

# A Best Practice Guide to Commonwealth Legislative Approaches



The Commonwealth

# Political Finance Regulation

A Best Practice Guide to Commonwealth  
Legislative Approaches

Political Finance Regulation: A Best Practice Guide to Commonwealth Legislative Approaches

© Commonwealth Secretariat 2020

All rights reserved. This publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording or otherwise provided it is used only for educational purposes and is not for resale, and provided full acknowledgement is given to the Commonwealth Secretariat as the original publisher.

Views and opinions expressed in this publication are the responsibility of the author(s) and should in no way be attributed to the institutions to which they are affiliated or to the Commonwealth Secretariat.

Wherever possible, the Commonwealth Secretariat uses paper sourced from responsible forests or from sources that minimise a destructive impact on the environment.

Printed and published by the Commonwealth Secretariat.

## Foreword

---

Democracy, as a form of government, is the pinnacle of our evolution towards a more perfect social existence. At the heart of our shared Commonwealth values is, therefore, a commitment to its realisation and improvement. It is the first principle addressed in the Commonwealth Charter, which recognises “the inalienable right of individuals to participate in democratic processes, in particular through free and fair elections in shaping the society in which they live”.

A truly democratic system demands political equality, which unfortunately often eludes us. While there are many factors that contribute to political inequality, such as discrimination and exclusionary politics, none is as notorious as the negative impact of unregulated finance on politics and governance. It is one of the biggest hindrances to credible, transparent, and inclusive democratic processes, and Commonwealth member countries are no exception.

The late Kofi Annan, global giant and son of the Commonwealth, once wrote, “across the world, uncontrolled political finance threatens to hollow out democracy and rob it of its unique strengths”. One of the ways it robs democracy of its unique strengths is its ability to cause political apathy. This growing disinterest in political participation gravely threatens democratic systems worldwide.

Political finance is necessary. For democracy to flourish there must be resources to sustain parties and enable candidates to campaign effectively. However, the spiralling costs of elections around the world restricts the ability of the majority to run for office. A lack of transparency can fuel suspicion that money is being used to exercise improper influence on politicians, which in turn leads to disillusionment among voters. Yet reaching agreement on mechanisms to regulate election finance is not easy and, as a result, approaches that are unfit for purpose have tended to endure.

This Political Finance Regulation Best Practice Guide has been developed to help member countries to navigate this thorny issue. It draws on 26 detailed country studies and a broad range of practical examples chosen to assist all who are engaged in devising or improving regulatory frameworks.

A key strength of the Commonwealth is the readiness of our member countries to exchange knowledge and experience of what, in practical application, has or has not worked well. This publication has particularly benefitted from feedback and operational insights

shared by election management bodies, political party commissions and international specialists at an expert review meeting convened by the Commonwealth Electoral Network.

Institutions and systems that support democracy need constantly to evolve to overcome new challenges and adapt to changing circumstances. I hope that this Guide will help governments, regulators and political parties to develop the necessary legislation for more equitable political financing.

**The Rt Hon Patricia Scotland QC**  
**Secretary-General of the Commonwealth**

## Acknowledgements

---

The Commonwealth Secretariat acknowledges with gratitude the extensive contribution of Lisa Klein for researching and developing the Guide, as well as the invaluable inputs of Barbara Jouan Stonestreet and the financial support of the United Kingdom Foreign and Commonwealth Office. Under the leadership of Luis Franceschi, Senior Director of the Governance and Peace Directorate, and Martin Kasirye, Head of the Electoral Support Section, the project was conceptualised and managed by Clara Cole, with support from Sonali Campion and Andrew Baines.

The Secretariat also extends its thanks to all the election management bodies, political party commissions and international experts who provided feedback on drafts and contributed to the expert review meeting in February 2020.



# Contents

---

<b>Foreword</b>	<b>iii</b>
<b>Acknowledgements</b>	<b>v</b>
<b>Acronyms and Abbreviations</b>	<b>ix</b>
<b>Overview of the Guide</b>	<b>xi</b>
<b>Introduction</b>	<b>xiii</b>
<b>1 International Standards, Good Practice and General Principles</b>	<b>3</b>
1.1 International standards and regional instruments	3
1.2 Political commitments and good practice	6
1.3 Core principles of political finance regulation	9
<b>2 Regulating Political Finance</b>	<b>15</b>
2.1 Sources of funding	15
2.2 Expenditure regulation	20
2.3 Transparency	24
2.4 Oversight and enforcement	27
2.5 Sanctions	27
<b>3 Developing Political Finance Legislation</b>	<b>33</b>
3.1 Articulating legislative objectives	33
3.2 Assessing the enforceability of legislative proposals	34
3.3 Emerging Issues	37
<b>4 Conclusion</b>	<b>41</b>
<b>Annex: Country Overviews</b>	<b>45</b>
Australia	45
Bangladesh	48
Belize	51
Cameroon	53
Canada	56
Dominica	60
Fiji	62



Guyana	65
Jamaica	67
Kenya	70
Kiribati	73
Malaysia	75
Malta	77
Mauritius	80
Namibia	82
Nigeria	85
Pakistan	88
Papua New Guinea	91
Rwanda	94
Samoa	97
Sierra Leone	99
Solomon Islands	102
South Africa	105
Sri Lanka	108
Trinidad and Tobago	111
United Kingdom	114

## Acronyms and Abbreviations

---

<b>EMB</b>	Election management body
<b>ICCPR</b>	International Covenant on Civil and Political Rights
<b>IFES</b>	International Foundation for Electoral Systems
<b>UNCAC</b>	United Nations Convention against Corruption
<b>OAS</b>	Organization of American States
<b>OSCE</b>	Organization for Security and Co-operation in Europe
<b>SADC</b>	Southern African Development Community



## Overview of the Guide

---

As a result of the growing demand for transparency in public life and the revelation of various corruption scandals, a significant number of countries in recent years have adopted rules and regulations to reduce the negative impact of money in politics.<sup>1</sup>

This guide results from a review of political finance legislative frameworks in 26 Commonwealth countries.<sup>2</sup> The countries were selected to allow for regional diversity and variation in size of population. Some have minimal regulation of political finance; others operate with more extensive legislation in place. The goal of the review was to assess the different legislative approaches adopted throughout the Commonwealth and to identify, where possible, good legislative practice.

**Chapter 1** explores how political finance regulation is situated at the very centre of fundamental political rights. This chapter also highlights the generally agreed objective principles that underpin regulation in this area (e.g. equality, transparency and accountability) and identifies relevant international/regional standards and agreements.

**Chapter 2** examines the essential building blocks used in creating a political finance regulatory system. The authors explain the function of each building block and illustrate how they have been used in countries across the Commonwealth. Legislating in this area can be politically challenging. Whatever policy options are ultimately chosen, it is critical that they are accurately reflected in the final legislation.

**Chapter 3** sets out the factors that should be considered in developing legislation to ensure that it is robust and implementable.

This guide should provide a solid basis for reviewing current legislation and considering new legislative proposals. Once legislation is enacted, the focus needs to shift to tackling implementation issues, for even the best piece of legislation will fail if not implemented well.



## Introduction

---

Money, often described as ‘the mother’s milk of politics’<sup>3</sup>, undoubtedly has an impact on the conduct and the quality of electoral processes. If not regulated, it can negatively impact the democratic process as a whole, going far beyond election campaigns alone.

Political finance regulation is therefore often seen as a tool for levelling the playing field, reducing election costs, cutting down on corruption, increasing oversight and providing for transparency in political life. The term ‘political finance’ reflects the need for a broad approach to the topic. It covers *general political party funding*, e.g. funding that supports the ongoing activities of a political party, such as ‘costs of maintaining permanent offices; carrying out policy research; and engaging in political dialogue, voter registration and other regular functions of parties’.<sup>4</sup> It also encompasses *campaign finance*, e.g. contributions and expenditures collected and incurred by candidates, their political parties or their supporters for electoral purposes.

If regulation is a means to curb the negative impact of money on electoral processes, the best designed political finance system will remain a ‘dead letter’ if regulations are not enforced. Therefore, electoral contestants must be held accountable through supervision of their financial reports carried out by an independent oversight body endowed with sanctioning powers. It is also critical that political finance regulations are balanced against the need to respect fundamental freedoms, such as freedom of expression and association.

There are many different political finance systems in use throughout the world and there is no ‘one size fits all’ approach applicable in all contexts. Developing a system of political finance transparency and accountability is a complicated task which requires time and patience. Each country embarking on this journey has to develop its own political finance regulatory system – one that reflects the specific nature of its electoral system, its institutional regime, and its unique combination of political, historical, economic and societal factors.

## Notes

- 1 Some countries passed laws decades ago to curb specific problems such as bribery or excessive spending by candidates, but comprehensive legislation in this area is a relatively recent phenomenon.

The United Kingdom, for example, enacted the Corrupt and Illegal Practices Prevention Act 1883 which, *inter alia*, established candidate spending limits. However, it was not until 2000 that the UK Parliament passed the Political Parties, Elections and Referendum Act, which, as its title suggests, encompasses a more comprehensive form of regulation.

- 2 The countries included were Australia, Bangladesh, Belize, Cameroon, Canada, Dominica, Guyana, Fiji Islands, Jamaica, Kenya, Kiribati, Malaysia, Malta, Mauritius, Namibia, Nigeria, Papua New Guinea, Pakistan, Rwanda, Samoa, Sierra Leone, Solomon Islands, South Africa, Sri Lanka, Trinidad and Tobago, and the United Kingdom.
- 3 Jesse Unruh, US politician and State Treasurer of California (1922–1987).
- 4 International Foundation for Electoral Systems (IFES) (2013), *Training in Detection and Enforcement (TIDE) Political Finance Oversight Handbook*, edited by Magnus Ohman, at page 8.

# Chapter 1

International Standards,  
Good Practice and General  
Principles





# Chapter 1

## International Standards, Good Practice and General Principles

---

### 1.1 International standards and regional instruments

International standards are an appropriate starting point for any discussion on political finance, because they represent agreed criteria or 'benchmarks' for regulating this important area. The breadth of the Commonwealth means that attention must focus not only on the universal instruments, but also on regional agreements and initiatives.

There are two distinct strands of international standards and instruments impacting on political finance: there is a series of international treaties and agreements that address **democratic participation**, e.g. human and political rights, and another that focuses on **anti-corruption** measures. Both are important to our understanding of the scope and purpose of regulating political finance.

The standards for **democratic participation** were first articulated in the non-binding Universal Declaration of Human Rights, Article 21 (1948) and then the International Covenant on Civil and Political Rights (ICCPR) in 1966. The ICCPR firmly established the right of citizens to partake 'in the conduct of public affairs, directly or through freely chosen representatives' and 'to vote and to be elected at genuine periodic elections...guaranteeing the free expression of the will of the electors'.<sup>1</sup> This provision has been interpreted in General Comments on Article 25 of the ICCPR to allow for limitations on campaign expenditures.

The concept of participatory political rights is also found in regional agreements. In Africa, there is the Organization of African Unity (OAU), African Charter on Human and Peoples' Rights (the 'Banjul Charter') (1981) and The African Charter Democracy, Elections and Governance (2007). In the European sphere, the Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR) and the Organization for Security and Co-operation in Europe (OSCE) Copenhagen Document (1990) address the participatory rights of citizens in the democratic process. Similarly, the Organization of American States (OAS) adopted the American Convention on Human Rights (1969)<sup>2</sup> which guaranteed the right of assembly, the right to participate in government and the freedoms of association, thought and expression. In the Inter-American Democratic Charter of 2001, the OAS reiterated these participatory rights and recognised the importance of strong political parties.<sup>3</sup> Although there are no international or subnational binding conventions on the rights associated with democratic participation in Asia, the Association of South East Asian Nations (ASEAN) expressly references them in its Human Rights Declaration of 2012.<sup>4</sup>

The strand of international agreements focusing on **anti-corruption** standards often explicitly addresses the question of election campaign finance. At the global level, the United Nations Convention against Corruption (UNCAC) 2005, in its Article 7(3), calls for transparency in the funding of electoral campaigns and political parties, a principle articulated by the African Union Convention on Preventing and Combating Corruption (2003), in its Article 10, and by the OAS in Article 5 of the 2001 Inter-American Democratic Charter (2001). The OAS' Inter-American Convention Against Corruption (IACAC) 1996 underlines the need to encourage participation by civil society and non-governmental organisations (NGOs) in efforts to prevent corruption.

In the European arena, it is worth highlighting the Council of Europe's Recommendation Rec (2003)4 on Common Rules against Corruption in the Funding of Political Parties and Electoral Campaigns. In the preamble, the Council acknowledges that political parties and electoral campaign funding in all states '*should be subject to standards in order to prevent and fight against the phenomenon of corruption*'. Recommendation Rec (2003)4 calls on governments to adopt rules regarding funding sources for political parties and election campaigns, campaign spending, reporting and disclosure requirements, as well as to establish an oversight mechanism with appropriate sanctions.

There are other approaches for considering international standards and instruments pertaining to political finance. The European Commission, in the *Compendium of International Standards for Elections*,<sup>5</sup> for example, has classified these based on their degree of importance (i.e. standards, political commitments or non-binding good practice), their area of influence (i.e. international or regional) and their region of application.

<b>International standards</b>	Paragraph 19 of the United Nations Human Rights Committee, General Comment No. 25 to Article 25 of the <b>International Covenant on Civil and Political Rights (ICCPR)</b> and the <b>United Nations Convention against Corruption (UNCAC)</b> 2005, Article 7(3), call for reasonable limitations on campaign expenditures and the need for transparency in the funding of candidatures for public elected office.
	<p><b>General Comment No. 25 paragraph 19</b>  <i>Reasonable limitations on campaign expenditure may be justified where this is necessary to ensure that the free choice of voters is not undermined or the democratic process distorted by the disproportionate expenditure on behalf of any candidate or party. The results of genuine elections should be respected and implemented.</i></p> <p><b>UNCAC Article 7(3)</b>  <i>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.</i></p>

<p><b>Regional instruments</b></p>	<p><i>Different regional institutions have developed a framework of standards for political finance regulation and supervision. These provide guidance as to how to approach and assess political finance systems. The existing commitments and standards are those included in:</i></p> <p><b><i>The 2003 African Union Convention on Preventing and Combating Corruption – Article 10</i></b>  <i>Each State Party shall adopt legislative and other measures to proscribe the use of funds acquired through illegal and corrupt practices to finance political parties; and incorporate the principle of transparency into funding of political parties.</i></p> <p><b><i>The 2005 Southern African Development Community (SADC) Protocol Against Corruption – Article 4(1)(i)</i></b>  <i>Mechanisms to encourage participation by the media, civil society and non-governmental organizations in efforts to prevent corruption.</i></p> <p><b><i>The 1996 Inter-American Convention Against Corruption of the Organization of American States (OAS), which underlines the need for state parties to consider the applicability of measures within their own institutional systems to create, maintain and strengthen – Article 3(11)</i></b>  <i>Mechanisms to encourage participation by civil society and nongovernmental organizations in efforts to prevent corruption.</i></p> <p><b><i>The 2001 Inter-American Democratic Charter of the Organization of American States (OAS) – Article 5</i></b>  <i>The strengthening of political parties and other political organizations is a priority for democracy. Special attention will be paid to the problems associated with the high cost of election campaigns and the establishment of a balanced and transparent system for their financing.</i></p> <p><b><i>The 2001 Parliamentary Assembly of the Council of Europe Recommendation 1516 on the financing of political parties, which stresses the necessity for Council of Europe member states to ‘adopt rules governing the financing of political parties and electoral campaigns’ in order ‘to increase the confidence of citizens in their political systems’ – Article 7</i></b>  <i>The (Parliamentary) Assembly believes that the rules on financing political parties and on electoral campaigns must be based on the following principles: a reasonable balance between public and private funding, fair criteria for the distribution of state contributions to parties, strict rules concerning private donations, a threshold on parties’ expenditures linked to election campaigns, complete transparency of accounts, the establishment of an independent audit authority and meaningful sanctions for those who violate the rules.</i></p>
------------------------------------	---

	<p><b><i>Recommendation Rec (2003)4 of the Committee of Ministers of the Council of Europe to member states on common rules against corruption in the funding of political parties and electoral campaigns, which calls for the necessity for governments to adopt rules regarding political parties and campaigns' sources of funding, campaign spending limits, reporting and disclosure requirements, as well as establishing an oversight mechanism coupled with the pronouncing of sanctions – Preamble</i></b></p> <p><i>Considering that political parties and electoral campaigns funding in all states should be subject to standards in order to prevent and fight against the phenomenon of corruption.</i></p> <p><b><i>Recommendation CM/Rec(2007)15 of the Committee of Ministers to member states of the Council of Europe on measures concerning media coverage of elections campaigns</i></b></p> <p><b><i>Article I(6)</i></b></p> <p><i>If the media accept paid political advertising, regulatory or self-regulatory frameworks should ensure that such advertising is readily recognizable as such.</i></p> <p><i>Where media is owned by political parties or politicians, member states should ensure that this is made transparent to the public.</i></p> <p><b><i>Article II(5)</i></b></p> <p><i>In member states where political parties and candidates are permitted to buy advertising space for election purposes, regulatory frameworks should ensure that all contending parties have the possibility of buying advertising space on and according to equal conditions and rates of payment.</i></p> <p><i>Member states may consider introducing a provision in their regulatory frameworks to limit the amount of political advertising space and time which a given party or candidate can purchase.</i></p> <p><i>Regular presenters of news and current affairs programmes should not take part in paid political advertising.</i></p>
--	---

## 1.2 Political commitments and good practice

In addition to international and regional standards, there are a number of political commitments and good practice guidelines relating to political finance. As underlined by the European Commission's ***Compendium of International Standards for Elections***, 'political commitments may contain standards, but can be considered more of a political dialogue between the states concerned, the intention of which is not to make the standards binding at the level of international law. Political commitments are pledges that governments make to each other to comply with certain standards of conduct, but without the threat of formal sanctions normally attached to the violation of treaty standards'. Although these are non-binding, they shed light on the aspirations and methods to be used in regulating political finance. They include the following:

<p><b>Political commitments</b></p>	<p><i>The 2012 Charter of the Commonwealth</i> recognises the <i>inalienable rights of citizens to participate in democratic processes, including free and fair elections. It also affirms the Commonwealth's commitment to the Universal Declaration of Human Rights and other relevant human rights covenants and international instruments.</i></p> <p><i>The 2003 Statement of the Council of Presidents and Prime Ministers of the Americas – ‘Financing Democracy: Political Parties, Campaigns, and Elections’</i> – calls for the need of ‘regularizing, monitoring and enforcing standards of political financing to reduce corruption, promote citizen participation, and enhance political legitimacy of democratic institutions’.</p> <p><i>The 1990 OSCE Copenhagen Document – Document of the Copenhagen Meeting of the Conference on the Human Dimension of the Commission on Security and Cooperation in Europe (CSCE)</i> – which highlights the need for transparency, equal treatment and prohibition of misuse of administrative resources in the field of political finance.</p> <p><b>Article 5(4)</b>  <i>a clear separation between the State and political parties; in particular, political parties will not be merged with the State.</i></p> <p><b>Article 7(6)</b>  <i>To ensure that the will of the people serves as the basis of the authority of government, the participating States will (...) respect the right of individuals and groups to establish, in full freedom, their own political parties or other political organizations and provide such political parties and organizations with the necessary legal guarantees to enable them to compete with each other on a basis of equal treatment before the law and by the authorities.</i></p> <p><i>The 2015 New Delhi Declaration on Political Finance Regulation in South Asia – Paragraph B1</i>  <i>In order to strike a balance between the need for a healthy competition and the level playing field, the [political finance] regulations should be realistic, protecting every legitimate need of political parties, candidates and the citizens. These should take into account the realistic costs of campaign materials, services and advertising.</i></p>
-------------------------------------	---

According to the European Commission's *Compendium of International Standards for Elections*, 'good practice' refers to policy papers that certain state institutions/organisations are working on, or draft conventions and declarations that have not yet been adopted and can therefore neither be considered as legally nor politically binding documents.

