

BRINGING THE RECEIPTS

Political finance transparency
in the Western Balkans and Türkiye

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Working paper

Bringing the Receipts

Political Finance Transparency in the Western Balkans and Türkiye

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EXECUTIVE SUMMARY

Political parties and candidates require funding to adequately exercise their ordinary functions or to campaign for elections. However, donations made by individuals and corporations to political parties and candidates can come with corruption risks.

Political finance scandals are not unusual in the Western Balkans and Türkiye. Over the last decade, the media have reported cases including €4.9 million of illicit donations accepted by a former ruling party in North Macedonia; allegations of foreign funding in Albania, Montenegro, and Bosnia and Herzegovina, and false donations aimed at hiding funding sources in Serbia, to name a few examples.

Weak political finance controls result in dirty money entering politics and initiating a vicious cycle of corruption and dependency. Overhauling those controls is therefore critical for the fight against corruption and to strengthen democracy.

This study analyses political finance regimes in **Albania, Bosnia and Herzegovina, Kosovo***, **Montenegro, North Macedonia, Serbia** and **Türkiye**. It identifies regulatory and enforcement gaps, and offers recommendations on:

- 1) Strengthening **legal foundations**, including definitions of who can donate, how much they can give and in what form.
- 2) Enhancing **transparency** in terms of what is reported and published, and in which format.
- 3) Promoting **accountability** through well-resourced and independent oversight institutions, and credible sanctions for those who break the law or abuse the system.

LEGAL FOUNDATIONS

Despite a decade of political finance reforms in the seven countries, loopholes persist. The key areas for reform to close these loopholes are:

- **Limits to candidate self-financing:** None of the political finance and election laws in the Western Balkans and Türkiye explicitly regulate how much of their personal funds candidates can spend on their own campaign. This potential grey zone in the law gives candidates with substantial personal wealth an unfair advantage.
- **Beneficial Ownership Transparency:** The absence of beneficial ownership transparency poses a critical threat. This omission allows vested domestic and foreign interests to hide behind opaque legal entities to circumvent donation limits, evading the essence of political finance regulations.
- **Abuse of third-party or non-contestant campaigning:** Although **Bosnia and Herzegovina** and **Serbia** have outlawed donations given through third parties, third-party campaigning remains unregulated. All these crucial regulations are notably absent in all other countries. This gap exposes their political processes to hidden influence, disinformation and foreign interference.
- **Spending limits:** In **Serbia** and **Türkiye**, the absence of such limits in the legislation undermines the principles of fair and equal competition in elections.

TRANSPARENCY

When it comes to publishing key information on political finance, including revenues, expenditures, assets and liabilities, many countries in the region have made progress in recent years. All the countries assessed, with the exception of **Türkiye**, disclose **each donation** and **donor names**. Only in **Albania** are **unique identifiers (unique IDs)** mandatory for disclosure of donations of €500 and more for both electoral and annual political finance reports, although political parties have disclosed them only in electoral reports. Other countries, however, do not disclose **unique identifiers** for

donors, which hinders triangulation with other key datasets. **Individual expenditures** are not available in **Bosnia and Herzegovina** and **North Macedonia** and only to some extent in most other countries. For example, in **Albania** and **Montenegro**, they are only available in campaign reports, but not annual reports.

However, when it comes to the format of publication, all seven countries lag behind international best practices. None discloses political finance data in **open data formats** that would allow for bulk downloads and triangulation with other key datasets.

In terms of the timeliness of publication, only **Bosnia and Herzegovina, Kosovo** and **Serbia** provide data in a **timely** manner, in accordance with legal deadlines. However, this still does not follow the best practice of making campaign finance reports available in real-time during an election process. For example, the Serbian Law on Financing of Political Activities stipulates that parties must submit final reports on campaign costs to the Anti-Corruption Agency (ACA) within 30 days of publication of the final election results.¹

ACCOUNTABILITY

The weakest link in the political finance systems in the region is oversight and accountability. Most of the oversight institutions in the seven jurisdictions are not **sufficiently resourced** to conduct verifications and audits.

Also, most oversight institutions lack independence from undue political interference. Most also lack sufficient resources to conduct the legally mandated auditing within the expected time limits. The reports they receive are often incomplete, meaning oversight agencies are not able to **verify** reports and detect major undeclared donations or expenditures.

While legal sanctions for non-compliance exist in most countries, they are either not dissuasive or not systematically enforced in any of the countries assessed.

INTRODUCTION

Political parties and candidates require funding to adequately exercise their daily functions and campaign for elections. Depending on the political finance regime, donations from individuals and companies can be a critical funding source. However, donations made by individuals and corporations to political parties can come with corruption risks. In return for their donation, donors may expect favourable regulations or preferential access to government contracts.²

For example, Transparency International Bosnia and Herzegovina analysed political parties' annual financial reports for 2022 and discovered that of the 170 firms that donated to political parties, over 70 won public procurement contracts in 2022.³ The 2023 presidential elections in Montenegro were also marked by several issues, including donations by two NGOs to the candidate Andrija Mandić, and a donation to Jakov Milatović from a private company that has received state contracts in the previous three years – both forbidden by law.⁴

Previous research conducted by Transparency International in the region has shown that undue influence in policymaking is based on patronage and networks of clientelism, with political parties' power and the loyalty they command key ingredients in the success of such networks.⁵

A recent study by the Global Initiative Against Transnational Organised Crime used the term "organised corruption" to explain how corruption is embedded in the political economy of many countries in the region. This entails those in power

using state funds and enterprises for patronage and to obtain political and financial benefits.⁶

Weak political finance controls result in dirty money entering politics, which initiates a vicious cycle of corruption and dependency. Strengthening political finance controls is therefore critical to fight corruption and undue influence, and ensure the proper functioning of democratic institutions.

METHODOLOGY

This working paper is based largely on primary research conducted by Transparency International chapters and national partners in six Western Balkans countries and Türkiye, as part of the National Integrity System Assessment.⁷ In particular, the pillars of the assessment focusing on political parties, election management bodies, anti-corruption agencies and supreme audit institutions inform this paper.

Additional information is drawn from five country studies conducted by Transparency International chapters on the state of open data for political integrity in the Western Balkans and Türkiye. In cases where specific information was missing from the Transparency International reports, data from the International IDEA Political Finance Database and the International Foundation on Election Systems FORT Database was used as a supplement.

Desk-based analysis of legislation and secondary literature complemented the research.

LEGAL FOUNDATIONS

Robust and comprehensive legal foundations are the first step to a better-functioning political finance system, provided that they are also enforced. While it is common for actors in the Western Balkans region and beyond to claim that “Our laws are great; we just need better implementation,” a more critical look at the situation reveals the pressing need for thorough review and reform of political finance regulations.

Despite a decade of reforms to establish a solid foundation for regulating political finance, detailed

examination reveals that loopholes in the existing legal framework persist. This provides opportunities for political actors to circumvent the rules, creates an uneven playing field, and can help conceal illegal activities.

Three broad areas of political finance legislation require immediate reform:

- 1) Who can donate, how much and in what form
- 2) How finances are recorded
- 3) How the money is spent.

WHO CAN DONATE, HOW MUCH AND IN WHAT FORM?

Establishing rights and clear eligibility restrictions on who is allowed to donate to election campaigns and political parties is necessary to avoid a small group of wealthy individuals or special interests unduly influencing the political process. But even if the

question of “who” seems to be regulated, it is also essential to regulate the form that donations can take, establish limits, and set up restrictions for contributions made to and by political candidates themselves, as well as other third parties.

Table 1: Overview of bans and limits for donations to political parties by different types of donor⁸

	Albania	Bosnia and Herzegovina	Kosovo	North Macedonia	Montenegro	Serbia	Türkiye
Anonymous	Banned	Banned	Banned	Banned	Banned	Banned	Banned
Foreign	Partly banned	Partly banned	Banned	Banned	Banned	Partly banned	Banned
Natural Persons	1 million ALL (€9,500) per year	10,000 KM (€5,000) per year; 15,000 KM (€7,500) for members including membership fees.	€2,000 per calendar year	30 average net salaries per year; €3,000 in MKD (election years)	€5,000 per year	10 average monthly salaries (€7,000) per year, double in election years	2 billion TL (€64 million) per year

Corporate	1 million ALL (€9,500)	50,000 KM (€25,000)	€10,000 per calendar year	60 average net salaries per year; 30,000 in MKD (election years)	€20,000 per year	30 average monthly salaries (€21,000) per year, double in election years	2 billion TL (€64 million) per year
Public tender winners	Banned, if public funds of above 10 million ALL (€95,000) during the last 3 years before elections	Banned, if public funds in a calendar year exceed 10,000 KM (€5,000)	Banned for up to three years after winning public tender	Banned	Banned	Partly banned (only long-term utility service providers are banned)	Banned

Ban on foreign and anonymous donations

Foreign actors can interfere in elections through financing to parties, candidates and third parties. All seven countries ban anonymous donations and foreign donations fully or to some extent. However, a few loopholes remain:

In **Albania**, the ban on foreign donations does not apply to gifts and assistance from foreign political parties, international unions of parties and foreign political foundations and organisations. In **Serbia**, the ban does not apply to international political associations when they provide non-financial aid to political parties (such as training and equipment). In **Bosnia and Herzegovina**, only foreign political parties and foreign legal entities are included, but not foreign individuals and there is an additional exception for "educational programs aimed at development and promotion of democratic principles."

