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REGIONAL ASSESSMENT OF INTEGRITY IN POLITICAL FINANCE IN SOUTH ASIA, SOUTHEAST ASIA AND EAST ASIA

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Regional Assessment of Integrity in Political Finance in South Asia, Southeast Asia and East Asia

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EXECUTIVE SUMMARY

Money is essential to politics. However, if it flows in opaque, illicit, unconstrained, imbalanced or unaccountable ways, or is prone to incumbency abuse, money can jeopardise the integrity of elections and public decision making.

This report reviews the integrity of political finance systems across 17 countries in South Asia, Southeast Asia and East Asia: Bangladesh, Bhutan, Cambodia, India, Indonesia, Japan, Malaysia, the Maldives, Mongolia, Nepal, Pakistan, the Philippines, South Korea, Singapore, Sri Lanka, Taiwan and Thailand. The report is centred on the six principles Transparency International advocates to improve integrity in political finance: transparency, clean money, a level playing field, gender equality, state neutrality and accountability.[1] The goal of the review is to identify the areas of political finance most in need of reform in each country, according to these principles.

Limited transparency

At least 11 of the countries surveyed do not publish political finance information in full, despite political parties and candidates reporting on their finances to legal standards in at least 10 of them.

This limited transparency is partly explained by the finding that only half of the surveyed countries have full legal requirements to publish financial reports received from parties and candidates.

In addition, just four countries in our sample publish either the name of donors or the amount they contributed – or both – online, despite the legal requirement to report this information fully or partially in 15 of the countries reviewed.

Key recommendations:

- Oversight agencies must make political finance transparent by default, by publishing data from political finance reports online in a timely and user-friendly manner.
- Oversight agencies should create structures for digital recordkeeping and reporting – such as systems and forms – to streamline effective handling and access to relevant data.

Loopholes for dirty money

The countries surveyed have strong legal safeguards against illicit financing in some areas, such as anonymous and foreign donations and vote buying. Unfortunately, loopholes are common regarding third-party reporting, compulsory banking and paid online advertising. Together with weak implementation of other regulations, these loopholes may allow dirty money to flow through politics unhindered.

Limited implementation of bans on anonymous donations in all except three countries results in opaque political funding in seven of the eight countries where the research found information.

Across-the-board bans on vote buying are undermined by limited prevention or investigation in 11 countries.

Compulsory rules to use the banking system to trace sources and counter illicit money are complied with in practice in only two countries. Except for Mongolia, there is no practice of third-party reporting, while online platforms identify some of the value and sponsors of paid political adverts in just six countries.

Key recommendations:

- Parliaments should close loopholes for dirty money by restricting anonymous donations and the use of cash, and requiring dedicated bank accounts from political parties and campaigns.
- Parliaments should restrict donations made by legal entities that are public contractors.
- Parliaments should require financial reporting by third parties that conduct political advertising to influence election outcomes.

Lack of a level playing field

Legal measures exist in most of the countries surveyed to make the playing field for political

parties and election campaigns more level, such as using donation and spending limits. However, the enforcement of such measures is limited, giving significant advantages to wealthy actors.

At least some limits on the amounts that political parties and candidates are allowed to receive or spend exist in 16 of the 17 countries. However, the research found credible reports that violations of these limits occur and seldom or only occasionally provoke sanctions in all but two of these countries.

Only one country has provisions for financial incentives to political parties to support the participation of underrepresented groups, other than women. In South Korea, additional public funding is provided to political parties that nominate persons with disabilities as at least three per cent of their candidates.

Key recommendations:

- Oversight institutions should increase efforts to enforce donation and expenditure limits, to strengthen public confidence in political finance regulations.
- Parliaments should ensure that volumes of public financing effectively level the playing field among contestants, and that they include targeted incentives to support underrepresented groups, such as persons with disabilities, overcoming the financial barriers to their participation in politics.

Inadequate gender equality

Women face financial challenges to their participation in politics in most of the countries surveyed, and few measures have been introduced to increase gender equality. In nine of the 13 countries for which data is available, our research shows that women face gender-specific financial challenges in running for elected office.

Just three countries in our sample offer public subsidies targeting financial barriers against women's political participation. No country publishes financial information in a gender-disaggregated manner.

Key recommendations:

- Countries should provide targeted public funding as incentive to political parties to achieve gender equality among their candidates.
- Countries should take comprehensive measures to address the financial challenges that women face in running for elected office.

State neutrality is not observed

Abuse of state resources occurs in all the countries surveyed, and in almost all, state institutions do not maintain political neutrality. In no country are oversight institutions entirely effective in monitoring potential abuse of state resources. As a result, political parties and politicians in elected positions have significant advantages over their competitors.

Similarly, the research found that state institutions maintain neutrality in relation to parties and election campaigns in only two countries, even though at least 13 countries have regulations requiring the political neutrality of state institutions.

Key recommendations:

- Parliaments and oversight institutions should improve the prevention, detection and enforcement of bans against the misuse of state resources to support or undermine political parties or election campaigns, and impose effective sanctions for transgressions.
- Countries should ensure that state institutions and public officials maintain strict neutrality in relation to political actors.

Incomplete accountability

The enforcement of political finance regulations is generally very limited in the countries surveyed. In 13 out of the 14 countries for which data is available, the political finance oversight institution carries out only minimal or some controls and audits. This is partly due to limited regulations: only five countries have legislation that identifies an independent oversight institution with an adequate mandate.

Our research found that only one country surveyed routinely applies sanctions against political finance violations without bias. This is despite the fact that effective, proportionate and dissuasive sanctions are available against most political finance violations in all 12 countries for which information is available.

Key recommendations:

- Countries should strengthen the independence, mandate and resources of institutions mandated to oversee political finance, to effectively enforce regulations.
- Parliaments should establish effective, proportionate and dissuasive sanctions against violations of political finance rules and apply such sanctions in practice to end impunity and deter further violations.

INTRODUCTION

Political finance[2] is an essential part of any democracy. Candidates and their political parties require money to engage voters in discussions on how best to run the country or community. When money flows in opaque, illicit, unconstrained, imbalanced or unaccountable ways, or so as to favour political incumbents, it can jeopardise the integrity of elections and public decision making.[3]

Transparency International has identified six principles that underpin integrity in political finance:[4]

- **Transparency**: This acts as a safeguard to ensure the public knows how money influences politics, and to deter illicit interests from seeking to buy political influence.
- **Clean money**: Funding from honest sources gives voice to the legitimate interests of voters, rather than to covert, secretive or criminal actors – foreign or domestic – seeking to unduly gain influence.
- **Level playing field**: This ensures that access to funding gives no political actor an undue advantage to contest elections.
- **Gender equality**: Measures are needed to ensure that money in politics supports and does not hinder the participation of women.
- **State neutrality**: Systems must prevent the abuse of state resources, which can damage equality in elections and politics.
- **Accountability**: This ensures that regulations are enforced effectively, and there are consequences for infringements.

Integrity in political finance is essential for preventing and detecting corruption; ensuring accountability of political parties and candidates, and giving these actors equal opportunities – or at least reducing the advantages of those with access to large sums of money.[5] Ultimately, such integrity can help to counteract the declining public trust in political parties that is pervasive across most of the world.[6]

Recent developments in many Asian countries clearly show that corruption remains salient in political processes. Public demonstrations in countries such as Bangladesh, Indonesia, Nepal, the Philippines and Sri Lanka – often involving large numbers of young people – have highlighted public displeasure with what is viewed as corruption within political circles. Closely connected is how political parties and election campaigns are financed, including from opaque or illicit sources, and the risk that politicians serve the interests of a few vested interests rather than the wider population.

ASIAN AND GLOBAL STANDARDS

Diverse stakeholders from across Asia have vowed to tackle concerns on the state of political finance. At the 2012, 2016 and 2023 Asian Electoral Stakeholders Forum, respectively, members of the Asian election integrity community pledged to improve the transparency and oversight of campaign finance; increase compliance with bans on vote buying, and reduce the unfair use of state resources.[7] Yet governments in the region have not entered into a formal agreement making international commitments on the integrity of political finance.

The UN Convention against Corruption (UNCAC) and its interpretative instruments are applicable to countries in the region. At the 2021 General Assembly, UN member states recognised that they are responsible for "ensuring transparent, free and fair elections" and will protect "(…) the integrity of the electoral process and promote its accountability to voters, transparency and impartiality in domestic electoral institutions and oversight mechanisms, and transparency in the funding of candidatures for elected public office, political parties, and electoral campaigns (…) with a view to preventing corruption".[8] More recently, Resolution 11/7 on "Preventing and combating corruption through enhancing transparency in the funding of

political parties, candidatures for elected public office, and electoral campaigns", adopted in 2025 by the 11th UNCAC Conference of States Parties (CoSP), marks the furtherst reaching international consensus concerning standards around political finance.[9]

METHODOLOGY

The role of money in the political process has been the subject of study in Asia for at least the last 50 years.[10] Transparency International's first assessment of political finance in the region was in 2009, when it first piloted CRINIS (derived from the Latin for 'ray of light'), a tool to measure the transparency levels of political financing activity.[11] The 2009 CRINIS reports covered Bangladesh, Malaysia and Nepal.[12]

For this review, TI updated CRINIS based on the Transparency International *Standards for Integrity in political finance: A global policy position*.[13]

The present review focuses on 17 countries in South Asia, Southeast Asia and East Asia with multiparty political systems: Bangladesh, Bhutan, Cambodia, India, Indonesia, Japan, Malaysia, the Maldives, Mongolia, Nepal, Pakistan, the Philippines, South Korea, Singapore, Sri Lanka, Taiwan and Thailand.[14] on the Transparency International *Standards for Integrity in political finance: A global policy position*. [15]

INDICATORS

The study aimed to benchmark compliance with political finance standards derived from the six principles in Transparency International's 2024 *Standards for integrity in political finance: A global policy position*. Each of these principles consists of a series of standards, 25 in total. Sixteen of these standards were later covered, partly or fully, in the 2025 UNCAC CoSP Resolution 11/7.[16]

In this current research, for each of the selected standards, Transparency International formulated two indicators, one gauging the scope or extent of relevant laws and regulations, the other focused on whether a certain legal provision is enforced in practice, or on the importance of the issue it addresses – for example, the influence of foreign funding of political parties and election campaigns.

For each of these indicators, the researchers formulated one or more questions. As it was often complex and demanding to collect information to answer the questions, the team used proxies to gauge compliance with these principles – for instance, a focus on the largest parties, rather than all parties. Drawing on this, they prepared a questionnaire with 52 questions (see Annex 1).

THREE-POINT SCORING SCALE

To score each of the 52 indicators, Transparency International developed a scoring system according to a three-point scale, where 0 indicated "not acceptable/critical gaps"; 1 indicated "partial/needs strengthening", while 2 indicated "meets expectations".[17]

DATA COLLECTION

The researchers collected in-law and in-practice information from 14 countries by October 2025. In 11 countries, the information was collected by experts from Transparency International's Chapters. In India, specialists from the Association for Democratic Reforms (ADR) provided relevant information, while experts from the Asian Network for Free Elections (ANFREL) provided information on Thailand and the Philippines. For Bhutan, Japan and Singapore, only limited data was available, especially regarding the de facto situation. Researchers sought additional written sources for all countries, to provide supplementary information.

In total, they answered 739 questions, providing a significant enrichment of the information available on these topics.

SCORING

The country experts were responsible for scoring each indicator, with support from other Transparency International team members, in some cases.

The team calculated average scores for each of the 25 selected standards and aggregated them by principle. They did not calculate a country score, as the focus of the research was to identify the areas of political finance integrity most in need of reform.

Unless otherwise indicated, the information provided in this review comes from the input provided by Transparency International Chapters, and in these cases, no references have been indicated. References for other sources are provided in the endnotes.

PRINCIPLE 1: TRANSPARENCY

The principle of transparency is enshrined in the UNCAC (Article 7.3) and further developed in the CoSP Resolution 11/7. Transparency plays three key roles in political finance integrity. Firstly, by providing information on how political actors raise and spend money, transparency enables voters to make informed decisions on whom to support.

Secondly, it is essential for deterring corruption in politics by exposing potentially corrupt connections. Thirdly, it enables oversight of compliance with political finance regulations.

