, by chrono-logical order:

1. Sources of financing - *Where does funding come from;*
2. Campaign and routine party activity spending - *What is the money spent on;*
3. Reporting and disclosure - *How are funds collected, disbursed, and then reported and disclosed;*
4. Oversight and sanctions - *Is there a supervision mechanism coupled with a sanctioning system in cases of infringements of political finance regulations.*

Each of these components can be assessed through the prism of *equality, transparency and accountability*.

What to review, read, or have at hand for further reference?

Depending on the country, campaign finance regulations can be contained in the constitution, in the election law or in a specific law dealing with the funding of political parties. Moreover, criminal legislation, such as the penal code, as well as the code of administrative procedure, legislation governing anti-corruption measures, auditing, media, gender equality or taxes, may also contain provisions about campaign finance. Further clarification on financial regulation can be found in directives, decrees as well as regulations/sub-legal acts issued by the oversight body. Relevant constitutional/judicial case law may also clarify and further define some legal provisions on campaign finance.

The analysis should also cover other standards adopted within the public administration sector, whether or not they are legally binding. Such standards might include codes of conduct, guidelines on ethical behaviour (conflict of interest, acceptance of gifts, declaration of assets, etc.).

To be complete, the analysis of the legal framework should be accompanied by an assessment of how it is enforced.

Campaign finance principles and what to check

Main Concept	Regulated issues	Examples of campaign finance provisions to be checked
Equality	Allocation of public funding	<ul style="list-style-type: none"> • Fair eligibility and allocation criteria of financial support • Compliance with gender equality regulations <i>when applicable</i> • Allocation of indirect public funding
	Limitations/prohibitions on private funding	<ul style="list-style-type: none"> • Qualitative regulations (ban on anonymous, foreign, corporate donations) • Quantitative regulations (limits on the amount given to candidates/ political parties)



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	Limitations/ prohibitions of campaign expenditures	<ul style="list-style-type: none"> • Calculation of the spending limit • Regulation of media spending and political advertising (online and offline) • Ban on some types of campaign expenditure (vote buying, abuse of state resources)
Transparency	Reporting requirements	<ul style="list-style-type: none"> • Recordkeeping requirements (supporting documentation to be retained by reporting entities) • Who are subject to reporting requirements (i.e. candidates, political parties, third parties <i>(or non-contestant campaigners)</i>)? • When do reporting entities have to report? (at the beginning of the campaign, during the campaign, and/or after election day)? • What do they have to report (sources of financing, spending, or both)? • How do they submit their financial reports (hard copies or electronically)? The existence of financial report templates may help with the supervision process. • To whom do reporting entities have to submit the financial reports?
	Disclosure regulations	<ul style="list-style-type: none"> • What data is made available by the oversight body (sources of financing, campaign spending, or both) and when is it published? • Are the findings of the oversight body's verification process made public?
Accountability	Oversight mechanism	<ul style="list-style-type: none"> • Which entity/entities is/are entrusted with political finance oversight? • What are the oversight body's powers (investigative power, competency to check financial reports against relevant data/documents, enforcement/sanctioning power)? • Is the oversight body adequately resourced to carry out its mandate?
	Sanctions	<ul style="list-style-type: none"> • Existence of a range of sanctions - administrative, financial, electoral or criminal - of varying degrees of severity • Sanctions must be objective, enforceable, effective and proportionate to their specific purpose. • Existence of an effective appeals mechanism • Timing of sanctions/appeal



Suggested Points of Inquiry: Analysing the legal framework

- What is the electoral system in place? N.B. Proportional representation systems tend to favour a political party finance structure, where parties, by putting forward lists of candidates, serve as the main entities for collecting and disbursing funds. In contrast, majority systems tend to favour individual candidates, who run their campaigns in a more decentralised way.
- What legislation regulates campaign finance? Is the primary legislation supplemented by instructions from the campaign finance oversight body or election administration?
- Was legislation governing campaign finance recently amended? If so, was the legislation adopted far enough in advance of the elections to allow proper preparation by all involved? Was the process inclusive and public?
- Are the laws and regulations made available to the public in a timely and accessible manner?
- Do candidates and parties regard the laws and regulations as appropriate and fair?
- Do electoral contestants feel that party and campaign funding regulations leave them sufficient scope to express their views to voters?
- Does the political finance legal framework define the key components and formal requirements, i.e. electoral expenditure, electoral campaign period, designation of a financial agent, the opening of a dedicated bank account, etc? Is online campaign finance regulated?
- Are the roles and responsibilities of the oversight body, contestants, and other electoral stakeholders clearly defined in the law? Do regulations apply to parties, candidates, and third parties?
- Have there been any important court cases related to campaign finance, either at the national or the international level? If so, what issues were challenged, and what was the outcome?
- Have other organisations, including CSOs and international organisations, assessed the campaign finance legislation? Do they consider it to be adequate? Have they issued recommendations? Were these recommendations considered and followed?

Step three: What to observe and how to observe

Sources of financing

Throughout the world, there are two distinct sources of financing, which both allow for direct and in-kind contributions: funding which can be allocated by the State, and funds given by individual/legal entities. Both types of financing present downsides: a disproportionate dependence on private contributions may distort the electoral process in favour of private interests, while excessive reliance on state funds can lead to the weakening of the linkage between the political parties and electoral contestants and their electorate.

Public funding

Public funding of both political parties and electoral contestants is often seen as a means to prevent dependence on wealthy donors, to reduce the influence of large donors on political



debate and to guarantee equality of opportunity. Public funding aims to level the playing field –and thus enhance political pluralism - by facilitating access to the electoral arena for newly created or small political forces.

Public funding can be given directly to political parties in the form of annual subsidies in order to help them finance their routine political activity and/or can take the form of campaign subsidies. **Annual direct public funding** schemes typically outline eligibility and allocation criteria to determine the amount distributed to political parties. Criteria used to determine eligibility for state support generally include the number of votes obtained in the previous election, the level of representation in the elected body, or the number of candidates put forward and constituencies contested, thus allowing non-parliamentary parties to be eligible for public funds if they demonstrate a minimum level of support. Allocation criteria for disbursing public funding vary across countries. Some allocate funds based on the number of votes obtained or the number of seats won, while others use a formula that combines both criteria. In some countries, a percentage of the funds is distributed equally among all qualifying political parties, with the remainder allocated proportionally based on either votes or seats obtained. Whatever the eligibility and allocation criteria opted for, those should be objective, fair and reasonable to enable all political forces to compete under fair conditions.