There have been ongoing concerns about **Russian influence in election campaigns** in **Montenegro**, **Albania**, and **Bosnia and Herzegovina**, even if outlawed, through illegal donations using loopholes in the legislation to hide their identity.

For example, in **Montenegro**, according to *Voice of America*, the Russian Federation allegedly provided funding to the Democratic Front in the 2016 election, and probably in the 2018 election, through **offshore companies**.⁹ In 2022, the Democratic Party in **Albania** was accused of accepting around €465,000, allegedly originating from Russia and channelled via fictitious companies, according to a US State Department report. The same report states that hidden foreign donations were made to **Bosnia and Herzegovina**, as well as **Montenegro**.¹⁰

Caps on corporate donations

Corporate donations are well-regulated in all seven countries and are capped – sometimes at relatively low amounts – except in **Türkiye**, where the law sets a limit for natural and legal persons of 5 billion TL (€64 million) per year. Low limits to corporate donations can contribute to a more level playing field in politics and make it harder for a single corporate entity to exert influence over a particular party or candidate.

However, it is crucial to recognise that caps can still be circumvented when:

- **Anonymous donations** are possible, hiding the identity of the donor.
- **Beneficial ownership registers** are absent or not verified, allowing money to be

funnelled through several offshore companies without the possibility of tracing where it originally came from.

- **Candidate self-financing** is not explicitly regulated, allowing individual candidates to funnel off-the-book donations or proceeds of crime as their personal financing. This risk is aggravated, as political party candidates are not required to submit financial reports (see Table 5), leading to lack of transparency in self-financing.
- **Cash and in-kind donations** are uncapped at both individual and aggregated levels.
- Gaps exist in the transparency and accountability framework, as outlined in parts 2 and 3 of this paper.

Albania,¹¹ North Macedonia¹² and Serbia¹³ are the only countries in the region that have established a **beneficial ownership register**.

However, it is equally important that these countries undertake rigorous examination and verification of the data within this register.

There are also bans and strict limits on donations from companies that have won public tenders. However, the enforcement of restrictions on donations by companies with public contracts has proven difficult. In **Bosnia and Herzegovina**, this restriction only applies to “executive bodies”, while political parties can receive donations from companies receiving tenders from, for example, state-owned enterprises. Yet nine political parties allegedly received donations from private companies that had won public tenders awarded by the executive, according to a report by Transparency International Bosnia and Herzegovina.¹⁴

Table 2: Overview of bans and limits on different types of donation to political campaigns for general elections¹⁵

	Albania	Bosnia and Herzegovina	Kosovo	North Macedonia	Montenegro	Serbia	Türkiye
Donations to individual candidates	Yes, same as for political parties	Yes, same as for political parties	Yes, same as for political parties	Yes, same as for political parties	Not explicitly regulated	Yes, same as for political parties	Not explicitly regulated
Donations to candidates of political parties	Yes, same as for political parties	Not explicitly regulated	Not explicitly regulated	Yes, same as for political parties	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated
Candidate self-financing	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated
Donations through third-parties	Not explicitly regulated	Banned (cash and in kind)	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Banned	Not explicitly regulated
Third-party campaigning	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated

Table 3: Limits or bans on the form donations can take¹⁶

	Albania	Bosnia and Herzegovina	Kosovo	North Macedonia	Montenegro	Serbia	Türkiye
Cash	50,000 ALL (ca. €500)	No limit, but deposit within 10 days	€50, but deposit within five days	Banned	Banned	Banned	7,000 TL (ca. €250)
In-kind contributions	Yes, donation limits apply	Yes	Yes, donation limits apply	Yes, donation limits apply	Yes, donation limits apply	Yes, donation limits apply	Yes, donation limits apply

Donations to candidates of political parties

The regulations governing bans and limits on various types of donation to political parties are well-established in the Western Balkans and Türkiye. However, there is a lack of clarity regarding the extension of these rules to parties' candidates. For instance, in **Kosovo**, the law pertains to political subjects and defines them as "Political Party, Coalition, Citizens' Initiative, or independent candidate", without explicit mention of candidates of political parties. Some of the laws further specify that "all funds for financing of election campaigns should be collected in a special account".¹⁷ While an argument can be made that this means donations to candidates of political parties are not allowed, or that closed-list electoral systems may not warrant obligations to individual members of candidate lists, it is imperative to institute more explicit regulations to prevent ambiguous areas from being potentially exploited for illegal funding.

Candidate self-financing

Regulations on donations to political parties are easy to circumvent when they do not apply to **candidates self-financing their own campaigns**, which can raise risks of funnelling other people's donations disguised as the candidate's own, and create an uneven playing field. Candidates with significant personal wealth may have a distinct advantage over those who rely on smaller individual contributions or public financing. None of the political finance and election laws explicitly regulate how much of their personal funds candidates can spend on their own campaigns. While it can be argued that the donation limits for natural persons

also apply to candidates' self-financing, more explicit regulation is needed to avoid the exploitation of potential grey zones in the law.

Third-party financing

Most countries also fail to clearly regulate the political financing of **third parties**. In **Bosnia and Herzegovina** and **Serbia**, there are regulations that forbid only donations to political parties through third parties, but not campaign activities by third parties. Campaigning activities by third parties – or non-contestant campaigning – is defined as "campaign expenditures made independently of any candidate or party with the aim of promoting or opposing a candidate or a party, either directly or indirectly".¹⁸ This could, for example, include associations organising support events promoting political parties or candidates, as well as online campaigning and social media. The lack of explicit regulations creates similar loopholes as for candidate self-financing.

Cash or in kind?

Cash donations either have a strict, low limit or must be deposited into the party or candidate campaign bank accounts within a few days of being received. Among countries where cash donations are allowed, the time-limit regulation is currently missing in **Albania** and **Türkiye**.

In **North Macedonia**, where cash donations are banned, former prime minister Nikola Gruevski accepted €4.9 million in illegal donations for his party between 2009 and 2015.¹⁹ He allegedly used cash donated to his party via an offshore company in Belize to buy property illegally and conceal its ownership.²⁰

HOW IS THE MONEY SPENT?

Spending limits ensure that all political parties, regardless of their financial resources, have relatively equal opportunity to compete in elections. Without such limits, wealthier parties could overwhelm their opponents, making it difficult for smaller parties or candidates to meaningfully contest an election. With this lack of fair competition, a variety of democratic challenges

arise, including discouragement to participate in the political process – especially for marginalised and underrepresented communities, policy capture and erosion of trust in the democratic process. **Albania, Bosnia and Herzegovina, Kosovo, North Macedonia and Montenegro** have introduced such limits. However, the legislative frameworks of **Serbia and Türkiye** do not regulate spending limits.

Table 4: Overview of spending limits for political parties²¹

Albania	<i>Per law</i>	Should not exceed three times the highest direct public financing allocation.
	<i>Amount</i>	Local elections 2023: ALL 167.5 million nationwide (ca. €1.6 million).
Bosnia and Herzegovina	<i>Per law</i>	Depends on the number of voters in each electoral unit where a specific political party has a candidate list, or a candidate based on number of voters and type of election: 0.20 KM (ca. €0.1) per voter for the elections of members of Cantonal Assemblies, 0.30 KM (ca. €0.15) per voter for all other elections.
	<i>In practice</i>	Local Elections 2020: Party of Democratic Action (SDA) had the highest spending limit of ca. €1.2 million .
Kosovo	<i>Per law</i>	€0.5 per voter, based on the final voter list approved for those elections.
	<i>In practice</i>	Early assembly elections 2021: €935,000
North Macedonia	<i>Per law</i>	MKD 110 (ca. €1.8) per registered voter in the electoral district, i.e. municipality for which a political party has submitted list of candidates, both in the first and second rounds of voting.
	<i>In practice</i>	Early parliamentary elections: the minimum amount was €490,000 in election district 3, and the maximum amount was €544,000 in election district 1.
Montenegro	<i>Per law</i>	The ACA is required to make a decision, no later than three days after verifying the candidate list, regarding the permissible funds that a political entity can allocate for supporting the election campaigns of MPs, councillors and candidates running for the position of the President of Montenegro.
	<i>In practice</i>	Early parliamentary elections 2023: €3.2 million for campaign finance.
Serbia	<i>Per law</i>	Not regulated.
	<i>In practice</i>	Not applicable.
Türkiye	<i>Per law</i>	Not regulated.
	<i>In practice</i>	Not applicable.

HOW ARE FINANCES RECORDED AND REPORTED?

Political finance reporting is not just a bureaucratic requirement; it is a vital safeguard for the integrity of democratic institutions, as it allows citizens and oversight agencies to see where candidates and political parties receive their funding from and how they spend it. This helps stakeholders hold politicians and parties accountable. By requiring all

candidates – both independent and from political parties – and political parties to disclose their sources of funding, political finance reporting helps prevent corruption, as it reduces the potential for hidden or illicit contributions that might be designed to buy influence or favours.

