

Partijfinanciering van politieke partijen op lokaal niveau

**Een vergelijkend onderzoek naar regelingen voor overheidssubsidies en giften
van derden aan politieke partijen op lokaal niveau in een aantal Europese
landen**

N. Onnen

G. Voerman

Documentatiecentrum Nederlandse Politieke Partijen

Rijksuniversiteit Groningen

Groningen, 2 mei 2013

Inhoudsopgave

Inleiding	3
1. IJSLAND	6
2. NOORWEGEN.....	22
3. ZWEDEN.....	43
4. FINLAND	55
5. DENEMARKEN.....	73
6. DUITSLAND.....	88
7. VERENIGD KONINKRIJK.....	105
8. IERLAND	127
9. BELGIË	150
10. FRANKRIJK.....	170
Bijlage 1. Uitkomsten gedetailleerd onderzoek geselecteerde groep van tien Noord- en West-Europese landen	190
Bijlage 2. Inventarisatie overige negentien landen	195

Inleiding

In opdracht van het ministerie van Binnenlandse Zaken en Koninkrijksrelaties (BZK) heeft het Documentatiecentrum Nederlandse Politieke Partijen (DNPP) van de Rijksuniversiteit Groningen onderzoek verricht (in de vorm van een *quick scan*) naar de wijze waarop in verschillende Europese landen de financiering van politieke partijen op lokaal niveau (dat wil zeggen afdelingen van landelijke partijen en zelfstandige lokale partijen) is geregeld. Het ministerie wilde antwoord op de volgende vragen:

1. Bestaat er regelgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen?
Zo ja:
2. Waar is het toezicht op de financiering van de lokale (afdelingen van) partijen belegd?
 - centraal of decentraal?
 - waar en bij wie specifiek?
3. Worden de lokale (afdelingen van) partijen gesubsidieerd door de nationale of decentrale overheid?
4. Zijn er verschillen in de drempelbedragen waarboven giften openbaar gemaakt dienen te worden tussen het landelijke niveau en de decentrale niveaus?
5. Maakt het daarbij uit welke rechtsvorm de betreffende lokale partij heeft (een lokale afdeling van een landelijke partij of een zelfstandige rechtspersoon)?

Op aangeven van het ministerie is het accent in het rapport komen te liggen bij het toezicht op de partijfinanciering, alsmede de wet- en regelgeving met betrekking tot giften. Ten aanzien van vraag 2 is daarom gekozen voor een brede benadering. De reden hiervoor is gelegen in het feit dat de regels wat betreft de financiële rapportage door politieke partijen enerzijds en het toezicht op de financiering van partijen anderzijds doorgaans vaak moeilijk van elkaar te scheiden zijn. Daarnaast is er in de relevante wet- en regelgeving lang niet altijd expliciet sprake van lokale (afdelingen van) partijen, waardoor de algemene voorschriften voor de nationale partijorganisaties ook op het lokale niveau van toepassing lijken te zijn.

Rapportage

Het rapport geeft een overzicht van de bevindingen ten aanzien van alle lidstaten van de Europese Unie (EU), plus IJsland, Noorwegen en Zwitserland (in totaal dus negenentwintig landen), voor zover informatie kon worden verkregen. Voor een groep van tien Noord- en West-Europese landen die in de buurt van Nederland zijn gelegen en/of overeenkomsten vertonen met het Nederlandse partijstelsel, is de relevante wetgeving meer in detail bestudeerd. Deze landen zijn: IJsland, Noorwegen, Zweden, Finland, Denemarken, Duitsland, Verenigd Koninkrijk, Ierland, België¹ en Frankrijk. Deze landen komen in dit rapport alle afzonderlijk in deze volgorde aan bod. In elk hoofdstuk wordt dieper ingegaan op de specifieke wet- en regelgeving. De uitkomsten van deze analyse voor alle geselecteerde landen zijn overzichtelijk bijeengebracht in twee schema's (zie bijlage 1).

De resultaten voor de overige negentien landen, die aan een meer globale verkenning werden onderworpen, komen in bijlage 2 beknopt aan bod. Ook hier is in een schema inzichtelijk gemaakt in hoeverre er in deze landen wetgeving bestaat ten aanzien van subsidiëring, transparantie en toezicht op partijfinanciering op lokaal niveau – voor zover deze informatie althans te achterhalen viel (voor enkele landen waren in het geheel geen gegevens verkrijgbaar; zie hieronder verder de paragraaf 'werkwijze'). Verder is kort aangegeven voor welke van deze landen verdere bestudering relevant zou kunnen zijn.

Werkwijze

Het onderzoek werd uitgevoerd in de periode 18 maart – 30 april 2013. Eerst werden de in Den Haag gevestigde ambassades van de negenentwintig landen en de Nederlandse ambassades in die landen de hierboven vermelde vijf vragen per email toegezonden. Uiteindelijk hebben veertien buitenlandse ambassades en negentien Nederlandse ambassades gereageerd.

Bij het verzamelen van informatie over de regelgeving in de groep van tien landen is in de eerste plaats gebruik gemaakt van de rapporten over transparantie in de financiering van politieke partijen die zijn gepubliceerd door de Groep van Staten tegen Corruptie (*Groupe d'Etats contre la Corruption*, GRECO) van de Raad van Europa. Daarnaast is de database geraadpleegd van de website 'Party law in modern Europe'. Deze door de Universiteit Leiden beheerde site bevat de (Engelstalige) integrale teksten van wetten met betrekking tot partijen en partijfinanciering van 33 landen in Europa.² Ook is gebruik gemaakt van informatie op de site van het *International Institute for Democratic and Electoral Assistance* (IDEA), een intergouvernementele organisatie die zich de bevordering van 'sustainable democracy worldwide' ten doel stelt.³ Tevens is, voor zover die niet was opgenomen in eerstgenoemde website, relevante specifieke nationale en lokale wetgeving geraadpleegd indien deze in het Engels op internet beschikbaar

¹ De weergegeven informatie over België heeft betrekking op de wetgeving op federaal niveau en die van het gewest Vlaanderen. De relevante wetgeving van het gewest Wallonië was niet vindbaar op internet.

² www.partylaw.leidenuniv.nl/

³ www.idea.int/parties/finance/index.cfm

was. Naast een algemene bestudering zijn al deze digitale documenten ook doorzocht aan de hand van cruciaal geachte zoektermen als *'local'*, *'municipal'*, *'local party'*, *'branch'*, *'party unit'* en *'unit'*. Tot slot zijn deskundigen en/of diverse nationale instanties die in het specifieke land een sleutelpositie innemen ten aanzien toezicht op partijfinanciering, benaderd met specifieke vragen. Hierbij ging het vaak om aanvullende informatie en om toelichtingen in verband met onduidelijkheden in de wetgeving.

Voor elk van de tien Noord- en West-Europese landen is zoals al vermeld een afzonderlijk hoofdstuk samengesteld. Hierin is steeds aangegeven welke documenten en bronnen zijn geraadpleegd. Bij elke van de vijf vragen zijn de in de bronnen gevonden relevante fragmenten weergegeven. Dit leidde zo nu en dan tot doublures, omdat sommige fragmenten bij verschillende vragen van belang waren. Om het rapport zo compact mogelijk te houden, is in dat geval gekozen voor een verwijzing. De titels van geciteerde documenten en bronnen zijn gecursiveerd. Relevante tekstdelen met betrekking tot regelgeving op lokaal niveau zijn onderstreept, zodat snel de meest relevante informatie kan worden gevonden. Verder is op basis van de gegevens per land een beknopte samenvatting opgesteld, die als inleiding voor het hoofdstuk fungeert. In deze synopsis wordt, voor zo ver mogelijk, beknopt antwoord gegeven op bovengenoemde onderzoeksvragen.

1. IJSLAND

Emailcorrespondentie

- ❖ IJslandse ambassade in Nederland
 - Email verstuurd: 20 maart 2013
 - Reactie ontvangen: -
 - Contactpersoon: -

- ❖ Nederlandse ambassade in IJsland
 - Email verstuurd: 19 maart 2013
 - Reactie ontvangen: -

- ❖ National Audit Office
 - Verstuurd: 5 april 2013
 - Ontvangen: 22 april 2013

Geraadpleegde bronnen

Greco-rapporten

Greco Evaluation Report on Iceland on Transparency of party funding, Evaluation round III, theme II, GRECO 37 (Strasbourg, 4 April 2008), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2007\)7_Iceland_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2007)7_Iceland_Two_EN.pdf) (geraadpleegd 22 maart 2013).

Compliance Report on Iceland ‘incriminations’ and ‘transparency of party funding,’ (Strasbourg, 26 March 2010 Public), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2010\)2_Iceland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2010)2_Iceland_EN.pdf). (geraadpleegd 22 maart 2013). {Niet relevant: geen aanvullende informatie}

Interim Compliance Report on Iceland, Evaluation round III theme I and II, Greco 49 (Strasbourg, 3 December 2010) [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2010\)2_Interim_Iceland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2010)2_Interim_Iceland_EN.pdf) (geraadpleegd 22 maart 2013).

Wetgeving

Act on the Financial Affairs of Political Organisations and Candidates and Their Duty to Provide Information, Act. 162/2006, (As amended in 2010), www.althingi.is/lagas/138b/2006162.html (geraadpleegd 27 maart 2013).

Rules on the financial accounts of political parties etc., pursuant to act no. 162/2006, (21 maart 2007),
www.rikisendurskodun.is/fileadmin/media/skyrslur/Rules_on_the_financial_accounts_of_political_parties.pdf (geraadpleegd 26 maart 2013).

Local Election Act, NO. 5/1998, with subsequent amendments,
www.samband.is/media/enska/Local-Government-Elections-Act-5-1998.pdf (geraadpleegd 27 maart 2013). {Niet relevant: enkel van toepassing op verkiezingen}

Websites

www.partylaw.leidenuniv.nl/

www.idea.int/parties/finance/index.cfm

The association of local authorities in Iceland: www.samband.is/um-okkur/english/

Korte samenvatting

In IJsland bestaat een relatief uitgebreide nationale wetgeving ten aanzien van de transparantie van giften door derden aan en de subsidiëring door overheden van (lokale) politieke partijen en lokale afdelingen. Het gaat hier om de '*Law No. 162/2006 on the Financial Affairs of Political Organisations and Candidates and Their Duty to Provide Information,*' kortweg ook wel '*Law No. 162/2006*' genoemd. Deze wet is voor het laatst aangepast in 2010. Het toezicht op de financiering van politieke partijen wordt op nationaal en lokaal niveau uitgeoefend door '*The National Audit Office*'. Dit toezicht is vastgelegd in '*Law NO 162/2006,*' en verder uitgewerkt in de door de nationale rekenkamer opgestelde '*Rules on the financial accounts of political parties etc.*'

Lokale overheden met meer dan 500 inwoners moeten lokale politieke partijen en afdelingen subsidie geven, terwijl lokale overheden met minder dan 500 inwoners hiertoe niet verplicht zijn maar zij dat wel mogen doen. De belangrijkste voorwaarde voor de subsidie is dat van de betreffende politieke partij of afdeling bij de meest recente lokale verkiezingen ten minste één persoon in de lokale Raad is gekozen, dan wel dat ten minste vijf procent van de stemmen is behaald. Het totaal beschikbare subsidiebedrag dient proportioneel te worden verdeeld, naar rato van het aantal behaalde stemmen bij de meest recente lokale verkiezingen. Lokale autoriteiten bepalen zelf de hoogte van de totale subsidie. De in de Engelse vertaling geheten '*Board of the Association of Local Authorities*' heeft de bevoegdheid aanvullende regelgeving op te stellen ten aanzien van de verdeling van subsidies op lokaal niveau.⁴ Deze regelgeving is echter nog niet tot stand gebracht.

Law No. 162/2006 gaat uit van een maximaal donatiebedrag van 400.000 KRN (ca. €2500) per donateur per jaar. Bij de verplichte openbaarmaking van donaties is een onderscheid gemaakt tussen donaties van individuen en rechtspersonen (bedrijven en verenigingen). Individuele donaties boven de 200.000 KRN (ca. €1260) moeten openbaar worden gemaakt, terwijl donaties door rechtspersonen (bedrijven en verenigingen) altijd bekend gemaakt moeten worden. Deze regelgeving geldt zowel voor politieke partijen op nationaal als op lokaal niveau.

⁴ Zie voor meer informatie www.samband.is/um-okkur/english/. Slechts een beperkt deel van de website is in het Engels beschikbaar.

1. Bestaat er regelgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen?

*Greco Evaluation Report on Iceland (2009)*⁵

19. Rules governing political finance were recently introduced via Law No. 162/2006 on the Financial Affairs of Political Organisations and Candidates and Their Duty to Provide Information of 21 December 2006, which applies to political parties and alliances participating in elections to the Parliament and municipal governments, as well as individual candidates, who run either for internal party elections (primaries) or posts at municipal level. The main objectives of Law No. 162/2006 are to reduce the risk of conflicting interests and to provide transparency in financial affairs with the ultimate goal of increasing public trust in political activities and strengthening democracy (Article 1, Law No. 162/2006).

20. Law No. 162/2006 entered into force on 1 January 2007 with a deferred effective date for the provisions on primary elections of 1 June 2007. In addition, the National Audit Office issued, in March 2007, a set of Rules on the Financial Accounts of Political Parties, which comprise some minimum standards for reporting the finances of political parties and electoral candidates.

*Act on the Financial Affairs of Political Organisations and Candidates and Their Duty to Provide Information (Amended 2010)*⁶

Article 2

Definitions

In the context of this Act, the words and terms below shall have the following meanings:

1. Political organisation: A party or organisation that presents candidates for election to the Althing or municipal governments.

*Rules on the financial accounts of political parties etc. (2007)*⁷

Article 1:

These Rules apply to the financial accounts of political parties, i.e. parties and alliances participating in elections to the Althing and municipal governments, cf. Chapter IV of Act No. 162/2006 on the finances and reporting obligations of political parties and electoral candidates. Similarly, they apply also to the financial accounts of candidates in personal elections and pre elections, cf. Chapter V of the cited Act No. 162/2006. These Rules are minimum rules, and

⁵ [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2007\)7_Iceland_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2007)7_Iceland_Two_EN.pdf) (Geraadpleegd 22 maart 2013).

⁶ www.althingi.is/lagas/138b/2006162.html

⁷ www.rikisendurskodun.is/fileadmin/media/skyrslur/Rules_on_the_financial_accounts_of_political_parties.pdf

political parties and electoral candidates are therefore permitted to report in greater detail than provided for herein.

2. Waar is het toezicht op de financiering van de lokale (afdelingen van) partijen belegd?

- **centraal of decentraal?**
- **waar en bij wie specifiek?**

Het toezicht op de financiering van de lokale (afdelingen van) politieke partijen is centraal ondergebracht bij de *National Audit Office*.

Greco Evaluation Report on Iceland (2009)

34. Generally, the accounts and financial reports of both political parties and electoral candidates are subject to the provisions of the Annual Accounts Act No. 3/2006, as applicable (Articles 13 and 18, Rules on the Financial Accounts of Political Parties, etc). In this context, they have an obligation for all legal persons in Iceland to keep accounting books and records. All accounting books, accounting records and documents, as well as letters, facsimile sheets and telegrams or their duplicates, including documents kept by computer, microfilm or by any other comparable method, are to be kept in a secure and safe manner for at least seven years from the closure of each relevant accounting year (Article 20(1), Law No. 145/1994 on Book-Keeping). An annual account is to be kept for at least 25 years (Article 20(4), Law No. 145/1994 on Book-Keeping). The falsification of accounts or accounting documents, the creation of documents without real substance etc, as well as the destruction of such documents are considered a major violation of law, which, according to the Penal Code may be subject to fines or to imprisonment up to six years.

35. The Boards of political parties and managing directors are responsible for the preparation of an annual financial report, including an income statement, balance sheet, statement of cash flows, notes and the report of the board (Article 15, Rules on the Financial Accounts of Political Parties etc).

36. In addition, political parties are required to maintain a consolidated account for all units falling within their scope, such as associations, district councils, holding companies and related foundations, whether they are registered or not. Consolidated accounts are to provide a clear and comprehensive view of the results, assets and changes in cash in both the parent and the subsidiary association (Article 16, Rules on the Financial Accounts of Political Parties etc).

37. Party units with an income below 300,000 ISK (2,488 EUR)⁸ per year are excluded from the

⁸ Dit bedrag is in 2010 gewijzigd naar 400.000 ISK.

consolidated accounts.

40. Pursuant to Article 9 of Law No. 162/2006, political parties have to submit a consolidated financial report (where annual accounts of political parties and those of the units falling within their scope have been merged into a single account) to the National Audit Office on an annual basis.

41. The Rules on the Financial Accounts of Political Parties etc. detail the level of itemisation to be contained in the party's consolidated financial report, including a (i) consolidated income statement; (ii) consolidated balance sheet (comprising a statement of cash and flows); and (iii) notes.

42. In particular, the consolidated income statement is to comprise, as a minimum (Article 15, Rules on the Financial Accounts of Political Parties etc):

(a) Information on income:

- Contributions from the State Treasury
- Contributions from municipalities
- Financial donations from legal persons
- Donations from legal persons in the form of exclusive discounts
- Other in kind donations from legal persons (i.e. favours and concessions, free use of staff, free use of facilities and equipment, waivers of residual debts, unusual loan terms or assistance in financing)
- Financial donations from physical persons
- Donations from physical persons in the form of exclusive discounts
- Other in kind donations from physical persons (i.e. favours and concessions, free use of staff, free use of facilities and equipment, waivers of residual debts, unusual loan terms or assistance in financing)
- General membership fees
- Income from rent or real estate
- Income from rent or movable assets
- Service revenues, including admission fees to meetings, entertainments and other similar social events
- Sales of goods, including income from sales of refreshments, lotteries, raffles, etc.
- Other operating income

44. Finally, the notes attached to the consolidated financial report are to provide overall totals of the donations received from individuals (whether in cash, discounts or any other form). With respect to the donations received from legal persons, their names are to be disclosed in the notes to the annual financial report or in a separate attachment, together with the amount and type (in cash, discounts or any other form) of the donation. Furthermore, the notes are to include details

on the consolidation of accounts, namely by providing information (name of entity, share, nature of operation) concerning the entities/units falling within the scope of the political party.

Electoral candidates

46. Electoral candidates are to submit to the National Audit Office a financial report on their electoral campaign within six months from the time of the election (Article 11, Law No. 162/2006). Law No. 162/2006 entered into force with respect to candidates on 1 June 2007, which in practical terms means that candidates do not have to report on the income/expenses incurred in connection with the general election which took place in May 2007. Since the next elections are the municipal ones, which are scheduled in 2009, the reporting requirement with respect to candidates will not be due until 2010.

47. Electoral candidates are required to specify their own contributions (whether in cash or in kind) in their accounts. They must keep a separate register of individual cash donations, specifying the name and identity of the donor in question. In kind donations (e.g. free use of staff, sponsoring of advertisements, discounts, etc) are to be recorded at their market price. If a campaign is financed through a loan, details must be provided on the identity of the lender, the amount of the borrowing and the lending terms. Cancellation of debts and obviously favourable loan terms are to be assessed as a donation from the lender to the campaign (Articles 20 and 21, Rules on the Financial Accounts of Political Parties etc).

48. According to a standardised draft form being prepared by the National Audit Office, a candidate's financial report is to include the following elements:

(i) Endorsement of the financial statements (sworn statement of the candidate referring to the veracity of the income and expenditure declared)

(ii) Auditor's report

(iii) Income statement specifying the campaign period, including:

(a) Information on income: donations on legal persons (including name of legal person, nature and amount of donation); donations from individuals, local governments, candidates own contribution, contributions from the political party (including nature and amount of donation); and other income.

(b) Information on expenditure: campaign office, advertising and promotional expenses, meeting and travelling expenses, other operational expenditure, other expenditure.

(iv) Balance sheet (assets and liabilities)

(v) Notes on donations received from legal persons (including name of legal person, nature and amount of donation) and from individuals, local governments, candidates own contribution, contributions from the political party (overall totals including nature and amount of donation).

Moreover, when there is substantial surplus or deficit of the campaign, the notes should also contain details on what will be done with the surplus or who will be paying for the deficit of the campaign. In addition, the notes are to provide explanations concerning liabilities (identity of the

lender, the amount of the borrowing and the lending terms).

49. Electoral candidates are exempt from the obligation on financial reporting if the cost of the electoral campaign does not exceed 300,000 ISK (2,488 EUR).⁹

51. The chartered auditors verifying the books and accounts of both political parties and candidates have the right to request all documents and information indispensable to perform the audit. The National Audit Office is vested with wide investigative powers to, at any time, call for all necessary documents to verify that the funding received by political parties complies with the requirements of Law No. 162/2006 (Article 8, Law No 162/2006). It is not, however, empowered to request supporting further evidence (e.g. receipts, invoices) concerning candidates' accounts. Finally, the tax authorities have access to the accounting records of political parties and candidates (Article 94, Law No. 90/2003 on Income Tax).

