

TRANSPARENCY INTERNATIONAL
the global coalition against corruption

GETTING POLITICAL FINANCE RIGHT

Preventing corruption with UNCAC CoSP Resolution 11/7

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Every effort has been made to verify the accuracy of the information contained in this report. All information is correct up until April 2026. Nevertheless, Transparency International cannot accept responsibility for the consequences of its use for other purposes or in other contexts.

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WHAT RESOLUTION 11/7 MEANS FOR POLITICAL FINANCE AND CORRUPTION

By Jorge Valladares M. and Jon Vrushi

Resolution 11/7, adopted by the Conference of the States Parties (CoSP) to the United Nations Convention against Corruption (UNCAC), is the world's furthest-reaching consensus to prevent and combat corruption enabled by money in elections and politics. The impact of its 22 commitments depends on legislators, election and anti-corruption officials, judges and election observers effectively using them as the standard to make money play a positive role in politics. To explain how, over 20 experts from all regions of the world share their insights.

Why is Resolution 11/7 important?

POLITICAL SIGNIFICANCE

News headlines often confirm what experts warn: the financing of politics is one of the weakest areas of election integrity across the world.[1] This spells trouble for public integrity and democracy. It leaves citizens struggling to trust that their elected officials act in their interest.

Opaque political financing leaves the door open for the affluent and well-connected to wield disproportionate, undue influence over legislation and public resources. Weak controls, meanwhile, leave the State vulnerable to abuse by incumbents seeking to entrench their power. Both forms of capture result in governance that works for a few vested interests rather than the common good.

Political finance is at its weakest when it is opaque. In secrecy, influence peddlers go unchecked. Yet opacity is the norm: in 102 of 157 countries we examined from all regions, information on the donors who pay for campaigns[2] is withheld from public view by non-compliant political parties, candidates, oversight agencies or by flawed legislation.

GLOBAL CONSENSUS

The international community knows this. For two decades, several international commitments, recommendations and a few cautious obligations had accumulated, unevenly translated and insufficiently enforced in national contexts. The UNCAC, adopted in 2003, offered Article 7(3), a non-binding provision encouraging governments to consider taking measures to enhance transparency in political finance, in a

text where other negotiators had originally sought a mandatory obligation (see here). The official record notes that the weaker formulation prevailed owning to *"the enormous variations in political systems"*.[3] It is a phrase that has since served as a reason to do very little. Transparency International has called out this complacency since 2003.[4]

Resolution 11/7, adopted by consensus at the eleventh session of the CoSP in Doha in December 2025, changes the terms of the global discourse. One hundred and ninety-two governments agreed on comprehensive international standards for political finance, a subject their predecessors in 2003 had quietly set aside as too contentious an issue. In the 22 years that followed, States Parties had adopted 81 resolutions on various topics. Not one addressed the implementation of article 7(3). The fact that Albania, Ghana, Mongolia and Norway, a diverse group of countries, brought Resolution 11/7 forward – and that 60 States Parties co-sponsored it – speaks to how widely the link between political finance and corruption is now recognised across different political systems.

HIGH STANDARDS

Although it carries transparency in its title, Resolution 11/7 is about more than just publication of financial information. The resolution unpacks and goes beyond transparency, systematically connecting inherent risks of corruption in political finance to relevant convention obligations on prevention, law enforcement, criminalisation and international cooperation – reflecting the recommendations of anti-corruption reviews and election observation:

- Concrete guidance to attain **transparency** in practice includes comprehensive reporting with identification of donors, its timely publication online before election day, the disclosure of sponsorship of political advertising, and the right of members of the public to seek and receive this information;
- Safeguards to keep money in politics **clean** and prevent **illicit funding,** funding that can result in conflicts of interest, bribery or trading in influence because of its amount or origins (e.g. legal entities, government contractors);
- Addressing concerns about **foreign interference**, the resolution calls to restrict or prohibit funding from foreign-owned or controlled entities, as well as funding to foreign political parties and candidatures that could be used to obtain undue advantages from foreign public officials;
- It calls for monitoring and banning the **misuse of public resources** to support or undermine political parties or candidatures, as well as to ensure that when legally sanctioned state support is spent, it observes objective and transparent criteria;
- It reasserts the necessary **independence of political finance oversight** bodies that have resources and preventive and enforcement mandates, and collaborate with law enforcement agencies, courts and financial intelligence units and civic watchdogs (including election observation groups);
- Finally, while the litmus test of the resolution is national practice, the resolution provides for the UNCAC architecture (subsidiary bodies and the Secretariat) to follow up on its **implementation** through ad-hoc reviews, technical assistance and reporting to the Conference in 2027.

It is true that relevant risk areas in political financing were left out of the consensus (e.g. expenditure limits, obligatory use of the banking system for all transactions, and the different impact on women candidates, to name a few). Despite that, the resolution represents a qualitative leap. Resolution 11/7 now provides an authoritative high standard against which national frameworks can be assessed and enhanced.

This publication is the collaborative effort of over 20 experts from all regions to explain the 22 commitments set forth in Resolution 11/7, highlighting good practice examples to show implementation can look like in countries working to strengthen their political finance systems.

HOW TO USE THIS GUIDE

WHAT IS AN UNCAC COSP RESOLUTION?

The UNCAC is the only legally binding universal instrument on corruption. The UNCAC was adopted by the UN General Assembly in October 2003 and entered into force in 2005. The provisions set forth in the Convention are compulsory to all 192 States that have acceded to the Convention (as of September 2025). Article 7, paragraph 3 of the Convention prescribes that:

> **"3. Each State Party shall also consider taking appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties."**

The CoSP exists *"to improve the capacity of and cooperation between States Parties to achieve the objectives"* of the Convention (art. 63). As such, the CoSP is the main policymaking body of the Convention and *"adopts decisions of substance"* through resolutions. All resolutions to date have been adopted by consensus of the States Parties.

A Resolution is a formal "*action of a substantive nature (…)* that *"…guides and supports the implementation of the Convention by the Parties (…) and "…shapes the global anti-corruption agenda (…) between sessions (…)"* of the Conference (see here, p. 21).

Resolutions are made up of preambular paragraphs and operative paragraphs. Preambular paragraphs *"set the context, provide background and justification for the action proposed, reference past resolutions or treaties."* On their part, *"operative paragraphs (…) outline concrete mandates or actions"* (see here, p. 21) and while they are *"…not considered legally binding (…) they represent the latest global consensus on anticorruption, and therefore, countries are expected to work towards their realisation."* (see here).

HOW IS THE GUIDE ORGANISED?

The guide follows a four-part structure.

1. A **preface** provides an overview of the relevance of Resolution 11/7 to the anti-corruption and electoral integrity fields.
2. The second part of the guide consists of one-page descriptions for each of the **22 substantive commitments** for action contained in operative paragraphs 1 to 15, divided into four categories:
   - transparency (5)
   - clean money safeguards against illicit funding (8)
   - state neutrality (3)
   - oversight and accountability (6)

   Each description consists of: i) a short explanation; ii) issues left unaddressed under each commitment ("gaps"); iii) real-life examples of legislation, enforcement and compliance, and jurisprudence, and iv) recommendations by anti-corruption or election observation reports (or both). The rationale of this structure is explained in the next point.

3. The third part consists of briefings on **five relevant issues** brought up in preambular paragraphs that were **not covered in the operative section**: vote buying, gender, criminal funding, recommendations by intergovernmental organisations, and internal political party integrity and ethics standards.
4. The fourth and last section provides an overview of operative paragraphs 16 to 21, which address the duties of the Secretariat and subsidiary bodies of the UNCAC CoSP to implement the resolution.

WHO CAN USE THIS GUIDE AND HOW?

The resolution urges, calls or recommends States Parties to implement up to 22 "concrete mandates or actions" of a substantive nature. Working towards the realisation of each may require passing new or enforcing existing legislation, depending on the country.

This guide compiles real-life examples from around the world on how each action could be translated into practice by 1) decision-makers in either lawmaking or enforcement, or 2) those who influence decision making or enforcement from outside governments.

1. **Lawmaking:** Officials at relevant ministries or agencies that can initiate laws (an election management body, oversight agency to party leaders or legislators (or their advisers) that shape or vote laws. Examples illustrate legislation that meets the standards of the resolution.
2. **Enforcement and compliance:** Oversight officials can directly take concrete action or administrative measures to advance the realisation of nearly every commitment (in particular regarding transparency and accountability). For them, good practice is presented as 'enforcement and compliance' examples.
3. **Judicial review:** Omitting to enact political finance legislation, or collisions with basic rights can trigger legal proceedings before a court of law. Judges and legal advocates can refer to the Jurisprudence section for interesting precedents relevant to each measure from across different legal traditions.
4. **Election observation groups, anti-corruption reviewers:** The resolution is a yardstick for anti-corruption reviewers and election observers who assess performance against international obligations or commitments. The examples offered are drawn from observers or reviewers who conduct their reviews by invitation or consent of governments and formulate recommendations, based on evidence, which are actionable by lawmakers or oversight agencies.
5. **Civil society groups:** Political finance law is inherently self-regulatory. Discharging strong enforcement and compliance requires well-resourced oversight bodies. Reforms or improved enforcement of political finance most often require public demand from society.

GLOSSARY

As a legal document, Resolution 11/7 contains technical terms that are common currency or agreed language in the implementation of the UN Convention against Corruption (UNCAC). This glossary provides accessible definitions of key terms and commonly used acronyms found in the Resolution and in wider political integrity frameworks. They are compiled from multiple sources such as UNCAC frameworks, the IFES Oversight Glossary[5], Transparency International and the Inter-Parliamentary Union. Additional acronyms referring to national or local organisations appear in the body text. They are not included in this glossary, but they are explained and translated into English within the main text.

INTERNATIONAL BODIES, MECHANISMS AND STANDARDS

CONFERENCE OF STATES PARTIES (CoSP): in the context of this publication, the governing body of the UNCAC, composed of all States that have ratified the Convention. To date, this includes all UN Member States (apart from North Korea and Eritrea, as well as Syria which remains only a signatory), and Palestine. They meet regularly to review implementation, promote cooperation, adopt decisions and resolutions, and oversee the Convention's review mechanism.

ELECTION OBSERVATION MISSION (EOM): independent delegation deployed by an international or regional body to assess an electoral process against national laws and international obligations. Its mandate is to provide an impartial evaluation of whether elections are credible, transparent, and conducted in line with democratic standards. AUEOM are the official EOM deployed by the AU and EUEOM by the EU.

EUROPEAN COMMISSION FOR DEMOCRACY THROUGH LAW (VENICE COMMISSION): the Council of Europe's advisory body on constitutional matters, composed of independent legal experts, and created in 1990. It provides guidance to States on aligning their laws and institutions with democratic, human rights and rule of law standards.

GROUP OF STATES AGAINST CORRUPTION (GRECO): group established by the Council of Europe in 1999 to monitor States' compliance with the organisation's anti-corruption standards.

OPERATIONAL PARAGRAPH (OP): action-oriented clause of a UN declaration that sets out decisions and recommendations or calls for action addressed to relevant actors.

ORGANIZATION OF AMERICAN STATES (OAS): a regional organisation of the Americas, founded in 1948, that promotes democracy, security, development and human rights, including through election observation.

ORGANIZATION FOR SECURITY AND COOPERATION IN EUROPE (OSCE): an intergovernmental organisation founded in 1975 and comprising 57 States from Europe, Central Asia and North America, mandated to promote security through democracy, human rights, and the rule of law. Through its Office for Democratic Institutions and Human Rights (ODIHR), the OSCE plays a role in election observation and political integrity.

PREAMBULAR PARAGRAPH (PP): introductory clause of a UN declaration that provides context, background, and justification, outlining the reasons and principles underlying the text.

UNITED NATIONS CONVENTION AGAINST CORRUPTION (UNCAC): UN global treaty adopted in 2003 that sets common standards for preventing, detecting and combating corruption.

UNITED NATIONS OFFICE ON DRUGS AND CRIMES (UNODC): UN body responsible for supporting countries combat illicit drugs, crime and terrorism. It also serves as the Secretariat to the Conference of the States Parties to the UNCAC.

TECHNICAL TERMS

ANONYMOUS SOURCE: a contributor whose identity is not disclosed in political finance reports, either because the law permits anonymity up to a certain threshold or because the source is intentionally hidden.

ANTI-MONEY LAUNDERING (AML): framework of laws, regulations, and institutional measures designed to prevent criminals from disguising the illicit origin of funds and integrating them into the legitimate financial system.

BENEFICIAL OWNERSHIP (BO): Identifying the real person who ultimately owns, controls or benefits from a company, trust or other legal entity and the income it generates. Beneficial ownership information is typically recorded in registers to ensure transparency and prevent misuse of opaque structures.

CAMPAIGN FINANCE REPORTING SYSTEMS: digital platforms used by electoral authorities to collect, standardise and publish information on campaign income and expenditure, enabling monitoring, verification and public transparency.

CONFLICT OF INTEREST: situation where a public official has a private or other interest that influences, or appears to influence, the impartial and objective performance of their official duties.

COORDINATED INAUTHENTIC BEHAVIOUR (CIB): organised efforts by networks of accounts (often fake, concealed or misleading) to manipulate public debate or political processes by acting in a coordinated way while hiding their real identity or purpose.

DONATIONS: money or donations having a pecuniary value (in-kind donations) given by an individual or a legal entity and made with the knowledge/acceptance of a political party or electoral contestant (in the case of parties) for either electoral campaign purposes or routine activities.

ELECTION MANAGEMENT BODY (EMB): the public authority responsible for administering and overseeing elections, including organising all stages of the electoral process, ensuring compliance with electoral laws, and safeguarding the integrity, transparency, and credibility of elections.

EXPENDITURE: expenditures (monetary and in-kind) incurred by, or on behalf of an electoral contestant to promote it at an election, or to campaign against other candidates or political parties.

FINANCIAL INTELLIGENCE UNIT (FIU): a national authority responsible for receiving, analysing and disseminating financial information, including suspicious transactions. reports to detect and combat money laundering, corruption and related offences.

FOREIGN INFLUENCE: any attempt by actors outside a country (whether governments, organisations, or individuals) to shape its political processes, public opinion, or electoral outcomes through financial support, information operations, or other forms of direct or indirect interference. Also referred to as FIMI (Foreign Information Manipulations and Interference).

FREE AND FAIR ELECTIONS: elections in which all citizens can vote and stand for office on equal terms, political actors can campaign freely, and the entire process is conducted impartially, transparently, and without intimidation or fraud.

ILLICIT POLITICAL FINANCE: illegal, opaque or improperly sourced funding that influences political parties, candidates or electoral processes, including contributions that violate disclosure rules, exceed legal limits, originate from prohibited sources or are channelled through hidden or deceptive mechanisms.

IN-KIND DONATION: gifts, services or property provided free of charge or accounted for at a price below market value.

