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DIGITAL DISCLOSURE OF POLITICAL FINANCE IN AFRICA, ASIA AND THE PACIFIC, AND LATIN AMERICA AND THE CARIBBEAN

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Working paper

Digital Disclosure of Political Finance in Africa, Asia and the Pacific, and Latin America and the Caribbean

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EXECUTIVE SUMMARY

This working paper by Transparency International examines how countries in Africa, Asia and the Pacific, and Latin America and the Caribbean approach the digital disclosure of political party and candidate finance.

Among 117 countries reviewed, in 75 per cent of them we found no system in place for the digital publication of political finance information by an oversight institution.

This lack of transparency undermines democracy and accountability. Transparency in how politicians raise and spend money to do their job fosters public trust and counters corruption in politics. Publishing political finance data online – which in this report we call “digital disclosure” – is the only way to achieve transparency in a timely, user-friendly manner.

This working paper focuses on actual publication of political finance information, rather than laws requiring publication, which may not always be implemented. Publication of financial information, when implemented, typically covers reports on either regular political party revenue and expenditures, or those specific to election campaigns.

The 29 countries where we found at least some political finance information published online by an oversight institution use a wide range of approaches to how this information is made available.

In some countries, such as Argentina and India, the oversight institutions have taken the step of publishing non-machine-readable files of financial reports received. While this allows voters to access basic information about their political parties or candidates, it presents limitations to analysing the contents. In other countries, such as Brazil and Taiwan, digital platforms allow users to search for individual donors or recipients of funding across reports from different political parties, candidates, years and elections. Other digital publication systems provide opportunities for users to download political finance data in machine-readable

formats for further analysis – for instance, in Australia, Chile or South Africa.

The most common approach regarding the identification of donors, especially in Latin American countries, is publishing either the name or, in some cases, the identity document (ID) number of those making financial donations, as well as the amount donated.

Aggregating the findings of this review with a similar report conducted in Europe by International IDEA in 2023, we find that in 102 – or 65 per cent – of the 157 countries covered by these two studies, no campaign donation information is found to be published online by an oversight institution.¹

Transparency International recommends that all countries should introduce at least basic forms of digital disclosure of political finance data. Publishing the non-machine-readable files of received reports is far from a fully user-friendly approach, but it is significantly more accessible than keeping the reports in a desk drawer.

As a next step, political finance oversight institutions should seek to process received data into searchable databases, allowing users to analyse information across political parties and candidates. While such systems are more demanding to create and maintain, they can significantly enhance political finance transparency.

Oversight institutions can further increase the deterrent potential of digital disclosure by considering the interoperability of financial information with other data sources, such as tax records, business registers and cadastres.

Through concerted efforts to present political finance data online, oversight institutions can greatly increase transparency of how political parties and election campaigns are financed, so that voters can make informed choices at the ballot box.

INTRODUCTION

Why does political finance matter?² In a democracy, political parties and candidates require resources to engage the electorate in a discussion on how best to run the country, city or community.

However, non-transparent funding of the political process creates corruption risks that jeopardise the democratic process. People also have a right to know where those wishing to run their country or area get their campaigning money from, and how they use it.

This report refers jointly to political party and campaign income and expenditure as “political finance”, and to “disclosure” as the publication of such information by public institutions.

Transparency in political finance is essential for preventing and detecting corruption; for ensuring accountability of political parties and candidates,³ and for understanding whether they have equal access to financial resources. Ultimately, political finance transparency can help to counteract the declining public trust in political parties that is pervasive across most of the world.⁴

The principle of transparency in the financing of politics is established in Article 7.3. of the United Nations Convention against Corruption (UNCAC), as well as in various regional obligations and commitments.⁵ Transparency is also the first of six principles expressed in the *2024 Standards for Integrity in Political Finance* by Transparency International.⁶

Even in countries with comparatively advanced systems for political finance transparency, it used to be the case that anyone wishing to access the reports submitted by political parties and candidates had to visit the offices of the oversight institution⁷ or read national gazettes or national newspapers. While still used in many countries worldwide, such approaches are suboptimal in achieving transparency. The amount of information needed to ensure even a basic level of transparency far exceeds what can be published in print. In

addition, browsing through paper hinders the scrutiny of mass data that is essential for checking potential conflicts of interest resulting from large donations to a political party or campaign, such as the award of public procurement contracts to donors.⁸

Technological advances have created excellent opportunities for publishing political finance data in user-friendly formats on oversight institutions’ websites. Such publication is greatly assisted – and the workload of oversight institution staff reduced – if the submission of political finance data is also digitalised. The most common forms of digital political finance reporting are to upload financial information on the oversight institution website; send the data in electronic format such as Excel workbooks or use designated software for the preparation of reports.⁹ Having this data available digitally also greatly enhances opportunities for the audit or verification of the information, as discussed further in this working paper.

This report aims to complement existing research by analysing the approach to digital disclosure of political finance data in Africa, Asia and the Pacific, and Latin America and the Caribbean.¹⁰ Much of the previous research about digital disclosure of political finance data has focused on Europe or North America, where digital disclosure systems have existed in some cases for a long time. The 2017 International IDEA publication “Digital Solutions for Political Finance Reporting and Disclosure, A Practical Guide” included a thematic overview of issues related to digital disclosure of political finance data, and found most of the practical examples in Europe and Australia.¹¹ The 2023 report “The State of Digital Disclosure of Political Finance in Europe” from the same organisation focused exclusively on the situation in Europe.¹² Transparency International’s present effort to gauge political finance transparency in global terms has presented challenges, as described in the methodology.

METHODOLOGY AND DATA SOURCES

We made several decisions in order to determine the scope of this working paper.

First, the paper defines digital disclosure of political finance as the publication in an electronic format, by a public institution, of financial reports or information submitted by political parties or candidates regarding their income or expenditure, as required by national legislation. Such publication may be on the website of the political finance oversight institution or, in a few countries, on other websites.¹³ The working paper focuses on the de facto situation in individual countries, rather than on provisions in legislation, which may or may not be implemented in practice.

Second, this working paper is a snapshot of findings based on the information accessible to the researchers at the time of the review. If our research has not identified financial reports or data published on the website of an oversight body by the time of writing, please contact us at secretariat@transparency.org, and we commit to correcting any omissions.

Third, regarding sources of data, we used the 2021 and 2025 Global Data Barometers and the UNCAC country implementation review reports (second cycle, 2015 to 2024) to identify countries where digital systems for political finance disclosure may exist.¹⁴ As these sources are not entirely exhaustive, we expanded our review to cover the situation in all countries in Africa, Asia and the Pacific, and Latin America and the Caribbean (117 countries in total).¹⁵ For country selection, we followed the criteria of the International IDEA Political Finance Database, and decided to exclude only countries where political parties are legally banned or where no competitive multiparty elections are held.¹⁶

Fourth, in analysing the de facto situation in the countries identified as using digital systems for political finance disclosure, the research drew on various reports and written sources, though the main source was the website of the designated oversight institution – or, in a few cases, of another institution.¹⁷ To further validate information, we consulted independent experts from Transparency International national chapters or specialised organisations in the countries concerned. As the way in which financial reports are submitted affects opportunities for their publication, we also sought information about reporting procedures, although such information was less frequently available.

In total, digital disclosure systems were found to be used in 29 countries.¹⁸ These were mainly in Latin America and the Caribbean, where information was found about digital disclosure systems in 16 countries. 11 countries in Asia and the Pacific, and in Africa two countries were found to use digital systems for political finance disclosure at the time of writing.

CONSIDERATIONS FOR SYSTEM DESIGN

If carried out optimally, digital disclosure of political finance information can assist in counteracting corruption and enabling accountability to citizens. It is therefore essential that authorities get the approach right. This includes ensuring that political finance data is interoperable with other data sources, such as tax records, civil registries, suspicious transaction records or public procurement databases.

This section gives a general overview of the main issues involved, before turning to the approaches commonly used in Africa, Asia and the Pacific and Latin America and the Caribbean.¹⁹

The connection between submission and publication

While levels of technological development and available resources vary widely across countries, transparency can be both low cost and low tech. Even if reports are submitted in paper format, they can be entered manually into searchable databases by the oversight institution.²⁰ Offline reporting systems that are suitable to contexts with restricted access to computers and Internet, can be combined with digital systems for online publication.

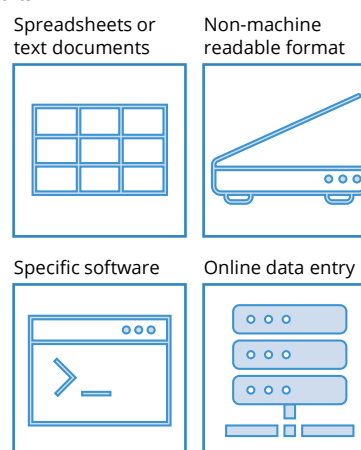
However, this is far from an ideal solution. The process of entering information from paper reports into a database is both time and labour intensive, and there is always a risk of errors – creating further challenges to transparency and oversight.

It is therefore preferable if political parties and candidates submit information in electronic format, after a transitional period in which online submission is voluntary.²¹ A common solution is to require political parties and candidates to email spreadsheets or text documents, or scanned or

form-enabled PDFs, or to provide USB sticks containing these documents.²²

Some countries' oversight institutions use designated software that political parties and candidates can download for their recordkeeping, allowing automated submission and publication of financial reports.²³ Often, such systems use a combination of direct data entry and the uploading of documents, meaning that political parties and candidates do not need to copy donor records from their own accounting system and paste them to the system used by the oversight institution.²⁴

Figure 1. Common formats for electronic submission of political finance reports



Electronic submission of political finance reports enhances the ability to analyse and publish them in a timely and user-friendly manner. This requires thoughtful planning and adjustments of the system over time.

Disclosure solutions fit for context: sustainability and ownership

All countries can develop a digital system for political finance data. Regardless of the available level of digital infrastructure, any agency can at least publish scanned versions of financial reports received on paper from political parties and election candidates. All this requires is a scanner, a computer, a website and some staff time. If certain information, such as donors' ID numbers, requires redaction, this can simply be blacked out in the reports before publication. Provision of standardised reporting templates by the oversight institution can help the transition.²⁵

Although this approach is appropriate in contexts with limited technological capacities, there are shortcomings. Users will find it difficult to manage large amounts of information effectively if the data cannot be read directly by a computer. Non-machine-readable formats also severely limit opportunities for auditors, watchdogs or the public to cross-check political finance data with other data sources. Even if text and numbers from scanned documents can be turned into machine-readable formats with the assistance of optical character recognition, this process can be complicated and prone to error, or not possible at all if scans are of low quality.

Whatever system is developed, sustainability is essential. This is achieved by introducing gradual improvements – such as searchability or interoperability – over long periods of time.

Ownership of the system by the oversight institution, including control over maintenance and data security, is an essential aspect of such sustainability.²⁶

Ensuring that data availability supports effective control

Digitally publishing political finance reports from political parties and candidates in machine-readable formats in a centralised database can also significantly improve the public oversight institution's ability to perform its role.

Advanced digital disclosure systems can present information in static tables, or in Excel workbooks or CSV files. More advanced yet are searchable databases, where oversight personnel, journalists or any citizen can check, for instance, whether any

person or legal entity has made donations to a political party or candidate at any time, or has received money from any party or candidate. To be truly searchable, interfaces must enable users to search across reports.