Table 5: Overview of who has reporting obligations²²

	Albania	Bosnia and Herzegovina	Kosovo	North Macedonia	Montenegro	Serbia	Türkiye
Political parties	Yes (annual and election)	Yes (annual and election)	Yes (annual and election)	Yes (annual and election)	Yes (annual and election)	Yes (annual and election)	Yes (only annual or Constitutional Court request)
Independent candidates	Yes	Yes	Yes	Yes	Yes	Yes	Only presidential candidates
Candidates of political parties	Yes, but only via the political party	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated
Third parties	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated	Not explicitly regulated

All seven countries require political parties to file at least an annual financial report, as well as an election campaign financial report (except **Türkiye** which only requires an annual report). Similar reporting obligations exist for individual candidates.

Yet, with the partial exception of **Albania**, there are no explicit legal arrangements for the income and expenditure of **political party candidates** to be reported in any of the countries appraised. However, even Albania falls short of best practice, with the reporting burden resting on the candidates' political party, to which candidates must submit relevant documents. Ideally, candidates of political parties would have to file separate reports to establish clear responsibilities and accountabilities²³ should a report not be made or if unreported funds

are detected. This major loophole renders reporting obligations less effective in achieving transparency in the money flows that enter politics.

Additionally, all countries fail to require **third parties** to report on their campaign activities and spendings, which allows natural persons, corporations, foreign actors and other ineligible donors to circumvent political finance regulations. This may lead to hidden influence, disinformation or foreign interference in domestic politics.

For example, during the latest **Kosovan** local elections in 2021, the EU Electoral Observation Mission stated in its report that one third of the campaign's online advertising was conducted or sponsored by third parties.²⁴

TRANSPARENCY

Transparency in political party finances enables media, civil society organisations, political opponents, and the public to demand accountability from politicians about who funds their work and how they handle their funding. Successive recommendations from groups of domestic and international election observers, the Council of Europe's Group of States against Corruption (GRECO) and the European Commission have

emphasised the importance of improving the transparency of political finance across all the countries in the region.²⁵

The main areas for reform related to transparency can be clustered around two pillars: 1) what information should be disclosed, and 2) how it should be published.

Table 6: Overview of content and format of published information on finances of political parties (based on the latest elections for each country) ²⁶

	Albania	Bosnia and Herzegovina	Kosovo	North Macedonia	Montenegro	Serbia	Türkiye
Donor name	Yes	Yes	Yes	Yes	Yes	Yes	No
Donor unique IDs	Yes	No	No	No	No	No	No
Donation amount	Yes	Yes	Yes	Yes	Yes	Yes	No
Date of donation	Yes	Yes	Yes	Yes	Yes	No	No
Individual expenditure	Partly	No	Partly	No	Partly	Yes	No
Assets and liabilities	Yes	Yes	Yes	Yes	Yes	Yes	No
In-kind donations	Yes	Yes	Yes	Yes	Yes	Yes	No
How is the information published?							
Online	Yes	Yes	Yes	Yes	Yes	Yes	Yes
On time	No	Yes	Yes	No	No	Yes	No
Open data format (searchable and bulk download)	No (digital pdf)	No (digital pdf)	No (scanned pdf)	No (scanned pdf)	Partly (annual: scanned pdf; election: .csv)	No (digital text: html)	No
Free of charge	Yes	Yes	Yes	Yes	Yes	Yes	Yes

WHAT INFORMATION IS DISCLOSED?

The information reported to the authorities is not always what is disclosed to the public. To enable scrutiny from the media and civil society, it is crucial that donor identification, donation amounts and the time of donation, as well as receipts for every item of expenditure, are disclosed to the public.

As shown in Table 6, **donor names** are disclosed in all assessed countries, except for **Türkiye**. Only **Albania** publishes **donor unique IDs**.

Türkiye is also the only country reviewed not to disclose **donation amounts**, making only audit reports available to the public. The **date of donation** matters, because donations made at different times may fall under either ordinary annual reporting or campaign-period reporting. All jurisdictions assessed, apart from **Serbia**²⁷ and **Türkiye**, disclose the date of donations.

Individual expenditure details are available to some extent. In **Albania** and **Montenegro**, they are only available in campaign reports, but not in annual reports. Annual reports only show categories of expenditures summarising individual expenditures. In **Kosovo**, political parties report on individual expenses, but only those above €5,000 are made publicly available. In **Türkiye**, only categories of expenditure are provided. In **Bosnia and Herzegovina**, reporting forms, particularly those related to post-election financial disclosures, are outdated and lack the necessary details and structure for a thorough understanding of expenses and the ultimate beneficiaries of party funds. For example, the reports currently available do not display individual expenses, nor do they reveal the identities of individuals receiving funds from political parties, or the companies offering services to these parties. Even though political parties in **Serbia** report individual expenses, they often do not do so correctly. For example, SNS and SPS did not report costs for the distribution of campaign material in the proper category but under other costs. Additionally, SPS did not report the names of end-service providers for their billboard campaign. Providing information on **individual expenditure** is crucial to ensure that oversight agencies, as well as the media and civil society, can monitor campaigns and clearly understand where the money is going.

Data on **assets and liabilities** is disclosed in some form by all countries apart from **Türkiye**. Liabilities are of particular interest, as bank loans present a risk of undue influence by banks on political parties.

The specific conditions of the loans are not specified by any of the seven countries assessed.

While many of these countries perform relatively well when it comes to the type of information published, this data is only as useful as the completeness and verification of the information. Much funding is still going unreported. In addition, while political parties are expected to publish all donations, candidates are not, introducing a loophole.

HOW IS THE INFORMATION DISCLOSED?

To ensure that data is usable, it is not sufficient to simply upload files on a website. The information needs to be published in formats that allow for analysis and triangulation with other key datasets, such as those on public procurement, company ownership, state subsidies or permits.

All countries assessed apart from **Türkiye** publish political party reports, either as general annual financial reports or for election campaigns. In **Türkiye**, only audit reports are made available, through the website of the Constitutional Court.

Only **Bosnia and Herzegovina**, **Kosovo** and **Serbia** provide data in a **timely** manner, in accordance with the legal deadline. Timely disclosure is critical for oversight and accountability, especially during election campaigns, where access delayed is access denied. None of the countries assessed follow best practice by requiring oversight bodies to make campaign finance reports available in real time during an election period. In **Albania**, for example, the Electoral Management Body (EMB) even reported in its annual report for 2022 that only 35 per cent of registered political parties had submitted their annual reports for that year. This means that they have not reported on time, nor has the EMB published anything on these parties.²⁸

In most countries in the region, the norm is for political parties to submit financial reports to the relevant oversight institutions in the cumbersome form of hard copy. Only **Bosnia and Herzegovina** and **Serbia** have made positive strides by stipulating the submission of soft copies. However, the progress in this regard is far from ideal, as this requirement extends solely to political parties, and excludes candidates.

In addition, soft copies, when required, are typically restricted to scanned versions in PDF format, a choice that significantly limits the potential for meaningful analysis and oversight. None of the

jurisdictions assessed offer **open data** and machine-readable files of political finance information. This means that downloading the entire dataset and performing searches is not possible. Instead, all countries offer data on a case-by-case basis, either in digital text format or as scanned PDF files. This limitation hinders the efficient identification of irregularities, the detection of potential conflicts of interest, and the timely discovery of violations of campaign finance regulations.

For example, in **Serbia**, data is accessible in html format through the ACA website, which maintains separate databases for individual annual reports on political finance of political entities and electoral campaign expenditure. In **Bosnia and Herzegovina**, political finance data is accessible on the website of the EMB in the form of individual PDF documents.

The least accessible formats are in **Kosovo**, **Montenegro** and **North Macedonia**, where the reports are only available in the form of scanned PDF documents.

ACCOUNTABILITY

Well-resourced and independent oversight institutions are the final link in the chain of a well-functioning political finance regime. Depending on the country, political finance oversight falls under the responsibility of the Election Management Body (EMB), the Anti-Corruption Agency (ACA), the Supreme Audit Institution (SAI) or the Constitutional Court (CC), or – as in **North Macedonia** – shared between multiple institutions.

The main areas for reform when it comes to oversight and accountability centre on three main questions:

- 1) Are oversight institutions well resourced?
- 2) Do they conduct adequate verification and audits?
- 3) Are sanctions proportionate and dissuasive?

Table 7: Overview of political finance oversight institutions²⁹

	Albania	Bosnia and Herzegovina	Kosovo	North Macedonia	Montenegro	Serbia	Türkiye
Competent authorities	EMB	EMB	The Office	SAI/ACA	ACA/SAI	ACA	CC/EMB/SAI
Are oversight institutions empowered and resourced?							
Sufficient resources to conduct verification and audit	No	No	No	SAI: Yes ACA: No	SAI: Yes ACA: No	No	CC: No EMB: Yes SAI: Yes
Is the competent oversight authority independent from political interference?							
Independence	No	Partly	Partly	SAI: Yes ACA: Yes	No	No	CC: No EMB: No SAI: No
Are sanctions for non-compliance proportionate and dissuasive?							
In law	Partly	No	No	Partly	No	Yes	Partly
In practice	No	Delayed	No	Yes	No	No	No

ARE OVERSIGHT INSTITUTIONS WELL RESOURCED?