Electoral contestants can also receive public subsidies ahead of the start of the campaign or be reimbursed for the purpose of covering the costs related to the elections. These are called **electoral or campaign subsidies**. Most countries use some kind of threshold for receiving public funding, which is often lower than the electoral threshold for the allocation of a mandate in parliament. However, vaguely defined or too restrictive/high eligibility thresholds may harm political pluralism and emerging small parties/candidates.

In addition to direct funding, public financing may also take the form of indirect support, such as the allocation of free media time, free use of billboards to display electoral materials, free use of public meeting halls for the purposes of campaign activities, or tax relief.

The allocation of public funds can be contingent on compliance with requirements for women's participation. According to International IDEA's political finance database, 31 out of the 179 countries around the world included in the database have adopted reforms that directly target gender equality.² These regulations aim at tying public funding to compliance with gender equality or earmarking funds for gender equality promotion. The first approach is to create financial incentives for political parties that endorse a certain percentage of each gender on their lists. The second approach is to financially sanction political parties that do not comply with gender equality requirements (reducing, denying or withholding a certain share of public funds). The third approach is to earmark/target funds for gender equality initiatives such as the functioning of women's wings by political parties or for political parties' internal activities aimed at enhancing the participation of women and training of women candidates.

Private funding

Private funding is a form of citizen participation as it allows individuals to freely express their

² See Question 36 of the International IDEA Political Finance [Database](#).



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support of a political party or a candidate of their choice through financial and in-kind contributions. It also permits political parties and candidates to maintain a linkage with the citizens. Private financing generally includes membership fees paid by party members, monetary and in-kind contributions from individuals or legal entities, self-funding, and loans. A political party may also raise funds through income-generating activities, such as property rentals or the sale of publications. To ensure that the legislation is consistent, loans taken out and membership fees received by political parties for the purpose of election campaigning should be subject to the same restrictions and reporting requirements as donations.

To mitigate the potentially corruptive effects of private funding, many countries have adopted donation regulations, such as quantitative limitations (capping the monetary and in-kind contributions for campaigns) or qualitative limitations (restricting the sources of contributions). The rationale behind introducing contribution limits and bans is to prevent the distortion of the electoral process and the broader political landscape in favour of wealthier candidates and political parties, thereby reducing the potential for corruption. Indeed, the risk entailed by private money in politics is that it can create dependence among politicians and political parties on private and wealthy interests, leading to the concentration of power in the hands of a few affluent donors, who may gain influence with those politicians in office as a result.

Cryptocurrencies have gained significance in recent years, raising concerns about their use by impermissible donors. Their opaque and borderless nature could facilitate secrecy around the purpose of financial transactions and the identities of the payers. Various approaches have been proposed, such as prohibiting cryptocurrency contributions that are not publicly traceable or supported by a central bank³ or banning donations and political ad purchases in the form of cryptocurrencies.⁴

³ Jorge Valladares and Kristen Sample, [How OGP Members can Counter Covert Foreign Political Finance](#) (NDI-OGP Policy Brief Series, August 2022), 11.

⁴ Josh Rudolph and Thomas Morley, [Covert Foreign Money: Financial Loopholes Exploited by Authoritarians to Fund Political Interference in Democracies](#) (Alliance for Securing Democracy, August 2020),



Suggested points of inquiry: Sources of funding

- What are the sources of funding available to political parties and candidates? Is there a mixed system of financing, both private and public?
- Is public funding provided in relation to party routine activities and electoral campaigns? Regarding campaign subsidies, is such funding provided in advance or after the election?
- What are the eligibility criteria to obtain public funding (percentage of votes, number of nominated candidates, number of seats obtained)?
- What are the allocation criteria of public funding (number of mandates held in parliament, number of votes received, or seats won in the current election, a flat sum)? Is the allocation contingent on respect for gender quotas?
- Are the eligibility and allocation criteria clear and fair? Does the system of public funding tend to favor parliamentary parties and the incumbent/ governing party?
- Is indirect public funding also allocated (free airtime, premises free of charge, distribution of election materials, etc.)?
- What is the proportion of the public funding vis-à-vis the private funding?
- Are there any limitations on contributions to parties/candidates? If so, how are they calculated? Is there a legal means to circumvent them (e.g. if membership fees are not subject to the same limitation)?
- Are there any prohibitions on contributions to parties/candidates (legal entities, state-owned companies, trade unions, foreign individuals and/or entities, anonymous donations)?
- Are loans permitted? If so, are they subject to the same limitations as other donations or are they treated as self-funding?
- Is the use of cryptocurrencies regulated outside of and during electoral campaigns? Are transactions in the form of cryptocurrencies banned?

Campaign expenditure limits and restrictions

One of the most common forms of political finance regulations is to restrict the total amount electoral actors can spend in relation to election campaigns or to forbid or limit certain types of expenditure in order to constrain the growth of campaign expenses, ensure that political parties and candidates with greater financial means are not translating their financial edge into an electoral advantage, and control the potentially disruptive role of money in politics.

Campaign expenditure limits

Countries that have put in place expenditure regulations have adopted different ways to calculate spending limits. Thus, the limit can consist of an absolute sum per electoral actor (e.g. Liberia, Togo), be calculated based on the minimum wage applicable in a given country (e.g. Poland), fixed based on the number of inhabitants (e.g. France) or voters (e.g. Tunisia) in the constituency or be determined by the electoral management body ahead of the holding of the election(s) (e.g. Guinea, Kenya).

Whatever the methodology adopted, it is important that the spending limit is revised on a regular basis to take into account factors such as the cost of living and that it is set based on reasonable limits. If set too low, it will not allow for effective political competition and is not likely to be



followed; if set too high, it will not curtail the effect of money on the electoral process. Whether electoral contestants are provided with free media time by law is another important factor in setting spending limits, given the high cost of paid advertising.

To make the spending limit effective, it is important that the law clearly defines what counts as electoral expenditure and formally identifies the length of the campaign period in order to inform electoral actors of both the types of expenditure that must be reported in the financial reports and the reporting timeframe, respectively. Moreover, the spending limit may become meaningless if the latter does not apply to all electoral actors, i.e. third parties (or non-contestant campaigners)⁵ and to all expenses, even those which are by nature unlawful (e.g. vote buying).