Good practice	<p><b>The 2001 Southern African Development Community (SADC) Parliamentary Forum: Norms and Standards</b></p> <p><b>Part 2(3)</b>  <i>In the interest of creating conditions for a level playing field for all political parties and promoting the integrity of the electoral process, parties should not use public funds in the electoral process. The electoral law should prohibit the Government to aid or to abet any party gaining unfair advantage.</i>  <i>Those countries that are not yet funding contesting political parties should introduce the necessary legislation to do so in order to foster uniformity and levelling the playing field.</i>  <i>There must be accountability in the use of public funds.</i></p> <p><b>Part 2(5)</b>  <i>In the interest of promoting and entrenching pluralism, multi-party democracy and the integrity of the electoral process, the complete independence and impartiality of the Electoral Commission in dealing with all political parties should be reaffirmed in the constitution.</i>  <i>To further enhance the independence and impartiality of the Electoral Commission, it should have its own budget directly voted for by Parliament and not get its allocation from a Ministry or a Government Department.</i></p> <p><b>Part 3(6)</b>  <i>The Electoral Commission should therefore be legally empowered to prohibit certain types of expenditures so as to limit the undue impact of money on the democratic process and the outcome of an election. It should be empowered to ensure that proper election expenses returns are submitted on time, to inspect party accounts, and for parties to have properly audited and verified accounts.</i></p> <p><b>The 2006 Electoral Institute for Sustainable Democracy in Africa (EISA) – Electoral Commissions Forum of SADC, Principles for Election Management, Monitoring and Observation (PEMMO)</b></p> <p><b>Paragraph 4(7)</b>  <i>The use of public assets and funds for political party purposes should be regulated in order to level the playing field for political competition.</i>  <i>The use of public resources for political campaigns and political party activities should generally be avoided but, if permitted, access thereto must be equitable and paid for, and conditions of such access and payment must be clearly provided for in the law.</i></p> <p><b>Paragraph 4(10)</b>  <i>Public funding should be extended to all parties (and independent candidates) contesting elections who can demonstrate a track record of support in the most recently held elections, based, for example, on their share of the popular vote.</i>  <i>The EMB [electoral management body] should be responsible for regulating the use of these public funds and beneficiaries of the funds must provide verifiable accounts to the EMB.</i>  <i>Consideration should be given to the establishment of rules governing the disclosure of all sources of funding of political parties.</i></p>
---------------	---

***The 1994 Declaration on Criteria for Free and Fair Elections of the Inter-Parliamentary Union (IPU) – Article 4(1)(3)***

*(States should) Provide for the formation and free functioning of political parties, possibly regulate the funding of political parties and electoral campaigns, ensure the separation of party and State, and establish the conditions for competition in legislative elections on an equitable basis.*

***Guidelines on the financing of Political Parties, Venice Commission of the Council of Europe***<sup>6</sup>

(European Commission for Democracy through Law), 2001. These underline the necessity to limit, as far as possible, and reduce expenditure by political parties and at the same time to safeguard the principle of equality between parties. They also stress the importance to ensure greater transparency in the reporting requirements imposed on parties and more thorough supervision of the uses made of the funds that they receive.

***Code of Good Practice in Electoral Matters, Venice Commission of the Council of Europe***

(European Commission for Democracy through Law), 2002. This code calls for transparency, equality of opportunity and effective oversight in the field of political finance.

***Code of Good Practice in the Field of Political Parties, Venice Commission of the Council of Europe***

(European Commission for Democracy through Law), 2008 – **Article 38**  
*Party funding must comply with the principles of accountability and transparency.*

***Guidelines on Political Party Regulation, Organization for Security and Cooperation in Europe (OSCE)/ Office for Democratic Institutions and Human Rights (ODIHR), Venice Commission, 2010. These guidelines summarise international standards and good practices applicable in the field of political finance.***

***Guidelines for Reviewing a Legal Framework for Elections by OSCE/ ODIHR, 2<sup>nd</sup> edition (2013).***

***Reports of the Council of Europe's Group of States against Corruption (GRECO)***<sup>7</sup>, which encompass the assessment studies on transparency in political party funding in all 49 GRECO members.

### 1.3 Core principles of political finance regulation

International and regional standards and good practice embrace the need to protect fundamental freedoms (e.g. the right to participate in the democratic process and the right of privacy, along with the freedoms of association and expression). These rights and freedoms are central to healthy political and electoral discourse. At the same time, the electoral process must be protected, so that it remains free and fair. This means some regulation of fundamental rights and freedoms may be necessary. For instance, one could argue that freedom of expression and the right to privacy should allow individuals to donate whatever amount they desire to political parties, without having to publicly disclose their financial support. However, such a situation could open the door to undue influence being exerted by unknown donors, resulting in a distorted electoral



process. In short, political finance regulation tests the ability of electoral bodies to accommodate important but competing interests.

It may be helpful to extrapolate some of the core underpinning principles from the various international standards and guidelines. We start with the common understanding that political parties and candidates are essential to democracy and need adequate funding to be effective. However, money can be a destructive force in the democratic process and thus needs to be regulated. As illustrated in Figure 1.1, the regulatory framework should therefore aim to produce **a level 'playing field'**, so that parties/candidates without significant financial resources can compete in the electoral process. It should also provide for **transparency of political finance**, because transparency plays an important role in dampening the potential for corruption. Finally, the regulatory framework should require accountability, meaning that all actors in the political finance arena need to be held accountable – political parties and candidates through effective oversight and sanctions and the regulator itself through transparent reporting mechanisms.<sup>8</sup>

**Figure 1.1** Core principles underpinning international standards and practice



These three main principles, i.e. equality, transparency and accountability, constitute the core pillars on which the whole political finance architecture lies. As illustrated in Table 1.1, each of these core principles is associated with one or several of the four political finance components, i.e. sources of funding, expenditure, reporting and disclosure, and enforcement and sanctions.

**Table 1.1 Political finance core principles**

Core principle	Component of political finance regulation	Type of political finance regulation
<b>Equality</b>	Allocation of public funding	<ul style="list-style-type: none"> <li>– Fair eligibility and allocation criteria for of public financial support</li> <li>– Compliance with gender equality regulations</li> </ul>
	Limitations/prohibitions on private funding	<ul style="list-style-type: none"> <li>– Qualitative regulations (ban on anonymous, foreign, corporate donations)</li> <li>– Quantitative regulations (limits on the amount donors may give to candidates/political parties)</li> </ul>
	Limitations/prohibitions on campaign expenditures	<ul style="list-style-type: none"> <li>– Calculation of spending limits</li> <li>– Restrictions on media spending</li> <li>– Ban on particular types of campaign expenditure</li> <li>– Prohibition of the use of state/ administrative resources during election campaigns</li> </ul>
<b>Transparency</b>	Record-keeping requirements	<ul style="list-style-type: none"> <li>– Specify the information and supporting documentation to be maintained by reporting entity (e.g. political party, candidate and third parties)</li> <li>– Record-keeping is a prerequisite to reliable reporting</li> </ul>
	Reporting requirements	<ul style="list-style-type: none"> <li>– Identify who must report, what they must report, when and how the reports must be submitted, and to whom they are submitted</li> <li>– Reporting requirements enable the oversight body to supervise compliance with the substantive rules</li> </ul>
	Disclosure regulations	<ul style="list-style-type: none"> <li>– What political finance data will be made available to the public and when will the information be published?</li> <li>– Are the oversight body's findings and conclusions made public?</li> <li>– Disclosure allows for public scrutiny and promotes accountability of those who must comply with the law</li> </ul>

(Continued)

Table 1.1 Political finance core principles (*Continued*)

Core principle	Component of political finance regulation	Type of political finance regulation
<b>Accountability</b>	Oversight mechanism	<ul style="list-style-type: none"> <li>– Where will the remit for oversight sit, and what powers and obligations will that entity have?</li> <li>– Oversight is necessary to ensure the effectiveness of political finance rules, and the oversight body must have the requisite competencies and resources to perform its role</li> </ul>
	Sanctions	<ul style="list-style-type: none"> <li>– Existence of a range of sanctions – administrative, financial, electoral or criminal – of varying degrees of severity</li> <li>– Sanctions must be objective, enforceable, effective and proportionate to their specific purpose</li> <li>– There must be of an effective appeals mechanism</li> </ul>

## Notes

- 1 See: Article 25 of the ICCPR (1966).
- 2 There was also the American Declaration of the Rights and Duties of Man (1948).
- 3 Inter-American Democratic Charter 2001 at Article 3.
- 4 The European Commission (2016), *Compendium of International Standards for Elections*, 4th edition, Brussels, at page 42.
- 5 For an excellent discussion of the various forms of international standards and a fuller description of the individual standards, agreements and political commitments at both the universal and regional levels, see: The European Commission (2016), *Compendium of International Standards for Elections*, 4th edition, Brussels, available at: <https://eeas.europa.eu/sites/eeas/files/compendium-en-n-pdf.pdf>
- 6 See: Venice Commission of the Council of Europe (European Commission for Democracy through Law) (2001), *Guidelines on the financing of Political Parties*, available at: [https://www.venice.coe.int/webforms/documents/?pdf=CDL-INF\(2001\)008-e](https://www.venice.coe.int/webforms/documents/?pdf=CDL-INF(2001)008-e)
- 7 See: Council of Europe's Group of States against Corruption (GRECO) Third Evaluation Round on Transparency of Party Funding.
- 8 KD Ewing (2007), *The Cost of Democracy: Party Funding in Modern British Politics*, Hart Publishing, at 28–32; E Falguera, S Jones and M Ohman (eds.) (2014), *Funding of Political Parties and Election Campaigns: A Handbook on Political Finance*, International IDEA

# Chapter 2

## Regulating Political Finance



## Chapter 2

# Regulating Political Finance

---

The main building blocks of any political finance system consist of rules on **funding sources**, campaign **expenditure**, **transparency of political finance** (reporting and disclosure), **oversight** and **sanctions**. The shape and weight of each of these blocks may vary from country to country, but virtually every comprehensive regulatory system will include some variation of them.

These building blocks are intrinsically interconnected, and their sequencing follows a chronological order:

- **Rules on sources of financing** aim to regulate where the money comes from and what sources of funding are permissible. Without this step – raising funds – the subsequent phases might be compromised.
- **Expenditure regulations** aim to spell out the kind of activities the money collected raised can be spent on and the timeframe during which expenditures will be regulated.
- **Record-keeping and reporting requirements** provide a key basis for assessing compliance with the rules.
- **Disclosure rules** aim to shed light on the sources of funds raised and how they were spent.
- **Oversight mechanisms** help hold electoral and political actors to account; sanctions against breaches of the rules reduce the benefit derived from breaking the law and help to deter future non-compliance (see Figure 2.1).

### 2.1 Sources of funding

Candidates and political parties need money in order to fulfil their multifaceted role – to formulate policies, develop candidates, communicate with the electorate and compete in elections. There are two distinct sources of financing: funding allocated by the state (state or public funding); and income given by individuals and legal entities (private funding).

Figure 2.1 Building blocks of political finance system



### 2.1.1 Public funding

The legislation of some countries authorises public assistance to political parties and/or candidates.<sup>1</sup> The support may consist of monetary subsidies in the form of direct public funding or indirect support, such as access to services/state property without charge or at a reduced rate. In our survey of Commonwealth countries, we found a genuine split in terms of whether direct public assistance was on offer, with 14 countries not offering any such assistance and 12 countries providing some level of public finance.<sup>2</sup>

There are two important factors to consider when assessing direct public funding schemes. The first factor is the *eligibility criteria* used to determine whether a political party or candidate qualifies for assistance. If the eligibility criteria are set too high, it can make the establishment of new parties difficult and can disfavour minor candidates. Conversely, if the eligibility criteria are set too low, the assistance may support political parties/candidates that otherwise lack citizen support. Low eligibility thresholds may also encourage the creation of 'fake' parties, e.g. those whose founders are primarily attracted by the idea of obtaining public funds, rather than becoming a serious electoral force.

Criteria used to determine eligibility for state support can include: the number of votes obtained in the previous election; the level of representation in the elected body; or the number of candidates put forward/number of constituencies contested.<sup>3</sup>

The second important factor is the *allocation methodology* for disbursing public funding, examples of which are discussed in Box 2.1. Some countries allocate funds based on the number of votes obtained or the number of seats won. Others use a formula that combines both of these criteria. In still other countries, a certain percentage of the funds is distributed equally among all qualifying political parties while the remainder is allocated proportionally, based on either votes or seats obtained.

Public financial support has been used in a number of countries recently, as a tool to help effect change in political party behaviour. A prime example is in the promotion of gender equality.

It has been well documented that women historically have been disproportionately under-represented in legislative bodies and at leadership level in political parties.<sup>6</sup> There are multiple reasons for this: women candidates experience significant challenges in raising campaign funds; there may be

### Box 2.1. Country examples: Eligibility and allocation criteria for public funding

- **Jamaica:** Public funding for political parties' general<sup>4</sup> and election<sup>5</sup> activities is provided. The Representation of the People (Amendment) Act sets out the eligibility and allocation criteria for parties to qualify for public funds.

*Eligibility criteria:* Registered parties with five or more members in the House of Representatives or which have obtained not less than 5 per cent of the total vote in the last elections and which submit their annual financial statement within the legal deadline as prescribed in Art. 12(1) RPA, are eligible for public funding.

*Allocation method:* The parliament approves an amount which is then divided equally among qualifying political parties, but which is limited to no more than 40 per cent of the party's income for the prior year, according to Article 52AG(2).

- **Sri Lanka:** Public funding is provided to registered political parties that have received at least 1 per cent of the votes cast at the last general election, for every constituency where a party has submitted a nomination. The funds allocated are calculated at the rate of 50 cents per vote received by eligible parties in that constituency.

sociocultural resistance to and practical limitations on their ability to 'hit the campaign trail'; and some political parties have demonstrated reluctance to select and support women candidates. A number of countries, consistent with international and regional agreements, have tried to address gender inequality through targeted public funding.<sup>7</sup>

In our survey, we found that three countries offered gender-targeted public financing.<sup>8</sup> Those that did so used different means. In Solomon Islands, a special measure is in place that provides grants of 10,000 Solomon Islands dollars (SI\$) for every woman elected into parliament. In Papua New Guinea, an additional payment of 75 per cent of 10,000 kina (K) is made to a political party where the party expended money on an election campaign for each endorsed woman candidate who received at least 10 per cent of the votes cast. In Kenya, political parties are not entitled to public funding if more than two-thirds of their registered office bearers are of the same gender.

In addition to promoting gender equality, public financing can be used to support other disadvantaged groups. For example, in the United Kingdom, the government has introduced a scheme to provide financial assistance to candidates with disabilities. The purpose of this programme, initiated in 2018, is to defray 'the additional costs associated with a disability, that would otherwise prevent someone from seeking elected office'.<sup>9</sup>

In Canada, the Elections Modernization Act increased reimbursements from 60 per cent to up to 90 per cent for additional candidate expenses related to a candidate's disability, and campaign expenses related to providing accessible campaign materials and events for persons with disabilities if the candidate obtains 10 per cent or more of the number of valid votes cast in their riding. Similarly, the amount of reimbursement that parties may be eligible to receive for accessibility expenses has increased from 60 per cent to up to 90 per cent.



### 2.1.2 Private funding

Political parties and candidates often obtain funding from individuals and other non-state entities. This requires parties and candidates to reach out to the citizenry to seek support in the form of monetary and in-kind donations. As such, private funding has been seen as a means to encourage citizen participation in the political process.

Private funding can take many different forms. Monetary contributions may be the most common type of private funding, but other forms include in-kind donations in the form of goods or services free of charge or below cost, membership fees paid by party members, and even loans. A political party may even raise money through income-generating activities (e.g. property rentals or through the sale of publications).

Countries may prohibit or otherwise impose restrictions on private funding. In our survey, 65 per cent of countries (17 countries out of 26) ban some form of 'foreign' donations.<sup>10</sup> However, there are variations in how this ban is defined. Some countries outlaw donations from foreign governments and their agents. Others extend the prohibition to donations from individuals who are not citizens, while still others prohibit donations from non-governmental organisations that receive foreign funding or companies that are not registered within the nation state (see Box 2.2).

A second common prohibition involves anonymous donations, e.g. where the identity of the donor is unknown. The scope of the prohibition again varies, with some countries banning all anonymous donations while others only ban anonymous donations above a set threshold (see Box 2.3). The ban on anonymous donations helps retain transparency of political finance, whereas the exemption of small donations is viewed as a means to reduce the record-keeping burden on parties and to enable citizens to exercise their freedom of association, at least symbolically, without exposing them to reprisals for their political views. In our survey, 50 per cent of countries (13 countries out of 26) ban anonymous donations entirely or above a given threshold. This compares to a global figure of 67 per cent.<sup>13</sup>

Another typical ban involves donations from companies. Globally, more than 27 per cent of countries ban political parties from accepting company donations.<sup>14</sup> Among the Commonwealth countries surveyed, only 19 per cent had a complete ban on such donations. The rationales advanced for prohibiting corporate donations range from only allowing donations from those who are entitled to vote to safeguarding the political marketplace from undue influence from the economic marketplace.

In addition to these 'qualitative' restrictions on private funding sources, countries may impose quantitative limits. These often take the form of capping donations at a specific figure. Again, unsurprisingly, there are variations in how countries approach quantitative restrictions. Some countries limit the amount a candidate may accept from a donor, some limit the amount a political party

### Box 2.2. Country examples: Bans on foreign donations

- **Rwanda:** Article 24 of Organic Law Governing Political Organizations and Politicians reads: 'A political organisation or a politician are not allowed to receive donations and bequests granted by: foreigners; foreign States; non-governmental organisations; faith-based organisations; foreign business companies or industries, and organisations owned by foreigners or in which foreigners are shareholders'.<sup>11</sup>
- **Cameroon:** Section 278-(1) of the Electoral Code states that 'It shall be forbidden for any political party to receive subsidies or funding from abroad foreign persons, organizations, powers or States'.
- **Bangladesh:** Article 90F(2) of the Representation of the People Order, states: 'No registered political party shall receive any gift, donation, grant or money from any other country, or non-government organization assisted by foreign aid or from any person who is not a Bangladeshi by birth or any organization established or maintained by such person'.
- **Australia:** Section 287AA of the Electoral Act provides that each of the following is a foreign donor<sup>12</sup>:
  - a. a body politic of a foreign country;
  - b. a body politic of a part of a foreign country;
  - c. a part of a body politic mentioned in paragraph (a) or (b);
  - d. a foreign public enterprise;
  - e. an entity (whether or not incorporated) that does not meet any of the following conditions:
    - i. the entity is incorporated in Australia;
    - ii. the entity's head office is in Australia;
    - iii. the entity's principal place of activity is, or is in, Australia;
  - f. an individual who is none of the following:
    - i. an elector;
    - ii. an Australian citizen;
    - iii. an Australian resident;
    - iv. a New Zealand citizen who holds a Subclass 444 (Special Category) visa under the *Migration Act 1958*.

may accept from a donor, and some countries impose limits on both candidates and political parties.<sup>15</sup> In other countries, a ceiling may be imposed on the donor rather than or in addition to the recipients of the donor's largesse (e.g. the amount a donor may contribute across all candidates and political parties may be capped).