KEY FINDINGS

The countries in this review perform better for indicators that enable transparency, such as bookkeeping and reporting to an oversight institution, than on the publication of financial information itself, including on the identification of private donors.

The average score for finance transparency, on the scale between 0 and 2 (with 2 being the highest), was 1.3, with Bhutan, India, Japan and Taiwan scoring 2, while Cambodia, Malaysia and Sri Lanka scored around 0.5.

In 10 countries, at least some political parties and candidates are found to submit financial reports to varying degrees of compliance with legal provisions, which can be seen as reason for cautious optimism. However, the information available indicates that the figures submitted may not entirely reflect the true financial situation of political actors.

1.1. Bookkeeping obligations

Advanced bookkeeping practices in India, South Korea and Taiwan include dedicated and trained staff who maintain detailed financial records of their party's financial transactions. The research did not assess the accuracy of any of these financial records.

Findings indicate that bookkeeping practices are limited in at least six other countries reviewed. Although Malaysia, the Maldives, Mongolia and Nepal have fairly detailed legal provisions on how financial records should be kept – as does Indonesia, to a lesser extent – the research reports that in these countries, the two main parliamentary parties keep only some or incomplete financial records, or do not maintain any financial records at all.

Bangladesh, Pakistan and Sri Lanka do not require political parties to maintain financial records in any particular manner.

1.2. Reporting obligations

In at least 10 countries, the largest political parties and over three quarters of required candidates submitted financial reports to an oversight institution at the last reporting deadline and for the most recent national election. Of the 17 countries reviewed, only Malaysia has no legal requirement to submit financial reports to an oversight institution.

The deadline for submitting reports after an election varies significantly, from seven days for candidates in Bangladesh to 90 days in Taiwan and Thailand. The research detected some examples of interim reporting before elections, such as for parties and candidates in the Philippines; presidential candidates in Indonesia, who must report two

weeks after nomination, and political parties and parliamentary candidates three days before elections in Mongolia. UNCAC Resolution 11/7 has made interim reporting a relevant global standard.

There are a few instances of imperfect law and limited practice in reporting. For example, in Indonesia, the submission of political parties' annual financial reports to the country's Audit Board need only include information on public funding received, but not on private income. However, the practice of campaign finance reporting does include the recording of private income. In Mongolia and Pakistan, some of the leading political parties and candidates do not submit financial reports to oversight institutions, or do so with issues over "quality, completeness and consistency".[18]

While the research could not find information on practices in Cambodia, Bhutan, Malaysia and Singapore, the latter two and the Maldives lack requirements for political parties to submit financial reports in relation to election campaigns.[19] In addition, there are no reporting requirements for ongoing party finance in Malaysia or the Philippines. Malaysia's 50-year-old Societies Act requires parties to file annual returns with the Registrar of Societies, but these are not publicly disclosed or independently audited.

1.3. Publication of political finance information

Only three countries publish political finance data online that includes the identification of private donors: Taiwan, Mongolia and Japan. The former two do so in user-friendly formats, such as online databases: both Taiwan's Control Yuan (Taiwan's oversight body) and Mongolia's General Election Commission have recently created searchable databases of donors, allowing searches by name across reports and filtered downloads in XLSX format.[20]

Annual financial reports from political parties are published online in non-machine-readable format in India, Japan and the Maldives. In the latter, as in Sri Lanka for campaign finance, agencies publish the reports, despite not being legally required to do so.

Less accessible publication – either offline or only partial – is available in countries including Bangladesh, the Philippines and Thailand.[21]

Some Asian countries reviewed impose a regulatory time limit on the availability of political finance data. For example, in South Korea, reports must be available for six months, while candidate financial reports in Pakistan must be available for inspection for a year.

Indonesia's situation highlights the importance of having an institution clearly designated to publish reports. While the Law on Political Parties requires party finances to be audited and "announced periodically", it does not explicitly mandate the Audit Board or any other institution to do so. Unsurprisingly, only campaign finance reports are published, but party finance reports are not.

Limited information about donors is published in India, the Maldives and South Korea. In India, between the financial years 2018-2019 and 2021-2022, national parties declared a total of 3,620 donations worth 901.5 million Indian rupees (around US$9.6 million) without detailed information about the donors.

Six countries reviewed for this report do not publish political finance information in any form. While Cambodia, Malaysia and Nepal do not even require publication by law, Pakistan, Bhutan and Singapore do not implement their legal requirements for publication.

Ten countries do not publish information identifying donors: Bangladesh, Bhutan, Cambodia, Indonesia, Malaysia, Nepal, Pakistan, the Philippines, Singapore and Sri Lanka. This is particularly notable, as all except Cambodia and Malaysia have legal requirements to include information about donors in parties' financial reports.

Table 1: Transparency in political finance



Source: Input from Transparency International Chapters, ADR (India), ANFREL (Thailand), LENTE (the Philippines) and desk research (Bhutan, Japan and Singapore)

PRINCIPLE 2: CLEAN MONEY

Transparency International believes that political funding must reflect the legitimate interests of voters. It should also originate from legitimate sources and use legal channels.[22] In Resolution 11/7, UNCAC states parties recognise that transparency in political funding is crucial "to prevent corruption and economic crime, including money laundering" and "to ensure that donations do not result in trading in influence, abuse of functions, or vote-buying, or other acts of corruption". Crucially, UNCAC states parties recognise that political funding may "be misused by organised criminal groups and actors to infiltrate and undermine institutions, which may lead to corruption becoming entrenched".[23]

KEY FINDINGS

All Asian countries reviewed in the study have at least some regulatory provisions to prevent illicit financing, but there is significant variation in both the types of rules and how they are implemented. Bangladesh, Cambodia, Malysia and Pakistan scored on average around 0.5 for this principle, while Bhutan, Japan and South Korea scored between 1.5 and 2.0. The average score for all countries regarding the principle of clean money was 1.0.

These averages must not distract from the significant variation in regulations and enforcement addressing different challenges relating to clean money in politics. Apart from Malaysia, all countries under review have bans on the foreign funding of political parties and election campaigns, although limited information is available regarding implementation of these rules. In contrast, half the countries have no rules requiring that donations are made through the banking system, and where such rules do exist, they are often only partially enforced.

In connection to this, only one of the countries reviewed, Mongolia, requires that third parties report about their finances, highlighting a loophole that may allow dirty money to flow through politics unhindered.

2.1. Donations through the banking system

Bank accounts enable due diligence, detection of suspicious transactions, and know-your-donor practices.[24] The research therefore enquired whether donations must go through the banking system, and whether they do so in practice.

The main political parties in Mongolia and South Korea use bank accounts as legally required. South Korean political parties actively fundraise by asking citizens to make donations to the party bank account.[25]

Despite similar legal requirements in India, the Maldives and Taiwan, the research found credible reports suggesting that an often considerable proportion of donations is still made in cash in these countries. In India, where small cash donations are permitted, the official reports submitted by political parties indicate that these generally represent around one per cent of the total income received.[26] It is possible that the official reports do not reflect the actual situation regarding Indian political donations. Our research also found that donations channelled by intermediaries in Taiwan are often originally made in cash.

In the absence of clear requirements to use bank accounts for donations, a significant share of party and campaign income is donated in cash. For example, in Malaysia, "many political parties rely heavily on cash donations made during their political campaigns in rural areas", while in Pakistan,

"cash remains the dominant form of political donations". Political parties in Bangladesh maintain bank accounts only for their central offices, which in a country with nearly 175 million inhabitants indicates low levels of transparency. In Indonesia, although the law requires political parties and candidates to maintain bank accounts, it falls short of requiring donations go through these accounts.

Although these findings demonstrate the importance of not relying entirely on legal provisions, it is still concerning that the use of bank accounts is not yet legally mandated in Cambodia, Malaysia, Pakistan, the Philippines, Singapore, Sri Lanka and Thailand.

2.2. Bans and sanctions against vote buying

UNCAC CoSP Resolution 11/7 recognises that regulations on political finance may be necessary to prevent "vote-buying and other acts of corruption".[27]

While all countries under review ban vote buying, as do almost all countries globally,[28] the practical situation regarding the prevention, banning, detection and sanctioning of vote buying varies significantly.

In Malaysia, South Korea and Taiwan, vote buying is liable to criminal prosecution, and there are measures in place to prevent, investigate and sanction it, under the law. For instance, in Malaysia, several cases have been brought to court, with some elections being annulled.

In Cambodia, India, Indonesia, Mongolia, the Philippines and Sri Lanka, the research showed that despite strong rules and the implementation of some preventative measures and sanctions, vote buying remains a challenge. It also indicated that vote buying is common practice[29] in Thailand, and that there are very few prosecutions against widespread violations in Nepal and Pakistan.

In two countries, the research found no substantial measures to prevent vote buying, and that the practice goes largely unpunished. In Bangladesh, this finding is supported by the National Election Process Tracking report of the 2024 elections.[30] In the Maldives, it has been argued that "the majority of electoral budgets are allocated to vote-buying".[31]

2.3. Reporting obligations for third parties influencing election results

The most consistent gap in clean money protections across all Asian countries studied is a lack of reporting requirements imposed on third parties who donate or campaign on behalf of a political candidate or party. Such actors can have a significant impact on people's views and voting intentions. Without transparency over how such actors raise and spend money, illicit or criminal interests can use this loophole to hide their money and influence in the political process.

Only one country reviewed has explicit regulations on third-party campaigning. In Mongolia, individuals or organisations wishing to campaign in elections must register with the General Election Commission and report their income and spending. They are also banned from receiving donations from foreign or anonymous sources. In the most recent national elections, the commission took measures to monitor certain types of expenditure, such as online political advertising.

In Thailand, regulations state that spending by third parties counts toward the expenditures of candidates and political parties who consented or failed to object to them; the spending must therefore be reported by these parties or candidates. However, oversight of this measure is superficial, and there is widespread belief that many third-party expenses are not monitored.

Legislation in Singapore explicitly bans people who are neither parties nor candidates from buying online or offline political advertising, and there are similar provisions in the Philippines.[32] However, such restrictions on who may participate in election campaigning can be seen as incompatible with the human rights principle of freedom of expression. In contrast to outright bans, UNCAC CoSP Resolution 11/7 encourages countries to "regulate legal entities and legal arrangements that finance communication activities that seek certain election results, and to require that they disclose the identifying information of the sponsors of such activities".[33]

2.4. Closing loopholes for anonymous donations

All but three of the countries surveyed have legal bans on anonymous donations – at least above a "small donation" threshold.

There were few reports of anonymous donations and adequate enforcement of sanctions in South Korea. Generous tax-deduction provisions incentivise people to put their names to donations in the country. Mongolia has a strong ban on anonymous donations and issued sanctions upon infringements in recent years.

However, anonymous donations reportedly play a bigger role in political finance in Bangladesh, Cambodia and Nepal. In Bangladesh, "violations [against the ban on anonymous donations] are perceived to be widespread, though not measurable in concrete terms. No violations have been detected by the election authority or sanctioned".

In India, financial reports submitted by political parties indicate that around INR 59 billion (around US$650 million) was reported as being below the threshold of 20,000 Indian rupees (around US$200), above which a donor's identity must be reported. Consequently, the origin of those funds is unspecified. In Taiwan, where the threshold for identifying donors is NT$10,000 (around US$300), it has been claimed that one campaign during the 2024 presidential elections received 93 per cent of donations from anonymous sources.[34] Thailand's 2026 elections involved widespread reports of "grey money", allegedly originating from scam centres and online gambling websites, which coincided with hundreds of millions of baht in suspicious cash withdrawals being flagged by the Bank of Thailand.[35]

There are no bans on anonymous donations in Cambodia, Malaysia and Pakistan. Political parties in the Maldives are permitted to receive anonymous donations with prior approval from the Election Commission.

2.5. Online political advertising

Online campaigning is increasingly important in most Asian countries.[36] UNCAC CoSP Resolution 11/7 encourages countries to require the disclosure of the value and sponsors of electoral campaign advertising "in order to prevent corruption", as third parties can use online communications to spread misinformation or circumvent restrictions on donations or expenditure.[37] The research gauged the rules and practice concerning such public disclosure by digital platforms themselves, as recommended in Transparency International's *Standards for integrity in political finance*.[38]

A positive example regarding the availability of online advertising information is the 2019 Voluntary Code of Ethics adopted by the Indian Election Commission, the major online advertising platforms, and the Internet and Mobile Association of India. While the reporting of online political advertising still has shortcomings, significant information has been made available through dedicated repositories, and for extended periods, on the value and the sponsors of digital political advertising.