LEGAL ARRANGEMENT: a legally created structure (such as a trust, foundation, or partnership) used to hold or manage assets on behalf of one or more parties.

LEGAL ENTITY: an organisation or structure (such as a company, association, foundation, or partnership) that has legal personality and can own assets, enter into contracts, and incur obligations in its own name.

MEMORANDUM OF UNDERSTANDING (MOU): formal, non-binding agreement between two or more parties that establishes a framework for collaboration.

MISUSE OF STATE RESOURCES: any diversion or misappropriation of resources away from an intended public use to affect the operation of political parties or electoral campaigns in a way that favours one political party or candidate at the expense of others.

ONLINE POLITICAL ADVERTISING (OPA): paid or sponsored digital communications intended to influence voters, political actors or public policy decisions, disseminated through social media, search engines and digital news outlets.

OVERSIGHT BODY: a governmental body or agency mandated to oversee and enforce obligations arising out of political finance regulations.

POLITICAL FINANCE: in this publication, used as an abbreviation for *"the funding of candidatures for elected public office and, where applicable, the funding of political parties*", reflecting the wording of UNCAC.

POLITICAL ADVERTISING: paid or sponsored communications designed to influence voters' views about parties, candidates, or public policies, typically disseminated through media channels such as TV, radio, print, digital platforms or outdoor displays.

PUBLIC POLITICAL FINANCING: the mechanism by which the State allocates money to political parties and/or electoral contestants. It can be direct (cash) or indirect (goods or services with a monetary value).

PUBLICLY CONTROLLED RESOURCES: assets, funds, or advantages managed by the State, such as public budgets, government property, staff time or official communication channels.

THIRD-PARTY CAMPAIGNING: political campaigning or expenditure conducted by individuals or organisations other than political parties or candidates, which may influence electoral outcomes and may be subject to regulation and disclosure requirements.

TRADING IN INFLUENCE: promise, offer, giving, solicitation or acceptance of an undue advantage so that someone abuses their real or supposed influence to obtain an undue advantage from a public authority.

TRANSPARENCY: an underpinning principle of political finance regulation is that there should be clarity about where political parties, electoral contestants and non-contestant campaigners get their funding and how they spend it.

UNDUE INFLUENCE: opaque or disproportionate exertion of pressure by private actors that distorts public decision-making for private gain over the public interest.

VOTE-BUYING: giving or promising to give something of value to influence how a voter votes or abstains from voting.

WHISTLEBLOWING (OR REPORTING PERSON): communicating information on suspected wrongdoing to individuals or entities believed to be able to effect action.

TRANSPARENCY



Photo: DC Studio/Magnific

Implement measures to enhance and protect transparency

By Jorge Valladares

§1 ***Urges*** **States Parties, in line with article 7, paragraph 3, of the United Nations Convention against Corruption, to take and implement legislative and administrative measures that enhance and protect transparency in the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, in accordance with the fundamental principles of their domestic law and consistent with applicable international obligations;**

In short

This paragraph restates UNCAC Article 7(3) with three innovations. First, it omits the Convention's non-binding *"consider"* while referring to "*international obligations*." Next, it explicitly urges states to "*implement*" – beyond *"taking measures",* reflecting a persistent gap between legal measures and actual practice. Lastly, it prescribes that such measures are to "*protect transparency*" in political funding as well as enhancing it, drawing on the pledge in UN General Assembly Resolution S-32/1 (see here), alongside protecting the integrity of elections.

Good practice examples

ENFORCEMENT AND COMPLIANCE

- **Panama** reviews its legislation on a rolling basis since 1991. Panama's Electoral Tribunal (TE in Spanish) convenes the National Commission for Electoral Reforms (CNRE in Spanish) after each general election. The CNRE comprises political parties and various civil society organisations. The latter convene under the Citizens' Forum for Electoral Reform. The TE proposes a bill, including on political finance issues, that considers the CNRE views, though not without first adjusting what it deems necessary. The CNRE was originally a TE voluntary initiative, later formalised in law under Law 29 of 2017 (art. 120 c, see here).

JURISPRUDENCE

- In April 2026, the Constitutional Court of **Zambia** (*Legal Resources Foundation Limited v The Attorney General)* ruled that the failure to enact political party legislation was unconstitutional. While it ordered the government to legislate within a year, it reasserted that the constitutional imperative of *"transparency in political financing"* was *"already immediately enforceable"* (para.125, see here).
- In March 2025, the High Court of **Malawi** on the application of *Malawi Law Society v Registrar General* (as Registrar of Political Parties in 2022) granted a request for access to political party funding information, deeming the failure to do so *"unconstitutional, unlawful and unreasonable (…) unfair and unjustifiable*". The court found it *"regrettable that for an Act passed in 2018, there was no regulatory framework"* to guide political finance reporting as required by the Act (para. 53, see here).

ELECTION OBSERVATION

- The Final Report of the AU Election Observation Mission (EOM) to **Zambia**, 2021 Presidential, Parliamentary and Local Government Elections, said: *"The AUEOM would like to reiterate its 2016 recommendation on the need to enact enabling legislation to give effect to constitutional provisions for political party funding and campaign finance accountability"* (see here, p.27). In April 2026, the National Democratic Institute's Pre-Election Assessment Report warned: *"Zambia's lack of campaign finance rules is not in line with international standards, notably, the [UNCAC] Resolution 11/7, adopted at the [CoSP11] in December 2025*" (see here, p. 6).

ANTI-CORRUPTION REVIEWS

- The UNCAC Implementation Review of **Zambia** (December 2025) finds that the country "h*as no laws or regulations on political party funding. (…) A bill on political parties existed, but the process for its adoption had been suspended.*" The review recommends that Zambia take "*legislative and administrative measures to enhance transparency in the funding of candidatures for elected public office and the funding of political parties (art. 7, para. 3)*" (see here, pp. 3 and 10).
- The UNCAC Implementation Review of **Kiribati** points out that there is no *"legislation governing transparency in the funding of candidatures for elected public office"* and recommended the government adopt legislation to ensure adequate transparency (see here, p.9).

Recordkeeping based on standard accounting

By Jens-Oscar Nergård and Jorge Valladares

§3 ***Also calls upon*** **States Parties to ensure that political parties, candidatures for elected public office and electoral campaigns, where applicable and in accordance with domestic law, keep records based on standard accounting requirements of all their revenues and expenditures, assets and liabilities, including their value, and above the thresholds defined by law, as applicable, the sources and relevant identification information of monetary and in-kind donations and related financial support, in accordance with their domestic law (…);**

In short

The obligation for political parties, candidates and campaigns to keep financial records and the standardisation of accounting are very important prerequisites for effective oversight and genuine transparency. If political parties, candidates or election campaigns are instead allowed to prepare their accounts according to their own individual approaches, effective comparison by the public or by oversight agencies will not be possible.

Rules-based accounting requirements and standardised reporting formats are also more suitable for non-commercial entities with limited accounting and bookkeeping resources. Many political parties, candidates and election campaigns fall within this category. Although widely used to standardise national accounting frameworks, in their pure form the International Financial Reporting Standards (IFRS, formerly IASB, see here) are best suited for ensuring transparency of commercial entities vis-à-vis investors, creditors and tax authorities rather than oversight agencies or the general public.

Good practice examples

LEGISLATION

- **Thailand**'s Organic Act on Political Parties 2017, section 59 details the content of required accounts (see here).
- **Norway** amended its Political Parties Act to introduce a rule-based, uniform system for political party accounting in 2014. All central political party organisations and party units – youth and designated subnational branches – have a statutory obligation to keep accounts observing the detailed rules and standardised form issued by Ministry of Local Government and Regional Development (see here). The system is based on the fundamental accounting principles of the Accounting Act (art. 4-1, see here) and the Norwegian Accounting Standards Board's Generally Accepted Accounting Practice for Non-Profit Organisations.
- In addition to establishing specific accounting requirements, **South Africa**'s Political Party Funding Act, section 12 (1) c requires political parties to designate an accounting officer (see here).

ENFORCEMENT AND COMPLIANCE

- Following **Mexico**'s 2014 political finance reform, the National Electoral Institute developed an online accounting system solution – the Integrated Oversight System (SIF in Spanish) – for political parties and candidates to record income and expenditure transactions and supporting documentation on a daily basis, which are auditable in real time. The SIF has been operational since 2015 (see here).

ANTI-CORRUPTION REVIEWS

- The Group of States against Corruption (GRECO) 2025 Evaluation Report on **Kazakhstan** notes that party representatives lacked a common understanding on whether *"political parties are subject to the accounting obligations of legal entities"* (p. 15). GRECO recommended that Kazakhstan introduce *"accounting rules for political parties and election campaigns"* and *"mechanisms for internal financial control of political parties"* while *"ensuring the necessary independence of the professionals who are to audit their accounts, in line with international standards"* (see here, p.20).

Regular financial reporting to an oversight body

By Chelsea Dreher and Magnus Öhman

§3 ***Also calls upon*** **States Parties to (…) report on them [revenues and expenditures, assets and liabilities, including their value, and above the thresholds defined by law (…) the sources and relevant identification information of monetary and in-kind donations and related financial support] to the competent oversight body on a regular basis, which may include at least one interim report before and one final report after the elections and, for regular political party accounts, where applicable, at least annually;**

In short

Transparency of political finance requires political parties and election campaigns to submit detailed reports. As well as bookkeeping, the paragraph also calls for States Parties to establish requirements for political parties, and election campaigns to submit to the designated oversight body several items of financial information at least annually (for parties) and before and after elections (for all other contestants).

GAPS

Different or simplified reporting regimes for smaller political parties or campaigns can avoid inconsistent application or undue administrative burdens, without weakening overall transparency.

Good practice examples

LEGISLATION

- In **Montenegro**, the Law on Financing of Political Entities and Election Campaigns (No. 81/2025, later amended by No. 101/2025) requires from political entities detailed reports on the origin, amount and structure of funds collected and spent during election campaigns and supporting documentation, within 30 days of the election (art. 54). In addition, political entities must submit a provisional report on campaign expenditures five days before election day (art. 58), as well as bi-weekly reports on contributions during the campaign (art. 57, see here).
- According to **Peru**'s 2003 Political Organisations Law (Law 28094), political parties must submit annual financial reports, specifying contributors and amounts. A 2017 reform extended this requirement to the campaign period and to candidates at all levels (art. 33-36, see here).

ENFORCEMENT AND COMPLIANCE

- The Electoral Commission of **South Africa** has developed an Online Political Funding System (named "New Portals" as of 2026), for parties, candidates and donor reporting. The system also facilitates the analysis and publication of financial data (see here).
- The National Electoral Council in **Colombia** published a video explaining how campaign finance reports were to be made (electronically) in the 2023 regional and municipal elections (see here).
- In **Norway**, the Ministry of Local Government and Modernisation and Statistics Norway developed separate templates for political parties and party units to accommodate differing reporting obligations (see here).

JURISPRUDENCE

- The Federal Constitutional Court of the (then) **Federal Republic of Germany** issued one of the first rulings on financial reporting in 1966, stating that public financing of political parties could only be provided if detailed reporting requirements were in place so that only constitutionally permissible activities were reimbursed (paras. 144-146, see here). A new law was adopted in 1967 (see here).

ELECTION OBSERVATION

- The Organization of American States (OAS) recommended after the 2025 elections that **Suriname** should regulate "*…the content of the financial reports that are to be submitted, including requiring political parties to identify their sources of income and provide supporting documentation*" (see here, p. 19).

Timely and online publication of financial reports

By Jon Vrushi

§4 ***Further calls upon*** **States Parties (...) to ensure that the financial reports (...) are published online or are otherwise made public in a timely manner by a competent body or bodies, including, if applicable, the publication prior to the date of the election of the relevant identification of sources of private donations, in accordance with the thresholds defined by domestic law and in compliance with personal data protection legislation and with due regard for privacy rights;**

In short

Publishing political finance reports online is the most accessible way to handle large amounts of data. Their timely publication, including before election day, promotes accountability to voters and deters donors who wish to conceal their identity from voters. For private donations before election day, the resolution asks for relevant identification of the sources. A simple publication of donations and their donors, for example through transparent bank accounts, or a list of all donations, would suffice. This acknowledges the time needed to compile financial reports.

GAPS

"Otherwise made public" provides an option to not publish data online, without spelling out alternatives. Open data formats, absent from the paragraph, could increase the quality and accessibility of political finance data.

Good practice examples

LEGISLATION

- In **Czechia**, Act 322 (2016) requires candidates and political parties to conduct all election campaign transactions through publicly accessible electoral bank accounts, allowing the public to view in real time donors' full name, birth date and municipality of residence, or the commercial name and ID number of corporate donors; and all expenditures and identification of suppliers (secs. 16a and 16b, see here).

ENFORCEMENT AND COMPLIANCE

- **Brazil**'s Superior Electoral Court (TSE in Portuguese) publishes candidate and party's revenues and expenditures, including donor name, tax number, amount and date. Public disclosure is two-layered: (i) monetary donations within 72 hours on the TSE website (see here); (ii) a mid-campaign interim report (*prestação de contas parcial* in Portuguese) published about three weeks before the first-round vote (see here). Bulk machine-readable files of all datasets are available on a centralised platform (see here).
- The **United Kingdom**'s Electoral Commission publishes political finance data through a searchable online database, including donations, loans and campaign spending, enabling public access and independent scrutiny (see here).
- Elections **Canada** publishes centralised, detailed and accessible online databases that cover candidates, political parties and third parties' contributions and expenditures (see here).

JURISPRUDENCE

- In the 2024 judgement *Association for Democratic Reforms v. Union of India & Ors*. the Supreme Court of **India** struck down the 2018 electoral bonds scheme. It rejected the argument that donor anonymity protected informational privacy and held that the voter's right to information under Article 19(1)(a) of the constitution prevails over political donors' privacy. The Court directed political parties to submit details of donations made through bonds, and the Election Commission to publish that information (see here).

ELECTION OBSERVATION

- The EUEOM to the 2020 presidential election in **Ghana** recommended adopting a law to establish income and expenses disclosure requirements for both parties and candidates, as well as effective oversight, sanctions and enforcement mechanisms, with timely publication of all campaign finance reports, including online (see here, p. 25).

Effective public access to political finance information

By Barbara Jouan-Stonestreet, Sarah Bireete and Jorge Valladares

§13 ***Calls upon*** **States Parties (…) in accordance with article 13 of the Convention and the fundamental principles of their domestic law, to ensure that the public has effective access to information and to promote and protect the freedom to seek, receive, publish and disseminate information while remaining mindful of the need to protect the rights or reputations of others, national security or *ordre public* (…);**

In short

This paragraph reasserts the obligation set forth in UNCAC Article 13 to *"ensure effective access to information"* concerning corruption and in *"respecting, promoting and protecting*" this freedom with respect to political finance information. This is in line with the International Covenant on Civil and Political Rights Article 19, which specifies this freedom is to receive information *"of all kinds*" (see here). This guarantees that individuals and groups can seek redress when political finance information is not proactively published, with only the limitation to protect donors when publicity may expose them to intimidation and harassment.