From our survey of Commonwealth countries, some form of donation cap exists in Bangladesh, Cameroon, Canada, Fiji, Jamaica, Kenya, Malta, Namibia, Papua New Guinea and South Africa.

**Box 2.3. Country examples: Bans on anonymous donations**

Complete ban on anonymous donations	Ban on anonymous donations above a threshold
<b>Fiji Islands:</b> Political parties and independent candidates for elections to Parliament shall disclose to the Registrar full particulars of all funds or other resources obtained by it from any source (Article 21(3) of the Political Parties (Registration, Conduct, Funding and Disclosures) Act).	<b>Australia:</b> Disclosure of the details of donations is subject to a minimum threshold (indexed annually based on increases to the Consumer Price Index).
<b>Jamaica:</b> Where the identity of the donor is not disclosed and cannot be ascertained, the recipient must transfer the donation to the state's consolidated fund (Article 52AT, Representation of the People Act (RPA)).	<b>Bangladesh:</b> Anonymous donations are not permissible above a threshold of 5,000 taka (Tk) (Article 44CC(1) of the Representation of the People Order (RPO) and Article 44C of the RPO (1) (e)).
<b>Kenya:</b> A candidate, a political party or a referendum committee shall not receive and keep anonymous contributions or support whether in cash or in kind (Section 17 (l) of the Election Campaign Financing Act (ECFA)).	<b>Malta:</b> Article 34 of the Financing of Political Parties Act, 2015, provides that political parties shall not receive donations given anonymously. However, Art. 37(1) allows for donations made at manifestations not to be recorded if under 50 euros (€).
<b>Nigeria:</b> Political parties shall not accept or keep in its possession any anonymous monetary or other contribution, gift or property, from any source whatsoever (Section 93 Electoral Act 2010).	<b>Pakistan:</b> Political parties shall furnish to the Election Commission with the list of contributors who have donated or contributed an amount equal to or more than 100,000 rupees to the political party for its election campaign expenses (Section 211, Elections Act, 2017).

## 2.2 Expenditure regulation

If funding sources are seen as the 'supply side' of political finance, then controls on expenditure comprise the 'demand side'. Expenditure regulation usually takes the form of spending limits, whether that be on campaign spending by parties, candidates or third parties (i.e. interested individuals or organisations other than political parties or candidates) during the election period. The goal of limiting spending is to curtail 'the arms race' – if the amount that can be spent is limited, then the need to raise funds is lessened, as is the need to rely on big donors.

The issues to be addressed when considering spending limits include how the limit is calculated, at what level to set the spending limit and how to make it effective. Countries use different approaches to calculate the expenditure limit. Some set a specific absolute figure that does not vary, some calculate the limit based on the average monthly salary or minimum wage, and still others calculate the spending limit in conjunction with the number of voters or inhabitants in the electoral area (see Box 2.4).

#### Box 2.4. Country examples: Approaches to setting caps on campaign expenditures

Setting of an absolute figure	<p><b>Solomon Islands:</b> Section 125 of the Solomon Islands Electoral Act 2018 caps candidate election expenditure at a specific absolute figure (SI\$500,000).</p> <p><b>Malta:</b> Article 46 of the Electoral (Polling) Ordinance included in the fourteenth Schedule to the General Elections Act sets a flat limit, which is €20,000 per district contested by a candidate.</p>
Cap based on the average monthly salary or minimum wage	None <sup>16</sup>
Spending limit set in conjunction with the number of voters	<p><b>Bangladesh:</b> Article 44 of the Representation of the People Order provides that the spending limit is calculated per capita on the basis of the total number of electors in a constituency, but subject to an overall maximum amount that applies to all constituencies regardless of the number of voters.</p>
Spending limit set in conjunction with the number of inhabitants	<p><b>Kenya:</b> Section 18 of the Election Campaign Financing Act (ECFA) states that the Electoral Commission, while setting out the spending limits, takes into consideration the difference in the geographical size of the electoral area, the type of election, the population in the electoral area, the number of party members in the electoral area and the communication infrastructure in the electoral area.</p>

Whatever approach is taken, the actual expenditure limit must be a reasonable one. If it is set too high, it will do nothing to curtail spending and thus be meaningless. If the expenditure limit is set too low, political parties or candidates may find they either have to curtail their campaigning to comply with the spending limit or be tempted to circumvent it.

### **Box 2.5. Country example: Defining what constitutes an electoral expense**

#### **Solomon Islands**

- Section 5 of the Electoral Act 2018 includes both a subjective and objective test in its definition. It defines 'campaign activity' as:
 

'(1) Any activity that is intended, calculated or likely to:

  - a. affect the result of the election; or
  - b. influence an elector in relation to the casting of his or her vote.'
- It also complements this definition with a non-exhaustive list of specific examples of campaign activity: Section 5(2) of the EA 2018 provides: 'Without limiting subsection (1), a campaign activity may be any of the following:
  - a. Conducting a demonstration or procession;
  - b. Making or publishing a statement, speech or advertisement;
  - c. Conducting an opinion poll;
  - d. Distributing anything (including a document that imitates a ballot paper) that has on it:
    - i. the names of candidates and any direction or indication as to the candidate a person should vote for; or
    - ii. anything else intended, calculated or likely to influence a person's vote;
  - e. Displaying the name of a candidate or political party, emblem, slogan, logo or symbol;
  - f. Distributing ribbons, streamers, rosettes, or items of a similar nature in a candidate's or political party's colours;
  - g. Making oral representations to a person.'
- The Solomon Islands law also excludes specific activity from the definition of 'campaign activity' by exempting in subsection 5(3):
  - a. broadcasting or publishing an advertisement as a community service, other than an advertisement broadcast or published by or on behalf of a candidate or political party; and
  - b. broadcasting or publishing news in relation to an election by a news organisation.

Moreover, for expenditure limits to be effective, the law must clearly establish what constitutes an electoral expense. To achieve the necessary level of clarity, the legislation needs to define the types of activity whose costs will be included. Legislation may provide a general definition of 'election expenditure', followed

by a set of illustrative examples (see Box 2.5). It is fairly common for the general definition to refer to expenditures *made in connection with* an election. The key question then becomes what test applies in determining whether the ‘in connection’ requirement has been met. Is it the subjective intent of the person or entity incurring the expenditure or is it what a reasonable person would conclude, given the circumstances? The choice between a subjective or objective test can have significant enforcement consequences; it can be very challenging to determine an individual’s subjective intent.

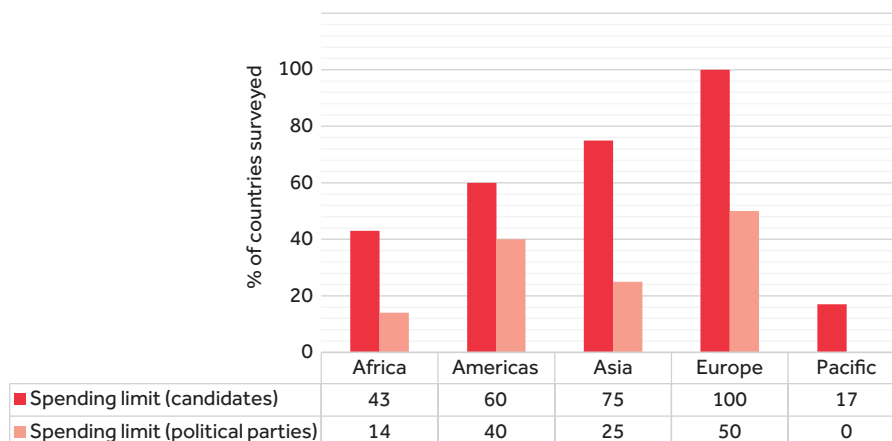
It is also important to specify the time period during which expenditure will be regulated. In some instances, for example, the regulated period will begin upon a candidate’s nomination; in others, there may be a set electoral period. If so, it is worth considering whether and how to capture expenditures made just before the electoral period begins. This closes the door on large expenditures being made on the eve of the regulated period to avoid having the purchases count against the spending limit. If desirable, this can be achieved by defining election expenditure to include expenses incurred before the commencement of the regulated period for items that are used during the election campaign (see Box 2.6).

#### **Box 2.6. Country example: Capturing costs incurred before regulated period**

**United Kingdom:** Under UK law (Section 79 of Political Parties, Elections and Referendum Act 2000), expenditure incurred *before* the regulated period on goods/services that are used for electoral purposes *during* the regulated period count against the spending limit and are included in the campaign expenditure return.

Finally, there should be clarity about whose expenditures are limited – ideally, limits should apply to all who are making election-related expenditure. Where there are campaign expenditure limits, they have historically targeted spending by political parties and/or candidates (see Figure 2.2). However, in many countries there has recently been an increase in campaigning by interest groups and individuals who are not associated with political parties or candidates (e.g. third parties or non-contestant campaigners). As campaigning by such entities becomes more prevalent and/or with the potential to impact on the electoral process, their spending may need to be separately addressed through legislation. Box 2.7 illustrates how the Solomon Islands have approached this.

Figure 2.2 Types of spending limits by region



Out of the 26 countries surveyed, 6 (i.e. 23%) appear to regulate third-party financial activity (Australia, Canada, Solomon Islands, South Africa, Trinidad and Tobago, and the UK). This is in line with the general state of affairs regarding the regulation of third-party involvement in the course of campaigns internationally.<sup>17</sup>

In addition to imposing expenditure ceilings, many Commonwealth countries also include bans on certain types of spending. The most common are prohibitions on media advertising and vote-buying activities.<sup>18</sup>

### Box 2.7. Country example: Third-party financial activity

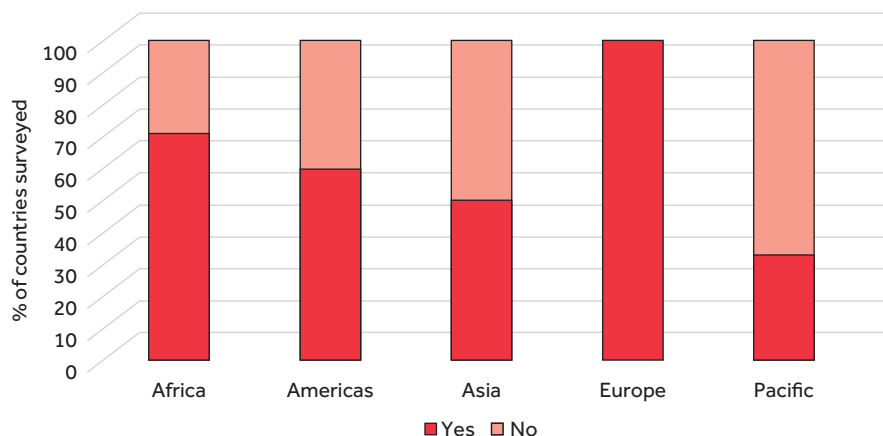
**Solomon Islands:** Non-contestant campaigners who are duly registered with the relevant authority and who have obtained an election activity license can undertake any promotion, campaign, advocacy or fundraising in relation to an election before, during or after an election period. These non-contesting campaigners must submit a return setting out funds collected and naming of the beneficiary political parties or candidates (Article 55–57 of the 2014 Political Parties Integrity Act).

## 2.3 Transparency

The emphasis on transparency in international and regional standards reinforces its importance in regulating political finance. Information about where parties and candidates get their money and how they spend it shines light into areas that can breed suspicion and obscure corruptive transactions.

Certain prerequisites must be in place to achieve transparency. First, reporting entities must be clear about the type of information and record-keeping that is required. This can be specified in primary legislation, regulations or even guidelines issued by the oversight body. Second, in most countries, the political parties and candidates must report this information to the entity tasked with overseeing political finance. The role of the oversight entity may vary, but generally its function will include receiving reports, reviewing them to ensure their content complies with the law and then publishing the financial data reported.

Figure 2.3 Publication of reports by region



In this review, the level of transparency varied greatly. As illustrated in Figure 2.3, a number of countries do not require any reporting or public disclosure of political finance information. Others require only that parties and candidates publish this information or a summary of it on their website or in national newspapers. In some countries, reports are to be submitted to an oversight entity, but that entity is neither empowered nor required to undertake any verification of the data and may or may not be required to make the information public. Finally, some jurisdictions mandate that oversight bodies review all reports, investigate any irregularities and impose sanctions when violations are found.

Even where publication of financial information is mandated, the requirements and practices vary substantially.<sup>19</sup> Some countries only allow for on-site inspection, and at times only upon payment of a fee. In some jurisdictions, the financial data, or a summary of it, is published by the oversight body in a national newspaper, whereas others publish the information online (this is, or will soon be the case, for seven of the countries reviewed, namely Australia, Canada, Jamaica, Malaysia, Malta, South Africa and the United Kingdom). For countries publishing online, some publish PDF copies of reports, whereas others offer the information in a searchable, downloadable database format (see Box 2.8).<sup>20</sup>

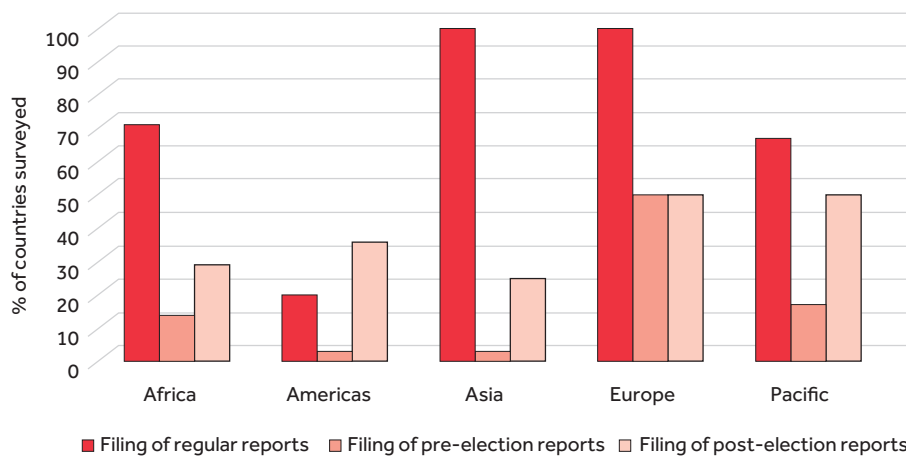
### Box 2.8. Country examples: Electronic databases

**The UK:** Electoral Commission launched PEF Online, an electronic political finance database in 2011, and the system has undergone several revisions since then. The system enables political parties to register and file their financial reports online, reduces the time needed before publication of the data and allows the public to conduct tailored searches, as well as to export data.

**Australia:** Publishes annual and candidate returns on a Transparency Register on the Australian Election Commission (AEC) website. The register is currently available in Excel format, with links to PDF copies of current and historic disclosure returns. The AEC is currently upgrading the system to a searchable database that allows for data to be exported.



Figure 2.4 Reporting requirements by region



Another factor in assuring transparency is the frequency and timing for submission and publication of financial reports. As Figure 2.4 highlights, a majority of the countries examined require political parties to submit an annual financial statement. Many others also require political parties and/or candidates to submit reports on their election campaign financing *after* the election. A few require some form of reporting during the election campaign period itself. Although deadlines for reporting and publishing political finance information may depend on a variety of factors, such as whether the reports are subject to a pre-submission audit, it is important that deadlines set be both realistic and as timely as possible. Box 2.9 outlines the law as it relates to reporting requirements in Kenya.

#### Box 2.9. Country example: Filing of financial reports

In **Kenya**, according to Section 31 of the Political Parties Act (PPA), political parties must submit their account within three months after the end of each financial year, to the Registrar and tabled in the National Assembly, after having been audited by the Auditor General. In parallel to the submission of annual financial reports, candidates and political parties standing in elections must submit to the Independent Electoral and Boundaries Commission (IEBC) a report on the source and amount of contributions received for nomination and campaign purposes at least 20 days before election day (Section 12(3)(b) of the Election Campaign Financing Act (ECFA)). The same electoral contestants must, within three months after the elections, submit a final expenditure report to the commission (Section 10 of the ECFA).

The timely and accessible publication of political finance information is essential. Without it, journalists, civil society groups, academics and other interested members of the public are left in the dark and can only speculate on whether there has been compliance with current laws and, indeed, whether the current laws adequately address the role of money in politics.

## 2.4 Oversight and enforcement

There is little point in developing a law to regulate political finance if there is no mechanism in place to oversee and enforce the law. Globally, there are a number of different models of oversight institutions. The most common approach is to confer the political finance regulation remit to the election management body (EMB), but other options include allocating the remit to the state auditing agency, an anti-corruption agency, a court or a specialised institution. The EMBs in Commonwealth countries examined generally were identified as the relevant oversight body.

The debate about where this remit should sit is important and there are arguments to be made for and against each option. However, it may be more relevant to discuss what should be the key characteristics of whatever entity undertakes this role. As one regional guideline has framed it, the oversight body must be impartial, independent and have adequate resources.<sup>21</sup>

It would be difficult to dispute the need for an independent and impartial oversight body. The challenge arises from how to create an effective one. Some steps to consider would include:

- establishing eligibility criteria for appointment that emphasises neutrality and independence;
- an appointment process that minimises party political influence;
- securing the regulator's budget so that its resources cannot be 'held hostage';
- ensuring the oversight body is supported by a strong legislative framework that provides it with adequate powers and authority;
- requiring the oversight body to develop strong strategic and operational frameworks; and
- supporting the recruitment of staff with the right levels of experience and knowledge and providing them with opportunities for additional training.

## 2.5 Sanctions

Legislation in the Commonwealth countries varies in terms of the type of sanctions specified for violation of the political finance laws. It is considered good practice for there to be a broad range of sanctions to ensure that they are 'effective, proportionate and dissuasive'.<sup>22</sup> This means that legislation could include administrative warnings, financial penalties, forfeiture, mandatory corrective action, loss of public funding, de-registration and/or criminal penalties (see Box 2.10 for an overview of the introduction of sanctioning powers in the UK).<sup>23</sup> While the existence of the various sanctions is promising, the real question is whether they are actually being imposed and, if so, whether this is done in an objective and non-partisan manner and with an effective means of redress.<sup>24</sup>

### Box 2.10. Country example: The UK sanctioning system

Under the Political Parties, Elections and Referendum Act 2000, most breaches of the rules were treated as criminal offences. The Electoral Commission had limited and inflexible sanctioning powers. Administrative fines were only available for a very small number of violations, such as late submission of statutory reports. The commission had no discretion to take into account the particular circumstances that led to a breach and it had no discretion about the level of fine to impose. For the vast majority of potential violations, the only option available to the commission was either to take no action or to make a referral for criminal prosecution.