Most of the institutions in charge of overseeing political finances in the seven countries assessed do not have sufficient resources to conduct the necessary verification and control of political finance, as shown in Table 7.

In **Kosovo**, as well as three employees working as internal staff in the Office for Registration, Certification and Financial Control of Political Entities (the Office),³⁰ there is also a contracted auditing company responsible for auditing the annual financial reports (selected on an annual basis, based on an open call). However, the number of auditors from the contracted company conducting the audit is only three, which is

insufficient for auditing the annual financial reports of around 50 political entities.³¹

In **Albania**, following the 2021 elections, the EMB contracted 17 accounting experts to audit 32 parties. This was fewer than the minimum of 20 experts required by law.

Similarly, in 2022, the ACA in **Montenegro** was unable to fill 28 per cent of the positions required by the 2021 Act on the Internal Structure and Systematisation of the Agency for Prevention of Corruption. In the department for implementing control measures for financing of political entities and election campaigns, there are 18 staff (a third of the required total of 54 filled positions), and up to 20 staff working during election periods.³²

In **Bosnia and Herzegovina**, the EMB has been struggling for years to ensure sufficient human resources, especially within its department for audit of political parties' financial reports, which currently operates with only four auditors and is in charge of auditing reports of more than 100 political parties. The EMB has requested that the Council of Ministers approve the amendments to its internal structure, which are still pending. Due to the lack of capacity in the EMB's Audit Department, reports are published more than two years after the submission of the financial reports on which they are based.³³

In **North Macedonia**, human resources of the ACA have increased substantially from 23 in 2021 to 48 in 2022. However, 25 per cent of the required positions remained unfulfilled as of 2022.³⁴

ARE OVERSIGHT INSTITUTIONS INDEPENDENT FROM POLITICAL INTERFERENCE?

Across the seven jurisdictions analysed, most do not have fully independent oversight institutions, free from politicisation and undue political interference.

In **Bosnia and Herzegovina**, political interference in the work of the EMB has escalated to dangerous levels and takes different forms, ranging from obstruction of funding to threats, insults and attacks on its members. As a consequence of EMB decisions related to election irregularities, one employee needed police protection.³⁵

In **Serbia**, the independence of the ACA has been called into question on several occasions in connection with the selection of its directors, their resignations and decisions.³⁶ The Director, Dragan

Sikimić (2018-2023), was elected on 17 January 2018, after the ACA spent almost a year without a director and several years with an incomplete board. Sikimić's independence has been questioned, as he was a member of the ruling SNS party until the day of his election to office,³⁷ as well as a donor to the party and its nominee for the local Election Commission (a working body of the Republic Election Commission, tasked with implementing presidential elections announced in 2017).³⁸

In **Montenegro**, the ACA made several inconsistent decisions in 2020 related to transparency of election campaign spending, in particular for advertisements in media outlets registered in Serbia. This constitutes a concerning loophole allowing foreign influence.³⁹ The 2023 European Commission report on Montenegro also notes the need for further ensuring the independence of the ACA.⁴⁰

In **Albania**, the July 2020 amendments to the Electoral Code sought to depoliticise the EMB. The changes provide for sharing nomination of the commissioners, with the governing party nominating the State Election Commissioner and three commissioners to the Regulatory Commission (RC) and the Commission of Sanctions and Complaints (CSC) respectively, while the opposition party nominates the Deputy Election Commissioner and two commissioners to the RC and CSC respectively. However, this means that commissioners remain divided along political lines.⁴¹

In **Türkiye**, the competent authority concerning regular political finance is the Constitutional Court. According to a National Integrity System Assessment carried out by Transparency International Türkiye, the absence of genuine separation of powers outlined in the constitution and relevant legislation means that the judiciary cannot be regarded as immune from executive political interference.⁴² A GRECO report also expressed concern about judicial independence from executive and political influences, emphasising that the executive's influence persists in key aspects of judicial administration, including the selection of candidate judges, involuntary reassignments of judicial officeholders, and disciplinary procedures.⁴³ Therefore, the political finance oversight function cannot be considered independent either.

ARE SANCTIONS PROPORTIONATE AND DISSUASIVE?

While sanctions are prescribed by law in all seven jurisdictions assessed, they are either relatively low (below the minimum fine by law) or seem not to be enforced at all.

In **Albania**, following the April 2021 elections, the EMB issued 81 fines in total. The ruling Socialist Party was fined €43,500 (5 million ALL) for infringing the campaign expenditure limit. Several parties were fined only up to €5,200 (600,000 ALL) for failure to declare their expenses. Some media outlets were fined a mere €870 (100,000 ALL) for breaching limits to the duration of political advertisements.⁴⁴ There have also been several media reports suggesting that violations of campaign finance provisions exceed the activities for which the EMB has issued sanctions. These include failure to declare spending, and spending more than the limit imposed by the Electoral Code.⁴⁵

In **Serbia**, the ACA can only issue warning measures, submit requests to the respective authorities for initiating misdemeanour proceedings, or submit a criminal report to the competent prosecutor's office. Ultimately, misdemeanour courts impose sanctions. According to the ACA report for 2020, it took eight decisions over violations of the Law on Financing of Political Activities, issuing five warning measures and submitting one request for initiation of misdemeanour proceedings. There is no information on whether the misdemeanour case was sanctioned by the relevant court.⁴⁶

In **Türkiye**, there is no evidence for whether sanctions are applied for breaches of campaign finance rules. According to GRECO Türkiye should introduce effective, proportionate, and dissuasive sanctions for infringements of yet-to-be established regulations concerning election campaign funding of political parties and candidates. The report noted that no information was provided on whether complaints over this issue led to any investigations into financial irregularities, or to sanctions.⁴⁷

The ACA and EMB in **North Macedonia** have the most limited sanctioning powers of the oversight institutions in the region.⁴⁸ While other oversight institutions have powers to suspend public funding and forbid participation in future elections, the ACA can only levy fines⁴⁹ and refer cases to the relevant courts. Currently there is only one such case in

court, and no data on other sanctions in the form of fines levied by the ACA itself.⁵⁰

In **Kosovo** auditors' reports on the finances of political parties emphasise that most political parties do not maintain proper accounting, do not develop adequate tendering procedures, do not fulfil tax obligations or have internal control procedures, and the relevant financial officers do not have accounting knowledge.⁵¹ Yet, the violations of the auditors have so far gone unsanctioned by the Office due to the lack of resources, especially human ones.⁵²

RECOMMENDATIONS

1. Legal foundations

- + Make donations and expenditure by candidates to their own campaigns explicitly subject to the same limitations and reporting requirements that apply to political parties.
- + Establish equal limitations and reporting requirements for third parties taking part in campaigns and which spend above a certain threshold, as for political parties and candidates.
- + Ban all foreign donations to political parties and candidates, including from foreign governments, political foundations, political parties, individuals, and companies.
- + Introduce reasonable caps on contributions to and expenditure by political parties, candidates and third-party organisations.

2. Transparency

- + Publish data on income, expenditure and liabilities of political parties, candidates and third parties in a centralised platform.
- + Ensure information includes as a minimum:
 - Each monetary or in-kind donation, including name of donor, unique identifier of each donor, donation amount (or estimate of value), and the date of the donation.
 - Other sources of funding, including public funding and membership dues.
 - Each expense incurred by parties and candidates, including value, vendor and date.
 - All assets and liabilities, including conditions for loans.
- + Ensure all the above data is published in open data formats which allow for bulk downloads and searchable documents,

including formats such as .csv and .json, and ideally through APIs.

- Ensure publication formats are harmonised and interoperable with open contracting data, beneficial ownership data, interest and asset declaration registers, lobbying registers and others, as appropriate.

3. Accountability

- + Provide sufficient resources for oversight agencies to monitor and control political finance, both in election and non-election periods.
 - Monitor campaign activities to estimate their costs and detect undisclosed expenditure.
- + Establish and enforce dissuasive sanctions for breaches of political finance rules, including for failure to disclose revenues (monetary or in kind) and expenditure.
 - Invest oversight institutions with the powers and resources to investigate political finance breaches and to impose sanctions as appropriate, including fines, suspension of public funding, or confiscation of unjustified assets.
 - Establish personal liability for candidates who breach political finance regulations and introduce sanctions, including temporary or permanent bans from running for public office.
 - Ensure judicial recourse for sanctions imposed by oversight institutions.
- + Protect oversight institutions' independence from political interference, including establishing a criminal offence of threats, intimidation or attempts to

- influence the decisions or work of these institutions.
- + Improve cooperation between political finance oversight agencies and other relevant state institutions, such as supreme audit institutions, tax authorities, law enforcement agencies and the judiciary. This should include memoranda of understanding and codified data exchange protocols.

ENDNOTES

* This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.