GAPS

Paragraphs 3 and 4 help operationalise the obligation of "*effective access*" to political finance information. Some examples below elaborate on how to balance access with donor privacy protection using thresholds.

Good practice examples

LEGISLATION

- **Mexico**'s General Act of Transparency and Access to Public Information (LGTAIP in Spanish), updated in 2025, designates political parties as obligated subjects. Article 2 of the LGTAIP establishes that the law applies to *"any authority"* including political parties as well as any individual or legal entity that receives public resources or exercises acts of public authority. Article 75 of the LGTAIP specifies several items of political finance information that has to be made available to the public. (see here).

JURISPRUDENCE

- A 2018 ruling by **South Africa's** Constitutional Court *(Case CCT 249/17)* on My Vote Counts's challenge to the Promotion of Access to Information Act (PAIA) concluded that the PAIA had failed "*to give effect to the citizen's right of access information*" enshrined in the Constitution regarding private political funding. The Court ordered "*Parliament to amend the PAIA and take any other measure"* within 18 months to provide for "*reasonable access to information on the private funding of political parties and independent candidates*" (see here). The Political Party Funding Act was passed in January 2019 (see here).
- See also **India**'s 2024 Supreme Court judgment on *Association for Democratic Reforms v. Union of India & Ors*. (cf. entry on 'Timely and online publication of financial reports', see here).

ANTI-CORRUPTION REVIEW

- In **Uganda**, the Political Parties and Organisations Act requires submission of financial reports to the Electoral Commission (EC), which the public can inspect for a fee (sec. 8 (5)). The EUEOM Report on the 2016 elections recommended that *"(…) financial reports, including the list of donors, be available to public by law and in practice (…). It is good practice to have them published on the internet."* (see here, p. 52). The 2024 UNCAC Implementation Review also recommends *"reinforcing its campaign financing system by (…) explicitly prohibiting anonymous donations (…) and ensuring that the EC is able to exercise effective oversight and enforcement."* (see here, p. 10).

ELECTION OBSERVATION

- In **Germany,** the final report of the Office for Democratic Institutions and Human Rights (ODIHR) on the 2021 Elections to the Federal Parliament concluded that as only donations over €10,000 were required to disclose their source a year after the elections, the threshold for immediate disclosure of donations over €50,000 was *"too high to provide sufficient transparency of the sources of party funding".* It recommended that *"the limit of the donations for immediate disclosure should be lowered"* (see here, p. 13). In 2024, the threshold for prompt disclosure was lowered to €35,000 (see here).

CLEAN MONEY (PREVENTION OF ILLICIT POLITICAL FINANCE)



Photo: Vishal Manchala/Unsplash

Restrict or prohibit donations by legal entities

By Agnes Rocksén, Yukihiko Hamada and Khushbu Agrawal

§6 ***Calls upon*** **States Parties to strengthen their efforts to identify and manage conflicts of interest and prevent trading in influence, in accordance with the Convention and their domestic law, by considering restricting or prohibiting donations by legal entities, including where the source is anonymous, State, foreign-owned or -controlled, or, as feasible, those legal entities that maintain contractual relationships with public institutions above thresholds as defined by domestic legislation;**

In short

The purpose of restrictions or bans on donations by legal entities is to prevent risks of conflicts of interest and trading in influence -risks that arise when such donations far exceed those of individual voters. These issues are of particular concern where the legal entities have links to or contracts with public authorities, or economic leverage over public decision making.

GAPS

Further guidance could clarify how high-risk *"legal entities"* can be identified in practice, particularly where ownership structures are obscured, as well as on approaches to monitoring potential circumvention.

Good practice examples

LEGISLATION

- Article 33 of **Chile**'s Constitutional Organic Law on Political Parties (Law No. 18.603, as amended by Law No. 20.915 in 2016) bans contributions of any kind from legal entities to political parties (see here).
- In **France**, donations from legal entities, including in-kind contributions, are prohibited for both political parties and election campaigns under Article 11-4 of Law No. 88-227 (see here) and Article L. 52-8 of the Electoral Code (see here), respectively.
- Section 363 of the 2000 **Canada** Elections Act bans donations from legal entities to political parties by prescribing "*No person or entity other than an individual who is a Canadian citizen or is a permanent resident shall make a contribution to a registered party, a registered association, a nomination contestant, a candidate or a leadership contestant.*" Donations from legal entities, if made, shall be returned (see here).

JURISPRUDENCE

- **Brazil**'s Supreme Federal Court deemed unconstitutional the provisions of the Law of Elections (Law 9,504/1997) and Law of Political Parties (Law 9,096) that allowed legal persons' donations to electoral campaigns and political parties. The Court held that such donations undermined electoral equality and enabled undue influence over political competition (ruling ADI 4650, 2015, see here).

ELECTION OBSERVATION / ANTI-CORRUPTION REVIEWS

- Seven years after the 2007 GRECO evaluation 'Transparency of Party Funding in **Slovenia'** reported "m*ajor political donors receiving substantial public contracts, licenses"* (see here, pp. 26-27 and 32), the country introduced *"a general prohibition on the financing of political parties by legal persons"* to the Political Parties Act *"to prevent corruption, such as unjustified paybacks etc."* (p. 7).
- According to the final report of ODIHR on **Norway'**s Parliamentary Elections (September 2025), Norway has no restrictions or prohibitions on donations from legal entities, and ODIHR noted "*a steady increase in private donations, especially by business donors*." Parties communicated that the increased pressure on fundraising creates *"potential for undue influence of money on political agendas, and for distorting the playing field between parties"* (see here, p. 11).

Restrict or prohibit donations by legal entities with anonymous source

By Agnes Rocksén, Yukihiko Hamada and Khushbu Agrawal

§6 ***Calls upon*** **States Parties to strengthen their efforts to identify and manage conflicts of interest and prevent trading in influence, in accordance with the Convention and their domestic law, by considering restricting or prohibiting donations by legal entities, including where the source is anonymous, (…);**

In short

This provision restricts donations by legal entities whose source is anonymous – that is, companies and entities whose legal form conceals their true ownership, and which can be used to funnel illicit financial flows into politics anonymously. Permitting such donations undermines the enforcement of other donation restrictions: opaque corporate structures can be used by non-permissible sources to disguise the foreign origin of funds, or circumvent bans.

GAPS

A direct reference to beneficial ownership transparency would have strengthened the provision. Beneficial ownership registers as a tool for political finance oversight – alongside robust disclosure requirements – would enable more meaningful enforcement of anonymous donation restrictions (see here).

Good practice examples

LEGISLATION

- In **Bosnia and Herzegovina**, the 2012 Law on Financing of Political Parties (amended in 2016) explicitly prohibits anonymous donations from *"unnamed or anonymous donors,"* including in the context of contributions from legal entities. While companies and other legal persons are allowed to donate, the law requires that all contributions from legal entities be identifiable and reported (see here).

ENFORCEMENT AND COMPLIANCE

- In the **United Kingdom**, the Electoral Commission provides detailed compliance guidance and a detailed list of *"permissible"* sources of donations for political parties. The Commission requires parties to take *"all reasonable steps*" to verify the true identity and permissibility of donors of amounts above £500, including "*checking the register at Companies House*", which contains information on beneficial owners of legal entities (see here).

JURISPRUDENCE

- In **India** in February 2024, the Supreme Court of India's judgement in *Association for Democratic Reforms & Anr. v. Union of India & Others* ruled the electoral bond scheme unconstitutional, as it allowed corporations to make anonymous donations to political parties. One of the arguments put forward by the petitioners was that *"The Electoral Bond Scheme (…) contradicts existing laws requiring transparency and verification of the beneficial ownership and source of funds."* (para. 33, see here).

ELECTION OBSERVATION

- The Carter Center's EOM to the General Elections in the **Philippines (**May 2022) highlighted that the existing regulatory framework does not provide for ensuring that donation sources are identifiable. It recommends that all significant contributions and expenditures are made through the banking system, to limit income from undesirable and/or unidentifiable sources (see here, p. 33).

Restrict or prohibit donations by foreign legal entities

By Jon Vrushi

§6 ***Calls upon*** **States Parties to strengthen their efforts to identify and manage conflicts of interest and prevent trading in influence, in accordance with the Convention and their domestic law, by considering restricting or prohibiting donations by legal entities, including where the source is anonymous, State or foreign-owned or -controlled, (…);**

In short

Restricting or prohibiting donations by foreign-owned or controlled companies is common across the world, with over 70 per cent of countries legislating them (see here). The specification of both foreign *ownership* and foreign *control* is important, as there may be cases where legal ownership may be with a domestic entity, but beneficial owners are foreign, or the governance structure may otherwise give control to a foreign entity. Importantly, individual nationals with residence abroad are not covered by this provision.

GAPS

Foreign individuals/natural persons are not covered by this operative paragraph, only legal entities.
As the resolution does not specify thresholds for foreign ownership or control, the examples below do.

Good practice examples

LEGISLATION

- In **Australia,** sections 302D and 302F of the Electoral Act (see here) introduced a tiered set of restrictions, prohibitions and obligations with regards to foreign donations to parties, candidates, Senate groups, MPs, significant third parties and associated entities. Foreign donors are defined as non-citizens, non-residents, non-Australian-incorporated entities and entities without a substantial Australian presence. Receiving any gift of AUS$100 or more is prohibited where the recipient knows the donor is foreign and that it is intended for electoral expenditure. For donations of AUS$1,000 up to the disclosure threshold (currently AUS$17,300 (see here), falling to AUS$5,000 from January 2027, (see here), an affidavit of being non-foreign is required. At or above the threshold, documentary verification is additionally required. Civil penalties and criminal sanctions apply for deliberate breaches (see here).

ENFORCEMENT AND COMPLIANCE

- **Australia** strongly implements restrictions on foreign donations. The Australian Election Commission (AEC) conducts reviews for each political party, candidate and regulated third parties. Compliance reviews for each of these entities are published on the AEC website, and all contain a section on *"Review outcomes – 2. foreign donations."* The AEC conducts due diligence on sources directly with each political party and candidate (see here).

JURISPRUDENCE

- The ruling *Association for Democratic Reforms v. Union of India, the Delhi High Court* (March 2014) held that donations made by two **Indian** subsidiaries linked to Vedanta Resources plc (a UK incorporated company holding 55.1 per cent of the share capital of one and controlling shareholding of the other), were contributions from *"foreign sources"* within the meaning of the Foreign Contribution Act, and that the political parties' acceptance of those donations was in contravention of the statutory ban. The judgment adopted a broad reading of *"foreign source",* looking beyond formal ownership and incorporating considerations of control (see here).

ELECTION OBSERVATION

- ODIHR's election observation report on the 2023 presidential elections in **Czechia** noted that foreign donations to political parties are prohibited, "*but not regulated for presidential candidates, at odds with international good practice.*" The report records serious concerns from stakeholders regarding the potential negative impact of foreign funding of the candidates' campaigns. The report recommended giving consideration to regulating foreign donations for presidential campaigns (see here, p. 6).

Restrict or prohibit donations by public contractors

By Jon Vrushi

§6 ***Calls upon*** **States Parties to strengthen their efforts to identify and manage conflicts of interest and prevent trading in influence, in accordance with the Convention and their domestic law, by considering restricting or prohibiting donations by legal entities, including (…) as feasible, those legal entities that maintain contractual relationships with public institutions above thresholds as defined by domestic legislation;**

In short

Legal entities that have contractual relationships with public institutions may have been awarded a public procurement tender, a concession, a permit or a similar contract. "Thresholds" refers to the value of such contractual relationships, which may be different in each country. The purpose is to mitigate risks of corrupt connections between public procurement and the political process, in particular the expectation of a donation as a reward or in exchange of a contract.

GAPS

Further guidance can address whether or how this protection extends to sub-contractors, beneficial owners or senior executives of public contractors, or to bidders in the process of negotiating a contract.

Good practice examples

LEGISLATION

- **Argentina**'s Political Parties Financing Law (Law No. 26.215, 2006, art. 15, as amended by No. 27,504, in 2019) prohibits parties from accepting contributions from permit-holders, concessionaires, contractors of public services or public works, and suppliers at all levels of government. The 2019 amendment explicitly added permit-holders and suppliers. Violations lead to fines for donors of up to ten times the contribution, and for recipient parties to the loss of public financing up to four years (see here).

ENFORCEMENT AND COMPLIANCE

- The **Connecticut** State Elections Enforcement Commission (SEEC) enforces a ban on principals of state contractors and their close family from contributing to candidates or their committees (see here). Contractors and prospective contractors must confirm receipt of the prohibition via SEEC Form 10 (see here) or SEEC Form 12 (see here) (executive and legislative branch respectively) and inform their own principals of it. State agencies are legally required to report their contractors and prospective contractors to SEEC using the dedicated State Contractor Contribution Ban (SCCB) Electronic Filing System (Forms 13/14, see here). It then consolidates this information into publicly accessible and machine-readable prohibited-contractor lists.

JURISPRUDENCE

- Also in the **United States**, In *Wagner/Miller v. FEC*, federal contractors challenged a ban on their contributing to federal elections campaigns, on the grounds that it violated First Amendment speech protections, and Fifth Amendment equal protection guarantees (see here). In 2015, the DC Circuit upheld the law, finding it prevents quid pro quo corruption and its appearance, and interference with merit-based administration: *"a contribution made while negotiating or performing a contract looks like a quid pro quo, whether or not it truly is."* (see here, p. 39). The Supreme Court declined review in January 2016 (see here).

ELECTION OBSERVATION

- The ODIHR election observation report on the 2023 **Montenegro** Presidential Elections (December 2023) found that the oversight agency could not effectively verify compliance with permissibility rules regarding public contractors. It therefore recommended *"to enhance the accountability of campaign finances, the APC* [Agency for Prevention of Corruption] *should have effective tools to verify the legality of donations, including by means of cross-checking donors against comprehensive databases of legal entities and public procurement contractors"* (see here, p. 18).

Bribery and trading in influence in foreign political finance

By Barbara Jouan-Stonestreet

§7 ***Also calls upon*** **States Parties to take measures, in accordance with article 16 of the Convention, against the promise, offer or giving to any foreign public official, directly or indirectly, of an undue advantage in order that the official act or refrain from acting in the exercise of his or her official duties, and to consider, where applicable, in accordance with article 18, taking measures against the promise, offer or giving to a public official or any other person, directly and indirectly, of an undue advantage, in order to abuse his or her real or supposed influence to obtain an undue advantage for the original instigator or any other person, including through the funding of foreign political parties, candidatures for elected public office and electoral campaigns, where applicable;**

In short

This paragraph links foreign political funding to the offences of bribery of foreign public officials and trading in influence under UNCAC (Articles 16 and 18), respectively. It recognises that political funding from abroad may be used, directly or indirectly, as a channel to offer or give an undue advantage to foreign public officials and influence them in their official duties.