Through the main international social media companies, information about online political advertising is available for Indonesia – despite there being no legal obligation – and the Philippines - under an order from the Election Commission.[39] In line with a 2024 amendment of the Fraud Crime Hazard Prevention Act in Taiwan, digital advertisement platforms are required to publish information about those commissioning advertising. Singapore enforces similar rules, contained in the Code of Practice for Online Political Advertisements.

Although South Korea also has such legal obligations, the country's largest digital platforms do not disclose the value and sponsors of political advertising. This is also the practical situation in Bangladesh, Cambodia, Nepal, Pakistan and Sri Lanka, where no legal obligations exist.[40]

2.6. Corporate political donations

Around a quarter of countries worldwide ban corporate donations to political parties.[41] Among the countries reviewed, an outright ban exists in Bhutan, Pakistan and South Korea. In Japan, such a ban applies only to candidates. The ban seems to hold in practice in South Korea, but it was not comprehensively enforced during Pakistan's 2024 general elections, and no sanctions were applied. Information about implementation of the ban in Bhutan was not available.

In the Philippines, although companies holding public contracts are barred from making campaign donations, several multimillion-peso (equivalent to tens or hundreds of thousands of US dollars) contributions linked to such contractors were reported in the 2022 and 2024 elections – including to the winning candidates for the offices of president and vice-president.[42]

Limits on corporate donations exist in India, expressed as a portion of a company's net profits; Japan, for donations to political parties; and Taiwan, expressed as a set amount per year. In the other countries reviewed, corporate donations are permitted – explicitly so in Singapore, as long as the companies are "Singapore-owned". Other

restrictions can include a ban on donations from state-owned enterprises or from companies that are in debt – both apply in Indonesia – or a requirement that the company must have existed for a certain number of years, as in India.

2.7. Foreign donations

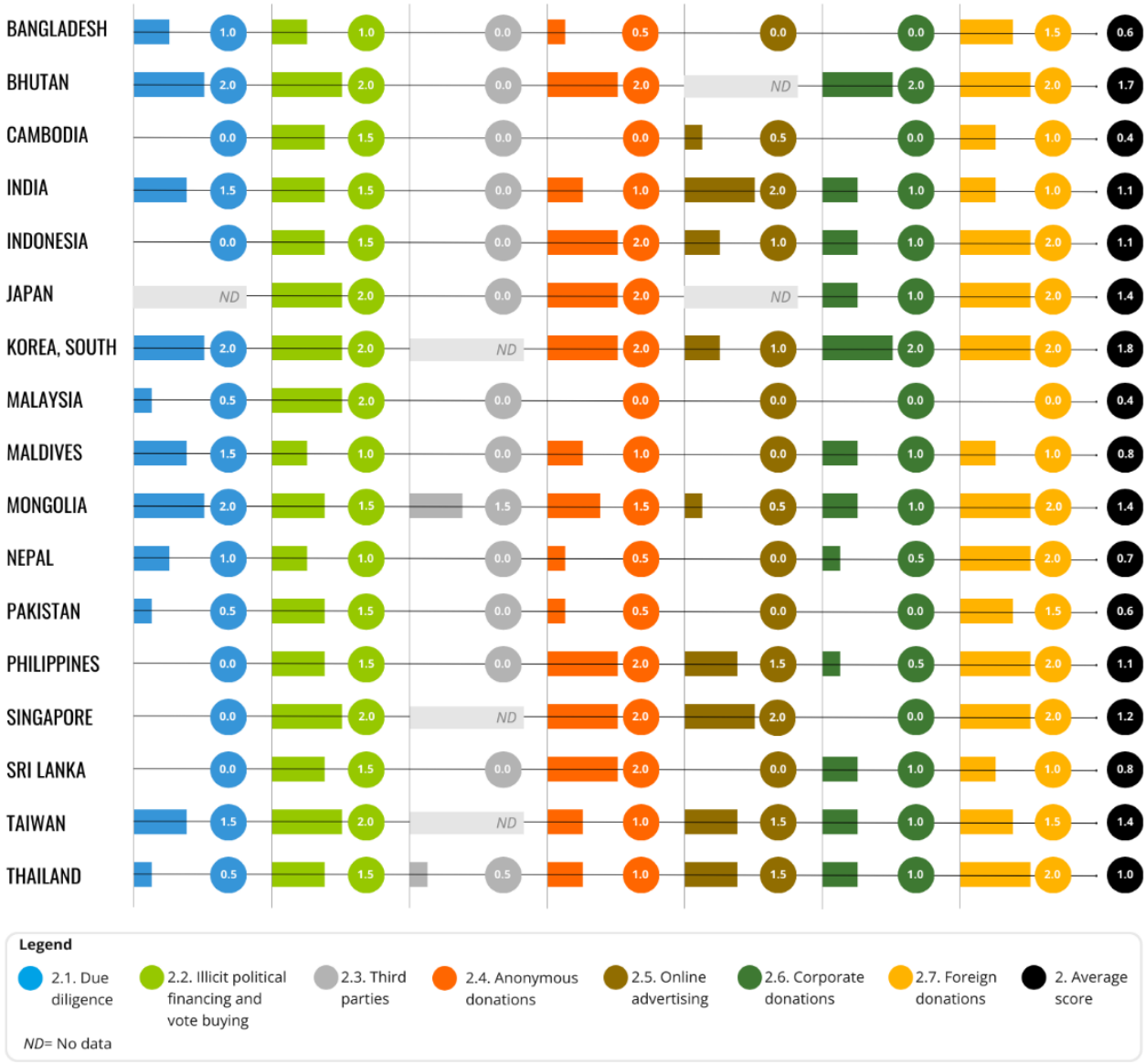
The research asked whether bans on foreign funding to political parties and candidates are in place, and whether violations are sanctioned. Such bans can prevent interference in sovereign political and electoral processes. Like Transparency International's *Standards for integrity in political finance*, UNCAC CoSP Resolution 11/7 asks countries to restrict or prohibit donations by foreign-owned or foreign-controlled legal entities, and to take measures against the promise of undue advantages to foreign public officials or any person through the funding of foreign political parties or candidatures.

The legal situation in the countries reviewed is clear, with a ban on foreign donations in all except Malaysia.[43]

In practical terms, the research found no notable violations in the Philippines and South Korea. In three other countries – Bangladesh, Pakistan and Taiwan – it found reports of foreign funding contributing to political party or candidate income. For instance, in 2022, the Election Commission of Pakistan concluded that the political party of former prime minister Imran Khan had received funding from 43 foreign nationals and 351 foreign-based companies.[44] However, as of early 2026, no prosecution has been filed in relation to this case.[45]

In the remaining 12 countries, very limited information was available. There seem to be fewer indications that foreign funding is a major concern in the reviewed countries than in some other regions.[46]

Table 2: Clean money in political finance



Source: Input from Transparency International Chapters, ADR (India), ANFREL (Thailand), LENTE (the Philippines) and desk research (Bhutan, Japan and Singapore)

PRINCIPLE 3: LEVEL PLAYING FIELD

A key goal of political finance integrity is ensuring that access to funding gives no political actor an undue advantage in elections. Measures to level the playing field through political finance integrity include limits on campaign donations and spending, the provision of direct public funding and of indirect support in the form of media access, and support to underrepresented groups.

KEY FINDINGS

The countries under review vary significantly regarding donation and spending limits, public funding and media access. The only issue over which most share a common approach is their failure to offer public funding to support the participation of underrepresented groups, other than women. Only South Korea offers such support.

Some countries had a very low average score for the principle of a level playing field, with Malaysia scoring just above 0. Some countries which scored fairly high on other principles, such as Taiwan and the Philippines, scored notably lower for this principle, although South Korea achieved close to 2. The average score for all countries regarding the principle of a level playing field was 0.9.

3.1. Restrictions on donations and spending

The research explored whether there are limits on donations to a political party or candidate, or on their expenditures, and whether violations are sanctioned.

Both types of limit can be considered global standards. UNCAC CoSP Resolution 11/7 calls for limitations on donations in order to prevent bribery and trading in influence, which can result from large donations made with corrupt intent. Around 35 per cent of countries worldwide impose donation limits to party election campaigns, and 40 per cent have donation limits for election candidates.[47]

Article 25 of the International Covenant on Civil and Political Rights is generally interpreted as justifying reasonable limits on campaign expenditures, where such limits are necessary to ensure that voters' free choice is not undermined or that the democratic process is not distorted by disproportionate expenditure on behalf of any candidate or party.[48] Limits are used in just under 40 per cent of the countries in the world for political parties, compared to just above half of countries concerning spending by candidates.[49]

In Cambodia, Malaysia, Nepal, Pakistan, the Philippines, Singapore and Sri Lanka, there were no limits to donations, while limits do exist in Mongolia, South Korea and Taiwan.[50] There are partial limits on donations in some countries, such as limits on donations to parties but not to candidates in Bangladesh and Thailand, and the reverse in the Maldives. In Japan, there are limits on donations to political parties for non-electoral activities, and to candidates, but not to political party campaigns. In India, the only limit on donations is connected to the net profit of corporations wishing to make donations (see above).

Most countries reviewed have some form of spending limit. Bangladesh, Bhutan, Mongolia, the Philippines, Sri Lanka, South Korea, Taiwan and Thailand all have limits on the level of permitted spending both by political parties and candidates. Some countries have partial spending limits – for example, for candidates but not political parties in India, Japan, Malaysia, the Maldives, Pakistan and Singapore, and only for local elections in Indonesia.

While the research indicated that violations of donation and spending limits are rare in South Korea and Taiwan, there is credible information that limits are at least occasionally violated in Bhutan, India, Mongolia, Pakistan and Thailand.[51]

The level of compliance with donation and spending limits seems to be particularly low in Bangladesh, Indonesia, Malaysia, the Maldives, Nepal and the Philippines. Election tracking by Transparency International Bangladesh indicates that in the 2024 parliamentary elections, candidates spent on average six times the legal limit. In Indonesia, a large number of sanctions have been imposed against violations of such limits.

In Pakistan violations to spending limits are weakly sanctioned. Some deem spending ceilings very low: "'In some cases, spending limits are already breached by the time a candidate leaves home to address their first election meeting,'" said a former Punjab minister.[52]

3.2. Direct and indirect public financing

While most forms of political finance regulation seek to impact behaviour by restricting certain activities and threatening sanctions against violations, the provision of public funding aims to help level the playing field by providing political parties with resources. Candidates are seldom direct recipients of state funding.

Transparency International's *Standards for integrity in political finance* and UNCAC CoSP Resolution 11/7 both call for countries to ensure that public funding "is allocated on the basis of objective and transparent criteria".[53]

In South Korea and Taiwan, the allocation criteria include share of seats – for example, three per cent in Taiwan – participation in elections, or registration as a political party.[54] These countries enforce the criteria on time and in full, and the disbursement of public funding helps to level the playing field. In South Korea, the smallest political party receiving direct public funding does not have representation in parliament.

The allocation criteria for direct public funding and adherence to them in practice vary in the other countries. In the Maldives, political parties receive direct public funding based on levels of party membership when Parliament approves the state budget. In practice, this criterion tends to favour the incumbent party. In Indonesia, Japan and Mongolia, the criteria are based on the share of seats a party won in the most recent election. In both Indonesia and Mongolia, Transparency International found that this criterion does not fully contribute to a level playing field. In 2018, Indonesia's former Corruption Eradication Commission recommended an approximate seven-fold increase in the allocation funding to cover an estimated 50 per cent of political party needs.[55] The Organization for Security and Co-operation in Europe's Office for Democratic Institutions and Human Rights has recommended that Mongolia review its allocation formula to favour a more egalitarian method that that gives more emphasis to the number of votes, while reducing the emphasis on the number of seats obtained, as the latter tends to benefit the two largest political parties in Mongolia.[56]

Thailand determines public political funding by combining "tax donations" decided by taxpayers themselves through individual tax returns, public funds matching member dues, and the number of votes in general elections. Despite this innovative scheme, the research found that "[p]ublic subsidies in Thailand have not necessarily levelled the playing field and have been misused by political parties", tending to "benefit the major parties".