Issues related to campaign spending

- Parties, candidates or even third-parties might attempt to circumvent political finance requirements by conducting campaign activities **during the pre-campaign period** (often this span of time is not regulated by the legal framework, and it is quite common to see a surge in fundraising and expenses before the official start of the election campaign period) or even before (issue of primaries and accounting for these expenses in the nominated candidate's financial report).
- A **clear distinction** has to be made between what is accounted for as political party finance spending, such as informing voters about the programme of a political party outside an electoral period, and what falls under campaign finance spending so as to ensure that contributions and expenditures during the time ahead of the official campaign or pre-campaign period are subject to proper reporting and oversight.
- Campaigning has traditionally been associated with candidates and/or political parties running in elections. However, over the last two decades, third parties (or non-contestant campaigners)—who do not stand for election but aim to support or oppose a specific political party, candidate, or issue *independently*—have played an increasingly significant role in electoral processes. While the rise of **third-party campaigning** has broadened electoral competition and presented voters with a wider range of choices, it has also introduced numerous challenges. One of the main issues is that third-party campaigning has remained largely unregulated until recently. When left unchecked, it can serve as a way to bypass campaign finance regulations and may lead to a lack of accountability for the money spent, with no transparency regarding whether the funds come from permissible sources, how much was spent, or who are the contributors. Although third-party campaigning is not a new phenomenon, its impact has grown, particularly with the increasing use of social media and online platforms for campaigning.

⁵ The ODIHR/ Venice Commission [Guidelines](#) on Political Party Regulation define third parties as individuals and organizations, such as foundations, associations, charities, religious organizations, and other non-profits, “ who are not legally tied to, or acting in co-ordination with, any candidate or political party, but who nonetheless act with the aim of influencing the electoral result”. Paragraph 218. The Guidelines state that “[t]hird 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.” Paragraphs 255 and 256.



Campaign expenditure restrictions

In parallel to setting limits on campaign expenditures, certain countries have also adopted regulations aimed at strictly limiting -or even forbidding- certain types of expenditure. The most common regulations concern the ban on abuse of state resources and vote buying and the limitation (and sometimes the prohibition) of paid political advertising (offline and online). The rationale behind such a ban is to constrain the growth of campaign spending and to prevent the domination of public debate and electoral campaigns by wealthy actors in order to maintain the presentation of balanced views.

Potential limitations or bans on paid political advertising during the campaign period must be balanced against the need to respect electoral contestants' freedom of expression. This involves assessing whether political parties and candidates can effectively convey their messages to voters and whether voters have adequate information necessary to make an informed choice.

Online political/electoral advertising

Over the past decade, social media has grown in influence, often competing with or even replacing traditional media. The rise of social media (online) campaigning has posed challenges to campaign finance transparency and accountability. Unregulated online campaign finance (often through third parties) creates a risk where campaign finance regulations can be circumvented and illicit spending can be funnelled into the electoral process, threatening electoral integrity and undermining the level playing field.

Most regulatory frameworks for online campaigns are underdeveloped. Oftentimes, legal frameworks do not require political entities to report the identity of payers or the sources of financing used to purchase online political advertisements, nor do they mandate disclosure of the associated costs and reach of advertisements during the election campaign. Political advertisements placed on social media platforms are often not labelled as such with disclaimers or digital imprints. Furthermore, access to online databases, such as public archives of all political advertisements run by parties and electoral contestants, including the actual cost data for individual ads, can be hindered by the absence or inconsistency of social media platforms' transparency and disclosure policies.⁶

Abuse of administrative/state resources

As defined in the report on the misuse of administrative resources by the Council of Europe's Venice Commission "*administrative resources are human, financial, material, in natura and other immaterial resources enjoyed by both incumbents and civil servants in elections, deriving from their control over public sector staff, finances and allocations, access to public facilities as well as resources enjoyed in the form of prestige or public presence that stem from their position as elected or public officers and which may turn into political endorsements or other forms of support.*"⁷ IFES' white paper stresses that "the misuse of state resources can be a major corruptive force in the electoral process, as it introduces or exacerbates power inequalities and gives unfair electoral advantage to incumbents. These abuses can compromise the integrity of an election and reduce

⁶ [Regulation \(EU\) 2024/900](#) of the European Parliament and of the Council of 13 March 2024 on the transparency and targeting of political advertising introduced a key innovation: the creation of a European repository for online political advertisements. Political advertisement publishers are required to employ effective marking and labeling techniques to ensure that each political advertisement is clearly, prominently, and unambiguously identified as such.

⁷ See European Commission for Democracy through Law, Report on the misuse of administrative resources during electoral processes, adopted by the Council for Democratic Elections at its 46th meeting (Venice, 5 December 2013) and by the Venice Commission at its 97th plenary session (Venice, 6-7 December 2013).



public trust in the legitimacy of the process and its outcomes”.⁸

The ODIHR and Venice Commission’s Joint Guidelines on Preventing and Responding to the Misuse of Administrative Resources during Electoral Processes⁹ state that the law “should provide effective mechanisms for prohibiting public authorities from taking unfair advantages of their positions by holding official public events for electoral campaigning purposes, including charitable events, or events that favour or disfavour any political party or candidate” and that “no major announcements linked to or aimed at creating a favourable perception towards a given party or candidate should occur during campaigns”.

However, it is important to distinguish between the use of public resources authorised by law and the unauthorised use of public resources for electoral purposes and political gain. Indeed, the use of administrative resources is not problematic as long as the same resources are provided to all political forces engaged in an electoral process and as long as this equality of opportunity is not undermined by the monopolising of such means by the governing parties for campaign purposes. In the case where resources are shared equally, the use of administrative resources should be permitted, and then regulated, by law.

On the other hand, the misuse of administrative resources should be sanctioned by law since it undermines the level playing field for candidates and parties and blurs the distinction between the state and the ruling party activities. Moreover, the misappropriation of state resources for campaign purposes constitutes a form of undeclared income (and expense) and undermines political finance regulation.

Abuse of state resources can take various forms,¹⁰ making it challenging for both institutional (oversight bodies) and non-institutional (CSOs, investigative journalists) stakeholders to effectively monitor, detect, and investigate. While blatant examples—such as state media supporting the governing party candidate, civil servants campaigning for the incumbent president during working hours, or the use of government vehicles and personnel—may be easier to spot and observe for the EU EOMs, many instances of abuse are subtler. Often, there will be rumours or allegations but no solid evidence to substantiate them.