GAPS

To address the concealed forms that foreign funding takes in practice (including using intermediaries, shell entities or digital channels) this paragraph should be read along paragraphs 6 and 15 on foreign funding and inter-agency collaboration across borders involving financial intelligence frameworks, respectively; as well as the preambular paragraphs on non-intervention in the domestic affairs and anti-money laundering (AML). All these are essential for detecting cross-border flows associated with foreign bribery and influence.

Good practice examples

LEGISLATION

- The **United Kingdom**'s Political Parties, Elections and Referendums Act 2000 combines restrictions on foreign funding (sec. 54), with regulation of third parties such as registration, spending caps and reporting (part VI, see here), targeting indirect foreign influence. Amendments of the Companies Act 2006 in 2016 introduced a beneficial ownership register, which further enhances transparency of the ultimate sources of funding (part 21A, see here and the *"Persons with Significant Control register"* here).
- **Germany**'s Criminal Code (*Strafgesetzbuch*) criminalises bribery (sec. 334), including of foreign public officials (sec. 335a,see here). The Political Parties Act restricts foreign contributions and prohibits donations made in exchange for political or financial advantage (secs. 25.3c and 25.7, see here).

ENFORCEMENT AND COMPLIANCE

- In **Lithuania**, the Central Electoral Commission relies on interoperable state databases, including a beneficial ownership register (see here), to verify permissible donors and enhance transparency. This helps identify concealed funding, including through complex or cross-border structures.
- In **Ukraine**, the State Financial Monitoring Service (see here) applies financial intelligence tools to detect suspicious patterns, such as shell companies, proxy donors and cross-border transfers routed through intermediaries, illustrating how AML tools can uncover concealed political finance flows (see here).

ELECTION OBSERVATION

- ODIHR election observation reports consistently highlight vulnerabilities to illicit political finance which can enable concealed and foreign-linked funding. Recent findings point to large-scale online campaigning with no declared spending linked to foreign interference (in **Romania**, see here); opaque, coordinated social media networks with potential foreign backing (in **Albania**, see here); and cross-border funding routed through intermediaries and digital channels to support vote-buying and coordinated campaigns (in **Moldova**, see here).

Prevent corruption through donation caps

By Agnes Rocksén, Yukihiko Hamada and Khushbu Agrawal

§8 ***Further calls upon*** **States Parties to prevent bribery and trading in influence, including by considering limitations on donations, in accordance with domestic law, to political parties, candidatures for elected public office, and electoral campaigns, where applicable, with a view to combating corruption, which can result from donations made with corrupt intent, while taking into account their different political and legal systems;**

In short

Donation caps limit the amount individuals or entities can contribute to political parties or campaigns, thereby curbing undue influence, levelling the playing field and encouraging broader donor participation. Their effectiveness hinges on setting a balanced threshold. Caps set too high fail to prevent undue influence. If too low, parties and candidates cannot fund campaigns effectively and the risk of concealing donations increases.

GAPS

Caps on expenditures go unmentioned, despite UN Human Rights Council General Comment No. 25 on Article 25, paragraph 19 of the International Covenant on Civil and Political Rights: *"Reasonable limitations on campaign expenditure may be justified where this is necessary to ensure that the free choice of voters is not undermined or the democratic process distorted by the disproportionate expenditure on behalf of any candidate or party"* (see here).

Good practice examples

LEGISLATION

- **Kenya**'s Political Parties Act (No. 11 of 2011) establishes provisions related to donation limits. Article 28 states that no single contributor, whether an individual or a legal entity, may in any one year contribute an amount to a political party, whether in cash or in kind, exceeding five per cent of the total expenditure of the political party (see here, pp. 19-20).
- **Kosovo** has instituted a cap on donations to political parties. Under Article 5(1) of the Law on Financing of Political Parties (No. 03/L-174 of 2010), parties are allowed to receive contributions from individuals and legal entities not exceeding €2,000 and €10,000 per calendar year, respectively (see here).

ENFORCEMENT AND COMPLIANCE

- Elections **Canada** updates federal political contribution caps annually based on inflation. Contribution caps to political parties, candidates and electoral campaigns are indexed each year using the consumer price index, ensuring that limits remain proportionate over time (see here).

JURISPRUDENCE

- In *Thompson v Hebdon, 589 U.S. __* (2019), the US Supreme Court vacated and remanded a decision upholding **Alaska's** US$500 annual campaign contribution limit from individuals and certain non-corporate entities to candidates. The Court noted that Alaska's limit was among the lowest in the country, not adjusted for inflation and potentially restrictive of effective political competition, rather than meeting the state interest to combat corruption (see here).

ELECTION OBSERVATION

- In the Final Report of the ODIHR Election Assessment Mission (EAM) to the Federal Republic of **Germany**, Early Federal Elections (February 2025), the mission asserted that *"there are no overall annual caps for donations, which was criticised by most ODIHR EAM interlocutors",* and emphasised that *"[a]s previously recommended, in order to ensure a level playing field, a cap on donations to political parties should be considered"* (see here, p. 21).
- Paragraph 209 of the 2020 ODIHR and Venice Commission Guidelines on Political Party Regulations recommends that *"reasonable limits on the total amount of contributions may be imposed and the receipt of donations should be transparent"* (see here, p. 95).

Disclosure of third-party influence on election results

By Chelsea Dreher and Magnus Öhman

§9 ***Encourages*** **States Parties to consider, in accordance with their domestic law, measures 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;**

In short

While most countries regulate the financing of political parties and election campaigns, few have rules regarding campaigning by non-contestants or third parties. The absence of such rules opens a loophole for non-transparent and unchecked campaign finance. Regulations on campaigning by non-contestant legal entities that can significantly increase transparency and control over the use of money in election campaigns are: registration and reporting requirements; allowable periods and kind of communication activities; restrictions on and transparency of permissible sources; and limits on donations and spending, as well as restrictions on coordination with other third parties, political parties or candidates.

Good practice examples

LEGISLATION

- **Montenegro**'s 2025 Law on Financing of Political Parties and Election Campaigns (chapter VII, art. 49-50) regulates the conduct of election campaigns by third parties (non-contestant campaigners). Third parties are required to open a bank account before conducting campaign activities, to register with the Agency for the Prevention of Corruption, observe a spending limit during the election period and to submit financial reports before and after elections. State and foreign-owned legal entities are prohibited from carrying out third-party campaigns. The "*expression of views on matters of public interest*" are not considered third-party campaigning (see here).
- **Canada**'s 2000 Election Act (part 17, divisions 1 and 2, see here) requires third parties to register with the Chief Electoral Officer once they have spent above CAD$500 on "regulated activities" before or after an election is called, namely: election surveys, partisan activity expenses, or election advertising to promote or oppose a political party or candidate (including by taking a position, during an election period, clearly associated with a political party or candidate). They are subject to district-based and aggregate spending limits, though not to donation limits, and they must submit financial reports. They are prohibited from coordinating with other registered parties and/or candidates and their parties (see here).

ENFORCEMENT AND COMPLIANCE

- The **United Kingdom**'s Electoral Commission makes publicly available and searchable all donations received by and expenses incurred by registered non-party campaigners (see here).
- Elections **Canada** publishes various resources for third parties, including Frequently Asked Questions (see here), videos, timelines (see here) and a handbook (see here), with a hotline for further questions. Elections Canada publishes all financial reports submitted by third parties on its website in PDF format (see here).

JURISPRUDENCE

- In the case *Bowman v.* ***United Kingdom*** (1998), the European Court of Human Rights found that restricting campaign spending by non-contestants does not constitute a violation of the freedom of expression (art. 10 in the European Convention on Human Rights) (see here). However, such restrictions must be necessary to ensure *"...the free expression of the opinion of the people in the choice of the legislature."*

ELECTION OBSERVATION

- In its final report, the ODIHR limited EOM to **Albania**'s April 2021 Parliamentary Elections recommended*: "Authorities should consider legal changes to extend regulations and limits on donations and expenditures, as designated for political parties, to third parties"* (see here, p. 28).

Disclosure of the value of political advertising and sponsorship

By Chelsea Dreher and Magnus Öhman

§10 ***Also encourages*** **States Parties to consider requiring, in accordance with their domestic law and as appropriate, the disclosure of the value and sponsors of political advertisement, such as those related to electoral campaigns, in order to enhance transparency and prevent corruption;**

In short

The public must be able to find out who paid for political advertising ("sponsors"), and the value of the advertisements. States can implement this by requiring parties or candidates to itemise advertising expenditures in financial reporting (see OP3), and media outlets that run advertising and hold sponsorship and value information to report or publish it. Public disclosure of these records by sellers enhances transparency by revealing whether non-contestants engage in political communications (see OP9), and to check whether the spending that parties, candidates and campaigns report is accurate.

GAPS

The provision does not distinguish between broadcast, print and online advertising (the first draft referred to online platforms). There is no explicit mention of repositories and imprints either (see here).

Good practice examples

LEGISLATION

- **South Korea**'s Public Official Election Act (art. 82-7) stipulates that *"internet advertisements"* for candidates' election campaigns must have an imprint showing who paid for them. If more than one candidate is included in an online or newspaper advertisement, the cost must be split and reported by each of the candidates covered (see here).
- **EU** Regulation 2022/2065, known as the Digital Services Act (art. 39, see here) and Regulation 2024/900 on the Transparency and Targeting of Political Advertising (art. 12 and 13, see here) require: 1) all political advertising in the EU to carry imprints showing who paid for it; 2) very large online platforms and engines to compile political advertisements and publish them through a searchable repository with information on advertiser, sponsor and value; and 3) all online political advertising and imprints should be made publicly accessible through a European Commission repository (see here).

ENFORCEMENT AND COMPLIANCE

- Several large online platforms that sell political advertising maintain libraries, including Google, Meta and TikTok (see here, here and here, respectively), allowing users to know who paid for it before elections.
- In **Ireland**, the responsibility for overseeing political advertising is split between the Electoral Commission/An Coimisiún Toghcháin (see here) and the Media Commission/Coimisiún na Meán (see here). The former provides detailed information (see here) about political advertising and receives reports on potential violations.
- The College of Policing in the **United Kingdom** has published information about investigations into missing imprints in political advertisements (see here).

JURISPRUDENCE

- In 2024, the **Washington** Court of Appeals ruled that Meta's Ad Library had failed to include all information required by law and ordered nearly USD$25 million in penalties (see here).

ELECTION OBSERVATION

- Following the EOM to **Ecuador**'s 2025 Referendum and General Consultation (November 2025), the OAS recommended the country introduce *"…into the relevant regulations the monitoring of paid advertising on social networks and digital platforms, as well as the respective penalties"* (see here, p. 23).

STATE NEUTRALITY (CURBING MISUSE OF STATE RESOURCES)

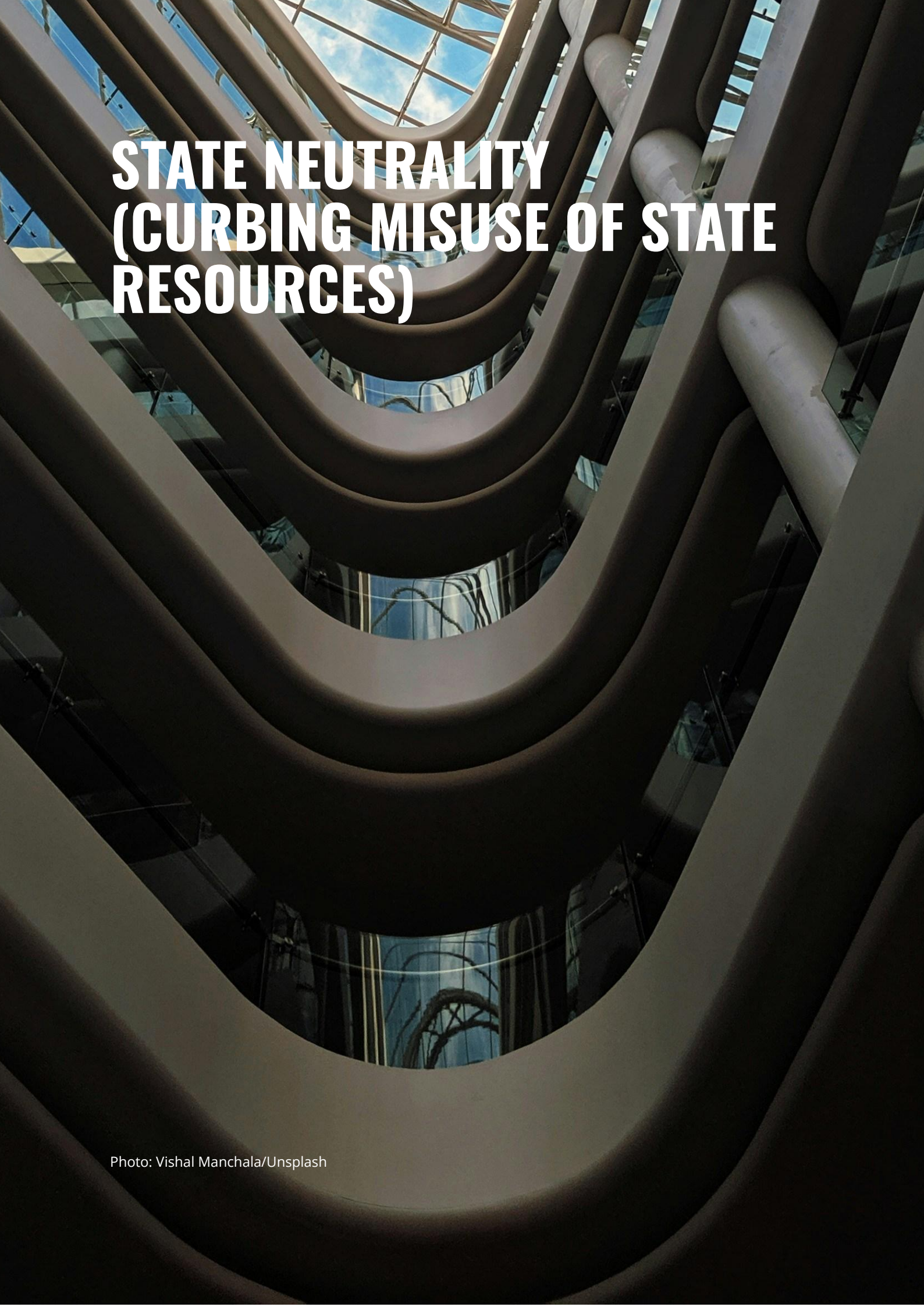


Photo: Vishal Manchala/Unsplash

Objective and transparent public political finance

By Agnes Rocksén, Yukihiko Hamada and Khushbu Agrawal

§5 ***Urges*** **States Parties, where any form of public funding is provided to political parties, candidatures for elected public office or electoral campaigns, to ensure, in accordance with their domestic law, that such funding is allocated on the basis of objective and transparent criteria and is disbursed in line with the principles applicable to the management of public finances, including transparency, accountability and effective control;**

In short

Public funding should be allocated based on objective and transparent criteria, managed in line with public financial governance principles, and carefully designed to avoid disadvantaging smaller or opposition parties. Effective approaches vary by context (see here).