In 2010, parliament granted the commission broader civil sanctioning powers for a larger number of offenses, to enable it to regulate in a more proportionate manner. The new type of sanctions includes fixed penalties, variable monetary penalties, compliance notices, enforcement undertakings and stop-notices.<sup>25</sup>

## Notes

- 1 It is important to distinguish between the use of public resources authorised by law and the unauthorised use of public resources for political purposes. The latter is often referred to as 'abuse of state resources'. Although this issue falls outside the scope of the present study, it is an important issue because it distorts the electoral process by destroying equality of opportunity and undermining confidence in the process.
- 2 The Commonwealth sample is fairly consistent with global trends. Approximately 60 per cent of countries provide for some element of public funding. See: IFES Brazil (2011), 'Global Trends in the Regulation of Political Finance', conference paper, at page 3.
- 3 Organisation for Economic Co-operation and Development (OECD) (2016), *Financing Democracy: Funding of Political Parties and Election Campaigns and the Risk of Policy Capture*, OECD Publishing, Paris, at pages 37–45.
- 4 Article 52AG (1) of the RPA.
- 5 Art 52AN of the RPA.
- 6 Currently, only 24 per cent of representatives in national parliaments are women. See: <http://archive.ipu.org/wmn-e/world.htm> (accessed 25 September 2019).
- 7 Ohman, Magnus (2018), 'Gender-Targeted Public Funding for Political Parties: A Comparative Analysis', International IDEA, Stockholm, available at: <https://www.idea.int/publications/catalogue/gender-targeted-public-funding-political-parties-comparative-analysis>
- 8 The International IDEA database reveals that 15 per cent of countries worldwide offer some form of gender-targeted public funding. See: <https://www.idea.int/data-tools/question-view/556> (accessed 20 September 2019).
- 9 See: 'The EnAble Fund', available at: <https://www.disabilityrightsuk.org/enablefund> (accessed 20 September 2019).
- 10 This figure is in keeping with the global norms, where 67.2 per cent of countries ban donations from foreign interests to political parties and 55.9 per cent ban them to candidates based on International IDEA's database.
- 11 Article 24, Organic Law No. 10/2013 Governing Political Organizations and Politicians, 11 July 2013, as modified by Org Law 005/2018 of 30/08/2018.
- 12 The Australian legislation incorporates monetary thresholds for foreign donations. For example, political entities and political campaigners can receive donations under

100 Australian dollars (A\$) without having to determine whether the donor is a foreign donor, but are restricted from receiving gifts in the amount of A\$100 to \$999.99 from a foreign donor where the person or entity knows that the foreign donor intends the gift to be used to incur electoral expenditure, and they are prohibited from receiving any donation of A\$1,000 or more from a foreign donor.

- 13 See question 7 of the International IDEA political finance database, available at: <https://www.idea.int/data-tools/question-view/538> (accessed 24 September 2019).
- 14 See question 3 of the International IDEA political finance database, available at: <https://www.idea.int/data-tools/question-view/529> (accessed 20 September 2019).
- 15 There may be good reasons for capping donations to one of the electoral actors and not the other. For example, in countries that operate a closed candidate list system, candidate spending may be limited. In other Commonwealth countries, the electoral system historically has been candidate based. For example, the United Kingdom began regulating candidate election spending in 1883 with the passage of the Corrupt and Illegal Practices Act and did not regulate political party funding until 2000 when the Political Parties, Elections and Referendum Act was enacted. What really matters is to ensure that the regulatory approach adopted is appropriate for the current electoral context of any given country.
- 16 The cap based on average monthly salary or minimum wage is used in number of non-Commonwealth countries such as Armenia, Kazakhstan and Portugal.
- 17 Based on figures provided by International IDEA's political finance database (question 45), 28 per cent of the countries surveyed have some form of limitation, 43 per cent do not have any, while there is no data for 29 per cent of the countries studied.
- 18 The prohibition of bribery, treating and vote buying is widely accepted throughout the countries surveyed. Cultural norms on gifting and other support from community leaders vary from country to country and the political finance laws can be drafted to reflect them. See, for example, Fiji, Kenya, Malaysia and Sri Lanka.
- 19 The socio-legal-political context of a country may influence the rules governing reporting and publication of political financial data. There may be data protection laws that restrict the publication of personal information, for example, or there may be safety concerns for donors due to conflicts within a country.
- 20 Digital solutions may be used to help facilitate the entry, transmission and interrogation of the information that is to be reported. On the other hand, such systems can be expensive to implement and maintain.
- 21 OSCE-ODIHR – Venice Commission (2010), *Guidelines on Political Party Regulation*, available at: <https://www.osce.org/odihr/77812?download=true> (accessed November 2019).
- 22 CoE Committee of Ministers Rec (2003)4, Article 16; OAS/Carter Center, Statement of the Council of Presidents and Prime Ministers of the Americas: 'The enforcement of political finance laws and regulations requires the existence of independent oversight authorities and an effective system of sanctions to end impunity'.
- 23 OAS/Carter Center (2003), Statement of the Council of Presidents and Prime Ministers of the Americas, 'Financing Democracy: Political Parties, Campaigns, and Elections': 'Sanctions should include remedial actions, fines, criminal prosecution, and denial of office and/or future access to public funding'.
- 24 1990 OSCE Copenhagen Document, Article 5.10: 'Everyone will have an effective means of redress against administrative decisions, so as to guarantee respect for fundamental rights and ensure legal integrity'.
- 25 Part 1, Political Parties and Elections Act (PPE) 2009.



# Chapter 3

## Developing Political Finance Legislation



## Chapter 3

# Developing Political Finance Legislation

---

It is interesting to learn how other countries address the various components of political finance in their legislative enactments and to observe common practice, even if based on a relatively small comparative study. However, there are inherent limitations to such an exercise. First, the importance of country context cannot be over emphasised. The size of a country, the nature of its electoral system, and its customs and traditions are all essential ingredients that shape how political finance matters should be regulated. Simply stated, a country's legislative framework in this arena is not necessarily exportable to another country. Second, political finance regulation is best viewed as a comprehensive system, consisting of component units. We may benefit from analysing and comparing how countries address a particular aspect (e.g. public funding, private funding, expenditure limits, etc.), but only if we also understand how all the component units knit together as a system.

With these limitations in mind, there are lessons to be learned from other countries' experiences. These lessons may be helpful to remember when developing or amending political finance legislation.

### 3.1 Articulating legislative objectives

As discussed earlier, political finance legislation serves a number of purposes (e.g. ensuring adequate funding, greater equality of opportunity, transparency and accountability). However, some of the objectives cut across each other and/or must be balanced against fundamental freedoms. It thus becomes important to know which is the predominate objective to be achieved. Is the goal, for example, to provide the fullest level of transparency or to encourage citizens to donate? Requiring disclosure of every donation increases transparency, but some donors who wish to keep their political affiliations private may opt not to donate to avoid being identified. This could result in a diminished pool of potential donors. Alternatively, the legislation could exempt smaller donations from being either reported or publicly disclosed. This, of course, lessens the level of transparency. When the purpose and consequences of the legislation are clearly set out, it allows lawmakers to evaluate the options and prioritise competing objectives. Clearly articulated objectives can also serve as guideposts to the regulated community and to those who must enforce the law.



## 3.2 Assessing the enforceability of legislative proposals

It has been suggested that unenforceable political finance regulation is worse than not having any legislation at all.<sup>1</sup> Road-testing legislation for enforceability should begin as soon as possible and certainly during the drafting phase. Two key areas to focus on are legal loopholes and mechanisms for detecting non-compliance.

### 3.2.1 Legal loopholes

Legal loopholes are problematic, because they make it easy to circumvent the legislation and/or undermine its purpose. A few examples help illustrate this point:

- **Incomplete coverage of donation caps:** The legislature may be seeking to reduce a big donor culture and thus limit the amount donors may contribute. This goal could be undermined if the law only imposes ceilings on contributions to political parties. In such circumstances, donors could lawfully donate unlimited amounts to candidates, even if their contributions to political parties were capped.
- **Incomplete coverage of spending limits:** It could also be argued that the imposition of spending limits on candidates only, for example, will be less effective than where limits are imposed on both candidates *and* political parties. If a candidate is close to hitting his or her spending limit, the obvious 'work-around' would be for the candidate's political party to become the vehicle for making expenditures.
- **Incomplete reporting and disclosure requirements:** Regulatory regimes that do not require all political actors to report/disclose their finances run the risk of undermining transparency. It would be very tempting to direct significant, controversial or even illegal donations through the actor that has no reporting/disclosure obligation.
- **Definitional loopholes:** If the objective of the law is to control sources of donations and to make funding transparent, then the legislative definition of 'donation' must be carefully drafted. The 2002 law governing political party finance in the United Kingdom, defined 'donation' so that it did not cover loans made on 'commercial terms'. As a result, loans made in accordance with 'commercial terms' were not subject to any of the rules and restrictions governing donations (e.g. the ban on foreign donors and the reporting/disclosure requirements on donations). In the years following the introduction of the new law, political parties began to rely on large, undisclosed loans for a significant portion of their financial support. When the story of undisclosed loans broke in early 2006, the law was quickly amended to impose an obligation to disclose all loans.<sup>2</sup>

### 3.2.2 Provisions to bolster compliance and enforceability

When developing legislative proposals, it is worthwhile considering how to make the law workable and ensure that compliance is as easy as possible for those who wish to comply. To do this, it is important to assess proposed legislation, both

from the perspective of the regulated entities and from the perspective of the oversight body.

- **Failure to include anti-circumvention provisions:** Even where the law limits the amount donors may contribute to both candidates and political parties, donors may circumvent the statutory limits by giving money to friends, relatives or employees on the understanding that they, in turn, will make the donation to the desired recipient. One way to close this legal loophole is to ban donations from being made through 'straw' donors or in the name of another person. In our sample, only five countries with donation limits expressly prohibited this practice (see Box 3.1 for Malta's approach to anti-circumvention).<sup>3</sup>
- **Requiring sufficient information be reported to assist with compliance:** To assist with quantitative donations restrictions, it is helpful to consider what information will help the oversight body when it undertakes compliance checks. In some jurisdictions, the law requires political parties and candidates to report not just the donor's address, the amount of donation and date it was made, but also the donor's occupation and place of employment. This allows the oversight body to see trends in donations (e.g. multiple donations from employees from one employer on the same date, including employees in lower paying positions, may be evidence of a reimbursement scheme). In other countries, the law may require the inclusion of donors' identity numbers, which can then be checked against state registers as a basis for deciding whether to question the donor's ability to make the reported donation.

### 3.2.3 Minimise undue burdens on regulated entities

The legislation should strive to minimise the burden imposed on political parties, candidates and campaigners. In many countries, political parties are essentially private associations, many of them staffed by volunteers. Their focus and that of candidates is on winning electoral contests. It is therefore important to ask if the legal requirements are proportionate.

#### Box 3.1. Country example: Anti-circumvention provision

**Malta:** According to Article 42 of the Financing of Political Parties Act (FPPA):

*Whosoever knowingly does any act in furtherance of any arrangement which facilitates or is likely to facilitate, whether by means of any concealment or disguise or otherwise, the making of donations to a political party or candidate, by any person or body other than by a permissible donor, shall, without prejudice to any liability for the payment of an administrative fine under this Act, be guilty of an offence and shall be liable on conviction to the punishments provided for false declarations in accordance with article 188 of the Criminal Code.*

- **Mandatory external auditing requirements:** These might be highly appropriate for political parties or candidate campaigns that involve a significant amount of money. However, the cost and burden of an external audit may be disproportionate where the level of income and expenditure is minimal. The law in some countries thus exempts small political parties from annual audits.
- **Exempting small donations and expenditures from itemised record-keeping and reporting requirements:** As seen, some of the countries surveyed exempt small donations from the ban on anonymous donations, while others only require full itemisation of expenditures above a specified threshold. Although such provisions have to be drafted tightly to avoid potential abuse, once done they help reduce the administrative burden on the regulated community.
- **Compliance with the rules should be achievable:** In some of the countries surveyed, provisions prohibiting foreign donations provide that donations are impermissible where the company has a foreign shareholder. Although the intent may be laudable, it is questionable how the recipient of a company donation would be able to determine if a particular company met the required criteria.

### 3.2.4 Oversight provisions

The legislation should also provide sufficient oversight mechanisms for the detection of instances of non-compliance. In the first instance, this means that the law should specify which entity<sup>4</sup> has responsibility for overseeing political finance. The legal framework should also specify fully the oversight body's functions, obligations and powers.

Some examples of areas where legal frameworks have fallen short include:

- specifying in the legislation that a particular entity is to receive election finance reports, but without identifying any obligation to undertake any compliance action or to make them public;
- vesting the oversight body with responsibility for ensuring compliance with the law, but failing to give it the authority either to seek documents and information from anyone who may have relevant information or to refer the matter to another law enforcement body;
- adding responsibility for political finance to an existing EMB's remit, but without increasing its staff allocation or budget; and
- providing exclusively for criminal sanctions that are disproportionate for essentially administrative breaches.

In addition to ensuring there is an oversight body with appropriate powers and authority to fulfil its remit, the law itself can be tailored to bolster compliance monitoring:

- **Require all campaign material to identify who sponsored/paid for it:** This information is needed to ensure compliance with expenditure

limits and other rules regarding sources of funding. A prime example arises from the emerging issue of paid advertising on social media platforms to distribute targeted election-related communications.<sup>5</sup> From a regulatory perspective, the goal is to be able to track the amount of money spent on such ads and to trace the funding back to its source. Legally mandating that such communications identify their sponsor allows for compliance checks to be undertaken and augments transparency of election finance.

### 3.3 Emerging Issues

The regulation of money in politics continuously faces new issues as technology and campaign methods evolve. This requires oversight bodies and legislatures to be attentive and willing to make adjustments to address new challenges. In some countries, the oversight body has a legal duty to report and make recommendations on the *functionality* of the legislation.<sup>6</sup> In other countries, the law specifies that the oversight body be consulted before legislative changes are enacted. In both contexts, there is a guaranteed avenue for the oversight body to lend its expertise to the development of the legal framework.

At present, there are several practices that are reshaping the political finance landscape across the world. All share some common characteristics: they build upon information and communications technology; they enhance the potential for political engagement, but equally pose new avenues for circumventing established rules; and no widely established regulatory answers have been developed as yet to address the challenges raised.

#### 3.3.1 Cryptocurrencies

Cryptocurrencies are internet-based mediums of exchange which use cryptographic functions to conduct financial transactions. They are highly decentralised in nature and largely unregulated at present. Depending on their design, some cryptocurrencies could make it virtually impossible to identify the source and destination of transactions, which opens the door to circumvention of political finance rules such as bans/restrictions on sources of income and caps on election expenditure.<sup>7</sup> The use of such currencies prevents oversight and enforcement.

#### 3.3.2 Social media

The use and cost of digital platforms in election campaigns have become the focus of numerous conversations, articles, parliamentary hearings and academic studies over the past several years.<sup>8</sup> The discussions vary from how best to tackle misleading online communications to how to ensure that such communications are identified as electoral expenditure by identifiable and lawful sources so as to guard against foreign interference in the electoral process.

There is no one proposed legislative solution that addresses the full complexity of the issues raised. However, there have been suggestions made to increase transparency by:

- requiring social media platforms to maintain a library of paid political advertisements;
- requiring paid political advertisements on digital platforms to clearly identify who has paid for them;
- requiring digital media companies to report contracts and payments for such advertisements to the oversight body; and
- encouraging some social media platforms to ban paid political communications.

Although regulatory responses to these types of new challenges are in their infancy, we recommend regulatory oversight bodies throughout the Commonwealth monitor developments and incorporate best practices as they evolve.

## Notes

- 1 Comment made by Marcin Walecki, Head of Democratisation Department at OSCE/ODIHR, at Regional Conference on Money in Politics, Tbilisi, Georgia, February 2016.
- 2 For a more detailed discussion of the UK loan controversy, see KD Ewing (2007), *The Cost of Democracy: Party Funding in Modern British Politics*, Hart Publishing, at 133–142.
- 3 Of course, the practice of giving money to others to donate also frustrates the transparency objective that underpins so much of political finance law.
- 4 Oversight and enforcement duties can be allocated to more than one entity. Where this is the case, it is important for the law to clearly define the remit of each entity. The entities will also need to develop good working relationships and avenues for communication.
- 5 The UK Electoral Commission published an analysis of regulatory issues arising from digital campaign expenditures and legislative recommendations, available at: <https://www.electoralcommission.org.uk/who-we-are-and-what-we-do/changing-electoral-law/transparent-digital-campaigning/report-digital-campaigning-increasing-transparency-voters>.
- 6 There is a distinct issue about whether the political finance oversight body should offer recommendations on the underpinning policy objectives of legislation. Given that setting policy objectives can be highly politicised decisions, such a role could be seen as undermining the oversight body's impartiality.
- 7 See International IDEA's discussion paper on cryptocurrencies and political finance, available at: <https://www.idea.int/sites/default/files/publications/cryptocurrencies-and-political-finance.pdf>. (accessed 21 February 2020).
- 8 See, for example, <https://www.stephenkinnock.co.uk/wp-content/uploads/sites/696/2020/01/Defending-our-Democracy-in-the-Digital-Age.pdf> (accessed 20 February 2020); <https://fairvote.uk/defending-our-democracy-in-the-digital-age-new-report-launched> (accessed 20 February 2020).

# Chapter 4

## Conclusion



## Chapter 4

### Conclusion

---

Regulating political finance raises numerous and significant challenges. This guide addresses the first major challenge, namely enactment of comprehensive and enforceable legislation following careful consideration of all relevant factors. Before drafting even begins, the desired legislative objectives should be agreed, so that the various building blocks (rules on sources of funding, expenditure limitations, transparency requirements and oversight mechanisms) can be configured to deliver the desired goals.

It is important to assess all legislative proposals for potential loopholes and other deficiencies. Loopholes often arise when there are gaps in the legislation, such as failing to address *all* sources of income or by excluding some political actors from regulation. To be effective, legislation should include provisions that make it difficult to circumvent the rules and assist in detecting instances of non-compliance.

It is worth remembering that legislation must be appropriate for the socio-political context of the individual country in question. There simply is no 'one-size fits all' when it comes to political finance legislation. The building blocks may be the same, but each will need to be shaped to fit the country context.

Finally, but vitally, political finance regulation touches upon fundamental freedoms and political rights. This means that care must be taken to achieve the desired legislative outcomes, while imposing the least amount of burden possible on political parties, candidates, campaigners and citizens.





# Annex

## Country Overviews



## Annex

### Country Overviews

#### Australia

##### RELEVANT LEGISLATION

Commonwealth Electoral Act 1918 (Electoral Act); Electoral Legislation Amendment (Electoral Funding and Disclosure Reform) Act 2018.

##### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	Y	<p>Any independent candidate who receives at least 4% of the total first preference votes in an election is eligible.</p> <p>An automatic payment of A\$10,000 (indexed) is payable to the agent of the eligible candidate.</p> <p>To receive more than the automatic payment, agents of eligible candidates must lodge a claim setting out electoral expenditure incurred with the Australian Electoral Commission (AEC).</p> <p>See Part XX, Division 3 of the <i>Commonwealth Electoral Act</i> 1918 (Electoral Act).</p>
General political party activity?	N	
Political parties' election campaigns?	Y	<p>Political parties are eligible when their endorsed candidate (or member of endorsed Senate group) who receives at least 4% of the total first preference votes in an election.</p> <p>Political parties must be registered with the AEC under Part XI of the Electoral Act to receive election funding for endorsed candidates.</p> <p>An automatic payment of A\$10,000 (indexed) is payable to the agent of the political party that endorsed the eligible candidate.</p> <p>To receive more than the automatic payment, the agent of the political party must lodge a claim setting out electoral expenditure incurred with the AEC.</p> <p>Funding greater than the automatic payment is limited to the lesser of:</p> <ul style="list-style-type: none"> <li>the calculated election funding entitlement (number of first preference votes received multiplied by the current election funding rate); or</li> <li>the amount of demonstrated electoral expenditure.</li> </ul> <p>See Part XX, Division 3, Sections 293, 296 and 297 of the Electoral Act</p>
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

PRIVATE FUNDING		
Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	<ul style="list-style-type: none"> <li>• Restrictions on donations from foreign persons and entities, as defined by Section 287AA of the Electoral Act</li> <li>• Anonymous donations above a minimum threshold</li> <li>• Donations made in the name of another</li> </ul>
Candidates?	Y	Similar restrictions apply as for political parties.
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	Y	Section 306A of the Electoral Act makes it unlawful for political parties, state branches, political campaigners, candidates or groups to receive loans that are more than the disclosure threshold from a person or entity other than a financial institution, unless the loan meets specific record-keeping requirements.
In-kind donations?	Y	Goods or services received for which no payment (in cash or in kind) or inadequate consideration is made must be disclosed for an amount that reflects the fair value.
Other private funding issues?	N	

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	N	However, clause 3A of Schedule 2 to the <i>Broadcasting Services Act</i> restricts broadcasts of election advertisements in the run up to polling day in parliamentary elections.
Must election material identify who sponsored/paid for it?	Y	Part XXA of the Electoral Act requires such identification to: <ul style="list-style-type: none"> <li>• enhance transparency by allowing voters to know who is communicating electoral matter;</li> <li>• ensure people communicating electoral matter are accountable for their communication;</li> <li>• assist in tracing the sponsor if there are any breaches of requirements.</li> </ul>
Are the activities/spending of non-contestant campaigners regulated?	Y	Political campaigners, associated entities and third parties have registration and disclosure obligations under the Electoral Act.

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	Section 317 of the Electoral Act provides for the keeping of records.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	The Annual Report includes information about election funding.
Do the political party reports include information about:		
Donations/donors?	Y	Political parties must disclose name, address and amount of donation if donation is above set threshold.
Expenditures?	Y	Political parties are not required to disclose electoral expenditure, but rather total payments, total debts and details of debts above a set threshold in their annual return.
Assets?	N	
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	Y	<p>Candidates must file return within 15 weeks after polling day and disclose:</p> <ul style="list-style-type: none"> <li>• total election expenditure incurred during candidacy;</li> <li>• total donations received;</li> <li>• total number of donors;</li> <li>• details of individual donations above threshold; and</li> <li>• details of discretionary benefits received.</li> </ul>
DISCLOSURE		
Are reports made public?	Y	Published on the Transparency Register on the AEC's website. Transparency Register currently available in Excel with links to PDF copies, but is being upgraded to a searchable database with data export functionality.
OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	Y	Australian Electoral Commission (AEC).
What types of sanctions are provided for in the law?	Fines and criminal penalties.	

## Bangladesh

### RELEVANT LEGISLATION

Representation of the People Order 1972 (as amended 2018) ('RPO'); Constitution of Bangladesh 1972, re-instated 1984, revised in 2014; Political Party Registration Rules 2008 (PPR).

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	Some indirect funding envisioned under Art. 90F(c) (free set of electoral rolls) and Art. 90F(d) (broadcasting on state-owned media during parliamentary elections).
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	Article 90F (2) <i>RPO</i> prohibits political parties from receiving any financial help from any other country or any non-government organisation assisted by foreign aid, or from any person who is not a Bangladeshi by birth or any organization established or maintained by such person. Anonymous donations are not allowed above a set threshold. While there is no explicit reference to a ban on donations made in the name of another, it is implied through limits and identification requirements for donations that proxy donations are not permissible.
Candidates?	Y	Article 44C(1)(e) <i>RPO</i> precludes anonymous donations as the election expense return must contain a 'statement of all sums received from any sources, ... specifying the name of every such source'.
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	Y	Art. 90F <i>RPO</i> sets annual limits on donations from allowable donors. The amount for companies and organisations is higher than for individuals.

PRIVATE FUNDING		
Political parties for election campaigns?	N	No ceiling on donations, but donations over 20,000 taka must be made by cheque.
Candidates?	N	There are no limits on the amount of donations to candidates, EXCEPT that there is a cap on how much a political party can contribute to any individual candidate's campaign (clause 3 of Article 44CC, <i>RPO</i> ).
Does the legislation address the issue of:		
Loans?	Y	<u>Candidates</u> : Article 44AA (b, c) of the <i>RPO</i> : 'In the nomination paper, every contesting candidate shall include sums to be borrowed, or received as voluntary contribution, from his relations and the sources of their income and the sum to be borrowed, or received as voluntary contribution, from any other person'.
In-kind donations?	Y	In-kind donations need to be reported by political parties in their annual audit reports and by electoral agents for candidates in the election statement under Article 44B(2).
Other private funding issues?	N	

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	Y	Article 44B (3) sets a limit on election expenses of a contesting candidates, including expenditure incurred for the candidate by the nominating political party. The limit is determined by the number of voters in a constituency (per capita), but subject to an overall maximum amount.
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Article 44B <i>RPO</i> prohibits candidates from spending money on certain items/activities. Rule 3 Code of Conduct, 2008 precludes candidates, during the pre-election period, from donating/making a commitment to donate to any person or organisation in his/her constituency
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	



RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	Political parties and candidates must keep records about their sources of funding and expenditure for an election period, which enables them to provide a report to the Election Commission.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	Y	Article 44CCC RPO: political parties file an expenditure statement within 90 days of the completion of the election in all constituencies. The statement gives details of the expenses each party incurred/authorised in connection with the election of its candidates in all the constituencies it contested.
Do the political party reports include information about:		
Donations/donors?	Y	
Expenditures?	Y	
Assets?	Y	As part of the annual statement of accounts.
Do candidates have to report on their:		
Assets?	Y	Article 44AA RPO requires candidates to report on their assets and liabilities, annual income and expenditure and, if they are an income tax assessee, a copy of the last income tax return submitted.
Campaign financing?	Y	Candidate expense returns are due before and after an election. With their nomination papers, candidates must identify the probable sources of funds to meet their election expenses (Sec. 44AA RPO). They must notify their election agent of any personal expenditure incurred in accordance with 44B(4) RPO. And candidates must file a return of election expenses to the returning officer (copy sent to Bangladesh Election Commission within 30 days of publication of the candidate's name in the official gazette (clause 1, Article 44C, RPO).

DISCLOSURE		
Are reports made public?	Y	They are available for inspection upon payment of prescribed fees and copies published on the BEC's website in PDF format. See 44D RPO.

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	Y	BEC, which has created an Electoral Enquiry Committee to address pre-poll irregularities.
What types of sanctions are provided for in the law?	Sanctions include 'naming and shaming', fines, deregistration and criminal penalties.	

## Belize

## RELEVANT LEGISLATION

There is no legislation enacted on the regulation of political party or political finance.

## PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

## PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	N	
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	N	
Other private funding issues?	N	

## EXPENDITURE RESTRICTIONS

Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Vote buying, bribery and treating.
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	N	
Do political parties have to file any of the following reports:		
Annual statement of accounts?	N	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	N	
Expenditures?	N	
Assets?	N	
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	N	

DISCLOSURE		
Are reports made public?	N	

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	N	
What types of sanctions are provided for in the law?	N/A	

## Cameroon

## RELEVANT LEGISLATION

Law No. 2012/001 of 19 April relating to the Electoral Code, amended and supplemented by Law No. 2012/017 of 21 December 2012 and by Law No. 2019/005 of 25 April 2019, Article 10 of the Law No. 90/056 of 19 December 1990 relating to political parties – which makes provision for public funding for political parties and bans on foreign donations, and the Penal Code.

## PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	Y	<p>Section 284 (1) of the Electoral Code: 'The State shall contribute to the funding of election campaigns by defraying some expenses of political parties or candidates'.</p> <p>For presidential elections, one portion of funding is allotted equally to candidates on the candidate list. The second portion is allocated to candidates receiving more than 5% of the vote, on a proportional basis. See Section 286.</p>
General political party activity?	Y	<p>Section 276 – (1) 'Public financing shall concern both the routine activities of political parties and those devoted to the organization of election and referendum campaigns'.</p> <p>See also Section 280 of the Electoral Code.</p> <p>Sections 281 and 283 specify that the subsidy shall be divided in 2 (two) equal parts:</p> <ul style="list-style-type: none"> <li>a) The first goes to political parties represented in the National Assembly, the Senate, the regional council and/or the municipal council. It is allocated proportionally based on the party's respective number of seats.</li> <li>b) The second part is for parties that have obtained at least 5% of the votes cast in at least one constituency at the last relevant election (e.g. parliamentary, senate or regional/municipal election). The funds are allocated in accordance with the results at the last election.</li> </ul>
Political parties' election campaigns?	Y	<p>Section 285 of the Electoral Code provides funding to political parties taking part in the election as follows:</p> <ul style="list-style-type: none"> <li>a) first part goes to all parties submitting candidate lists; and</li> <li>b) second part paid to parties proportionally according to the number of seats obtained.</li> </ul>
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

PRIVATE FUNDING		
Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	Foreign funding: <ul style="list-style-type: none"> <li>Article 10 – Law No. 90/056 of 19 December 1990 bans foreign funding to political parties.</li> <li>Article 13 – (1) – Law No. 90/056: 'Any political party may receive gifts and legacies of movable property exclusively from its members or persons settled in Cameroon'.</li> <li>Section 278 – (1) of the Electoral Code forbids 'subsidies or funding from abroad, foreign persons, organizations, powers or States'.</li> </ul> NB: Section 278(2) provides for conditions on private funding to be set by 'special instrument'. No instrument issued to date.
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	Y	Art. 13 (2) of Law No. 90/056 provides that: 'The maximum annual amount of such gifts and legacies as well as the procedure for collection thereof shall be determined by regulations', but the limit is not specified in the law.
Political parties for election campaigns?	Y	Shall be determined by regulation pursuant to Art. 13(2) of Law No. 90/056.
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	N	
Other private funding issues?	N	

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	N	
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	Section 277(2) of the Electoral Code: Political parties or candidates receiving public funding shall be bound to keep an account thereof
Do political parties have to file any of the following reports:		
Annual statement of accounts?	N	

RECORD-KEEPING AND REPORTING		
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	N/A	
Expenditures?	N/A	
Assets?	N/A	
Do candidates have to report on their:		
Assets?	N/A	
Campaign financing?	N/A	

DISCLOSURE		
Are reports made public?	N	

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	Y	Special Institution (Committee) set up by a Decree of the President of the Republic. Section 277 – (1) of the Electoral Code: 'A control commission is hereby instituted to verify, on the basis of supporting documents, that the use of funds by political parties or candidates conforms to the purpose of this law'.
What types of sanctions are provided for in the law?	Fines/ prison/ deregistration of the political party – Chapter IV of Law No. 90/056, Section 292 of the Electoral Code and Article 123 of the Penal Code.	

## Canada

## RELEVANT LEGISLATION

Canada Elections Act (CEA) 2000, amended by the Elections Modernization Act 2018, opinions, guidelines and interpretation notes issued by Elections Canada.

## PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	Y	Candidates who receive 10% or more of the number of valid votes cast in their riding are entitled to up to 90% of certain paid expenses. Reimbursement levels vary depending on the type of expenses, as described in subsection 477.74 (2) of the CEA.
General political party activity?	Y	There are no direct allowances for parties under the CEA. Parties are provided with parliamentary budgets, but the House of Commons Members' By-Laws prohibit the use of these funds for partisan activities.
Political parties' election campaigns?	Y	Parties that win at least 2% of the national total vote or at least 5% of the number of valid votes cast in the electoral districts in which they endorsed a candidate are entitled to a partial reimbursement of certain paid expenses (CEA subsection 444(1)).
The promotion of equality (gender/ethnic minorities or people with disabilities)?	Y	The Elections Modernization Act increased reimbursements from 60% to up to 90% for additional candidate expenses related to a candidate's disability, and campaign expenses related to providing accessible campaign materials and events for persons with disabilities if the candidate obtains 10% or more of the number of valid votes cast in their riding (subsection 377.2(1) of the CEA).

## PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	<p>Subsection 363(1) of the CEA states that 'No person or entity other than an individual who is a Canadian citizen or is a permanent resident as defined in subsection 2(1) of the Immigration and Refugee Protection Act shall make a contribution to a registered party, a registered association, a nomination contestant, a candidate or a leadership contestant'.</p> <p>Only anonymous contributions of 20 Canadian dollars (C\$) or less can be accepted under subsection 366(2) of the CEA.</p> <p>Only individuals who are Canadian citizens or permanent residents can contribute to registered parties and candidates under subsection 363(1) of the CEA.</p> <p>Subsection 370(1) of the CEA forbids donations made in the name of another.</p>

PRIVATE FUNDING		
Candidates?	Y	<p>Subsection 363(1) of the CEA states that 'No person or entity other than an individual who is a Canadian citizen or is a permanent resident as defined in subsection 2(1) of the Immigration and Refugee Protection Act shall make a contribution to a registered party, a registered association, a nomination contestant, a candidate or a leadership contestant'.</p> <p>Only anonymous contributions of C\$20 or less can be accepted under subsection 366(2) of the CEA.</p> <p>Only individuals who are Canadian citizens or permanent residents can contribute to registered parties and candidates under subsection 363(1) of the CEA.</p> <p>Subsection 370(1) of the CEA forbids donations made in the name of another.</p> <p>Candidates themselves are allowed to provide up to C\$5,000 in the form of contributions, loans or loan guarantees to their campaign under subsection 367(7) of the CEA.</p>
Is there a limit on the value/ amount of donations to:		
Political parties for general activities?	Y	<p>Subsection 367(1) of the CEA states that 'No individual shall make contributions that exceed \$1,500 in total in any calendar year to a particular registered party'. This amount increases by C\$25 on 1 January in each subsequent year. For 2020, the maximum is C\$1,625.</p>
Political parties for election campaigns?	Y	<p>Subsection 367(1) of the CEA states that 'No individual shall make contributions that exceed \$1,500 in total in any calendar year to a particular registered party'. This amount increases by C\$25 on 1 January in each subsequent year. For 2020, the maximum is C\$1,625.</p>
Candidates?	Y	<p>CEA subsection 367(1): 'Subject to subsection 373(4), no individual shall make contributions that exceed (...) (a) \$1,500 in total in any calendar year to the registered associations, nomination contestants and candidates of a particular registered party; (b) \$1,500 in total to a candidate for a particular election who is not the candidate of a registered party';</p> <p>This amount increases by C\$25 on 1 January in each subsequent year. For 2020, the maximum is C\$1,625.</p>
Does the legislation address the issue of:		
Loans?	Y	<p>Loans can only be received from financial institutions, eligible individuals and eligible federally registered political entities. Loans and loan guarantees received from individuals are subject to the contribution limits under Section 373 of the CEA.</p>
In-kind donations?	Y	<p>Non-monetary contributions (in-kind donations) are to be recorded at commercial value and are subject to the same eligibility rules and contribution limits as monetary contributions.</p>
Other private funding issues?	Y	<p>Provision of funds, property and/or services between political entities of the same political affiliation are permitted (with some limitations) under the CEA. These are called 'transfers'. The political entities are parties, nomination contestants, candidates, leadership contestants and electoral district associations. However, it is important to note that these funds are raised following contributions rules. Independent candidates may not send or accept transfers to or from other political entities.</p>



EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	Y	A spending limit is set for each electoral district. These limits are calculated according to a formula based on the number of names on the preliminary or revised lists of electors for each electoral district. The limits are adjusted for districts with less than the average number of electors, for districts with low population density and for inflation. The limit applies to the total of all election expenses, whether paid, unpaid or accepted as non-monetary contributions or transfers.
Do political parties have election spending limits?	Y	The limit for each party is calculated according to a formula based on the number of names on the preliminary or revised lists of electors for each electoral district, as set out in CEA Section 430. For a party, the electoral districts are those in which the party has endorsed confirmed candidates. The limit applies to the total of all election expenses, whether paid, unpaid or accepted as non-monetary contributions or transfers.
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Expenses must be incurred as an incidence of the election.
Must election material identify who sponsored/paid for it?	Y	A candidate or registered party, or a person acting on their behalf, who causes election advertising to be conducted shall mention in or on the message that its transmission was authorised by the official agent of the candidate or by the registered agent of the party, as the case may be (Section 320 of the CEA).
Are the activities/ spending of non-contestant campaigners regulated?	Y	Divisions 0.1, 1, 2 and 3 of Part 17 'Third Party Advertising, Partisan Activities and Election Surveys' of the CEA. There is an expense limit for these regulated activities in the pre-election and election periods. Third parties must register with Elections Canada immediately after incurring expenses totalling C\$500 or more for regulated activities.

RECORDKEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	Subsection 432(2) of the CEA for political parties and subsection 477.59(2) of the CEA for candidates.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	Subsection 432(1) of the CEA.
Quarterly reports?	Y	For a registered party's candidates who received at the most recent general election at least 2% of the number of valid votes cast, or at least 5% of the number of valid votes cast in the electoral districts in which the registered party endorsed a candidate (subsection 433(1) of the CEA).
Pre-election reports?	N	But political parties must submit to Elections Canada, a report after all regulated fundraising events.
Post-election reports?	Y	Subsection 437(1) of the CEA.

**RECORDKEEPING AND REPORTING**

Do the political party reports include information about:

Donations/donors?	Y	For each contributor who made contributions of a total amount of more than C\$200: a) the individual's full name; b) residential address; c) amount of monetary donation; d) amount of non-monetary donation; and e) date donation received.  For contributions under C\$200, the total received and number of contributors is required. Subsections 432(2) and 433(1) of the CEA for political parties and subsection 477.59(2) of the CEA for candidates.
Expenditures?	Y	Subsections 432(2) and 473(1) of the CEA for political parties and subsection 477.59(2) of the CEA for candidates.
Assets?	Y	Section 392 and subsection 432(2) of the CEA.
Do candidates have to report on their:		
Assets?	Y	The CEA requires candidates to only report assets purchased for use during the election.
Campaign financing?	Y	Subsection 477.59(1) of the CEA.

**DISCLOSURE**

Are reports made public?	Y	Section 382 of the CEA lays down the publication rules regarding the different types of returns and any corrected or revised versions of these returns.
--------------------------	---	---

**OVERSIGHT AND SANCTIONS**

Is there an oversight body for party and election finance?	Y	The Chief Electoral Officer is responsible for the administration of elections, referendums and other important aspects of the electoral system. The oversight body for party and election finance is the Commissioner of Canada Elections. The role of the Commissioner is defined in subsection 509.2 of the CEA.
What types of sanctions are provided for in the law?		The CEA includes several of sanctions and measures that can be taken against a political entity. They include compliance agreements as defined in subsections 517 (1) and 504. Injunctions are another tool the Commissioner has (subsection 516(1)). The Commissioner can also demand undertakings (subsection 521.13) or administrative monetary penalties (subsections 508.4–508.6). Finally, party deregistration could happen to entities violating the Act (subsection 521.1).

