



THE STATE OF DIGITAL DISCLOSURE OF POLITICAL FINANCE IN EUROPE

Technical Paper

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INTRODUCTION

Transparency is one of the cornerstones of democracy. This is particularly the case concerning the finances of political parties and candidates. The availability of (detailed) information about the funding of political parties and candidates allows for proper scrutiny by the media, civil society organizations and the wider public. It also provides incentives for candidates and parties to comply with the rules that are in place and helps ensure that political competition remains fair ([Hamada and Agrawal 2020](#)).

International organizations have repeatedly emphasized the importance of increased transparency. The United Nations Convention against Corruption recalls the commitment of every signatory country to ‘enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties’ (United Nations 2003: article 7[3]). Similarly, the Office for Democratic Institutions and Human Rights of the Organization for Security and Co-operation in Europe (OSCE/ODIHR) and the Council of Europe’s Venice Commission emphasize the importance of transparency in order to guarantee candidates’ and parties’ independence from undue influence and to ensure the principle of equal opportunity among parties (Venice Commission and OSCE/ODIHR 2020: articles 204–05).

While the regulatory frameworks of most countries include at least some provisions on the transparency of political finance, the mere declaration of this principle is often not sufficient to guarantee a fair political competition or comprehensive accountability and integrity on the part of political actors. Fairness depends mostly on the way this principle is implemented in practice,

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and this practice differs widely across countries, as is also the case with open data in elections ([Wolf 2021](#)) more generally.

This Technical Paper provides a snapshot of current practices in Europe on political finance disclosure, focusing on the transparency of the annual accounts of political parties, the transparency of campaign expenditure and the transparency of donations. The analysis of 41 countries in Europe shows a clear trend towards a higher level of online accessibility and usability of political financial information, but the level of transparency varies across countries. The findings show that, on the one hand, countries in the Nordic and Baltic regions have a high level of digital transparency, and countries in Central and Eastern Europe have put in place sophisticated portals or adopted features to enhance the transparency of political finance. On the other hand, the online availability of political financial information is limited in countries in Western Europe. Overall, there is a need to improve the availability of machine-readable data or searchable databases to improve public oversight of political parties, as well as their accountability, and to safeguard public trust in politics.

Several factors can hamper the usefulness of the information that is provided in these financial reports. First, the timing matters: if financial information is made available only several months or years later, it diminishes its topicality and its usefulness for holding politicians accountable. For example, the financial documents in Türkiye are disclosed only three to five years after elections, substantially diminishing their usability. Similar concerns arise if the information is accessible for only a limited amount of time. A second important factor is the modalities of how the information is published: if, for example, parties' financial accounts can be consulted only on paper at the physical offices of the monitoring agency, this constitutes an important obstacle to an extensive analysis.

Consequently, the transparency of political finance is not limited to whether or not the necessary data is made public; it also concerns the accessibility and user-friendliness of the information provided. For example, the publication of a list of donors to political parties or candidates without the possibility of digitally searching for specific information substantially limits public scrutiny. Online reporting and disclosure systems provide an important opportunity to fill this gap by making political financial information easily accessible and providing citizens and civil society with the necessary tools to hold political parties and candidates accountable.

The International Institute for Democracy and Electoral Assistance (International IDEA) has been a strong advocate of digital solutions as a means of contributing to increased transparency of political finance—for example, through the publication *Digital Solutions for Political Finance Reporting and Disclosure: A Practical Guide* ([Jones 2017](#)) and its most recent application to the case of Albania ([Agrawal and Wolfs 2022](#), [Wolfs 2022](#)).

This Paper was conceived while working on a report on Albania, when it became clear that there was no comprehensive resource available that outlined

the status of the online disclosure of political finance in Europe. Therefore, the Paper's main objective is to fill this gap by providing an overview of the online disclosure of political finance in the region, and by presenting the diversity that exists between countries. Specifically, the Paper sets out the disclosure practices in 41 European countries by classifying the availability of parties' annual accounts, campaign expenditure reports and donations according to eight categories, ranging from no availability of financial information online to the use of sophisticated searchable databases. It should be noted that the data included in this Paper is based not only on the legal requirements concerning political transparency—how information *should* be made available—but also on the practical implementation of the rules (i.e. which information is actually accessible online). The findings are based on desk research conducted in 2022–2023: in order to assess the availability of digital financial information, the websites of the entities that are responsible for oversight and disclosure of financial reports were examined, and—in case of doubt—the monitoring entities were contacted directly to provide clarification.