Legislation in Bhutan and Cambodia prescribes for state funding to be fully equal among registered parties.[57] Although insufficient information was available to make an informed assessment of Bhutan, one source states that the public funding provided to candidates "…is far below what the candidate ends up actually spending. There are stories of candidates emptying out their life savings and some even resorting to taking loans".[58]

There are no provisions for direct public funding to political parties in Bangladesh, India, Malaysia, Nepal, Pakistan, the Philippines or Singapore. Legislation in Cambodia says that direct public funding "could" be provided to political parties, but such provision has not been made in practice.

3.3. Media access

The research assessed whether all political parties are granted access to media, at least in campaign periods, and if those provisions are enforced in practice.[59] The objective and transparent allocation of this access falls under the standard set by UNCAC CoSP Resolution 11/7.

Although reliable information is missing for most countries, political parties in South Korea and India are given access to publicly owned media, in line

with regulations, in a way that helps level the playing field.

Legal provisions for media access for political parties also exist in Bangladesh, Bhutan, Cambodia, Indonesia, Japan, the Maldives, Mongolia, Nepal, Pakistan, the Philippines, Sri Lanka, Taiwan and Thailand. The research found no provisions for media access in Malaysia and Singapore.

It also indicated a strong bias in the public media in favour of the ruling party in Bangladesh and Pakistan, meaning that parties' media access is not sufficient to level the playing field in those countries. In Cambodia, Taiwan and Thailand, the media time allocated was too limited to have a levelling effect.

In several countries, such as India, access to public media was not sufficient to outdo the bias in favour of certain political parties in the privately owned media.

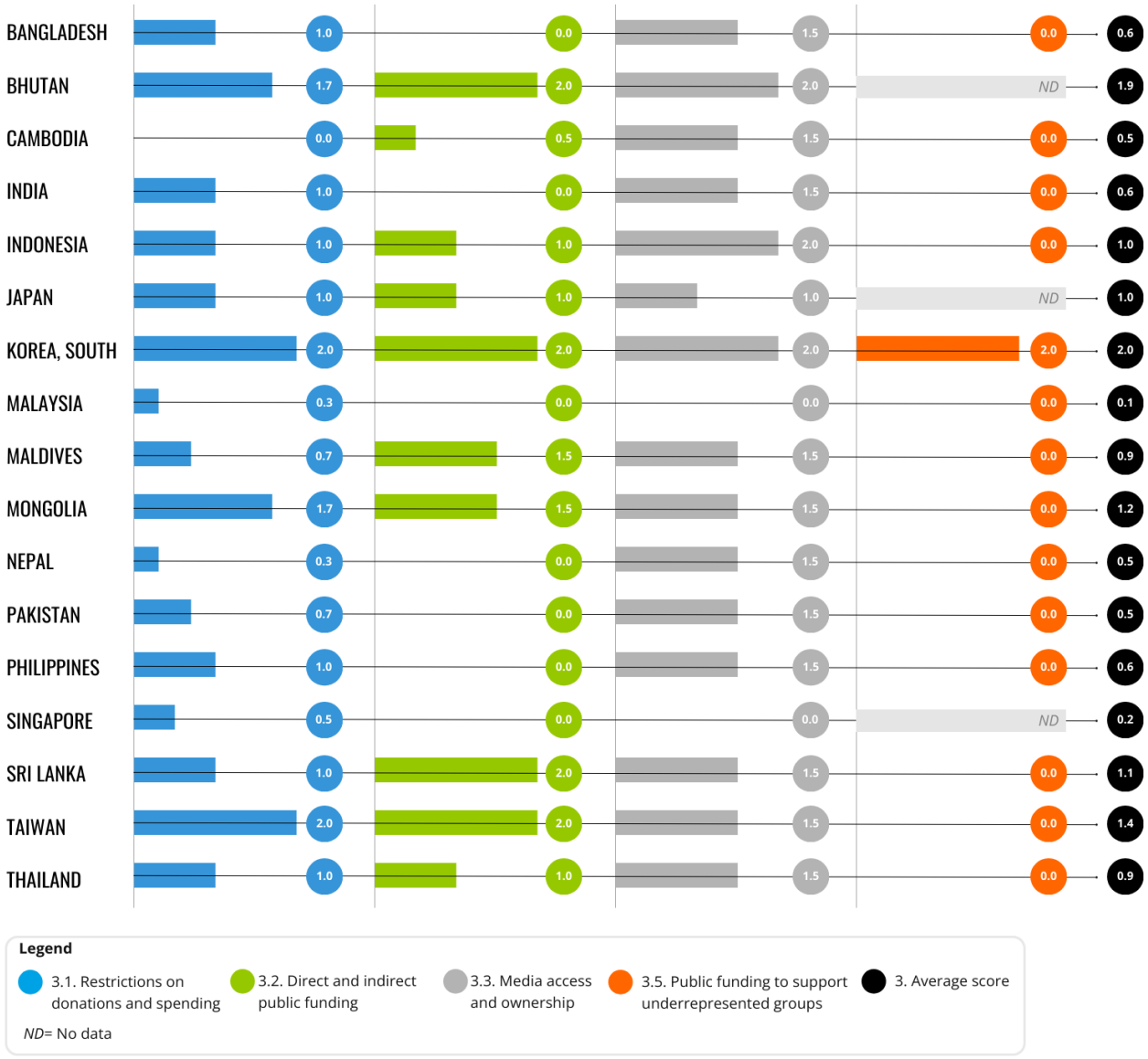
Social media is becoming increasingly central to election campaigning in the region. Reports ahead of the 2026 parliamentary elections in Nepal indicate that "[a] proliferation of websites [are] providing 'digital war room'-style services that manage all of a candidate's digital campaigning, monitor competitors' activities, and manage voter feedback in 'real-time'".[60]

3.4. Public funding to support underrepresented groups

Transparency International's *Standards for integrity in political finance* recommend levelling the political playing field through the provision of direct and indirect public funding to underrepresented groups. The research addressed the issue of gender equality separately (see the following section). In the countries reviewed, only one makes provisions to support underrepresented groups: South Korea allocates additional public funding to political parties which include people with disabilities as at least three per cent of their nominated candidates. Introduced in 2010, this system saw public funding of around US$500,000 allocated in the 2014 local elections, although no party qualified to receive this funding in the 2012 general election.[61]

It is estimated that there are over 690 million people with disabilities living in Asia, but only 0.4 per cent of Asian parliamentarians have a disability.[62] In addition, nearly 20 per cent of the Asian population is made up of youth, while less than 2 per cent of Asian parliamentarians are under 30 years old.[63] Much remains before Asian parliaments can be said to be fully representative of their populations, and in achieving this, public funding to support underrepresented groups has a role to play.

Table 3: Level playing field in political finance



Source: Input from Transparency International Chapters, ADR (India), ANFREL (Thailand), LENTE (the Philippines) and desk research (Bhutan, Japan and Singapore)

PRINCIPLE 4: GENDER EQUALITY

Transparency International's *Standards for integrity in political finance* state that political funding "must counter corrupt practices which keep women from elected positions", such as clientelism and patronage in nomination procedures.[64] It is absolutely clear that significant measures are required to help break down barriers against women's participation in Asian politics. The average share of women Members of Parliament (MPs) in the countries studied was 19 per cent at the time of writing, varying from a low of 4 per cent in Bhutan to a high of 42 per cent in Taiwan.[65]

Asian women face very different challenges to their political participation depending on their country and their personal situation. However, it is clear that in all Asian countries, women's access to the finances needed to run effectively for political office is a common challenge.

KEY FINDINGS

The countries studied have only limited measures in place to ensure that the role of money in politics does not add to the challenges women face in successfully running for political office. Of the six principles in this review, countries had the lowest average score for gender equality, achieving only 0.5 on the scale between 0 and 2. A recent study on political finance in Asia observed: "...the region is weak in promoting gender-based access to political funding and struggles to implement regulations at the local level".[66]

4.1. Targeted financial measures to increase women's representation

Data collected through this research indicates that only Indonesia, Mongolia and South Korea legislate targeted financial measures to support reducing the financial barriers facing women, while Taiwan funds indirect measures such as education programmes to support gender equality in politics. Even in these countries, there is room for improvement in the implementation of such measures.[67]

In South Korea, some 10 per cent of the direct public funding to parties is earmarked for measures to support women's political participation, although one study has found that "...criticisms have persisted on the improper use of the funding...".[68] In 2019, the National Election Commission reduced the earmarked funds after it was found that the parties had not utilised the funds provided the preceding year.[69] In Mongolia, a similar provision directs 20 per cent of public funding for parties to support the political participation and training of several groups, including women.

Both countries also link additional funding to quotas. In South Korea, political parties that field women as at least 10 per cent of their candidates receive increased public funding, with the largest increase going to political parties that nominate women as at least 40 per cent of their candidates.[70] The law requires political parties to nominate at least 50 per cent women on their proportional representation lists, used to elect 56 seats in the national parliament, but it only recommends 30 per cent women candidates for the remainder 244 single-member constituencies. In the 2024 elections, the share of women candidates was 25 per cent and the elected women represented only 20 per cent of

the chamber, with only three seats more than in the 2022 elections.

Mongolian political parties that nominated more women candidates than the minimum legislated quota of 30 per cent in the 2024 elections, and that will do so above the 40 per cent in the 2028 elections, will be eligible to receive a public funding bonus.

In Indonesia, some of the direct public funding given to political parties is earmarked for the education of party members and the general public, including a focus on gender equality. The impact of this on gender equality among Indonesian politicians is unclear, and while the share of women among Indonesian MPs has risen during the last decade to 22 per cent at the time of writing, the increase has been comparatively slow.

The provisions in Taiwan are more indirect than those in Indonesia and in South Korea. Direct public funding is not linked to gender equality among candidates, nor are there provisions that some of the funding must be used to encourage gender equality or women's participation. However, the Gender Equality Committee of the Executive Yuan (Taiwan's cabinet) runs programmes to encourage gender equality within political parties, while the government also provides funding for women's leadership activities, albeit not formally connected to political finance regulations. Taiwan has the highest share of women of any Asian parliament, with a current level of 42 per cent.

4.2. Publication of gender disaggregated information

Transparency International's *Standards for integrity in political finance* recommend that countries require political parties to report campaign income and spending in a gender disaggregated manner, and that the oversight body publishes this information, as well as analyses barriers that specifically impact women's chances of successfully entering politics.

In the countries reviewed, gender disaggregated political finance data is neither required, nor generally available. This leaves a significant gap in knowledge about how women and men raise and spend money in relation to political activities and election campaigns in these countries.

Legislators and oversight institutions both have an opportunity to improve this situation. Legislators can require that political finance data is published in a gender disaggregated manner, while oversight institutions can proactively take such steps even when not legally required. This could include highlighting the share of donations made by women – ideally separating small versus large donations – and the spending by female and male candidates.

4.3. Financial barriers against women's political participation

Given the importance of gender equality in politics, and the central role that money has for women's opportunities to successfully run for office, this review includes an additional sub-principle to explore in greater depth the proactive measures countries take to reduce the financial burdens women face, and to look at other legislative and practical financial hinderances to equal political participation by women and men.

The research found that women candidates in South Korea and Mongolia face few, if any, extra financial barriers stemming from legal provisions. This does not mean that women do not face challenges, and with 21 per cent and 25 per cent respectively of these two countries' MPs being women, there is still far to go before full gender equality is achieved in their legislative bodies.

In India, ADR noted that women "…find it harder to source funding and get party tickets for contesting elections", while the research on Malaysia found that women:

> "…often struggle to access sufficient campaign funds compared to their male counterparts. The allocation of party resources and campaign funds are mostly male-controlled which limits women's access to financial resources. In addition to the high costs of campaigning, limited access to capital makes these costs disproportionately burdensome. Many women must rely on personal savings or family support".[71]

Many financial considerations affect women's political participation, most of which are beyond the scope of this report.[72] The research in Bangladesh indicated that in elections to seats not reserved for women, female candidates are "…either well-off or related to male political leaders or families and face limited financial hindrances". A similar situation was reported in other countries, strongly indicating that women's financial challenges depend significantly on their social position, and may be especially great for "first-generation non-dynastic female politicians", as ADR in India put it.

