

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

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