Suggested points of inquiry: Expenditure limits and restrictions

⁸ IFES white paper, “[Unfair Advantage: The Abuse of State Resources in Elections](#).” See Megan Ritchie and Erica Shein, “Unfair Advantage: The Abuse of State Resources in Elections” (2017).

⁹ Paragraphs II. B. 1.1 and 1.3 of the 2016 ODIHR and Venice Commission’s Joint [Guidelines](#) on Preventing and Responding to the Misuse of Administrative Resources during Electoral Processes.

¹⁰ See IFES, [Political Finance Oversight Handbook](#), 2013. See in particular chapter 14 “100 ways to abuse state resources”



- Is there a definition of the electoral expenditure provided in relevant legislation?
- Is the length of the electoral campaign period defined in the law?
- Is there a limit on the amount a political party/candidate can spend?
- Does the spending limit apply to both political parties and candidates (possibility to circumvent the spending limit, when only candidates are subject to it, by disguising campaign expenditures as routine items)?
- Is there a ban on some types of expenditure a political party/ candidate can incur (for instance paid political advertising)?
- Is online political/electoral advertising regulated? Does online spending count against the spending limit?
- Is there a ban on state resources being used during an electoral campaign?
- Is vote buying defined and sanctioned in the law?
- Are third parties defined in the law? Is third-party campaigning regulated? Is third-party advertising regulated?

Reporting and disclosure

To promote political finance transparency and accountability, it is critical that the political finance system includes clear and timely reporting and disclosure requirements. Information about where parties and candidates obtain their funds and how they spend them is crucial for understanding the legality of fundraising and spending activities by electoral contestants and political actors, as emphasised in international and regional instruments.

The frequency and content of reporting varies. In some jurisdictions, parties and candidates are required to report on their assets and liabilities at the start of the campaign. In other countries, parties and candidates must report regularly on their income (and sometimes on their expenditures) during the campaign and after the elections. The deadline to submit the final report to the oversight body should be precisely defined in law. It is critical that the timeframe to lodge such reports is sufficient to allow those with reporting obligations time to assemble the information, yet not too long in order to allow the oversight body to undertake a thorough and expedient verification of submitted election reports and, where necessary, initiate proportionate and timely sanctions or refer the case to the relevant institution. However, to avoid that cumbersome reporting requirements place undue burdens on political parties and candidates, some countries use thresholds under which resources and expenditures do not have to be reported.

Both types of reports, i.e. political parties' operational activities reports and electoral contestants' campaign accounts, should clearly distinguish between contributions and expenditures, and contain the itemisation of all contributions and expenditures into standardised categories together with the date and amount of each transaction, as well as supporting documents (for example, receipts, checks, bank transfers, and loan agreements).¹¹ Furthermore, in order to comply with accounting requirements, the candidate or party's financial report might be audited by an independent auditor or a chartered accountant before being submitted to the oversight body.

In many countries, political parties and candidates have to appoint a financial agent who is

¹¹ The *OSCE/ODIHR Handbook for the Observation of Campaign Finance* recommends that "It is good practice for authorities to introduce a standard template and guidance for reporting, which enables timely analysis and meaningful comparison between different parties and candidates. (...)"



responsible for all financial matters, such as collecting contributions, paying expenditures through a specific bank account, and keeping an accurate and detailed account of all transactions made for electoral purposes. This measure aims at easing the supervision task of the oversight body and enhancing the comprehensiveness of financial transactions reported in the financial report. This financial agent is a prime source of information for the EU EOM.

Timely and accessible publication of political finance information is crucial for enhancing transparency. Rules regarding the degree of disclosure—such as what needs to be reported, when it should be reported, to which institution, and how it should be published—vary from country to country. However, the need for transparency in political finance must be balanced with donors' wishes (or necessity) to maintain the privacy of their political preferences. In many transitional countries or those with limited political freedom, disclosure requirements may deter donations to opposition candidates or parties, as citizens might fear repercussions for their financial support.

Suggested points of enquiry: Reporting and disclosure

- Are candidates and political parties required to keep detailed financial accounts? Do they have to declare in-kind income and expenditure? What is the level of detail required?
- Do political parties' accounts have to distinguish between routine and campaign activities?
- In relation to elections, are candidates and political parties required to file reports before the election campaign starts, during the electoral campaign period or only after Election Day? Is the reporting timeframe established in the law? What information has to be disclosed (reports including sources of financing and notably the identity of donors and types of expenditure along with the decisions of the oversight body)?
- Do candidates/political parties have to report both offline and online advertising spending? How detailed are the reporting templates? Do they include a specific category for online political/electoral advertising that allows for disaggregated reporting of such spending by medium?
- When does it have to be disclosed (the timeframe)?
- How must it be disclosed (on the internet, in media outlets)?
- Who has to disclose (political parties, candidates, or both, third-parties)?
- To whom electoral contestants, and third-parties, must disclose (to the oversight body and/or to the public)?

Oversight and sanctions

Although full reporting and disclosure requirements are essential for a transparent political finance system, they are meaningless if there is not a strong and effective enforcement mechanism in place. Throughout the world, there are different types of oversight bodies whose degree of independence greatly varies. The mandate and the autonomy of the institutions in charge of supervising political finance regulations have a clear and direct impact on the effectiveness of the control carried out.

A completely impartial and non-partisan political finance enforcing body is difficult to achieve in practice, and independence from partisan influence and/or governing parties is more likely to be achieved in the case of oversight bodies that are composed of non-partisan members. In election administration bodies made up of political party representatives, the task might not be handled



impartially. It is critical that the oversight body is free from political pressure, meaning that there should not be any budgetary pressure affecting the way it carries out its activities or any party intervention as regards the appointment of its staff. The appointment process should be clearly specified, as well as the length of tenure and the independence of its members. Also, the scope, mandate, and nature of its powers should be precisely determined.

The body responsible for political finance oversight can be the EMB (e.g. Afghanistan, Nigeria, Uganda, Venezuela), a Ministry (e.g. Bolivia, DRC), a Court (e.g. Benin, Burkina Faso, Mali, Niger), or a specialised oversight body (e.g. Cameroon, Lebanon, Sierra Leone, Yemen).

If more than one institution is involved, there should be a clear designation of responsibilities to avoid uncertainty, confusion, or overlapping jurisdictions.