In Bhutan, women represent only four per cent of MPs, and the National Gender Equality Action Plan noted that:

> "...women are less likely to have sufficient savings to spend on an electoral campaign, including to pay the party registration fee".[73]

Similarly, research by Transparency International Indonesia showed that candidate pairs in which both candidates are male raised and spent almost 80 per cent more money than women-only candidate pairs in the 2024 gubernatorial elections.[74] Research by the Westminster Foundation for Democracy into the cost of politics in the Maldives in 2025 found that:

> "Women candidates face additional costs and challenges stemming from entrenched gender norms, internal party dynamics, and societal expectations".[75]

Table 4: Gender equality in political finance



Source: Input from Transparency International Chapters, ADR (India), ANFREL (Thailand), LENTE (the Philippines) and desk research (Bhutan, Japan and Singapore)

PRINCIPLE 5: STATE NEUTRALITY

A key challenge in democratic systems is to ensure that those in power do not unduly use their position and access to resources to win elections. State neutrality is essential not only for fair elections, but also for a healthy democratic process and sound policies between elections. It ensures that the state administration treats everyone equally and focuses on the needs of citizens, and that the economy is guided by sound priorities rather than short-term political considerations.

KEY FINDINGS

The risks of abuse of state resources and power for the benefit of incumbents are acknowledged in the legislation of all countries reviewed. Each has at least some legal provisions aiming to protect against abuse of state resources and to ensure integrity.

The average score across countries for the principle of state neutrality was 0.9, the lowest being Malaysia and the Maldives, at 0.3 and 0.5 respectively. Countries that score close to 2 for other principles score notably lower for state neutrality, in particular South Korea (1) and Taiwan (1.3). However, in these cases, the reason for their comparatively low scores relates less to abuse of state resources than to the fact that these countries have few legal safeguards against such practices, presumably as they are seen as posing a limited threat.

5.1. Prohibition of the misuse of state resources for electoral purposes

An important part of ensuring state neutrality is to "unambiguously define permissible and prohibited uses of human, financial, material and other public resources by political parties or candidates in the context of election campaigns".[76]

All countries reviewed have at least some regulatory measures in place to guard against abuse of state resources for political purposes. However, the research indicated cases of state resources being abused in all countries studied, though to varying extent.

For example, abuse of state resources is common in Malaysia, "...especially by incumbents leveraging government programmes, funds, and media during elections".[77] Likewise, the Transparency International Bangladesh Election Tracking tool points to numerous cases of state employees and resources being used during election campaigns[78], and similar concerns have been reported from Nepal.[79] There are also suggestions of abuse of state resources in South Korea.[80] In relation to Singapore, organisations like Amnesty International and Freedom House have criticised the government for using the Protection of Online Falsehoods and Manipulation Bill, first introduced in 2019, as a means of silencing opposition ahead of elections and to strengthen the position of the governing party.[81]

Legal provisions against abuse of state resources in Indonesia include a ban on campaign teams involving civil servants in their campaigning, and on incumbents using facilities connected to their official positions. In addition, state officials are prohibited from taking decisions or actions that benefit or disadvantage any electoral contestant. Similar provisions exist in India, largely through the Model Code of Conduct, which, among other provisions, bans the use of government-owned vehicles in campaigning and the announcement of policies that favour any particular political actor. Bhutan requires that a candidate who is an incumbent must not combine official visits with campaigning.

5.2. Declaration and reimbursement of costs associated with the use of state resources

Transparency International's *Standards for integrity in political finance* urge countries to ensure "…that candidates and political parties declare the value of any state resources they use due to, for example, security concerns, or other extenuating reasons, as well as the mechanisms to reimburse these costs".[82]

None of the countries reviewed has regulations explicitly related to this issue. There are detailed provisions for financial reporting in Taiwan, and though there is no explicit mention of reporting use of state resources, the research indicates that some incumbents have reported use of assets such as official aircraft. Taiwan, like other countries in this study, has no procedures for reimbursement for the use of state resources as part of election campaigning.[83]

5.3. Oversight of abuse of state resources

The impact of legal provisions to regulate abuse of state resources is likely to be limited unless compliance is monitored and violations appropriately sanctioned. Oversight of regulations against abuse of state resources is not necessarily mandated to the same institution charged with monitoring other political finance regulations.

Some oversight institutions have sought to monitor compliance with regulations against abuse of state resources, although often not entirely effectively. In Mongolia, "…while some oversight exists, it is not consistently effective, and most cases are not followed by meaningful consequences", while Nepal's Election Commission "…has taken only modest steps, such as asking for clarification and giving instructions".

In India, ADR highlighted a 2021Madras High Court ruling which described the failure of the Election Commission of India to implement guidelines against abuse of state resources as a "deep-rooted malaise". There are several reports of limited enforcement from many of the countries studied, and the research showed that in Bangladesh, "sanctions for violations are politically motivated, targeting opposition parties". Equally, in the Maldives, "…abuse of state resources is reported less and almost never prosecuted".

Institutional arrangements for monitoring abuse of state resources vary. Malaysia lacks an institution mandated to oversee compliance with regulations relating to abuse of state resources in elections. The country's Anti-Corruption Commission oversees monitoring of how state resources are used generally, though not specifically in relation to election campaigns. In the countries reviewed, the institution mandated to oversee general compliance with political finance regulations is also responsible for monitoring abuse of state resources in relation to election processes. The Election Commissions in Bangladesh, India, Indonesia, Nepal, Pakistan, the Philippines and South Korea are therefore given these additional tasks. In Taiwan, the responsibility is split between the Central Election Commission and the Control Yuan.

5.4. Ensuring neutrality of state authorities involved in election campaigns

State neutrality suffers if state institutions fail to treat all political actors equally.

All but one of the countries reviewed have regulations requiring state authorities to remain neutral in relation to election campaigns. The exception is Malaysia, where the research found no such provisions.

There are some positive examples regarding state neutrality in election campaigns. Authorities in South Korea generally maintain strict neutrality, with violations sometimes severely punished. For example, a former head of the National Intelligence Service was sentenced in 2018 to four years' imprisonment for activities found to constitute election campaigning.[84]

In other countries, provisions mandating the neutrality of state authorities in relation to political actors seem not to be complied with in practice. The research found that state authorities in Bangladesh often support the government party in election campaigns. In Pakistan, "…while neutrality is generally maintained at the federal and caretaker levels, occasional breaches by local or provincial authorities undermine full impartiality", although the Election Commission has intervened in some cases and issued minor sanctions. In India, there were allegations that investigations by the Enforcement Directorate between 2014 and 2022 focused on members of the opposition.[85]

In Indonesia, "law enforcement agencies (the police and the prosecutor's office) were suspected of

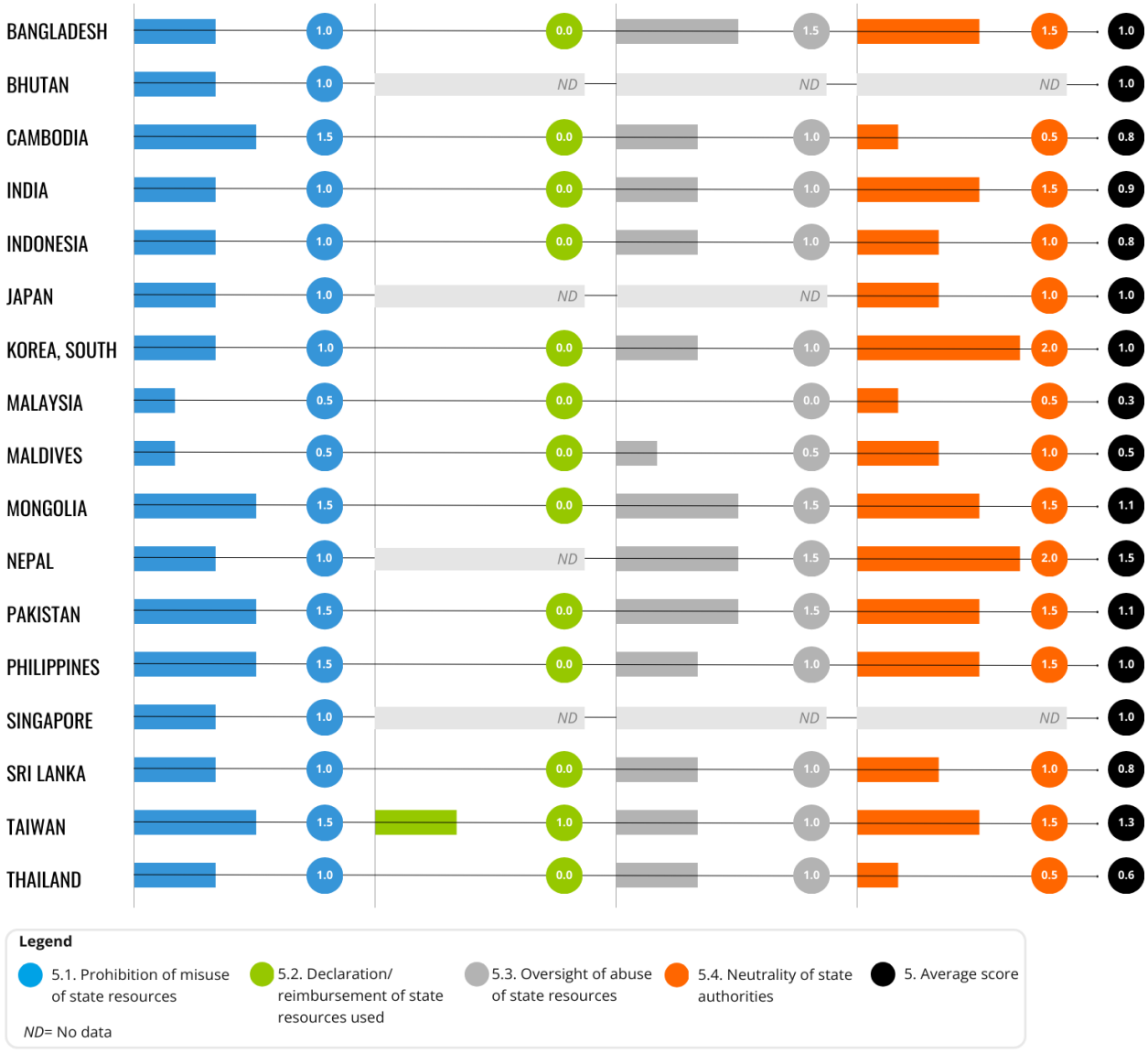
engaging in a series of actions that favoured one side in the elections". Similarly, in the Maldives:

> "Ministers and Political appointees are heavily engaged in campaigning and reports of coercion are common. Neutrality of state media is usually not observed. All factors combined undermined state neutrality".

Of particular concern in many countries is the behaviour of state-controlled media. In Malaysia, research shows that "...government broadcasters and national agencies gave disproportionate or pro-incumbent coverage".[86]

The legal provisions to ensure neutrality of state authorities are similar in most countries reviewed. In Indonesia, civil servants are required to maintain neutrality, and any who become administrators of political parties are liable to have their employment terminated. In India, government officials are prohibited from associating with any political party, and the country's Election Commission has the right to order the transfer of government officials, to ensure free and fair elections. Regulations in Pakistan similarly prohibit government officials from taking part in election campaigns.

Table 5: State neutrality in political finance



Source: Input from Transparency International Chapters, ADR (India), ANFREL (Thailand), LENTE (the Philippines) and desk research (Bhutan, Japan and Singapore)

PRINCIPLE 6: ACCOUNTABILITY

The final principle for political finance integrity in Transparency International's *Standards for integrity in political finance* can be seen as a precondition for the other principles, addressing the effective monitoring and enforcement of regulations of money in politics: "Accountability and oversight are a key link in the chain of political finance integrity".[87] Without measures to expose violations of political finance regulations, there is a risk that political actors will break existing rules with impunity, undermining public confidence in the democratic system.

KEY FINDINGS

While there is variation between the countries reviewed, 11 scored at around the middle of the range, often with fairly good regulatory provisions, but typically lacking implementation. As with many of the principles discussed above, South Korea and Taiwan stand out, with high levels of 2.0 and 1.6 respectively, while Cambodia scores the lowest, at 0.3. The average score for the principle of accountability is 1.0.