¹ Following receipt of the campaign costs report, the ACA (in Serbia called Agency for the Prevention of Corruption) publishes it on its website within seven days. See: Zakon o finansiranju političkih aktivnosti [The Law on Financing of Political Activities], www.paragraf.rs/propisi/zakon_o_finansiranju_politickih_aktivnosti.html. 2022. Article 29.

² Fazekas, M and Cingolani, L (2017). "Breaking the cycle? How (not) to use political finance regulations to counter public procurement corruption", *The Slavonic and East European Review*, Vol. 95, No. 1, January 2017, www.jstor.org/stable/10.5699/slaveasteurorev2.95.issue-1.

³ Transparency International Bosnia and Herzegovina, January 2023. Kako stranke finansiraju kampanju: 19,4 miliona iz budžeta, velike donacije javnih funkcionera i privatnih firmi koje posluju sa državom [How parties finance campaigns: 19.4 million from the budget, big donations of public officeholders and private firms that do business with the state], <https://transparentno.ba/2023/05/22/kako-stranke-finansiraju-kampanju-194-miliona-iz-budzeta-velike-donacije-javnih-funkcionera-i-privatnih-firmi-koje-posluju-sa-drzavom/> [accessed on 22 November 2023]; Parlamentarna skupština Bosne i Hercegovine, no date. Zakon o finansiranju političkih partija [The Law on Political Party Financing], www.parlament.ba/data/dokumenti/pdf/vazniji%20propisi/Zakon%20o%20finansiranju%20politickih%20partija%20bs.pdf.

⁴ MANS, May 2023, Predsjednički izbori 2023: Sumnjive donacije obilježile i ovaj izborni ciklus [Suspicious donations characterised this electoral cycle as well], www.mans.co.me/predsjednicki-izbori-2023-sumnjive-donacije-obiljezile-i-ovaj-izborni-ciklus/; Zakon o finansiranju političkih subjekata i izbornih kampanja, 2020. [The law on financing political entities and electoral campaigns], Article 33, www.paragraf.me/propisi-crnegore/zakon_o_finansiranju_politickih_subjekata_i_izbornih_kampanja.html.

⁵ Transparency International (2020), *Examining State Capture: Undue Influence on Law-Making and the Judiciary in the Western Balkans and Turkey*, https://images.transparencycdn.org/images/2020_Report_ExaminingStateCapture_English.pdf.

⁶ Zvekić, Uglješa (Ugi), Sunčana Roksandić and Bojan Dobovšek (2023), "Organized Corruption: Political financing in the Western Balkans", Global Initiative Against Transnational Organized Crime, <https://globalinitiative.net/analysis/organized-corruption-political-financing-western-balkans/>.

⁷ The National Integrity Systems Assessment (NIS) methodology was slightly adjusted for the Western Balkans and Türkiye to include a pillar on state-owned enterprises. Transparency International, *National Integrity Systems Assessment*, www.transparency.org/en/national-integrity-system-assessments [accessed on 22 November 2023].

⁸ Information in the table was collected by triangulating information from the International IDEA Political Finance Database (questions 1, 2, 7, 8, 9, 15, 16, 17), www.idea.int/data-tools/data/political-finance-database, and the International Foundation on Election Systems FORT Database, www.ifes.org/FORT, with a review of the relevant legislation:

- Albania: Law on Political Parties, updated 2020, Articles 21 and 23; The Electoral Code of the Republic of Albania, 2020, Article 92
- Bosnia and Herzegovina: Law on Political Party Financing 2012 (with 2016 amendments), Articles 6 and 8; Donations from winners of public tenders of more than 10,000 KM (€5,000) are only banned if the tenders are given by bodies of executive government, while they can receive donations from companies receiving tenders from e.g. state owned enterprises.
- Kosovo: Law No. 03/L-174 on Financing Political Parties, Articles 5 and 11
- North Macedonia: Law on financing political parties (2018), Articles 16, 20, 25, 27, 27a; Electoral Code (2018), Articles 83, 84b and 85
- Montenegro: Law on Financing Political Entities and Election Campaigns (2014, last amended 2019), Articles 15(4), 18(3), 30, 33, 48(2), 50(1), 53(1) and 54(1)
- Serbia; Law on financing political activities, Official Gazette of the Republic of Serbia 14/2022, Articles 12, 13, 28 and 29
- Türkiye: Turkish Political Parties Law, Article 60 & 66.

⁹ Voice of America (2022), “USA: Russia secretly financed DF in Montenegro and Dodik in BiH, Vijesti”, <https://en.vijesti.me/news/politics/621482/now-russia-secretly-financed-df-in-montenegro-and-dodika-in-bih> [accessed on 23 October 2023].

¹⁰ BBC (2022), “Russia covertly spent \$300m to meddle abroad – US”, www.bbc.com/news/world-us-canada-62897570 [accessed on 23 October 2023].

¹¹ National Business Center, *Register of Beneficiary Owners*, <https://qkb.gov.al/search/search-in-the-register-of-beneficial-owners-rbo/search-reporting-subject/> [accessed on 22 November 2023].

¹² Central Registry of the Republic of North Macedonia, Registration of the beneficial owner of an entity, <https://crm.com.mk/en/services/perform-a-registration-or-complete-a-task/registration-of-the-beneficial-owner-of-an-entity/-registration-of-the-beneficial-owner-of-an-entity> [accessed on 22 November 2023].

¹³ Serbian Business Registers Agency, Central Register of Beneficial Owners, www.apr.gov.rs/registri/centralna-evidencija-stvarnih-vlasnika.2398.html [accessed on 22 November 2023].

¹⁴ Transparency International Bosnia and Herzegovina (2023), TI BiH prijavio devet stranaka zbog primanja donacija od preduzeća koja su dobijala tendere od države [TI BiH reported nine parties for receiving donations from companies that won state tenders], <https://transparentno.ba/2023/01/19/ti-bih-prijavio-devet-stranaka-zbog-primanja-donacija-od-preduzeca-koja-su-dobijala-tendere-od-drzave/> [accessed on 22 November 2023]; Law on the financing of political parties, Article 8.2.

¹⁵ Albania: Electoral Code, Article 2, point 20, Article 5, Article 92/1, point 2, Article 92/2, point 3, Article 92/2, point 5
BiH: Law on Financing of Political Parties, Article 18.

¹⁶ Information in the table was collected by triangulating information from the International IDEA Political Finance Database (questions 21, 22) (www.idea.int/data-tools/data/political-finance-database) and the International Foundation on Election Systems FORT Database (www.ifes.org/FORT), with a review of the relevant legislation:

- Albania: The Electoral Code of the Republic of Albania, 2020, Article 92/1
- Bosnia and Herzegovina: Law on Political Party Financing 2012 (with 2016 amendments), Article 5.2, 6
- Kosovo: Law No. 03/L-174 on Financing Political Parties, Article 2.1.5.; Law No. 08/L-122 on Amending and Supplementing the Law No. 03/L-174 on Financing Political Parties, Amended and Supplementing by the Law No. 04/L-058 and Law No. 04/L-122 and the Law No. 03/L-073 on General Elections in the Republic of Kosovo, Amended and Supplementing by the Law No. 03/L-256, Article 2.4
- North Macedonia: Law on financing political parties (2018), Article 15
- Montenegro: Law on Financing Political Entities and Election Campaigns (2014, last amended 2019), Article 7, 15(4); Article 23(2), 29
- Serbia; Law on Financing Political Activities, Official Gazette of the Republic of Serbia 14/2022, Article 9
- Türkiye: Turkish Political Parties Law. Article 66.

¹⁷ See for example Serbia: Law on Financing of Political Activities, Article 24

¹⁸ OSCE/ODIHR (2015), *Handbook for the Observation of Campaign Finance*, p.20, www.osce.org/odihr/elections/135516.

¹⁹ Transparency International, “Illegal financing of a political party (Talir case)”, *Transparency International Database of High-Level Corruption Cases in the Western Balkans and Turkey*, www.transparency.org/en/projects/cases-project/data/illegal-financing-of-a-political-party-talir-case [accessed on 23 October 2023].

²⁰ *The Economist* (2021), “Balkan money-laundering is booming”, www.economist.com/europe/2021/05/20/balkan-money-laundering-is-booming [accessed on 23 October 2023].

²¹ Information in the table was collected by triangulating information from the International IDEA Political Finance Database (questions 39, 40, 41, 42) (www.idea.int/data-tools/data/political-finance-database) and the International Foundation on Election Systems FORT Database (www.ifes.org/FORT), with a review of the relevant legislation:

- Albania: The Electoral Code of the Republic of Albania, 2020, Article 92; OSCE Office for Democratic Institutions and Human Rights, 2023. Republic of Albania local elections, 14 May 2023. ODIHR Needs Assessment Mission Report, p. 9, www.osce.org/files/f/documents/5/7/537511.pdf.
- Bosnia and Herzegovina: BiH Election Law 2001, consolidated version (with 2016 amendments) Article 15.10; Central Election Commission Bosnia and Herzegovina, *Allowed and Achieved Costs of the Election Campaign for Local Elections in 2020*, www.izbori.ba/Documents/2020/Fin_izv_2020/01/Prilog_5.pdf.