CATEGORIZATION OF THE AVAILABILITY OF INFORMATION ONLINE

This Paper focuses on three types of financial information: (a) annual accounts, which provide an overview of political parties' regular revenues and costs; (b) campaign expenditure reports, outlining expenses incurred during electoral periods (leaving aside whether income during electoral periods is also disclosed); and (c) a detailed overview of donations, with details of the donated amounts and the identity of the donors (within legal boundaries). It must be noted that this Paper concentrates primarily on data relating to political parties and not candidates. Yet, countries have in place many different regulatory frameworks, guidelines and practical applications that apply to candidates as well.

Although the three types of financial information mentioned above are entirely disconnected in some countries, this is not always the case: campaign expenses may be part of annual accounts (as in Austria), or donations may be disclosed during campaigns and not in non-electoral periods (as in Albania). Consequently, the overview presented entails a simplification, favouring breadth over depth. In other words, in order to describe the situation throughout the entire European continent, a certain level of parsimony was required to allow for a wide comparison of countries, which could potentially serve as a steppingstone towards more detailed and complex analyses.

The level of accessibility and usability of financial data was assessed on the basis of a scale consisting of eight categories (Table 1). This categorization does not imply a *strict* hierarchy, in which higher categories are undeniably better than lower categories. For example, a disclosure system in which parties have to disclose their financial information on their own websites is ranked lower than systems in which all reports are centralized on a single platform,

Table 1. Categorization of online availability of political financial information

Category	Description
1. No information	No information is systematically available online.
2. Limited availability	Information is available online but only as part of a parliamentary document or official government gazette.
3. Decentralized availability	Financial information is published on the websites of the political parties and/or candidates.
4. Centralized but not machine-readable	Financial information is published on a central website as non-machine-readable documents.
5. Centralized and machine-readable	Financial information is published on a central website as machine-readable documents.
6. Centralized and downloadable	Financial information is published on a central website and can be downloaded as data files that can be used for further analysis.
7. Non-searchable database	Financial information is made available in an online database with limited analytical functionalities.
8. Searchable database	Financial information is made available in an online database with advanced analytical functionalities.

Source: Author's own analysis.

but the quality of the disclosed data can still be better in the former system. However, the higher categories generally comprise systems that are on average more accessible and user-friendly.

Category 1 entails practices whereby no political information is systematically made available online. This can be the case where there is no legal requirement for the publication of such data, or if the information in question has not been digitized and can be consulted only on paper (e.g. at the parliamentary registry or the offices of the monitoring entity).

Category 2 is used for countries where financial information is available online but only as part of a broader publication—for example, where accounts are published only in the parliamentary minutes or in the official government gazette or register. Although such practices formally comply with a requirement for online public notice, overall accessibility is rather limited. In such cases, it is often very difficult to find the correct information without a thorough knowledge of the governmental or administrative proceedings. It often also requires much effort and time to find and consult the information and to obtain a comprehensive overview of the financial situation of the parties and candidates.

Category 3 comprises the decentralized availability of financial information. This is the case where political parties are responsible for the online

publication of their financial data and accounts on their own websites. While this enables users to search for and consult the information, it makes it more difficult to find and compare the material—if parties publish it on different parts of their websites that are hard to find—and entails the risk that certain information will be lost when parties are dissolved or merge.

In the case of category 4, the financial data of all parties is published on a central online portal (e.g. a dedicated digital platform or the website of the monitoring entity), which improves accessibility. Although this category comprises accounts that are made available in non-machine-readable format—for example, as scanned documents—category 5 also refers to a central website, but with financial accounts that are machine-readable. The usability of non-machine-readable documents is more limited, as users are unable to quickly search them for specific information or to conduct more sophisticated analyses.

Category 6 was used for those countries where financial information could also be downloaded (e.g. as a spreadsheet) and used for further analysis.

The last two categories entail cases in which financial data is made available not only in the form of documents but also as an online database. If the functionalities of the database are limited—for example, if it is not possible to conduct online searches—it was labelled as category 7; category 8 includes databases with a wide range of options to analyse financial information.

With regard to the categorization, it should be noted that the most applicable label is used: if, for example, only a limited number of documents are made available in a machine-readable format, but most are simply scanned documents, the disclosure regime will be labelled as category 4.