52. Political parties, candidates for election, and the National Audit Office do not fall under the Information Act No. 50/1996. Therefore, detailed financial information – other than what is to be contained in the abridged reports to be published by the National Audit Office, is not accessible to the public.

53. The National Audit Office is responsible for publishing a summary of the financial reports of parties and candidates showing information on the total income received and expenses incurred. The figures provided in respect of the party's income must detail the source of the contribution (whether public – State/local, or private – physical/legal persons) and the identity of the legal person donating the relevant funds. Any discount from market price has to be indicated specifically (Article 9 in relation to political parties, Article 11 in relation to candidates, Law No. 162/2006). The GET (Greco Evaluation Team – NO/GV) heard at the time of the on-site visit that the National Audit Office was in the process of developing the contents of the summary form; it planned to publish the summary forms in its website.¹⁰

55. Political parties are required to have their books endorsed by a certified auditor. Audit reports are to indicate whether the relevant consolidated financial statements have been prepared in accordance with the obligations of Law No. 162/2006 and the Rules on the Financial Accounts of Political Parties developed by the National Audit Office, as well as general accounting principles (Article 8, Law No. 162/2006).

56. Likewise, the financial statements prepared by individual candidates, which contain the final account of their electoral campaigns, are subject to audit by certified auditors (Article 10, Law No. 162/2006).

⁹ Dit bedrag is later gewijzigd in 400.000 ISK.

¹⁰ www.rikisend.althingi.is

57. The National Audit Office is responsible for monitoring political financing; it is vested with wide powers to ensure not only a formal, but also a material control of the information provided by political parties (Article 8, Law No. 162/2006). It is not, however, empowered to carry out material checks of candidates' accounts.

58. The National Audit Office is an independent body, operating under the auspices of Parliament. The Presidential Committee of Parliament appoints the Auditor General for a period of six years. The National Audit Office selects its own working agenda (although it may also act at the request of the Presidential Committee of Parliament, ministries or individual central governmental bodies); its procedures have to respect the principles of objectivity and professionalism as well as strict adherence to international auditing standards. Furthermore, pursuant to Article 3 of the National Audit Act of 1997, the staff employed in the National Audit Office is to be independent of those ministries and organisations where the audit is being carried out.

59. In principle, in the event of an irregularity/deficiency in a financial report, the National Audit Office would contact the party or its auditor to clarify/remedy the situation. If nevertheless the irregularity detected suggests a potential instance of corruption, the National Audit Office will immediately report to the police, as appropriate.

Interim Compliance Report on Iceland (2010)

44. The authorities of Iceland report that the National Audit Office (NAO), in consultation with political parties, in mid 2008 decided on a format for the summaries of political accounts, which is available on the website of the NAO. Furthermore, summaries of the political organisations' consolidated accounts for 2007 and 2008 have been published on the website of the NAO and the summaries of the consolidated accounts for the operational year 2009 are expected to be published towards the end of 2010. The NAO has also prepared and published on its website a financial reporting form for candidates; the relevant provisions were implemented following the 2009 Parliamentary elections, and summaries of candidates' campaign accounts are now available in a standardised format on the NAO's website. The authorities add that the new legislation (Act. 121/2010) amending articles 9 and 11 of the Act 162/2006, clarifies political parties' and candidates' duty to disclose certain information to the NAO and the deadline for submission of such information.

52. The authorities of Iceland report that the new legislation (Act 121/2010) provides the National Audit Office (NAO) with the authority to request documentation from election candidates in order to verify the information in their financial reports, similar to what is possible in respect of political parties. The NAO has now the power to request further documentation at

any time, so as to ascertain that election campaign expenses and contributions from individuals and legal entities to candidates are within the limits specified by law.

Act on the Financial Affairs of Political Organisations and Candidates and Their Duty to Provide Information (Amended 2010)

Article 8. Financial statements of political organisations

A political organisation shall prepare consolidated financial statements for all of the units that it includes, such as separate associations, constituency councils, holding companies and related nonprofit institutions. An individual party unit may be excluded from preparing consolidated financial statements if its income does not exceed ISK 400,000 annually. Annual financial statements shall be drawn up according to subject rules of the Annual Accounts Act, as applicable. The Icelandic National Audit Office shall issue further instructions on accounting practices for political organisations.

A political organisation shall submit its financial statements to chartered accountants for auditing. The auditors shall operate according to guidelines from the Icelandic National Audit Office and verify that the consolidated statements were prepared in accordance with provisions of this Act and general accounting principles, confirming that opinion by signing the statements. The Icelandic National Audit Office may at any time call for all documents in order to verify invoices and that donations by individuals and legal entities have remained within the limitations stated in Chapter III.

Article 9. The duty of providing information on the financial statements of political organisations
Political organisations must, before 1 October each year, send the Icelandic National Audit Office its financial statements for the preceding year, in accordance with Article 8, and signed by auditors. Subsequently, the National Audit Office shall, as soon as possible, co-ordinate and publish a summary of the financial statements of each political organisation. The financial statements must contain information on total revenues and total costs. The summary must itemise income according to source, distinguishing among State contributions, municipal contributions, donations from legal entities, membership fees and donations from individuals and must also state the principal amounts on the political organisation's balance sheet. Specific mention must be made of all accepted discounts from market prices as well as sales of services, goods or assets at premium prices. The name of every legal entity that donates to political activities must be published as must the amount donated. Furthermore, the names of individuals that have provided donations valued at more than ISK 200,000 must also be published.

Article 10. Financial statements of candidates in individual-candidate elections

Candidates must prepare financial statements for their campaign, listing all donations and costs in accordance with generally accepted accounting principles. The statements must be endorsed by an auditor or an examiner familiar with accounting practices. The accounting period must be

based on the date when the candidate's campaign begins. In the event of primary elections, the accounting period must be based on the date when the primary is advertised unless the candidate's campaign begins earlier. In the event of presidential elections, the accounting period must be based on the date when the candidature is submitted to the Ministry of Justice unless the candidate's campaign begins earlier. The end of the accounting period must be based on the date when the financial statements are submitted to the Icelandic National Audit Office pursuant to Article 11. The Icelandic National Audit Office shall issue guidelines for preparing financial statements for election campaigns and on the duty to provide information on the statements. The Icelandic National Audit Office may at any time call for all documents in order to verify that campaign costs and donations by individuals and legal entities to the candidate have remained within the limitations stated in Chapter III. Candidates are exempt from the duty to provide financial statements if the total income or total cost of her/his election campaign does not exceed ISK 400,000.

Article 11. The duty of providing information through financial statements for an election campaign

Candidates must provide the Icelandic National Audit Office with her/his endorsed financial statements no later than three months after the election took place. Subsequently, the National Audit Office shall, as soon as possible, co-ordinate and publish a summary of the financial statements. This summary must contain information on total income and total costs. The summary must itemize income according to source, distinguishing among State contributions, municipal contributions, donations from legal entities, membership fees and donations from individuals and must also state the principal amounts on the political organisation's balance sheet. Specific mention must be made of all accepted discounts from market prices, as well as sales of services, goods or assets at premium prices. The name of every legal entity that donates to the candidate's campaign must be published, as must the amount donated. Furthermore, the names of individuals that have provided donations to the candidate's campaign valued at more than ISK 200,000 must also be published. If the accounts of the campaign reveal a positive or negative financial result, the candidate must annually submit new statements to the National Audit Office until the excess amount has been disposed of or the debt has been paid.

*Rules on the financial accounts of political parties etc. (2007)*¹¹

Article 13

In the preparation of the annual financial reports of political parties the substantive provisions of the Annual Accounts Act No. 3/2006 shall be applied to the extent possible. The boards of political parties and managing directors are responsible for the preparation of an annual financial

¹¹ www.rikisendurskodun.is/fileadmin/media/skyrslur/Rules_on_the_financial_accounts_of_political_parties.pdf
Deze regelgeving is tevens een uitwerking van de wetgeving ten aanzien van verkiezingskandidaten. Tekstdelen met betrekking tot kandidaten zijn echter niet weergegeven.

report for each year, and the report shall include an income statement, balance sheet, statement of cash flows, notes, and the report of the board. The annual financial report shall be signed by the board of directors and managing director and endorsed by an auditor.

Article 15

Political parties shall report all their income and expenses in their income statements, except as otherwise provided by law or statutory accounting standards. The income statement shall, at a minimum, have the following itemisation on the income side.

1. Contributions from the State Treasury
2. Contributions from municipalities
3. Financial contributions from legal persons
4. Contributions from legal persons in the form of discounts on market price, cf. subsection 6(a)
5. Other contributions from legal persons, cf. subsections 6(b) – (e)
6. Financial contributions from natural persons
7. Contributions from natural persons in the form of discounts on market prices
8. Other contributions from natural persons, cf. subsections 6(b) – (e)
9. General membership fees
10. Income from rent of real estate
11. Income from rent of movable assets
12. Service revenues, including admission fees to meetings, entertainments and other similar social events
13. Sales of goods, including income from sales of refreshments, lotteries, raffles etc.
14. Other operating income

The names of the legal persons making contributions should be disclosed in the notes to the annual financial report or in a separate attachment, together with the amount of the contribution.

Article 16

Political parties should maintain a consolidated account for all units falling within their scope, such as associations, district councils, holding companies and related foundations (cf. Act No. 33/1999 on foundations engaging in business operations), whether they are registered or not. Consolidated accounts in this context refers to financial reports where the annual accounts of political parties (parent association) and units (subsidiary associations) falling within their scope have been merged into a single account. The consolidated account shall comprise an income statement, balance sheet, statement of cash flows and notes. Consolidated accounts should give a clear and comprehensive view of the results, assets and changes in cash of both the parent association and its subsidiary associations. In the preparation of a consolidated account similar income and expense entries and asset and liability entries should be added together. All necessary adjustments should be made in respect of specific factors which apply only to the consolidated account. Party units may be excluded from the consolidated accounts if their

income is less than ISK 300 thousand per year. In other respects, the provisions of Chapter VII of the Annual Accounts Act shall apply to the consolidated accounts of political parties, as applicable.

Email van de National Icelandic Audit Office (22 april 2013)

(Verwijzend naar Artikel 8 van *Act on the Financial Affairs of Political Organisations and Candidates and Their Duty to Provide Information – NO/GV*) A party unit is an association which has been recognised as a part of a political organisation. Such units can for example be locally based, youth associations, women’s associations or associations of elderly party members.

3. Worden de lokale (afdelingen van) partijen gesubsidieerd door de nationale of decentrale overheid?

Ja. De lokale overheden met meer dan 500 inwoners moeten lokale (afdelingen van) partijen een subsidie geven indien ten minste één zetel in de lokale raad of ten minste 5 procent van de uitgebrachte stemmen is verkregen bij de laatste gemeenteverkiezingen.

Greco Evaluation Report on Iceland (2009)

22. (ii): local authorities with more than 500 inhabitants are to support parties which have obtained at least one seat in the local council or at least 5% of the votes cast in the last municipal election. The overall amount of the funding to be provided is to be decided by the local authority itself at the time of adoption of the municipal budget and distributed on a proportional basis. Smaller communities are free to decide whether to provide financial support to parties, but if they do so, they are bound by the same aforementioned rules. In 2007, 32,750,000 ISK (271,635 EUR) was distributed proportionately to the parties with seats in Reykjavik’s City Council. In 2008, the contribution to political parties from the city of Reykjavík will amount to 33,600,000 ISK (278,685 EUR).

Act on the Financial Affairs of Political Organisations and Candidates and Their Duty to Provide Information (Amended 2010)

Article 5. Contributions from municipalities to political organisations
Municipalities with over 500 inhabitants must, while other municipalities may, annually contribute funds for the activities of political organisations that had at least one person elected to the local council or that received at least 5% of votes in the immediately preceding municipal

election. The municipal government decides on such contributions while approving the budget. The amount shall be allocated in proportion to the number of votes. The Board of the Association of Local Authorities may establish guidelines to promote harmonized execution of the payment of contributions from municipal governments to political organisations pursuant to this Article. During the year in which municipal government elections are held, political organisations will be allocated contributions for the latter part of that year in accordance with the weight of votes that they received in the recently held elections.

Email van de Icelandic National Audit Office (22 april 2013)

Despite of the authorisation in Article 5 of the Act, the Association of Local Authorities (Samband íslenskra sveitarfélaga) has not established guidelines to promote harmonised execution of the payment of contributions from municipal governments to political organisations. It is therefore up to each municipality to decide how much money it grants to political organisations each year.

{...} According to the law, a political organisation is a party or an organisation that runs in parliamentary or municipal elections, cf. paragraph 1 of Article 2. It is most common that a party runs both in parliamentary and municipal elections, but it's not always so.

There are also examples of parties running jointly in municipal elections. Please note that most of the municipalities in Iceland are small with a population of only few hundreds or less. The law does not limit the expenditure of political organisations nor make it conditional in any way. On the other hand, the expenditure of political candidates is limited, cf. Article 7.

4. Zijn er verschillen in de drempelbedragen waarboven giften openbaar gemaakt dienen te worden tussen het landelijke niveau en de decentrale niveaus?

Nee. Er zijn geen verschillen tussen het landelijke en decentrale niveaus. Er zijn wel verschillen in de hoogte van de bedragen waarboven giften openbaar gemaakt dienen te worden voor giften van individuen en giften van rechtspersonen.

Greco Evaluation Report on Iceland (2009)

28. A number of restrictions apply to the sources of private funding. In particular, pursuant to Article 6 of Law No. 162/2006, political parties and electoral candidates are not permitted to accept donations from:

- anonymous donors;
- undertakings which are majority owned by or under the control of the State or municipalities;
- public entities other than the State Treasury or municipalities, such as undertakings which

are jointly owned by the State and municipalities;
- foreign nationals who do not have the right to vote in Iceland, undertakings or other entities which are registered in other countries.

Zie ook hierboven vraag 2, ‘*Greco Evaluation Report*’ paragraaf 44.

53. The National Audit Office is responsible for publishing a summary of the financial reports of parties and candidates showing information on the total income received and expenses incurred. The figures provided in respect of the party’s income must detail the source of the contribution (whether public – State/local, or private – physical/legal persons) and the identity of the legal person donating the relevant funds. Any discount from market price has to be indicated specifically (Article 9 in relation to political parties, Article 11 in relation to candidates, Law No. 162/2006). The GET (GRECO Evaluation Team – NO/GV) heard at the time of the on-site visit that the National Audit Office was in the process of developing the contents of the summary form; it planned to publish the summary forms in its website (<http://www.rikisend.althingi.is>).¹²

*Interim Compliance Report on Iceland (2010)*¹³

32. The authorities of Iceland submit that, in order to comply with the current recommendation, the caps on donations have been increased and a new threshold level above which donors’ identity must be revealed has been established in law. With the adoption of Act 121/2010 amending the Act 162/2006, the maximum contribution from an individual or legal entity has been increased from ISK 300,000.00 (EUR 1 920) to ISK 400,000.00 (EUR 2 560) (which de facto represents a value slightly less than the previous one at the adoption of the law in 2006). Furthermore, the new Act stipulates that the so-called “confidentiality threshold”, which only applies in respect of natural persons, is to be based on a contribution amounting to half of the permissible maximum that can be donated, ie 200,000 ISK (EUR 1 280). Moreover, all contributions from legal entities are to be made public according to the amended Act No. 162/2006.

Act on the Financial Affairs of Political Organisations and Candidates and Their Duty to Provide Information (Amended 2010)

Article 6. Accepting donations

Political organisations and candidates may accept donations for their activities or electoral campaigns subject to the limitations entailed in the second to fifth paragraphs of this Article and the provisions of Article 7. Donations may not be accepted from unknown donors. In the event

¹² Deze website is niet langer toegankelijk, de website is tegenwoordig www.rikisendurskodun.is/index.php?id=223 (geraadpleegd 27 maart 2013). Financiële gegevens van partijen waren niet vindbaar.

¹³ [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2010\)2_Interim_Iceland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2010)2_Interim_Iceland_EN.pdf)

that a political organisation or a candidate receives a donation from an unknown donor, the donation must be transferred to the State Treasury, given that there was no opportunity to refuse to accept the donation.

Donations may not be accepted from enterprises owned or controlled for the greater part by the State or by municipalities. Donations not falling under the provisions of Chapter II may not be accepted from public sector bodies.

Donations may not be accepted from foreign citizens, enterprises or other entities registered in countries other than Iceland. However, this prohibition does not include donations from foreign citizens who enjoy voting rights in Iceland, cf. the third paragraph of Article 2 of Act No. 5/1998, on municipal elections.¹⁴

Article 7. Maximum donations, guidelines and campaign costs

Political organisations and candidates may not accept higher donations from a legal entity than ISK 400,000 annually. Donations in the form of discounts are exempt from this maximum, provided that they are general discounts from the market price, are given publicly and are itemised in invoices. Legal entities that make donations to political organisations or candidates shall itemise the total amount of such donations in their annual financial statements. Donations from related entities shall be accounted for jointly. [Initial contributions, i.e. donations from legally competent individuals and legal entities that are provided in connection with the establishment of political organisations, may be of a maximum amount equivalent to two times the maximum amount pursuant to the first paragraph.

No political organisation or candidate may accept donations from any legally competent individual that are higher than ISK 400,000 annually. The total campaign cost of a candidate in an election to the Althingi or a municipal government may not exceed ISK 1 million, added to a supplement as indicated below:

In an electoral district with more than 50,000 inhabitants aged 18 and above, ISK 75 per person
In an electoral district with 40,000 to 49,999 inhabitants aged 18 and above, ISK 100 per person
In an electoral district with 20,000 to 39,999 inhabitants aged 18 and above, ISK 125 per person
In an electoral district with 10,000 to 19,999 inhabitants aged 18 and above, ISK 150 per person
In an electoral district with fewer than 10,000 inhabitants aged 18 and above, ISK 175 per person.

The total campaign costs of a candidate in presidential elections may not exceed the equivalent of two times the amount specified in the fourth paragraph per person on the electoral poll for the whole country.

5. Maakt het daarbij uit welke rechtsvorm de betreffende lokale partij heeft (een lokale afdeling van een landelijke partij of een zelfstandige rechtspersoon)?

In geen van de geraadpleegde documenten werd hieraan expliciet gerefereerd.

¹⁴ Deze wet bevat geen regeling over subsidies aan lokale (afdelingen van) politieke partijen.

2. NOORWEGEN

Emailcorrespondentie

- ❖ Noorse ambassade in Nederland
 - Email verstuurd: 20 maart 2013
 - Reactie ontvangen: 22 maart 2013
 - Contactpersoon: Ida Berg-Johnsen,

- ❖ Nederlandse ambassade in Noorwegen
 - Verstuurd: 19 maart 2013
 - Ontvangen: -

- ❖ Ministry of Government Administration, Reform and Church Affairs
 - Verstuurd: 12 april 2013
 - Ontvangen: 17 april 2013
 - Contactpersoon: Jens Oscar Nergards,

- ❖ Expert Anders Ravik Jupskås (Politicooloog Universiteit Oslo)
 - Verstuurd: 12 april 2013
 - Ontvangen: 19 april 2013

Geraadpleegde documenten

Greco-rapporten

Greco Evaluation Report on Norway on Transparency of party funding, Evaluation round III, theme II, Greco 41 (Strasbourg, 19 February 2009),

[www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2008\)6_Norway_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2008)6_Norway_Two_EN.pdf) (geraadpleegd 21 maart 2013).

Compliance Report on Norway on Incriminations and Transparency of Party Funding, GRECO 50 (Strasbourg, 1 April 2011 Public),

[www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2011\)2_Norway_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2011)2_Norway_EN.pdf) (geraadpleegd 21 maart 2013). {Niet relevant: bevat geen nieuwe informatie}

Second Compliance Report on Transparency of Party Funding, GRECO 59, (Strasbourg, 3 April 2013 Public),

[www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2013\)5_Second_Norway_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2013)5_Second_Norway_EN.pdf) (geraadpleegd 22 april 2013).

Wetgeving

Act on certain aspects relating to the political parties, ACT-2005-06-17-102 (17 juni 2005)
www.ub.uio.no/ujur/ulovdata/lov-20050617-102-eng.pdf (geraadpleegd 22 maart 2013).

Amendments to the Political Parties Act, Proposition to the Storting (Bill), Prop. 140 L (2011–2012), Ministry of Government Administration, Reform and Church Affairs (Oslo: 22 juni 2012).¹

Website

www.partylaw.leidenuniv.nl/

www.idea.int/parties/finance/index.cfm

¹ Een officiële Engelse vertaling van de nieuwe wetteksten was eind maart 2013 (nog) niet beschikbaar. Het Noorse Ministerie voor Bestuur, Hervorming en Kerkelijke Zaken kon echter wel een Engelse vertaling van het wetsvoorstel opsturen. Het voorstel is volgens het Ministerie ongewijzigd aangenomen.