- Kosovo: Law No. 08/L-228 on General Elections in the Republic of Kosovo, Article 40.1; British Embassy Pristina (2021), *Kosovo Early Assembly Elections 2021: Final Report and Recommendations*, p.26, www.wfd.org/sites/default/files/2022-05/uk-election-expert-mission-kosovo-2021-final-report.pdf.
- North Macedonia: Electoral Code (2018), Article 84; OSCE ODIHR, 2023. Republic of North Macedonia, Early parliamentary elections 15 July 2020, p.16, www.osce.org/files/f/documents/b/e/465648_2.pdf.
- Montenegro: Law on Financing Political Entities and Election Campaigns (2014, last amended 2019), Article 18(3), Article 30; Source: OSCE ODIHR, 2023, *Montenegro – early parliamentary elections*, 11 June 2023, p.10, www.osce.org/files/f/documents/8/8/545938.pdf; OSCE ODIHR, 2023. "Montenegro – presidential election", 19 March 2023, p.11, www.osce.org/files/f/documents/d/b/539264.pdf.
- Serbia: not regulated
- Türkiye: not regulated.

²² Information in the table was collected by triangulating information from the International IDEA Political Finance Database, questions 47, 48, 49 and 50, (www.idea.int/data-tools/data/political-finance-database) and the International Foundation on Election Systems FORT Database (www.ifes.org/FORT), with a review of the relevant legislation:

- Albania: Law on Political Parties, updated 2020, Article 23; The Electoral Code of the Republic of Albania, 2020, Article 92
- Bosnia and Herzegovina: Law on Political Party Financing 2012 (with 2016 amendments), Article 8, 12; BiH Election Law 2001, consolidated version (with 2016 amendments)
- Kosovo: Law No. 03/L-174 on Financing Political Parties, Articles 2.1.10 and 15
- North Macedonia: Law on financing political parties (2018), Article 25, 27, 27a; Electoral Code (2018), Article 84b and 85;
- Montenegro: Law on Financing Political Entities and Election Campaigns (2014, last amended 2019), Article 48(2), Article 50(1), Article 53(1), Article 54(1)
- Serbia: For independent candidates, this is the obligation of the "citizens' group" that fields the candidate. Law on Financing Political Activities, *Official Gazette of the Republic of Serbia 14/2022*, Articles 13, 28 and 29
- Türkiye: Turkish Political Parties Law. Article 74.

²³ A similar recommendation to introduce this best practice was issued by the Group of States against Corruption of the Council of Europe's Compliance Report on Germany (3rd Evaluation Round) in 2011: "GRECO recommended to prohibit donations to parliamentarians and candidates who are members of political parties or, alternatively, to subject them to requirements for record keeping and disclosure similar to those applicable to political parties." p. 9, §.42-46. See: <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=09000016806c6365>, [accessed on 30 November 2023].

²⁴ European Union, Election Observation Mission – *KOSOVO 2021 – Final Report*, p.21, www.eeas.europa.eu/sites/default/files/final_report_2021_eom_kosovo_municipal_elections_-_english.pdf.

²⁵ European Commission, "Commission adopts 2023 Enlargement package, recommends to open negotiations with Ukraine and Moldova, to grant candidate status to Georgia and to open accession negotiations with BiH, once the necessary degree of compliance is achieved", https://ec.europa.eu/commission/presscorner/detail/en/ip_23_5633 [accessed on 22 November 2023].

²⁶ The following section contains detailed descriptions and justification for the information provided in Table 6: Overview of content and format of published information on political finances of political parties (based on the most recent elections) for each country:

- Albania: The assessment is based on the annual reports 2022 and campaign spending reports from the latest general election of 2021 of the Socialist Party of Albania (PS), the Democratic Party of Albania (PD) and the Freedom Party of Albania (PL). They all reported donor names and IDs, donation amount, the date of donation, individual expenses (even disclosed donations of less than €500, which is not required by law), assets and liabilities and in-kind donations. However, individual expenses are not displayed in annual reports. The reports are publicly available, free of charge, but were not published in a timely way, and are not suitable for bulk downloads, but are only available as scanned pdf documents. The CEC has reported that 35 per cent of registered political parties have sent their annual reports for 2022, which means that they did not submit timely reports, nor has the CEC published anything on these parties. See: https://kqz.gov.al/wp-content/uploads/Raportet/Raportet-e-fushates-zgjedhore-per-zgjedhjet-2021/Raporti_i_Partia_Socialiste_per_fushaten_zgjedhore_2021.pdf; <https://kqz.gov.al/wp-content/uploads/2023/03/Raporti-vjetor-financiar-i->

[Partia-e-Lirise-2022.pdf](#); Republic of Albania, Central Election Commission (2023), Raporti për veprimtarinë vjetore 2022 [Annual Report 2022], p.8-9, https://kqz.gov.al/wp-content/uploads/2023/07/Kuvendi_230713_Raport_per_vitin_2022-1.pdf.

- Bosnia and Herzegovina: The assessment is based on the campaign spending reports from the latest general election of 2022 and annual reports for 2022 of the Croatian Democratic Union of Bosnia and Herzegovina (HDZ), the Party of Democratic Action (SDA) and the Alliance of Independent Social Democrats (SNSD). They all reported donor names, donation amount, the date of donation, assets and liabilities, and in-kind donations. Donor IDs and individual expenditures are missing. The information is published online, according to the legal deadline, and is free of charge, but is not suitable for bulk downloads. Rather, it is available in the form of digital pdf documents. See: www.izbori.ba/Default.aspx?CategoryID=1263&Lang=3.
- Kosovo: The assessment is based on the campaign spending reports from the latest general election of 2021 and annual reports for 2022 of the Vetëvendosje party (LVV), the Democratic League of Kosovo (LDK) and the Democratic Party of Kosovo (DPK). They all reported donor names, donation amount, the date of donation, assets and liabilities, and in-kind donations. In Kosovo, political parties' expenditures are classed into six main categories and subcategories. They partly reported on individual expenses (only those above €5,000 are made publicly available) and did not provide donor IDs. The information is published online, in a timely way, and is free of charge, but is not suitable for bulk downloads. Rather, it is available as scanned pdf documents. See: <https://kqz-ks.org/sherbime-per-subjektet-politike/raportet-vjetore-financiare-te-audituarat/>; Financial Reports of Audited Election Campaigns, <https://kqz-ks.org/sherbime-per-subjektet-politike/raportet-financiare-te-fushatave-zgjedhore-te-audituarat/>.
- North Macedonia: The assessment is based on the campaign spending reports from the latest general election of 2020 and annual reports for 2022 of the Social Democratic Union of Macedonia (SDSM), the Internal Macedonian Revolutionary Organization – Democratic Party for Macedonian National Unity (VMRO-DPMNE) and the Democratic Union for Integration (DUI). They all reported donor names, donation amount, the date of donation, assets and liabilities, and in-kind donations, but no individual expenses or donor IDs. The information is published online and is free of charge, but it is neither timely nor suitable for bulk downloads. Rather, it is available as scanned pdf documents. See: <https://dzt.mk/mk/izvestai-politicki-partii>; https://dzt.mk/mk/izvestai-politicki-partii?field_godina_na_odrzhuvane_value=&field_tip_izbori_value=Парламентарни+избори.
- Montenegro: The assessment is based on the campaign spending reports from the latest general election of 2020 and annual reports for 2022 of the Democratic Party of Socialists of Montenegro (DPS), the Democratic Montenegro (DCG) and the New Serb Democracy (NSD). They all reported donor names, donation amount, the date of donation, assets and liabilities, and in-kind donations. Expenditures and expenses are partly itemised (detailed individual expenses are only available in campaign finance reports but not annual reports). The assessed political parties do not report donor IDs. The information is published online, but is not available in a timely manner. With regards to formats, while annual reports are available only as scanned pdfs, campaign reports are available in csv format. See: Democratic Party of Socialists of Montenegro, <https://portal.antikorupcija.me:9343/acamPublic/izvestajDetails2.htm?parent=pretragalvestaja&izvestajId=10304>; New Serb Democracy (NSD) run under electoral list "For the Future of Montenegro" ("Za budućnost Crne Gore") in 2020 elections, <https://portal.antikorupcija.me:9343/acamPublic/izvestajDetails2.htm?parent=pretragalvestaja&izvestajId=10292>; Democratic Montenegro (DCG) run under electoral list "Peace is our nation" ("Mir je naša nacija") in 2020 elections, <https://portal.antikorupcija.me:9343/acamPublic/izvestajDetails2.htm?parent=pretragalvestaja&izvestajId=10321>
- Serbia: The assessment is based on the campaign spending reports from the latest general election of 2022 and annual reports for 2022 of the Serbian Progressive Party (SNS), the Socialist Party of Serbia (SPS) and the Party of Freedom and Justice (SSP). They all reported donor names, donation amount, assets and liabilities, and in-kind donations, but not donor IDs and date of donations. They also reported individual expenditures to some extent, but there were also omissions in terms of reporting some expenses summarised under other costs. The information is available online in html format in a timely manner and free of charge, but it is not suitable for bulk downloads (one has to open each html report one by one). See: <https://publicacas.acas.rs/#/acas/pretragaKampanja>.
- Türkiye: The assessment is based on financial audits conducted by the Constitutional Court, assisted by the Court of Accounts, of the Justice and Development Party (AKP) for 2019, the Republican People's Party (CHP) for 2017 and the Nationalist Movement Party (MHP) for 2018. The audit reports are delayed by three to four years, on average, and only provide information on expenditures in categories, but not individual expenditures. They are published and available online and free of charge, but not in a timely manner. The information is not suitable for bulk downloads, but is available in the form of searchable pdf and Word documents. See: <https://siyasi-partikarlar.anayasa.gov.tr/>.