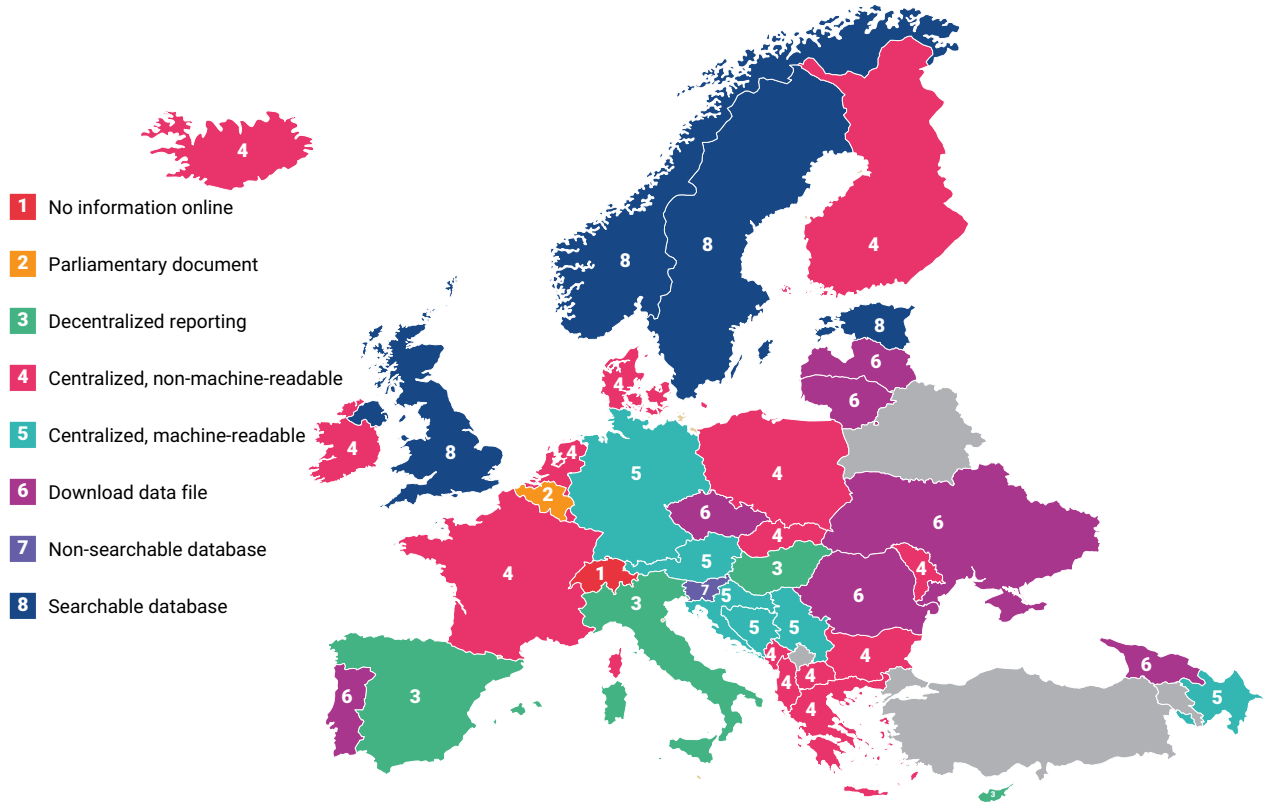
The following sections provide an overview of the main trends; a detailed categorization for each country can be found in Table 3.

TRANSPARENCY OF ANNUAL POLITICAL ACCOUNTS

Although the annual accounts of political parties in most countries are available online, their overall accessibility and usability are relatively limited (Figure 1). Switzerland is the only country where parties' accounts cannot be consulted. In Belgium parties' annual accounts are available online but only as part of the parliamentary proceedings, which means citizens must be able to navigate the documents database of the Chamber of Representatives to find the required information. The accounts of parties in Cyprus are (also) published in the official government gazette, which creates similar challenges. In some cases, such as Cyprus, Hungary, Italy and Spain, the parties themselves are responsible for disclosure: in these countries, parties have to publish their accounts on their own websites. Such an approach enables citizens to examine the financial situation of a particular party—if the obligation

Although the annual accounts of political parties in most countries are available online, their overall accessibility and usability are relatively limited.