## Dominica

### RELEVANT LEGISLATION

There is no legislation enacted on the regulation of political party or political finance.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	N	
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	N	
Other private funding issues?	N	

### EXPENDITURE RESTRICTIONS

Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Vote buying and treating – Sections 55/56 of House Assembly (Elections) Act.
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	N	
Do political parties have to file any of the following reports:		
Annual statement of accounts?	N	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	N	
Expenditures?	N	
Assets?	N	
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	N	

DISCLOSURE		
Are reports made public?	N/A	

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	N	
What types of sanctions are provided for in the law?	N/A	

## Fiji

## RELEVANT LEGISLATION

Constitution of the Republic of Fiji 2013; Electoral (Registration of Voters) Act 2012; Political Parties (Registration, Conduct, Funding and Disclosures) Act 2013 ('the PPA'); and Electoral Act 2014 ('the EA').

## PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

## PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	<p>Articles 21 and 22 of the PPA ban donations from:</p> <ul style="list-style-type: none"> <li>• a foreign government, inter-governmental or non-governmental organisation;</li> <li>• a company, body corporate or any other entity;</li> <li>• trade unions; and</li> <li>• government contractors.</li> </ul> <p>It is also illegal for any company, body corporate or other entity to make donations in the name of others.</p>
Candidates?	Y	Same restrictions as for political parties.
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	Y	<p>Article 22(2) of the PPA imposes an annual limit on political donations to political parties and parliamentary candidates (whether to one or more political parties or candidates). The annual limit does not apply to donations by a founding member of a political party to the initial assets of the party within the first year of its existence.</p>
Political parties for election campaigns?	Y	As described above, Article 22(2) of the PPA imposes an annual limit
Candidates?	Y	As described above, Article 22(2) of the PPA imposes an annual limit.
Does the legislation address the issue of:		
Loans?	Y	Loans are addressed within the definition of 'political donation' under Article 22(12) of the PPA.
In-kind donations?	Y	In-kind donations are addressed within the definition of 'political donation' under Article 22(12) of the PPA.
Other private funding issues?	N	

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Under Section 114 of the EA, it is unlawful for political parties, candidates and their representatives to offer/ give citizens money, gifts, material goods of any value (except for campaign material) or goods/services free of charge or at a preferential price. It is also unlawful to promise to provide any monetary fund, gift, material goods or services of any value for the purpose of gaining or influencing votes in an election.
Must election material identify who sponsored/paid for it?	Y	Article 112 of the EA requires campaign material to include: a) name and address of person/entity who authorised and paid for printing; b) the name and address of the printer; and c) date of issue. Article 117 of the EA imposing identification requirements on any broadcast or print advertisement paid for by a political party or candidate
Are the activities/spending of non-contestant campaigners regulated?	N	

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	Article 17(1) of the PPA sets out record-keeping requirements for political parties.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	Article 23 of the PPA requires each political party to submit information about its sources of funding, income and expenditure and its assets and liabilities within 30 days of the end of its financial year. It is also required to submit an audited statement of accounts within 3 months of the end of its financial year, under Article 26(2) of PPA.
Quarterly reports?	N	
Pre-election reports?	Y	Political parties have to submit this report 30 days before general elections.
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	Y	Article 23 of the PPA.
Expenditures?	Y	Article 23 of the PPA.
Assets?	Y	Article 23 of the PPA.
Do candidates have to report on their:		
Assets?	Y	Art. 24(2) PPA requires candidates to submit a statement of assets and liabilities 7 days before general elections.
Campaign financing?	N	

**DISCLOSURE**

Are reports made public?	Y	The Registrar publishes the information in the Gazette and in the media. See Article 23(3) of the PPA.
--------------------------	---	--

**OVERSIGHT AND SANCTIONS**

Is there an oversight body for party and election finance?	Y	The Office of the Registrar at the Fijian Elections Office.
What types of sanctions are provided for in the law?		Articles 22 and 27 of the PPA provide for fines, deregistration and criminal penalties. See also Section 114(2) of the EA.

## Guyana

### RELEVANT LEGISLATION

The Representation of the People Act (RPA), Cap. 1:03 (as amended); Constitution of the Co-operative Republic of Guyana, Act 2 of 1980 (as amended).

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	N	
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	N	
Other private funding issues?	N	

### EXPENDITURE RESTRICTIONS

Do candidates have election spending limits?	Y	There is a cap on the amount of personal expenses a candidate may incur under Section 104(2) RPA, as amended.
Do political parties have election spending limits?	Y	The amount that can be spent by or on behalf of a group of candidates is limited. The limit is derived by multiplying a set amount by the number of candidates. See Section 106(1)(a).
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Treating, bribery, payments for conveying electors to/from the polls and payments to electors for use of property to display electoral advertisements. See Sections 122, 129 and 131 of the RPA.



**EXPENDITURE RESTRICTIONS**

Must election material identify who sponsored/paid for it?	Y	Section 125 of the RPA requires identification of the printer and publisher of any election-related material.
Are the activities/spending of non-contestant campaigners regulated?	N	

**RECORD-KEEPING AND REPORTING**

Does the legislation specify record-keeping requirements?	Y	The election agent for each group of candidates is obliged to collect information and report details of election funding. See Section 108(1) and (3).
Do political parties have to file any of the following reports:		
Annual statement of accounts?	N	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	Statements of election expenses are required by law to be submitted to the Chief Election Officer within 35 days of the declaration of results (Section 108 of the RPA).
Do the political party reports include information about:		
Donations/donors?	Y	See Section 108(1) and (3) (must report the donor's name, amount of donation and date of donation).
Expenditures?	Y	See Section 108(1) and (3) (must identify recipient, amount of expenditure and its purpose).
Assets?	N	
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	Y	Candidate reporting is done through the relevant election agent.

**DISCLOSURE**

Are reports made public?	Y	The Chief Election Officer must publish a summary of expenses in the newspaper and make returns available for inspection for a fee. See Section 109 of the RPA.
--------------------------	---	---

**OVERSIGHT AND SANCTIONS**

Is there an oversight body for party and election finance?	Y	Guyana Elections Commission (EMB).
What types of sanctions are provided for in the law?		Fines, criminal penalties and disqualification.

## Jamaica

## RELEVANT LEGISLATION

Representation of the People (Amendment) Act (RPA), 2016 – Election Campaign Financing; Election Campaign Finance Regulations, 2017; Representation of the People (Amendment) Act, 2014; Electoral Commission (Interim) Act, 2006.

## PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	Y	Section 52BN(1) of RPA (Amendment) 2016 – the government may provide funding for candidates' election expenses. Candidates must be certified to be in compliance with legal obligations and the political code of conduct; they must have obtained at least 5% of votes. Funds are allocated proportionally in accordance with set formula. The maximum amount allowed is 40% of a candidate's disclosed expenditure
General political party activity?	Y	Art. 52AG (1) RPA (Amendment 2014 – Reg. of Political Parties) provides funding to registered parties with 5 or more members in the House of Representatives or not less than 5% of total vote in last elections, who have submitted an independently audited annual financial statement on time. The funding is divided equally among qualifying political parties (52AG (2)), but limited to no more than 40% of the party's income for the prior year.
Political parties' election campaigns?	Y	The Electoral Commission of Jamaica (ECJ) operates the National Election Campaign Fund, which receives private donations that are then used to contribute to candidates and registered parties and to promote citizen participation in the electoral process. Art. 52AR sets out eligibility requirements and the allocation method for candidates.
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

## PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	Anonymous donations are prohibited, as are donations from 'any foreign or Commonwealth government, or any agent of such government, whether directly or indirectly'. Government contractors must declare donations above a certain level. There is a ban on donations made in the name of another.
Candidates?	Y	Same rules as for political parties, above.

**PRIVATE FUNDING**

Is there a limit on the value/amount of donations to:

Political parties for general activities?	N	
Political parties for election campaigns?	Y	The donation cap is set at 5% of the political party spending limit under Art. 52AY RP (Amendment) Act 2016.
Candidates?	Y	The donation cap is set at 10% of candidate expenditure limit (52AY RP (Amendment) Act 2016). Donations to a candidate will also count against the donor's party donation limit.

Does the legislation address the issue of:

Loans?	Y	Addressed in definition of donation.
In-kind donations?	Y	Art. 52BD explains how to calculate the value of in-kind donations.
Other private funding issues?	Y	52AT makes it illegal to accept a donation from a public body, an entity whose existence is/activities are illegal, or a person or entity which uses a false identity. Contributions that do not exceed the limits to either/ both a political party or/and a candidate are tax deductible under 52AZ.

**EXPENDITURE RESTRICTIONS**

Do candidates have election spending limits?	Y	Art. 52BI sets a flat limit for campaign expenditure and any amount received by the candidate from any registered political party will count against the candidate's limit.
Do political parties have election spending limits?	Y	Art. 52BH sets a flat limit for any registered political party contesting one or more constituencies.
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	See RPA Part VIII (Bribery and Treating).
Must election material identify who sponsored/paid for it?	Y	Section 82 RPA requires that every election bill, placard or poster have the name/address of the printer/publisher.
Are the activities/spending of non-contestant campaigners regulated?	N	

**RECORD-KEEPING AND REPORTING**

Does the legislation specify record-keeping requirements?	Y	Section 52BO imposes a duty to keep proper financial records on both registered parties and candidates
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	Section 52AE RP (Amend) Act, 2014 Reg. of Political Parties.
Quarterly reports?	N	

RECORD-KEEPING AND REPORTING		
Pre-election reports?	N	
Post-election reports?	Y	Political parties file a Campaign Period Expenditure Report and a Final Disclosure Report.
Do the political party reports include information about:		
Donations/donors?	Y	The Final Disclosure Report includes information about donors contributing above a threshold amount. Information includes donor's name, address, amount and date of donation, and the aggregate amount of donations from the donor. Donors submit a declaration to the Office of the Registrar of Political Parties affirming the donation and that they are a permissible donor.
Expenditures?	Y	The Final Disclosure Report includes information about the recipient's name and address, as well as the amount and purpose of the expenditure.
Assets?	Y	
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	Y	Six weeks after the election, candidates file a declaration confirming no donations were accepted from impermissible sources and an election return to the Returning Officer. They also file a Final Disclosure Report. Candidates must submit a nil return in the event of no income or expenditure.

DISCLOSURE		
Are reports made public?	Y	Article 52BR RPA (Amend 2014) requires the ECJ to publish reports on political party and candidate finance. As at time of publication, the method of publication was under consideration.

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	Y	The Electoral Commission of Jamaica's (ECJ) Office of the Registrar of Political Parties.
What types of sanctions are provided for in the law?	Fines, forfeiture, loss/suspension of public funding, deregistration and criminal penalties.	

## Kenya

## RELEVANT LEGISLATION

Constitution of Kenya, 2010, Political Parties Act (PPA), 2011 (amended in 2016), Election Campaign Financing Act (ECFA), 2013.

## PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	Although there is no direct public funding for candidates, political parties may use proceeds from the Political Parties Fund (PPF) to benefit candidates.
General political party activity?	Y	The PPF may be used for general political party activity. See Section 26 (1) of the PPA. Eligibility to received PPF funding is based on both votes and seats obtained at a prior election under Section 25(2) of the PPA. Allocation of funding is proportional, based partly on the total number of votes secured in the preceding general election and partly based on the number of the party's candidates from special interest groups elected in the preceding general election (Section 25 (1) of the PPA).
Political parties' election campaigns?	Y	The fund may be used for the election expenses of the political party under Section 26(1) of the PPA. See above for eligibility criteria and allocation methodology.
The promotion of equality (gender/ethnic minorities or people with disabilities)?	Y	A political party is not entitled to receive PPF funding if more than two-thirds of its registered office bearers are of the same gender and it fails to have representation of special interest groups in its governing body. See Section 25(2) of the PPA and above for PPF allocation methodology.

## PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	Section 27(1)(c) prohibits donations from foreign sources (e.g. a non-citizen, foreign government, inter-governmental or non-governmental organisation), except for some forms of technical assistance under Section 27(2) of the PPA. Section 13 (1) and (2) of the ECFA prohibits a candidate or a political party from accepting anonymous contributions or support, whether in cash or in kind, and any contributions from an illegal source.
Candidates?	Y	Section 13 (1) and (2) of the ECFA prohibits a candidate or a political party from accepting anonymous contributions or support, whether in cash or in kind and any contributions from an illegal source.
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	Y	Section 28 (2) of the PPA sets an annual limit which is 5% of the total expenditure of the political party.

PRIVATE FUNDING		
Political parties for election campaigns?	Y	Pursuant to Section 12 of the ECFA, the Independent Electoral and Boundaries Commission (IEBC) prescribes limits on the amount that a candidate, a political party or a referendum committee may receive from a single source.
Candidates?	Y	Same as for political parties, above.
Does the legislation address the issue of:		
Loans?	Y	Section 12(1)(d) of the ECFA: 'The Commission shall set the limit of a loan that a candidate, a political party or a referendum committee may receive'.
In-kind donations?	Y	Included within definition of contribution (Section 2 of the ECFA).
Other private funding issues?	N	

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	Y	Section 18 (1) and (4) of the ECFA requires the Commission to prescribe candidate and political party spending limits and sets out the factors to be considered in doing so. Election expenditure is defined at Section 2 of the ECFA.
Do political parties have election spending limits?	Y	Same as for candidates, above.
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Under Section 20 of the ECFA, the Commission shall set out the limit of media coverage of a candidate or political party, which shall include paid-up advertisement and free broadcasting spots or coverage in the print media.
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	Y	Section 15 ECFA addresses the legal obligations of anyone intending to campaign in support of a candidate/political party.

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	Section 17 (1) of the PPA sets out the record-keeping requirements of political parties, which include having on hand at its offices the latest audited books of accounts showing indirect contributions to the party and all receipts and disbursements, including income and expenditure transactions of the political party.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	Political parties shall submit their accounts to the Auditor-General within 3 months after the end of the financial year (Section 31 of the PPA).
Quarterly reports?	N	

**RECORD-KEEPING AND REPORTING**

Pre-election reports?	Y	The disclosure of the amount and source of the contributions received for nomination, in the case of a political party and independent candidate, must be made to the Commission, at least 20 days before polling day (Section 12(3)(b) of the ECFA). Section 30 of the PPA: '(1) A political party shall, at least sixty days before a general election, submit to the Registrar a register of its members and a statement of its assets and liabilities in the prescribed form'.
Post-election reports?	Y	The expenditure committee of a political party/independent candidate must submit a final campaign expenditure report to the Commission. The final expenditure report is due within 3 months after the election (Section 7(4)(h), 8(3)(f) and 10(5) of the ECFA).
Do the political party reports include information about:		
Donations/donors?	Y	Amount and source of contributions received for campaign for nomination or election shall be disclosed (Section 16(3) of the ECFA), but disclosure of funds shall be confidential in most instances. See Section 16(5). See also Section 29 of the PPA, requiring publication of political parties' financial information.
Expenditures?	Y	
Assets?	Y	Section 16(2) of the PPA requires each political party to submit a declaration of all assets provided by its founding members once it is registered.
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	Y	Party candidates must provide their political party and the Commission with a preliminary nomination expenditure report within 21 days of nomination and a final expenditure report within 3 months after the election (Section 10 of the ECFA).

**DISCLOSURE**

Are reports made public?	Y	Section 29 of the PPA obliges each political party to publish information about its finances within 90 days of the end of its financial year in two national newspapers. Copies of audited accounts are available for inspection for a fee prescribed by the Registrar (Section 31 (5) of the PPA).
--------------------------	---	---

**OVERSIGHT AND SANCTIONS**

Is there an oversight body for party and election finance?	Y	The IEBC is responsible for campaign finance oversight and the Office of the Registrar of Political Parties is in charge of political party finance supervision.
What types of sanctions are provided for in the law?	Section 21 ECFA empowers the Commission to order rectification, issue formal warnings, impose fines, suspend campaigning, prohibit media coverage and disqualify contestants. There are also criminal penalties (Sections 21 and 22 of the ECFA and Sections 28, 29, 30 and 46 of the PPA).	

## Kiribati

### RELEVANT LEGISLATION

None. See the National Integrity Systems Transparency International (2004), *Country Study Report, Kiribati 2004*, Transparency International.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	N	
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	N	
Other private funding issues?	N	

### EXPENDITURE RESTRICTIONS

Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	N	
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	



RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	N	
Do political parties have to file any of the following reports:		
Annual statement of accounts?	N	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	N	
Expenditures?	N	
Assets?	N	
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	N	

DISCLOSURE		
Are reports made public?	N	

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	N	
What types of sanctions are provided for in the law?	N/A	

## Malaysia

### RELEVANT LEGISLATION

Federal Constitution, 2010, Election Offences Act, 2006 ('EOA'), Societies Act, 2006.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	N	
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	N	
Other private funding issues?	N	

### EXPENDITURE RESTRICTIONS

Do candidates have election spending limits?	Y	Section 19(1) of the EOA sets election expenditure limits for elections to the Legislative Assembly and other elections.
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Section 20 of the EOA prohibits certain election expenses, e.g. costs incurred in driving voters to the polls.
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	N	No provision explicitly addresses the record-keeping requirement.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	Political parties are required to submit an annual financial return, listing their sources of income and expenditure, to the Registrar of Societies (ROS), as per Section 14 of the Societies Act 2006. This covers contributions and expenditures, both during and outside electoral campaign periods.
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	Election income and expenses are included in an annual financial return.
Do the political party reports include information about:		
Donations/donors?	Y	See annual statement of accounts.
Expenditures?	Y	See annual statement of accounts.
Assets?	Y	See annual statement of accounts.
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	Y	Section 23(1) of the EOC details what information is to be included in the candidate election return, including detailed statements as to donations and election expenses.

#### DISCLOSURE

Are reports made public?	N	
--------------------------	---	--

#### OVERSIGHT AND SANCTIONS

Is there an oversight body for party and election finance?	N	The Election Commission of Malaysia is not an 'oversight body' for party and election finance. It just receives statutorily mandated returns.
What types of sanctions are provided for in the law?		Sections 11 and 27 of the EOA provide for fines, criminal penalties and disqualification of persons guilty of corrupt practices. The ROS provides for deregistration at Section 13(iv) for wilful contravention of the law.

## Malta

## RELEVANT LEGISLATION

General Elections Act, 1991; Financing of Political Parties Act, 2015, amended in 2016 ('FPPA'); Foreign Interference Act 1982; Income Tax Act; Value Added Tax Act; N; Constitution of Malta; 'Publication of Donation Reports Regulations 2017'; 'Form of Political Party Donation Return Regulations 2017'.

## PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	But Article 34(b) of FPPA provides for some indirect support, such as airtime. Political parties also benefit from tax exemption (Art. 12(1)(f) of the Income Tax Act).
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

## PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	Article 3(2) of the Foreign Interference Act 1982 prohibits aliens from donating to political parties. Anonymous donations (above a threshold) are banned; donations made in the name of another are prohibited, where the actual source is an impermissible donor (Art. 42 FPPA)
Candidates?	Y	Similar restriction on foreign donations, as above.
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	Y	Art. 34 of FPPA sets an annual donation limit and provides that companies forming part of the same group of companies are considered to be a single source for purposes of the annual limit.
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	Y	Art. 34 of FPPA addresses the issue of loans made to political parties on favourable terms.
In-kind donations?	Y	Art. 35 of FPPA addresses the issue of in-kind donations and their valuation.
Other private funding issues?	Y	Article 34 of FPPA prohibits political parties from receiving donations made in the expectation of some financial or political advantage.

**EXPENDITURE RESTRICTIONS**

Do candidates have election spending limits?	Y	Art. 46 of the Electoral (Polling) Ordinance (included in Schedule 14 of the General Elections Act [GEA]) sets a flat spending limit per district contested by a candidate. Election expenses are defined in the 12 <sup>th</sup> Schedule to the GEA, which outlines what is to be included in a candidate's election expenses return.
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Section 116 of the GEA imposes restrictions on the public display of material intended/likely to influence voters. The law also prohibits treating, undue influence and bribery. See Art. 54, 55 and 56 of the 14 <sup>th</sup> Schedule.
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	

**RECORD-KEEPING AND REPORTING**

Does the legislation specify record-keeping requirements?	Y	Article 23 of the FPPA outlines accounting record requirements. Candidate campaigns must keep records of income and expenditure under Art. 50 of the 14 <sup>th</sup> Schedule of the GEA.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	Election finance information should be included within an annual statement of accounts and an annual donations report. See Articles 28 and 38 of the FPPA.
Do the political party reports include information about:		
Donations/donors?	Y	
Expenditures?	Y	Under Art. 28 FPPA, through annual statement of accounts.
Assets?	Y	Within their statement of accounts.
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	Y	Under Art. 50 of the 14 <sup>th</sup> Schedule of the GEA, reports of election income and expenditure are due within 31 days after the announcement of the election result; the exception is candidates who are elected, who must file within 10 days.

DISCLOSURE		
Are reports made public?	Y	Under Articles 29 and 43 of FPPA and Art. 50 of the 14 <sup>th</sup> Schedule of the GEA, political party and candidate reports are available for inspection and copying upon payment of a fee. Political party reports are also published on the Electoral Commission of Malta website in PDF format.

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	Y	Electoral Commission of Malta.
What types of sanctions are provided for in the law?	Sanctions include 'naming and shaming' under Art. 22(2) of the FPPA, fines, suspension of holding office in a political party and criminal penalties.	

## Mauritius

### RELEVANT LEGISLATION

The Representation of the People Act (RPA) No. 1958, Act 14/1958, as amended by Act No. 23/2005. Political Broadcasts and Party Election Broadcasts, General Guidelines for Private and Public Broadcasters, 7 April 2010.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	N	
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	N	
Other private funding issues?	N	

### EXPENDITURE RESTRICTIONS

Do candidates have election spending limits?	Y	Article 51 of the RPA sets a flat cap on candidate expenditure for National Assembly elections (based on whether he/she is an independent candidate/only candidate for a party in the constituency or whether the party has other candidates competing in the constituency).
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	N	But bribery, vote buying and undue influence are banned under Article 66 of the RPA.

**EXPENDITURE RESTRICTIONS**

Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	

**RECORD-KEEPING AND REPORTING**

Does the legislation specify record-keeping requirements?	Y	Art. 56(3) implicitly provides guidance on record-keeping requirements for candidates.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	N	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	N/A	
Expenditures?	N/A	
Assets?	N/A	
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	Y	Article 56 (1) of the RPA: 'Within 6 weeks after the day on which the candidate or candidates returned at an election is or are declared elected, the election agent of every candidate at such election shall make an election return to the returning officer for the electoral area in which he acted as an election agent'.

**DISCLOSURE**

Are reports made public?	Y	Article 56 (7) (a) RPA requires the returning officer to publish in a daily newspaper a notice of the time/place for inspecting returns/ documents. In practice, publication is made on the Office of the Election Commissioner (OEC) website.
--------------------------	---	--

**OVERSIGHT AND SANCTIONS**

Is there an oversight body for party and election finance?	N	
What types of sanctions are provided for in the law?	Article 66 of the RPA provides for fines and criminal penalties for bribery, treating and undue influence. These offences may also be challenged by way of an election petition before the Supreme Court.	



## Namibia

### RELEVANT LEGISLATION

Constitution of Namibia; Electoral Act, Act 5 of 2014 ('EA'); Ministry of Finance – Government Notice No. 5750 (June 2015).

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	Y	Section 154(2) of the EA provides that the National Assembly must fund political parties with monies appropriated by Parliament for that purpose. This is to be done based on the principle of proportional representation. Restrictions on the use of these funds are outlined at Sec 157 of the EA. See also the Ministry of Finance's June 2015 Notice for allocation formula.
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	N	Sec 141 of the EA allows foreign-sourced donations below a certain threshold (not apparently yet set), with a requirement that such donations be disclosed.
Candidates?	N	See entry above for political parties.
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	Y	Sec 141(2) of the EA provides for a limit on the value of donations to be prescribed, but no limit yet set.
Political parties for election campaigns?	Y	Sec 141(2) of the EA provides for a limit on the value of donations to be prescribed, but no limit yet set.
Candidates?	Y	Sec 141(2) of the EA provides for a limit on the value of donations to be prescribed, but no limit yet set.

**PRIVATE FUNDING**

Does the legislation address the issue of:

Loans?	N	
In-kind donations?	Y	Sec 140(1) of the EA addresses in-kind donations
Other private funding issues?	Y	Pursuant to Section 141(4) of the EA, dividends from companies in which the political party is a shareholder are not treated as donations or income.

**EXPENDITURE RESTRICTIONS**

Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	N	
Must election material identify who sponsored/paid for it?	Y	Under Sec 187 of the EA, the identity of the person approving a communication and name/address of the printer are required. Sec 187 of the EA addresses electronic communications.
Are the activities/spending of non-contestant campaigners regulated?	N	

**RECORD-KEEPING AND REPORTING**

Does the legislation specify record-keeping requirements?	Y	Sec 140 of the EA requires political parties to maintain an accurate and permanent record of its income, expenditures and assets.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	An audited statement of accounts must be submitted to the Electoral Commission of Namibia (ECN) within 6 months of the end of the party's financial year. See Section 140(4) of the EA.
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	

**RECORD-KEEPING AND REPORTING**

Do the political party reports include information about:

Donations/donors?	Y	See Section 140 of the EA. See also Section 141(2)(b) of the EA, which mandates that those making donations over a set amount must disclose their donation (but the amount and manner for doing so has not yet been prescribed).
Expenditures?	Y	See Section 140 of the EA.
Assets?	Y	See Section 139 of the EA, in addition to Section 140(1)(c).

Do candidates have to report on their:

Assets?	N	However, if a candidate is elected as an MP, they must disclose their assets under Section 30 of the Anti-Corruption Act.
Campaign financing?	N	

**DISCLOSURE**

Are reports made public?	Y	The ECN is to make copies of audited accounts available for inspection and copying for a fee under Section 140(5); political parties must publish audited accounts or abridged versions in at least two daily newspapers.
--------------------------	---	---

**OVERSIGHT AND SANCTIONS**

Is there an oversight body for party and election finance?	Y	Electoral Commission of Namibia (ECN).
What types of sanctions are provided for in the law?		The sanctions include fines, forfeiture/ repayment of public funding if misused, suspension of public funding, deregistration and imprisonment.

## Nigeria

### RELEVANT LEGISLATION

Electoral Act, 2010 ('EA'); Companies and Allied Matters Act 2004 ('CAMA'); and Constitution of the Federal Republic of Nigeria 1999.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	Solicitation and acceptance of foreign donations by political parties is prohibited under Sections 88 and 91 of the EA. Also prohibited are anonymous donations and corporate donations (Sec 39(2) of the CAMA).
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	However, under Section 90 of the EA, the Independent National Electoral Commission (INEC) has the power to limit the amount of money or other assets which an individual or group of persons can contribute to a political party. This power does not appear to have been used by the INEC to date.
Political parties for election campaigns?	N	
Candidates?	Y	Section 91(9) of the EA caps the amount an individual or other entity may donate to any candidate.
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	N	
Other private funding issues?	N	

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	Y	Section 91 of the EA sets limits on the amount of election expenses that can be incurred by candidates for various offices. The section excludes the costs of any deposit made by the candidate, expenditures incurred before the notification of the date fixed for the election with respect to services rendered or materials supplied before such notification, and political party expenses in respect of the candidate standing for a particular election.
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	There are restrictions on advertising on broadcasting facilities and in newspapers under Section 100(2) of the EA.
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	Sections 89 and 92 of the EA detail the information to be included in its annual financial statement and its election expenditure return.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	See Section 89 of the EA.
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	Y	Under Section 92(3), election expenses of a political party must be submitted to the INEC in a separate audited return within 6 months after an election.  Under Section 93(4) of the Electoral Act, a political party sponsoring the election of a candidate must, within 3 months after the announcement of the results of the election, file a report of the contributions made by individuals and entities to the INEC.
Do the political party reports include information about:		
Donations/donors?	Y	See Section 93(2).

RECORD-KEEPING AND REPORTING		
Expenditures?	Y	Under Section 89 of the EA, political parties must submit to the Commission a detailed annual statement of assets and liabilities and analysis of its sources of funds and other assets, together with a statement of its expenditure in such a form as the Commission may require.
Assets?	Y	See Section 89 of the EA, above.
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	N	The EU <i>Election Observation Report</i> 2019, at page 23, confirms there are no reporting requirements on candidates (even though it is the candidate who is subject to contribution and election expenditure limits, not political parties).

DISCLOSURE		
Are reports made public?	Y	<p>a) By the oversight body – under Section 89(4), any examination or audits undertaken by the INEC must be published in three national newspapers.</p> <p>b) By the political party – under Section 92(6), a political party must publish its election expense return in two national newspapers.</p>

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	Y	Independent National Electoral Commission (INEC).
What types of sanctions are provided for in the law?		The law provides for fines, forfeiture and criminal penalties.

## Pakistan

### RELEVANT LEGISLATION

Constitution of Pakistan, 1973, Elections Act, 2017.  
Code of Conduct for Political Parties, Contesting candidates, Election agents, Polling Agents, 14 June 2018.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	<ul style="list-style-type: none"> <li>• Restrictions on foreign donations, as defined by Section 204 (3) of the Elections Act</li> <li>• Anonymous donations above a minimum threshold (Section 211 of Elections Act)</li> </ul>
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	Y	The Statement of Assets and Liabilities requires candidates to declare and report all bank loans and Unsecured Loans owing among the liabilities.
In-kind donations?	Y	Section 204 (4) of the Elections Act, 2017 defines 'contribution or donation' as contributions or donations made in cash, kind, stocks, transport, fuel and provision of other such facilities.
Other private funding issues?	N	

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	Y	Section 132 (3) of the Elections Act sets flat limits: 1,500,000 rupees for election to a seat in the Senate; 4,000,000 rupees for election to a seat in the National Assembly; and 2,000,000 rupees for election to a seat in a Provincial Assembly.
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	N	
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	An annual audited statement of accounts is required under Section 210(2) of the Elections Act.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	Y	Political parties must submit to the Election Commission of Pakistan (ECP) the list of contributors who have donated or contributed an amount equal to or more than 100,000 rupees to the political party for its election campaign expenses.
Expenditures?	Y	Section 211 (2) of the Elections Act.
Assets?	Y	Section 210 (1) of the Elections Act.
Do candidates have to report on their:		
Assets?	N	Section 137 of the Elections Act – this obligation applies only to elected officials.
Campaign financing?	Y	Any candidate must submit a post-election report to the Returning Officer within 30 days of the publication of the name of the returned candidate. The returned candidate must submit her/his report within 10 days of the polling – Sections 98 and 134 of the Elections Act.



DISCLOSURE		
Are reports made public?	Y	Only for candidates' reports and upon request to the Returning Officer.

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	Y	The Returning Officer for candidates and Election Commission of Pakistan (ECP) for both candidates and political parties.
What types of sanctions are provided for in the law?	Fines/ prison/ deregistration of the political party/ ineligibility (Articles 175, 183, 212 and 215) are provided for in the law.	

## Papua New Guinea

### RELEVANT LEGISLATION

Organic Law on the Integrity of Political Parties and Candidates, 2003, as amended (OLIPPAC); Organic Law on National and Local-level Government Elections, 1999, as amended (OLNLGE).

### PUBLIC/ STATE FUNDING

Is public funding available for:		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	Y	Articles 75 and 82 of the OLIPPAC provide for public funding of political parties from a central fund. Registered political parties receive a set amount for every elected member sitting in Parliament on 1 March of each year. Political parties are not eligible if they have not submitted their post-election or subsequent annual financial report. The salaries and allowances of registered party executives are paid out of public funding.
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	Y	An additional payment is made to a political party where the party expended money on an election campaign for each endorsed woman candidate who did not win but received at least 10% of the votes cast.

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	Article 80 authorises international organisations to contribute to the central fund and Article 81 allows non-citizens to donate to the central fund, registered political parties and candidates subject to certain conditions. The Supreme Court in 2010 found the provisions allowing non-citizens to contribute directly were unconstitutional. Anonymous donations are not allowed under the law. OLIPPAC contains an anti-circumvention provision at Article 79(3) targeting schemes to defeat donation caps.
Candidates?	Y	See above section for political parties.

PRIVATE FUNDING		
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	Y	Article 79 of OLIPPAC imposes a limit on contributions directly to a political party per calendar year, but there is no limit on contributions to the central fund for financing political parties.
Political parties for election campaigns?	N	Although there is no specific limit on contributions to political parties for election campaigns, the annual limit would apply.
Candidates?	Y	Article 79 of OLIPPAC provides a limit on contributions made directly to candidates.
Does the legislation address the issue of:		
Loans?	Y	Under Article 79(4) of OLIPPAC, loans are permitted to a political party or a candidate by a licensed bank or financial institution under the Banks and Financial Institutions Act 2000, where the loan and the terms of the loan are similar to those available in the normal course of the bank's business.
In-kind donations?	Y	They are included as donations under Art. 79(4) of the OLIPPAC.
Other private funding issues?	N	

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	The OLNLGE establishes illegal practices and offences, including treating, bribery and undue influence.
Must election material identify who sponsored/paid for it?	Y	See Article 178 of OLNLGE.
Are the activities/spending of non-contestant campaigners regulated?	N	

RECORDKEEPING AND RECORDING		
Does the legislation specify record-keeping requirements?	Y	Articles 79 and 81 of OLIPPAC specify the information that political parties, candidates and donors must report.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	Under Article 88 of OLIPPAC, a political party must file a return within 3 months after the date fixed for the return of writs following a general election; it must also then file a return every 12 months after this.
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	Y	As above, under Art. 88 a party must file a return within 3 months after the date fixed for the return of writs following a general election.
Do the political party reports include information about:		
Donations/donors?	Y	As specified in Articles 79, 81 and 88 of OLIPPAC.
Expenditures?	Y	As specified in Article 88.
Assets?	N	
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	Y	Candidates report each contribution received within 30 days of receipt. Successful candidates report on their finances within 3 months of the return of the writs for an election. Contributors must also report their contribution to candidates within 30 days. See Articles 79, 81 and 89 of OLIPPAC.

DISCLOSURE		
Are reports made public?	N	

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	Y	The Integrity of Political Parties and Candidates Commission.
What types of sanctions are provided for in the law?	OLIPPAC provides for fines and criminal penalties.	

## Rwanda

### RELEVANT LEGISLATION

Organic Law 005/2018 of 30/08/2018 modifying Organic Law No. 10/2013 Governing Political Organizations and Politicians, 11 July 2013; Law No. 49/2015 of 02/12/2015, Organic Law Governing Elections No. 004/2018.OL of 21/06/2018; Law No. 39/2000 of 28 November 2000, as amended by Law No. 31/2005 of 24 December 2000; Constitution of the Republic of Rwanda 2003, revised in 2015; Instructions No. 01/2017 of 04/04/2017 of the National Electoral Commission regulating 2017 Presidential Elections, as modified and complemented to date.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	Y	State grants are allocated to independent candidates and political parties that campaign for candidates in an election, provided they win 5% of votes (Article 28 of the Organic Law 10/2013).
General political party activity?	Y	The government provides equally to registered political organisations, grants for each financial year (Article 8(1) of Organic Law 005/2018).
Political parties' election campaigns?	Y	State grants are allocated to independent candidates and political parties that campaign for candidates in an election, provided they win 5% of votes (Article 28 of the Organic Law 10/2013).
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

PRIVATE FUNDING		
Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	<ul style="list-style-type: none"> <li>• Restrictions on foreign donations, as defined by Article 24 of Organic Law 10/2013</li> <li>• Anonymous donations above a threshold – 1 million Rwandan francs (around USD1,150) – (Article 24, paragraph 1, Organic Law 10/2013, as modified by Art. 7 of Organic Law 005/2018.</li> </ul>
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	N	
Other private funding issues?	Y	Article 25, Organic Law No. 10/2013 prohibits political parties and candidates from giving or receiving contributions, donations and bequests that are likely to undermine the independence and integrity of the country.

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	N	
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	

**RECORD-KEEPING AND REPORTING**

Does the legislation specify record-keeping requirements?	Y	Political organisations must keep their books of accounts and carry out an inventory of movable and immovable assets (Article 26, paragraphs 1 and 2, Organic Law [OL] 10/2013).
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	Y	When the donations and bequests received have the value of at least 1 million Rwandan francs (1,000,000), the recipient shall inform in writing the authority in charge of registration of political organisations within a period not exceeding thirty (30) days from the date of reception, indicating the donor, the type and value of donations, with a copy to the Office of the Ombudsman (Article 24, OL 10/2013, as modified by Article 7 OL 005/2018).
Expenditures?	N	
Assets?	Y	Article 26, paragraphs 1 and 2, OL 10/2013.
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	N	

**DISCLOSURE**

Are reports made public?	N	
--------------------------	---	--

**OVERSIGHT AND SANCTIONS**

Is there an oversight body for party and election finance?	Y	The National Electoral Commission. The Office of the Ombudsman has a role auditing political parties' books of accounts and providing these to the Senate for review and enforcement.
What types of sanctions are provided for in the law?	<ul style="list-style-type: none"> <li>• Formal warning</li> <li>• Suspension of public funding</li> <li>• Suspension of party registration</li> <li>• Loss of public funding</li> <li>• Deregistration</li> </ul> (Article 46, OL 10/2013)	

## Samoa

### RELEVANT LEGISLATION

The Electoral Commission Act; Electoral Act (EA) of 2019 (repeals the Electoral Act of 1963).