Korte samenvatting

Noorwegen kent een relatief uitgebreide wetgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van (lokale) politieke partijen en lokale afdelingen. De nationale wet, de zogeheten *Act on certain aspects relating to the political parties*, ook wel *Political Parties Act (PPA)*, heeft specifiek betrekking op geregistreerde politieke partijen. In januari 2013 is deze wet aangepast. Sommige delen zijn op 1 maart in werking getreden, andere zullen pas in januari 2014 rechtskracht krijgen. Voor zo ver bekend bestaat er naast deze wetgeving op nationaal niveau geen aanvullende wetgeving op lokaal niveau. Het toezicht op de financiering van politieke partijen op lokaal niveau ligt bij twee instanties te weten: *Political Parties Act Committee* en *Statistics Norway*. Zowel lokale partijen als lokale afdelingen vallen onder dit toezicht.

Politieke partijen op lokaal niveau krijgen subsidie van de nationale én de lokale overheid. Er kunnen grofweg drie geldstromen worden onderscheiden. Ten eerste komen lokale partijen en lokale afdelingen die ten minste 4 procent van de stemmen hebben verkregen bij de meest recente gemeenteverkiezingen dan wel ten minste één partijvertegenwoordiger is gekozen in de lokale raad, in aanmerking voor een subsidie van de nationale overheid. Deze subsidie moet worden aangevraagd bij de ‘*County Governor*’ (*Fylkesmann*) en wordt later door dezelfde *Fylkesmann* verdeeld. Op de gemeenschappelijke website van deze ‘*County Governors*’ zijn de subsidiebedragen aan lokale politieke partijen en lokale afdelingen inzichtelijk gemaakt.² Ten tweede zijn lokale overheden vrij om uit eigen middelen lokale partijen en lokale afdelingen extra te ondersteunen. Deze vorm van subsidiëring valt grotendeels buiten de *Political Parties Act*. Deze wet stelt enkel in sectie 10 para 3 en 4 dat de lokale overheden geen voorwaarden aan de subsidie mogen verbinden, noch dat zij controle mogen uitoefenen over de besteding van de verstrekte financiële middelen. Ten derde ontvangen de fracties van lokale politieke partijen respectievelijke lokale afdelingen financiële ondersteuning van de lokale overheid.

Op alle niveaus moeten politieke partijen en afdelingen alle van derden ontvangen donaties opnemen in een financieel jaarverslag. Financiële jaargegevens worden per partij en partijafdeling gepubliceerd op een door de *Ministry of Government Administration, Reform and Church Affairs* opgezette website.³ Daarnaast stelt de *Political Parties Act* dat in verkiezingsjaren voor alle partijen en afdelingen een aparte rapportageverplichting⁴ geldt voor donaties van meer dan 10.000 NOK, ofwel ca. €1323.⁵

Normaliter moet van alle giften boven een in de *Political Parties Act* vastgestelde drempelwaarde, de naam en adres van de donateur apart worden gerapporteerd. Deze drempelwaarde verschilt per politiek niveau. Politieke partijen die actief zijn op nationaal niveau dienen donaties boven de 35.000 NOK in één specifiek jaar, ofwel ca. €4.636⁶ te rapporteren. Op regionaal

² www.partistotte.fylkesmenn.no/PartistotteWeb/. Deze website bevat alleen cijfermatige informatie.

³ www.partifinansiering.no. Deze website bevat alleen cijfermatige informatie. Alleen het totaalbedrag aan ontvangen donaties wordt op de website weergegeven.

⁴ In de wet wordt op dit punt niet expliciet gesproken van openbaarmaking.

⁵ Idem.

⁶ Gebaseerd op de wisselkoers op 18 april 2013.

niveau geldt een drempelwaarde van 23.000 NOK, ofwel ca. €3.046⁷ en op lokaal niveau een drempelwaarde van 12.000 NOK, ofwel ca. €1589.⁸

⁷ Idem.

⁸ Idem.

1. Bestaat er regelgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen?

*Greco Evaluation Report on Norway on Transparency of party funding (2009)*⁹

7. In Norway, political parties have played a central role in the democratic system since the emergence of parliamentarism in the mid-1880s. Political parties are briefly mentioned in the Constitution: “The election of representatives of constituencies is based on proportional representation and the seats are distributed among political parties in accordance with the following rules”. However, the Norwegian authorities indicate that, due to the principle of freedom of association, there is no legal definition of political parties, either in the Political Parties Act (hereafter: PPA) or anywhere else. Simply put, political parties are legal entities³ registered, in accordance with Chapter two of the PPA, in the Register of Political Parties. It should be emphasised though that, despite the implication to the contrary in the Constitution, participation in elections is not the exclusive competence of registered political parties: unregistered groups may also participate in elections to the Storting [Parliament], county councils and municipal councils. It has however been 20 years since an unregistered group won a seat in the Storting. In the most recent elections for the Storting in 2005 three unregistered groups participated (in addition to 18 registered political parties): however, none of these three groups won any seats. In county and municipal elections it is less rare for unregistered groups to win seats in the respective councils.¹⁰

20. The rules governing the funding of political parties and election campaigns are contained in the abovementioned ‘Act on certain aspects relating to the political parties’ (the Political Parties Act, PPA), which entered into force in January 2006. The PPA applies to registered political parties in the same manner at different levels (national, regional and local) and replaced the Act on the disclosure of the political parties’ income of 1998, which only applied to registered political parties participating in elections to the Storting. The PPA regulates the registration of political parties, provision of government grants to registered parties (and – to some extent – the provision of financial support to elected groups), non-permissible donations, reporting on income by registered parties and the establishment of the Political Parties Act Committee. The Norwegian authorities indicate that as elections in Norway are strongly party-centred, the legislation concerning funding and reporting only applies to registered political parties and not to candidates or unregistered groups.

23. The PPA was complemented in April 2006 by the Regulation on certain aspects relating to political parties (REG 2006-03-16 No. 321: the Political Parties Act Regulation), providing

⁹ [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2008\)6_Norway_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2008)6_Norway_Two_EN.pdf), para 20.

¹⁰ In the most recent municipal elections, in September 2007, unregistered groups received 51,539 votes (approximately 2,3%) out of a total of 2,226,834 votes and won 392 seats in the municipal councils (approximately 3,6%) out of a total of 10946 seats up for election in all the municipal councils in Norway.

further details on the registration in the Political Parties Register, the reporting of party income, the withholding of government grants and the functioning of the Political Parties Act Committee.

Email van de Noorse ambassade in Nederland (22 maart 2013)

Norwegian political parties funding is regulated by the “Political Parties Act”¹¹, including regional- and youth organisations, see Article 12 (1). {...} January 10th 2013 the Norwegian Parliament passed amendments to the Political Parties Act. Some of these amendments entered into force 1 March 2013, others will enter into force 1 January 2014. According to the Governments’ own webpage, the amendments is a result of a wish to meet The Council of Europe’s Group of States against Corruption (GRECO)’s recommendations ensuring and facilitating further transparency and control of party funding. Amongst amendments to the Act, Parliament has agreed to appoint a special “Party Audit Committee” who will support the “Political Act committee” (“Partilovnemnda”) in verifying the accuracy of the reported data and the parties' compliance with the obligations under section 4 of the Act.

At this webpage you will find statistics for each county and municipality grant so far in 2013 (only in Norwegian).¹² The Ministry of Government Administration, Reform and Church Affairs has made an official webpage where you will find statistics and figures categorized by party, also on a regional level, and year. {...}¹³

Proposal for amendments to the Political Parties Act (2012)

Section 1(3): The Act applies to the head organisations of all political parties, their central youth organisation, county organisation, county youth organisation and municipal organisation. The groups in the Storting, county councils and municipal councils are not included in the Act. Chapter 3 and 4 apply to parties that are registered in accordance with chapter 2.

2. Waar is het toezicht op de financiering van de lokale (afdelingen van) partijen belegd?

- **centraal of decentraal?**
- **waar en bij wie specifiek?**

Het toezicht op de financiering van de lokale (afdelingen van) partijen is centraal ondergebracht bij *Statistics Norway* en de *Political Parties Act Committee*. In de geraadpleegde documenten zijn geen aanwijzingen gevonden dat er een lokale toezichthouder is.

¹¹ www.ub.uio.no/ujur/ulovdata/lov-20050617-102-eng.pdf

¹² www.partistotte.fylkesmenn.no/PartistotteWeb/. Deze website bevat alleen cijfermatige informatie.

¹³ www.partifinansiering.no/english/. Deze website bevat alleen cijfermatige informatie.

40. Registered political parties are subject to the same accounting obligations as other associations. Pursuant to the Accounting Act, associations must prepare annual accounts in accordance with the provisions of the Accounting Act if, in the preceding year, they have had either (i) total assets in excess of 20 million NOK (approximately €2.2 million) or (ii) an average number of 20 or more employees (full-time equivalence). If one of the aforementioned conditions applies to a party, the party is required to apply generally accepted accounting practices or International Financial Reporting Standards (IFRS) and to keep their books in accordance with the requirements of the Accounting Act.¹⁴ The parties falling under the remit of the Accounting Act¹⁵ have to prepare an annual report, must have their accounts audited by a registered auditor and are required to keep their books, invoices and other primary bookkeeping documentation for a period of 10 years (secondary documentation for a period of 3,5 years). Furthermore, they are obliged to submit their annual accounts, annual report and auditor's report to the Register of Company Accounts which, pursuant to the Accounting Act, is to make these available to the public (upon request).¹⁶ Five out of the seven political parties represented in the Storting fulfil one of the abovementioned conditions, consequently falling under the remit of the Accounting Act. The GET (Greco Evaluation Team – NO/GV) was however informed that the other two parties represented in the Storting, as well as several party units at subnational level, voluntarily submit their annual accounts, annual report and auditor's report to the Register of Company Accounts.

42. Political parties to which the Accounting Act applies (see paragraph 40 above) are required to give any public supervisory authority, which includes tax authorities, the necessary assistance to inspect the accounting system and accounting materials and, to this end, also put equipment and software at the authorities' disposal. This requirement also applies to the auditor.

43. Furthermore, pursuant to Section 23 PPA, party organisations/units (at national, regional and local level) and youth organisations, falling within the remit of the PPA, are obliged to allow an inspection of their accounts over the previous year upon request. The GET Greco Evaluation Team – NO/GV) was informed that anyone can request such an inspection. However, no cases were known of such a request ever having been made. Parties having to submit their accounting

¹⁴ This obligation to keep books in accordance with the requirements of the Act on Bookkeeping also applies to political parties who do not fulfil one of the aforementioned conditions if they have taxable sales exceeding 140,000 NOK (approximately €16,000) in a year.

¹⁵ In addition, a special accounting standard has been issued outlining the requirements for non-profit organisations (including those political parties to which the Accounting Act applies) and the applicable exceptions to the Accounting Act. This standard includes provisions on consolidated accounts for organisations with a multi-entity structure, accounting for contributions (and disclosing the name of the payer, amount and conditions attached to material contributions) and accounting for the use of these funds. However, few political parties appear to follow this standard, instead preferring to follow the provisions of the Accounting Act itself.

¹⁶ The aforementioned accounting documents are publicly available via the website of the Register of Company Accounts.

documentation to the Register of Company Accounts (or voluntarily doing so) would at any rate refer such requests to the Register of Company Accounts at Brønnøysund Register Centre.

44. As indicated above, political parties to which the Accounting Act applies are to prepare an annual report and are to submit this report (together with their annual account and auditor's report) to the Register of Company Accounts.

45. Furthermore, pursuant to Section 18 of the PPA, all political parties, including organizational units of parties, whose total income during the year was more than 10,000 NOK (approximately €1,100) after the deduction of public support are to submit an annual report on the income of the party to the central register (Statistics Norway), at the latest, six months after the closing of the accounts. This report is to contain a complete overview of the income received by the party or party organisation/unit in the preceding calendar year and is to be categorised as follows:

- public grants;
- income from the party's own activities;
- donations from others
- internal transfers (i.e. transfers from other party units).

49. To facilitate the reporting on income by the political parties / party units at the different levels (including the provision of information on donations above a certain threshold), Statistics Norway has elaborated standardised electronic forms and guidelines (pursuant to Section 10 of the Political Parties Act Regulation).

50. Parties whose total income during the year in question was less than 10,000 NOK (approximately €1,100) after the deduction of all public support are obliged to submit a declaration that their income for the year has been below this level to the central register at Statistics Norway (Section 18, paragraph 3 PPA).

53. Political parties themselves are not under an obligation to publish the annual reports on their income or to make any other information available to the public. The Norwegian authorities indicate that several parties place the annual reports on their income on their web site and/or make them available on request.

55. Both the PPA and the Accounting Act promote a form of internal control over the finances of certain political parties. As indicated above (see paragraph 40), pursuant to the Accounting Act, parties which have either had total assets in excess of 20 million NOK (approximately € 2.2 million) or an average number of employees exceeding 20 labour years are required to have their accounts audited by a registered auditor. Furthermore, pursuant to Section 21, paragraph 3 PPA, the central organisation of parties which are required to submit an annual income report (i.e.

those parties whose total income during the year was more than 10,000 NOK¹⁷ / approximately €1,100 after the deduction of public support) are required to have the annual income report approved by an auditor.¹⁸ The Norwegian authorities indicate that within the limits of the Auditor Act (which includes provisions on the independence of an auditor and his/her objectivity) the parties in question are free to select an auditor and there are no further specific requirements in the law concerning internal audits.

56. As regards external control, two bodies are mentioned in the PPA as being involved with a certain form of control over the provision of the government grants to parties and the collection and supervision on the submission of income reports, the Political Parties Act Committee and Statistics Norway. However, it should be stressed that neither body has the legal authority to scrutinise the accuracy of the reports or to otherwise exercise supervision over the accounting practices of the political parties.

57. The Political Parties Act Committee, which - pursuant to the Section 24 PPA - is an 'independent administrative body, administratively subordinate to the King and the Ministry' tasked to:

- interpret the relevant regulations
- make decisions on withholding grants
- decide on appeals concerning decisions relating to registration (pursuant to Section 8 PPA)
- decide on appeals concerning decisions relating to government grants (pursuant to Section 15 PPA).

Although the Committee is administratively subordinate to the King and the Ministry, neither the King nor the Ministry of Government Administration and Reform may issue instructions on the way the Committee is to carry out its mandate in individual cases, nor may they amend any decision of the Committee. Pursuant to Section 25 PPA, the Committee has at least 5 members, who are appointed by the King for six years at a time. The present committee took office in March 2006 and is composed of a High Court judge (the chair of the Committee), a member of Statistics Norway and additionally three members with political experience.¹⁹ Pursuant to Section 15 of the Political Parties Act Regulation, the Political Act Committee can decide with binding effect to withhold government support, on the recommendation of the Ministry or ex officio, if the party or party unit has failed to report its income as required by the PPA or there is doubt whether the party or party unit exists.

¹⁷ Dit bedrag is later gewijzigd in 12.000 NOK (ca. €1589).

¹⁸ This requirement is absent in respect of the annual income reports of party units at county and municipal level, as it was considered to be too costly and burdensome for party units at those levels to have their annual income report approved by an auditor. The Norwegian authorities indicate that at any rate the overwhelming majority of the party units at municipal level are exempt from the obligation to submit an income report, as their income would be lower than 10,000 NOK.

¹⁹ The Norwegian authorities indicate that in this regard attention is paid to achieving an adequate balance between the leftcentre- right political axis and, with regard to the Committee as a whole, to gender and geographical representation.

58. In deciding to withhold government support or not, the Political Parties Act Committee relies on information submitted to it by Statistics Norway. Pursuant to Section 22, paragraph 2 PPA, the Central Register of Statistics Norway is required to provide the Political Parties Act Committee and the Ministry of Government Administration and Reform with an overview of parties, which have failed to comply with the requirement to report within the deadline.

59. As already indicated above, neither Statistics Norway nor the Political Parties Act Committee may supervise the accounts of political parties and the expenses involved in election campaigns (as foreseen by Article 14 of the Recommendation Rec(2003)4 on Common Rules against Corruption in the Funding of Political Parties and Electoral Campaigns). In this regard, the Norwegian authorities stress that the accuracy of the income returns is a matter for the reporting party/party unit itself and that neither the Political Parties Act Committee nor Statistics Norway may scrutinise the accuracy of the reports or the accounting practices of the political parties. Statistics Norway may nevertheless request political parties and party units to clarify certain issues included in the income returns submitted to it by these parties and party units. The Norwegian authorities furthermore indicate that the reporting system, especially at local and regional level, is based on trust and political responsibility and that it is expected that the mass media will play a key role in contributing to satisfactory reporting habits and compliance with regulations at all levels.

Greco Second compliance report on Norway (2013)

10. The authorities of Norway report that with the amendments introduced in section 18 of the PPA2, political parties and party units shall now submit annual reports of their income and expenditures for the period from 1 January to 31 December, as well as their assets and liabilities as at 31 December. The reports shall be submitted to the central register within five months after the end of the accounting year. Moreover, the parties are now obliged to register in an accounting system any transaction or disposition that affects the composition and size of the party or party unit's income, costs, liabilities or assets.

11. As regards the third part of the recommendation, the authorities report that Statistics Norway (SN) finalised a standardised form for the reporting of the donations received by the political parties during election campaigns and will launch an amended version of the current electronic forms for the annual reporting on income which includes costs, assets, liabilities as well as appropriate guidance for filing the forms at least two months before the deadline for the first reporting of complete accounts.

16. The authorities of Norway report that the PPA now includes a new section, 21a, dealing with the “auditing obligations” of political parties. Pursuant to the third paragraph of this new section,

the person who audits and approves the accounts of a political party cannot at the same time be a member of the party or have had a total period of assignment in the party that exceeds eight years.

21. The authorities of Norway now confirm that the amendments to the PPA have established the new supervisory arrangements. The Political Parties Act Committee can require the party/party unit to present all accounting information where there is a suspicion of incorrect reporting. The PPAC can act upon the initiative of a citizen as well as ex officio. Additionally, if the Political Parties Act Committee finds it necessary, the party or party unit's compliance with its accounting and book-keeping duties can be controlled by the Party Auditing Committee. The Party Auditing Committee too can demand that the party or party unit presents all documentation that is significant for its control. Moreover, the Party Auditing Committee is also given the duty of providing guidance to the political parties and/or their units in order to improve their understanding of reporting obligations foreseen in the PPA.

Proposal for amendments to the Political Parties Act (2012)

Section 18 Obligation to keep accounts, bookkeeping obligation, reporting obligation, etc.

(1) All political parties and party units mentioned in section 1(3) second sentence have a statutory obligation to keep accounts pursuant to this Act and to regulations issued on the basis of this Act.

(2) Parties and party units mentioned in the first subsection must submit annual reports about income and expenditures in the period from 1 January to 31 December, as well as of assets and liabilities as at 31 December. The report must at the latest be submitted five months after the end of the accounting year.

(3) Political parties or units of political parties whose total income during the year is less than 12,000 kroner after the deduction of all public grants are exempted from the obligation to keep accounts, the bookkeeping obligation and the reporting obligation in the first and second subsection. These parties are obliged to submit a declaration (simplified report) that their income for the year has been below this level. The same provisions of the Act also apply to such declarations as to reports pursuant to the second subsection.

(4) In election years, all parties and party units are required to submit separate reports for donations above 10,000 kroner received in the period from 1 January and up to and including the Friday prior to the date of the election. The report must be submitted within four weeks of the donation having been received. Donations that were received later than four weeks before the expiry of the period in which the reporting obligation in the first sentence applies, must be reported by the end of the Friday prior to the date of the election.

(5) Reports pursuant to this section must be submitted to the central register for the system.

Section 18a Obligation to register and accounting system requirement

(1) Any transaction or disposition that affects the composition and size of the party or party unit's income, costs, liabilities or assets, must be registered in an accounting system. The information must be recorded and specified in a correct and accurate manner and in such a way that it can be reconstructed afterwards.

(2) The accounting system must be organised in a proper and clear manner and in a way that enables reporting to the central register for the system and verification of the information submitted.

Section 18b Documentation and storage of accounting materials

(1) Documentation, specifications and other accounting materials must be stored for at least five years. Storage must be in a form that retains the option to read the material.

(2) The storage obligation for party units subject to accounting and reporting obligations that are closed down is transferred to the closest party or party unit in the party hierarchy.

(3) Materials subject to a storage obligation must be properly safeguarded against unauthorised changes, deletion or loss.

Section 20a Costs that must be reported

(1) The report must contain a complete overview of the costs the party or party unit has incurred during the period.

(2) The costs must be categorised as follows:

Costs according to type

- a) Salary costs
- b) Cost of goods
- c) Costs of purchasing services
- d) Finance charges

Costs according to activity

- e) Administrative costs
- f) Costs related to party activities
- g) Election campaign costs
 - i. marketing costs
 - ii. other costs

(3) Transfers to other party units must be specified in a note.

Section 20b Balance sheet figures that must be reported

(1) The party or party unit must provide complete information about assets divided by fixed and current assets as well as short- and long-term liabilities.

(2) The identity of the creditor and the amount of the loan must be listed separately if the value of the loan agreement exceeds the threshold value in section 20(1). Section 20(5) applies in a corresponding manner.