Figure 1. Online disclosure of the annual accounts of political parties



Source: Author's own research.

is enforced at least—but it constitutes a hurdle to gaining a comprehensive and comparative overview of party finances in the country in question.

The largest group of European countries make annual accounts available on a central online portal but only in a non-machine-readable format, as scanned documents. Consequently, any further analysis of the data, to look for trends, patterns or specific detailed information, requires the manual transfer of data, which substantially limits the usefulness of the documents provided. It should be noted, however, that in some of these countries (e.g. Bulgaria, France and Ireland) some parties, but certainly not all of them, do provide machine-readable documents. In Iceland political parties have traditionally emailed their financial reports to the National Audit Office, but the country started to implement a digital portal for reporting and disclosure in 2023, so improvements in terms of accessibility can soon be expected. Similarly, Ukraine also established a digital platform in 2021, which has made machine-readable financial documents available. In Germany and Croatia the provision of such documents is also common practice. While the availability of machine-readable documents enables citizens to quickly search for specific information, there remain some limitations in terms of the analytical processing of financial data. Some countries also suffer from a substantial backlog: in Moldova the

most recent available accounts date back two to three years; in Türkiye the backlog can even be as long as five years.

Other countries (e.g. Czechia, Latvia, Lithuania and Romania) maximize the usefulness of their disclosure of annual accounts by providing downloadable data files that can be examined and analysed. Most often, data is shared in the form of spreadsheets containing the financial information provided by political parties. In Czechia and Lithuania users can choose between multiple formats (csv, html, xls, json). The level of detail, however, differs between these countries and depends to a large extent on the regulatory framework and implementing acts of the monitoring body. In Slovenia and Sweden the annual accounts of political parties can be consulted in an online database. Estonia also has a database that allows users to filter specific information and download it as a data file for further analysis. In addition, the database includes features that allow the user to compare income and expenditures over time to look for trends and particular patterns. In Norway users can analyse data from annual accounts in a database according to year, party, party unit, county and even municipality.

TRANSPARENCY OF CAMPAIGN EXPENDITURE

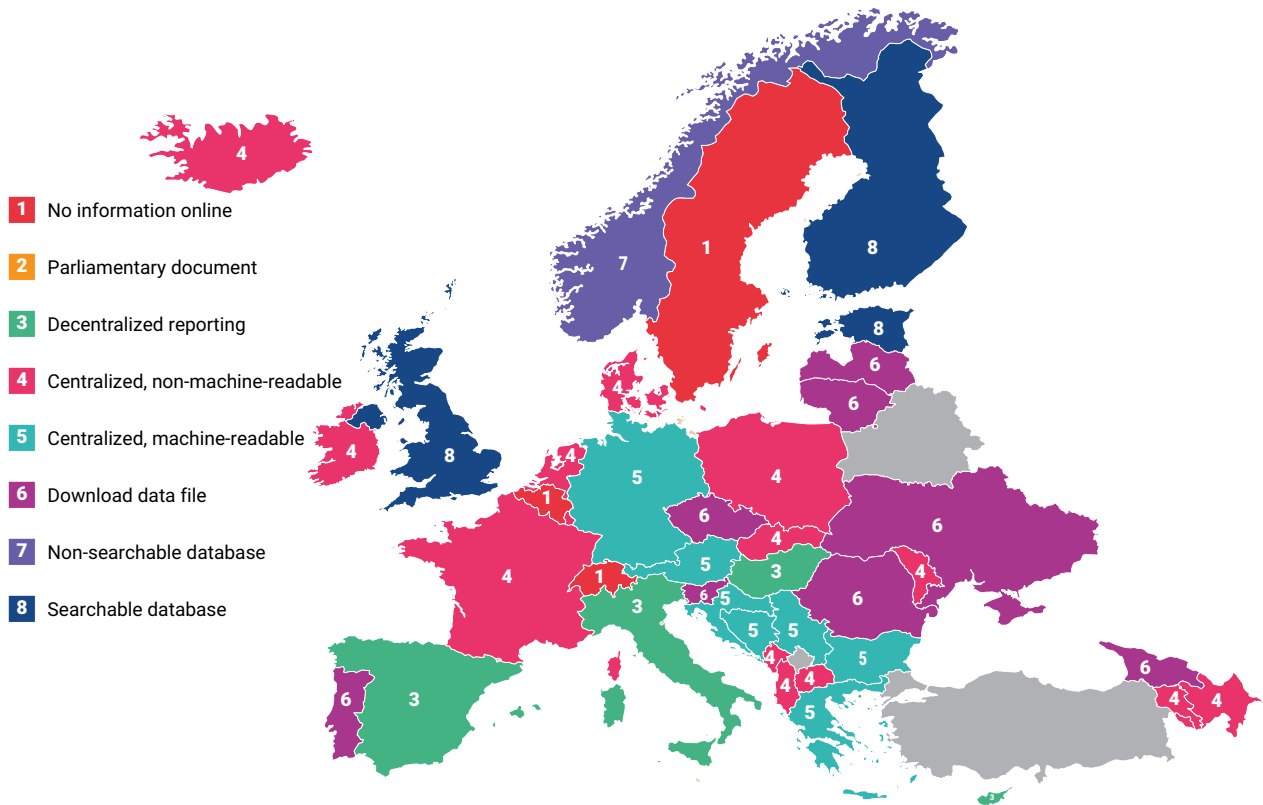
The online availability of European political parties' campaign expenditures shows a similar picture (Figure 2). In Switzerland, for example, the expenses of political parties are not available online. That said, the country has just passed new legislation that obliges parties to disclose their sources of income during electoral campaigns from 2023 onwards.