GAPS

Implementing this provision can provide objective criteria for allocating public funding of non-parliamentary political parties. This would safeguard pluralism and ensure women and underrepresented are not disadvantaged (see here).

Good practice examples

LEGISLATION

- **South Africa** provides for public funding of political parties under the Political Party Funding Act No. 6 of 2018. The Act establishes the Represented Political Parties Fund (sec. 2) and sets out the basis for allocations. Funds must be allocated on an equitable basis and in proportion to the number of seats held in the National Assembly and provincial legislatures (see here).
- Article 9-1 of **France**'s Law No. 88-227, as amended by Law No. 2014-873 (2014), introduces objective criteria for the allocation of public resources, for example by reducing public funding to political parties where there is a gender imbalance among candidates exceeding 2 per cent. This incentivises gender parity in candidate selection (see here).

ENFORCEMENT AND COMPLIANCE

- The **United Kingdom's** Electoral Commission administers the Policy Development Grants Scheme and publishes clear information on the allocation methodology, including annual lists of eligible political parties, the maximum amounts available to parties and previous years' allocations. Making this information publicly available helps ensure allocation is objective and transparent (see here).

JURISPRUDENCE

- In the case *Figueroa v. Canada (Attorney General)*, the Supreme Court of **Canada** ruled that the Canada Elections Act's 50-candidate threshold to retain registration and related public-funding prerogatives was unconstitutional, finding it violated equal rights to political participation (2003 SCC 37, see here).
- In **Dominican Republic**, the Superior Electoral Tribunal found unconstitutional the application of a threshold that excluded recognised parties from public financing (TSE/0019/2023, see here).

ELECTION OBSERVATION

- The ODIHR EOM on **Mongolia**'s 2024 Parliamentary Elections recommended reviewing the allocation formula to favour a more egalitarian method that emphasises the number of votes rather than the number of seats obtained, which tends to benefit the two largest political parties (see here, pp. 27-28).
- In **Uzbekistan**, campaign finance is solely state funded. The 2019 Election Code, Article 100 (last amended in 2023, see here) and 2004 Law on Financing of Political Parties, Article 8 (last amended in 2024, see here) prescribe a distribution based on the number of candidates per party indexed by a minimum-wage factor determined by the Central Electoral Commission. The ODIHR EOM final report on the 2024 Parliamentary Elections recommended *"to promote political participation and pluralism, the campaign finance regulatory framework should [*allow*] individuals to donate to both political parties and candidates, within uniform limits and disclosure requirements"* (see here, p. 14).

Restrict or prohibit donations by state companies

By Chelsea Dreher and Magnus Öhman

§6 ***Calls upon*** **States Parties to strengthen their efforts to (…) restricting or prohibiting donations by legal entities, including where the source is (…) State (…)-owned or -controlled (…);**

In short

State-owned and controlled companies and other entities that receive significant public funding can serve as a way of contributing state resources to parties and campaigns in a partisan manner. Funnelling finite public resources to partisan initiatives undermines free and fair elections, contributes to state capture, and constitutes misuse of resources meant to serve the public good (see also the provision against the misappropriation of public funds in UNCAC art. 17).

GAPS

Provisions could be introduced to bar state-owned or controlled entities from coercing or incentivising their employees to make donations, as an alternative (see UNCAC art. 19 on abuse of function).

Good practice examples

LEGISLATION

- **Finland** bars political parties (according to Act on Political Parties 10/1969, as amended by Act 16.7.2010, sec. 8b), candidates (according to the Act on a Candidate's Election Funding 273/2009, as amended by the Act 684/2010, sec. 4) and their affiliates from receiving contributions from state and municipal level governments or the enterprises they own (see here for political parties and here for candidates). They must also not receive contributions from institutions, foundations and companies if a state or municipality maintains a controlling influence over their operations. These restrictions do not extend to "*customary hospitality*".
- **Panama**'s Electoral Code 2022, Article 230.4, bans political parties and candidates from receiving donations from *"companies where the state is a shareholder".* This ban applies regardless of the percentage of state ownership (see here).

ENFORCEMENT AND COMPLIANCE

- **Malaysia** issued guidelines on the Management and Governance of Federal Statutory Bodies in 2025 to counteract corruption among state owned enterprises, including their involvement in political and electoral processes (see here).

JURISPRUDENCE

- The Superior Chamber of **Mexico**'s Electoral Tribunal ruled in 2003 that vast amounts of money had been diverted from the parastatal company Petróleos Mexicanos (PEMEX) to the election campaign of the then party of government. A fine of 1 billion pesos was imposed on the party (the equivalent of around US$150 million in 2024) (see here).

ELECTION OBSERVATION

- In an election observation report on **Switzerland**'s Federal Assembly elections (October 2023), ODIHR noted that *"… some state-owned or state-controlled companies donate or used to donate considerable amounts to one or more parties"* (see here, p.7).

Ban misuse of public resources to influence electoral results

By Chelsea Dreher and Magnus Öhman

§11 ***Calls upon*** **States Parties, in accordance with the fundamental principles of their domestic law, to prohibit the misuse of publicly controlled resources in a manner that supports or undermines any political party, candidature (...);**

In short

Officials with control over state resources should be prevented from diverting them away from the public good, and from using their positions of entrusted power to pursue partisan purposes. This is critical to maintaining a fair electoral playing field, preventing state capture and ensuring resources are well used. According to UNCAC (art. 17), States shall establish as a criminal offence the embezzlement, misappropriation and other diversion by public officials of properties, funds, securities or any other asset entrusted to the official. Concerning the public sector, States should put in place systems that prevent conflicts of interest (UNCAC art. 7.4 and International Code of Conduct for Public Officials).

GAPS

While the paragraph does not define *"publicly controlled resources",* States should consider rules governing (non-exhaustively) public financial and physical (e.g. transport, venues) resources, state information and data, personnel, communication channels (including media) and decision-making powers (e.g. on welfare projects) during electoral events. These rules should also distinguish between legitimate political activities needed to continue delivery of government services, and misuse of resources for political purposes.

Good practice examples

LEGISLATION

- The Hatch Act (1939) in the **United States** is designed to prevent government employees from coerced participation in political initiatives as well as the partisan misuse of offices and resources. It sets restrictions based on the nature of civil servants' jobs, with staff in intelligence and election-related offices facing heightened restrictions. (see here).

ENFORCEMENT AND COMPLIANCE

- In the **United Kingdom**, the General Election Guidance for Civil Servants establishes restrictions on the use of public resources, communications and official announcements during electoral periods, while allowing the continued exercise of governmental functions. Ministers remain in office but are expected to avoid actions that could confer electoral advantage (see here).
- The **Armenian** Corruption Prevention Commission compiled guidance on activities that constitute abuse of state resources in elections, disseminating it to political parties before campaign cycles, to prevent misuse of public resources (see here).
- **Peru,** since the 2001 General Elections, issues directives setting principles, obligations, prohibitions, and redress and confidential reporting mechanisms to ensure the neutrality of public officials (Decree Nº 054-2025-PCM, see here).

JURISPRUDENCE

- The Constitutional Court of **Colombia** ruled that prohibiting public officials from participating in meetings with election candidates was unconstitutional, while the ban on launching welfare programmes and public works ahead of elections was constitutional (C-1153, 2005, see here).

ELECTION OBSERVATION

- In its 2020 election observation report on the general elections in **Suriname**, OAS recommended the country must *"...expressly prohibit [...] the use of state resources for campaigning"* (see here, p. 20).
- Despite legal reforms in **Tanzania**, the AUEOM to the 2025 General Elections noted reports *"that the ruling CCM party had unequal access to and utilisation of state-owned media and public resources, due to weak enforcement*" creating *"an uncompetitive political environment [that] did not promote the AU principles for the right and freedom of participation in elections."* (see here, p. 6).

OVERSIGHT AND ACCOUNTABILITY

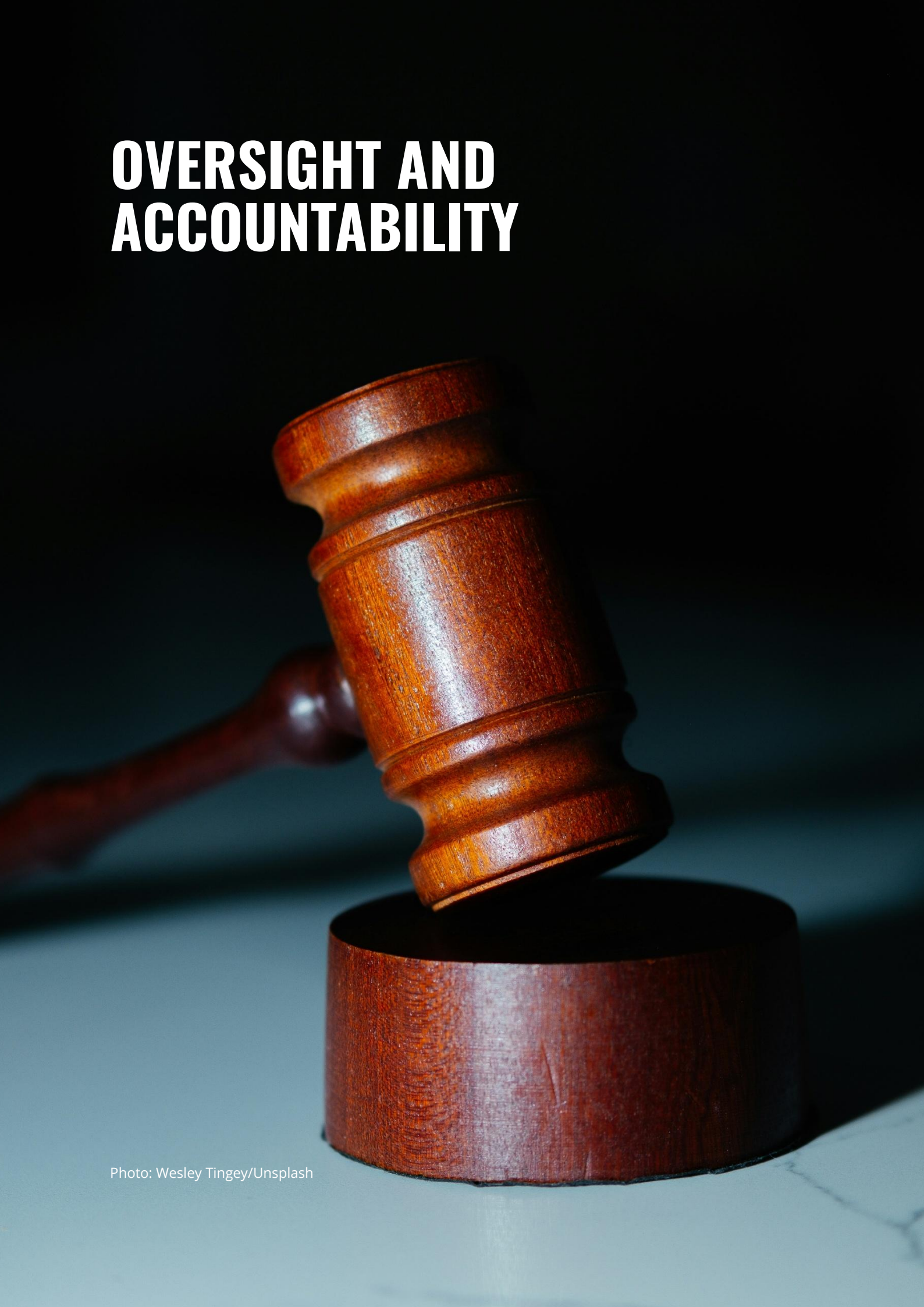


Photo: Wesley Tingey/Unsplash

Independent and well-resourced oversight body

By Agnes Rocksén, Yukihiko Hamada and Khushbu Agrawal

§2 ***Calls upon*** **States Parties to ensure the existence of an oversight body or bodies, in accordance with the fundamental principles of their legal systems, with the necessary independence, material resources and specialised staff to effectively monitor and supervise the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, and issue guidelines;**

In short

Effective oversight of political finance requires that the relevant oversight institution(s) have a clear mandate, sufficient independence, impartiality, resources and capacity, free from political pressure – as mentioned by UNCAC Article 6.2. While there is no one-size-fits-all model, most countries assign this role to Electoral Management Bodies, while others mandate audit agencies, courts, ministries or specialised political finance bodies, sometimes sharing responsibilities. To ensure independence, appointment by multi-party majorities or independent councils, coupled with fixed-term mandates, may help reduce political bias (see here).

GAPS

Interagency cooperation is essential for effective political finance oversight, particularly regarding emerging challenges such as online political advertising, cross-border funding and the use of digital payment channels. Collaboration and data-sharing between oversight institution(s), tax authorities, anti-corruption agencies and law enforcement helps identify and address breaches of regulations. Nevertheless, these cooperation mechanisms are still not the norm in most countries and regions.

Good practice examples

LEGISLATION

- In **Chile**, a 2015 constitutional amendment (Ley 20860) introduced Article 94-bis to grant the Electoral Service (SERVEL in Spanish) with constitutional and financial autonomy. Under this amendment, SERVEL is mandated to oversee *"compliance with laws on transparency, limits and control of electoral finance, laws on political parties, and other functions prescribed by an organic law."* SERVEL's five members are appointed by two-thirds Senate vote for ten-year terms, and can only be removed by the Supreme Court under aggravating circumstances (see here).

JURISPRUDENCE

- In a June 2023 ruling on the Action of Unconstitutionality brought up by several political parties, the Supreme Court of Justice of **Mexico** struck down a controversial March 2023 electoral reform package (see here) affecting the powers, structure and functioning of the National Electoral Institute, finding that Congress had violated constitutional requirements governing the legislative process (cases 71/2003 and others, see here).

ELECTION OBSERVATION

- The final report of the EUEOM to **Zimbabwe** (August 2023) made the following recommendation: *"To promote transparency and accountability, ensure that campaign financing is subject to disclosure and reporting requirements, as well as oversight by an independent authority, given the right and capacity to audit accounts and sanction violators."* (see here, p. 20).
- In **Germany**, the oversight mandate rests with the President of the Federal Parliament. The European Commission's 2025 Rule of Law Report (July 2025) noted that the Parliament Administration *"still lacks investigative powers, with stakeholders proposing the establishment of an independent control body"* (see here, p. 12). The ODIHR EAM to the 2025 Early Federal Elections (February 2025) recommended setting up *"an independent campaign finance oversight body, with sufficient human resources, funding and investigative mechanisms."* (see here, p. 24).