Searchable interfaces and their underlying datasets can lend themselves to cross-checking political finance data with other sources, such as tax records, cadastres, suspicious financial transactions, company registers and other databases, enabling users to monitor corruption risks.

Engaging with stakeholders from the outset

Key to the design of a successful political finance digital disclosure system is input from those who will be required to submit information. Designers must engage political party and campaign treasurers to ensure that solutions are suited to their accounting practices, and that they understand requirements and are able to submit information as expected.

Engagement is also essential with other user groups, including oversight personnel, journalists, citizen groups such as election observers, or researchers. While the system should be simple enough to be understood by the public, average voters will, in most cases, get information through some of the above sources. These user groups have different needs and interests, and the digital disclosure system should ideally respond to all of them.

For example, the personnel of oversight agencies can benefit from customised modules designed to verify compliance and carry out checks on potential infringements of political finance rules, such as permissibility of sources. Journalists, however, primarily need easily accessible information that requires little additional analysis before publication.²⁷ Searchable interfaces can be highly useful for auditors and investigative journalists, but time-consuming for journalists who must meet deadlines within shorter news cycles. Clear and timely press statements and infographics can therefore be highly useful in communicating key information to the general public.²⁸ Timeliness is essential, as even minor delays can significantly reduce the newsworthiness of findings.

The situation for civil society groups and election observers is closer to auditors, as they are interested in compliance and detecting risks related to undue influence or an uneven playing field. Timeliness is also highly relevant to this group.

Conversely, for academics, the timeliness of data publication is less important. Instead, they require access to raw data for further analysis. This means that facilities for users to download data – ideally in CSV, XLS or similar formats – are essential.

Systems for digital disclosure of political finance data that are developed without careful engagement with stakeholders are unlikely to facilitate increased transparency in the longer term. Engaging potential users in system design is also key in achieving a user-friendly system that increases transparency and trust, without necessarily increasing the workload involved.

OVERALL ANALYSIS

Across Africa, Asia and the Pacific, and Latin America and the Caribbean, 75 per cent of countries do not publish political finance data online. This is a missed opportunity to increase transparency around money in politics, accountability of politicians, and trust in the political process.

In Africa, only South Africa has a relatively advanced system for digital political finance disclosure. In both Asia and the Pacific, and Latin America and the Caribbean, there is significant variation, with some countries not publishing any political finance data online at all, and up to eight others having developed systems for making information about money in politics easily available to the public.

Types of digital disclosure of political finance information

Table 1 and Figure 2 below summarise the extent to which income and expenditure from political parties or candidates are made available online by public institutions. The categories represent increasing levels of transparency and usability, as follows:²⁹

- + Category 1 shows countries that publish online a summary or aggregated financial information, such as audit reports, but do not publish the full reports themselves.³⁰
- + Category 2 includes cases where submitted financial reports are available, but only in non-machine-readable formats, such as scanned documents or images that do not allow machine readability, access and searchability.
- + Category 3 shows countries where data is available for each political party or candidate in machine-readable format, either as an easily extractable PDF or a database – for example, as Excel documents.
- + Category 4 is similar to category 3, but includes cases where combined data is published for all parties or candidates. This is seen as a higher

level of transparency, in that such systems allow for searching across reports.

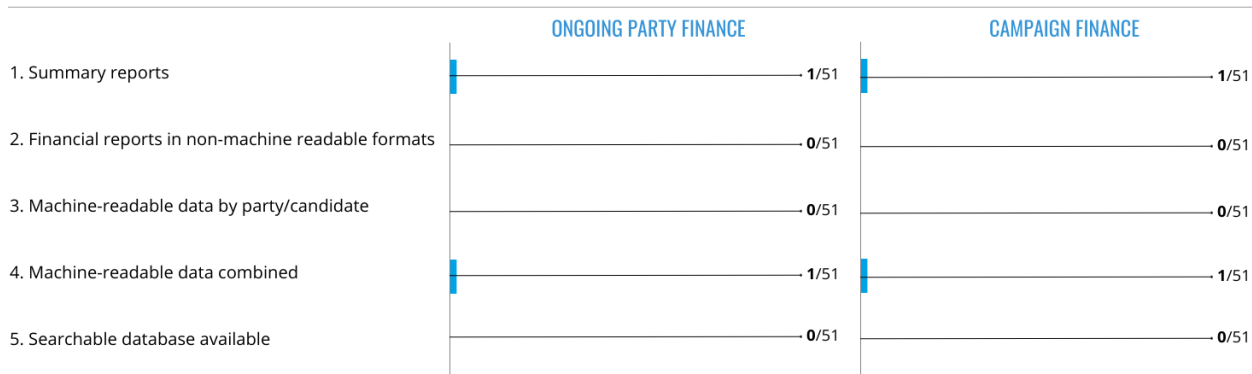
- + Category 5 allows for direct searches across the available data, including allowing users to check if any individual has made a donation to, or received funding from, any political party or candidate at any time.



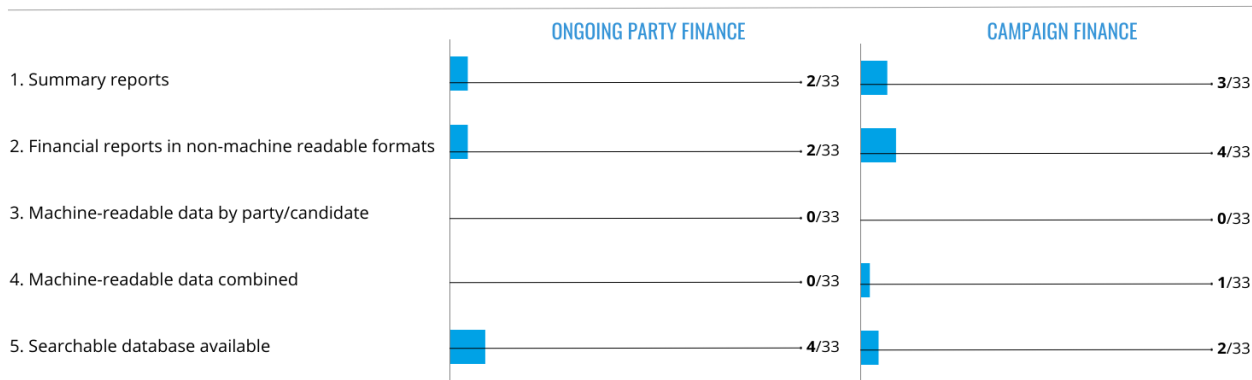
75 per cent of countries do not publish political finance data online. This is a missed opportunity to increase transparency around money in politics, accountability of politicians, and trust in the political process”

Figure 2: Digital disclosure of political finance data
Availability of data on website of oversight institution, number of countries

AFRICA



ASIA AND THE PACIFIC



LATIN AMERICA AND THE CARIBBEAN

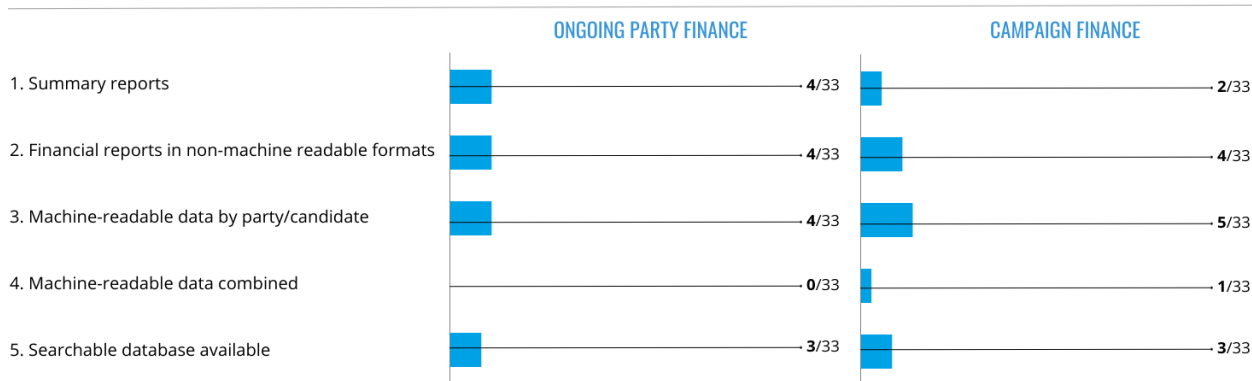


Table 1: Digital disclosure of political finance data, individual countries
Availability of data on website of oversight institution, by country

Category	Africa (sample: 51 countries)		Asia/Pacific (sample: 33 countries)		Latin America (sample: 33 countries)	
	Ongoing party finance	Campaign finance	Ongoing party finance	Campaign finance	Ongoing party finance	Campaign finance
1. Summary reports	Morocco	Morocco	Maldives Fiji	Bangladesh Indonesia Philippines	Bolivia Uruguay Chile Ecuador	Bolivia Jamaica
2. Financial reports as non-machine-readable formats	-	-	India Japan	India Japan Maldives ³¹ New Zealand	Argentina Dominican Republic Paraguay Peru	Argentina Ecuador Panama Paraguay
3. Machine-readable data by party/candidate	-	-	-	-	Colombia Guatemala Honduras Mexico	Colombia Guatemala Honduras Mexico Uruguay
4. Machine-readable data combined	South Africa	South Africa ³²	-	Mongolia	-	Chile
5. Searchable database available	-	-	Australia New Zealand Mongolia Taiwan	Australia Taiwan	Brazil Costa Rica Panama	Brazil Costa Rica Peru

Source: Author research

Table 1 and Figure 2 above show that overall, only 25 per cent of countries publish political finance information digitally.

The situation is comparatively better in Latin America and the Caribbean with nearly half of countries having online publication for either ongoing political party finance or campaign finance, or both. In Asia and the Pacific, one third of countries were found to publish such information. Africa presents a paradox, with just two countries publishing political finance online – yet of the three regions in the study, it has arguably the strongest international commitment to political finance transparency, enshrined in the African Union’s Convention on Preventing and Combating Corruption.³³ While around 45 million Moroccan and South African registered voters can access online information on how their political parties are funded, at least 500 million voters in the rest of Africa cannot.³⁴

In countries that do publish data online, the forms they take are varied across the regions, ranging from summary reports, to non-machine-

readable full reports, to machine-readable files and searchable databases. Only 15 countries from across the three regions make machine-readable data or searchable databases available online, enabling the use of transparent political finance information for advanced accountability.

Significantly, the research suggests that countries with less advanced digital disclosure approaches could improve them with relatively minimal effort. For example, ongoing party and campaign finance reports in Argentina are published in PDF format, based on an electronic template provided by the National Electoral Chamber. It would be a reasonable undertaking to collect this electronically stored data into a combined database, which could allow users to search across reports and to download the data for further analysis.