Some countries require more limited transparency in terms of parties' campaign expenses compared with their annual accounts. In Belgium, for example, campaign expenditures are not available digitally: citizens may consult this information only in hard copy, after an election and for a period of 15 days at the court registry in their constituency. Sweden is also an interesting case: while the country has a sophisticated database in place to disclose party income—including donations (Figure 2)—it does not provide information on parties' expenses (including in the framework of electoral campaigns). In several countries the available information is also rather limited: in Denmark, Greece, Ireland, Luxembourg, Malta and the Netherlands, only the total numbers in the main categories of campaign expenses may be consulted in the available documents. Portugal, on the other hand, has detailed categories of campaign expenditure in place.

In most countries electoral expenses are published in a way that is comparable to the disclosure of parties' annual accounts, although there are countries where accessibility is (slightly) better. For example, in Greece parties' annual accounts are generally made available only as scanned documents, but machine-readable summary tables are provided about campaign expenses (although the level of detail is limited). Finland has an extensive website

Some countries require more limited transparency in terms of parties' campaign expenses compared with their annual accounts.

Figure 2. Online disclosure of political parties' campaign expenditures



Source: Author's own research.

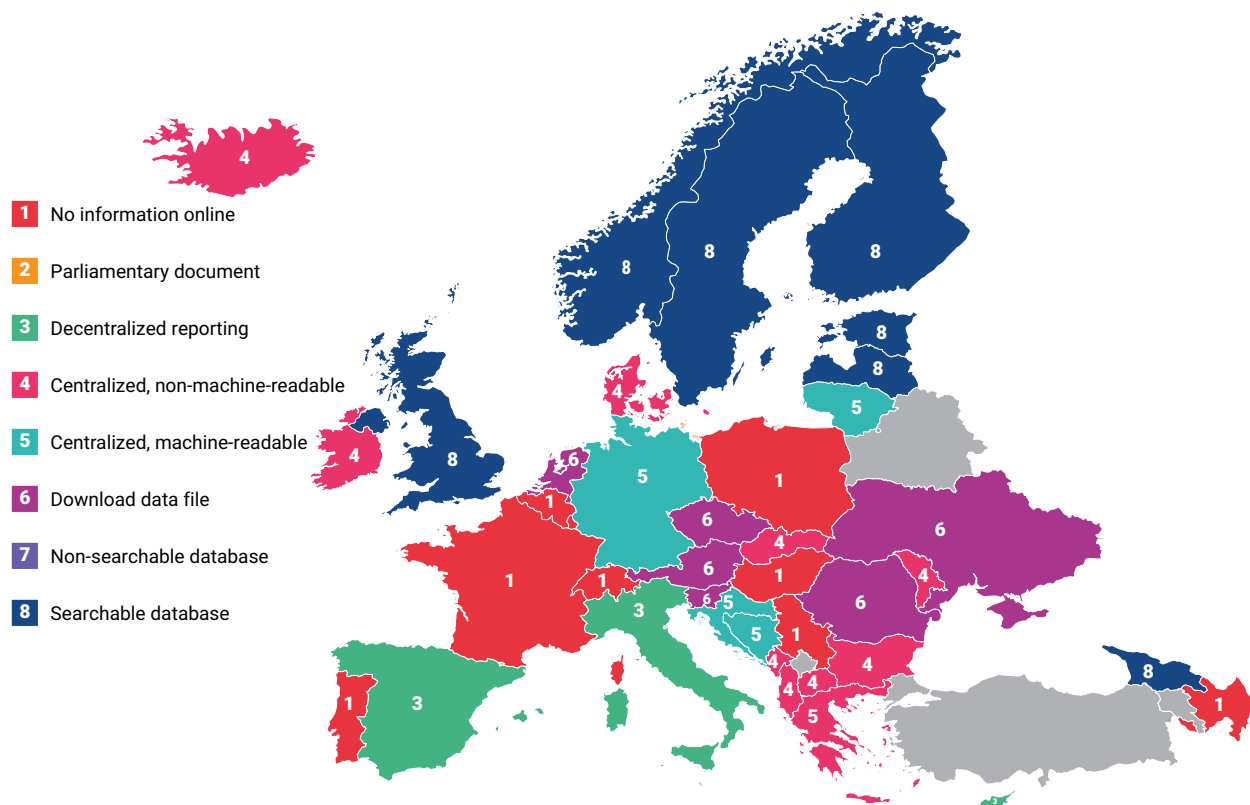
with information on all financial aspects of election campaigns, with, among other things, a database of the expenses of candidates in the various electoral districts, a database focused on discrepancies between revenue and expenditures, and several data sets that can be downloaded for further analysis.