Monitor and detect misuse of public resources

By Holly Ruthrauff and Andreu Sola Martin

§11 ***Calls upon*** **States Parties, in accordance with the fundamental principles of their domestic law, (…) to mandate the competent national authorities or oversight bodies, as appropriate, to monitor for and detect such misuse [of publicly controlled resources in a manner that supports or undermines any political party, candidature for elected public office or electoral campaign] ;**

In short

Effective monitoring of the ban set forth in this provision (see the chapter on state neutrality), requires a comprehensive and proactive approach. This will include a functionally independent and impartial body responsible for detecting misuse during electoral processes (through e.g. real-time monitoring, reporting channels and verification mechanisms, data cross-checking and red flagging tools); resolute steps by law enforcement authorities to investigate and prosecute voter intimidation and misuse of public resources; effective mechanisms that enable the judiciary or relevant institutions to enforce sanctions; and civil society monitoring and awareness-raising efforts.

GAPS

Unbiased monitoring, and evidence-based application of dissuasive sanctions on violations across partisan lines can strengthen the implementation of this provision.

Good practice examples

LEGISLATION

- **Chile**'s Law on Transparency, Limits, and Control of Election Expenditures (No. 19884, 2003) prohibits the use of any public funds, public goods or fiscal properties for political purposes (art. 25) and mandates the supreme audit institution (*CGR in Spanish*) to monitor compliance (art. 28, see here). The CGR's full mandate is described in Law No. 10336 (see here).

ENFORCEMENT AND COMPLIANCE

- The Model Code of Conduct for the Guidance of Political Parties and Candidates issued by the Electoral Commission of **India** prescribes standards of ethical conduct against the misuse of political power (Sec. VII on "party in power") and is enforceable throughout the entire electoral process. (see here).
- In **Canada**, the Caretaker Convention is designed for the government to exercise restraint following the dissolution of Parliament for an election period, and ensure resources are used in non-partisan manner. (see here).

JURISPRUDENCE

- In *The Communist Party of Russia and others v.* ***Russia*****,** the European Court of Human Rights acknowledged that the State must ensure the neutrality of public broadcast media and a level of visibility for opposition parties and candidates (App. No. 29400/05, 2012, see here).
- In *Henrique Capriles Radonski v. Bolivarian Republic of* ***Venezuela*****,** *the* Inter-American Court of Human Rights found the State violated the presidential candidate's rights, for which he did not have effective remedies, following an Inter-American Commission on Human Rights conclusion that the State's use of public institutions and media distorted the electoral debate (Ser. C No. 541, 2024, see here).

ELECTION OBSERVATION

- The 2021 AUEOM to **Zambia** recommended that authorities should *"set up enforcement mechanisms to ensure that state resources (both human and material) do not serve partisan interests*" (see here, p.26).
- The 2024 EUEOM to **Sri Lanka** recommended that the country should "*ensure enforcement of legal restrictions on the misuse of state resources and of incumbency for campaign purposes*" (see here, p.41).
- ODIHR limited EOM's final report on **Poland**'s elections (October 2023) advised that "*to ensure a clear separation between state and party, measures should be taken to keep party campaigning separate from government administration at the national and local level*" (see here, p.28).

Ensure oversight bodies can monitor compliance, impose sanctions and make referrals

By Typhaine Roblot and Katherine Ellena

§12 ***Also calls upon*** **States Parties to ensure that competent oversight bodies, as appropriate, have the authority to monitor compliance with relevant legislation and to take relevant measures, including, where applicable, administrative sanctions, or refer detected violations to competent law enforcement or judicial authorities for further action in accordance with the fundamental principles of their domestic law;**

In short

This provision focuses on ensuring that political finance oversight bodies have the authority to monitor compliance and ensure that violations are addressed. It completes the oversight chain set out in UNCAC Articles 6 and 36 by requiring that the body or bodies entrusted with political finance oversight possess real enforcement powers, and refers suspected criminal conduct to law enforcement or judicial authorities.

GAPS

Implementing this provision can mean allocating responsibilities between oversight, law enforcement and judicial authorities, and handling cases within election timelines. While referrals to law enforcement imply that administrative and criminal procedures can run in parallel "*tracks*" (typical of political finance), further guidance must ensure safeguards against double jeopardy (non bis in idem).

Good practice examples

LEGISLATION

- In the **United Kingdom**, the 2000 Political Parties, Elections and Referendums Act gives the Electoral Commission power to impose a range of sanctions for breaches, including monetary penalties, fines and compliance notices (Schedule 19C, see here). More serious offences may be referred to the police or prosecutors for criminal investigation (see the enforcement policy here).
- In **Moldova**, the Electoral Code grants the Central Electoral Commission (CEC) powers to issue warnings and request personal data, and confidential information (e.g.: commercial and banking) for financial checks (art. 58.11). When detecting elements of a crime, the CEC must make referrals (art. 103, see here). In 2025, the Code of Criminal Procedure was amended to create a special procedural regime for electoral corruption, with mandatory time-limits for investigation and trial and increased penalties for voter corruption, foreign funding and party-linked illicit finance (see here).

ENFORCEMENT AND COMPLIANCE

- In **Brazil**, the Superior Electoral Court reviews candidates' and parties' accounts in a quasi-judicial procedure. Disapproval can trigger ineligibility, repayment orders and referral to the Federal Public Ministry for criminal action, and fine revenue is channelled into the Partisan Fund (see here).

JURISPRUDENCE

- In 2025, during the parliamentary elections, **Moldova**'s Central Electoral Commission sanctioned a political party for undeclared online campaigning, including inaccurate financial reporting, coordinated TikTok activity and the involvement of foreign individuals, and suspended its public funding. In October 2025, the Supreme Court upheld this decision (Dosarul nr. 3ra-731/25, see here).
- In **France**, the Court of Cassation ruled on the Bygmalion affair, following an earlier administrative process, a whistleblower report and a criminal investigation that uncovered hidden spending, fake invoices and overspending (24-82.486, 2025, see here).

ELECTION OBSERVATION

- In **Liberia**, the 2023 EU EOM recommended a legal review to address *"the low levels of fines"* imposed by the National Elections Commission (NEC) whose "*proportionality*" and *"effectiveness"* were questionable, as "*candidates who fail to submit such reports shall additionally be barred from participating in future elections until campaign expenditure reports are submitted to the NEC."* (see here, p.31).

Active participation in promoting transparency (including election monitoring)

By Barbara Jouan-Stonestreet

§13 ***Further calls upon*** **States Parties to take measures (…) to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations, and community-based organizations, 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, where applicable, and in line with the Convention;**

In short

In calling for measures to promote participation of non-state actors in preventing and combating corruption in political finance, this provision recognises that oversight does not rely solely on public institutions. Measures may include proactive outreach by oversight agencies, as well as legal safeguards for academia, private sector, journalists and election monitors to effectively access political finance information and issue reports without fear of reprisals or intimidation. The mention of election monitors for the first time in the UNCAC context, recognises their role in detecting irregularities, exposing hidden funding and supporting accountability. Other international instruments also stress their role (see for instance art. 22 of the African Charter on Democracy, Elections and Governance, see here).

Good practice examples

ENFORCEMENT AND COMPLIANCE

- The **European Commission**'s March 2024 Guidelines under the Digital Services Act require very large online platforms to cooperate with national authorities and provide free access to data about political ads such as sponsor identities and their beneficial owners and other information not available on their repositories, to experts and civil society for third party scrutiny (see here).

JURISPRUDENCE

- In December 2024, the **European Commission for Democracy through Law** (Venice Commission) adopted the report *"Election Observers as Human Right Defenders"* that recognises nonpartisan domestic election observers should have access to all stages of the electoral process (see here).

MONITORING PRACTICES

- In 2022, the International Society for Fair Elections and Democracy (ISFED) together with Transparency International **Georgia** presented an analysis identifying schemes allegedly used to coordinate vote-buying, misuse of administrative resources and other campaign-related irregularities in the 2018 elections, based on information provided by a whistleblower from the State Security Service (see here).
- Expert Forum monitors political finance in **Romania**, and publishes user-friendly data online on private donors to political parties and analysis of revenue and expenditure for the period 2007-2025 (see here).
- TI **Indonesia** created an online platform to make data from campaign finance reports, including 2024 Presidential and Vice-Presidential candidates easily accessible to the public (see here).
- In **Sri Lanka's** 2024 Presidential elections**,** a civil society coalition created 'Chanda Salli Meetare', an online platform to independently monitor campaign spending using citizen reporting (see here).
- In the 2020 local elections in **Ukraine**, the civic movement called "OPORA" proposed a voluntary code of conduct for local government leaders and civil servants, to prevent abuse of state resources during the campaign (see here).

ELECTION OBSERVATION

- The Carter Center's EOM of the 2024 Presidential Election in **Venezuela** recommended the government *"remove restrictions contrary to international standards and good practices for independent citizen observation of all stages of the electoral process, guaranteeing freedom of movement and expression and ensuring that election observers can carry out their duties without obstruction"* (see here, p. 40).

Confidential whistleblowing in political finance

By Barbara Jouan-Stonestreet and Marie Terracol

§14 ***Calls upon*** **States Parties to establish and strengthen, in accordance with articles 8, 32 and 33 of the Convention and with their domestic law, confidential, safe and secure reporting systems that are easily accessible for a variety of stakeholders, and ensure the confidentiality of reporting persons' identities and personal information in order to facilitate the timely reporting of corruption offences related, inter alia, to the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable;**

In short

This provision calls on States Parties to establish confidential, safe and accessible mechanisms for a wide range of stakeholders to facilitate the reporting of corruption in political finance. Transparency alone is insufficient. Effective oversight depends on individuals being able to report violations safely and without fear of retaliation, in line with UNCAC Articles 8, 32 and 33, as well as UNCAC CoSP Resolution 10/8.

GAPS

Implementing this provision could further define key elements of reporting systems, such as anonymous reporting, independent complaint handling and follow-up mechanisms, as well as specify protections for reporting persons in practice.

Good practice examples

LEGISLATION

- The **European Union** Whistleblower Protection Directive (2019/1937) sets minimum standards for reporting channels and protection from retaliation. It does not directly cover political finance, but may apply to breaches involving AML, the EU's financial interests or public procurement (see here and here).
- **Australia**'s Public Interest Disclosure Act (No. 133, 2013) and whistleblower provisions under the Corporations Act (No. 50, 2001) establish confidential reporting channels and strong protections against retaliation. While not specific to political finance, these frameworks may apply to disclosures involving corruption or illicit financial flows linked to political actors (see here and here).
- In **France**, the Sapin II law (2016-1691) protects any individual who reports violations of law, including those related to political finance, regardless of whether they obtained that information in a professional context. Moreover, article 40 of the Code of Criminal Procedure requires public officials to report crimes or offences encountered in the course of their duties to the public prosecutor (see here and here).

ENFORCEMENT AND COMPLIANCE

- In **Italy,** the National Anti-Corruption Authority operates a secure digital whistleblowing platform, allowing safe and anonymous reporting of illegal activities, including misuse of public resources and political activity. It also enables secure two-way communication with anonymous whistleblowers, addressing a common limitation of anonymous reporting (see here).
- In **South Korea**, the National Election Commission has set up a reporting system that offers confidentiality and monetary rewards to persons who report violations such as vote buying and interference by public officials (see here in Korean; see here, sec. 3, in English). Moreover, the Anti-Corruption and Civil Rights Commission brings together ombudsman, anti-corruption, and administrative appeals functions, providing a central point for whistleblower protection. The framework also covers reports of unlawful political campaigning (see here).

ANTI-CORRUPTION REVIEWS

- In **Chile**, the Penta case –which revealed the use of false invoices to channel funds to political campaigns– triggered large-scale reforms. Subsequent anti-corruption country reviews by the Organisation for Economic Cooperation and Development (OECD) and the OAS highlight the need to strengthen whistleblower protection and reporting mechanisms (see here, p. 15 and here, p. 25).

Inter-agency cooperation

By Typhaine Roblot and Katherine Ellena

§15 ***Further calls upon*** **States Parties to enable, in accordance with their domestic law, effective 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, where applicable, as well as other related economic crimes, including money-laundering;**

In short

Political finance investigations can generate intertwined liabilities across civil, administrative, electoral and criminal domains, requiring the coordinated engagement of election management bodies, audit institutions, tax authorities, anti-corruption agencies, financial intelligence units (FIUs) and law enforcement (reflecting the national coordination framework set out in UNCAC Art. 38). Paragraph 15 also emphasises international collaboration, recognising that illicit political finance increasingly flows across borders.

GAPS

Specific tools for cooperation (such as a joint task force, communication protocols, focal points, interoperable databases) could help address challenges posed by the rapid digitalisation of financial flows.

Good practice examples

LEGISLATION

- In an opinion on **Moldova's** Law on the Efficient Combatting of the Phenomenon of Electoral Corruption and Related Aspects (No. 100/2025), the Venice Commission concluded that the law *"adopts a comprehensive, cross-sectoral approach, combining criminal, administrative, electoral, security and data-protection measures, and seeks to ensure that enforcement mechanisms are capable of operating within the time-sensitive context of electoral processes (...) provided that they are applied in a manner that is impartial, proportionate, and respectful of fundamental rights*" (see here, p. 33).

ENFORCEMENT AND COMPLIANCE

- In **Albania**, the Special Prosecution against Corruption (SPAK), the Central Election Commission and the General Prosecutor's Office signed an inter-institutional protocol ahead of the 2025 parliamentary elections to share information, prioritise investigations and deploy officials at constituency level (see more). SPAK's investigations revealed that various individuals, including public officials, village heads and political candidates, were soliciting or offering money, construction permits, workplace favours and other benefits in exchange for electoral support (see more, p. 38).
- In **Chile**, the Electoral Service (SERVEL in Spanish), which oversees political finance, has concluded MoUs with the Internal Revenue Service (see here), Supreme Audit Institution (*Contraloría General de la República in* Spanish, see here) and the Judiciary (*Poder Judicial* in Spanish, see here). SERVEL also coordinates with the Financial Analysis Unit and the Financial Market Commission.
- In **Lithuania**, real-time cross-institutional access between the Central Election Commission, State Tax Inspectorate, Ministry of Justice, and state registries of residents and legal entities, allows automated verification of donor identity, capacity-to-pay and legal-entity status (see here, p.39).

ANTI-CORRUPTION REVIEWS

- GRECO's 3rd Evaluation Round Report on **Bosnia and Herzegovina** (2022) recommended (i) that the Central Electoral Commission be required to report suspicions of criminal offences to law enforcement and (ii) that operational and executive cooperation between the Central Electoral Commission and tax and law enforcement authorities be strengthened (see here).