²⁷ This information is available in some cases, but it depends on the political party.

²⁸ See: Republic of Albania, Central Election Commission (2023), Raporti për veprimtarinë vjetore 2022 [Annual Report 2022], p. 8-9, https://kqz.gov.al/wp-content/uploads/2023/07/Kuvendi_230713_Raport_per_vitin_2022-1.pdf.

²⁹ The following section contains detailed descriptions and justification for the information provided in Table 7: Overview of political finance oversight institutions for each country:

- Albania: The EMB (in Albania called the Central Election Commission, CEC) is legally obliged to oversee and audit political parties' financing sources and their expenditures, which it outsources to independent certified auditors. Following the 2021 elections, it contracted 17 accounting experts to audit 32 parties – fewer than the minimum of 20 experts required by law. The CEC also lacks independence. The July 2020 amendments to the Electoral Code sought to depoliticise it, through changes that provide for sharing nomination of the commissioners. The governing party nominates the State Election Commissioner and three commissioners to the Regulatory Commission (RC) and the Commission of Sanctions and Complaints (CSC) respectively, while the opposition party nominates the Deputy Election Commissioner and two commissioners to the RC and CSC respectively. However, this means that commissioners remain divided along political lines. Sanctions are only partly dissuasive. For example, the fine for violations of the maximum expense limit by an electoral subject is only 5 million ALL (€49,500), while a party risks suspension of public funding for a maximum of five years for obstructing or failing to cooperate with the CEC auditor. For more information, see IDM Albania - The Institute for Democracy and Mediation, *National Integrity System Assessment Albania, 2023*, Indicator 7.1.1 Resources (practice); Indicator 7.1.2 Independence (law) [Publication in early 2024]; Electoral Code of the Republic of Albania, 2020, Article 173.
- Bosnia and Herzegovina: The EMB (in BiH called the Central Election Commission, CEC) has the authority to monitor and audit income, but only limited authority to audit campaign expenditure. It has faced longstanding challenges in maintaining an adequate workforce, particularly in the department responsible for auditing political parties' financial reports, which currently functions with just four auditors, while being tasked with auditing reports from over 100 political parties. Various positions outlined in the CFC Rulebook on Internal Organisation remain vacant. The CEC has sought approval from the Council of Ministers for amendments to its internal structure, but these are still pending. Furthermore, it relies heavily on donations from international donors for essential equipment, archives and software for processing and reviewing financial reports, managing elections and coordinating with local election commissions and committees, as well as training and capacity building for its permanent and temporary staff. The CFC Audit Department lacks the necessary capacity, resulting in audit reports being published more than two years after the submission of financial reports. There are no sanctions defined for not publishing the reports in time, but there are sanctions defined for other breaches of the law. The fines given to political parties for violations of the Law on Financing of Political Parties are imposed with delays, due to delays in undertaking audits, while some political parties are allowed to pay the fines via multiple instalments. For more information, see GRECO: *Second Addendum to the Second Compliance Report on Bosnia and Herzegovina – Third Evaluation Round*, GrecoRC3(2022), <https://rm.coe.int/third-evaluation-round-incriminations-ets-173-and-191-gpc-2-transparent/1680a7acc3>; Transparency International BiH, *National Integrity System Assessment Bosnia and Herzegovina, 2023*, Indicator 7.1.1 Resources (practice), 7.1.1 Resources (practice), Indicator and 7.1.3 Independence (practice) [Publication in early 2024]; Law on Financing of Political Parties, Article 19.
- Kosovo: Recent legal changes have reinstated responsibility for overseeing the finances of political entities to the EMB (in Kosovo called Central Election Commission, CEC), specifically the Office for Registration, Certification and Financial Control of Political Entities (the Office). This includes the selection of auditors for annual financial reports and election campaigns through an open public competition. In terms of resources, the legislation stipulates a minimum of 10 staff members for the office and a budget of approximately €300,000 for auditing, which is deemed adequate. However, the issue lies in the fact that the recruitment processes have not been finalised. Despite recent legal revisions granting the Office a degree of independence, there remains a potential, albeit nominal, chance of political intervention. Initially, the CEC, operating as a collective body, formulated the regulation outlining the specifics and processes for selecting the Office's new director. Conversely, the composition of the recruitment panel, comprising leaders from independent institutions elected by the Assembly of Kosovo, could be perceived as a potential avenue for political influence in the director's election. For more information, see Kosovo Democratic Institute, *National Integrity System Assessment Kosovo, 2023*, Indicator 7.1.1 Resources (practice), Indicator 7.1.3 Independence (practice) [Publication in early 2024]. Kosovo Democratic Institute, *Political Financing in Kosovo: What After the Recent Legal Changes?*, p.15, <https://kdi-kosova.org/wp-content/uploads/2022/12/47-Raport-Political-Financing-Kosovo-Eng-02.pdf>.
- North Macedonia: The SAI is tasked with auditing both annual and electoral financial reports, and taking action if irregularities are identified. The ACA (in North Macedonia called State Commission for the Prevention of Corruption, SCPC) has the authority to launch an examination into the financing of a political party either independently or in response to a complaint from an election campaign organiser or accredited observers, particularly when irregularities or suspicions of unlawful campaign financing arise. Regarding political finances, the CEC is only responsible for publishing political parties' financial reports. The SAO has adequate financial and human resources to carry out its

work and meet its goals. For more information, see Transparency International Macedonia, *National Integrity System Assessment North Macedonia, 2023*, Indicator 9.1.3 Resources (practice), Indicator 9.1.3 Independence (practice), Indicator 10.1.2 Resources (practice), Indicator 10.1.4 Independence (practice) [Publication in early 2024]; SAO (2020), Rulebook on systematisation of staff positions: https://dzt.mk/sites/default/files/2021-01/3_Pravilnik_za_sistematizacija_na_rabotnite_mesta_vo_DZR_2021.pdf; Macedonian State Commission for the Prevention of Corruption, *Annual Reports for the Work of SCPC for the years 2019, 2020, 2021 and 2022*: <https://dksk.mk/mk/rodišni-izveštaji/>;

- Montenegro: Political parties are required to submit consolidated annual reports and other relevant data to the SAI and the ACA (in Montenegro called Agency for the Prevention of Corruption, APC). Since the Law on Political Financing of Political Entities and Election Campaigns changed in 2020, the SAI is obliged to audit all parliamentary political parties within four years, instead of auditing them all on an annual basis. The APC is in charge of on-site controls of political parties' finances related to campaign expenditures. In 2022, the APC was unable to fill 28 per cent of the positions required by the 2021 Act on the Internal Structure and Systematisation of the APC. In the department for implementing control measures for financing of political entities and election campaigns, there are 18 staff (a third of the 54 required positions), and up to 20 staff working during election periods. The APC lacks independence, as shown by several inconsistent decisions in 2020 related to transparency of election campaign spending – in particular for advertisements in media outlets registered in Serbia. This constitutes a concerning loophole allowing foreign influence. In addition, the 2023 European Commission report on Montenegro notes the need to further ensure the independence, accountability, impartiality and proactivity of the APC. For more information, see MANS, *National Integrity System Assessment Montenegro, 2023*, Indicator 10.1.2 Resources (practice), Indicator 10.1.4 Independence (practice) [Publication in early 2024]. Montenegro Agency for Prevention of Corruption, Act on Internal Structure and Systematisation of the APC from 2021, www.antikorupcija.me/media/documents/Pravilnik_o_unutra%C5%A1njoj_organizaciji_i_sistematizaciji_radnih_mjesta_u_ASK_2021..pdf; Montenegro Agency for Prevention of Corruption, *Annual Report for 2022*, www.antikorupcija.me/media/documents/Izveštaj_o_radu_ASK_u_2022..pdf; (GRECO, October 2022. Fifth evaluation round. *Preventing corruption and promoting integrity in central governments (top executive functions) and law enforcement agencies*. Evaluation report, <https://rm.coe.int/fifth-evaluation-round-preventing-corruption-and-promoting-integrity-i/1680a8a106>. Montenegro (EC 2023. Montenegro 2023 report), https://neighbourhood-enlargement.ec.europa.eu/system/files/2023-11/SWD_2023_694_Montenegro_report.pdf.
- Serbia: The ACA (in Serbia called Agency for the Prevention of Corruption, APC) is mandated to check the accuracy of reported incomes and expenditures in annual and election campaign finance reports, in accordance with the plan adopted by the APC. Personnel capacity is only about 60 per cent, which indicates that the agency does not have adequate resources to achieve its goals in practice across all its competencies. In addition, it lacks sufficient office space, as identified in its 2017 Annual Report. The APC's independence has been called into question on several occasions in connection with the selection of its directors, their resignations and decisions. The former Director, Dragan Sikimić, was elected on 17 January 2018, after the agency spent almost a year without a director and several years with an incomplete board. Sikimić's independence has been questioned, as he was a member of the ruling SNS party until the day of his election to office, as well as a donor to the party and its nominee for the local Election Commission (a working body of the Republic Election Commission, tasked with implementing presidential elections announced in 2017). For more information, see Transparency International Serbia, *National Integrity System Assessment, Serbia 2023*, Indicator 10.1.2 Resources (practice), Indicator 10.1.4 Independence (practice) [Publication in early 2024]; Law on Prevention of Corruption, Official Gazette of the Republic of Serbia no 35/2019, 88/2019, 11/2021 – authentic interpretation, 94/2021 and 14/2022, www.acas.rs/cyr/pages/zakoni_1, ENG: www.acas.rs/eng/pages/eng/laws; Law on Financing Political Activities; Official Gazette of the Republic of Serbia no 43/11 (amended 2019), www.acas.rs/storage/page_files/Zakon%20o%20finansiranju%20politi%C4%8Dkih%20aktivnosti.pdf; ACA Serbia, *Report on the Control of the Costs of the Election Campaign in 2020*, www.acas.rs/storage/page_files/lzve%C5%A1taj%20o%20kontroli%20finansiranja%20politi%C4%8Dkih%20aktivnosti%20za%202020.%20godinu%20-%20lzve%C5%A1taj%20o%20kontroli%20tro%C5%A1kova%20izborne%20kampanje%20u%202020.%20godini.pdf; Law on Financing of Political Activities, article 40 (criminal offence), articles 41-42 (misdemeanour of political party), article 43 (misdemeanour of other legal entities and natural persons).
- Türkiye: Presidential candidates must submit campaign finance reports to the EMB (in Türkiye called State Election Commission), which audits them with the help of the SAI (in Türkiye called Court of Accounts, TCA). The results are not publicly disclosed. Political parties declare campaign funds in annual financial reports submitted to the Constitutional Court, which conducts audits in collaboration with the TCA. The independence of the SEC was brought into question during the last election. In recent years, its decisions, especially in favour of the ruling party and against the opposition party, have led to criticism that it is under the political influence of the government. Additionally, in recent years, there