It should also be noted that political parties in Czechia and Slovakia are obliged to use special transparent bank accounts for their electoral finances. All incoming and outgoing payments related to campaigns must be made through these accounts, and they are open to the public: citizens can see all party transactions. This adds an important element to the online disclosure of financial reports relating to electoral campaigns.

TRANSPARENCY OF DONATIONS

In comparison with the disclosure of parties' annual accounts and the transparency of their campaign expenditures, the accessibility of information regarding donations to political parties and candidates is limited (Figure 3). There are substantial differences between countries, however, with some

Figure 3. Online disclosure of donations to political parties



Source: Author's own research.

having put in place sophisticated searchable databases, whereas others provide no information at all.

The limited availability of information about donations could be the result of the regulatory framework, the inadequate implementation or monitoring of the rules, or country-specific factors. In Hungary, for example, the legislation does not include an obligation to publish campaign donations. In Spain the high threshold for the disclosure of donor identities means that information on only a small percentage of donations is available. While the annual accounts of political parties are published on the website of the Parliament of Luxembourg, lists of donations have not been published since 2013. Similarly, donations should be part of parties' financial accounts in Poland, but in practice most parties do not include them in their reports. This is also the case in Azerbaijan, where party reports lack a lot of information, including data on donations. In France the right to privacy has prevented the systematic disclosure of the identity of donors to the public. Although Portugal makes available very detailed lists of parties' annual accounts and campaign expenses, information on donations and donors is not available online.

Most countries, however, publish separate lists of donations or include them in annual party accounts. That said, making available only non-machine-readable information, especially regarding donations, can be problematic, as it substantially hampers citizens' ability to look for particular financial connections between donors and parties since all searches need to be done manually. In countries such as Denmark, Greece and Ireland, information on donations can in most cases be derived only from scanned documents. In less than half of the countries analysed, a list of donors is made available in machine-readable format, and in some cases the possibilities are more limited compared with annual and campaign finances. In Lithuania, for example, the income and expenditures of parties and candidates can be downloaded as spreadsheets, but this option is not available for donations.

There are nevertheless a number of countries that have put in place extensive databases that allow users to look for detailed information on donors and donations. Latvia has a donor database that allows users to search for information specifically by political party, donor, type, date and donation amount. Finland has databases dedicated to the largest recipients of donations, the largest donors and the total contributions received by political parties. The Electoral Commission in the United Kingdom manages an extensive database in which a wide range of filters can be used (donor category, date and time period, donation type, donor name and status).

SUMMARY

This Paper provided an overview of the online transparency of European political parties' annual financial accounts, campaign expenditures and donations received. The findings show a rather mixed picture (Table 2). On the one hand, nearly every country analysed provides (some) information online with regard to annual accounts. Switzerland is the only exception, but it recently changed its rules to oblige parties to declare (some) sources of income and is in the process of creating a website for disclosure. On the other hand, the overall accessibility and usability of the information provided is rather limited. Less than half of all countries provide machine-readable data, and even fewer make available files that can be downloaded for further analysis or have developed searchable databases.