Section 21a Auditing obligation. Special provisions on the audit of political parties.

(1) The party's head organisation has an audit obligation pursuant to the Auditors Act section 2-1. The exceptions in section 2-1(2) of the Auditors Act do not apply. Other party units mentioned in section 1(3) second sentence are not subject to audit obligations according to this Act.

(2) In addition to the accounts, an annual auditor's declaration must be provided about all issues subject to reporting obligations pursuant to chapter 4 of this Act.

(3) The person who audits and approves the accounts of a political party pursuant to the first subsection cannot at the same time be a member of the party or have had a total period of assignment in the party that exceeds eight years. For audit firms, this only applies to the person who is appointed as the statutory auditor.

(4) The rules on the duty of confidentiality in section 6-1 of the Auditors Act do not prevent the auditor from giving information about the party's accounting dispositions to the Political Parties Act Committee and the Party Auditing Committee.

(5) In other respects the provisions of the Auditors Act apply.

Section 22(2) shall read as follows:

(2) The central register shall collate the information concerning the party and party unit's reports and make this available to the public in an appropriate manner, for example by electronic means. The register shall send an overview to the Political Parties Act Committee and to the Ministry of any parties or party units that have failed to comply with the requirement to report within the time limit.

Section 23 Transparency of party accounts and agreements with donors

(1) Parties or party units comprised by this Act are obliged on request to allow anyone to inspect the accounts that have been prepared for the previous year.

(2) The party or party unit are obliged on request to allow anyone to inspect agreements entered with donors.

Section 24 Committee for the control of party funding and appeals processing

(2) The Political Parties Act Committee is granted the authority to:

- a) interpret the rules in this Act and in regulations issued on the basis of this Act
- b) control compliance with the funding provisions of this Act
- c) make decisions about the use of administrative sanctions and confiscations
- d) make decisions on appeals regarding registration, cf. section 8
- e) make decisions on appeals of decisions on the awarding of public grants, cf. section 15

(3) The Political Parties Act Committee can demand that the party or party unit presents all documentation that is significant for compliance with the obligations in chapter 4 of this Act and that the Committee finds reason to examine specially.

(4) If the Political Parties Act Committee finds it necessary, the party or party unit's compliance with its duties in chapter 4 can be controlled. This control is carried out by a specially appointed supervisory body, the Party Auditing Committee. The Party Auditing Committee can demand that the party or party unit presents all documentation that is significant to the aforementioned issue. Issues related to auditing activities that the Party Auditing Committee believes may violate the Auditors Act or section 21a of this Act, must be reported to the Financial Supervisory Authority of Norway.

(5) In years other than election years, the Party Auditing Committee must, on request from the Political Parties Act Committee, conduct routine controls of the compliance of parties or party units subject to reporting obligations with the obligations in chapter 4. The control must be politically neutral and cannot include areas that touch on the party or party unit's independence or political freedom of action. The Party Auditing Committee must guide the party or party unit in its understanding of the obligations in chapter 4.

(6) Section 6-1 of the Auditors Act about the duty of confidentiality does not prevent the Party Auditing Committee from presenting information relevant to compliance with this Act or with sections 276a to 276c of the General Civil Penal Code (1902) to the Political Parties Act Committee.

(7) Anyone who performs services or work for the Political Parties Act Committee or the Party Auditing Committee is required to prevent others from gaining access to, or knowledge of, the knowledge they gain about internal party issues as a result of their service or work. Section 13a(1) nos. 1 to 3 and section 13b(1) no. 2 to 6 of the Public Administration Act nevertheless applies.

*Act on certain aspects relating to the political parties (2005)*²⁰

§22. Publication

(1) A central register for reporting under this Act shall be established.

(2) The central register shall compare the information concerning the party's income and sources of income and make this available to the public in an appropriate manner, for example by electronic means. The register shall send an overview to the Political Parties Act Committee and to the Ministry of any parties or party units that have failed to comply with the requirement to report within the time limit.

(3) Further rules concerning the manner of reporting and the organisation of the central register are determined in regulations issued by the Ministry.

§23. Inspection of political parties' accounts

Parties or party units comprised by this Act are obliged on request to allow inspection of the accounts that have been prepared for the previous year.

§24. Committee for distribution of grants and consideration of appeals

(1) The Political Parties Act Committee is an independent administrative body, administratively subordinate to the King and the Ministry. Neither the King nor the Ministry may issue instructions concerning the execution of authority by the Political Parties Act Committee in individual cases under the law, nor may they alter it.

3. Worden de lokale (afdelingen van) partijen gesubsidieerd door de nationale of decentrale overheid?

De nationale overheid ondersteunt lokale politieke partijen en lokale afdelingen met een subsidieregeling. Ook de lokale overheid kan lokale politieke partijen en lokale afdelingen subsidiëren. Tevens verschaffen lokale overheden financiële ondersteuning aan fracties van lokale afdelingen en lokale partijen.

Greco Evaluation Report on Norway on Transparency of party funding (2009)

25. In Norway, registered political parties at national level have been subsidised by the state since the early 1970s. Parties at local and county level of have received state subsidies since 1975.

²⁰ www.ub.uio.no/ujur/ulovdata/lov-20050617-102-eng.pdf. Hoewel de betreffende wet in januari 2013 is geamendeerd zijn deze specifieke tekstdelen onveranderd gebleven.

26. The provision of direct public funding is provided annually to political parties and youth organisations at national level, party units and youth organisations at county level and party units at municipal level. The funding is based on the amount of votes a national, county or local party/party unit has received in the most recent elections at national, regional or local level.

27. At national level, political parties may apply to the Ministry of Government Administration for government grants. These government grants are divided into so-called vote support (90 percent of the total annual funding provided) and basic support (10 percent of the total annual funding provided).

28. Parties' county and municipal units may apply to the County Governor for grants. As with government grants at national level, pursuant to Sections 12 and 13 PPA, the grants at county and municipal level are divided into vote support (in proportion to the votes received – without any threshold – by the party in, respectively, the last county council elections and the last municipal council elections) and basic support (to parties which have received at least 4 percent of the votes in the last county council or municipal elections in question or have had at least 1 representative elected to the county or municipal council).

29. In addition, youth organisations affiliated to political parties at national and county level are also eligible for direct public funding. The amount of funding provided to these youth organisations is in proportion to the amount of votes the respective political party received in the last national or county election (Sections 11 and 12 PPA).

32. In addition to funding provided to registered parties and their youth organisations, groups elected to the Storting, county and municipal councils are provided with financial support (Section 10, paragraph 2 PPA) regardless of whether they are a registered political party or not.

Act on certain aspects relating to the political parties (2005)

§10 Overarching principles for grants from public funds

(1) Government grants to political parties' organisations at national, regional and municipal levels are paid in the amounts determined by the Storting.

(2) The Storting finances the elected groups in the Storting. The county administrations finance the elected groups in the county councils. The municipalities finance the elected groups in the municipal councils. The grant paid to the elected groups in the county councils and the municipal councils shall be paid proportionally according to the votes the party won at the election.

(3) No conditions shall be attached to the grants from the government, county administrations or municipalities that may be in conflict with the political parties' independence.

(4) The authorities shall not keep control of how the parties or groups dispose of their grants.

§13. Government grants to political parties' organisations at municipal level

(1) A party's municipal organisation may apply for a grant. Party organisations in Oslo may apply for a grant both as a municipal organisation and as a county organisation, cf. Section 12.

(2) The vote support is paid as an equal amount in kroner to each vote received at the last municipal council election. The basic support is paid as an equal amount in kroner to parties that at the last municipal election received at least 4% of the votes in the municipality or had at least one representative elected to the municipal council. Of the total support, 9/10 is distributed as vote support and 1/10 as basic support.

(3) The application shall be sent to the County Governor. Applications for grants during the first year after an election are considered to apply to the entire election period as long as the applicant does not provide other information during the period. The grant is disbursed by the County Governor to the parties' municipal organisations.

(4) Joint lists of election candidates, consisting of parties that meet the conditions in Chapter 2,²¹ may apply for vote support and basic support. The grant is calculated pursuant to subsection 2. The disbursements will be based on the parties' agreed proposal for distribution. Should the parties on the joint list fail to agree on the distribution, the grant shall be distributed discretionally on the basis of the number of votes cast for the parties on a national basis or according to the votes cast at a previous election.

Proposal for amendments to the Political Parties Act (2012)

The new section 13(5) shall read as follows:

(5) Before a public grant can be paid, the applicant must provide the County Governor with information about which bank account the payment is to be made to, the name of the account holder and who are authorised to access the account. A confirmation must be submitted at least once a year.

§15. Appeals against decisions concerning government grants

Decisions concerning the allotment of government grants may be appealed to the Political Parties Act Committee, cf. Chapter 5,²² within three weeks after the decision was made. The committee's decisions may be brought before the courts of law.

²¹ Hier gaat hierbij om geregistreerde politieke partijen.

²² Committee for considering appeals.

Email van de Noorse ambassade in Nederland (22 maart 2013)

According to Article 1, (PPA. NO) political parties registered in the “party register” can apply for government grants. It is the regional commissioner (“Fylkesmann”) who receives and handles applications from municipal and county parties. Grants are provided as, and divided into, vote support and basic support, see Article 11. The vote support is paid as an equal amount in Norwegian kroner to each vote received at the last county council election. The basic support is paid as an equal amount in Norwegian kroner to parties that at the last county council election received at least 4% of the votes in the county or had at least one representative elected to the county council. Of the total support, 9/10 is distributed as vote support and 1/10 as basic support. The Act sets out some overarching principles for grants from public funds in article 10, including that Government grants shall have no conditions attached that may be in conflict with the political parties' independence.

4. Zijn er verschillen in de drempelbedragen waarboven giften openbaar gemaakt dienen te worden tussen het landelijke niveau en de decentrale niveaus?

Ja. Voor politieke partijen die actief zijn op nationaal niveau geldt een drempelwaarde van 35.000 NOK in één specifiek jaar, ofwel ca. €4636. Op regionaal niveau geldt een drempelwaarde van 23,000 NOK, ofwel ca. €3046 en op lokaal niveau een drempelwaarde van 12.000 NOK, ofwel ca. €1589.

Greco Evaluation Report on Norway on Transparency of party funding (2009)

35. The PPA provides for certain restrictions as regards the sources of private funding (for political parties at all levels, including their youth organisations. First of all, pursuant to Section 17, paragraph 2 PPA, parties may not receive any donations from persons whose identity is unknown to the party (anonymous donations). Anonymous donations are to be transferred to the state budget. Furthermore, Section 17, paragraph 3 PPA prohibits both donations from public agencies (i.e. legal entities under the control of the state or another public agency) and donations from foreign donors (i.e. private individuals who are not Norwegian citizens or who do not satisfy the conditions for eligibility to vote at municipal and county council elections, pursuant to Section 2-2 of the Election Act, or corporate entities registered abroad). For the purpose of this provision in the PPA, donations are considered to be any form of support that the party would be obliged to report (see paragraphs 45-47 below), and thus cover both in-kind and monetary support (Section 17, paragraph 4 PPA).

36. The PPA does not provide for any limits as regards the amount/size/periodicity of private donations or membership fees.

37. There are no restrictions as regards contributions from entities providing or seeking to provide goods or services to the public administration. From the ‘Proposal to the Odelsting No. 84 (2004- 2005)’ (i.e. the proposal for adoption of a Political Parties Act), it becomes clear that this issue has been discussed, with both the Democratic Financing Committee (the Committee which was tasked in 2003-2004 with carrying out an analysis of the system of financing of political parties and proposing amendments thereto) and the Ministry of Government Administration and Reform agreeing that there would be a delimitation problem and that current regulations (inter alia relating to public procurement) would be sufficient in addressing any problems in this area.

47. Donations are to be understood, pursuant to Section 19, paragraph 3 PPA, as both monetary donations and in-kind donations, in the form of goods, services and other benefits that have been received free of charge or at a reduced price. Volunteer work which does not require special qualifications and does not form the income of the person volunteering is not considered to be a donation; similarly, premises and objects lent by private individuals to the party which do not form part of their income are not considered to be donations. Donations in-kind are to be estimated at market value and to be included in the annual income report.

Zie ook hierboven, vraag 2 ‘*Greco Evaluation Report*’ paragraaf 53.

54. Pursuant to Sections 20 and 22 PPA, the Central Register of Statistics Norway, the entity to which political parties and party organisations/units with a reporting obligation have to submit their report, is to compare the information concerning a party’s income and sources of income and make this available to the public in an appropriate manner and shall also publish the name of the donors who have made donations above the threshold (i.e. 30,000 NOK/ca. €3,300 in a given year at central level; 20,000 NOK/ca. €2,200 at county level and 10,000 NOK/ca. €1,100 at municipal level).²³ To this end, Statistics Norway, in co-operation with the Ministry of Government Administration and Reform, has established a special web-site,²⁴ on which the income reports of parties and party units and information on donors who have made donations above the threshold, as well as relevant statistics, are published. The relevant information is available on this web-site for a period of five years.

Second Compliance report on Norway (2013)

30. The Norwegian authorities now report that they have introduced legal amendments in the recently adopted PPA covering these recommendations in order to enhance the accountability and transparency of their political party funding system.

²³ Deze bedragen zijn later gewijzigd, zie *Proposal for amendments to the Political Parties Act (2012)*.

²⁴ www.partifinansiering.no

31. GRECO recalls that it welcomed the proposal to the Storting to explicitly stipulate in the law that donations received by entities wholly or partly controlled by political parties or party units, including party branches outside Norway, will also have to be included in the report of the party/party unit in question (regardless of whether the donation was received in the period before elections or not). GRECO also welcomed the proposal of a further draft amendment to the Political Parties Act providing that the Ministry of Government Administration, Reform and Church Affairs may issue additional rules requiring candidates to report on the funding of their election campaigns (paragraphs 28 and 29, Compliance Report). GRECO now notes with satisfaction the enactment of these proposals and the initiatives taken by the Norwegian authorities to ensure that the rules governing the finances of political parties and electoral campaigns are adequate in preventing the occurrence of any kind of misconduct.

Proposal for amendments to the Political Parties Act (2012)

Section 17a Prohibition on receiving donations from certain donors. Special obligations associated with illegal donations

(1) Political parties and party units cannot receive donations if the donor is unknown to the party (anonymous donations).

(2) Political parties and party units cannot receive donations from:

a) legal entities controlled by the state or another public authority,

b) foreign donors, which means private persons who are not Norwegian citizens or who do not fulfil the criteria for voter eligibility for municipal and county elections, cf. section 2-2 of the Election Act, or legal entities registered abroad.

(3) In this section donation refers to any form of support.

(4) Illegal donations must be repaid to the donor within four weeks of having been received. Donations that cannot be repaid to the donor must be transferred to the public purse within the same deadline.

(5) All political parties and party units are required to report any donation pursuant to this section that has not been repaid to the donor or transferred to the public purse by the deadline in the fourth subsection. The rules in section 19(1) and 19(2) and section 20(5) apply correspondingly. Such reports must be submitted at the latest five months after the end of the accounting year.

Section 20. Identification of donations, donors and sponsors. Declaration about agreements

(1) If during the period a donor has made one or more donations to the party's head organisation to a total value of 35 000 kroner or more, the value of the donation and the identity of the donor shall be reported separately. This also applies to donations to party units at the county council

level to a total value of 23 000 kroner or more, and to donations to party units at the municipal level to a total value of 12 000 kroner or more. Donations to the parties' youth organisations are governed by the rules for donations to the parent party at a corresponding level.

(2) If political or business agreements have been made with any donors, a declaration about this must be included in the report. The declaration requirement applies to any agreement, independently of the threshold values in the first subsection. The identity of the donor must be listed in accordance with the fifth subsection.

(3) A declaration must be made about sponsorship agreements if the value of the benefit(s) from those with whom the agreement has been entered exceeds the threshold values in the first subsection. The identity of the sponsor must be listed in accordance with the fifth subsection.

(4) Donations to organisations or units that are directly or indirectly controlled by or otherwise affiliated with a party or party unit mentioned in section 1(3) must be listed separately in the affiliated party unit's report if the total value exceeds the threshold values in the first subsection. The identity of the donor must be listed in accordance with the fifth subsection.

(5) Private individuals shall be identified by name and the municipality in which they live. Other donors, creditors or sponsors shall be identified by name and postal address.

Email van de Noorse ambassade in Nederland (22 maart 2013)

{...} The obligation to report, the value of donations, the donors identity, the reporting period and other report regulations are found in Article 18, 19 and 20.(PPA) Norway has what is called a “Political Parties Act Committee”, which is an independent administrative body for distribution of grants and consideration of appeal. It is administratively subordinate to the King and the Ministry and its mandate is found in chapter 5.

5. Maakt het daarbij uit welke rechtsvorm de betreffende lokale partij heeft (een lokale afdeling van een landelijke partij of een zelfstandige rechtspersoon)?

In geen van de geraadpleegde documenten werd hieraan expliciet gerefereerd.

3. ZWEDEN

Emailcorrespondentie

- ❖ Zweedse ambassade in Nederland
 - Email verstuurd: 20 maart 2013
 - Reactie ontvangen: -
 - Contactpersoon: -

- ❖ Nederlandse ambassade in Zweden
 - Email verstuurd: 19 maart 2013
 - Reactie ontvangen: 25 maart 2013

- ❖ Expert Niklas Bolin (Senior lecturer political science Mid Sweden University)
 - Email verstuurd: 10 april 2013
 - Reactie ontvangen: 11 april 2013

Geraadpleegde documenten

Greco-rapporten

Greco Evaluation Report on Sweden Transparency of Party Funding, Evaluation round III, theme II, Greco 41 (Strasbourg, 19 February 2009),
[www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2008\)4_Sweden_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2008)4_Sweden_Two_EN.pdf) (geraadpleegd 21 maart 2013).

Greco Compliance Report on Sweden Incriminations and Transparency of Party Funding, GRECO 50, (Strasbourg, 1 April 2011),
[www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2011\)4_Sweden_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2011)4_Sweden_EN.pdf) (geraadpleegd 27 maart 2013). {Niet relevant: geen aanvullende informatie}

Interim Compliance Report on Sweden Incriminations and Transparency of Party Funding, GRECO 53 (Strasbourg, 9 December 2011),
[www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2011\)4_Interim_Sweden_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2011)4_Interim_Sweden_EN.pdf) (geraadpleegd 27 maart 2013).

Joint agreement concerning openness about the parties' income (2000), als bijlage toegevoegd aan Greco Evaluation Report on Sweden Transparency of Party Funding, Evaluation round III, theme II, Greco 41 (Strasbourg, 19 February 2009),
[www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2008\)4_Sweden_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2008)4_Sweden_Two_EN.pdf) (geraadpleegd 21 maart 2013).

Expert Committee, 'Allmänhetens insyn i partiernas och valkandidaternas intäkter' (2 maart 2004), www.regeringen.se/sb/d/108/a/10555 (geraadpleegd 29 maart 2013).

Wetgeving

Act on State financial support to political parties, Act 1978:625, www.government.se/content/1/c6/10/78/60/b7508720.pdf (geraadpleegd 21 maart 2013) {Niet relevant: niet van toepassing op lokale politieke partijen}

Swedish Local Government Act, Act 1991:900 (1991), www.government.se/content/1/c6/02/95/35/ca584fee.pdf (Geraadpleegd 21 maart 2013).

Websites

www.partylaw.leidenuniv.nl/

www.idea.int/parties/finance/index.cfm

Korte samenvatting

In Zweden is er relatief weinig wetgeving ten aanzien van de transparantie van giften door derden aan en de subsidiëring door overheden van (lokale) politieke partijen en lokale afdelingen. Lokale overheden kunnen subsidies verstrekken aan politieke partijen op lokaal niveau, maar er bestaat geen verplichting om dit te doen. Deze lokale subsidies vallen onder de *Local Government Act*. Deze wet stelt enkel dat subsidies niet disproportioneel aan één specifieke partij ten goede mogen komen. In Zweden ontbreekt bovendien een nationale of lokale toezichthouder. Tevens zijn donaties van derden aan politieke partijen op nationaal dan wel lokaal niveau niet middels enige formele wetgeving beperkt of gereguleerd. Hiertoe zijn wel aanbevelingen gedaan.

Hoewel er in Zweden momenteel weinig regelgeving bestaat ten aanzien van de financiering van politiek partijen op lokaal niveau, zijn er wel initiatieven om transparantie in partijfinanciering te vergroten. Zo zijn in 2000 zeven van de acht partijen uit het nationale parlement een *Joint Agreement* overeengekomen om partijfinanciering in Zweden transparanter te maken. In het kader van deze niet bindende overeenkomst hebben de partijen onder andere afgesproken om bij giften boven de 20.000 SEK (ca. € 2400) de naam van de donor bekend te maken. De overeenkomst geldt met name voor landelijke partijen, maar lokale afdelingen worden aangemoedigd ook inzage in hun inkomsten en uitgaven te geven. Daarnaast is er in mei 2010 een speciale commissie opgericht die de bestaande regelgeving over de transparantie van de financiering van politieke partijen op lokaal niveau moest evalueren. De uitkomsten van het door deze commissie opgestelde rapport, dat in mei 2012 is verschenen, zijn alleen in het Zweeds beschikbaar.¹

¹ <http://www.regeringen.se/sb/d/15680/a/192411?setEnableCookies=true> (alleen in het Zweeds).