Sanctions are the primary tools available to oversight bodies for effectively enforcing political finance regulations. It is considered good practice to have a broad range of sanctions to ensure they are “effective, proportionate and dissuasive”.¹² This implies that legislation could encompass various measures such as administrative warnings (including “naming and shaming”), fines, forfeiture, suspension or loss of public funding, compliance notices, deregistration, and/or criminal penalties. The critical issue with any current sanctioning system is whether these penalties are being enforced, and if so, whether they are applied objectively and impartially, with an effective means of appeal.

Suggested points of inquiry: Oversight and sanctions

- Is the institution/oversight body set up to enforce the campaign finance regulations independent from political influence? What is the appointment procedure?
- Does the oversight body have sufficient resources in terms of staff, including specialised staff and budget to provide for effective review of campaign accounts?
- Does the oversight body have the mandate and the authority to verify/check candidates’ and political parties’ financial reports and to investigate irregularities?
- Does the institution provide guidance on how to comply with requirements and inform electoral stakeholders of the rules; does it establish procedures for reporting, receiving, verifying and publishing financial reports; initiating inspections and public investigations; handling and adjudicating complaints; imposing sanctions; and publishing decisions on adjudicated complaints? Are templates provided?
- Does the oversight body have the power to impose sanctions for violations of political finance regulations? What kinds of sanction are set out in relevant legislation for violations of political finance regulations?

The Political Finance Oversight Body is the main point of contact of the EU EOM for political finance matters. Throughout the duration of the mission, the relevant core team members should hold regular meetings with the body, and at the end of the mission, discuss recommendations with it.

¹² Article 16 of 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, See also OAS/Carter Center, [Statement of the Council of Presidents and Prime Ministers of the Americas](#): ‘The enforcement of political finance laws and regulations requires the existence of independent oversight authorities and an effective system of sanctions to end impunity’.



Working with Civil Society Organisations

Civil Society Organisations (CSOs) can play a very important role in monitoring campaign finance. In comparison to an EU EOM, CSOs benefit from having a continuous presence in the country, long-term relationships with main stakeholders, a deeper knowledge of the political finance system, and understanding of the main weaknesses of the system. CSOs specialised in campaign finance monitoring may use specific methodologies to estimate nationwide campaign costs (such as the costs of billboards, political/ electoral advertising, and of renting campaign venues or cars). EU EOMs may wish to cite CSO findings in their reporting, for instance in footnotes, and when doing so should ensure to give credit to the organisations for the information.

In a nutshell: what to read, who to meet

<i>What to read (or have knowledge of)</i>	<i>Who to meet</i>
<ul style="list-style-type: none"> • Constitution 	<ul style="list-style-type: none"> • Oversight body chair (or board)
<ul style="list-style-type: none"> • Law on political parties 	<ul style="list-style-type: none"> • Oversight body specialised staff (members of the political finance unit)
<ul style="list-style-type: none"> • Law on political party finance 	<ul style="list-style-type: none"> • Political parties' treasurer
<ul style="list-style-type: none"> • Electoral law(s)/ Electoral Code 	<ul style="list-style-type: none"> • Political parties' campaign managers/financial agents
<ul style="list-style-type: none"> • Media law(s) 	<ul style="list-style-type: none"> • Specialised CSOs
<ul style="list-style-type: none"> • Law establishing the oversight body 	<ul style="list-style-type: none"> • Competent judiciary • EMB
<ul style="list-style-type: none"> • By-laws/ regulations issued by the political finance oversight body 	<ul style="list-style-type: none"> • Media outlets
<ul style="list-style-type: none"> • Penal code 	<ul style="list-style-type: none"> • Companies selling advertisement space (billboards etc.)
<ul style="list-style-type: none"> • Administrative code(s), codes of procedures etc 	<ul style="list-style-type: none"> • Academics
<ul style="list-style-type: none"> • Oversight body decisions, forms, guidance tools 	<ul style="list-style-type: none"> • Women's, minorities' groups • Representatives of the business community
<ul style="list-style-type: none"> • Political parties' reports (if public) 	
<ul style="list-style-type: none"> • EMB decisions that can have an impact on political finance 	
<ul style="list-style-type: none"> • Case-law, judicial decisions 	
<ul style="list-style-type: none"> • Oversight body reports (notably from previous elections) 	
<ul style="list-style-type: none"> • International and citizen observer reports (notably from previous elections) 	
<ul style="list-style-type: none"> • Articles by academics 	
<ul style="list-style-type: none"> • International and regional instruments, handbooks, manuals on good practice 	
<ul style="list-style-type: none"> • Code(s) of good conduct 	
<ul style="list-style-type: none"> • Online platforms transparency measures (including public data on advertising) 	<ul style="list-style-type: none"> • Tech Companies and Specialised CSOs

Reporting



EU EOM preliminary statements and final reports should include a sub-section within the section on the campaign dedicated to campaign finance. This should be well structured to include findings on the areas of assessment identified in these guidelines - i.e. funding sources, campaign expenditure, reporting and disclosure, and oversight and sanctions.

In order to avoid overlaps between the different sections of the report, core team members including the political analyst, legal analyst, media analyst, and social media analyst must coordinate with each other in order to decide where a specific issue (e.g. abuse of state resources, vote buying or legal loopholes) fits best in the report and to avoid repetition. Ultimately the deputy chief observer is responsible for the structure of the report.

Recommendations

The recommendations linked to political finance need to be carefully constructed, rooted in international standards, and based upon clear evidence. Campaign finance is a rapidly evolving field, and recommendations for electoral reform are crucial as they address transparency, equity, and accountability amidst ever-changing rules and emerging trends. However, implementing these recommendations can be particularly challenging for decision-makers due to the need to navigate complex regulatory environments, while political finance oversight bodies may face difficulties due to their limited capacity and resources. Legislation to introduce campaign finance regulation can also be politically sensitive.

Recommendations made in the final report must be implementable. To achieve this, draft recommendations should be discussed with the relevant institutional stakeholders, particularly the political finance oversight body. This allows for testing and enables the legal/political analyst to assess whether the proposed recommendations are realistic and enforceable.

Recent practice has demonstrated that it is advisable to avoid broad and vague formulations, such as “the legal framework should be revised to align with international standards and good practices.” Instead, the relevant analyst(s) should focus on addressing specific deficiencies within the political finance system and formulate recommendations that target reforms or changes that can be implemented in the short term. Changes made to the political finance architecture are likely to be incremental, and it is often unrealistic for decision-makers to implement a comprehensive campaign finance system all at once.