Figure 3.1: Availability of ongoing party finance data on oversight institution's website

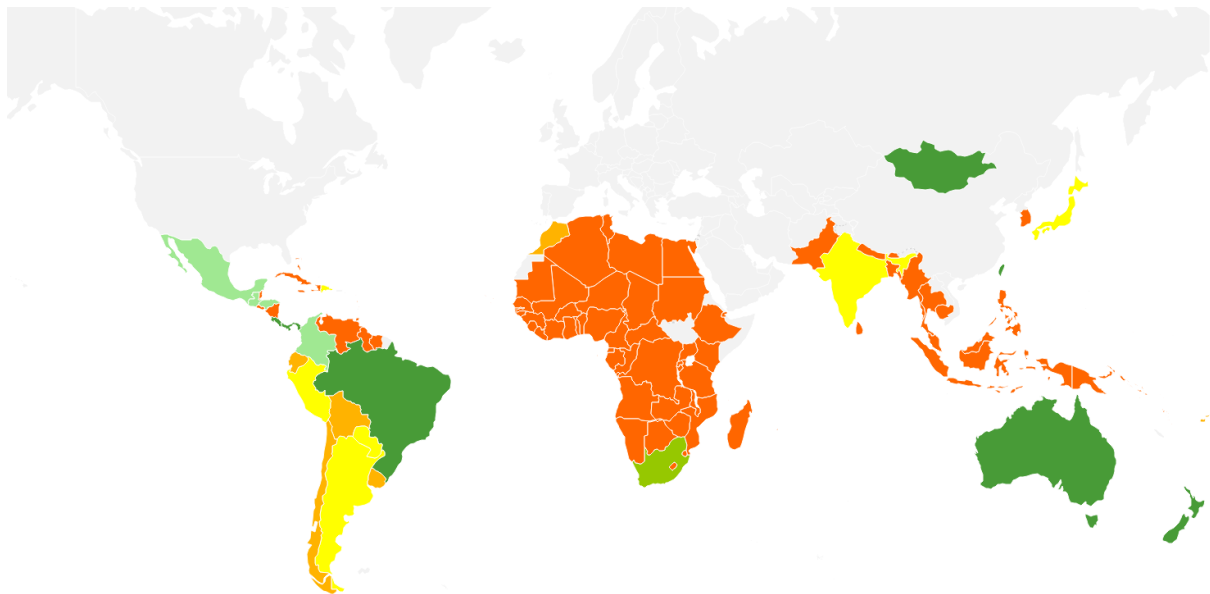
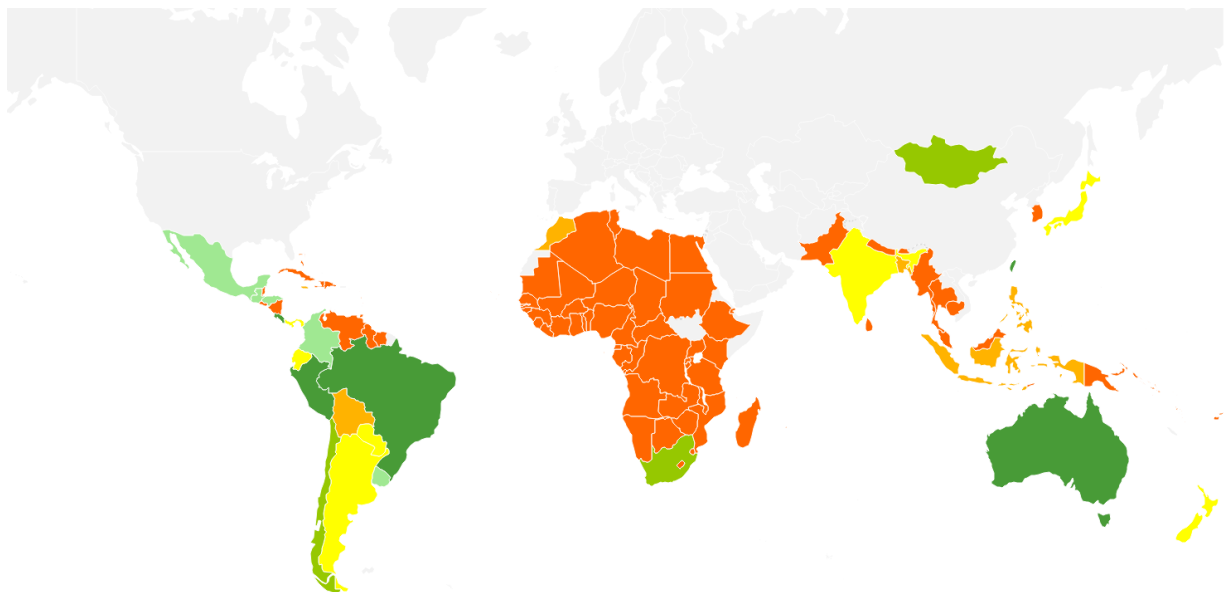


Figure 3.2: Availability of campaign finance data on oversight institution's website



Legend

- No data found online
- Summary reports
- Non-machine-readable formats
- Machine-readable data by party/candidate
- Machine-readable data combined
- Searchable database
- Countries not included in the study

Table 2: Downloadability of financial reports
Ability to download financial reports, by country

Category	Africa (sample: 51 countries)		Asia/Pacific (sample: 33 countries)		Latin America and the Caribbean (sample: 33 countries)	
	Ongoing party finance	Campaign finance	Ongoing party finance	Campaign finance	Ongoing party finance	Campaign finance
1. Non-machine-readable files available to download		-	India Japan New Zealand	India Japan New Zealand Maldives ³⁵	Argentina Dominican Republic Paraguay Peru	Argentina Ecuador Panama Paraguay Peru
2. Machine-readable data downloadable per political party/candidate	-	-	-	-	Guatemala Honduras Mexico Colombia	Colombia Guatemala Honduras Mexico Uruguay
3. Machine-readable data downloadable for all political parties/candidates combined	South Africa	South Africa ³⁶	-	Mongolia	Brazil Costa Rica Panama	Brazil Chile Costa Rica
4. The download can be filtered	-	-	Australia Mongolia Taiwan	Australia Taiwan	-	-

Source: Author research

Downloadability of political finance information

Table 2 above explores the extent to which users can download political finance data submitted by political parties and candidates. As discussed above, data downloadability is essential for allowing analysis of the information by academics, civil society groups and journalists – especially investigative reporters. Table 2 presents our assessment of countries with some form of digital disclosure according to the following criteria:

- Category 1 includes cases where users can download non-machine-readable files of the submitted financial reports, an important first step, but far from a user-friendly approach. This only includes files containing detailed financial reports, rather than summary or audit reports.
- Category 2 indicates that data can be downloaded for each political party or candidate report. This is a big step forward in transparency, as machine-readable formats

reduce the costs of analysis – depending to a degree on how the data is presented.

- Category 3 shows countries where combined data can be downloaded for all political parties and candidates. Unlike category 2, this allows users to conduct searches across different available reports.
- Category 4 includes cases where users can filter data before downloading it, making it more user-friendly.

Table 2 shows that much remains to be done even in countries that already have digital solutions in place. This is especially true outside Latin America and the Caribbean. In many cases where data can be downloaded in machine-readable format, it is divided into a large number of files, hampering advanced searches.

Donor identification

Figures 4.1 and 4.2 below as well as Annex II, show the situation in all sample countries where information about donors of political finance is available on the oversight institution's website. In some countries, in line with national legislation, a

donor's identity will only be published if they have made donations above a set threshold during a designated period.

Across the three regions assessed, donor information on either ongoing political party or campaign finance was found in 14 of the 33 countries assessed in Latin America and the

Caribbean, seven of the 33 assessed in Asia and the Pacific, and only one of the 51 assessed in Africa.

Donor information is disclosed either by name alone or by donor name accompanied by additional identifying information, such as ID number or address.

Figure 4.1: Online information about ongoing political party finance donors

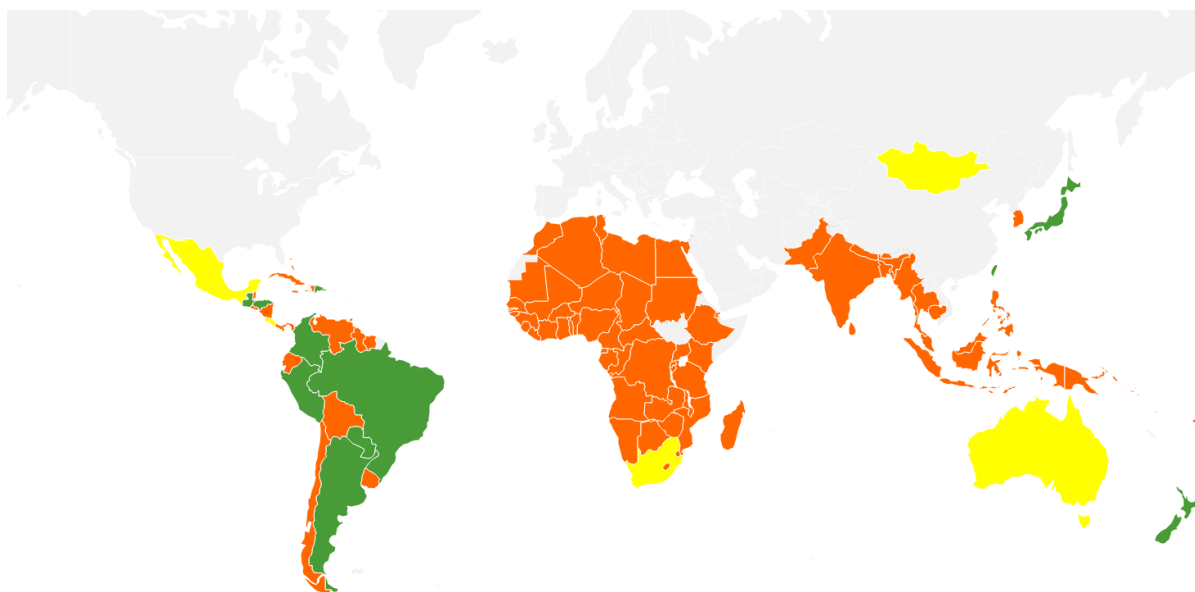
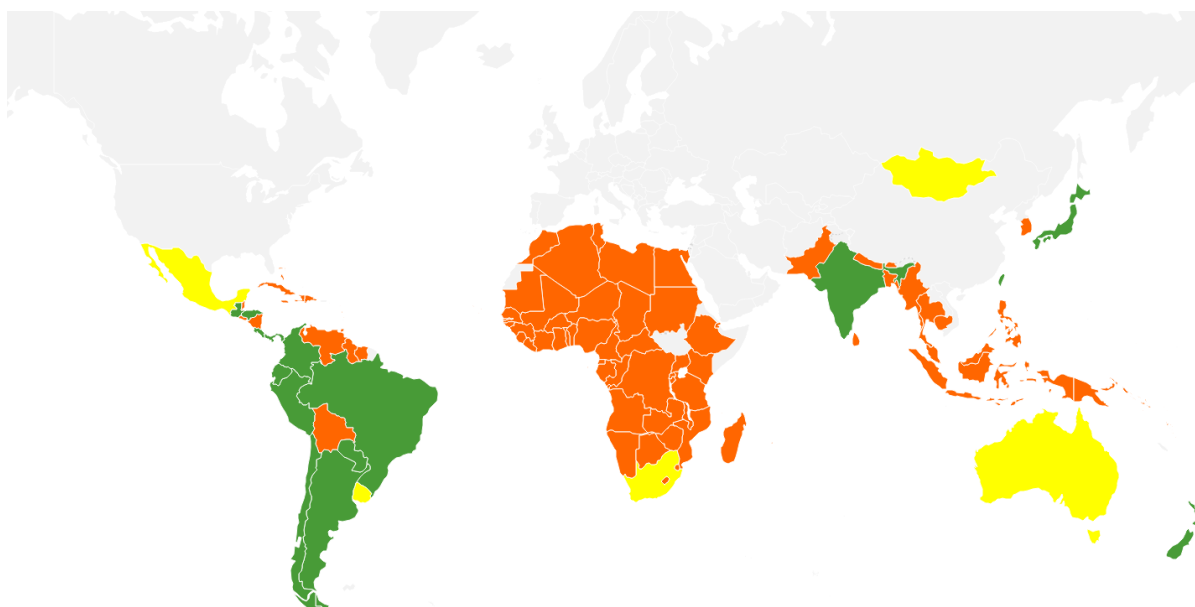


Figure 4.2: Online information about campaign finance donors



Legend

- No donor information found
- Only donor name
- Donor name and additional identification information
- Countries not included in the study

NATIONAL PRACTICES

The research uncovered valuable insights into different oversight institutions' approaches to digitally disclosing political finance data across Africa, Asia and the Pacific, and Latin America and the Caribbean.