1. Bestaat er regelgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen?

Greco Evaluation Report on Sweden (2009)²

30. Rules on party funding are contained, inter alia, in the Act on State Financial Support to Political Parties (1972:625). In addition, the Riksdag gives support to the parliamentary work of its members and parliamentary party groups in accordance with the Act concerning Support for the Parliamentary Work of Members of the Riksdag and Parliamentary Party Groups (1999:1209).

38. All state funding is submitted to the national organisations of the parties. Once a party fulfills the formal requirements, the funding is provided unconditionally and it is up to the parties themselves to decide how the funds are to be used.

41. Regarding parties at the local level, there are certain provisions on party funding in the Local Government Act. Since 1969, there has been a possibility in the law of municipalities and county councils to grant public funds to political parties, however, there is no obligation to do so. The funding may be granted to parties represented in the municipal and county council assemblies and the funds are not to be given in a way that may favour or be unfair to a party. All county councils and municipalities provide public (direct and indirect) funding to parties, however, the GET (GRECO Evaluation Team – NO/GV) was informed that, the application of the rules may differ between the authorities as the law is not very detailed. The total amount of financing from county councils has been estimated to 336 million SEK (approx. € 30 million) in 2007 and 450-500 million SEK (approx. € 41-45 million) in 2007 in respect of all municipalities.

67. In 2002, a new Expert Committee (“Utredningen om offentlighet för partiers och valkandidaters intäkter”) was given the mandate to consider how to increase the transparency of political financing in respect of political parties as well as election candidates. In its final conclusions in 2004 (SOU 2004:22),³ the Committee suggested that the transparency of the financing of political parties and election candidates should be regulated by law. The Committee put forward a number of reasons for its opinion, inter alia, that the current voluntary Joint Agreement does not necessarily provide for a coherent reporting, that the Agreement does not cover all parties, nor regional and local parties or such organisations of central parties. The Committee stated that the openness of political financing is such a fundamental matter for the legitimacy of the political system that it should not be solely dependent on those who are to report (as foreseen in the Joint Agreement). The Committee also noted the general trend in

² [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2008\)4_Sweden_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2008)4_Sweden_Two_EN.pdf) (21 maart 2013)

³ Het rapport is in het Zweeds beschikbaar op: www.regeringen.se/sb/d/108/a/10555 (geraadpleegd 29 maart 2013).

Europe, including neighbouring countries to Sweden, which goes in the direction towards more regulation in the area of political financing. In more detail, the Committee suggested that all parties/election candidates that have been elected to any general assembly (the Riksdag, regional or local assemblies or the European Parliament) should be subject to reporting obligations. Furthermore, it was, inter alia, suggested that all private donations were to be reported, with the limitation that in respect of donations from individuals their names were only to be indicated in respect of donations above a certain threshold (SEK 20,000, € 1,800). The Committee did not, however, recommend a ban on anonymous donations and it did not find it necessary to suggest the establishment of a monitoring mechanism nor the introduction of any particular sanctions, more than a possibility to withholding public support for parties not complying with their reporting obligations.

64. Sweden is well known for its far-going transparency in respect of public administration. However, in line with the prevailing general position that political parties are to be considered as private entities, distinct from the public administration, the general rules on openness and transparency do not apply and there are no particular regulations in place that would alter this situation more than through the voluntary Joint Agreement between the seven political parties currently represented in Parliament, which aims at bringing more transparency to the financial accounts of these parties, related organisations and election candidates. The Agreement, the most recent version signed in 2000 is not binding; rather it could be described as a common declaration as it is general in its character and does not contain any means, such as sanctions, for its enforcement.

78. The current system of political financing in Sweden, falls short of the standards provided for in the Recommendation Rec (2003)⁴ of the Committee of Ministers of the Council of Europe on common rules against corruption in the funding of political parties and electoral campaigns in respect of the particular areas covered by the present evaluation. The long standing tradition of self regulation in this area, does not seem convincing in its present form as it neither provides for a sufficiently broad and comprehensive approach nor for any particular sanctions or other means for the enforcement of the few principles that have been agreed upon. Consequently, there is a generally low level of transparency and there is no independent monitoring in place.

GRECO Interim compliance report Sweden (2011)

9. Finally, the Swedish authorities submit that in May 2010 the Government established terms of reference for a commission of inquiry with the task, among other things, to review the legislation regulating public funding from municipalities and county councils to political parties at local

⁴ Voor de aanbevelingen zie, [www.coe.int/t/dghl/monitoring/greco/general/Rec\(2003\)4_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/general/Rec(2003)4_EN.pdf)

level, in order to attain more transparency in that context. The findings of the Commission are to be released by 1 May 2012.⁵

2. Waar is het toezicht op de financiering van de lokale (afdelingen van) partijen belegd?

- **centraal of decentraal?**
waar en bij wie specifiek?

In de geraadpleegde documenten zijn geen aanwijzingen gevonden dat er een nationale dan wel een lokale toezichthouder is in Zweden.

Greco Evaluation Report on Sweden (2009)

48. General accounting regulations, which apply in respect of any legal entity are equally applicable in respect of political parties. The Accounting Act (1999:1078) (Chapter 2, Section 2), provides, inter alia, that non-profit associations are obliged to keep accounts either if they have assets in excess of SEK 1.5 million (EUR 135,500) or if they carry on business activities. Moreover, such entities are also obliged, according to the Annual Reports Act (1995:1554) to prepare a financial annual report in which all assets and debts must be reported in summary (Chapter 3, Section 1). These requirements apply also to political parties and, currently, all parties represented in the Riksdag fulfil the requirements, but not all other political parties.

49. Currently, there is no regulation in Sweden aiming at making accounts of political parties accessible to the public. However, in order to provide for transparency in respect of political parties' income, a practice has been developed by the political parties represented in the Riksdag in the form of a voluntary Joint Agreement between these parties. The most recent such agreement, dated April 2000, has been signed by the party secretaries of all the seven parties represented in the Riksdag. It is stated in the preamble to the agreement that the accounting of the parties' incomes shall be as open as possible and that it is reasonable that voters know how the parties and single candidates finance their activities and campaigns. In summary, the agreement contains the following components:

- that the accounting of the parties' incomes shall be as open as possible and that the openness shall apply to both the parties and individual candidates;
- that local, regional and collateral organisations shall be encouraged to follow the same rules;
- that contributions from legal persons shall be specified in the accounts through the provision of the name of the donor and the amount;
- that the number of contributions from physical persons and the total amount shall be specified⁶;

⁵ www.regeringen.se/sb/d/15680/a/192411?setEnableCookies=true regeringen.se/sb/d/15680/a/192411?setEnableCookies=true (alleen in het Zweeds).

- that parties' and individual candidates' accounts shall be drawn up in a manner that makes them easy to interpret;
 - that indirect support is to be accounted for;
 - that parties' adopted final report shall be publicly available; and
- that the parties' treasurers shall develop common forms of accounting in order to fulfill the obligations of the Joint Agreement.

53. As political parties are private legal entities, there is no regulation that provides for access to their accounts. In reality, however, the accounts of the parties represented in the Riksdag are made public, in accordance with the Joint Agreement. No such agreement applies in respect of other parties or election candidates.

55. There is no particular mechanism or authority established for the monitoring of parties' financing/accounts.

56. There is no general requirement under the law for the parties to have their accounts scrutinized by an auditor. However, the GET (Greco Evaluation Team – NO/GV) was informed that all the parties represented in the Riksdag engage authorised public accountants for the audit of their accounts. The nature of the audits was not specified nor was it clear whether other parties follow the same auditing practice. Moreover, parties' which apply for public funding are obliged to submit their annual report, examined by an authorised or approved public accountant, each year (Article 14 of the Act on State financial support to political parties).

69. There is no accounting legislation in Sweden aimed specifically at political parties. Instead, as far as political parties are considered legal persons, these are - under certain conditions - obliged to maintain financial accounts under the Accounting Act and to prepare an annual report in accordance with the Annual Reports Act. The conditions are that the entity holds assets of a value exceeding SEK 1,5 million (€ 135,500) or that it carries out business activities. Currently, these conditions are fulfilled by all the parties represented in the Riksdag. In addition to the regulations of the Accounting Act, the parties concerned have concluded a Joint Agreement on a set of principles to be followed in fulfilling their accounting obligations and, above all, that the reporting of parties' income should be as open as possible. It is stated in the Agreement that the annual reports must be easy to follow and be made available to those who wish to see them. It is also stated in the Agreement that the parties are to establish common forms of reporting. The GET acknowledges that the Joint Agreement as such is an important document which promotes the transparency of party financing in Sweden in respect of the most important parties at national

⁶ The GET was informed that five of the seven parties to the Joint Agreement have announced (outside the Agreement) that they will specify all private donations above SEK 20,000 (EUR 1,800), although the GET was not informed of the time frame for putting such declarations into practice or which details would be disclosed.

level. The crucial question is, however, if this Agreement, as a complement to the general accounting standards provided for in law, is a sufficient tool.

3. Worden de lokale (afdelingen van) partijen gesubsidieerd door de nationale of decentrale overheid?

Ja, lokale overheden mogen lokale (afdelingen van) politieke partijen subsidiëren. Dit is echter niet verplicht.

Greco Evaluation Report on Sweden (2009)

41. Regarding parties at the local level, there are certain provisions on party funding in the Local Government Act. Since 1969, there has been a possibility in the law of municipalities and county councils to grant public funds to political parties, however, there is no obligation to do so. The funding may be granted to parties represented in the municipal and county council assemblies and the funds are not to be given in a way that may favour or be unfair to a party. All county councils and municipalities provide public (direct and indirect) funding to parties, however, the GET (GRECO Evaluation Team – NO/GV) was informed that, the application of the rules may differ between the authorities as the law is not very detailed. The total amount of financing from county councils has been estimated to 336 million SEK (approx. € 30 million) in 2007 and 450-500 million SEK (approx. € 41-45 million) in 2007 in respect of all municipalities.

*Local Government Act (1991)*⁷

Section 9: Municipalities and county councils may give financial grants and other support (party support) to the political parties represented on the municipal or county council assembly. Party support may also be given to a party which has ceased to be represented on the assembly, but only for one year after it ceased to be thus represented.

Section 10: The municipal or county council assembly shall decide the scope and forms of party support. Support may not be designed in such a way as to be unduly favourable or prejudicial to a party. If, under Chap. 4, Section 30, a political secretary has been appointed for the elected representatives within a party, this shall be taken into account when determining the support.

Email van expert Niklas Bolin (11 april 2013)

Should these local government grants be considered support of the political work of parliamentary groups or a more general grant to the political party branch itself? I would say that

⁷ www.government.se/content/1/c6/02/95/35/ca584fee.pdf

the rules are not totally clear regarding how the parties should use their support. I would however say that the support should be interpreted mainly to be a more general grant. In the preparatory work of the law it says that the support is meant to strengthen the role of political parties in local democracy. It also says that the support only should concern the party activities linked to the municipality or county.

4. Zijn er verschillen in de drempelbedragen waarboven giften openbaar gemaakt dienen te worden tussen het landelijke niveau en de decentrale niveaus?

Niet formeel, maar wel in de praktijk. Een groot aantal politieke partijen uit het Zweedse parlement is een *Joint Agreement* overeengekomen waarin zij toezeggen giften boven de €2400 openbaar te maken. Lokale politieke partijen en lokale afdelingen vallen in principe niet onder deze overeenkomst.

Greco Evaluation Report on Sweden (2009)

42. No restrictions apply in respect of from which sources contributions may be provided nor in which form. The GET (Greco Evaluation Team– NO/GV) was informed that financing is provided through, for example, membership fees, lotteries, income from property, collections, publications and donations. The GET was also informed that some political parties have substantial financial means in the form of self-owned property of various kinds.

43. There is no ban on foreign donations nor on donations from legal persons or organisations with or without close links to the party, such as trade unions and other interest groups. It should be noted, however, that the GET was informed by the authorities that currently no parties receive contributions from companies.

44. There are no limits with regard to the amount/size/periodicity of private donations. There are no restrictions on membership fees from party members. There is no ban on anonymous donations to political parties (where the identity of the donor is unknown to the party).

48. General accounting regulations, which apply in respect of any legal entity are equally applicable in respect of political parties. The Accounting Act (1999:1078) (Chapter 2, Section 2), provides, inter alia, that non-profit associations are obliged to keep accounts either if they have assets in excess of SEK 1.5 million (€ 135,500) or if they carry on business activities. Moreover, such entities are also obliged, according to the Annual Reports Act (1995:1554) to prepare a financial annual report in which all assets and debts must be reported in summary (Chapter 3, Section 1). These requirements apply also to political parties and, currently, all parties represented in the Riksdag fulfil the requirements, but not all other political parties.

Zie ook hierboven, vraag 2 ‘*Greco Evaluation Report*’ paragraaf 49.

50. In the light of the above mentioned legislation and the Joint agreement, it was explained to the GET (Greco Evaluation Team – NO/GV) that all contributions to political parties represented in Parliament are accounted for as income and must be included in their annual reports. Support from legal persons is to be specified, in terms of the name of the legal person and the amount. Support from physical persons is to be specified on the one hand as a global sum and the number of donors are to be indicated. The value and nature of a contribution is to be reported as openly as possible. However, there is no requirement that the donor be named, regardless of whether it comes from a domestic or foreign donor. Loans are regarded as debts and shall consequently be accounted for. If the loan carries an excessively low interest rate or if it is advantageous in some other way, it is to be regarded as indirect support and is to be accounted for as such. Written off loans are also to be accounted for as support/donation. The value of support that is not in the form of money is to be reported as openly as possible. If related organisations pay costs for a party, it is to be regarded as indirect support, which must be accounted for. A distinction is made between ordinary income and special support. Ordinary income is reported in accordance with the Accounting Act, while special support, which is also an income, is specially marked in accordance with the Joint agreement.

67. In 2002, a new Expert Committee (‘Utredningen om offentlighet för partiers och valkandidaters intäkter’) was given the mandate to consider how to increase the transparency of political financing in respect of political parties as well as election candidates. In its final conclusions in 2004 (SOU 2004:22), the Committee suggested that the transparency of the financing of political parties and election candidates should be regulated by law. The Committee put forward a number of reasons for its opinion, inter alia, that the current voluntary Joint Agreement does not necessarily provide for a coherent reporting, that the Agreement does not cover all parties, nor regional and local parties or such organisations of central parties. The Committee stated that the openness of political financing is such a fundamental matter for the legitimacy of the political system that it should not be solely dependent on those who are to report (as foreseen in the Joint Agreement). The Committee also noted the general trend in Europe, including neighbouring countries to Sweden, which goes in the direction towards more regulation in the area of political financing. In more detail, the Committee suggested that all parties/election candidates that have been elected to any general assembly (the Riksdag, regional or local assemblies or the European Parliament) should be subject to reporting obligations. Furthermore, it was, inter alia, suggested that all private donations were to be reported, with the limitation that in respect of donations from individuals their names were only to be indicated in respect of donations above a certain threshold (SEK 20,000, € 1,800). The Committee did not, however, recommend a ban on anonymous donations and it did not find it necessary to suggest the establishment of a monitoring mechanism nor the introduction of any particular sanctions,

more than a possibility to withholding public support for parties not complying with their reporting obligations.

Joint agreement concerning openness about the parties' income (2000)

The assigning parties to this agreement agree to that accounting of the parties' incomes shall be as open as possible. It is reasonable that the voters know how the parties finance their activities and how single candidates finance their personal campaigns. The items below are therefore intended for party activities as well as individual candidacies.

1. the agreement covers the parties' central activities, however local, regional and collateral organisations shall be encouraged to follow the same rules;
2. contributions from legal persons shall be specified giving name and amount, contributions from physical persons shall be specified on the one hand as a total sum, on the other giving the number of contributors;
3. the agreement covers all activities, even activities that are being carried out by bodies controlled by the party, e.g. companies and trusts;
4. the parties' final report and individual candidates' accounts shall be drawn up in a manner that makes it as easy as possible to interpret how the activities are financed. Individual candidates are expected to draw up corresponding reports;
5. the agreement includes indirect support, e.g. supporting advertising and personal resources;
6. the parties' adopted final report examined by a qualified accountant shall be available to all who wish to acquaint themselves with it;
7. the parties' treasurers shall develop common forms of accounting in order to fulfill the obligations of this agreement.

GRECO Interim compliance report Sweden (2011)

7. The authorities of Sweden report that the '*Joint Agreement concerning openness about the parties' income*', dated April 2000, remains unchanged, i.e. the signatories to the agreement are still seven out of the eight political parties represented in Parliament. However, since May 2011 there is, according to the authorities, an ongoing discussion among all the political parties represented in Parliament, with the purpose of concluding a new joint agreement, intended to provide more transparency of political financing. Furthermore, the authorities report that

currently seven of the eight political parties represented in Parliament have adopted or are in the process of adopting policies to make private donations above 20.000 SEK (€ 2.100) - together with the identity of the donor - public. The authorities also report that the feasibility of introducing legislation in the area of transparency of political financing will be considered in 2012.

8. More specifically, in relation to recommendation v, the authorities report that the Accounting Act (1999:1079) (Article 12) and the Bookkeeping Act (1999:1078) (Chapter 6, Article 1) provide that all non-profit associations are obliged to have their accounts audited by a qualified public accountant, if they fulfil more than one of the three following criteria: at least 50 employees, a total balance sheet of at least 40 million SEK (EUR 4,2 million) or at least 80 million SEK (EUR 8,4 million) in net turnover. Moreover, according to the Act on State Financial Support to Political Parties (1972:625) (Article 14), parties which apply for public funding are obliged to submit their annual report, reviewed by an authorised or approved public accountant each year, as a condition for obtaining public funding.

5. Maakt het daarbij uit welke rechtsvorm de betreffende lokale partij heeft (een lokale afdeling van een landelijke partij of een zelfstandige rechtspersoon)?

In geen van de geraadpleegde documenten werd hieraan expliciet gerefereerd.

4. FINLAND

- ❖ De ambassade van Finland in Nederland
 - Verstuurd: 20 maart 2013
 - Ontvangen: 5 april 2013
 - Contactpersoon: Leena Pylvänäinen

- ❖ Nederlandse ambassade in Finland
 - Verstuurd: 19 maart 2013
 - Ontvangen: 19 maart 2013

- ❖ Electoral Administration
 - Verstuurd: 12 april 2013
 - Ontvangen: -

Geraadpleegde documenten

Greco-rapporten

Evaluation Report on Finland on Transparency of Party Funding, GRECO evaluation round III, Theme II, GRECO 35 (Strasbourg, 7 December 2007), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2007\)2_Finland_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2007)2_Finland_Two_EN.pdf) (geraadpleegd 22 maart 2013).

Greco Compliance Report on Finland Incriminations and Transparency of Party Funding, GRECO 45, (Strasbourg 4 December 2009), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2009\)2_Finland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2009)2_Finland_EN.pdf) (geraadpleegd 29 maart 2013).

Second Greco Compliance Report on Finland Incriminations and Transparency of Party Funding, GRECO 53, (Strasbourg, 6 December 2011), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2011\)13_Finland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2011)13_Finland_EN.pdf) (geraadpleegd 29 maart 2013).

Wetgeving

Act on Political Parties, 10.1.1969/10, www.finlex.fi/fi/laki/kaannokset/1969/en19690010.pdf (geraadpleegd 22 maart 2013) en de in 2012 geamendeerde versie, <http://www.finlex.fi/sv/laki/ajantasa/1969/19690010> (Zweeds)

Act on a Candidate's Election Funding (273/2009), as amended by Act on the amendment of the Act on a Candidate's Election Funding (684/2010),
www.finlex.fi/fi/laki/kaannokset/2009/en20090273.pdf (geraadpleegd 22 maart 2013).

Decree on Subsidies to Support the Activities of Political Parties, 27/1973, amended by Decree 985/1973, www.finlex.fi/fi/laki/smur/1973/19730027 (geraadpleegd 29 maart 2013) (Fins)

Websites

www.partylaw.leidenuniv.nl/

www.idea.int/parties/finance/index.cfm

The National Audit Office of Finland register: www.vaalirahoitusvalvonta.fi (geraadpleegd 3 april 2013). (Alleen in het Fins en Zweeds)

Informatiewebsite van het Ministerie van Justitie over verkiezingen en politieke partijen in Finland: www.vaalit.fi/15515.htm (geraadpleegd 3 april 2013). (Engels)

Korte samenvatting

In Finland bestaat er redelijk uitgebreide wetgeving over de transparantie van giften door derden aan en de subsidiëring door overheden van lokale (afdelingen van) politieke partijen. Financiering van politieke partijen valt onder de nationale wet *Act on Political Parties*. De meeste recente versie van de wet uit 2012 is alleen in het Fins beschikbaar op internet. Wat betreft partijfinanciering is het Ministerie van Justitie de nationale toezichthouder. De *National Audit Office* een speelt ter ondersteuning van het Ministerie van Justitie vooral een controlerende rol. Naast een wet ten aanzien van partijfinanciering, bestaat er in Finland de nationale wet *Act on a Candidate's Election Funding*, die specifieke wetgeving bevat ten aanzien van een transparante financiering van verkiezingscampagnes van verkiezingskandidaten.