These findings show clearly that there is room for improving the practical implementation of accountability frameworks around political finance in most countries, to counteract impunity and promote public confidence in money in politics.

6.1. Establishing effective oversight bodies

Regulations on how political actors are permitted to raise and spend money are unlikely to have a significant impact unless an independent institution is mandated to oversee compliance, and it carries out its mandate effectively. In particular, such an institution needs a mandate to conduct checks on financial reports, proactively monitor compliance, act on reports of potential violations, initiate or carry out investigations, and impose sanctions or refer cases for sanction, as appropriate.

Regardless of public oversight institutions' legal mandate, the research found that across the region, these institutions seldom carry out controls fully in line with domestic legislation, with only South Korea achieving a score for this question in the category of "meets expectations". South Korea's National Election Commission even offers confidentiality and monetary rewards of up to 500 million won (around US$350,000) to persons reporting violations such as vote buying or breaches of state neutrality by public officials.[88]

In the other countries reviewed, practical oversight is at best limited. The Election Commission of India launched the "cVigil" app for the public to report violations of the Model Code of Conduct for political parties and candidates during elections, receiving nearly 80,000 reports during the first week in early 2024.[89] However, the research indicated that in many cases, the Commission has been slow to act against those who have violated political finance rules. In Taiwan, there are gaps in the effective enforcement of political finance regulations, due to a lack of capacity within the oversight institution, and delayed investigations.

The research showed gaps in the control of political finance regulations in Bangladesh, Cambodia, Malaysia and Nepal. In Malaysia, the oversight mandate is limited and fragmented across different institutions, and political parties are not required to submit election campaign reports. Any oversight conducted in Malaysia is "...procedural rather than investigative...".[90] Our research also found that "independence and enforcement capacity are

limited" within the Election Commission of the Maldives.

Similarly, in Bangladesh, the Election Commission is deemed to have failed to fulfil its existing mandate.[91]

6.2. Promoting interagency cooperation

No public institution can fully control compliance with all political finance regulations on its own. Like Transparency International's *Standards for integrity in political finance*, UNCAC CoSP Resolution 11/7 calls on governments to enable effective multi-agency cooperation,

> "…including through promoting collaboration, joint activities and information exchange among, as appropriate, anti-corruption authorities, the police, investigative, prosecutorial and judicial authorities, financial intelligence units and administrative and oversight bodies, as well as election authorities, with a view to supporting corruption investigations and proceedings at the national level and, as appropriate, the international level concerning corruption offences established in accordance with the Convention and related to the funding of candidatures for elected public office, political parties and electoral campaigns".[92]

In South Korea, the Financial Intelligence Unit and the Election Commission have established extensive cooperation and experience sharing. Inter-agency cooperation has also been effective in Taiwan in investigating and mitigating international cases of corruption in the political process.

India, Mongolia, South Korea and Taiwan, and to some extent the Maldives, are the only countries reviewed that have legal provisions for cooperation between the authorities. However, an absence of legal requirements for cooperation does not mean that it cannot or does not take place. For instance, Mongolia's provisions enable information sharing in investigations of campaign finance or election-related violations, even though such cooperation is not detailed in specific protocols.

In India, the research found that cooperation is operationalised through the Election Commission's Compendium of Instructions on Election Expenditure Monitoring. Examples of inter-agency cooperation include joint surveillance teams, nodal officers[93] and inter-agency coordination.

Practical cooperation between public institutions is largely ad hoc in Indonesia, Malaysia, Nepal, Pakistan, Sri Lanka and Thailand. In Malaysia, cooperation between institutions exists only informally and sporadically, rather than through formal or systematic mechanisms, which also seems to apply to many of the other countries. For example, the election supervisory agency in Indonesia has flagged concerns about having limited access to data held by the election commission.[94]

In the most concerning cases, cooperation between public institutions aims at benefitting those in power at the expense of the political opposition, which seems to have been the case in Bangladesh.

6.3. Strengthening sanctions and ensuring their enforcement

As pointed out in the Transparency International *Standards for integrity in political finance*, the legal framework needs to include "…effective, proportionate and dissuasive, civil, administrative, disciplinary and criminal sanctions…" in cases of non-compliance.[95]

South Korea is the only country with a score that "meets expectations". Sanctions are commonly applied in the country when political finance violations occur.

The research could not find reliable data for Bhutan, Cambodia, Japan, the Maldives or Singapore.

The review of other countries indicated that sanctions are seldom applied for violations of political finance regulations. For example, the research found the imposition of sanctions in Malaysia to be "selective, reactive, and politically influenced".

In Bangladesh, there appeared to be no recent cases of sanctions imposed for violations of political finance rules.[96]

This lack of imposed sanctions is often not the result of sanctions not being provided for in legislation. In the Maldives, Mongolia, Nepal, South Korea, Taiwan and Thailand, legislation provides for sanctions for all or almost all violations anticipated in the law. In Bangladesh, India, Indonesia, Malaysia, Pakistan and Sri Lanka, the research found that the sanctions provided for in legislation do not cover all types of offences, or they are not proportionate or dissuasive.

6.4. Encouraging participation from society in campaign finance monitoring

Civil society groups such as election observers or anti-corruption watchdogs have an important role in monitoring political finance. The Transparency International *Standards for integrity in political finance* state that the "legal framework must ensure that citizens, media and CSOs [civil society organisations] have effective access to political finance information…".[97] UNCAC CoSP Resolution 11/7 calls on States Parties to "…promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organisations, and community-based organisations, and where applicable, electoral monitoring mechanisms, academia, the private sector and media in the prevention of and fight against corruption, to support efforts to promote transparency in the funding of political parties, candidatures for elected public office and electoral campaigns".

Complaints submitted by CSOs in South Korea have led to criminal indictments of individuals who have violated political finance regulations.[98] The research also showed that "CSOs have relatively consistently conducted campaign finance monitoring" in Indonesia, and that the situation is similar in Malaysia and, to some extent, the Maldives. In these countries, CSOs can freely deploy monitors and report irregularities through appropriate channels.

In other countries, groups interested in monitoring have remained active, despite occasional challenges to access required information, due to reluctant cooperation or bureaucratic obstacles from relevant authorities.

Civil society groups pay limited attention to this issue in some countries, including Bangladesh, India and Pakistan. A finding by International IDEA regarding civil society involvement in Thailand also applies to several other countries in the region:

> "While the scrutiny of party finances by the media and CSOs is still not fully developed in Thailand, some CSOs have been working on improving transparency and accountability in politics."[99]

None of the countries in this review has legal provisions that directly hinder civil society engagement in political finance monitoring. However, the availability of political finance data, addressed under the principle of Transparency in this report, has a significant impact on CSOs' ability to monitor compliance effectively.

Civil society groups in several countries have developed valuable data sources relating to political finance in their societies (see Table 6 for examples).

Table 6: Examples of political finance resources developed by CSOs in Asian countries

Country	*Resource*	*URL*	*Organisation responsible*	*Comment*
Bangladesh	12th National Parliament Election Process Tracking	https://www.ti-bangladesh.org/en/articles/research/6895	Transparency International Bangladesh	Report on various aspects of the 2024 election process
India	Political Party Watch	https://adrindia.org/research-and-report/political-party-watch	ADR India	Analysis of donations above 20,000 Indian rupees (around US$200) and political parties' income tax returns
Indonesia	KamuBersihAkuPilih.id	https://kamubersihakupilih.id	Transparency International Indonesia	Digital disclosure of data available in campaign finance reports and/or published by the General Election Commission in 2024 elections and regional elections
Malaysia	PEMANTAU ("Monitor")	https://pemantau.org/	Bersih	Platform that receives complaints and provides information about different aspects of campaign finance
South Korea	Political donations	https://www.openwatch.kr/explore/political-contributions/national-assembly	Open Watch	Publicly available database of donations to National Assembly members
Sri Lanka	Estimated expenditures	https://chandasallimeetare.lk/home	Chanda Salli Meetare (Money Meter)	Estimated campaign expenditures by 2024 presidential candidates, based on pre-determined minimum average costings and formulas for each category

Table 7: Accountability in political finance



Source: Input from Transparency International Chapters, ADR (India), ANFREL (Thailand), LENTE (the Philippines) and desk research (Bhutan, Japan and Singapore)

RECOMMENDATIONS

These recommendations are drawn from the analysis of political finance integrity in 17 countries in South Asia, Southeast Asia and East Asia: Bangladesh, Bhutan, Cambodia, India, Indonesia, Japan, Malaysia, the Maldives, Mongolia, Nepal, Pakistan, the Philippines, South Korea, Singapore, Sri Lanka, Taiwan and Thailand. As appropriate, the recommendations reference Operative Paragraphs (OPs) in UNCAC CoSP Resolution 11/7 on "Preventing and combating corruption through enhancing transparency in the funding of political parties, candidatures for elected public office, and electoral campaigns"[100]. Given the different situations in each of these countries, certain recommendations may be more pertinent to some than to others.

1. Make political funding transparent by default

a) Election commissions and oversight agencies should publish political finance information online, even if the law does not specifically mandate online publication. They must invest in building centralised, user-friendly platforms that allow for identification of donors. Publication must be in as close to real time as possible, particularly during election campaigns. Timely and accessible publication of political finance data is required for compliance with OP4 of UNCAC CoSP Resolution 11/7.
b) To enable transparency, election commissions and oversight agencies must create digital recordkeeping and reporting formats, lowering the costs, human resources and overall effort of digitisation. Ensuring effective reporting structures is essential for compliance with OP3 of UNCAC CoSP Resolution 11/7.

2. Keep money clean

a) Parliaments should prevent illicit funding by banning anonymous donations and requiring identification of private donors above a reasonably low threshold, in line with provisions in OP3 and OP6 of UNCAC CoSP Resolution 11/7, and by further requiring political parties, candidates and campaigns to manage all income and expenditure through dedicated bank accounts.
b) Regulations should require financial reporting by third parties who conduct communication activities to influence election outcomes, in line with OP9 of UNCAC CoSP Resolution 11/7.
c) Parliaments should enhance law enforcement capacities to prevent, monitor and prosecute vote buying.
d) Legislation should require online platforms that publish digital political advertising to create and maintain advertisement libraries, identifying and detailing the value of the publishing services incurred by political parties, candidates, campaigns, intermediaries or individuals who placed the adverts, in line with the provision in OP10 of UNCAC CoSP Resolution 11/7.
e) Parliaments should prohibit or limit donations made by legal entities that are public contractors, in line with OP6 of UNCAC CoSP Resolution 11/7.
f) Oversight agencies should enhance the monitoring, identification and sanctioning of foreign funding, in line with the provision in OP6 of UNCAC Resolution 11/7 –for instance, by requiring that donations by legal entities include a declaration of their beneficial owners.

3. Ensure a level playing field

a) Parliaments should introduce carefully calibrated, reasonable donation and spending limits, in line with OP8 of UNCAC CoSP Resolution 11/7 and Article 25 of the International Covenant of Civil and Political Rights, respectively.
b) Oversight agencies should make serious efforts to enforce such limits in order to protect public

confidence in political finance regulations and election integrity overall.

c) Parliaments should ensure that provisions for public funding are based on objective and transparent allocation criteria, and that public funding is disbursed in line with public financial management principles, including transparency, accountability and effective control, in line with OP5 of UNCAC CoSP Resolution 11/7. Where the introduction of direct or indirect public funding intends to level the playing field between political parties, ensure its volume is sufficient to achieve this.

4. Increase gender equality

a) Where public funding of parties exists, including subsidised access to media, parliaments should introduce targeted increased allocations, as an incentive for towards gender equality among candidates. Parliaments should also earmark part of public funding of ordinary party activities for measures to help women politicians overcome financial barriers to their political participation.

b) Oversight agencies must use reporting and publication formats that disaggregate political finance data by gender, to inform the identification of solutions to barriers to gender equality in political finance.

5. Guarantee state neutrality

a) Countries should improve the prevention, detection and enforcement of bans against the misuse of state resources to support or undermine political parties or election campaigns, in line with OP11 and OP12 of UNCAC CoSP Resolution 11/7, including by giving authorities oversight roles and increasing cooperation between these authorities and law enforcement agencies, in line with OP15 of the Resolution 11/7.

b) Parliaments should require that political parties declare and reimburse the state for public resources used while conducting election campaign activities – for example, to address security concerns.

c) Governments should take measures, both in legislation and guidance to state employees, to ensure they maintain strict neutrality during election campaigns.