Africa

In **Morocco**, the Court of Accounts³⁷ website includes summary documents of the audits of political parties' annual accounts between 2016 and 2023 – a highly impressive time range. Although these documents are detailed, they focus on expenditure and only include limited information about party financing. The actual financial reports are not available online.

Similar documents exist for campaign finance accounts, including for the most recent general election in 2021.³⁸ The Court of Accounts also has a system for digital reporting of campaign finance data, though the link for this was not active at the time this review was conducted.³⁹

The most advanced African country in digital disclosure of political finance data is **South Africa**, where the Electoral Commission has developed an "Online Political Funding System" through which "political parties, independent representatives, and independent candidates and donors" submit financial reports⁴⁰ (see text box).

Digital disclosure in South Africa

In South Africa, political parties are required to submit financial reports to the Electoral Commission on a quarterly basis, using the "Online Political Funding System".⁴¹

In addition to political parties, anyone making donations exceeding 100,000 rand per year (the equivalent of approximately US\$5,600 in June 2025) is required to report their donations using a form available for download from the Electoral Commission website, via email to the commission.⁴²

Through the party funding portal, users can access information about political parties' quarterly donation records, via Excel workbooks or PDFs, showing information both by donor – identified by name – and by political party.⁴³ This information goes back to 2021, and the reports show how much a donor has given, or a party has received, within a fiscal year. However, it is not possible to search for information across reports.

Political parties are required to submit annual audited financial statements, also accounting for the use of public funding they have received. We did not find these reports on the commission's website. South African law does not require that political parties or candidates submit separate financial accounts relating to the financing of election campaigns, but the quarterly frequency of the reporting allows users of the portal to discern campaign-related income and expenses.

Some other countries in Africa may be in the process of introducing digital disclosure systems. In **Kenya**, the main political party finance oversight institution is the Office for the Registrar of Political Parties (ORPP). Some forms for financial data submission are available on the ORPP website, but it is not clear if these forms can be submitted electronically.⁴⁴ It was announced in March 2025 that ORPP is in the process of "developing a financial reporting template for political parties", though there was no mention of whether this will include

digital disclosure.⁴⁵ No financial data from political parties or candidates seems to be available on the ORPP website.⁴⁶

The situation appears similar in **Mauritius**. The responsible oversight institution is the Electoral Supervisory Commission. According to the UNCAC country review report, “The legal and regulatory framework around the funding of candidatures for elected public office and political parties is limited”, and no political finance information is available on the commission’s website.⁴⁷

The government of **Malawi** has made a commitment to “a digital registry [that] will enable open access to financial information on political party financing” by December 2028, as part of its Open Government Partnership’s National Action Plan 2025-2029.⁴⁸

Asia and the Pacific

The **Bangladesh** Election Commission publishes a non-machine-readable file that contains summary information from campaign finance reports, including from the 2024 elections.⁴⁹ However, the document for these elections only includes one line per participating political party. Detailed reports are not published online, nor are they available for scrutiny or public information in any other form.

In **Fiji**, audited annual reports from individual political parties are published in non-machine-readable format for the years 2021-2024.⁵⁰ The reports for 2024 are between 11 and 19 pages, prepared by the accounting firms used by each party.⁵¹ No information about donors to political parties is included in the reports. Word forms for financial reporting by election participants are available to download. However, although it is stated that the “information provided on this form will be published by the Registrar of Political Parties” – a body within the Fijian Elections Office – information about campaign finance seems not to be available on the registrar’s website.⁵² Nor does the manual for candidates specify how they should submit campaign finance reports.⁵³

In **India**, annual donation records from political parties are published as non-machine-readable files on the Election Commission website, with data going back to 2013.⁵⁴ The information is published for each party, but it is often difficult to read due to poor-quality scanning. Using non-machine-readable files makes the name, full address and ID number of each donor difficult to access or search. The

situation is similar for annual audited accounts of political parties, as well as for expenditure reports submitted by political parties in relation to Legislative Assembly and parliamentary elections.⁵⁵

“ Using non-machine-readable formats makes the name, full address and ID number of each donor difficult to access or search.

Given the significant number of candidates in Indian elections, it is understandable that information about candidate finance is only available at each District Election Office,⁵⁶ but it would be interesting to consider how the wealth of financial data available from Indian political parties could be made more easily accessible. It seems that only limited steps would be needed to turn the current system into a searchable database.⁵⁷

In **Indonesia**, the General Elections Commission publishes summary campaign finance reports through the InfoPemilu portal.⁵⁸ These reports include presidential and vice-presidential candidates, political parties participating in the election, and Regional Representative Council candidates, as well as audit reports from public accountants. However, the website is often slow to respond or fails to load the requested files. In addition, the data may only be available for a limited period after the elections. For this reason, Transparency International Indonesia re-uploads many of the reports on a civic monitoring platform.

Campaign finance reports in **South Korea** are only available for six months after each election.⁵⁹ As the analysis for this report took place just days after the 2025 presidential elections, no information was available on the National Election Commission (NEC) website. As in Indonesia, civil society groups request and publish this information on their own websites, in line with a provision allowing information to be requested from the NEC after the six-month period.⁶⁰ The law also stipulates that political parties should submit annual financial reports, though these were not found on the NEC website.⁶¹

Additionally, there is a system for Korean citizens to make financial donations to individual political parties online, via the NEC.⁶² While the system

allows users to check their own donations online, there is no information about who has used this system to make donations, nor how much money political parties have received through it.

In **Japan**, annual political finance reports are published in non-machine-readable format by the Ministry of Internal Affairs and Communication.⁶³ However, by mid-2025, no reports seemed to be available from later than 2021. The system for campaign finance reporting is decentralised, with no central hub for the publication of reports.⁶⁴ Published reports include donors' name and address, though given the publication system, anyone interested in whether a particular person has made any donation would have to trawl through a large number of reports to find out.

In the **Maldives**, political parties are required to submit audited financial reports to the Election Commission. The information must be made available to members of the party concerned, but there is no specification for disclosure to the public. Although not required by law, the Election Commission publishes audited political party reports on its website.⁶⁵ These reports are available as non-machine-readable files. Similarly, for the 2023 presidential election and the 2024 parliamentary election, the commission has published campaign finance reports on its website. Candidates' financial statements are from a special bank account set up by the campaign, and clearly identify individual donors via their national ID numbers and corporate donors through their registration number, both for monetary and in-kind donations.⁶⁶ However, these candidate statements also include a lump sum from the respective political party, with no further identification of donors or sources.

In **Mongolia**, reports concerning ongoing political party finance must be submitted to the General Election Commission (GEC). These are published in machine-readable format on the commission's website for each party.⁶⁷ The GEC has also created a searchable database of donations, allowing searches by donor name across reports, and filtered downloads in XLSX format. Campaign finance reports must be submitted to the State Audit Office, which published a campaign finance report for the 2024 elections on its website, including a list of all donations made to any political party.⁶⁸ It also published the financial reports submitted by

candidates – mainly one-page documents in non-machine-readable format.⁶⁹

In **the Philippines**, only very limited summary reports for political parties' and candidates' total income and expenditure are available on the Commission on Elections' website.⁷⁰ These take the form of non-machine-readable files, and cover cash and in-kind contributions.

In **Taiwan**, political finance data, including regular party accounts and campaign finance reports, are available online through official platforms managed by the Control Yuan, an oversight body. These platforms provide comprehensive details, such as donors' name and ID number or business number, donation amounts, dates, whether cash or transfer, and the purpose of the expenditure. The data is published annually for regular party accounts, aligning with Taiwan's fiscal year standards, and covers both ongoing and historical records. The platforms are user-friendly, with searches by keywords like a candidate's name yielding results with export options.⁷¹

The **Australian** Electoral Commission (AEC) has established an extensive system for digital disclosure of political finance data, drawing on widespread reporting requirements. Political parties, MPs and third parties, among others, are required to submit annual financial reports, including information about campaign finance data, while election candidates instead submit election returns.⁷²

The AEC uses a system called "eReturns" for the submission of financial reports – both annual and election returns. Annual reports from political parties are available dating back to 1998, while candidate election returns are available from 1996.⁷³ Through this system, political parties, candidates and donors submit financial data, with the AEC offering a range of guidance tools to aid users.⁷⁴

The information is published in the "AEC Transparency Register",⁷⁵ which includes databases of annual and election returns. The results can be sorted by column, with filtering options and full searchability across reports. Donors to political parties and election campaigns are identified by name when their donations exceed a defined threshold.⁷⁶

Each report can be downloaded in CSV format, and there is also a centralised page where all data can be downloaded in separate ZIP files containing annual, election and referendum data.⁷⁷

In February 2025, the Electoral Legislation Amendment (Electoral Reform) Act 2025 reduced disclosure thresholds, expanded requirements regarding annual reporting and “expedited disclosure” to the public of received donations.⁷⁸

While Australia’s digital disclosure system is advanced, there is still scope for improvement. One area could be in guiding users through the great mass of data available. The media releases published by the AEC when data is updated typically do not contain any summary information.⁷⁹

Digital disclosure in New Zealand

A comparatively advanced digital system for political finance disclosure is used in **New Zealand**, though further steps can arguably be taken.⁸⁰ Annual financial statements from 2024 are published as PDFs on the Electoral Commission website.⁸¹ Total party donations and loans are also available as static tables, with further information in the PDF forms submitted by parties, going back to 1996 for donations and 2014 for loans.⁸²

In addition, the name and full address of those making donations above NZ\$20,000 (around US\$12,100) are also published on the website, together with supporting documentation in the form of non-machine-readable files. There are similar provisions for loans received exceeding NZ\$30,000 (equivalent to around US\$18,100).⁸³

Political parties are not required to submit specific reports about their income in relation to election campaigns, though they must report campaign expenses on advertising. Information from the 2023 elections is available as a static table, along with a PDF of each party’s report.⁸⁴

Candidates’ expenses, donations and loans are published separately.⁸⁵ Reports are available for all elections since 2011, and users can sort reports by party and electorate. The non-machine-readable files for each candidate include the names and full addresses of donors, and information about campaign spending, although it is not possible to search for information across reports.

Latin America and the Caribbean

In **Mexico**, political finance oversight is the responsibility of the National Electoral Institute. Data for campaign finance is published in machine-readable formats via a portal allowing users to

search candidates’ reports, detailing their overall income and spending.⁸⁶ The information includes donations received, and can be accessed in Excel or PDF format. The portal publishes financial details for candidates, including the names of individual donors.⁸⁷ It also has sections for political parties’ ordinary financial activities, covering both public financing and private donations, including donor information.⁸⁸

In **Costa Rica**, political finance reports are received by the Supreme Electoral Tribunal (TSE).⁸⁹ The approach to digital political finance disclosure is unusual in that it relies predominantly on downloadable files. For example, all donations to political parties between 2006 and 2024 can be accessed through one Excel file, currently holding 95,376 donation records, with donors identified by name.⁹⁰ There is also a separate file with the same information for donations made during the 2024-2026 presidential election cycle. Given the files’ structure, it is possible to search for the names of individual donors across parties, years and elections.