De *Act on Political Parties* voorziet in een regeling voor subsidieverstrekking aan politieke partijen die vertegenwoordigd zijn in het nationale parlement. Een vastgesteld percentage van deze subsidie is bedoeld voor lokale afdelingen.¹

Donaties aan politieke partijen zijn onlangs gereguleerd. Politieke partijen kunnen maximaal €30.000 per donor per kalenderjaar aannemen. Boven zijn zij verplicht donaties (incl. de naam van de donateur) boven de €1500 te melden bij de *National Audit Office*. Voor de financiering van verkiezingscampagnes van verkiezingskandidaten gelden er extra wettelijke kaders. Verkiezingskandidaten die deelnemen aan lokale verkiezingen moeten bij een donatie boven de €800 de naam van de donor bekend maken. Voor nationale dan wel Europese verkiezingen geldt een drempelwaarde van respectievelijk €1500 en €2000. Daarnaast zijn er voor verkiezingskandidaten maximale donatiebedragen vastgesteld. Lokale verkiezingskandidaten mogen niet meer dan €3000 van eenzelfde donor aannemen. Voor het nationale niveau en het Europese niveau is een maximum donatiebedrag van €6000 respectievelijk €10.000 per donateur per jaar vastgesteld.

¹ Aanvullende informatie van de Finse overheid is op dit geboden.

1. Bestaat er regelgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen?

*GRECO Evaluation Report on Finland on Transparency of Party Funding (2007)*²

13. Only the central organisation of a party is registered in the Party Register; party branches, municipal organisations, and sub-national organisations are registered in the Register of Associations, which is held by the National Board of Patents and Registration, which is under the authority of the Ministry of Trade and Industry.

18. According to the Constitution (731/1999), candidates may be nominated by (a) political parties entered in the Party Register; and (b) —constituency associations. For parliamentary (national and European) and presidential elections, candidates are almost invariably nominated by a political party, with the sole exception of the province of Åland where candidates are always nominated by constituency associations. For municipal elections, constituency associations continue to play a role.

23. The rules governing public funding of political parties are contained in the Act on Political Parties (10/1969, as amended) and the Decree on Subsidies to Support the Activities of Political Parties (27/1973, amended by Decree 985/1973). Public funding is granted to support operational activities, electoral campaigns, newspapers and parliamentary group work of those parties which are represented in Parliament. Public funding may not be used for any commercial or private purpose.

62. There is well-established legislation imposing rules in matters of financing on political players (candidates standing for election and political parties). Although there is no one single, specific law on party financing, the 1969 Act on Political Parties, as amended in 1992, contains several provisions relevant to party financing, i.e. allocation of public subsidies to political parties, disclosure, reporting, monitoring and enforcement. Further regulations providing guidance to political parties in fulfilling their reporting obligations were introduced through a Ministry of Justice Decree of 21 November 1990 on the Supervision of Political Parties' Use of Funds. In addition, in 2000 the Act on the Disclosure of Election Financing was adopted, which is specifically aimed at enhancing transparency of election financing of candidates.

65. The Act on Political Parties subjects political parties to the obligation to keep proper books and accounts of their routine finances according to the general rules contained in the Accounting Act, and to carry out subsequent audits pursuant to the provisions of the Auditing Act. Political parties, their district organisations and any other association benefiting from public subsidies (namely parties' women's organisations) are subjected to further control and reporting requirements as they are under the obligation to submit to the Ministry of Justice, on an annual

² [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2007\)2_Finland_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2007)2_Finland_Two_EN.pdf)

basis, certified copies of their income statement, balance sheet, and audit report. In the light of information gathered by the GET (GRECO Evaluation Team – NO/GV), it would appear, in principle, that the Accounting Act requires the provision of pertinent and comprehensive information on income and expenditure related to the routine activity of political parties. However, it is not possible to identify in the annual financial reports either the identity and size of single donations, or the identity of the person or entity to whom the payment was made. In this connection, it is worth noting that the main concern of the Act on Political Parties is the proper use of state subsidies rather than transparency in the funding of political parties. This was confirmed by the officials met during the on-site visit.

Act on a Candidate's Election Funding (2010)

Section 1 – Scope of application and purpose

(1) This Act lays down provisions on candidate's election funding and its disclosure in parliamentary elections, a Presidential election, municipal elections and European Parliamentary elections.

(2) The purpose of this Act is to increase the transparency of election funding, provide information on the candidates' potential ties to third parties, and to restrain the increase in the cost of election campaigns.

Section 2 – Candidate's election funding

(1) For the purposes of this Act, *election funding* means the funding raised to cover the costs of the candidate's election campaign incurred over a period starting no earlier than six months before the election day and ending no later than two weeks after the election day irrespective of when such costs are paid.

(2) A candidate's election funding may consist of:

- 1) the candidate's own funds and any loans taken out by the candidate for the campaign;
- 2) campaign contributions received by the candidate, his or her support group or other entity operating exclusively for the purpose of promoting the candidate; and
- 3) other campaign contributions.

- 2. Waar is het toezicht op de financiering van de lokale (afdelingen van) partijen belegd?**
- **centraal of decentraal?**
 - **waar en bij wie specifiek?**

Wat betreft de financiering van politieke partijen is het Ministerie van Justitie de centrale toezichthouder.

GRECO Evaluation Report on Finland (2007)

39. Pursuant to Section 8 of the Act on Political Parties, the provisions of the Accounting Act (655/73, as amended) apply to political parties and their district organisations. In this context, all legal persons are obliged to keep their accounting records for a period of 6-10 years (Accounting Act, Chapters 1 and 2(10)). Where a party ceases to exist, the obligation to ensure that accounting records are preserved remains applicable; the Ministry of Justice is to be informed of the person to which the safekeeping of the material has been entrusted.

41. The statutory auditing of political parties and district organisations is governed by the recently adopted Auditing Act (459/2007). At least one of the party's auditors and his/her deputy must be an auditor or an auditing company approved by the Central Chamber or another chamber of commerce. Audit reports are to indicate whether the relevant financial statements have been prepared in accordance with the obligations of the Auditing Act, and whether they provide correct and adequate information concerning the outcome of the activities and financial standing of the organisation.

42. According to Section 8 of the Act on Political Parties, political parties and their corresponding district organisations are to submit to the Ministry of Justice, within three months of the approval of their financial statement and on an annual basis, certified copies of the income statement and balance sheet, including their supplements, as well as the audit report. If a portion of the party public subsidy was allocated to another association (parties' women's organisations and district organisations), the party must also send certified copies of the income statement and balance sheet, including their supplements, and the auditors' report on this association to the Ministry of Justice.

43. Pursuant to Section 8 of the Act on Political Parties, the income and expenses relating to election activities of political parties and their district organisations as well as women's organisations, which benefit from party subsidies, are to be presented separately in the income statement sheets. The Ministry of Justice Decree of 21 November 1990 on Regulations on the Supervision of Political Parties' Use of Funds provides guidance concerning the specification of the income and expenses of election campaigns.

44. In addition, the Act on the Disclosure of Election Financing (414/2000) requires that elected Members of Parliament and appointed Deputy Members, elected Members of the European Parliament and appointed Deputy Members, parties which have nominated candidates in presidential elections or representatives of constituency associations or their substitutes, and those elected Members and Deputy Members of the Council in municipal elections submit an ex-post notification of the financing of their election campaign to the election authorities. In municipal elections the notification is to be submitted to the Central Election Committee of the municipality and in other elections to the Ministry of Justice within two months of confirmation of the election results. The notification must include the total costs of the election campaign of the candidate. The revenues are to be itemised under the candidate's own funds and outside support æ private persons, enterprises, party organisations, other (Section 3, Act on the Disclosure of Election Financing).

45. The Ministry of Justice has issued a standardised form for reporting election financing of a registered political party. Campaign revenues are to be itemised as follows:

The Auditing Act No. 459/2007, entered into force after the evaluation visit, on 1 July 2007.

- party subsidies;
- subsidies from own organisation (monetary aid from the party, member organisations or members);
- other subsidies for election activities (granted by other than the party's own members);
- sales proceeds (e.g., lotteries);
- proceeds from publishing activities (e.g., advertisements);
- other election financing (reserves and funds, loans, other financing).

Campaign expenditure is to be recorded as follows:

- newspaper advertising;
- radio and television advertising;
- direct marketing;
- other election advertising (e.g., posters, videos, brochures which are not included in the expenditure items above);
- subsidies for election activities;
- election events;
- other expenses of election activities (e.g., loan instalments, financing costs, training costs, acquisition of material, salaries and fees, etc.).

47. Financial reports of political parties as well as notifications of electoral funding are held by the Ministry of Justice or the corresponding municipal election committee. Records are to be kept for an indefinite period in respect of party annual activity reports, and during three electoral periods in the case of election financing. In accordance with Section 5 of the Act on the

Disclosure of Election Financing, the Ministry of Justice has established a register for notifications of election campaigns.

48. Financial reports of political parties as well as notifications of electoral funding are public documents, which can be accessed upon request. Publication requirements

49. The Ministry of Justice is not subject to a formal obligation to publicise the aforementioned reports. However, it always releases on its website³ candidates' notifications concerning the financing of their electoral campaigns. Following the 2007 parliamentary elections, summary charts of the notifications received have been published on the elections website of the Ministry of Justice. In addition, the Ministry of Justice issues an annual report on party expenditure, which includes findings and remarks in connection with the monitoring of political finance performed. An abridged version of the aforementioned report is sent to all registered political parties, the Åland Government and the Prime Minister's Office. Both the full report and its abridged version are of a public nature.

50. In municipal elections, the relevant municipal election committees may publish candidates' notifications on their respective websites.

51. The Ministry of Justice is also responsible for controlling public funds accounting and the proper use of such funds. The Ministry of Justice may decide to appoint an auditor approved by the Central Chamber of Commerce to carry out such controls (Section 9a, paragraph 1, Act on Political Parties). In relation to campaign expenditure, the Ministry of Justice (national elections) and the Central Election Committees of the different municipalities (municipal elections) are responsible for keeping the notifications of the candidates' election financing.

53. In addition, the State Audit Office has the right to verify the use of public funds in order to determine whether a party, its district organisations and other associations benefiting from the state budget (e.g. women's/youth organisations) have used the relevant funds in accordance with the law in the way for which the subsidy was intended (Section 9a, paragraph 3, Act on Political Parties).

54. It was indicated to the GET (GRECO Evaluation Team – NO/GV) that there are no statutory procedures or specific obligations for the controlling authorities to report suspected infringements to law enforcement bodies; up until now there has been no party financing investigation/prosecution by the relevant law enforcement authorities.

³ www.vaalit.fi/ verwijst naar www.vaalirahoitusvalvonta.fi (alleen in het Zweeds en Fins)

80. Furthermore, the existing system of public financial control is purely formalistic; there is no requirement to ensure that financial statements are accurate reflections of the money raised and spent. The books and accounts of political parties are not investigated beyond the information that parties themselves provide; there is no effective cross check of financial information (e.g. through random verifications of receipts and invoices of the income and expenditure disclosed). Generally, the scrutiny performed by the Ministry of Justice mainly relies on the auditing reports. Controls focus on the proper use of public funds, rather than on the origin and background of donations. Moreover, it is only possible to check state subsidies, not those received as member's subscriptions or donations. As far as the checking of campaign reports is concerned, both the Ministry of Justice and the relevant Municipal Central Election Committees æ which have no consistent practice on this matter æ appear to fulfill a mere depositary task, rather than a fully-fledged oversight function.

Second Greco compliance report on Finland (2011)

45. The authorities of Finland now stress that the Act on Political Parties, as amended in 2010, provides express definitions of financial support to a political party and party associations (section 8(2)) and of financial support to an entity affiliated with a political party (section 8 a(2)), according to which contributions received in forms other than money are to be estimated and the contributions reported to their monetary value.

67. The Finnish authorities now add that with the 2010 reform of the Act on Political Parties, the main responsibility for the monitoring of the funding of, inter alia, political parties has also been given to the National Audit Office. According to section 9 e(2) of the Act on Political Parties, the National Audit Office supervises whether a political party, an affiliated entity or an association referred to in a party subsidy decision (a supervised entity) comply with the provisions on financial support, disclosure of election campaign costs and funding. In this duty, the Audit Office may inspect the accountants and the use of funds of the supervised entity and, if necessary, urge such an entity to fulfill its obligations. However, as a main rule the Ministry of Justice continues to supervise the use of state funding to political parties.

72. The Finnish authorities now report that as a result of the amendments to the Act on Political Parties in 2010, the National Audit Office, being the main supervisory body over political parties too, has also been vested with sanctioning powers in certain situations, for example, when required documents or information has not been submitted, corrected or completed despite the Office's reminder to do so. The Office may then use a conditional fine, which can be repeated without limits until the result is achieved. The penalty payment, being an administrative sanction, is flexible and it aims primarily at securing compliance with the obligations arising from the Act on Political Parties, similarly to the supervision in accordance with the Act on a Candidate's Election Funding. It was assessed in the reform that a penalty payment, which may be imposed

repeatedly if necessary, is a sufficiently effective sanction for possible neglect. In addition, provisions on the discontinuation of or recovery of state funding from political parties which fail to fulfil obligations laid down by the Act on Political Parties.

Act on Political Parties (1992)

Section 9 a (31.12.1986/1048)

The Ministry of Justice supervises the use of the subsidy granted from government funds and monitors compliance with this act and other provisions and regulations issued by virtue of this act in the activities of a party and associations acting as its district organisations as well as other associations referred to in Section 8, Subsection 2.

The Ministry of Justice inspects the accountancy and use of funds of the associations referred to in Subsection 1. Said ministry may also appoint an auditor approved by the Central Chamber of Commerce to carry out inspections and examinations related to the accountancy and use of funds. The State Audit Office has the right to inspect the use of funds granted in government subsidies to the associations referred to in Subsection 1. For this purpose, the State Audit Office may inspect the accountancy of an association to determine whether the funds have been used in accordance with the law for the purpose for which the subsidy was intended.

Act on a Candidate's Election Funding (2010)

Section 10 – Supervisory duties of the National Audit Office

(1) Compliance with the disclosure obligation is to be overseen by the National Audit Office of Finland. To this end, the National Audit Office must:

- 1) verify that all disclosers have filed the election funding disclosure required under this Act;
- 2) make all the funding disclosures received available to the public without delay; and
- 3) if necessary, after examining the funding disclosures, urge a discloser to file a new disclosure, provide additional information to supplement the disclosure, or to provide information corroborating the accuracy and completeness of the disclosure.

(2) If the discloser fails to file the funding disclosure required hereunder despite a reminder to do so issued by the National Audit Office, or if the funding disclosure is found to be inaccurate or incomplete in essential parts, the National Audit Office may require the discloser to file the disclosure or correct an error or provide the missing information on pain of a penalty payment. Any penalty payment will be imposed by the penalty payment board referred to in section 15 of the Act on the National Audit Office of Finland (676/2000 Laki valtionalouden tarkastusvirastosta). A decision to impose or enforce a penalty payment may be appealed to the Supreme Administrative Court as provided in the Administrative Judicial Procedure Act (586/1996 Hallintolainkäyttölaki).

(3) For every election, the National Audit Office must, within eight months of the confirmation of the election results, give Parliament a report on the election funding disclosures received and the Office's activities in enforcing compliance with the disclosure obligation.

Email van de Nederlandse ambassade in Finland (19 maart 2013)

All levels of party organisations report to the Party and Election Supervisory Office, and central supervision is done at the National Audit Office,⁴ which operates under the Ministry of Justice. For the purpose of overseeing the activities, accountancy and use of funds of the parties, every party has to submit documents on the closing of the accounts within three months of the confirmation of the final accounts.

3. Worden de lokale (afdelingen van) partijen gesubsidieerd door de nationale of decentrale overheid?

Lokale afdelingen kunnen indirect een subsidie ontvangen. Nationale partijen die subsidie krijgen, dragen een vast bedrag af aan hun lokale afdelingen.

GRECO Evaluation Report on Finland on Transparency of Party Funding (2007)

24. Direct public funding is distributed annually on the basis of a decision by the Government within the limits of the budget assigned to subsidies for public activities, which are previously agreed by Parliament. Party subsidies are provided to political parties, as well as their corresponding women's and district organisations (8% fixed allocation), for supporting the funding of their operational activities. In addition, a separate allowance is provided to political parties for election campaign purposes; no state subsidy is given directly to a candidate.

25. Funding is granted in proportion to the share of seats won in the most recent parliamentary election; therefore, parties without parliamentary representation do not get public funds. In 2006, the following funding was provided: 12,260,000 EUR for party subsidies and 2,450,000 EUR for presidential elections. In 2007, party subsidies amounted to 12,444,000 EUR; additionally, political parties were granted a separate 2,489,000 EUR allowance to cover the costs of parliamentary elections.

28. Local authorities may support the internal activities of council groups⁵, which are aimed at promoting the opportunities of local residents to participate and exert influence in political life; in order to receive a grant, the purpose of the support must be specified (Section 15b, Local Government Act). The support may be financial or in kind (e.g., use of premises, secretarial

⁴ www.vtv.fi/en/functions/oversight_of_election_campaign_and_political_party_financing

⁵ Zie de hieronder weergegeven tekst uit de *Local Government Act*.

assistance, use of computers, training seminars, etc). According to a research study carried out by the Association of Finnish Local and Regional Authorities, the most frequently used type of support has been the free use of premises, computers and network connections. Financial support was provided in 24% of the municipalities reporting to the research study and varied between 1,000 and 50,000 EUR.

30. The 2007 Government Programme includes a number of reforms concerning the allocation of public subsidies to political parties. In particular, an increase in the funds to support the activities of political parties is proposed as of 1 July 2007 to a level of 90,000 EUR per Member of Parliament. At the same time, the special election subsidies are to be abolished. In addition, 12% (instead of 8%) of the party subsidies are to be allocated to the activities of women's and party district organisations. Furthermore, press subsidies are to be revised at the beginning of 2008 so that they will be mainly granted on the basis of parliamentary criteria (i.e., number of seats held in Parliament by political parties); the total budget for selective press subsidies will be reduced to 500,000 EUR.

Act on Political Parties (1992)

Section 9

Within the limits of the state budget, a political party represented in Parliament may be granted party subsidy from government funds for financing the party's public activities specified in its rules and regulations and the party programme. Party subsidy is allocated to the parties in accordance with the number of parliamentary seats each party has gained in the latest parliamentary elections. If, in the period between parliamentary elections and before the publication of the state budget in any budgetary year, at least half of a party's parliamentary representatives have notified the Speaker of Parliament of ceasing to represent the party in question in Parliament, the allocation of the subsidy shall be adjusted to correspond with the new situation. (5.1.1973/1)

In addition to the parties referred to in Subsection 1, party subsidy is also granted to a political party reported to the Speaker of Parliament by a representative, elected as a candidate for a joint list or a constituency association in the last parliamentary elections, as the party he or she wishes to represent, and which continues the political activities of the voter group that formed the joint list or established the constituency association. However, this requires that the party in question not have been entered in the party register before the statutory date stated in the act on elections of members of Parliament (391/69), when the Ministry of Justice for the purposes of the above-mentioned elections must notify the central election committees of the electoral districts the parties entered in the party register. The party subsidy is granted, as appropriate, in accordance with the allocation grounds laid down in Subsection 1. (24.11.1989/1007)

The party must submit an accounting for the use of the party subsidy in accordance with the regulations issued by the Council of State. If part of the subsidy granted to the party has been

used to finance the activities of a district organisation or another association referred to in Section 8, Subsection 2, the party must submit an account also for this use of the subsidy. (24.11.1989/1007) See the decree on party subsidies granted to support the activities of political parties, 27/1973. The act on elections of members of Parliament, version 391/1969, has been repealed with the Election Act, 714/1998; see Election Act, 714/1998, Section 32.

Local Government Act (2007)

Section 15 b (29.6.2006/578)

Council groups and support of their activities

Councillors may form council groups for the work of the council. A council group may also be formed by a single councillor. In order to improve the operational conditions of council groups, local authorities may support their internal activities and measures aimed at promoting the opportunities of local residents to participate and exert influence. To be granted, the purpose of the support shall be specified.

Email van de Nederlandse ambassade in Finland (19 maart 2013)

Parties receive national party subsidies - the provisions are found in the Party Act.⁶ Party subsidy is granted by the Government in accordance with the number of seats in Parliament, and parties can direct subsidy funds towards their regional/local district organisations. Apart from these subsidies, according to the Party Act (8b § 4), parties, party associations or entities closely tied with the party cannot receive donations from the state, municipalities or regional authorities, public entities or state/municipally owned companies.