The situation with regard to campaign expenditures is similar, although there are three countries that do not provide online information on this aspect. The picture is slightly different in the case of donor information: no online data is available on donations in eight countries. This is because of a variety of reasons: funding rules do not oblige parties to disclose the information or set a high disclosure threshold, there is only limited enforcement of the monitoring entities, or the information is provided only on paper (not digitally). At the same time, considerably more countries have developed a searchable database for donations than for the other two categories. This fact may also illustrate the

sensitivity of the issue, since the extensive use of donations entails the risk of policy capture and consequently of lowering public trust in politics.

Overall, while most countries provide some form of online information on the finances of political parties, there is still ample room for improvement. The fact that in less than half of the countries analysed machine-readable data or searchable databases are provided means that in most cases reports need to be analysed manually, which is more time-consuming and less accurate. This decreases the overall practicality of the information and potentially diminishes public oversight of political parties as well as their accountability.

Looking at the main trends across the continent, the findings show that the Nordic and Baltic countries have a high level of digital transparency. The systems set up in these cases can serve as a best practice for political finance transparency in several aspects. Conversely, there seems to exist a first-mover disadvantage for some of the older democracies in Western Europe: the online availability of financial information in countries such as Belgium, France, the Netherlands and Switzerland is rather limited. Yet, several 'new' democracies in Central and Eastern Europe have put in place sophisticated websites or other features to increase transparency, such as open bank accounts in Czechia and Slovakia, a donor database in Georgia and a database of annual accounts in Slovenia.

While most countries provide some form of online information on the finances of political parties, there is still ample room for improvement.

Table 2. Overview of online availability of political finance information in European countries

	Annual accounts	Campaign expenditures	Donations
No information online	1	3	9
Parliamentary document or government gazette	1	0	0
Decentralized reporting	4	4	3
Centralized, non-machine-readable	16	15	11
Centralized, machine-readable	6	7	4
Downloadable data file	7	8	6
Non-searchable database	1	1	0
Searchable database	4	3	7
Total	40*	41	40*

Source: Author's own research.

* No data available on Armenia for annual accounts and donations.

At the same, it should be recalled that the analysis inevitably entails a simplification of reality, and that each country has its own historical context and political culture. In addition, it should be highlighted that there are many facets to transparency: the granularity and level of detail for the provided information, for example, has not been systematically examined in the framework of this Paper.

Nevertheless, there seems to be a gradual yet unmistakable trend towards a higher level of online accessibility and usability of political financial information. Several countries have only recently implemented—or are in the process of developing—an extensive digital disclosure platform. This is the case for countries such as Albania, Georgia, Iceland, Switzerland and Ukraine. These examples as well as the best practices highlighted above can serve as a source of inspiration for all countries in Europe to advance their online systems of transparency in order to strengthen political accountability and safeguard public trust in politics.

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Table 3. Detailed categorization and oversight entities

Country	Annual accounts	Campaign expenditure	Donations	Entity responsible
Albania	4	4	4	Central Election Commission (Komisioni Qendror i Zgjedhjeve)
Armenia		4		Central Electoral Commission (Հայաստանի Հանրապետության Կենտրոնական ընտրական հանձնաժողով)
Austria	5	5	6	Court of Audit (Der Rechnungshof)
Azerbaijan	5	4	1	Central Election Commission (Azərbaycan Respublikasının Mərkəzi Seçki Komissiyası)
Belgium	2	1	1	Chamber of Representatives Control Committee (Controlecommissie betreffende de verkiezingsuitgaven en de boekhouding van de politieke partijen)
Bosnia and Herzegovina	5	5	5	Central Election Commission (Centralna izborna komisija)
Bulgaria	4	5	4	National Audit Office (Сметна палата на Република България)
Croatia	5	5	5	State Electoral Commission (Državno izborno povjerenstvo)
Cyprus	3	3	3	Audit Office of the Republic of Cyprus (ελεγκτική υπηρεσία)
Czechia	6	6	6	Authority for the Supervision of the Management of Political Parties and Political Movements (Úřad pro dohled nad hospodařením politických stran a politických hnutí)
Denmark	4	4	4	Danish Parliament (Folketinget)
Estonia	8	8	8	Political Parties Financing Surveillance Committee (Erakondade Rahastamise Järelevalvamise Komisjon)
Finland	4	8	8	National Audit Office (Valtiontalouden tarkastusvirasto)
France	4	4	1	National Commission for Campaign Accounts and Political Funding (Commission Nationale des Comptes de Campagne et des Financements Politiques)

Table 3. Detailed categorization and oversight entities (cont.)