OTHER ISSUES COVERED IN PREAMBULAR PARAGRAPHS

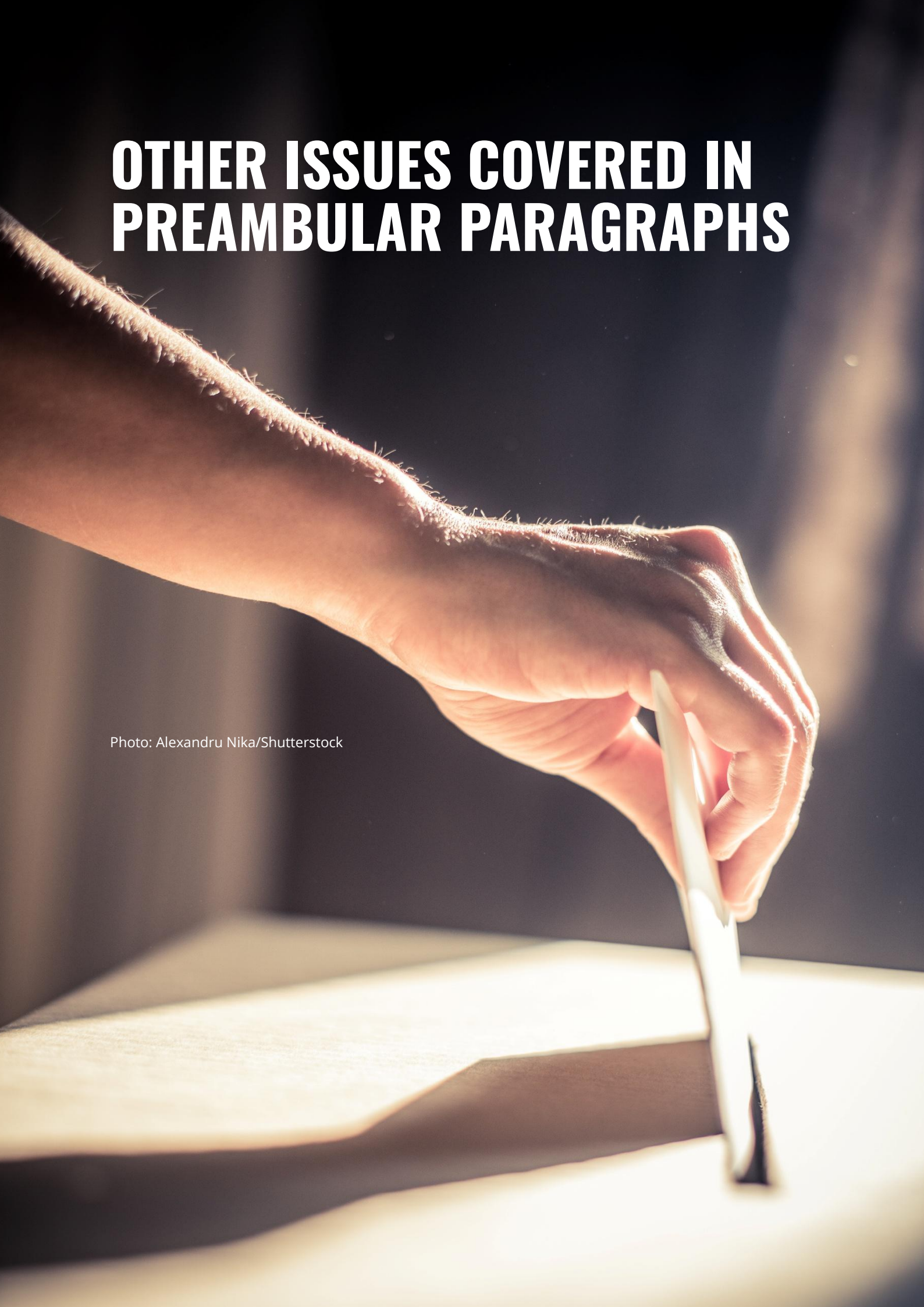


Photo: Alexandru Nika/Shutterstock

Preambular paragraphs *"set the context, provide background and justification for the action proposed, reference past resolutions or treaties."* [6] Resolution 11/7 contains 16 preambular paragraphs, most of which largely fit the above description. However, four issues covered in the preamble are not developed in the operative paragraphs for a variety of reasons. Users of Resolution 11/7 may find it useful to understand the context of these references, as they are now language agreed by States Parties.

VOTE BUYING

By Barbara Jouan-Stonestreet and Henry Muguzi

§ ***Recognizing*** **that limitations or restrictions on election campaign funding and measures for transparency of expenditures, in accordance with domestic law, inter alia, may be necessary to ensure that donations do not result in trading in influence, abuse of functions, or vote-buying, or other acts of corruption,**

In short

Although illegal in over 90 per cent of countries,[7] vote buying is a persistent challenge in electoral processes that distorts genuine voter choice and electoral competition. The Resolution 11/7 preamble appropriately recognises vote buying as an act of corruption linked to political finance. However, its operative section falls short of operationalising guidance on how States can strengthen its prevention, detection the enforcement of sanctions in practice.

Preventing or detecting vote-buying is difficult where it has become socially accepted[8] or is practised covertly through personal contacts and third-party brokers or intermediaries. Nonetheless, political finance rules can help by banning cash, restricting gifts as permissible expenditure, and capping aggregated expenditure. Ensuring accountability for vote buying requires strengthening oversight and inter-agency coordination to support detection, safe reporting channels and other protections for whistleblowers, as well as criminal liability for active politicians or third-party agent/brokers that buy votes.[9]

Good practice examples

- In **Brazil**, electoral legislation (Election Law No. 9.504/1997, art. 41-A) prohibits vote buying (*captação ilícita de sufrágio* in Portuguese), including offering advantages to voters, and provides for sanctions that may include the annulment of election results (see here).
- In **India**, the 1951 Representation of the People Act criminalises electoral bribery, including the offering of gratification to influence voting behaviour. The Election Commission monitors it through expenditure tracking, surveillance teams, and detection of unreported spending (sec. 123, see here).
- In **Nigeria**, the Electoral Act 2022 (as amended) prohibits vote buying, including cash inducements at polling units, and strengthens sanctions to address evolving practices, including the use of intermediaries and digital transfers (see here, e.g. secs. 121 and 127).
- In **Uganda**, the Section 64 of the Presidential Elections Act 2005 (as amended), and Section 68 of the Political Parties and Organisations Act 2005 (as amended) criminalise influencing another person to vote or to refrain from voting for any candidate through *"any money, gift or other consideration to that other person"* (see here).

FUNDING FROM ORGANISED CRIMINAL GROUPS

By Octael Nieto

> § ***Recognizing*** **also that the funding of political parties, candidatures for elected public office and electoral campaigns may, in some contexts, be misused by organized criminal groups and actors to infiltrate and undermine institutions, which may lead to corruption becoming entrenched and further weaken measures to prevent and fight corruption,**

In short

Criminal funding represents a critical risk to the integrity of politics. While transparency of donations and expenditure is essential, it is often insufficient to detect illicit flows concealed through complex financial and organisational structures.

Half of 45 UNCAC States Parties that contributed to the 2023 United nations Office on Drugs and Crimes (UNODC) report on links between corruption and other forms of crime (CoSP Resolution 9/1), referred *"(...) cases in which criminal individuals and entities had attempted to use corruption to obtain access to political leadership or to gain power and influence*", with two-thirds of them related to political party financing (see here, p. 12).

Many frameworks still rely on formal reporting compliance rather than proactive monitoring of entry points or loopholes for criminal funding (e.g.: third parties, parallel financing structures, etc). Recent practice highlights a shift towards systemic, risk-based and intelligence-led approaches that integrate elements of political finance oversight with AML frameworks. Addressing illicit cross-border financial flows in politics will remain limited without overcoming fragmentation between institutional oversight and financial intelligence units that limits real-time pattern detection across jurisdictions, or adequate information-sharing and joint investigations matching the transnational nature of organised crime.

Good practice examples

- Article 23 of **Brazil**'s Election Law prohibits corporate donations to political campaigns (9.504/1997, see here), while complementary regulations require campaigns to operate through dedicated bank accounts and submit standardised financial reports through the Support to Political Campaign Expenditure (SPCE) digital system (see here). This design enables real-time monitoring and redflagging of irregular or unlawful financial flows.
- **Mexico**'s Banking Law establishes an exception to bank secrecy that allows the oversight agency to access financial information required to supervise political finance (art. 142 [IX], see here), while the Election Law empowers the same agency to request information protected by banking, fiduciary and tax secrecy (art. 200, see here). This design allows the National Electoral Institute to verify party disclosures against banking information directly, reducing reliance on self-reporting.
- **Costa Rica**'s Supreme Electoral Tribunal allowed financing arrangements involving supervised non-bank financial entities only when transaction records were subject to full auditability by, and expedite and unrestricted access to the oversight agency (6791-E8-2017, see here).
- In **Colombia**, EOM's report on campaign financing in the 2026 Congressional Elections (January 2026) recommended the publication of and access to campaign finance data, noting that such access is "*fundamental for the effective fulfilment of the objectives of electoral observation*" as it enables "*complete, timely and technically usable information on campaign income and expenditure*", and improves the early detection of irregularities (see here, p.5).

IMPACT ON WOMEN

By Barbara Jouan-Stonestreet

> § ***Recalling*** **its resolution 10/10 of 15 December 2023 on addressing the societal impacts of corruption, in which the Conference, inter alia, encouraged States Parties to promote the meaningful participation of women in anti-corruption activities, programmes and initiatives, including by developing robust awareness programmes that address challenges to their participation,**

In short

Structural inequalities – particularly unequal access to financial resources, donor networks and decision-making spaces – limit women's ability to compete on an equal footing in electoral processes and within political party structures. These constraints may heighten women's exposure to corrupt practices, while reducing the opportunities to report or challenge them.

Resolution 10/10 called for States to mainstream a gender perspective into preventive anti-corruption policies and strategies (see more, p. 43). Reducing constraints and the exposure to corrupt practices requires a holistic approach that integrates political finance regulation.[10] Measures such as gender-targeted public funding, earmarked resources and gender-disaggregated reporting can help address structural inequalities in access to political finance. Experience shows, however, that such measures often face challenges such as underreporting, weak enforcement of gender-targeted funding, lack of disaggregated data and limited coordination across institutions. Removing these barriers requires sustained political commitment.

Good practice examples

- In **Kenya**, Act No. 2 of 2022 amended the 2011 Political Parties Act to lower the threshold of elected representatives political parties must meet to access to public funding (art. 25(2)c). This expanded the number of parties receiving public funding from 2 in 2022 to 48 in 2023 (see here, table 1.9). Crucially, to access public funding political parties must have at least one-third of women as internal party office bearers to be eligible for public funding. Each party must use no less than a third of the funding received to promote the political representation of women and other disadvantaged groups (art. 26(1)a, see here).
- In **Mexico**, according to Article 51 of the General Law on Political Parties (2014), political parties must allocate annually at least 3 per cent of their ordinary public funding to "*the training, promotion and development of the political leadership of women*" (see here).
- In **France**, according to Article 9-1 of the Law on Financial Transparency in Politics (88-227 of 1988, as amended in 2014), public funding is conditional on gender balance among candidates, with financial penalties applied where the gap exceeds 2 per cent of the total number fielded (see here).
- In **Brazil**, public funding is linked to gender representation. Alongside a minimum 30 per cent quota for female candidates (according to art. 10(3), of the Law No. 9,504/1997, as amended, see here), political parties must allocate funding proportionally to the number of women on the ballot; for example, if women represent 35 per cent of candidates, at least the same percentage of funding must be allocated to them (as confirmed by the ruling ADI 5617/2018 of the Supreme Federal Court, see here). In addition, women elected to office are counted as two for the purpose of calculating a party's share of future public funding under Constitutional Amendment No. 111 of 28 September 2021 (art. 2, see here). Fraud in nominations to qualify for and diversion of earmarked public funding are treated as a serious misuse of public funding and is subject to sanctions, with courts actively enforcing sanctions (e.g.: *Electoral Regional Tribunal of Ceará's, ruling on Recurso eleitoral,* 11548, 2022, see here).

RECOMMENDATIONS BY RELEVANT INTERGOVERNMENTAL ORGANISATIONS

By Holly Ruthrauff, Andreu Sola Martin and Riccardo Chelleri

§ ***Taking note*** **of recommendations by relevant intergovernmental organizations on the enhancement of political finance transparency,**

In short

The CoSP recognises the key role played by intergovernmental organisations, including election observer groups, in issuing recommendations to enhance the transparency, accountability and equity of political finance. As these recommendations are based on international standards and commitments agreed by the States, the resolution provides further substantiation for specific and targeted actions. Recommendations by international election observer groups and other intergovernmental bodies are based on thorough analysis and assessment, including of legal frameworks and their implementation. They also provide a basis for follow-up activities such as legal reviews, mid-cycle assessments of implementation, as well as technical assistance projects that aim to assist States in meeting their commitments.

Experience has shown, however, that such recommendations can be difficult to implement due to the challenges often facing oversight bodies and the political sensitivities of political finance legislation.

Good practice examples

- Following a recommendation of the EUEOM during the 2021 municipal elections to *provide "an independent mechanism (…) for effective oversight of party and campaign finances"* (see here, p. 4), **Kosovo** designated the Office for Registration, Certification and Financial Control of Political Entities as the competent oversight authority. The Office was given a strong mandate and resources to monitor and audit the finances of political entities (see here).
- Following a recommendation of the OAS EOM during the 2014 regional and municipal elections in **Peru** (see here, p. 4) Peru amended its Law on Political Organizations in 2017 (Law No. 28094) to prohibit anonymous contributions (art. 31, see here), and give the National Office of Electoral Processes (ONPE in Spanish) oversight of the process. The ONPE then issued a resolution in 2018 which established detailed rules on reporting and supervision of party finances, including requiring campaign donations above a certain threshold to be processed through official banking channels (No. 000025-2018-JN/ONPE, art. 45, see here). Nonetheless, a 2025 amendment to the law enabled legal entities to make donations while keeping their identity confidential from the public (art. 2, see here)

INTERNAL POLITICAL PARTY INTEGRITY AND ETHICS STANDARDS

By Adele Poskitt

§ ***Taking note*** **further that internal political party integrity and ethics standards and regulations and their effective implementation can enhance transparency in the funding of political parties, candidatures for elected public office and electoral campaigns and that they can play an important role in preventing and countering corruption,**

In short

Internal political party integrity and ethics standards govern how parties raise, manage and spend money, and how candidates are selected. When these rules are clear and enforced, they reduce opportunities for undue influence and opaque financing. Strong internal systems, such as financial controls and disclosure requirements, help ensure accountability, strengthen transparency in political finance and play a key role in preventing corruption.

The paragraph also highlights effective implementation as a key focus. Many political parties have formal ethics and financial rules on paper, but lack independent oversight, internal accountability mechanisms or meaningful sanctions, leading to inconsistent or selective implementation. Moreover, even where external reporting requirements exist, parties often do not disclose sufficient detail about internal financial decision-making, candidate financing or in-kind support, creating opacity and increasing risks of undue influence and corruption.

Good practice examples

Note from the editor: there are numerous examples of political parties from across the world that have undertaken to improve their internal political party integrity and ethics standards. Out of an abundance of caution and to avoid unfair or imbalanced representation of these efforts, the below examples focus on legal frameworks and civil society initiatives that collaborate with political parties.