Recommendations included in EU EOM reports often cover the following areas:

- Adequate legal framework
- Sources of financing
 - level and eligibility/allocation criteria of public funding
 - introduction of donation limits/bans
- Campaign expenditure
 - Introduction of a spending limit
 - Absence of regulation of some electoral spending (abuse of state resources, online political advertising)
- Transparency requirements
 - Introduction/strengthening of reporting/disclosure requirements
 - Appointment of a financial agent



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- Dedicated bank accounts
- Enforcement regime
 - Resources, capacity, and powers of the oversight body/bodies
 - Sanctioning regime that encompasses effective, proportionate, and dissuasive sanctions



Annexes

ANNEX 1: Table on international standards and good practices

Principle / Question	Relevant international standard(s)
<p>EQUALITY</p> <p>1/ Sources of financing</p> <p>→ Are criteria for the allocation and distribution of public financial support fair?</p>	<p><u>SADC Parliamentary Forum, Norms and Standards for Elections in the SADC Region, para. 3(iii):</u> "Those countries that are not yet funding contesting political parties should introduce the necessary legislation to do so in order to foster uniformity and levelling the playing field."</p> <p><u>Carter Center, Statement of the Council of Presidents and Prime Ministers of the Americas, "Financing Democracy: Political Parties, Campaigns, and Elections":</u> "Mixed funding systems with a substantial public component are recommended. Public funds should be provided as a substitute for or a complement to private donations at all phases of the political and electoral process. Public funding for ongoing party activities and campaigns should be allocated by a mix of proportional rules and flat subsidies to all parties that meet reasonable thresholds."</p> <p><u>Council of Europe Committee of Ministers Rec (2003)4, Article 1:</u> "The state should provide support to political parties. State support should be limited to reasonable contributions. State support may be financial. Objective, fair and reasonable criteria should be applied regarding the distribution of state support."</p> <p><u>Council of Europe (Venice Commission) Guidelines on the Financing of Political Parties:</u> "However, to promote political pluralism, some funding should also be extended beyond those parties represented in parliament, to include all parties putting forth candidates for an election and enjoying a minimum level of citizen support. This is particularly important in the case of new parties, which must be given a fair opportunity to compete with existing parties. It is good practice to enact clear guidelines on how new parties may become eligible for funding and to extend public funding beyond parties represented in parliament. A generous system for the determination of eligibility should be considered, to ensure that voters are given the political alternatives necessary for a real choice. Limiting public funding to a high threshold of votes, and to political parties represented in parliament would hinder the free flow of ideas and opinions."</p>
<p>EQUALITY</p> <p>1/ Sources of financing</p> <p>→ Are there restrictions and/or limits on private contributions?</p>	<p><u>Council of Europe Committee of Ministers Rec(2003)4, Articles 3, 5 and 7:</u> "States should (...) consider the possibility of introducing rules limiting the value of donations to political parties (...) take measures aimed at limiting, prohibiting or otherwise strictly regulating donations from legal entities which provide goods or services for any public administration (...) prohibit legal entities under the control of the state or of other public authorities from making donations to political parties (...) specifically limit, prohibit or otherwise regulate donations from foreign donors"</p> <p><u>New Delhi Declaration on Political Finance Regulation in South Asia, Paragraph B.2:</u> To ensure that the citizen remains at the heart of a democracy and not the interests of large donors, it is reasonable to limit the amount of private funding that an individual or corporation may donate (...) Any limits should apply to both financial and in-kind contributions;"</p>
<p>EQUALITY</p> <p>1/ Sources of financing</p> <p>→ Is there a balance between private and public funding?</p>	<p><u>Parliamentary Assembly of the Council of Europe Rec 1516(2001):</u> "State support should be limited to reasonable contributions" in order to avoid "the weakening of links between parties and their electorate"</p>



<p>EQUALITY</p> <p>2/ Campaign expenditure limits and bans</p> <p>Are there spending limits/ bans for campaigns?</p>	<p><u>United Nations Human Rights Committee, General Comment 25</u>: “Reasonable limitations on campaign expenditure may be justified where this is necessary to ensure that the free choice of voters is not undermined or the democratic process distorted by the disproportionate expenditure on behalf of any candidate or party. The results of genuine elections should be respected and implemented.”</p> <p><u>SADC Parliamentary Forum, Norms and Standards for Elections in the SADC Region, para. 6</u>: “The Electoral Commission should...be legally empowered to prohibit certain types of expenditures so as to limit the undue impact of money on the democratic process and the outcome of an election.”</p> <p><u>Parliamentary Assembly of the Council of Europe Recommendation 1516 on the financing of political parties, Article 8(b)</u>: “States should impose limits on the maximum expenditure permitted during election campaigns, given that in the absence of an upper threshold on expenditure there are no limits to the escalation of costs, which is an incentive for parties to intensify their search for funds”</p> <p><u>Council of Europe Committee of Ministers Rec (2003)4, Article 9</u>: “States should consider adopting measures to prevent excessive funding needs of political parties, such as, establishing limits on expenditure on electoral campaigns.”</p> <p><u>New Delhi Declaration on Political Finance Regulation in South Asia, Paragraph B.1</u>: The maximum spending limit usually consists of an absolute or relative sum determined by factors such as the voting population in a particular constituency and the costs for campaign materials and services. Limits can be fixed annually and based on the number of registered voters (...) Spending limits should also be balanced with the equally legitimate need to protect other rights, such as those of free association and expression (...) Limits on campaign spending should cover expenditure by different party branches; apply to parties and candidates alike, and ideally also to third parties.</p>
<p>EQUALITY</p> <p>2/ Campaign expenditure limits and bans</p> <p>Is online political/electoral advertising regulated?</p>	<p><u>United Nations Convention Against Corruption, art. 13(b)</u>: “Each State Party shall... ensure that the public has effective access to information.”</p> <p><u>Convention for the protection of Human Rights and Fundamental Freedoms, Article 10</u>: “Everyone has the right to freedom of expression. This right shall include freedom to hold opinions and to receive and impart information and ideas without interference by public authority and regardless of frontiers (...) The exercise of these freedoms, since it carries with it duties and responsibilities, may be subject to such formalities, conditions, restrictions or penalties as are prescribed by law and are necessary in a democratic society”</p> <p><u>Recommendation CM/Rec(2022)12 on electoral communication and media coverage of election campaigns</u></p> <p><u>Principle 3.1</u>: “States should ensure that all political parties and candidates have an equal opportunity to compete in elections, including in the context of paid advertising. This may involve adopting specific measures to prevent a person or organisation from obtaining undue influence on political campaigns through financial donations. States may consider including in their regulatory frameworks provisions requiring transparency of income and expenditure by political parties, candidates conducting personal campaigns and other political actors including persons and entities acting on their behalf, such as campaign organisers, consultancy companies or analysts and data collection companies.”</p> <p><u>Principle 3.5</u>: “States should require, using co-regulatory frameworks, extensive transparency of electoral spending, including from online platforms. Online platforms should provide detailed data to relevant national authorities and also make them accessible to the scrutiny of the independent advisory bodies and the general public in</p>