Country	Annual accounts	Campaign expenditure	Donations	Entity responsible
Georgia	6	6	8	State Audit Office (სახელმწიფო აუდიტის სამსახური)
Germany	5	5	5	President of the Bundestag
Greece	4	5	4	Audit Committee (Η Επιτροπή Ελέγχου)
Hungary	3	3	1	State Audit Office (Állami Számvevőszék)
Iceland	4	4	4	National Audit Office (Ríkisendurskoðun)
Ireland	4	4	4	Standards in Public Office Commission
Italy	3	3	3	Commission for the Guarantee of the Statutes and for the Transparency and Control of the Accounts of Political Parties (Commissione di garanzia degli statuti e per la trasparenza e il controllo dei rendiconti dei partiti politici)
Latvia	6	6	8	Office for Preventing and Combating Corruption (Korupcijas novēršanas un apkarošanas birojs)
Lithuania	6	6	5	Central Electoral Commission (Vyriausioji rinkimų komisija)
Luxembourg	4	4	1	Court of Auditors (Cour des Comptes)
Malta	4	4	4	Electoral Commission
Moldova	4	4	4	Central Electoral Commission (Comisia Electorală Centrală)
Montenegro	4	4	4	Agency for Prevention of Corruption (Agencija za sprječavanje korupcije)
Netherlands	4	4	6	Minister of the Interior (minister van Binnenlandse Zaken en Koninkrijksrelaties)
North Macedonia	4	4	4	State Audit Office and the State Commission for Prevention of Corruption (Државен завод за ревизија)
Norway	8	7	8	Political Party Act Committee (and Statistics Norway for publication) (Statistisk sentralbyrå)

Table 3. Detailed categorization and oversight entities (cont.)

Country	Annual accounts	Campaign expenditure	Donations	Entity responsible
Poland	4	4	1	National Election Commission (Państwowa Komisja Wyborcza)
Portugal	6	6	1	Entity on Political Finance and Accounts (Entidade das Contas e Financiamentos Politicos)
Romania	6	6	6	Department of Control of the Financing of Political Parties and Electoral Campaigns (Departamentul de Control al Finanțării Partidelor Politice și a Campaniilor Electorale)
Serbia	5	5	1	Agency for Prevention of Corruption (Агенцији за спречавање корупције)
Slovakia	4	4	4	State Commission for Elections and Control of Financing of Political Parties (Štátna komisia pre voľby a kontrolu financovania politických strán)
Slovenia	7	6	6	Court of Auditors and Agency of the Republic of Slovenia for Public Legal Records and Related Services (Agencija Republike Slovenije za javnopravne evidence in storitve)
Spain	3	3	3	Court of Auditors (Tribunal de Cuentas)
Sweden	8	1	8	Legal, Financial and Administrative Services Agency (Kammarkollegiet)
Switzerland	1	1	1	Swiss Federal Audit Office (Controle Fédéral des Finances)
Ukraine	6	6	6	National Agency on Corruption Prevention (Національне агентство з питань запобігання корупції)
United Kingdom	8	8	8	Electoral Commission

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Wouter Wolfs, PhD, is a Lecturer and Senior Researcher at the Public Governance Institute of the University of Leuven (Belgium), where he teaches about governance of the European Union and comparative politics. Previously, he held the position of political advisor in the European Parliament and was a guest lecturer at the University of Antwerp and visiting research fellow at Maastricht University, Heinrich Heine University Düsseldorf, International IDEA and the Historical Archives of the European Union, in Florence. In 2021–2022 Wouter was a fellow of the re:constitution programme on exchange and analysis on democracy and the rule of law in Europe. He publishes regularly on political finance, party politics and legislative organization, and provides policy advice to the European Commission and the European Parliament on these topics. His monograph *European Political Parties and Party Finance Reform: Funding Democracy?* was recently published by Palgrave Macmillan.

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