Interim financial statements from the 2022 elections are published separately for each political party and report, in non-machine-readable files, with up to six separate reports per party. A similar arrangement exists for the 2023-2024 municipal election cycle, as well as for annual financial statements by political parties.⁹¹ The reports include donors’ name, ID number and occupation, but the data format makes the information contained in these reports less accessible to the public.

Summary information is also available on political party income and expenditure, broken down by party and month between July 2021 and March 2022 – the most recent presidential election period.⁹²

To help users navigate the data, TSE Costa Rica has published an insightful graphic representation of campaign finance data from the 2022 presidential election, which can be filtered and adjusted depending on user preference.⁹³ This is good practice, and can be replicated in other contexts, including Australia.

Panama’s Electoral Tribunal provides reporting forms in Excel format, but there is no legal requirement for candidates or parties to submit information through them, so submissions are paper based.⁹⁴ Information about campaign finance is available through a searchable page showing reports between 2022 and 2024.⁹⁵

These reports contain donor information including name, district, telephone number and email address, but such information is only available in

“ To help users navigate the data, TSE Costa Rica has published an insightful graphic representation of campaign finance data from the 2022 presidential election, which can be filtered and adjusted depending on user preference

non-machine-readable format, and it is not possible to search across reports or to download them in formats other than PDF.

Detailed data on spending by political parties outside election campaigns from 2015 to 2023 is available on the tribunal’s website, including scans of individual invoices. Data can also be downloaded per year in Excel, CSV or PDF format.⁹⁶ Users can search for different political parties and suppliers of goods or services to election campaigns, though only within an individual year. Information about donations made to political parties outside election campaigns seems unavailable.

The Electoral Court is responsible for political finance oversight in **Uruguay**, publishing campaign finance reporting templates on its website in Excel format.⁹⁷ However, the publication of political finance data is dispersed across the Electoral Court website. There are summary reports in PDF format about spending on media in the 2024 election campaign,⁹⁸ as well as information about campaign donations to candidates in the 2019 and 2024 elections.⁹⁹ For the candidate donations, information is presented in separate Excel files for each candidate. This means that while donors’ names are included in the documents, it is not possible to search for donors across reports.

Annual financial information about political parties is available for 2015 to 2023, but only as a PDF summary of around one page per party, per year. There is no information about donors and no functionality to search across reports.

The National Electoral Chamber of **Argentina** states on its website that it “encourages active citizen

participation in the oversight of party funds”, and enables this by posting information about political party and campaign finance.¹⁰⁰ Notably, Argentina uses designated software for the submission of political finance data – the *Sistema de presentación de estados contables anuales* (“System for the presentation of annual financial statements”).¹⁰¹ However, although the data is submitted in a format specifically determined by the oversight institution, it is only presented to the public in the form of unsearchable PDFs, which is a missed opportunity.¹⁰²

In some cases, annual financial reports go back to 2016, and in some reports – though seemingly not all – information is also included about donors, such as their names and ID numbers. There is also a platform where donors can report their donations to political parties, dating back to 2019.¹⁰³ This information includes the donor name and ID number, and becomes public within “24 to 48 hours” after submission, though it is unclear what specific incentive there is for donors to use the platform.

The situation is similar for campaign finance data. It is possible to search for different reports submitted in the 2021 and 2023 elections, but the data is only published per party in PDF format.¹⁰⁴ While most of these reports do not include any information about individual donors, some include their names and ID numbers.¹⁰⁵

Paraguay’s Electoral Justice Tribunal has created the National Observatory for Political Finance,¹⁰⁶ a digital solution for the online publication of reports submitted by political parties that filed candidates in national and local elections. The information published includes revenue and expenditure related both to election campaigns and annual political party activity. However, in many cases, it is made available in non-machine-readable formats, preventing automated analysis and making processing cumbersome. The financial reports include donors’ name and tax or ID number. However, the level of detail on donors varies.¹⁰⁷

Digital disclosure in Peru

While financial reports in Peru are submitted to the Electoral Processes National Office (ONPE), some of the data is published on the “State Single Digital Platform”, used for a range of government services.¹⁰⁸ Election candidates can submit financial reports electronically through the ONPE

web system.¹⁰⁹ Notably, ONPE publishes information about the share of political parties that have submitted their financial reports – 90 per cent in the most recent general elections, in 2021.¹¹⁰ Non-machine-readable versions of reports from political parties are available, including information about campaign finance transactions, identifying donors by name and ID number. This approach means that it is not possible to make searches across reports, though on the ONPE website, it is possible to search for donors by name or ID number. The results will show the name, ID number, and the amounts and dates of donations made during election campaigns.

ONPE reports how many political parties submitted annual financial reports, as required by law – 93 per cent in 2023, though only 65 per cent in 2022.¹¹¹ Non-machine-readable versions of annual reports are included, again detailing donors' names and ID numbers. A summary Excel workbook can be accessed for each year, which gives topline information about the income and spending of political parties that year. Users can also access information submitted by individual parties in relation to each year. Documents developed by ONPE staff about these financial reports are also available.

Through a system called *aportes limpios* or “clean contributions”, detailed information about donors both to ongoing party activities and election campaigns can be found in a searchable database, including name, mother's maiden name and ID number. However, this system does not seem to have been updated since 2018.¹¹²

The introduction of a new system of confidential donations in 2025 means that donors can donate up to the equivalent of US\$270,000 via a state-owned bank, while withholding their identity to the recipient political party or candidate. This will significantly reduce donor transparency in Peru.¹¹³

In **Honduras**, political finance reports are submitted to the Unit for Financing, Transparency and Oversight of Political Parties and Candidates (UFTF), but the data is published on the national Single Transparency Platform, where each political party has a dedicated section as an entity obliged to submit reports.¹¹⁴ A range of information covering ongoing finance is published for each political party. This includes monthly balance sheets, income statements and information about debts – going back in some cases to 2017, when UFTF and the Political Financing Law were created, as well as information about public funding received. There

are also monthly reports about donations, with columns for donors' names and ID numbers. All these records are available to download in a range of formats: Excel, CSV, PDF and JSON.¹¹⁵ However, it is unclear how much information is available through this system. The party that won the most seats in the most recent election, in 2021, seems to consistently put *Desconocido* (unknown) for the name of contributors,¹¹⁶ while some other parties do not report any donations at all.

These monthly reports also cover campaign finance data for election periods. In addition, there are specific monthly reports for donations to political parties' election campaigns. From January 2022, shortly after the most recent national elections, parties seem to have used the same template as for donations to ongoing party activities, though all reports found are blank – presumably as there have been no national elections since then. Prior to January 2022, only summary information seems to have been reported. It remains to be seen if the current system will be used for campaigns in the late-2025 elections.

In **Chile**, the legal requirement regarding ongoing political party finance is that individual political parties should publish financial information on their own websites.¹¹⁷ Summary reports for each political party's annual accounts are available on the website of the Chilean Electoral Service.¹¹⁸ However, campaign finance information is published on the website of the Chilean Electoral Service. Information about the income and spending of election candidates is available in a series of Excel files for each election, covering all political parties and candidates dating back to 2004.¹¹⁹ Some of the files are very extensive – for example, the file for donations to presidential, parliamentary and councillor candidates in the 2021 elections includes 51,840 records. Those making donations above a set threshold are identified by name and ID number, and the approach of publishing files with combined information for all political parties and candidates means that it is possible to make searches across financial reports.

Colombia's oversight institution, the National Electoral Council, publishes political finance data through a portal called *Cuentas Claras* (“Clean Accounts”).¹²⁰ Through this system, it is possible to access information about campaign accounts in different electoral constituencies, though not for all areas and political parties combined. Data can also be downloaded for each political party and candidate in each electoral area, though not combined, and donor's names and ID numbers are

published. More detailed information is published by Transparency International Colombia – for example, concerning the connection between political donations and public procurement.¹²¹

Financial reports from Colombian political parties on their non-electoral activities are also available through the Cuentas Claras platform.¹²² Data is available for each political party in PDF format, with information about donors including name, ID number and telephone number.

The political finance system in **Guatemala** is also called Cuentas Claras and has similar functionality, including the name and ID number of donors both to election campaigns and ongoing party activities.¹²³ Reports can be downloaded for each political party in both PDF and Excel formats.

Brazil's Superior Electoral Tribunal (TSE) uses an online system called *Sistema de Prestação de Contas Anual* ("Annual Financial Reporting System").¹²⁴ Detailed information from party bank statements can be downloaded in a combined and searchable file. The 2024 document includes over one million transactions, and is too large to import into Excel.¹²⁵ Information about donors is available, including name and ID number.

Details about campaign finance reports are published on a separate TSE website, *Divulgação de Candidaturas e Contas Eleitorais* ("Disclosure of Candidacy and Election Accounts"),¹²⁶ containing information for election campaigns between 2004 and 2024. In this system, users can search for donors and suppliers, and find the name and ID number of individuals who have made donations or received funding from political parties or candidates in the election in question.¹²⁷ Users can also make financial comparisons between candidates, and get rankings for donors, suppliers and candidates' own resources.¹²⁸ They can also download the data in a combined machine-readable format.¹²⁹

The current system for campaign finance includes data going back to 2022, although an older system provides data going back to 2011.

In **Bolivia**, audit reports concerning campaign and ongoing party finance reporting are published on the website of the Plurinational Electoral Organ (OEP).¹³⁰ However, the submitted reports themselves are not available online. The reports prepared by OEP auditors are more detailed than those in some other countries, such as Bangladesh or Jamaica. For every audit observation on a donation – for instance, if a donation has not been issued an invoice or if the amount was wrongly recorded – the audit reports identify the value of the donation and the donor's name and ID number. However, despite reviewing several preliminary and final audit reports covering most political parties, our research could not ascertain the proportion of donors and private income these audit observations represent.

Annual financial reports from political parties in the **Dominican Republic** are available in a non-machine-readable format on the website of the Central Electoral Junta (JCE) for 1998 to 2020.¹³¹ In some cases, these reports include the name and ID number of donors.

The website of the National Electoral Council in **Ecuador** also publishes annual financial reports in PDF format, though only as a one-page summary for each party, without any information about donor identity.¹³² The situation is similar for campaign finance reports. Some include the name and ID number of donors, though for several, the scans are of such poor quality that it is not possible to read the information.¹³³

RECOMMENDATIONS

The recommendations below are aimed primarily at public institutions worldwide mandated to oversee compliance with political finance regulations. Oversight institutions are bound by the reporting and publication requirements and other legal considerations such as data privacy regulations.¹³⁴ Many lack resources to establish advanced reporting and publication systems. Even so, improvements can be made in almost all cases to increase the transparency and availability of information.¹³⁵

1. Take the first step and publish non-machine-readable format files of financial reports

- a) The oversight body must ensure that all political finance reports received, even in paper format, are digitised or scanned for online publication – at least as PDFs, as a first step.
- b) The oversight body must make it a priority to publish on its website all political finance reports it receives. Even if the law does not specifically mandate online publication, institutions should act in line with international commitments and obligations, ensuring public access to financial data.
- c) The oversight body must take steps to ensure that the systems used to publish political finance information are sustainable and designed with long-term functionality and maintenance in mind.