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	N	
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	N	
Other private funding issues?	N	

### EXPENDITURE RESTRICTIONS

Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Sec 42 of EA delineates approved methods of campaigning, which would preclude expenditures for unapproved methods. Sections 96 and 97 prohibit bribery and treating.
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	



**RECORD-KEEPING AND REPORTING**

Does the legislation specify record-keeping requirements?	N	'Pursuant to the Electoral Act 1963, the Office of the Electoral Commissioner has relevant information that the public can access. However, there is no legislative or administrative requirement to file, disclose or access information with regard to the funding of political parties, electoral campaigns and expenditure other than those disclosed for the taxation purposes'. See International IDEA's database.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	N	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	N	
Expenditures?	N	
Assets?	N	
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	N	

**DISCLOSURE**

Are reports made public?	N/A	
--------------------------	-----	--

**OVERSIGHT AND SANCTIONS**

Is there an oversight body for party and election finance?	N	There is an Electoral Commission with a function of registering political parties, 'including providing funding disclosures'. See Art. 4 of the Electoral Commission Act.
What types of sanctions are provided for in the law?	There are fines and sentencing for corrupt and illegal practices under Sec 103, Electoral Act 2019.	

## Sierra Leone

### RELEVANT LEGISLATION

The Political Parties Act (PPA), 2002; the Public Elections Act (PEA), 2012; Sierra Leone's Constitution of 1991, reinstated in 1996, with amendments through 2008.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	However, there is some indirect funding in that there is a tax exemption. Section 150(4) of the PEA exempts payment of customs duty on imported campaign material.
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	Section 19(1) of the PPA states that sources of funds of a political party shall be limited to contributions or donations, whether in cash or in kind, of persons who are entitled to be registered as voters in Sierra Leone. Section 25 of the PPA requires political parties to maintain records, including the name of any person who has contributed, paid membership dues etc. Also, under Section 20 of the PPA, political parties must provide information about donations and pledges made by founding members during first year of existence.
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	Y	
Other private funding issues?	N	

**EXPENDITURE RESTRICTIONS**

Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	N	
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	N	

**RECORD-KEEPING AND REPORTING**

Does the legislation specify record-keeping requirements?	Y	Section 25 of the PPA.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	Due within 3 months after the end of the year, as per Section 20(4) of the PPA.
Quarterly reports?	N	
Pre-election reports?	Y	Within 21 days after notification of the holding of an election, as per Section 21(1) of the PPA.
Post-election reports?	Y	Within 60 days after the declaration of election results, as per Section 21(2) of the PPA.
Do the political party reports include information about:		
Donations/donors?	Y	
Expenditures?	Y	Expenditures of candidates are to be included in the political party's election report under Section 21(2) of the PPA.
Assets?	Y	Section 20(4) of the PPA as regards annual accounts and Section 21(1) with respect to pre-election reports – both require declaration of assets.
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	Y	It would appear that candidates only need to report on their expenditure, not their sources on income. However, independent candidates do have reporting obligations for income under Section 21(4) of the PPA.

DISCLOSURE		
Are reports made public?	Y	Under Section 20(6) of the PPA, the Political Parties Registration Commission is to publish by Government Notice parties' annual declarations within 30 days after their receipt. There is no similar provision in law for election-related reports.

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	Y	The Political Parties Registration Commission is to monitor political parties' compliance with the law. The Commission may apply to the Supreme Court to cancel a party's registration.
What types of sanctions are provided for in the law?		Section 28(2) of the PPA makes it an offense to knowingly provide false information subject to the payment of a financial penalty. The Public Elections Act, 2012, provides sanctions for bribery and undue influence, which includes being barred from voting, being elected/retaining one's seat.

## Solomon Islands

### RELEVANT LEGISLATION

Electoral Act (EA) 2018; National Parliament Electoral Provisions Act (but superseded by EA 2018); Political Parties Integrity Act 2014 (PPIA); Political Parties Integrity Standards 2014 (PPIS); The Constitution (Section 57-57; 93- 95 'Leadership Code').

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	Y	Political parties get a grant for each MP. It is payable annually after the submission of the political party's annual financial report. The funds are to be used for the party's administrative costs (Sec 58 PPIA ).
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	Y	There is a special grant provided for every woman elected into parliament. NB: Sec 48(i) PPIA provides that political parties shall reserve for women 10% of the candidates it selects/endorsees to contest an election.

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	Sec 10.2 of the PPIS prohibits political parties and their candidates from accepting illicit funds, anonymous or excessive donations, and donations from government contractors.
Candidates?	Y	Sec 125(3) EA prohibits, <i>inter alia</i> , candidates from accepting donations from non-citizens or companies with at least one non-citizen shareholder.
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	Y	Addressed within the definition of donations.
Other private funding issues?	N	See 10.2 PPIS, which prevents acceptance of donations from donors whose 'interests conflict with the economic and security interests of Solomon Islands' or whose objectives 'endanger the general health, welfare and interest of Solomon Islands or its natural environment and heritage'.

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	Y	Sec 125 EA imposes a flat limit for candidate spending.
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Sec 126 EA – bribery.
Must election material identify who sponsored/paid for it?	N	
Are the activities/spending of non-contestant campaigners regulated?	Y	Part 9 of the PPIA requires non-contestant campaigners to register and obtain a license. They must also submit a return setting out the source of funds collected and names of beneficiaries after the election.

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	Accounts must be audited and filed by 31 March.
Quarterly reports?	Y	Sec 60 PPIA requires parties to report quarterly on private donations. There is an exemption for certain membership fees.
Pre-election reports?	N	
Post-election reports?	Y	Sec 59 PPIA requires a statement of income/donations and election expenditure to be submitted within 90 days after the election. It includes donations received and expenses made by the party for each candidate.
Do the political party reports include information about:		
Donations/donors?	Y	
Expenditures?	Y	
Assets?	Y	As part of the audited annual financial statement.
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	Y	Sec 69 EA 2018 – candidates should report on the source of all funds and on all expenditures incurred within 90 days of announcement of the election result.

**DISCLOSURE**

Are reports made public?	N
--------------------------	---

**OVERSIGHT AND SANCTIONS**

Is there an oversight body for party and election finance?	Y	Political Parties Commission (See Part 2 of PPIA).
--	---	--

What types of sanctions are provided for in the law?	Fines, suspension and deregistration under PPIA, and fines and criminal penalties under EA.
--	---

## South Africa

### RELEVANT LEGISLATION

The Constitution of 1966, Electoral Act (EA), 1988; Election Commission Act 51 of 1996; Political Party Funding Act (PPFA), 2018; Proposed Regulations in terms of Section 24(2) of the PPFA and the Public Funding of Represented Political Parties Act of 1997, now effectively repealed by PPFA, 2018.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	Y	The Electoral Commission of South Africa (IEC) administers the Represented Political Party Fund (public funding) and a Multi-Party Democracy Fund (private funding). Funds may be used 'for any purpose compatible with role of political party' (Sec 7 of PPFA; some uses disallowed under Section 7 (2.)).
Political parties' election campaigns?	Y	IEC administers the Represented Political Party Fund (public funding) and a Multi-Party Democracy Fund (private funding). Funds may be used 'for any purpose compatible with role of political party', with some exceptions (Sec 7 of PPFA). Political party must have elected representatives to be eligible; allocation made partly on equitable and partly on proportional criteria.
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	Foreign funding prohibited, except for training and policy development assistance under Sec 8 PPFA.
Candidates?	Y	Sec10 PPFA prohibits the making/acceptance of private donations, except to/on behalf of a political party.
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	Y	The limit is based on the financial year, so there is no distinction between general/election activity (Sec 8(2) and 8(5) read together with Schedule 2, Clauses 7 & 8).
Political parties for election campaigns?	Y	Same as answer above.
Candidates?	Y	Sec10 PPFA prohibits the making/acceptance of private donations, except to/on behalf of a political party.



PRIVATE FUNDING		
Does the legislation address the issue of:		
Loans?	Y	Loans will be treated as donations if not made on commercial terms.
In-kind donations?	Y	Defined in Sec 1 of PPFA.
Other private funding issues?	Y	<ul style="list-style-type: none"> <li>• Legal entities giving above a threshold must report donation to IEC</li> <li>• Political parties are prohibited from accepting donation if they know or reasonably should know/suspect it is from proceeds of crime (Sec 8 PPFA)</li> <li>• No. donations allowed from organs of state or state-owned enterprises</li> </ul>

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	N	
Must election material identify who sponsored/paid for it?	Y	Sec 107(2) of EA, as amended, requires that details of the printing companies involved be disclosed.
Are the activities/spending of non-contestant campaigners regulated?	Y	The PPFA appears to extend to third parties, given that the definition of political party 'includes any entity that accepts donations principally to support or oppose any registered political party or its candidates, in an election...' (Sect 1 of PPFA and Sect 1(a)(ii) – (iv) read with Sect 9(2)).

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	Record-keeping and reporting requirements fall to registered political parties, not candidates.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	
Quarterly reports?	N/A	
Pre-election reports?	N	
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	Y	Draft PPR4 requires reporting of name/ID number, contact details, donor status, date, bank info, type of donation, amount of donation.

**RECORD-KEEPING AND REPORTING**

Expenditures?	Y	Section 12 (2), Chapter 4 of PPFA, requires accounting officers to account for all income, but the focus in terms of expenditure is on the use of money received from public funds.
Assets?	Y	Information required on assets procured using public funding.
Do candidates have to report on their:		
Assets?	N	The duty to disclose assets falls to elected members of the National Assembly, not to candidates.
Campaign financing?	N	

**DISCLOSURE**

Are reports made public?	Y	Reports available for inspection at IEC office. IEC publishes list of donors in Gazette quarterly and includes financial data in its Annual Report of Party Funding to Parliament. The Annual Report is also published on the IEC website in PDF format.
--------------------------	---	--

**OVERSIGHT AND SANCTIONS**

Is there an oversight body for party and election finance?	Y	Chapter 6, Sec 21 PPFA, provides for the IEC to create a separate unit for functions granted/ duties imposed under the PPFA.
What types of sanctions are provided for in the law?	Fines, forfeitures, suspension of public funding, compliance notices and criminal penalties.	

## Sri Lanka

### RELEVANT LEGISLATION

Nineteenth Amendment to The Constitution, 2015; Parliament Elections Act (No. 1 of 1981); Parliamentary Elections (Amendment) Act, No. 58 of 2009 (PEA); Government Notifications No. 2052/35 Code of Conduct for Contesting Political Parties/ Independent Groups and Candidates of the Elections (January, 2018); Declaration of Assets and Liabilities Act No. 1 of 1975.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	Y	Sec 127 of PEA provides funds for recognised political parties that meet the threshold of votes obtained at prior election and are contesting the election in the district concerned. The amount of grant is based on set amount per vote polled. There is some indirect funding in the form of postage and allocated broadcast time (See Sec 125 and 127 of PEA).
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	N	
Candidates?	N	
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	N	
Other private funding issues?	N	

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	N	
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	There are a number of limitations on campaign activity that could impact on level of campaign expenditure: <ul style="list-style-type: none"> <li>– payments for conveying electors to/from the poll (Sec 83 PEA);</li> <li>– display of handbills (Section 74 PEA);</li> <li>– number of electoral offices (Sec 73 PEA);</li> <li>– processions, public meetings (Sec 69, 70 PEA); and</li> <li>– bribery/treating (Sec 80, 78 PEA).</li> </ul>
Must election material identify who sponsored/paid for it?	Y	According to Section 72 PEA (1981) any person other than a candidate who fails to include name/address of printer and publisher is guilty of an offence.
Are the activities/spending of non-contestant campaigners regulated?	N	

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	Annual audited statement of accounts required for Recognized Political Parties under Sec 8 (4) PEA.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	Y	No information on detail required.
Expenditures?	Y	No information on detail required.
Assets?	Y	No information on detail required.
Do candidates have to report on their:		
Assets?	Y	Declaration of assets and liabilities of candidates required at time of nomination/before end of 30-day nomination period. See Code of Conduct at B. 05. (Section 2 (1) (dc), read with Section 3(2) of the Declaration of Assets and Liabilities Act No. 1 of 1975.
Campaign financing?	N	

DISCLOSURE		
Are reports made public?	N	However, the public can access reports of Election Commission of Sri Lanka under the Right to Information Act, No. 12 of 2016 subject to Section 5(1) of said Act.

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	Y	The Election Commission registers recognised parties and receives annual accounts.
What types of sanctions are provided for in the law?	Under Sec 9 of PEA, failure to submit an audited annual statement of accounts results in loss of 'registered party' status. Under Sec 87, the punishment for conviction of an illegal practice could include a fine, disqualification as a voter and candidate, and vacation of mandate, if already elected.	

## Trinidad and Tobago

### RELEVANT LEGISLATION

Integrity in Public Life Act 2000; Trinidad and Tobago Representation of the People (ROP) Act of 1967, as amended 2015.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	
General political party activity?	N	
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	N	

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	N	
Candidates?	Y	Anonymous donations are not allowed as Art. 52(3)(d) ROP, as amended, requires returns to include name of every person from whom the candidate has received any money/equivalent of money.
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	N	
In-kind donations?	Y	Implicitly, as 'equivalent of money received' is used in the wording of what candidates must report on their election return.
Other private funding issues?	N	

**EXPENDITURE RESTRICTIONS**

Do candidates have election spending limits?	Y	Art. 48 of ROP sets a flat limit for a parliamentary campaign 'election expenses', which includes expenses incurred, whether before, during or after the election.
Do political parties have election spending limits?	N	
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	N	
Must election material identify who sponsored/paid for it?	Y	Art. 76 ROP.
Are the activities/spending of non-contestant campaigners regulated?	Y	See Art. 47 ROP for details on expenditure limits and reporting requirements.

**RECORD-KEEPING AND REPORTING**

Does the legislation specify record-keeping requirements?	Y	Only candidates, not political parties.
Do political parties have to file any of the following reports:		
Annual statement of accounts?	N	
Quarterly reports?	N	
Pre-election reports?	N	
Post-election reports?	N	
Do the political party reports include information about:		
Donations/donors?	N	
Expenditures?	N	
Assets?	N	
Do candidates have to report on their:		
Assets?	N	However, Section 11 of the Integrity in Public Life Act requires that within three months of becoming a person in public life (which would include being elected as an MP), an individual must file a declaration of his/her income, assets and liabilities above a threshold in respect of the previous year. This is an annual requirement.
Campaign financing?	Y	Within 42 days after the election results are announced (Art. 52 ROP).

DISCLOSURE		
Are reports made public?	Y	The Chief Election Officer (CEO) publishes a summary of the return in at least one newspaper within 10 days of receipt and this is available for inspection at the CEO office.

OVERSIGHT AND SANCTIONS		
Is there an oversight body for party and election finance?	N	The Elections and Boundaries Commission does not regulate political parties and has no authority to review or audit statements or to investigate violation.
What types of sanctions are provided for in the law?	Fines and criminal penalties.	



## United Kingdom

### RELEVANT LEGISLATION

Representation of the People Act 1983 (RPA), as amended; Political Parties, Elections and Referendums Act 2000 (PPERA); Electoral Administration Act of 2006; the Political Parties and Election Act 2009 (PPEA); Transparency of Lobbying, Non-Party Campaigning and Trade Union Administration Act (TLNCTUA) 2014.

### PUBLIC/STATE FUNDING

Is public funding available for...		If so, what are the eligibility criteria and allocation methodology?
Candidates?	N	However, there is indirect funding regarding free provision of meeting rooms.
General political party activity?	Y	PPERA Section 12 provides for Policy Development Grants to be used to develop policies for inclusion in election manifestos. Eligible parties must have at least two MPs who have taken oath and are not disqualified from sitting/voting. Part of the fund is allocated equally, and part is allocated based on a formula (vote share and proportion of registered voters in contested constituencies). Parliament provides funding for parliamentary activities to opposition parties.
Political parties' election campaigns?	N	
The promotion of equality (gender/ethnic minorities or people with disabilities)?	Y	The Government Equalities Office sponsors The EnAble Fund for Elected Office to assist disabled candidates.

### PRIVATE FUNDING

Are there bans/restrictions on the sources of funding for:		If so, what sources are regulated?
Political parties?	Y	Donations below a specified threshold are not regulated, but those above must not be from anonymous or foreign sources.
Candidates?	Y	Same rules apply as for political parties, although the threshold for reportable donations is lower.
Is there a limit on the value/amount of donations to:		
Political parties for general activities?	N	
Political parties for election campaigns?	N	
Candidates?	N	
Does the legislation address the issue of:		
Loans?	Y	Loans and related transactions are regulated by PERA Part IVA.
In-kind donations?	Y	Addressed at Section 50(3) of PERA.
Other private funding issues?	N	

EXPENDITURE RESTRICTIONS		
Do candidates have election spending limits?	Y	Depending on the election, there is either a flat expenditure limit or one by calculation based on the type of constituency and the number of electors.
Do political parties have election spending limits?	Y	The amount of the limit will depend on the election and how many seats are being contested, per constituency, and/or set limits for delineated areas (England, Scotland and Wales).
Are certain expenditures banned (e.g. paid broadcast ads, gifts to voters)?	Y	Some spending is subject to criminal prohibition (e.g. bribery/treating) and some activity is banned (e.g. certain paid broadcast advertising (s.92 RPA 1983)).
Must election material identify who sponsored/paid for it?	Y	See Section 143 of PPERA.
Are the activities/spending of non-contestant campaigners regulated?	Y	Section 75 of the RPA addresses limits on non-contestant campaigning spending for/against an individual candidate under the RPA. For general election campaigning, see PPERA Part 6, as modified by the TLNCTUA, Part 2.

RECORD-KEEPING AND REPORTING		
Does the legislation specify record-keeping requirements?	Y	
Do political parties have to file any of the following reports:		
Annual statement of accounts?	Y	If amount under threshold, due within 4 months. If above set threshold, then accounts are to be independently audited and submitted within 6 months.
Quarterly reports?	Y	Donations received during quarter are reported with 30 days after the end of a quarter.
Pre-election reports?	Y	Weekly reports of reportable donations during electoral period.
Post-election reports?	Y	If amount under threshold, due within 3 months of election. If above set threshold, then report is independently audited and submitted within 6 months.
Do the political party reports include information about:		
Donations/donors?	Y	Including identity, amount, nature of in-kind donation and date of donation.
Expenditures?	Y	Including recipient's identity, date, amount and purpose of the expenditure.
Assets?	Y	As part of the political party's annual statement of accounts.
Do candidates have to report on their:		
Assets?	N	
Campaign financing?	Y	Candidate reports are due to be submitted to local returning officer within 35 days after election result published.

**DISCLOSURE**

Are reports made public?	Y	The Electoral Commission (EC) publishes the information on its searchable, downloadable electronic database hosted on EC's website. Also available for inspection at commission offices.
--------------------------	---	--

**OVERSIGHT AND SANCTIONS**

Is there an oversight body for party and election finance?	Y	The Electoral Commission.
What types of sanctions are provided for in the law?	The PPEA 2009 introduced additional sanctions to those provided for in PPERA. Sanctions now include fines, forfeiture, compliance notices, enforcement undertakings, stop notices and criminal penalties.	

It is widely acknowledged that adequately financed political parties and election campaigns are integral to a vibrant democracy. However, without proper regulation, money can have a corrosive impact on democratic processes. Despite general consensus that this is a problem, strategies for tackling it vary.

Drawing on a review of political finance legislative frameworks in 26 Commonwealth countries, this guide is a valuable resource for Commonwealth member countries reviewing current legislation or considering new legislative proposals. Recognising that political finance regulation is situated at the very centre of fundamental political rights, it examines the essential building blocks needed for an effective regulatory system and sets out factors that should be considered in developing legislation.



The Commonwealth

D17095