6. Safeguard accountability

a) Parliaments should increase the independence, mandate and resources of designated oversight bodies, in line with OP2 of UNCAC CoSP Resolution 11/7.

b) Political finance oversight agencies should collaborate more proactively in the exchange of information, joint investigations and other forms of cooperation with law enforcement, prosecutors and other state agencies, to improve the prevention, detection and prosecution of corruption offences related to political finance, in line with OP15 of UNCAC CoSP Resolution 11/7.

c) Competent oversight agencies should issue effective, proportionate and dissuasive administrative sanctions to encourage compliance with regulations, in line with OP12 of UNCAC CoSP Resolution 11/7,

d) Oversight agencies must promote and facilitate the involvement of civil society actors in political finance oversight, furthering compliance with OP13 of UNCAC CoSP Resolution 11/7.

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ANNEX: ASSESSMENT QUESTIONNAIRE

Principle	No.		Question
1. Transparency	1.2	L	(1) Are there rules requiring political parties to regularly report about their (ongoing) finances and their finances in election campaigns and candidates required to submit financial reports to an oversight institution?
		P	(2) Do parliamentary political parties and candidates submit financial reports to an oversight institution as legally required?
		L	(3) Are there rules requiring financial reports to identify donors and amounts (at least above a reasonable threshold)?
	1.3	L	(4) Is there a legal requirement for the oversight institution to publish information in reports from political parties/candidates?
		P	(5) Is political finance information published by the oversight institution?
		P	(6) Are the identities and amounts of private donors published (at least for donations above a certain amount)?
2. Clean money	2.1	L	(7) Are there rules requiring that donations go through the banking system?
	2.2	L	(8) Is there a ban on vote buying?
		P	(9) To what extent is vote buying prevented and sanctioned?
	2.3	L	(10) Are there reporting requirements for third parties participating in elections?
	2.4	L	(11) Are there rules that ban anonymous donations to political parties and candidates (at least above a certain level)?
		P	(12) Does it seem that anonymous donations to political parties and candidates are a major part of their funding?
	2.5	L	(13) Are there rules for digital platforms to publicly disclose the value and sponsors of digital political advertising?
	2.6	L	(14) Are there rules that regulate donations from corporations to political parties and candidates (at least above a certain level)?
		P	(15) Does it seem that corporate donations to political parties and candidates are a major part of their funding?
	2.7	L	(16) Are there rules that ban foreign donations to political parties and candidates (at least above a certain level)?
		P	(17) Does it seem that foreign donations to political parties and candidates are a major part of their funding?
3. A level playing field	3.1	L	(18) Is there a limit on the amount a donor can contribute to a political party or a candidates?
		L	(19) Is there a limit on the amount of expenditures permitted by political parties or candidates?
		P	(20) Do violations of limits on the level of donations or on spending occur, and if so are they sanctioned?
	3.2	L	(21) Are there provisions for direct public funding of political parties?
		P	(22) Does public funding contribute to the fairness of the political and electoral process?
	3.3	L	(23) Are there regulations that political parties should be provided access to media?
		P	(24) Are political parties fully able to reach voters through media?

Principle	No.		Question
	3.4	L	(25) Are there rules for the provision of monetary or in-kind incentives to political parties or candidates from the government to support the participation of underrepresented groups (other than women)?
4.Gender equality	4.1	L	(26) Are targeted financial measures in place to increase women's electoral representation?
		P	(27) Do gender targeted financial measures encourage political parties to nominate women in winnable elections?
	4.2	L	(28) Are there provisions for political finance data to be published in a gender disaggregated manner?
		P	(29) Is political finance data published in a gender disaggregated manner?
	4.3	L	(30) Are there legal provisions that place financial hinders against the participation of women in elections?
		P	(31) Do women generally face gender-specific financial hinders against their electoral participation?
5. State neutrality	5.1	L	(32) Is misuse of state resources (including policies) for electoral purposes prohibited?
		P	(33) Does misuse of state resources for electoral purposes occur in the country?
	5.2	L	(34) Are there requirements for the declaration by political parties and candidates of costs associated with the use of state resources?
		P	(35) Do candidates and political parties declare costs associated with the use of state resources?
	5.3	L	(36) Is an oversight institution(s) mandated to oversee potential abuse of state resources?
		P	(37) Is the oversight institution(s) effective in overseeing potential abuse of state resources?
	5.4	L	(38) Are there regulations mandating neutrality of state authorities in relation to parties and election campaigns?
		P	(39) Do state authorities maintain neutrality in relation to parties and election campaigns?
6. Accountability	6.1	L	(40) Are there provisions for an oversight institution(s) with significant independence and mandate to monitor compliance with the regulations?
		P	(41) Does the oversight institution carry out controls of party and campaign finance in line with law, including acting on complaints received about potential violations, and referrals from other public entities?
	6.2	L	(42) Are there formal provisions requiring cooperation between public institutions in political finance oversight?
		P	(43) Do cooperation mechanisms exist in reality between public oversight institutions, for example between EMBs, ACAs, SAIs, and with institutions such as tax authorities and law enforcement institutions?
	6.3	L	(44) Are there effective, proportionate and dissuasive sanctions identified for all PF violations that the law identifies?
		P	(45) Are sanctions generally enforced against political finance violations?
	6.4	L	(46) Are there legal provisions supporting (or at least not hindering) the involvement of CSOs and media in monitoring political finance?
		P	(47) Do CSOs and/or media regularly monitor political finance issues and expose violations?

ENDNOTES

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[3] Valladares J, Vrushi J. (2025) *Discussion Paper: Towards Standards for Integrity in Political Finance*. Berlin: Transparency International. Available at: https://knowledgehub.transparencycdn.org/kproducts/Discussion-Paper_Towards-Standards-for-Integrity-in-Political-Finance-1.pdf, page 3. Last accessed 23 February 2026.
[4] Transparency International (2024).
[5] 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.
[6] Valgarðsson V, Jennings W, Stoker G, et al (2025) A Crisis of Political Trust? Global Trends in Institutional Trust from 1958 to 2019. *British Journal of Political Science*. 2025; 55:e15. doi:10.1017/S0007123424000498, also available at: https://www.southampton.ac.uk/news/2025/02/dem ocracy-in-crisis-trust-in-democratic-institutionsdeclining-around-the-world.page. Last accessed 19 June 2025.
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[10] Milne R. S. (1969) Political Finance in Southeast Asia with Particular Reference to the Philippines and Malaysia. *Pacific Affairs*. 1969; 41:e4. doi: 10.2307/2754561, also available at: https://www.jstor.org/stable/2754561. Last accessed 20 January 2026. Among more recent regional studies on political finance in Asia, it is worth highlighting the chapter by Andreas Ufen in the International IDEA 2014 *Handbook on the Funding of Political Parties and Election Campaigns*; the 2015 article chapters in Critical Asian Studies, as well as the 2021 country studies by the Asian Democracy Research Network. Ufen, A (2014) "Asia", in Falguera E, Jones S and Ohman M (eds) *Funding of Political Parties and Election Campaigns A Handbook on Political Finance*. Available at: https://www.idea.int/sites/default/files/publications/funding-of-political-parties-and-election-campaigns.pdf. Last accessed 21 January 2026; Ufen, A & Mietzner, M (2015) Political Finance Regimes in Southeast Asia: an Introduction. *Critical Asian Studies*. 2015; 47:e24. doi: 10.1080/14672715.2015.1082260, also available at: https://www.tandfonline.com/doi/full/10.1080/14672715.2015.1082260, last accessed 21 January 2026; and Asia Democracy Research Network (2021) *[ADRN Special Report] Systems of Political Finance Across Asian Democracies: Country Cases.* Available at: http://www.adrnresearch.org/publications/list.php?cid=1&pn=1&st=ADRN&code=&at=view&idx=219&ckattempt=

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There are also several regional studies that focus on particular aspects of Asian political finance, such as the 2022 study on digital campaigning, and on gender and political finance, see Tham J, Carson A, Aman A et al (2022) *Digital Campaigning and Political Finance in the Asia and the Pacific Region, A New Age for an Old Problem*. Available at: https://www.idea.int/publications/catalogue/digital-campaigning-and-political-finance-asia-and-pacific-region-new-age-old. Last accessed 21 January 2026; and UNDP (2015) *Electoral Financing to Advance Women's Political Participation*. Available at: https://www.undp.org/publications/electoral-financing-advance-womens-political-participation. Last accessed 21 January 2026.

There are also thematically broader studies relating to political corruption in Asian countries, of which corruption in political finance is one key component. See, for example, Pepynsky T, Hutchinson F, Atienza E, el al (2022) *Corruption and democracy in Asia*. Available at: https://www.brookings.edu/articles/corruption-and-democracy-in-asia/. Last accessed 21 January 2026; and Berenschot W (2015) Political Parties and Clientelism in Southeast Asia. *Journal of the Humanities and Social Sciences of Southeast Asia*. 2015; 171:e4. doi:10.1163/22134379-17104007, also available at: https://www.sciencedirect.com/org/science/article/pii/S0006229415000076. Last accessed 21 January 2026.

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[12] See for example: Transparency International Bangladesh (2009) *Transparency in Political Finance in Bangladesh.* Available at: https://www.ti-bangladesh.org/images/max_file/rp_Crinis_Report_251009_full_en.pdf. Last accessed 14 May 2026.

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[14] There is very significant variation between the different Asian countries reviewed here. In terms of overall corruption, their scores on Transparency International's 2025 *Corruption Perceptions Index* vary from a low of 24 in Bangladesh (out of 100, with 100 being defined as "very clean") to a high of 84 in Singapore. Transparency International (2025). Economically, the estimated 2025 Gross Domestic Product per capita was 25 times higher in Singapore than in Nepal, according to the International Monetary Fund. Calculated from International Monetary Fund (2026) *GDP per capita, current prices*. Available at: https://www.imf.org/external/datamapper/PPPPC@WEO/OEMDC/ADVEC/WEOWORLD. Last accessed 21 January 2026. Politically, about one third of the countries covered in this review are classified by Freedom House as "free": Bhutan (score 68 out of 100), Japan (96), Mongolia (84), South Korea (81) and Taiwan (94); Cambodia (23) and Thailand (34) are classified "not free". The remaining countries are all classified as "partly free": Bangladesh (45), India (63), Indonesia (56), Malaysia (53), Maldives (43), Nepal (62), Pakistan (32), the Philippines (58), Singapore (48) and Sri Lanka (58). Freedom House (2025) *Countries and Territories.* Available at: https://freedomhouse.org/country/scores. Last accessed 21 January 2026.

[16] UNCAC (2026).

[17] Naturally, there will be a certain level of subjectivity in the coding of such complex issues. Significant care was taken to ensure that the scoring was consistent across countries.

[18] This finding concerning Pakistan is supported by the 2024 report by PILDAT, which indicated that 68 out of the 175 political parties required to submit annual financial reports in 2023 failed to do so. PILDAT (2024) *State of Political Finance in Pakistan*. Available at: https://pildat.org/wp-content/uploads/2024/09/StateofPoliticalFinanceinPakistan_Sep2024.pdf?Submit=Download, page 16. Last accessed 21 January 2026.

[19] See further Hamada Y & Agrawal K (2021).

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Caribbean. Available at: https://www.transparency.org/en/publications/digital-disclosure-political-finance-africa-asia-pacific-latin-america-caribbean. Last accessed 21 January 2026.

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[22] Transparency International (2024), page 8.

[23] UNCAC (2026).

[24] This principle also deals with issues such as due diligence controls by private banks. In the Maldives, the Financial Intelligence Unit has issued guidelines to banks to operationalise anti-money laundering safeguards with regard to special accounts opened by electoral candidates. Financial Intelligence Unit, Maldives Monetary Authority (2023) *AML/CFT Guidelines for Banks on Special Election Accounts.* Available at: https://www.mma.gov.mv/files/fiu/AMLCFT-Guidelines-for-Banks-on-Special-Election-Accounts.pdf. Last accessed 20 April 2026.