2. Create searchable databases from existing data

- a) Oversight bodies must improve the accessibility of political finance data by converting existing information – especially from scanned PDFs or static formats – into machine-readable formats that allow searching across reports and over time.
- b) When data is stored in digital form, institutions should consolidate and publish it through structured databases or downloadable open formats.

3. Centralise online publication of political finance information

- a) Oversight bodies must centralise the publication of political finance data on their websites. Information should be accessible from a single, clearly identified portal or dashboard, rather than spread across different pages or sections.
- b) The design of publication platforms must be informed by the needs of users such as voters, journalists or civil society. User-focused design significantly improves access and transparency.

4. Maximise the impact of data publication with user-friendly summaries

Oversight bodies must complement the publication of full political finance datasets with simplified summaries or interactive graphics and visualisations. These tools enhance the accessibility and public understanding of complex data, particularly for media outlets and the general public.

5. Make data interoperable

Oversight bodies must design all new or improved digital systems for political finance reporting with interoperability in mind. They must ensure these systems can link to or compare political finance data with other relevant public datasets – such as procurement records, asset and interest declarations, tax records, lobbying registries or civic registers. Interoperable systems improve long-term transparency and support the ongoing detection of corruption risks.

6. Share learning with peers

Recognising that digital disclosure projects are complex and resource-intensive, oversight bodies must systematise and share lessons from their initiatives. They should engage in peer-to-peer exchanges and networks to strengthen capacity, reduce costs, and promote transparency.

ANNEX I

Table 3: Availability of data on website of oversight institution, number of countries*

Category	Africa (sample: 51 countries)		Asia/Pacific (sample: 33 countries)		Latin America and the Caribbean (sample: 33 countries)		Europe (2023) (sample: 40 countries)*	
	Ongoing party finance	Campaign finance	Ongoing party finance	Campaign finance	Ongoing party finance	Campaign finance	Annual accounts	Campaign donations**
No financial reports published online by oversight institution***	49	49	25	23	18	18	5	12
1. Summary reports	1	1	2	3	4	2	1	-
2. Financial reports published online in non-machine-readable formats	-	-	2	4	4	4	16	11
3. Machine-readable data by party/candidate	-	-	-	-	4	5	13	10
4. Machine-readable data combined	1	1	-	1	-	1	1	-
5. Searchable database available	-	-	4	2	3	3	4	7

* This estimation provides the most comprehensive picture of online transparency in political finance to date (previously, the 2021 Global Data Barometer surveyed 109 countries). Our estimation is based on the aggregation of this survey with International IDEA's survey of 40 European countries in 2023. While the criteria to define categories in each survey differ, we deem these differences small.

** Based on International IDEA (2023), "The State of Digital Disclosure of Political Finance in Europe", 19pp, available at: <https://www.idea.int/sites/default/files/publications/digital-disclosure-political-finance-in-europe.pdf>, last accessed on 4 August 2025.

*** Transparency International's survey understands political finance as including both income and spending. We therefore code countries on assessment of whether publication of financial reports includes both income and expenditure, including the identification of income sources and donors. While International IDEA's "campaign donations" survey does not cover campaign expenditure, it does account for campaign donors, therefore achieves a higher standard of transparency.

**** In Europe, four countries have online publication of ongoing political party finance reports on the parties' own websites. Three countries have similar decentralised publication online of campaign donations. For the purpose of this aggregation, we therefore code them as not being published online by the oversight agency.

ANNEX II

Table 4: Online information about donors

Information available	Ongoing party finance	Campaign finance
	Country	Country
Name	Australia Costa Rica Mexico Mongolia South Africa	Australia Mexico Mongolia South Africa ¹³⁶ Uruguay
Name and address	New Zealand Japan	New Zealand Japan
Name and ID number	Argentina Brazil Dominican Republic Guatemala Honduras Paraguay Peru Taiwan	Argentina Brazil Chile Colombia Costa Rica Ecuador Guatemala Honduras Maldives ¹³⁷ Paraguay Peru ¹³⁸ Taiwan
Name, address and ID number		India
Name and other	Colombia (name, ID number, address and telephone number)	Panama (district, telephone number and email address)

Source: Author research

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ENDNOTES

¹ Based on International IDEA (2023) 'The State of Digital Disclosure of Political Finance in Europe', 19pp, available at: <https://www.idea.int/sites/default/files/publications/digital-disclosure-political-finance-in-europe.pdf>, last accessed on 4 August 2025

² In this report, "political finance" is defined as "... the (legal and illegal) financing of ongoing political party activities and electoral campaigns (in particular, campaigns by candidates and political parties, but also by third parties)". Ohman (2014), page 2.

³ The terms "political parties and candidates" are used throughout this report, with the former also applying to political parties when they participate in election campaigns. Other groups, such as candidate lists or citizen initiatives, are also regulated in various countries. These are referred to specifically in individual cases.

⁴ See Valgarðsson V, Jennings W, Stoker G, et al (2025).

⁵ Transparency in political finance is arguably the main principle in existing global and regional standards. In addition to UNCAC:

- The African Union's Convention on Preventing and Combating Corruption, Article 10 on the Funding of Political Parties, commits each state party to adopt legislative and other measures to "(b) Incorporate the principle of transparency into funding of political parties". African Union (2006).
- The Organization of American States' Democracy Charter, Article 5, calls for a "balanced and transparent system for their [political parties] financing". Organization of American States, 2001). Likewise, the 2018 "Lima Commitment on Democratic Governance Against Corruption" encourages the "(...) strengthening of measures that promote transparency, accountability (...)". Organization of American States et al (2018).
- The Commonwealth of Independent States' Convention on the Standards of Democratic Elections, Electoral Rights and Freedoms, Article 12.5, requires candidates and parties to regularly report donations and expenditures, ensuring public accessibility to this information. Commonwealth of Independent States (2006).
- The Council of Europe 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, Article 3, requires members to provide specific rules to: "(...) ensure transparency of donations and avoid secret donations" and "provide that donations to political parties are made public, in particular, donations exceeding a fixed ceiling". Council of Europe (2003).
- The Organization for Security and Co-operation in Europe/Office for Democratic Institutions and Human Rights and Venice Commission Guidelines on Political Party Regulation recommends in Section 205 that states introduce "requirements that increase the transparency of party funding and credibility of financial reporting"; Section 247 recognises that "Transparency in party and campaign finance (...) is important to protect the rights of voters, prevent corruption and keep the wider public informed. Section 265 stipulates annual disclosure of contributions and expenditures, while balancing donor privacy in cases of potential threats or harassment. OSCE/ODIHR and Venice Commission (2020).

⁶ Transparency International (2024).

⁷ This report uses the term "oversight institution" to refer to the public institution legally mandated in each country to receive financial reports from political parties and/or candidates, and in some cases also from other entities. A common solution is to designate an election management body, an audit institution or an anti-corruption agency to be the oversight institution. In some cases, several entities may serve as oversight institutions.

⁸ Cross-checking data between different sources or databases requires interoperability between systems, which often requires significant effort to provide.

⁹ Submission of political finance data in electronic formats also greatly facilitates the review of such data for omissions or errors. This report does not deal with the analysis of political finance data. For more information on this issue, see "Oversight, toolkit for political finance institutions", International Foundation for Electoral Systems (2024).

¹⁰ The regional division of countries used in this study mirrors that in Transparency International's *Corruption Perceptions Index*, with the exception of Africa, which in this study is defined as including both Sub-Saharan and North Africa. See <https://www.transparency.org/en/cpi/2024>.

¹¹ International IDEA (2017).

¹² International IDEA (2023).

¹³ As is discussed under the heading "Considerations for System Design", it is possible to publish political finance information even if this information is submitted in hardcopy/offline format, although it does make electronic publication efforts more difficult. This report does not deal with situations where political parties or candidates proactively or in line with legislation publish information about their finances on their own websites or elsewhere. Nor does this report deal with initiatives by civil society organisations to publish political finance information in a systematic manner. For excellent examples of the latter, see the database created by Expert Forum in Romania, Expert Forum (2025), and the Gold of Parties database created by Chesno in Ukraine, Chesno (2025). The latter is currently unavailable due to Russia's full-scale war of aggression against Ukraine. Note that

the terms “disclosure” and “publication” are considered as synonyms; in other contexts, “disclosure” is connected to reporting by political parties and candidates. See <https://www.ifes.org/pfit/0/3/glossary> and International IDEA (2017) page 5.

¹⁴ Global Data Barometer (2021), Global Data Barometer (2025) and UNCAC Coalition (2025). The otherwise excellent International IDEA database on political finance does not include information about digital disclosure in practice.

¹⁵ The research for this report used the International IDEA database to identify the legal provisions in each country regarding financial reporting requirements, provisions for making reports public, and which institutions are mandated to receive financial reports (questions 47-49, 51 and 55). The website of each identified oversight institution was then reviewed for any signs of political finance data being published. International IDEA (2025). In total, the research reviewed 117 countries – 33 in Latin America, 33 in Asia and the Pacific, and 51 in Africa.

¹⁶ This resulted in the exclusion of Afghanistan, Brunei Darussalam, China, Eritrea, North Korea, Laos, Somalia, South Sudan and Vietnam.

¹⁷ Where the website of the oversight institution was available in multiple languages, the version in the predominant language was analysed (using machine translation), as the version in English or other international languages may contain less relevant information.

¹⁸ Cases where only information about public funding provided to political parties or election campaigns is published have not been included. See, for example, <https://www.cour-comptes.gov.bf/rapports-publics/rapport-public-2023-de-la-cour-des-comptes-du-burkina-faso/>.

¹⁹ For general principles and practical advice on developing a digital disclosure system for political finance, see International IDEA (2017).

²⁰ The author of this report was involved in such a process of turning financial reports submitted in hardcopy into an electronic database, created by the oversight institution as part of the 2014 presidential elections in Afghanistan.

²¹ See International IDEA (2017), page 44.

²² For further information about the advantages and disadvantages of hardcopy and electronic submission of political finance reports, see International Foundation for Electoral Systems (2013), page 68.

²³ See, for example, <https://www.cnecuentasclaras.gov.co/ayuda.php> in Colombia; <https://www.fec.gov/help-candidates-and-committees/filing-reports/fecfile-software/> in the United States, and <https://www.elections.ca/content.aspx?section=pol&dir=sw&document=index&lang=e> in Canada.

²⁴ See International IDEA (2017), page 40.

²⁵ Such an approach is used by oversight institutions in some countries not discussed in this report, as they do not publish political finance information online. See, for example: <https://www.ecb.bt/for-national-assembly-elections-general-elections/> in Bhutan;

<https://election.gov.np/np/page/financial-disclosure-regulations-party-documents> in Nepal;

https://www.orpp.go.tz/publication_categories/form in Tanzania;

https://www.ect.go.th/ect_th/th/db_119_ect_th_download_38 in Thailand, and

https://www.eld.gov.sg/candidate_parliamentary_postsubmissions.html in Singapore.

²⁶ This does not mean that the digital disclosure system must be run in-house by the oversight institution. However, even if the development, maintenance and data security of the system is outsourced, the oversight institution must remain in charge of the overall system and the relationship with the company/companies to which such functions are outsourced. The system must also include a user-friendly backend allowing for easy data entry by oversight institution staff.