4. Zijn er verschillen in de drempelbedragen waarboven giften openbaar gemaakt dienen te worden tussen het landelijke niveau en de decentrale niveaus?

Nee. Niet ten aanzien van politieke partijen; voor hen geldt een algemene drempelwaarde van €1500. Voor kandidaten zijn er op de verschillende niveaus wel een wisselende drempelwaarden van toepassing.

GRECO compliance report on Finland (2009)

56. The authorities of Finland report that the 2009 Act on a Candidate's Election Funding includes an express ban on receiving contributions if the identity of the donor cannot be determined. No candidate, his or her support group or other entity operating exclusively for the purpose of promoting a candidate may accept any campaign contributions unless the donor can

⁶ [finlex.fi/en/laki/kaannokset/1969/en19690010?search\[type\]=pika&search\[pika\]=10%2F1969](http://finlex.fi/en/laki/kaannokset/1969/en19690010?search[type]=pika&search[pika]=10%2F1969)

be identified. However, this does not apply to campaign contributions received as a result of ordinary fund-raising activities (section 4(1)).

57. The authorities further submit that the thresholds for donations to be specifically reported have been lowered concerning all elections. Under the 2009 Act, each individual campaign contribution and its donor must be disclosed separately, if the value of such a contribution exceeds EUR 800 in municipal elections, EUR 1,500 in Parliamentary elections or EUR 2,000 in the European Parliamentary elections and Presidential elections⁷. If such a contribution is made by purchasing identifiable goods or services or otherwise (for example, when a donor buys something overpriced from a candidate), only the net value of such contributions is to be disclosed and itemised (section 6(2)).

58. In so far as political parties are concerned, the authorities submit that draft amendments to the Act on Political Parties have been established, prohibiting political parties from accepting contributions from donors who cannot be identified, similarly to the legislation already in place in respect of election candidates.

Greco compliance report on Finland (2009)

67. The authorities of Finland report in respect of both these recommendations⁸, that the draft amended Act on Political Parties requires that political parties as well as associations directly or indirectly linked to the party will be obliged to report to the National Audit Office donations exceeding the value of 1500 Euros (in total), indicating the value of the donation(s) and name of each donor.

Second Greco compliance report on Finland (2011)

34. The authorities of Finland now report that a provision on an obligation to file an up-to-date disclosure (section 8 c) has been added to the Act on Political Parties. This obligation applies not only to political parties, but also to party associations and entities affiliated with a political party. Moreover, a disclosure must be supplemented whenever the value of financial support from the same donor exceeds the 1500 Euros. The disclosures are to be filed electronically not later than on the 15th day of the calendar month following the month when the contribution was received, in order to secure the transparency of external funding received both during election campaigns and during periods in between.

35. In addition, a political party and associated entities are to provide itemised lists of the election campaign costs incurred during the campaign period and of the election campaign funding (section 9 b). This list is to be drawn up in connection with the financial statement

⁷ Voor de laatste categorie zijn de bedragen zijn later gewijzigd.

⁸ Dat wil zeggen op eerdere Greco-aanbevelingen.

(section 9 a(1)). Also for the first time, a definition of the duration of an election campaign was added to the Act on Political Parties (section 8(3)). In addition, a provision concerning a voluntary advance disclosure was added to the Act, according to which a political party and a subsidiary association to the party may before the election day file an advance disclosure with the National Audit Office containing an estimate of campaign funding and costs (section 9 b(4)).

50. The authorities of Finland now indicate that the Act on Political Parties, as amended in 2010, provides for a ban on accepting any financial support unless the donor can be identified (section 8 b (1)). This does not, however, apply to contributions received as a result of ordinary fundraising activities. Certain other restrictions for the reception of contributions have also been laid down in the same section, such as a contribution limit of 30,000 Euros for individual donors (subsection 2), a prohibition against receiving financial support from foreign donors (subsection 3), and a prohibition against receiving financial support from the general government (subsection 4).

55. The authorities of Finland now report that following the 2010 amendments to the Act on Political Parties, a political party, a party association and an affiliated entity must file an up-to-date disclosure form (section 8 c) with the National Audit Office, if the value of an individual contribution or the total value of several contributions from the same donor exceeds 1,500 Euros per calendar year. The disclosure must be supplemented whenever the value of financial support from the same donor, consisting of new contributions, after filing or supplementing a disclosure exceeds the same amount. The authorities explain that this form of regulation has been chosen in order to ensure that the disclosures are always up-to-date, which would not have been the case if the party obligated to file a disclosure could wait for any possible additional contributions until the end of the calendar year before filing. Similarly, it is expressly provided that all campaign contributions received from the same donor are to be added up and reported as a single campaign contribution (section 9 b(2)).

61. The Finnish authorities indicate that following the amendments to the Act on Political Parties in 2010, section 8 c(1), which applies to political parties, party associations and entities affiliated with political parties, specifies that a disclosure of a contribution must contain information on the value of the contribution and the donor. Similarly, a political party and an association referred to in a party subsidy decision must mention each individual campaign contribution and its donor separately in the itemised list of the election campaign costs and funding (section 9 b(2)), if the value of a contribution exceeds the amount specified in the Act. A special restriction protecting the privacy of a donor is laid down in the same section, according to which the name of a private individual may not be disclosed without his or her express consent if the amount donated is under 1500 Euros.

Act on a Candidate's Election Funding (2010)

Section 4 – Limitations on election funding received by a candidate

No candidate, his or her support group, or other entity operating exclusively for the purpose of promoting the candidate may accept any campaign contributions unless the donor can be identified. However, this does not apply to campaign contributions received as a result of ordinary fund-raising activities.

No candidate, his or her support group, or other entity operating exclusively for the purpose of promoting the candidate may accept campaign contributions from any single donor in excess of 3,000 euros for municipal elections, 6,000 euros for parliamentary elections, or 10,000 euros for European Parliament elections. However, a campaign contribution received from a political party or a registered association of a political party referred to in the Act on Political Parties (10/1969 Puoluelaki) may be greater than this if it does not include more campaign contributions relayed from other supporters than said amount.

The candidate, his or her support group, or another entity operating exclusively for the purpose of promoting the candidate may accept foreign campaign contributions only from private individuals and from entities and foundations representing the candidate's ideological tendencies.

No candidate, his or her support group for him or her, or other entity operating exclusively for the purpose of promoting the candidate may receive campaign contributions from the state, a municipality, a federation of municipalities, a state-owned or municipal business, or a public corporation or from a company under state or municipal control as referred to in Chapter 1, Section 5 of the Accounting Act (1336/1997 Kirjanpitolaki). However, this does not apply to ordinary hospitality. The candidate, his or her support group, and other entities operating exclusively for the purpose of promoting the candidate must ensure that any advertisement belonging to the election campaign or intended to support it reveals the name of the party paying for the advertisement. However, the name of a private individual must not be disclosed without his or her express consent if the value of the advertisement paid for by said person is less than 800 euros in municipal elections or less than 1,500 euros in parliamentary elections, European Parliament elections, or a Presidential election.

Section 5 – Disclosure obligation

(1) An election funding disclosure is to be filed by:

- 1) a member of Parliament elected in parliamentary elections and an alternate member appointed upon confirmation of the election results;
- 2) the political party nominating a candidate for a Presidential election and the polling representative of the constituency association nominating a candidate or their alternate;
- 3) a council member and an alternate member elected in municipal elections; and

4) a member of the European Parliament elected in the European Parliamentary elections and an alternate member appointed upon confirmation of the election results.

Section 6 – Information to be disclosed

The election funding disclosure must identify:

1) the election(s) involved;

2) the candidate's name, title, and occupation or position; the name of the party nominating the candidate or an indication that the candidate was nominated by a constituency association; the candidate's electoral district, in parliamentary elections; and the municipality in which the candidate ran for office in municipal elections;

3) the total election campaign costs, accompanied by an itemised list of promotional expenditure for advertisements in newspapers, including free newspapers; other periodicals; radio, television, and data networks, as well as other communication media; outdoor advertising; the production of self-published campaign newsletters, brochures, and other printed matter; campaign planning; the organisation of rallies; and other expenditure;

4) the total election funding, accompanied by an itemised list of the candidate's own funds; loans taken out; and all campaign contributions received by the candidate, his or her support group, and other entities operating exclusively for the purpose of promoting the candidate, grouped into campaign contributions from private individuals, companies, registered associations of political parties, and other sources; and

5) any other information on election funding and campaign costs that the discloser deems appropriate. Each individual campaign contribution and its donor must be disclosed separately, if the value of such contribution exceeds 800 euros in municipal elections or 1,500 euros in parliamentary elections, European Parliament elections, or a Presidential election. If such a contribution is made through the purchase of identifiable goods or services or otherwise for consideration, only the net value of said contribution is to be disclosed separately. If an individual campaign contribution that is disclosed separately includes at least the abovementioned amount as a campaign contribution relayed from a third party, the recipient of the campaign contribution must also disclose the donor of the campaign contribution relayed. If a candidate, his or her support group, or another entity operating exclusively for the purpose of promoting the candidate has taken out a loan to cover the expenditure of the election campaign, a plan for the repayment of the loan shall be detailed in the disclosure. The name of a private individual may not be disclosed without his or her express consent if the amount donated is lower than the amount specified in Subsection 2. A candidate whose election funding in municipal elections remains below 800 euros is not obliged to provide the information referred to

in subsections 1(3) and 1(4). However, the candidate must submit written assurance that his or her election funding has not exceeded the limit prescribed in this subsection.

Email van de Nederlandse ambassade in Finland (19 maart 2013)

Donations for political parties, regional/local party associations, or entities closely tied with the party must be reported to the Party and Election Supervisory Office when the annual donations from one supporter exceed EUR 1 500. The donor (be it private person, company or other organization) must be identified by name; the source of the donation must be traceable, i.e. anonymous third party donations cannot be accepted by the party. The maximum annual amount from one donor source is EUR 30 000, the one exception to this being donations left to parties by wills. The reported donations are published at the Party and Election Supervisory Office website,² updated monthly. Apart from donations from private individuals and EU-organisations (Parliament, European political umbrella organisations), foreign donations are not accepted. This is mainly to prevent foreign interest entities from affecting the national/local politics. {...} Same EUR 1 500 limit applies in third level donations on both national and local level, and to all organisational forms of party activity, such as district organisations, support organisations and foundations, parties' women's or youth organisations, etc. What do not need reporting, are transfers between party and its support organisations, as they are seen as the party's internal transactions.

5. Maakt het daarbij uit welke rechtsvorm de betreffende lokale partij heeft (een lokale afdeling van een landelijke partij of een zelfstandige rechtspersoon)?

In de bestudeerde documentatie wordt hieraan niet expliciet gerefereerd.

⁹ www.vaalirahoitus.fi (alleen in het Fins en Zweeds beschikbaar)

5. DENEMARKEN

Emailcorrespondentie

- ❖ Deense ambassade in Nederland
 - Email verstuurd: 20 maart 2013
 - Reactie ontvangen: -
 - Contactpersoon: -

- ❖ Nederlandse ambassade in Denemarken
 - Email verstuurd: 19 maart 2013
 - Reactie ontvangen: -

- ❖ Expert Karina Pedersen
 - Verstuurd: 12 april 2013
 - Ontvangen: 12 april 2013 en 15 april 2013

- ❖ The Ministry of Ministry of Economic Affairs and the Interior
 - Verstuurd: 12 april 2013
 - Ontvangen: 23 april 2013

Geraadpleegde documenten

Greco-rapporten

Greco Evaluation Report on Denmark on Transparency of Party Funding, Evaluation round III, theme II, Greco 43, (Strasbourg, 2 July 2009),
[www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2008\)9_Denmark_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2008)9_Denmark_Two_EN.pdf) (geraadpleegd 22 maart 2013).

Greco Compliance Report on Denmark Incriminations and Transparency of Party Funding, GRECO 51 (Strasbourg, 27 May 2011),
[www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2011\)8_Denmark_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2011)8_Denmark_EN.pdf) (geraadpleegd 28 maart 2013). {niet relevant: geen aanvullende informatie}

Wetgeving

Local and Regional Government Elections Act, Consolidated Act No. 105 (8 February 2011),
www.valg.oim.dk/media/305754/KRVLny2011uk.pdf (geraadpleegd 26 maart 2013) {Niet relevant}

Grants to Political Parties (Consolidation) Act, Consolidated Act No. 1291 (8 December 2006), www.elections.oim.dk/media/265244/party-grants. (geraadpleegd 22 maart 2013).

The Private Contribution to Political Parties and Publication of the Accounts of Political Parties Act (2001), www.retsinformation.dk/Forms/R0710.aspx?id=2409 (geraadpleegd 22 maart 2013) (in het Deens).

Websites

www.partylaw.leidenuniv.nl/

www.idea.int/parties/finance/index.cfm

Informatiewebsite van het ministerie Economische Zaken en Binnenlandse Zaken:
elections.oim.dk/political-party-grants.aspx

Korte samenvatting

In Denemarken bestaat er wetgeving omtrent de transparantie van giften door derden aan en de subsidiëring door overheden van lokale (afdelingen van) politieke partijen. De subsidieverstrekking op lokaal niveau valt onder de nationale wet *Grants to Political Parties*. Het ministerie van Economische en Binnenlandse Zaken maakt de hoogte van alle verstrekte subsidiebedragen bekend op haar website.¹

Donaties aan politieke partijen vallen onder *The Private Contribution to Political Parties and Publication of the Accounts of Political Parties Act (Accounts of Political Parties Act)*. Er is geen Engelse vertaling van deze wet op internet beschikbaar. Partijorganisaties moeten bij donaties boven de 20.000 DK (€ 2700) de naam van de donateur – niet het specifieke bedrag – openbaar maken.

Het *Ministry of Economic Affairs and the Interior* houdt in samenwerking met de nationale rekenkamer (*Rigsrevisionen*) toezicht op de juistheid van de financiële jaarverslagen van politieke partijen die onder de *Accounts of Political Parties Act* vallen. Volgens de Deense expert Karina Pedersen moeten lokale partijen en lokale afdelingen die subsidies ontvangen van de lokale overheid hun financiële jaarverslagen bij de lokale overheid indienen.

¹ elections.oim.dk/political-party-grants.aspx. Deze website bevat vooral cijfermatige informatie.

1. Bestaat er regelgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen?

Greco Evaluation Report on Denmark on (2009)²

21. Public funding from the State, regional and local authorities provide significant resources of income for political parties in Denmark. The total sum of public funding provided by the Ministry for the Interior and Social Affairs to political parties participating in the 2008 parliamentary election was approximately 93 000 000 DKK (€ 12 500 000), which corresponds to 22.44 DDK (€ 3,00) per voter. The total public funding at the county council elections (2005) has been estimated to approximately 10 000 000 DKK (€ 1 340 000), corresponding to 2.40 DKK (€ 0.32) per voter. In respect of the district council elections 2005, the total funding has been estimated at almost 10 000 000 DKK (€ 1 340 000) or 2.32 DKK (€ 0.35) per voter. The current rules concerning direct public funding for political parties and individual candidates were enacted in 1986 and took effect as from 1987. The most recent legislation in this respect is the Consolidated Act no. 1291 of 8 December 2006 on Grants to Political Parties (Consolidation) Act (hereinafter “PFA”, Public Funding Act), which provides that direct public financial support is to be provided, annually, by the Government, to the county councils and the district councils. There is no specific public funding for elections in addition to indirect support in the form of free access to publicly broadcast media.

22. Direct public funding is available to parties as well as to independent lists/independent candidates, who participated in the latest Folketing election (government funding), the latest council election (county funding) or the latest district election (district funding), according to section 2 PFA. The purpose of direct public funding is to support general administration and election campaign activities of political parties and candidates but this financing is “not earmarked” for any specific activities. However, they must be spent in Denmark.

Grants to Political Parties (Consolidation) Act (2006)³

1.-(1) The purpose of the Act is to support political work in Denmark at the national, regional and local level.

(2) In this Act political work means any activity intended to promote the election in Denmark of one or more candidates or to promote a particular result of a referendum in Denmark by

- (i) propagating particular political views;
- (ii) establishing and running organisations;
- (iii) co-operating with other organisations; or

² [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2008\)9_Denmark_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2008)9_Denmark_Two_EN.pdf)

³ elections.oim.dk/media/265244/party-grants.pdf

(iv) acting in other ways.

(3) Grants provided under this Act shall be expended on political work in Denmark for the benefit of the grant recipient's organisation or its members or for the benefit of other organisations in or outside the relevant area or for the benefit of the electorate in the relevant area.

(4) To the extent grants are expected to be provided or have been provided for political work under other statutory provisions the expenses of this work shall not be included in reporting under this Act on the expenses which are expected to be defrayed or which have been defrayed in respect of political work. Similar rules shall apply to the extent other grants provided under this Act are expected to be expended on or have been expended on political work.

2. Waar is het toezicht op de financiering van de lokale (afdelingen van) partijen belegd?

- **centraal of decentraal?**
- **waar en bij wie specifiek?**

In Denemarken is er geen specifieke toezichthouder. Nationale politieke partijen moeten het *Ministry of Economic Affairs and the Interior* inzicht geven in hun financiën. Lokale partijen en lokale afdelingen die subsidies ontvangen dienen hun financiële verslagen bij de lokale overheid in.

Greco Evaluation Report on Denmark on (2009)

32. The general rules on accounting, which are contained in the Act on Bookkeeping and the Annual Accounts Act are applicable to physical and legal persons (including political parties) carrying out different forms of business activities. The GET (Greco Evaluation Team – NO/GV) was also informed that a political party that receives public funding would also be covered by the Act on Bookkeeping and that in practice the accounts of the political parties were drawn up in accordance with the principles of the Annual Accounts Act and the general principles of good accounting, which are considered binding according to the preparatory works of the Annual Accounts Act.

33. The Private Contribution to Political Parties and Publication of the Accounts of Political Parties Act (Accounts of Political Parties Act, APPA)⁴ requires that a nationwide organisation of a political party which has been registered for the latest general national elections or the latest

⁴ www.statensnet.dk/betaenkninger/1201-1400/1331-1997-2/1331-1997-2_pdf/searchable_1331-1997-2.pdf (in het Deens)

European Parliament elections, must keep accounts of income and expenditure (section 3, subsection 1 APPA). The following types of income are required to be included:

- 1) Public party funding;
- 2) Subscription income;
- 3) Private contributions from individuals;
- 4) Income from interests;
- 5) Contributions from international organisations, collective private associations; trade unions, business associations, business companies, funds and associations; It follows from the same law that foreign contributions are to be registered/recorded in the same way as domestic contributions.

39. Political parties with a nationwide organisation which have been registered for the national or European Parliament elections are obliged, within 12 months of the end of the accounting year, 9 to submit their annual accounts (described above) to Parliament (section 5 APPA). The Folketing does not check the accounts. The check of the accounts lies in the fact that these are made public. As mentioned above, the accounts of political parties are to contain information on any private contributor who has donated in total more than DKK 20 000 (€ 2 700), but not the specific value of such donations. The accounts are also to contain the total sum of all anonymous contributions and information on the size of any anonymous contribution exceeding DKK 20 000 (€ 2 700).

40. Moreover, political parties that wish to apply for public funding have to submit their recent accounts before the end of the calendar year for which the grant is requested. The accounts are to be submitted to the Ministry for the Interior and Social Welfare together with the application for new funds (section 7b. PFA). The application is to be supplemented by written declarations concerning the amount of prospective expenditure for political purposes in respect of the budget year in question and the amount used for political purposes the previous year. These declarations must be audited.

43. According to the Act on Bookkeeping (section 10), anyone obliged to keep annual accounts in Denmark is obliged to keep the accounts for a period of at least five years. In so far as political parties or election candidates carry out business activities or receive public funding, these rules apply also to them. However, the specific accounting rules for political parties under the Accounts of Political Parties Act do not require the preservation of accounts. Taxation rules apply in respect of political parties which carry out business activity.

44. There are no general accounting obligations that party accounts and taxation documentation have to be publicly available. However, parties with a nationwide organisation which have been registered for the national or European Parliament elections, must submit their annual accounts

to Parliament, which renders them public (section 5 APPA). The GET (Greco Evaluation Team – NO/GV) was informed that public access to these accounts is provided on-line on the homepage of the Folketing.

45. Political parties, when they carry out business activities, like any other entities covered by the Accounting Act, are obliged to have their accounts audited by certified auditors. The GET was informed that all parties represented in Parliament have two auditors for this purpose. The Act on Auditors stipulates that an auditor has to be independent from the company concerned. This is, according to the Danish authorities, also applicable in respect of political parties. The GET was also informed that some parties have engaged the same auditors for this purpose for a long period of time and that there are no particular measures in place - in addition to the Act on 10 Auditors – to prevent situations of conflicts of interest, such as party membership or limitations in respect of the number of years that the same auditor may audit the accounts of the same party.