- In **North Macedonia**, the Forum for Reasonable Policies (FRP) and the Westminster Foundation for Democracy (WFD) have developed the Political Party Transparency Index (PPTI) that helps political parties assess their levels of performance across 82 indicators on internal democracy, financial accountability and transparency, and accessibility of information to the public. Independent researchers conduct the assessment through interviews with party representatives, who also have an opportunity to provide feedback on preliminary results. Carrying the assessment annually helps keep track of progress. While the 2025 assessment records some improvements, it also highlights that institutional capacities and financial transparency remain challenging, as "*parties routinely adhere only to the minimum required by law, effectively maintaining a controlled opacity. The absence of published financial regulations, internal control and audit mechanisms, and incomplete identification of donors creates a risky environment for corruption and waste of public resources,*" particularly among new parties (see here, p. 39).
- Similarly, Transparency International chapters in **Chile**, and **Spain** have assessed the transparency levels of the political parties in their countries, between 2016 and 2019 in Chile (see here) and between 2014 and 2017 in Spain (see here). They scored the transparency of rules, organisational structure, leadership, linkages in society and political funding. Around the same time, the Spanish chapter signed bilateral MoUs with several political parties (here, here and here) whereby the party would pledge to carry out internal and legislative integrity measures with the support and advice of the chapter.
- In **Germany**, the Law on Political Parties (*Parteiengesetz* in German), Articles 23–31, requires detailed financial reporting, standardised accounting and independent oversight, with sanctions and links to public funding to ensure compliance (see here). This creates strong incentives for parties to maintain robust internal financial controls and transparency.

IMPLEMENTATION OF RESOLUTION 11/7



Photo: Wesley Tingey/Unsplash

What will UNCAC States Parties and the Secretariat do?

By Jon Vrushi

Resolution 11/7 makes several provisions with regards to its implementation. These paragraphs are largely standard UNCAC CoSP resolution text and represent a sequence of interlinked mandates spanning voluntary self-reporting, the development of implementation materials, deliberations at the 18th Working Group on Prevention in 2027, technical assistance and resource mobilisation.

VOLUNTARY SELF-REPORTING BY STATES PARTIES

§16 ***Requests*** **the United Nations Office on Drugs and Crime within existing resources to collect information from States Parties on a voluntary basis on good practices, challenges and lessons learned in preventing and combating corruption through measures aimed at enhancing transparency in the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, in line with the present resolution;**

This paragraph gives a mandate to the UNODC to collect information on good practices, challenges and lessons learned on political finance from States Parties. This information is provided on a voluntary basis. It feeds directly into the remaining implementation paragraphs, including the production of implementation materials, the content of the discussions of the Working Group on Prevention, and finally the implementation progress report submitted to the next CoSP. Therefore, a questionnaire designed to collect such information will have broad application.

Beyond Resolution 11/7, a well-designed questionnaire to collect this information can also be aligned to the guidance on filling in the self-assessment checklist on the implementation of Article 7, paragraph 3 of the Convention. Given the wealth of information on political finance contained in international election observation reports, the reviews should list and reflect on these reports among the various sources of evidence that States Parties may choose to use.

MATERIALS TO PROMOTE RESOLUTION 11/7 IMPLEMENTATION

§17 ***Also requests*** **the United Nations Office on Drugs and Crime to develop, subject to the availability of extrabudgetary resources and taking into account the different political systems of States, materials to promote the effective implementation of the present resolution;**

This paragraph requests the UNODC to develop materials to promote the effective implementation of the resolution. Such materials may include recommendations on legislative and administrative measures, best practices relating to different provisions of the resolution, and guidance on the use of digital tools, open data and internet-based portals to help make political finance information more accessible.

These implementation materials can benefit from the input provided by States Parties as part of the self-reporting in paragraph 16, as well as additional input from relevant international organisations and experts from election-observing mechanisms, academia, civil society and the private sector.

WORKING GROUP ON PREVENTION TO DISCUSS GOOD PRACTICES AND CHALLENGES ON POLITICAL FINANCE

§18 ***Directs*** **the Open-ended Intergovernmental Working Group on the Prevention of Corruption to discuss good practices and challenges for enhancing the transparency of the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, at its eighteenth session;**

This paragraph ensures the inclusion of political finance on the agenda of the 18th session of the Working Group on Prevention, scheduled to take place in May 2027 (see here). This session provides an opportunity to draw on the key findings from the voluntary self-reporting by States Parties under paragraph 16. The discussions should aim to be a stepping stone towards the implementation report, mandated in paragraph 19, as well as the implementation materials mandated in paragraph 17.

UNODC TO REPORT ON IMPLEMENTATION OF RESOLUTION

§19 ***Requests*** **the United Nations Office on Drugs and Crime to report, within existing resources, on the implementation of the present resolution to the Conference at its twelfth session;**

This paragraph tasks the UNODC with reporting on the implementation of the resolution to CoSP12, scheduled to take place in December 2027 in Uzbekistan. Such a report should include, among other information, input collected from deliverables listed in paragraphs 16, 17, and 18 as well as information collected by UNODC on technical assistance, and recommendations for future progress towards full implementation of the resolution.

PROVISION OF TECHNICAL ASSISTANCE

§20 ***Also requests*** **the United Nations Office on Drugs and Crime, subject to the availability of extrabudgetary resources, in cooperation with other relevant multilateral bodies, to provide technical assistance, including material support, to States Parties, upon their request, to support the introduction and implementation of measures to enhance transparency in political finance, as outlined in article 7, paragraph 3, of the Convention and bearing in mind the present resolution;**

The resolution acknowledges that technical assistance on this topic, which may include material support, is to be conducted in cooperation with other relevant multilateral bodies. This reflects the fact that several multilateral bodies (including those that conduct election observation) have expertise in this matter.

Such technical assistance can range from legislative and policy support to the delivery of digital systems for the reporting, publication, and oversight of political finance information, to capacity building for oversight bodies, political parties, governments, parliaments and other relevant stakeholders.

The cooperation with multilateral bodies should aim to deliver technical assistance products that are based on priority needs, cost-effective, demand-driven, and as far as possible reproducible and reusable in different contexts.

STATES PARTIES TO PROVIDE EXTRABUDGETARY RESOURCES TO SUPPORT IMPLEMENTATION

§21 ***Invites*** **States Parties and other donors to provide extrabudgetary resources for the purposes set out in the present resolution, acknowledging that such extrabudgetary resources are subject to the rules and procedures of the United Nations, and requests the United Nations Office on Drugs and Crime to utilize any such extrabudgetary resources efficiently and effectively.**

This paragraph invites States Parties and other donors to provide resources needed for the implementation of the resolution. Such resources may include (but are not limited to) funding, material support and training.

ENDNOTES

[1] Campaign finance consistently ranks the lowest scoring of 11 sub-components in The Electoral Integrity Project assessment (EIP). EIP assesses six attributes of integrity in campaign finance: access to public subsidies, access to donations, publication of financial accounts, influence of wealthy donors, improper use of state resources, and vote buying. See: Garnett, H. A., James, T. and S. Caal-Lam (2025), "Year in Elections Global Report 2025. The Electoral Integrity Project", available at: https://www.electoralintegrityproject.com/reports (covering 643 national presidential and parliamentary elections from 1 July 2012 to 7 December 2024), (last accessed on 4 August 2025).

[2] Transparency International (2025), 'Digital Disclosure of Political Finance in Africa, Asia and the Pacific, and Latin America and the Caribbean', pp. 3 and 23. Available at: https://www.transparency.org/en/publications/digital-disclosure-political-finance-africa-asia-pacific-latin-america-caribbean (last accessed on 20 January 2026). Disclosure data for Europe was drawn from International IDEA (2023) 'The State of Digital Disclosure of Political Finance in Europe', 19pp, available at: https://www.idea.int/sites/default/files/publications/digital-disclosure-political-finance-in-europe.pdf (last accessed on 4 August 2025)

[3] Travaux préparatoires: United Nations Convention against Corruption, Available at: https://www.unodc.org/documents/treaties/UNCAC/Publications/Travaux/Travaux_Preparatoires_-_UNCAC_E.pdf pp. 85-94 (last accessed on 28 April 2026).

[4] Transparency International: "US weakens UN Convention by blocking measures tackling political corruption" (10 August 2003), available at: https://www.transparency.org/en/press/us-weakens-un-convention-by-blocking-measures-tackling-political-corruption (last accessed on 28 April 2026)

[5] IFES, Glossary: Oversight Toolkit for Political Finance Institutions, available at: https://www.ifes.org/pfit/0/3/glossary#electoral (last accessed on 28 April 2026).

[6] United Nations Office on Drugs and Crime (n.d), 'Navigating COSP. A Guide for Participants of the Conference of States Parties to the United Nations Convention against Corruption', p. 21. Available at: https://track.unodc.org/uploads/documents/UNCAC/COSP/COSP_Delegate_Guide.pdf (last accessed on 31 March 2026).

[7] Joseph, O. and V. Vaschanka (2022). Vote Buying; International IDEA Electoral Processes Primer 2. International IDEA. Available on: https://www.idea.int/sites/default/files/publications/vote-buying.pdf (last accessed on 28 April 2026).

[8] In the experience of the Alliance for Finance Monitoring (ACFIM) in Uganda, it is easier for voters to continue accepting gifts from all candidates but cast their votes independently of the gifts than to get them to stop the practice.

[9] While vote buying is electoral corruption, and corruption is a criminal offence in most countries, the anti-corruption institutions in most African countries have excluded electoral corruption from their remit. On the other hand, Electoral Management Bodies in many countries are yet to put in place machinery to significantly deal with vote-buying.

[10] UN CEDAW General Recommendation 23 (1997), para 32, encourages political parties *"to adopt effective measures, including the provision of (...) financial and other resources (..) to overcome obstacles (...) and ensure that women have an equal opportunity in practice to (...) be nominated as candidates for election".* Paragraph 22 of General Recommendation 25 (2004) further clarifies that *"the term 'measures' encompasses a wide variety of legislative, executive, administrative and other regulatory instruments, policies and practices, such as (...) allocation and/or reallocation of resources (...)",* p. 6. Available at: https://www.un.org/womenwatch/daw/cedaw/recommendations/General%20recommendation%2025%20(English).pdf, (last accessed 5 May 2026)

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Contributing organisations

The **Alliance for Finance Monitoring (ACFIM)** is an independent, non-partisan, pan-African watchdog on monetisation and financialisation of politics, with a continental secretariat in Kenya. ACFIM monitors and documents how financial flows (licit and illicit) determine electoral competitiveness, shape policy priorities, influence public resource allocation, impact economic integrity and define the relationship between citizens and the state. ACFIM also hosts the Secretariat of the African Election Observers Network (AfEONet).

https://acfim.org/

The **Center for Constitutional Governance** (CCG) is a constitutional watchdog based in Uganda. The Center works on promotion, protection of the Constitution, human rights and integrity of elections. Operating across the East and Horn of Africa, its core mission is to strengthen constitutional governance by bridging the critical gap between what the law promises (policy) and what actually happens on the ground (practice).

https://ccgea.org/

Election Observation and Democracy Support (EODS) is the European Union's capacity-building project for strengthening EU Election Observation worldwide. Funded by the European Commission through the Neighbourhood, Development and International Cooperation Instrument (NDICI), it enhances the methodology used by EU Election Observation Missions, supports their analysis of online and social media environments,

and coordinates mission communication. EODS also trains election-observation specialists and develops operational tools for missions in the field.

https://election-observation.europa.eu/

International Foundation for Electoral Systems (IFES) is a global nonprofit organization dedicated to advancing democracy for a better future. Its teams collaborate with civil society, public institutions, and the private sector to build resilient democracies that deliver for all. As a global leader in the promotion and protection of democracy, IFES provides evidence-based research and technical assistance to election officials, promotes civic and political processes in which all people can participate, and identifies innovative ways in which technology and data can positively serve elections and democracy.

https://www.ifes.org/

International IDEA is an intergovernmental organization with 35 member states dedicated to supporting democracy worldwide. International IDEA is headquartered in Stockholm, Sweden with regional and country offices worldwide. For over 20 years, its Money in Politics programme has advanced global dialogue through research, comparative data, technical assistance to oversight agencies, political parties and civil society organizations, and peer-to-peer learning among leading practitioners.

https://www.idea.int/

Partnerships for Integrity (P4I) is a women-led international non-profit organisation working to strengthen inclusive and accountable governance, civic participation, and community leadership in complex and transitional contexts. P4I focuses on the hardest-to-tackle forms of electoral and political corruption, how they fuel wider public- and private-sector abuses, and the critical links between institutions and civil society needed for anti-corruption efforts to work. Guided by integrity, we focus on building lasting, equal partnerships from the grassroots to the highest levels of government so that democratic governance and democratic culture can develop in tandem. Working with partners, P4I's founders have strengthened the regulation, monitoring, and sanctioning of political corruption, and advanced research to document and share global good practices and innovations.

www.p4iglobal.org

The **Inter-American Network for Election Observation and Electoral Integrity (RedOIE, *Red de Observación e Integridad Electoral*)** is a regional initiative dedicated to strengthening democracy across Latin America and the Caribbean. Through a network of civic organizations in 16 countries, RedOIE promotes electoral transparency, citizen participation, and integrity in political processes. It carries out election observation, produces comparative analyses, and fosters dialogue and tools to support free and fair elections, while also issuing collective recommendations to uphold democratic standards and institutions. Its mission, purposes, and objectives are all focused on reinforcing democracy throughout the region.

Transparência Eleitoral Brasil is a non-profit organization founded in 2019 that works to strengthen democratic integrity in Brazil. Our mission is to promote citizen participation in electoral affairs and the inclusion of historically marginalized groups through civic education, transparency, and collaboration with public institutions and Latin American partners. Our key activities include domestic election observation, voter and civic education, advocacy for open electoral data, support for minority inclusion, and initiatives to strengthen electoral and political rights. We also conduct research, organize public debates and trainings, and engage in strategic advocacy and partnerships to improve electoral transparency and democratic participation in Brazil and the region.

https://transparenciaeleitoral.com.br/

Westminster Foundation for Democracy (WFD) is a non-partisan foundation, an executive agency of the UK's Foreign, Commonwealth and Development Office (FCDO) and the UK public body for international democracy support. WFD works around the globe on parliamentary strengthening, inclusion, accountability, environmental democracy, elections and political party development. WFD has assessed the challenges around political finance through its project "the cost of politics", rolled out across more than 40 countries. The cost of politics is about how much it costs for a person to get nominated, campaign for election, and the funds needed to maintain that office. The WFD methodology focuses on individual candidates, tracks costs across the entire election cycle, and identifies gaps between regulations and implementation. The research shows how the demands from constituents, political parties and other stakeholders on political representatives to deliver personalised goods contributes to the erosion of accountability.

https://www.wfd.org/

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