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	<p><i><u>an open format, covering spending by political parties, candidates and relevant political actors by target group. These data should be provided with the same type of granular demographics used for the dissemination of the advertisements as soon as possible and, where feasible, in real time.”</u></i></p>
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<p style="text-align: center;">EQUALITY</p> <p style="text-align: center;">2/ Campaign expenditure limits and bans</p> <p>Are there restrictions on the use of state resources?</p>	<p><u>SADC Parliamentary Forum, Norms and Standards for Elections in the SADC Region, para. 3(i):</u> “The electoral law should prohibit the Government to aid or to abet any party gaining unfair advantage.”</p> <p><u>EISA and Electoral Commissions Forum of SADC, PEMMO:</u> “The use of public assets and funds for political party purposes should be regulated in order to level the playing field for political competition.”</p> <p><u>Carter Center, Statement of the Council of Presidents and Prime Ministers of the Americas, “Financing Democracy: Political Parties, Campaigns, and Elections”:</u> “Unfair incumbency advantages should be addressed and the use of state resources that are not made available to all candidates in the electoral campaign should be prohibited.”</p> <p><u>Council of Europe (Venice Commission) Code of Good Practice in electoral matters, Article 2-3:</u> “Equality of opportunity must be guaranteed for parties and candidates alike. This entails a neutral attitude by state authorities, in particular with regard to: the election campaign; coverage by the media, in particular by the publicly owned media; public funding of parties and campaigns.”</p>
<p style="text-align: center;">TRANSPARENCY</p> <p style="text-align: center;">3/ Reporting and disclosure</p> <p>Are there reporting requirements?</p>	<p><u>SADC Parliamentary Forum, Norms and Standards for Elections in the SADC Region, para. 6:</u> “[The Electoral Commission] should be empowered to ensure that proper election expenses returns are submitted on time, to inspect party accounts, and for parties to have properly audited and verified accounts.”</p> <p><u>Parliamentary Assembly of the Council of Europe, Rec 1516 (2001):</u> “Financing of political parties must be fully transparent, which requires political parties, in particular to keep strict accounts of all income and expenditure, which must be submitted, at least once a year, to an independent auditing authority and be made public.”</p>
<p style="text-align: center;">TRANSPARENCY</p> <p style="text-align: center;">3/ Reporting and disclosure</p> <p>Are there requirements that increase transparency of party funding and credibility of financial reporting (disclosure of campaign accounts)?</p>	<p><u>United Nations Convention Against Corruption, Article 7(3):</u> “Each State Party shall also consider taking appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties.”</p> <p><u>African Union Convention on Preventing and Combating Corruption, Article 10:</u> “Each State Party shall adopt legislative and other measures which proscribe the use of funds acquired through illegal and corrupt practices to finance political parties; and incorporate the principle of transparency into funding of political parties.”</p>



<p style="text-align: center;">TRANSPARENCY</p> <p>3/ Reporting and disclosure</p> <p>Are there requirements that increase transparency of party funding and credibility of financial reporting (disclosure of campaign accounts)?</p>	<p><u>Council of Europe (Venice Commission) Guidelines on the Financing of Political Parties:</u> "The transparency of electoral expenses should be achieved through the publication of campaign accounts."</p>
<p style="text-align: center;">ACCOUNTABILITY</p> <p>4/ Oversight and sanctions</p> <p>Is there effective enforcement of the campaign finance regulations by the oversight body?</p>	<p><u>SADC Parliamentary Forum, Norms and Standards for Elections in the SADC Region, Para 2(5):</u> "In the interest of promoting and entrenching pluralism, multi-party democracy and the integrity of the electoral process, the complete independence and impartiality of the Electoral Commission in dealing with all political parties should be reaffirmed in the constitution. To further enhance the independence and impartiality of the Electoral Commission it should have its own budget directly voted for by Parliament and not get its allocation from a Ministry or a Government Department.</p> <p>(The Electoral Commission) should be empowered to ensure that proper election expenses returns are submitted on time, to inspect party accounts, and for parties to have properly audited and verified accounts."</p> <p><u>Carter Center, Statement of the Council of Presidents and Prime Ministers of the Americas:</u> "The enforcement of political finance laws and regulations requires the existence of independent oversight authorities and an effective system of sanctions to end impunity."</p> <p><u>Council of Europe Committee of Ministers Rec(2003)4, Article 14:</u> "States should provide for independent monitoring in respect of the funding of political parties and electoral campaigns. The independent monitoring should include supervision over the accounts of political parties and the expenses involved in election campaigns as well as their presentation and publication."</p> <p><u>New Delhi Declaration on Political Finance Regulation in South Asia, Paragraph B.7:</u> The authority(-ies) charged with overseeing and enforcing political finance regulations should be granted the mandate, independence, and resources required to fulfil their role. The regulatory authority should be non-political in nature and independent of both political parties and government. The law should clearly specify which institution(s) is responsible for the receipt of political finance reports and the monitoring and enforcement of political finance regulations.</p>



<p style="text-align: center;">ACCOUNTABILITY</p> <p>4/ Oversight and sanctions</p> <p>Are there independent regulatory mechanisms and appropriate sanctions for legal violations?</p>	<p><u>Carter Center, Statement of the Council of Presidents and Prime Ministers of the Americas, "Financing Democracy: Political Parties, Campaigns, and Elections":</u> "Sanctions should include remedial actions, fines, criminal prosecution, and denial of office and/or future access to public funding."</p> <p><u>Council of Europe Committee of Ministers Rec(2003)4, Article 16 :</u> "States should require the infringement of rules concerning the funding of political parties and electoral campaigns to be subject to effective, proportionate and dissuasive sanctions."</p> <p><u>New Delhi Declaration on Political Finance Regulation in South Asia, Paragraph B.9:</u> "In the event that regulations are violated there needs to be in place a clear and proportionate system of sanctions that can be imposed in practice within a reasonable time frame. A range of sanctions should exist to reflect the seriousness of the particular violation, sanctions should be dissuasive in nature and issued in a timely manner to be of relevance."</p> <p><u>1990 OSCE Copenhagen Document, Article 5.10:</u> " Everyone will have an effective means of redress against administrative decisions, so as to guarantee respect for fundamental rights and ensure legal integrity."</p>
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ANNEX 2: Analysing online political/electoral advertising

Analysing online political advertising¹³

Meta and Google are the only companies providing access to data about political advertising distributed on their platforms, namely Facebook, Instagram, and YouTube. Unfortunately, such access is provided with frequent gaps in the data available for each country.