have been numerous instances of suspected political interference in the selection, appointment and removal of directors, members and staff within the TCA, along with allegations of report censorship, undermining the courts' independence and political neutrality. The recruitment processes for the TCA president, members and auditors are at risk of political influence due to election procedures, particularly during the Parliamentary Plan and Budget Committee's decision making in the second stage of the TCA member election process. Concerns have been raised by opposition parties regarding the committee's structure, as a significant majority of its members belong to the People's Alliance party (established in February 2018 between the ruling Justice and Development Party (AK Party) and the formerly opposition Nationalist Movement Party (MHP)). Criticism has been directed at the election of both the previous TCA president, Seyit Ahmet Bař (2016-2021) and the current president, Metin Yeners (since 2021), due to their alleged close ties with the ruling party and its ministers. Sanctions are foreseen for breaches of political party law, but not for non-reporting. For more information, see Transparency International Türkiye, *National Integrity System Assessment Türkiye, 2023*, Indicator 7.1.1 Resources (practice), Indicator 7.1.3 Independence (practice), Indicator 9.1.1 Resources (practice), 9.1.3 Independence (practice) [Publication in early 2024]; Law on Political Parties, Article 76.

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- ³¹ Interview with the Director of the Office for Registration, Certification and Financial Control of Political Entities by Kosovo Democratic Institute November 2023
- ³² MANS (The Network for Affirmation of the NGO Sector), *National Integrity System Assessment Montenegro, 2023*, Indicator 10.1.2 Resources (practice); IFES FORT Database.
- ³³ Transparency International BiH, *National Integrity System Assessment Bosnia and Herzegovina, 2023*, Indicator 7.1.1 Resources (practice) [Publication in early 2024].
- ³⁴ Transparency International Macedonia, *National Integrity System Assessment North Macedonia, 2023*, Indicator 10.1.2 Resources (practice) [Publication in early 2024].
- ³⁵ Transparency International BiH, *National Integrity System Assessment Bosnia and Herzegovina, 2023*, Indicator 7.1.3 Independence (practice) [Publication in early 2024].
- ³⁶ Insajder, January 2023. Šta je sporno u procesu izbora novog direktora Agencije za sprečavanje korupcije? [What is problematic in the process of selection of the new director of the Agency for Prevention of Corruption?]. <https://insajder.net teme/sta-je-sporno-u-procesu-izbora-novog-direktora-agencije-za-sprecavanje-korupcije-video> [accessed on 22 November 2023].
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- ³⁸ Jelena Veljković, 2018. Dragan Sikimić, SNS-ov član izborne komisije [Dragan Sikimić, SNS member of the electoral commission], BIRN, 17 January, <https://birn.rs/dragan-sikimic-sns-ov-clan-izborne-komisije/> [accessed on 22 November 2023].
- ³⁹ Ana Vukotić, 2020. Sprovođenje zakona o finansiranju političkih subjekata i izbornih kampanja, <https://mans.co.me/wp-content/uploads/2021/05/Sprovođenje-Zakona-o-FPP-izbori-2020.pdf>. Monitoring parlamentarnih izbora u Crnoj Gori [The implementation of the Law on Financing of Political Subjects and Election Campaigns. Monitoring of parliamentary elections in Montenegro], MANS, <https://mans.co.me/wp-content/uploads/2021/05/Sprovođenje-Zakona-o-FPP-izbori-2020.pdf> [accessed on 22 November 2023].
- ⁴⁰ European Commission (2023), *Montenegro 2023 Report*, p.5, https://neighbourhood-enlargement.ec.europa.eu/system/files/2023-11/SWD_2023_694_Montenegro_report.pdf.
- ⁴¹ IDM Albania – The Institute for Democracy and Mediation, *National Integrity System Assessment Albania, 2023*, Indicator 7.1.2 Independence (law) [Publication in early 2024].
- ⁴² Transparency International Türkiye, *National Integrity System Assessment Türkiye, 2023*, Indicator 3.1.3 Independence (law) and Indicator 3.1.4 Independence (practice) [Publication in early 2024].
- ⁴³ GRECO (2018), "Turkey: GRECO is concerned about lack of judicial independence as well as transparency of the legislative process and political financing", *Council of Europe*, www.coe.int/en/web/greco/-/turkey-greco-is-concerned-about-lack-of-judicial-independence-as-well-as-transparency-of-the-legislative-process-and-political-financing [accessed on 23. October 2023].
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⁴⁵ Blerina Gjoka, 2022. KQZ gjobit partitë dhe mediat për fshehjen e financave për reklamat [CEC fines parties and media for hiding advertising finances], Reporter.al, 7 December 2022, www.reporter.al/2022/12/07/kqz-gjobit-partite-dhe-mediat-per-fshehjen-e-financave-per-reklamat/; Besar Likmeta, 2021. Partitë fshehën miliona euro shpenzime për propagandë elektorale në zgjedhje [The parties hid millions of euros spent on electoral propaganda in the elections], Reporter.al, 23 November 2021, www.reporter.al/2021/11/23/partite-fshehen-miliona-euro-shpenzime-per-propagande-elektorale-ne-zgjedhje/.

⁴⁶ After a criminal or misdemeanour court makes a final decision, the ACA has the authority to determine by how much a sanctioned political entity will lose a portion of its budget subsidies for the upcoming year. The reduction must be a minimum of 10 per cent of the total budget subsidies allocated for that political entity and should not be less than the funds obtained through the commission of a criminal offence or misdemeanour. Source: Law on Financing Political Activities, Article 45, *Official Gazette of the Republic of Serbia*, no. 43/11 (amended 2019); IFES, FORT Database, www.ifes.org/FORT, based on ACA Input and Law on Prevention of Corruption, *Official Gazette of the Republic of Serbia*, no. 97/08 (amended 2021); www.acas.rs/cyr/pages/zakoni_1, ENG: www.acas.rs/eng/pages_eng/laws.

⁴⁷ GRECO (2020), *Third Evaluation Round: Second Addendum to the Second Compliance report*, <https://rm.coe.int/third-evaluation-round-second-addendum-to-the-second-compliance-report/1680a1cac1>

⁴⁸ IFES, FORT database.

⁴⁹ The sanctions include monetary fines, forfeiture and loss of public funding. See Law on Financing Political Parties, 2018, Articles 20, 28, 29 and 32, <https://sdsr.org.mk/wp-content/uploads/2022/03/zakon-za-finansiranje-na-politichkite-partii.pdf>.

⁵⁰ IFES, FORT database, based on the Law on Prevention of Corruption and Conflicts of Interest, and direct input from the ACA.

⁵¹ Findings from Audit Reports of Annual Financial Reports and Campaign Reports of Political Entities for 2018, 2019 and 2020.

⁵² Interview with an official of the Office for Registration, Certification and Financial Control of Political Entities, February 2023.

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