²⁷ See International Foundation for Electoral Systems (2024), section “3.1 Oversight Institution’s Role(s)”, available at: <https://www.ifes.org/oversight/3.1>

²⁸ As an illustration, see this press statement from the government of South Africa: <https://www.gov.za/news/media-statements/electoral-commission-issue-party-funding%E2%80%99s-fourth-quarter-disclosure-report>.

²⁹ As it is always difficult to prove the absence of a particular practice regarding political finance, we may have missed cases in the analysis (for example, where summary information is published in an official gazette which is available online). In determining which countries are placed in which categories, the same consideration applies as when Wouter Wolfs conducted a similar exercise for European countries: “With regard to the categorization, it should be noted that the most applicable label is used”. International IDEA (2023), page 5.

³⁰ This includes the most basic example of campaign finance disclosure found as part of this study: a one-page summary of the campaign finance for all political parties in the 2017 elections in Papua New Guinea. See

<https://www.ippcc.gov.pg/index.php/resources>. The report on campaign finance in the 2019 elections in Jamaica is somewhat longer (six pages), though still with only total income and expenditure per candidate.

³¹ Only reports from Presidential candidates are made available on the website of the Election Commission. Available at:

<https://elections.gov.mv/downloads?category=%DE%86%DE%AC%DE%82%DE%B0%DE%91%DE%A8%DE%91%DE%AD%DE%93%DE%AA%DE%82%DE%B0%DE%8E%DE%AC%20%DE%89%DE%A7%DE%8D%DE%A9%20%DE%84%DE%A6%DE%94%DE%A7%DE%82%DE%B0>

³² Only reports from political parties, submitted on a quarterly basis.

³³ The African Union’s Convention on Preventing and Combating Corruption, Article 10 on the Funding of Political Parties, commits each state party to “(b) Incorporate the principle of transparency into funding of political parties”. African Union (2006).

³⁴ Estimation based on the number of registered voters in the last parliamentary election, according to International IDEA Voter Turnout Database, see: <https://www.idea.int/data-tools/data/advanced-search?tid=293> (as of 4 November 2025)

³⁵ Only reports from Presidential candidates are made available on the website of the Election Commission. Available at: <https://elections.gov.mv/downloads?category=%DE%86%DE%AC%DE%82%DE%B0%DE%91%DE%A8%DE%91%DE%AD%DE%93%DE%AA%DE%82%DE%B0%DE%8E%DE%AC%20%DE%89%DE%A7%DE%8D%DE%A9%20%DE%84%DE%A6%DE%94%DE%A7%DE%82%DE%B0>

³⁶ As above.

³⁷ See:

<https://www.courdescomptes.ma/ar/%d8%a7%d9%84%d9%85%d9%87%d8%a7%d9%85/%d8%a7%d9%84%d8%a3%d8%ad%d8%b2%d8%a7%d8%a8-%d8%a7%d9%84%d8%b3%d9%8a%d8%a7%d8%b3%d9%8a%d8%a9/>

³⁸ Available at:

<https://www.courdescomptes.ma/ar/publication/%d8%a7%d9%84%d8%aa%d9%82%d8%a7%d8%b1%d9%8a%d8%b1-%d8%a7%d9%84%d9%85%d8%aa%d8%b9%d9%84%d9%82%d8%a9-%d8%a8%d9%81%d8%ad%d8%b5-%d8%ad%d8%b3%d8%a7%d8%a8%d8%a7%d8%aa-%d8%a7%d9%84%d8%ad%d9%85%d9%84%d8%a7/>

³⁹ See: <https://elections.courdescomptes.ma/views/home/index.php>

⁴⁰ Available at: <https://www.elections.org.za/pw/FAQ/Political-Party-Funding>

⁴¹ Available at: <https://online.elections.org.za/MyIEC/Account/Login>

⁴² See: <https://www.elections.org.za/pw/Party-Funding>. While it is a legal requirement that donors submit this information (see South Africa (2018) Article 9.2), it does not seem that the submission of such information to the Electoral Commission is necessary for the donor to be eligible to make donations to political parties, and political parties are not required to confirm whether the donor has informed the commission.

⁴³ While the 2022 Regulation on political party funding indicates that the information submitted by donors should be published, it is not clear from the published documents whether these reflect the donation information submitted by political parties and/or from donors (South Africa (2022), Articles 8 and 9). The documents also show donations made to the Multi-Party Democracy Fund, through which donations can be made by private donors and distributed by the Electoral Commission to eligible parties, in line with established criteria. The reports indicate that the Multi-Party Democracy fund might not be used much, receiving only 10 million rand (around the equivalent of US\$560,000) in the 2023/2024 fiscal year. In comparison, the government of South Africa distributed over R350 million (around the equivalent of US\$19.7 million) to political parties through the Represented Political Party Fund during the same period. See https://static.pmg.org.za/RPPF_2024_ANNUAL_REPORT_12b_signed_30.04.2025.pdf, page 11.

⁴⁴ Available at: <https://orpp.or.ke/political-parties-forms/>

⁴⁵ Available at: <https://orpp.or.ke/orpp-on-course-in-development-parties-customized-financial-reporting-tool/>

⁴⁶ The Independent Electoral and Boundaries Commission is in charge of campaign finance oversight. The Commission has not published any information relating to campaign finance reports on its website, <https://www.iebc.or.ke/>

⁴⁷ Available at:

https://www.unodc.org/documents/treaties/UNCAC/CountryVisitFinalReports/2020_08_24_Mauritius_Final_Country_Report.pdf. The 2017 UNCAC country implementation report indicated that “For the last municipal elections, the returns submitted were posted on the website of the Commission (<http://electoral.govmu.org>) to promote more transparency” (page 114), but no such information seems to be available at their website currently.

⁴⁸ See the National Action Plan on

<https://www.opengovpartnership.org/members/malawi/commitments/MW0013/#;~:text=2.%20What%20solution,and%20disclosure%20information>. OR https://www.opengovpartnership.org/wp-content/uploads/2025/07/Malawi_Action-Plan_2025-2028.pdf, p. 17-19 (last accessed 27 October 2029)

⁴⁹ Available at: [Bangladesh Election Commission](https://www.ceb.org.bd/)

⁵⁰ Available at: <https://www.feo.org.fj/audited-accounts/>

⁵¹ Interestingly, three of the political parties used the same accounting firm, while another was used by two political parties. Reports from seven political parties were published for 2024, not including the party that gained the most votes in the 2022 elections.

⁵² Available at: <https://www.feo.org.fj/declaration-of-assets-form/>

⁵³ Available at: <https://www.feo.org.fj/storage/2022/04/Candidates-Hand-Book-for-website-compressed.pdf>

⁵⁴ Available at: <https://www.eci.gov.in/contribution-reports>

⁵⁵ See: <https://www.eci.gov.in/annual-audit-reports> and <https://www.eci.gov.in/expenditure-reports>

⁵⁶ Available at: https://www.eci.gov.in/EBooks/HBF_Candidate/mobile/index.html#p=191

⁵⁷ Following a 2024 Supreme Court ruling declaring them unconstitutional, the Election Commission of India published on its website information from the Electoral Bonds. See: <https://www.eci.gov.in/disclosure-of-electoral-bonds>

⁵⁸ Available at: <https://infopemilu.kpu.go.id/Pemilu/Sikadeka>

⁵⁹ Input from the National Election Commission of South Korea, through the kind assistance of Transparency International South Korea, July 2025. Compare <https://firstedition.globaldatabarometer.org/country/republic-of-korea/>, See also Article 42.2. of the 2023 Political Funds Act, available at: https://elaw.klri.re.kr/eng_mobile/viewer.do?hseq=63678&type=part&key=3

⁶⁰ See: https://www.ohmynews.com/NWS_Web/Event/Special/20spf.aspx and <https://data.newstapa.org/datasets/2023%EB%85%84-%EA%B5%AD%ED%9A%8C%EC%9D%98%EC%9B%90-%EC%88%98%EC%9E%85%EC%A7%80%EC%B6%9C-%EB%B3%B4%EA%B3%A0%EC%84%9C>. A similar approach is used by civil society in Japan, see: <https://political-finance-database.com/>. The National Election Commission of South Korea has stressed that it has “...been proposing various systems to the National Assembly to enhance transparency, such as online disclosure of accounting reports...”, and the National Assembly is continuing its progressive efforts to enhance transparency by discussing this during each legislative session, so we expect that a better environment will be created in the future”. Input from the National Election Commission of South Korea, through the kind assistance of Transparency International South Korea, July 2025.

⁶¹ Article 40 of the 2023 Political Funds Act, available at:

https://elaw.klri.re.kr/eng_mobile/viewer.do?hseq=63678&type=part&key=3

⁶² Available at: <https://www.give.gov.kr/portal/main/main.do>. Some other countries have used similar approaches, including the electoral bond system used in India between 2018 and 2024. Stimson (2024).

⁶³ Available at: https://www.soumu.go.jp/senkyo/seiji_s/seijishikin/

⁶⁴ See, for example: https://www.senkyo.metro.tokyo.lg.jp/organization/shuushihoukoku-syokan_this_is_branch.

⁶⁵ Available at: <https://www.elections.gov.mv/en/downloads?category=Political+Party%27s+Audit+Report&year=2024>

⁶⁶ Available at:

<https://elections.gov.mv/downloads?category=%DE%86%DE%AC%DE%82%DE%B0%DE%91%DE%A8%DE%91%DE%AD%DE%93%DE%AA%DE%82%DE%B0%DE%8E%DE%AC%20%DE%89%DE%A7%DE%8D%DE%A9%20%DE%84%DE%A6%DE%94%DE%A7%DE%82%DE%B0>

⁶⁷ Available at: <https://m-election.mn/politicalcoalition>

⁶⁸ Available at: <https://open.audit.mn/reportSingle/12272>

⁶⁹ Available at: <https://www.audit.mn/content/detail/5755>

⁷⁰ See, for example: https://comelec.gov.ph/php-tpls-attachments/CampaignFinance/SOCE2025/POLITICAL_PARTY/2025_POLITICAL_PARTY_11.pdf

⁷¹ Available at: <https://ardata.cy.gov.tw/home>; and <https://sunshine.cy.gov.tw/PAQuery.aspx?n=21&sms=0>

⁷² See: https://www.aec.gov.au/Parties_and_Representatives/financial_disclosure/. The Australian Election Commission defines a “third party” as “a person or entity (other than a political entity or a member of the House of Representatives or the Senate) incurring electoral expenditure”; https://www.aec.gov.au/parties_and_representatives/financial_disclosure/guides/third-parties/index.htm. Donors are also required to submit reports, either as annual returns or election returns, depending on whom they make donations to.

⁷³ Available at: <https://ereturns.aec.gov.au/Logon/?ReturnUrl=%2f>

⁷⁴ See, for example: https://www.aec.gov.au/Parties_and_Representatives/financial_disclosure/returns.htm

⁷⁵ Available at: <https://transparency.aec.gov.au/>

⁷⁶ The disclosure threshold for 2024/2025 is AU\$16,900 (around US\$11,000), though this will be lowered to AU\$5,000 (the equivalent of around US\$3,300) as of July 2026. See:

https://www.aec.gov.au/Parties_and_Representatives/public_funding/threshold.htm and

<https://www.aec.gov.au/news/disclosure-legislative-changes.htm>.