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[30] Transparency International Bangladesh (2024) *12th National Parliament Election Process Tracking*. Available at: https://www.ti-bangladesh.org/en/articles/research/6895. Last accessed 29 April 2026.

[31] Westminster Foundation for Democracy (2025) *The Cost of Politics in the Maldives*. Available at: https://costofpolitics.net/wp-content/uploads/2025/02/WFD_2025_Cost-of-Politics-in-the-Maldives.pdf, page 9. Last accessed 10 February 2026.

[32] Singapore Statutes Online (2026) *Presidential Elections Act 1991, Current Version as of 26 January 2026*. Articles 42J & 42K. Available at: https://sso.agc.gov.sg/Act/PrEA1991?ProvIds=P13-#top. Last accessed 26 January 2026.

[33] UNCAC (2026) Operative paragraph 9.

[34] Taiwan News (2024) *Taiwan People's Party addresses small donations speculation*. Available at: https://www.taiwannews.com.tw/news/5939207. Last accessed 12 February 2026.

[35] Thai World (2026) *Thailand's "grey money" election: Parties fight to prevent state capture.* Available at: https://world.thaipbs.or.th/detail/thailands-grey-money-election-parties-fight-to-prevent-state-capture-/60094. Last accessed 24 March 2026; Bangkok Post (2026) *Election Commission probes suspicious cash, Withdrawals spark vote-buying concerns.* Available at: https://www.bangkokpost.com/thailand/general/3186229/election-commission-probes-suspicious-cash. Last Accessed 24 March 2026.

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[37] UNCAC (2026), Operative paragraph 10.

[38] Transparency International (2024), page 9.

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countries under review. Meta (2025). Relying on the goodwill of individual corporations may not be a reliable basis for the long-term regulation of political finance.

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[42] Philippine News (2025) *These 15 contractors cornered 1 of 5 flood control projects nationwide.* Available at: https://www.rappler.com/philippines/list-top-contractors-flood-control-projects-marcos-administration/. Last accessed 24 March 2026; The Diplomat (2025) *In Asia, Political Power Is for Sale. Can Global Action Finally Rein It in?* Available at: https://thediplomat.com/2025/12/in-asia-political-power-is-for-sale-can-global-action-finally-rein-it-in/. Last accessed 24 March 2026; Philippine Center for Investigative Journalism (2025b) *Marcos and Duterte received millions in contributions from contractors. Can—and will—they be held to account?* Available at: https://pcij.org/2025/09/18/marcos-and-duterte-contractors/. Last accessed 12 February.

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[48] UNHRC (1996) *CCPR General Comment No. 25: Article 25 (Participation in Public Affairs and the Right to Vote), The Right to Participate in Public Affairs, Voting Rights and the Right of Equal Access to Public Service*. Available at: https://www.refworld.org/legal/general/hrc/1996/28176, paragraph 19. Last accessed 24 March 2026.

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[53] Transparency International (2024), page 14. “Direct public funding” here means the provision of money, while “Indirect public funding” would be the provision of non-monetary benefits, such as media access, subsidised access to public transport or postage, or the free or subsidised use of public facilities for campaign purposes.

[54] Naver (2023b) *지난해 정당 국고보조금 1420억원... 역대 최고치 Last year, government subsidies to political parties reached 142 billion won, the highest ever*. Available at: https://n.news.naver.com/mnews/article/020/0003471747?sid=100. Last accessed 11 February 2026.

[55] International IDEA (2023), page 27; Kompas (2019) *KPK Rekomendasikan Dana Bantuan Parpol Rp 8.461 Per Suara - The Corruption Eradication Commission (KPK) recommends providing political parties with Rp 8,461 per vote*. Available at: https://www.kompas.id/artikel/kpk-rekomendasikan-dana-bantuan-parpol-hingga-rp-8-461-per-suara. Last accessed 2 March 2026.

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[64] Transparency International (2024), page 14.
[65] Data from Inter-Parliamentary Union (2025) *Monthly ranking of women in national parliaments*, concerning lower house, where appliable. Available at: https://data.ipu.org/women-ranking/?date_year=2025&date_month=12. Last accessed 27 January 2026. Data on Taiwan from Taipei Times (2024) *Female representation significant.* Available at: https://www.taipeitimes.com/News/editorials/archives/2024/01/24/2003812531. Last accessed 27 January 2026.
[66] Mobrand E, Casal Bértoa F & Hamada Y (2019), page 7.
[67] This finding corresponds with the information in Mobrand E, Casal Bértoa F & Hamada Y (2019), page 16.
[68] Kim E, Kim B, Lee S et al (2023) A S*tudy on How to Improve the Operation of Gender-Targeted Public Funding for Political Parties in South Korea.* Available at: https://eng.kwdi.re.kr/publications/researchReportDetail.do?p=2&idx=104366, page 1. Last accessed 19 February 2026.
[69] Naver (2023).
[70] The threshold for receiving increased direct public funding was originally 30 per cent of women among the nominated candidates, but this was reduced to 10 per cent in 2022. Naver (2023a).
[71] See also Penang Institute (2025) *Counting Candidates: Towards Minimum 30% Women Representation on the Ballot*. Available at: https://penanginstitute.org/publications/issues/counting-candidates-towards-minimum-30-women-representation-on-the-ballot/. Last accessed 27 January 2026.
[72] As an illustration, the research found the limited control by women over ancestral property to be one of the barriers women face in funding election campaigns in Nepal.
[73] National Commission for Women and Children, Royal Government of Bhutan (2020) *The National Plan of Action to Promote Gender Equlity [sic] in Elected Offices*. Available at: https://www.ncwc.gov.bt/publications/Inside1680064663.pdf, page 10. Last accessed 10 February 2026.
[74] Transparency International Indonesia (2025) *Ballot Heist: A Report on Financial Transparency Gaps in Indonesia's 2024 Gubernatorial Elections*. Available at: https://ti.or.id/wp-content/uploads/2025/06/TII-Ballot-Heist_-A-Report-2024.pdf. Last accessed 10 February 2026. For each gubernatorial area, pairs of candidates for governor and vice-governor were nominated.
[75] Westminster Foundation for Democracy (2025), page 16. The situation seems to be similar in Thailand, see International IDEA (2023), page 31.
[76] Transparency International (2024), page 16.
[77] See also MalayMail (2023) *Bersih: 347 election offences committed by political parties during GE15*. Available at: https://www.malaymail.com/news/malaysia/2023/03/10/bersih-347-election-offences-committed-by-political-parties-during-ge15/58918. Last accessed 27 January 2026, and SinarDaily (2024) *Government assets, election handouts no longer powerful weapons*. Available at: https://www.sinardaily.my/article/219670/focus/politics/government-assets-election-handouts-no-longer-powerful-weapons. Last accessed 27 January 2026.

[78] Transparency International Bangladesh (2024).
[79] Online Khabar (2022) चुनाव प्रचारप्रसारमा सरकारी स्रोतको प्रयोग र खर्चमाथि छानबिन सुरु - *Investigation begins into use and expenditure of government resources in election campaign*. Available at: https://www.onlinekhabar.com/2022/11/1215265/%E0%A4%9A%E0%A5%81%E0%A4%A8%E0%A4%BE%E0%A4%B5-%E0%A4%AA%E0%A5%8D%E0%A4%B0%E0%A4%9A%E0%A4%BE%E0%A4%B0%E0%A4%AA%E0%A5%8D%E0%A4%B0%E0%A4%9A%E0%A4%BE%E0%A4%B0%E0%A4%AE%E0%A4%BE-%E0%A4%B9%E0%A5%81%E0%A4%A8. Last accessed 27 January 2026.
[80] See Nokut News (2024) *"지역에 선심성 정책 남발해 선거 개입" 尹, 선관위 신고돼 - Yoon was reported to the National Election Commission for "abusing favoritism policies to interfere with elections."* Available at: https://v.daum.net/v/20240321142420903. Last accessed 27 January 2026.
[81] See Amnesty International (2022) S*ingapore: Social media companies forced to cooperate with abusive fake news law*. Available at: https://www.amnesty.org/en/latest/news/2020/02/singapore-social-media-abusive-fake-news-law/. Last accessed 27 January 2026, and Freedom House (2024) *Freedom in the World 2024 - Singapore*. Available at: https://freedomhouse.org/country/singapore/freedom-world/2024. Last accessed 27 January 2026.
[82] Transparency International (2024), page 16.
[83] There are policies in Taiwan (in the Administrative Neutrality Act) for the reporting of use of public resources for security purposes, but not specifically for electoral contestants.
[84] SuperLawyer (2018) *[판결] '국정원 댓글' 원세훈 前 국정원장, 5년만에 '징역 4년' 확정 - [Verdict] Former NIS Director Won Se-hoon sentenced to 4 years in prison after 5 years for his comments*. Available at: https://www.lawtimes.co.kr/news/articleView.html?idxno=142300. Last accessed 10 February 2026. In 2020, Won Se-hoon was sentenced to an additional seven years imprisonment for crimes including political manipulation.
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[87] Transparency International (2024), page 18.
[88] South Korea Election Commission (2026) *위반행위 신고 Report a Violation*. Available at: https://www.nec.go.kr/site/nec/01/10101020000002020040704.jsp. Last accessed 9 February 2026.
[89] Hindustan Times (2024) *Over 79,000 election code violation complaints received through cVigil app: ECI.* Available at: https://www.hindustantimes.com/india-news/over-79-000-election-code-violation-complaints-received-through-cvigil-app-eci-101711703656109.html. Last accessed 10 February 2026.
[90] See also Kompas (2024a) *LADK Belum Sesuai Ketentuan, KPU Tak Jatuhi Sanksi PSI, Gelora, dan PPP - The Election Commission (KPU) did not impose sanctions on PSI, Gelora, and PPP because the LADK did not comply with regulations.* Available at: https://www.kompas.id/artikel/ladk-belum-lengkap-dan-sesuai-kpu-tak-berikan-sanksi-ke-psi-gelora-dan-ppp. Last accessed 27 January 2026.
[91] The situation in Thailand seems to be similarly unsatisfactory; see ANFREL (2023) *ANFREL International Election Observation Mission Report: 2023 Thai General Election: Democracy at a Crossroads*. Available at: https://anfrel.org/wp-content/uploads/2023/08/ANFREL_2023-Thai-General-Election-in.pdf, page 46. Last accessed 27 January 2026.
[92] UNCAC (2026) Operative paragraph 15.
[93] A nodal officer is a designated focal person responsible for coordinating a particular issue, programme or institution. The term is particularly common in South Asian administrative contexts.
[94] See Kompas (2024b) *Bawaslu Keluhkan Keterbatasan Akses ke Sistem Informasi Dana Kampanye - Bawaslu Keluhkan Keterbatasan Akses ke Sistem Informasi Dana Kampanye - Bawaslu Complains About Limited Access to the Campaign*

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[95] Transparency International (2024), page 19.

[96] The 2025 Westminster Foundation for Democracy study on the Cost of Politics in Bangladesh found a "culture of impunity" regarding political finance violations in the country. Khan S, Sakib N & Haque I (2025) *The Cost of Politics in Bangladesh*. Westminster Foundation for Democracy. Available at: https://costofpolitics.net/wp-content/uploads/2025/01/Cost-of-Politics_Bangladesh-FINAL.pdf, page 6. Last accessed 10 February 2026.

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[98] Hani (2022) *국민의힘 부산 국회의원 14명 무더기 고발 당해... 정치자금법 위반 혐의 - 14 People Power Party Busan National Assembly members indicted en masse on charges of violating the Political Funds Act*. Available at: https://www.hani.co.kr/arti/area/yeongnam/1067716.html. Last accessed 10 February 2026.

[99] International IDEA (2023), page 47.

[100] As a complement to the recommendations presented in this report, Transparency International, in partnership with nine organisations, has developed a comprehensive explainer of UNCAC CoSP Resolution 11/7 highlighting good practice from around the world that may serve as inspiration to strengthen political finance systems in line with the Resolution. See: Transparency International (2026) 'Getting Political Finance Right: Preventing Corruption with UNCAC CoSP Resolution 11/7'. Available at: https://files.transparencycdn.org/images/2026_Getting-Political-Finance-Right_Policy-Paper_EN_2026-07-08-113905_omwi.pdf . Last accessed 10 August 2026.

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