Within the EU EOM framework, given the limited time and resources, manual data collection is not recommended when Ad Libraries are unavailable. If this is the case, this area of assessment should be excluded, as it lacks the minimal objectivity and consistency needed for reliable analysis. Findings from credible CSOs may be cited in EU reports.

While analysing online political/electoral advertising, the following tasks should be undertaken:

- Assess if there are legal provisions for online political advertising and ask candidates, where possible, if they plan on buying online advertising, and if so, on which online platforms.
- Establish a list of key actors to monitor—electoral contestants, political parties, and/or selected third parties, influencers, etc.
- Search for candidates and parties as “keywords” rather than by official accounts to track third-party advertising. Label and quantify posts campaigning for and against the candidate.–Check if the tools to monitor political ads properly are available in the country of deployment and, if so, use them.
 - Facebook or Instagram: Ad Library (search by keywords) and Report (search by advertiser). Use Facebook Ad Library API (if available).
 - Google or YouTube: Political Ad Transparency Report (search by advertiser)
- Collect data: Choose a subset of ads per party and/or candidate, and in some instances third parties (or non-contestant campaigners), potentially focusing on those ads with the most reach.

All Ad Libraries have limitations:

- The Facebook Ad Library is not available in every country
- The Facebook Ad Library Report only allows searches by specific advertiser and provides data with time frames predetermined by the API, which might not align with the intended reporting or monitoring period
- The Political Ad Transparency Report provides very limited data on political ads and, if focused on YouTube, the data is mixed with Google ads
- Ad Libraries only include the amount charged by the platforms (it does not include costs related to the production and other connected costs)

¹³ For further and detailed guidance refer to the ‘*Practical Guide on Social Media Monitoring*’ and the ‘EU EOM Guidelines to assess election related content’



ANNEX 3: Useful further reading and online resources

Publications

- Monitoring Election Campaign Finance [A Handbook for NGOs](#), Open Society Justice Initiative, 2005
- Doublet, Yves-Marie, Political Funding, [Thematic Review](#) of GRECO's Third Evaluation Round. GRECO, 2011
- European Commission for Democracy through Law, [Report on the misuse of administrative resources during electoral processes](#), adopted by the Council for Democratic Elections at its 46th meeting (Venice, 5 December 2013) and by the Venice Commission at its 97th plenary session (Venice, 6-7 December 2013), CDL-AD(2013)033
- Institute for Democracy and Electoral Assistance (International IDEA), Funding of Political Parties and Election Campaigns, [A Handbook on Political Finance](#), 2014
- Ohman, Magnus, IFES Political Finance Oversight [Handbook](#). Training in Detection and Enforcement (TIDE), 2013.
- Organization for Security and Cooperation in Europe's Office for Democratic Institutions (OSCE/ODIHR) [Handbook](#) for the Observation of Campaign Finance, 2014
- Organization of American States (OAS), Observing Political-Electoral Financing Systems: [A Manual for OAS Electoral Observation Missions](#), 2012
- ACE Network [Focus On Campaign Finance](#), 2015
- OECD, [Financing Democracy](#) - Funding of Political Parties and Election Campaigns and the Risk of Policy Capture, 2016
- ODIHR and Venice Commission's [Joint Guidelines on Preventing and Responding to the Misuse of Administrative Resources during Electoral Processes](#), 2016
- Ohman, M, IFES, [Regulating against Abuse of State Resources in Eastern Europe, Recent Innovative Approaches](#), 2016
- Transparency International, [Best practices on preventing the abuse of public resources](#), 2017
- Ritchie, M. and Shein, IFES, [Unfair Advantage: The Abuse of State Resources in Elections](#), 2017
- Political Finance Regulation A [Best Practice Guide](#) to Commonwealth Legislative Approaches, 2020
- Open Government Partnership (OGP), International IDEA, [Political Finance Transparency](#), Policy Brief, 2019
- OSCE/ODIHR/Venice Commission [Guidelines](#) on Political Party Regulation, 2nd edition, CDL-AD(2020)03, 2020
- Transparency International, Lucas Amin and José María Marín, [Recommendations on Political Financing for OGP Action Plans](#), 2020
- Magnus Ohman, Lisa Klein, [Note on Third Party Regulations in the OSCE region](#), 2020



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- Josh Rudolph, Thomas Morley, Alliance for Securing Democracy, [Covert Foreign Money – Policy Brief](#), 2020
- Jorge Valladares, Kristen Sample, NDI / Transparency International / Open Government Partnership, [Covert Foreign Political Finance Brief](#), 2022
- IFES Vote for Free, [A Global Guide for Citizen Monitoring of Campaign Finance](#), 2022
- European Commission, [Guidelines](#) for providers of Very Large Online Platforms and Very Large Online Search Engines on the mitigation of systemic risks for electoral processes pursuant to Article 35(3) of Regulation (EU) 2022/2065, 2024
- European Union, [Regulation](#) of the European Parliament and of the Council on the transparency and targeting of political advertising, 2024
- European Commission, International IDEA, [Code of Conduct](#) for the 2024 European Parliament Elections, 2024

Websites

- IFES [website](#) on abuse of state resources
- IFES, [OVERSIGHT](#) – A toolkit for Political Finance Institutions
- Institute for Democracy and Electoral Assistance (International IDEA), [Political Finance Database](#)
- European Union [Database](#) on Election Missions
- The [reports](#) of the Council of Europe’s Group of States against Corruption (GRECO) on assessing political party funding transparency in the 49 GRECO members and the [questionnaire](#) on Transparency of Party Funding
- Election Assessment and Election Observation [Reports](#) of the OSCE/ODIHR (sorted by year or location).