⁷⁷ Available at: <https://transparency.aec.gov.au/Download>

⁷⁸ Available at: <https://www.aec.gov.au/news/disclosure-legislative-changes.htm>. The Commission has stated that it “... will need to extensively prepare to implement new policy, processes, resourcing, tools, systems and technology to successfully deliver the significant changes required to administer the scheme”. <https://transparency.aec.gov.au/Download>

⁷⁹ See: <https://www.aec.gov.au/media/media-releases.htm>.

⁸⁰ As Transparency International New Zealand has rightly stressed in comments to this study, the reporting requirements in the country contain loopholes. For example, there is no requirement for reporting on the use of public funding provided for parliamentary work or for election broadcasting. In addition, the deadline for campaign finance reports is long after election day, with the delay significantly reducing transparency.

⁸¹ Available at: <https://elections.nz/democracy-in-nz/political-parties-in-new-zealand/annual-financial-statements/>

⁸² Available at: <https://elections.nz/democracy-in-nz/political-parties-in-new-zealand/party-donations-and-loans-by-year/>

⁸³ Available at: <https://elections.nz/democracy-in-nz/political-parties-in-new-zealand/donations-exceeding-20000/> and <https://elections.nz/democracy-in-nz/political-parties-in-new-zealand/party-loans-exceeding-30000/>. For the period 2011 to 2022, the identity of donors had to be reported if they exceeded NZ\$30,000 (the equivalent of around US\$18,100), and the names and full addresses of these donors are also posted on the website, as are donor records dating back to 2008 for donations exceeding NZ\$20,000 (around US\$12,100). There is also a facility to make anonymous donations to a political party through the Electoral Commission of up to NZ\$1,500 (around US\$900). Only the sum of such donations is published, and it seems that this system has not been used extensively, as the total amount received in anonymous donations between 2017 and 2025 does not exceed NZ\$550,000 (around US\$330,000).

⁸⁴ Available at: <https://elections.nz/democracy-in-nz/historical-events/2023-general-election/party-expenses/>

⁸⁵ Available at: <https://elections.nz/democracy-in-nz/historical-events/2023-general-election/candidate-expenses-donations-and-loans/?donations=desc>

⁸⁶ Available at: <https://fiscalizacion.ine.mx/web/portalsif/descarga-de-reportes> (last accessed on 30 October 2025)

- ⁸⁷ Donors per each federal candidate are identified by name and amounts. The portal allows to filter per candidate, and the donor information can be found under Section V of each search “Detalle the Aportaciones de Militantes y Simpatizantes” available here: https://fiscalizacion.ine.mx/web/portalsif/federal_dc_2023-2024_cam (last accessed on 30 October 2025)
- ⁸⁸ Available at: <https://ine.mx/actores-politicos/partidos-politicos-nacionales/financiamiento-publico/>, and for the identification of donors: https://sifv6-utf.ine.mx/sif_transparencia/app/transparenciaPublico/consulta?execution=e1s1# (last accessed on 30 October 2025). While it is not part of the topics covered in this report, it is worth noting that INE also has a register of sanctions imposed in relation to political finance. See: Identities of donors is at least available for the period 1999-2012 at: https://portalanterior.ine.mx/archivos3/portal/historico/contenido/Listado_de_Aportantes_y_Montos_por_Partido_Politico/ (last accessed on 21 October 2025). The search engine for the period 2016-2025 did not yield reports at the time of preparing this report: https://sifv6-utf.ine.mx/sif_transparencia/app/transparenciaPublico/consulta?execution=e1s1 (last accessed 21 October 2025)) <https://www.ine.mx/actores-politicos/partidos-politicos-nacionales/multas-sanciones/>.
- ⁸⁹ Available at: <https://www.tse.go.cr/>
- ⁹⁰ Available at: <https://www.tse.go.cr/fpp-contribucionesdonacionesaportes.htm>
- ⁹¹ Available at: <https://www.tse.go.cr/fpp-estadosintermedios-2021-2022.htm>, <https://www.tse.go.cr/fpp-estadosintermedios-2023-2024.htm> and https://www.tse.go.cr/estados_010723_300624.htm
- ⁹² Available at: <https://www.tse.go.cr/fpp-fuentes.htm>
- ⁹³ Available at: https://www.tse.go.cr/pdf/financiamiento_partidos/fuentes/grafico.xlsm. Unfortunately, the use of macros in this Excel file can trigger virus warnings on some computers. While this study does not deal with complaints mechanisms regarding potential errors in political finance reports, it is worth noting that TSE has created an online complaints mechanism in relation to the 2021-2022 elections. See https://docs.google.com/forms/d/e/1FAIpQLScqcWafV-Xjo_rLGk2mksfuCGaD9iSuFfnX6VfODHycTAvL5Q/viewform?fbzx=2985188132380161388
- ⁹⁴ Available at: <https://www.tribunal-electoral.gob.pa/formularios-de-informes-de-ingresos-y-gastos/>
- ⁹⁵ Available at: <https://ingresosygestos.te.gob.pa/>
- ⁹⁶ Available at: <http://gastop.eastus2.cloudapp.azure.com/gastos/>
- ⁹⁷ Available at: <https://www.gub.uy/corte-electoral/datos-y-estadisticas/datos> and <https://www.gub.uy/corte-electoral/partidos-politicos>. There is also an online “Political Party Management System” for use by political parties, but this does not seem to include an option to provide financial data. <https://www.gub.uy/corte-electoral/tramites-y-servicios/servicios/sistema-gestion-partidos-politicos>
- ⁹⁸ Available at: <https://www.gub.uy/corte-electoral/datos-y-estadisticas/datos/publicidad-electoral-elecciones-nacionales-segunda-eleccion-2024>
- ⁹⁹ Available at: <https://www.gub.uy/corte-electoral/datos-y-estadisticas/datos/presupuesto-inicial-campana-donaciones-contribuciones-candidatos-camara>
- ¹⁰⁰ Available at: <https://www.electoral.gob.ar/nuevo/paginas/btn/fp.php>. Translation by author, from the original *Alienta la participación activa de la ciudadanía en el control de los fondos partidarios*.
- ¹⁰¹ Available at: <https://www.electoral.gob.ar/nuevo/paginas/cne/speca.php>
- ¹⁰² Available at: <https://www.electoral.gob.ar/nuevo/paginas/cne/balance.php>
- ¹⁰³ Available at: <https://aportantes.electoral.gob.ar/aportes/>
- ¹⁰⁴ Available at: <https://www.electoral.gob.ar/nuevo/paginas/cne/informes.php>
- ¹⁰⁵ Similar to the situation in Mexico (see endnote 88), CNE Argentina also has a register of sanctions imposed in relation to political finance. See https://www.electoral.gob.ar/nuevo/paginas/btn/fp_rps.php
- ¹⁰⁶ See: <https://onafip.tsje.gov.py/home>, last accessed 30 October 2025.
- ¹⁰⁷ Semillas para la Democracia (2023), ‘Informe cuantitativo y cualitativo de la aplicación efectiva de la ley de financiamiento político’, p. 12 (report shared by the authors)
- ¹⁰⁸ Available at: <https://www.gob.pe/es/institucion/onpe/tema/5288-supervision-del-financiamiento-de-las-organizaciones-politicas>
- ¹⁰⁹ Available at: <https://www.web.onpe.gob.pe/mpve/#/>
- ¹¹⁰ Available at: <https://claridad.onpe.gob.pe/financiamiento-privado/informacion-financiera-campana-electoral>
- ¹¹¹ Available at: <https://claridad.onpe.gob.pe/financiamiento-privado/informacion-financiera-anual>
- ¹¹² Available at: <https://www.web.onpe.gob.pe/servicios/financiamiento-organizaciones-politicas/aportes-limpios/>
- ¹¹³ Information provided by Jorge Valladares, based on Law 32254 published on 31 January 2025, available at: <https://busquedas.elperuano.pe/dispositivo/NL/2367631-1>
- ¹¹⁴ Available at: <https://portalunico.iaip.gob.hn/>
- ¹¹⁵ JSON (JavaScript Object Notation) is an open standard data format. See <https://www.json.org/json-en.html>
- ¹¹⁶ Available at: <https://portalunico.iaip.gob.hn/6/180/>
- ¹¹⁷ Chile (1987) Article 34.
- ¹¹⁸ Available at: https://www.servei.cl/servei/modulo-de-archivos/?sv_documento_id=1&offset=0
- ¹¹⁹ Available at: <https://www.servei.cl/servei/modulo-de-archivos/?id=4>
- ¹²⁰ Available at: <https://app.cne.cuentasclaras.gov.co/CuentasClarasPublicoTer2019/Home?ReturnUrl=%2fCuentasClarasPublicoTer2019%2f>.

Political parties and candidates also submit financial information through this system; for instructions, see

<https://cne.gov.co/#sppb-modal-1688073052250>

¹²¹ <https://www.monitorciudadano.co/elecciones-contratos/financiacionpolitica/>

¹²² <https://app.cne.gov.co/fondo/public/informes/cne#/>. The current system has data going back to 2021, while another system includes information dating back to 2016.

¹²³ Available at: <https://cuentasclaras.tse.org.gt/>

¹²⁴ Available at: <https://www.tse.jus.br/partidos/contas-partidarias/entrega-da-prestacao-de-contas/sistema-de-prestacao-de-contas-anuais-spca>

¹²⁵ Available at: <https://dadosabertos.tse.jus.br/dataset/prestacao-de-contas-partidarias-2024>

¹²⁶ Available at: <https://divulgaspcatse.jus.br/>

¹²⁷ To search for donors and suppliers in the 2024 elections, see <https://divulgacandcontas.tse.jus.br/divulga/#/consulta-individual/doadores-fornecedores/2045202024>.

¹²⁸ For the 2024 elections, see <https://divulgacandcontas.tse.jus.br/divulga/#/consulta-individual/comparativo/candidatos/2045202024/M/2024> and <https://divulgacandcontas.tse.jus.br/divulga/#/consulta-individual/rank-doadores-fornecedores/2045202024/2024>. The latter, for example, shows that Facebook was the largest supplier in the elections, receiving more than twice as much money in the election campaign as the second largest supplier.

¹²⁹ <https://dadosabertos.tse.jus.br/dataset/prestacao-de-contas-eleitorais-2024>

¹³⁰ National-level reports are available at <https://www.oep.org.bo/organizaciones-politicas/fiscalizacion/nacional/>

¹³¹ <https://jce.gob.do/portaltransparencia/Repositorio/Vista-Escritorio?EntryId=7122>. There seems to be a website that may include information about campaign finance, though it was inactive at the time of writing:

<https://panelfiscalizacionelectoral.jce.gob.do/>

¹³² Available at: <https://www.cne.gob.ec/informes/>

¹³³ Available at: <https://www.cne.gob.ec/gastos-de-campana/>

¹³⁴ As an illustration, it is noted in International IDEA (2023), page 7, that the online database in Sweden does not include any data about party spending. The report does not take into account that Swedish legislation does not require any reporting on spending by Swedish political parties, hence the oversight institution has no data to publish. A comparison can be made with the Seychelles, where political parties are required to submit campaign finance reports, but the law explicitly states that these reports need not reveal the identity of those who have made financial donations. See: <https://ecs.sc/election-in-the-seychelles/>

¹³⁵ For further recommendations specifically regarding the publication of political finance data in American countries, see Organization of American States (2025), from page 36.

¹³⁶ As above.

¹³⁷ Donors are only identified in the candidate reports, while donors to political parties are not identified.

¹³⁸ Note that in Peru, donor names and ID numbers are available through a searchable database. See <https://claridad.onpe.gob.pe/>

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