46. There is no specific authority in Denmark entrusted with monitoring the adherence to political financing rules by political parties, related entities or election candidates and there is no public authority established to check the relevant accounting records of such entities and persons. However, the General Audit Office (Rigsrevisionen), which is an independent institution under Parliament, examines the soundness of all state accounts, i.e. checks that they are without significant errors and deficiencies and this Office is, according to the Public Funding Act (Section 7c), authorised to demand accounting records from the beneficiary parties that have received public funding in order to examine how such funding has been spent and, in this context, may check the accounts of political parties. The GET was informed that the General Audit has never used this particular possibility in respect of any political party.

Grants to Political Parties (Consolidation) Act (2006)

7b.-(1) For political parties comprised by section 3 of the Private Contributions to Political Parties and Publication of Political Parties Accounts Act grants provided pursuant to 2 of this Act shall be conditional on the most recent accounts that the party are obliged to publish under the Private Contributions to Political Parties and Publication of Political Parties Accounts Act having been submitted to the Minister for the Interior and Health and on the accounts containing the information required according to section 3 of the said act. The accounts must be submitted before the end of the calendar year for which a grant is requested.

(2) For the parties specified in subsection (1) a grant provided pursuant to section 2 shall also be conditional on an endorsement by a state-authorized or registered public accountant of the declaration specified in section 7a(3) certifying that the minimum expenses defrayed in respect of political work in Denmark in the most recent calendar year specified in section 7a(1) correspond to the amount specified in the declaration.

7c.-(1) In pursuance of section 2 the Auditor General may require directly from the recipient of a grant that he or she hand over the accounting records regarding the grant provided under section 2 for scrutiny, which is considered by the Auditor General to be of importance to the review of the fulfillment of conditions for grants in pursuance of this Act and to the application of the grant being in proper compliance with this Act. Furthermore, except for sections 4, 6(1), 16, 17(3) and 18(2), the review shall be subject to the Public Accounts Audit Act in pursuance of the first sentence.

Email van expert Karina Pedersen (12 April 2013)

The local parties are to submit their accounts to the local municipality in order to get the local funding. Ideally, journalists etc. should be able to get access to these accounts if they ask for it. However, in practice some have been denied access. Furthermore, the personal accounts of candidates for public office are not to be publicly disclosed. Hence, there is less transparency at the local level compared to the national.

Email van het Deense Ministerie van Economische Zaken (23 april 2013)

If you by ‘no specific supervision on the funding of local political parties’ refer to the fact that the lists of candidates/parties at the local level are not required to disclose their accounts for public scrutiny as a condition for receiving public funding, cf. section 7 b that only applies to political parties participating in parliamentary elections, then you are correct that no similar system applies to lists of candidates for regional and local elections, as these are not comprised by the Private Contributions to Political Parties and Publication of Political Parties Accounts Act. The reason that parties participating in parliamentary elections have to submit their most recent accounts to the Ministry of Economic Affairs and the Interior as a precondition of receiving the public funding that they are entitled to according to the Grants to Political Parties (Consolidation) Act is to create an incentive for their compliance with their obligation to publish their accounts that follow from the Private Contributions to Political Parties and Publication of Political Parties Accounts Act. It has not so far similarly been a political wish to extend a similar obligation to local and regional party organizations.

3. Worden de lokale (afdelingen van) partijen gesubsidieerd door de nationale of decentrale overheid?

Lokale politieke partijen en lokale afdelingen worden gesubsidieerd door de lokale overheid.

Greco Evaluation Report on Denmark on Transparency of Party Funding (2009)

23. Government support is administered by the Ministry for the Interior and Social Affairs. Funds to the parties are awarded to the central party organisation which, in turn, is supposed to distribute the funds to the various parts of the organisation according to its own rules. The scheme for county support is administered by the local county councils and the scheme for district support is administered by the local district councils, (section 5, 8 and 11 PFA).

24. Public funding is provided annually and those entitled to funding (parties and individual candidates) must apply each year to the Ministry for the Interior and Social Affairs to obtain such means. The application is to be supplemented by written declarations concerning the amount of prospective expenditure for political purposes in respect of the budget year in question and the amount used for political purposes the previous year. The Ministry may reduce the annual allowance if the party budget does not fully correspond to the allowance. The application must be signed by the president of the party and certified by a licensed auditor. In addition to these declarations, the parties must submit a copy of their statutory annual account to the Ministry for the Interior and Social Affairs. This account is to provide information on the various types of income to the party. The schemes for county and district council financial funding of parties as well as independent lists and candidates follow similar principles.

25. Parties and independent candidates, fulfilling the formal requirements for the annual public funding (2009), are entitled to receive DKK 26.50 (€ 3.50) per vote obtained in the previous Folketing election, provided they received at least 1,000 votes in the election. Furthermore, political parties as well as independent lists of candidates, who participated in the most recent election to the county council, are entitled to DKK 3.75 (€ 0.50) per vote received in the latest county council election, provided they obtained at least 500 votes. Lastly, political parties and independent lists of candidates, participating in the most recent election to the district council, are entitled to DKK 6.00 (€ 0.80) per vote, provided that they obtained at least 100 votes in the district election or, regarding the district of the municipality of Copenhagen, at least 500 votes).

*Grants to Political Parties (Consolidation) Act (2006)*⁵

4.-(1) A list of candidates which participated in the most recently held local election shall be entitled to receive a grant in support of the political work conducted by the list of candidates in the municipality. The annual grant amounts to DKK 4 for each vote cast in favour of the list of candidates at the election, cf. however subsections (2) and (3).

(2) No grants shall be provided for lists of candidates in whose favour fewer than 100 votes, in the City of Copenhagen 500 votes, have been cast at the election, cf. however subsection (3).

(3) Grants shall be provided, irrespective of the provision in subsection (2), for lists of candidates which entered into a list coalition under the Local and Regional Government Elections Act, if 100 votes, in the City of Copenhagen 500 votes, or more were cast in favour of the list coalition.

4a.-(1) The amounts specified in sections 2(1) and (2), 3(1) and 4(1) are adjusted each year on January 1st by 2.0 per cent which is added to or deducted from the adjustment percentage for the relevant fiscal year, cf. the Rate Adjustment Percentage Act. The amount resulting from this calculation shall be rounded up to the nearest amount divisible by DKK 0.25.

(2) The adjustment shall take place based on the amounts before rounding off prevailing at the time of adjustment.

Local Grants

11.-(1) Lists of candidates wishing to receive grants pursuant to section 4 shall submit an application for a grant to the local council, which shall decide whether the conditions for allocating such a grant are fulfilled.

(2) The application for a grant shall be submitted for each calendar year for which a grant is requested, and before the end of that calendar year. If according to section 44(1) of the Local and Regional Government Elections Act a report has been filed in identification of the association or voters in the municipality being entitled to apply for and receive grants on behalf of the list of candidates, the application shall be signed by a representative of the specified association or by one of the specified voters. In the absence of such a report, for lists of candidates for a party entitled to stand in the general election as at August 1st in the most recent local election year, an application shall be signed by a representative of the appropriate party organisation. Applications for other lists of candidates, which did not file such a report, shall be signed by the person

⁵ <http://elections.oim.dk/media/265244/party-grants.pdf>

specified in section 25(3)⁶ of the Local and Regional Government Elections Act or by such other person who is entitled to act as a representative of the list of candidates.

(3) If, according to section 44(1) of the Local and Regional Government Elections Act a report has been filed in identification of the association or voters in the municipality being entitled to apply for and receive grants on behalf of the list of candidates, the grant amount shall be paid into the account of a bank in accordance with information stated in connection with the application by the specified association or by the person who, in compliance with the second sentence of subsection (2), signed the application. In the absence of such a report, the grant amount shall be paid into the bank account stated in connection with the application by the party organisation representing a list of candidates of a party being entitled to stand in the general election as at August 1st in the most recent held local election year. For other lists of candidates which did not file such a report the grant amounts shall be paid into the bank account stated in connection with the application by a person who in compliance with the fourth sentence of subsection (2) signed the application.

11a.-(1) Grants pursuant to section 4 are provided for one calendar year. Grants are provided for the first time for the calendar year following the calendar year in which the local council election was held, and the last time for the calendar year in which the next local council election is held.

(2) Grants for a calendar year are distributed in one round, cf. however section 11b(3) as soon as the local council has ascertained that the conditions for allocation of the grants are fulfilled. However, grants shall not be disbursed in advance for the relevant calendar year.

11b.-(1) Grants pursuant to section 4 shall be provided only to the extent the grant recipient expects to defray the expenses of political work in the municipality in the calendar year for which the grant is relevant.

(2) Allocation of a grant pursuant to section 4 shall be conditional on the grant recipient having submitted a declaration to the local council, stating the minimum expenses expected to be defrayed in respect of political work in the municipality in the calendar year for which the grant is relevant. This declaration must be submitted before the end of the calendar year for which the declaration is relevant. The second to fourth sentences of section 11(2) shall apply correspondingly to the submission of this declaration.

(3) If, in pursuance of subsection (1), a grant has been provided by a smaller amount than the grant according to section 4, a supplementary application may be submitted in the relevant calendar year. Grants by a supplementary application shall be provided only to the extent

⁶ 25(3) The list of candidates shall contain information as to the supporter or candidate who the election committee may approach concerning the list of candidates (contact person).

specified in subsection (1) and shall be conditional on the grant recipient having submitted a supplementary declaration as specified in subsection (2) to the local council. A supplementary application and a supplementary declaration shall be submitted before the end of the calendar year for which the application and declaration are relevant. The second to fourth sentences of section 11(2) shall apply correspondingly to the submission of a supplementary application and to a supplementary declaration.

11c.-(1) If the grant recipient has received grants pursuant to section 4 for one or more preceding calendar years, it is a condition for receiving the full grant, cf. section 11b(1), for the relevant calendar year that the expenses defrayed in respect of political work in the municipality in the most recent calendar year in which a grant was received shall at least correspond to the full grant for that calendar year. This shall not apply, however, if the most recent calendar year in which a grant was received precedes the calendar year in which the previous local council election was held.

(2) If the expenses defrayed in respect of political work in the municipality in the most recent calendar year specified in subsection (1) correspond only in part to the full grant for that calendar year, an amount equal to the non-expended amount of the grant shall be deducted from the grant amount to be allocated in pursuance of section 4 for the relevant calendar year.

(3) If the grant recipient has received grants pursuant to section 4 for one or more preceding calendar years, the grant for the relevant calendar year, except in unique cases, shall be provided on the sole condition that the grant recipient has submitted a declaration to the local council, stating the minimum expenses defrayed in respect of political work in the municipality in the most recent calendar year specified in subsection (1). This declaration must be submitted before the end of the relevant calendar year. The second to fourth sentences of section 11(2) shall apply correspondingly to the submission of this declaration.

11d.-(1) Grants pursuant to section 4 shall be provided only to the extent the grant recipient has submitted a declaration to the local council, stating whether the grant recipient, cf. also subsection (2), in the preceding calendar year from the same private benefactor has received one or more contributions which together exceed DKK 20,000. In such event the benefactor's name and address must be disclosed. Furthermore, the declaration must disclose the total amount of any anonymous contributions as well as the amount of any single anonymous contribution exceeding DKK 20,000. This declaration must be submitted before the end of the calendar year for which the grant is requested. The second to fourth sentences of section 11(2) shall apply correspondingly to the submission of this declaration.

(2) If the grant recipient is the municipal organisation of a party covered by the third sentence of section 11(2), the disclosure of information specified in subsection (1) shall also include local party organisations, if any, of the appropriate municipality.

Emails van expert Karina Pedersen (12 en 15 April 2013)

{..}Article 4 in the law on public support. This is for the party organization. The support for parliamentary groups is regulated by other laws. {...} It is paid by the municipality level, and financing of the regional party organizations is paid by the regional level of government.

Email van het Deense Ministerie van Economische Zaken (23 april 2013)

The Grants to Political Parties (Consolidation) Act includes rules on public financial support for political parties standing for parliamentary elections (and independent candidates, cf. section 2), regional (section 3) and local elections (section 4). According to section 19 of the Local and Regional Government Elections Act those nominated for elections have to be entered in lists of candidates. A list of candidates can consist of a number of candidates or only one candidate. The term ‘list of candidates’ thus corresponds more or less to the term applied for parliamentary elections, i.e. ‘political party’, but also includes the so-called ‘citizens lists’, which are not always as well organized as an actual political party.

The grant should be considered as support of the specific list of candidates and the grants shall be used for political work conducted by the list of candidates in the municipality, cf. section 4. The grants are provided by the local government.

4. Zijn er verschillen in de drempelbedragen waarboven giften openbaar gemaakt dienen te worden tussen het landelijke niveau en de decentrale niveaus?

Nee. De drempelwaarde van 20.000 DKK is van toepassing op het landelijke niveau en de decentrale niveaus.

Greco Evaluation Report on Denmark on (2009)

28. There are no legal restrictions or limits in respect of the sources and amount of private funding and support that may be provided to political parties or individual candidates. Contributions may be given through any form of activity and by anyone, including individuals, organisations enterprises (whether private or public) as well as from foreign sources. There is no ban on anonymous donations (where the identity of the donor is unknown) to political parties.

Zie ook hierboven, vraag 2 ‘*Greco Evaluation Report*’ paragraaf 33.

34. Furthermore, it is required that party accounts contain information on the name and address of any private contributor (physical or legal person) from whom the nationwide organisation during the accounting year has received one or more contributions which, in total, exceed DKK 20,000 (€ 2700,00). However, it is not required to report the specific value of such donations; the parties are only obliged to provide the total sum of all donations and a list of the donors. The accounts are also to contain a total sum of all anonymous contributions received during the accounting year and information on the size of any anonymous contribution exceeding DKK 20 000 (€ 2700) (section 3, subsection 2 APPA).

39. Political parties with a nationwide organisation which have been registered for the national or European Parliament elections are obliged, within 12 months of the end of the accounting year, 9 to submit their annual accounts (described above) to Parliament (section 5 APPA). The Folketing does not check the accounts. The check of the accounts lies in the fact that these are made public. As mentioned above, the accounts of political parties are to contain information on any private contributor who has donated in total more than DKK 20 000 (€ 2700), but not the specific value of such donations. The accounts are also to contain the total sum of all anonymous contributions and information on the size of any anonymous contribution exceeding DKK 20 000 (€ 2700).

Grants to Political Parties (Consolidation) Act (2006)

11d.-(1) Grants pursuant to section 4 shall be provided only to the extent the grant recipient has submitted a declaration to the local council, stating whether the grant recipient, cf. also subsection (2), in the preceding calendar year from the same private benefactor has received one or more contributions which together exceed DKK 20,000. In such event the benefactor's name and address must be disclosed. Furthermore, the declaration must disclose the total amount of any anonymous contributions as well as the amount of any single anonymous contribution exceeding DKK 20,000. This declaration must be submitted before the end of the calendar year for which the grant is requested. The second to fourth sentences of section 11(2) shall apply correspondingly to the submission of this declaration.

Email van expert Karina Pedersen (12 April 2013)

Are political parties at the local level (independent or branches) also obliged to disclose the names of donors from whom they have received one or more contributions which together exceed DKK 20,000? Yes.

Email van het Deense Ministerie van Economische Zaken (23 april 2013)

At the local level there is also an obligation to disclose name and address of private benefactors from whom the lists of candidates have received one or more contributions which together exceeds DKK 20,000, cf. section 11 d.

5. Maakt het daarbij uit welke rechtsvorm de betreffende lokale partij heeft (een lokale afdeling van een landelijke partij of een zelfstandige rechtspersoon)?

In geen van de geraadpleegde documenten werd hieraan expliciet gerefereerd.

6. DUITSLAND

Emailcorrespondentie

- Duitse ambassade in Nederland
 - Verstuurd: 20 maart 2013
 - Ontvangen: -

- Nederlandse ambassade in Duitsland
 - Verstuurd: 19 maart 2013
 - Ontvangen: 28 maart 2013

Geraadpleegde documenten

Greco-rapporten

Evaluation Report on Germany on Transparency of Party Funding, GRECO evaluation round III, Theme II, GRECO 45 (Strasbourg, 4 December 2009), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2009\)3_Germany_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2009)3_Germany_Two_EN.pdf) (geraadpleegd 4 april 2013).

Interim Compliance Report on Germany Incriminations and Transparency of Party Funding, GRECO 57, (Strasbourg, 19 October 2012), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2012\)15_Germany_Interim_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2012)15_Germany_Interim_EN.pdf) (geraadpleegd 4 april 2013).

Wetgeving

Act on Political Parties, as amended 24 September 2009, www.bundeswahlleiter.de/en/parteien/downloads/parteiengesetz_engl.pdf (geraadpleegd 4 april 2013).

State funding of political parties in Germany (1 november 2012), www.bundestag.de/htdocs_e/bundestag/function/party_funding/party_funding_05.pdf

Websites

www.partylaw.leidenuniv.nl/

www.idea.int/parties/finance/index.cfm

Informatiewebsite Bundestag:

www.bundestag.de/htdocs_e/bundestag/function/party_funding/index.html

Literatuur

Lucardie, A.P.M., G. Voerman en J.K. van Zonneveld, *Partijfinanciering in Europa. Een vergelijkend onderzoek naar regelingen voor overheidssubsidies en giften voor politieke partijen* (Groningen, 2010).

Dragstra, L., *Enige opmerkingen over partijfinanciering. De regelgeving voor publieke en private financiering van politieke partijen in Nederland en Duitsland nader bekeken en beoordeeld* (Nijmegen, 2008).

Korte samenvatting

In Duitsland heeft de federale wet *Act on Political Parties* ebetrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van politieke partijen. Op Deelstaat-niveau mag enkel wetgeving ontwikkeld worden die nog niet federaal is vastgesteld, bijvoorbeeld ten aanzien van lokale verkiezingen. Het toezicht op de financiering van politieke partijen is centraal georganiseerd bij de Bondsdagpresident. Deze brengt elke twee jaar verslag uit aan de *Bundestag*.

De nationale subsidieregeling voor politieke partijen is uitgewerkt in de regeling *State funding of political parties in Germany*. Overheidssubsidies komen alleen toe aan partijen die deelnemen aan nationale, Europese of deelstaatverkiezingen. Voor zo ver bekend zijn er geen subsidieregelingen van lokale overheden in Duitsland.

Donaties boven de €10.000 moeten worden gepubliceerd in het financieel jaarverslag van de partij. Bovendien moeten donaties boven de €50.000 direct worden gemeld bij de Bondsdag. Op de website van de *Bundestag* kan een donatieregister worden geraadpleegd.¹

¹ www.bundestag.de/htdocs_e/bundestag/function/party_funding/index.html . Wetgeving en donatieregister (voor donaties > €50.000) raadpleegbaar.

1. Bestaat er regelgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen?

GRECO Evaluation Report on Germany (2009)

20. The main piece of legislation regulating the financing of political activities is the federal Political Parties Act of 1967. The Länder are not authorised to lay down rules concerning political parties and party funding. But they may legislate on matters not covered by federal law, e.g. with regard to the funding of voters' associations or independent candidates in Landtag or local elections.

22. The Constitution regulates party funding in the sense that Art. 21 paragraph 1, 4th sentence, of the Basic Law explicitly stipulates the duty of political parties to account publicly for the sources and use of their funds and on the assets owned by them. These constitutional requirements are specified in the provisions of Sections 23 et seqq. of the PPA on a) the obligation to submit a public statement of accounts; b) an examination of the parties' statements of accounts by the President of the German Bundestag to verify their due form and accuracy; c) the obligation to report incorrect data in a statement of accounts; d) the various items to be covered by the statement of accounts, including income/ expenditure accounting and a statement on the parties' assets and liabilities; e) the right to accept donations; and f) financial sanctions and penalties provided under criminal law in case of inaccurate statements of accounts or unlawfully obtained or unpublished donations.

29. The general party funding rules also apply to election campaigns; there are no special regulations for times of election campaigning. There are no general rules either applying to the financing of candidates for election. Since candidates are, as a general rule, nominated by political parties, the financing of these candidates is primarily a responsibility of the respective parties.

Act on Political Parties (2009)

Section 7

Organizational structure (federal, Land, and local levels)

(1) Political parties shall be organized in regional and/or local branches. The size and level of regional/local branches shall be laid down in the party's statutes. Such territorial subdivisions must be extensive enough to allow individual members to participate, on an adequate scale, in the party's policy and decision-making processes. A political party whose organization is confined to the territory of a city-state is not required to establish regional branches; it shall constitute a party within the meaning of the present Act. Several regional/local branches may

form an association in organizational terms, provided that this does not substantially impair the branch structure of the party's organization.

(2) Where a political party does not have any Land branches, the provisions set out in the present Act for Land branches shall apply to the regional/local branches of the next level below that of the party itself.

2. Waar is het toezicht op de financiering van de lokale (afdelingen van) partijen belegd?

- **centraal of decentraal?**
- **waar en bij wie specifiek?**

De Bondsdagpresident is de centrale toezichthouder in Duitsland.

GRECO Evaluation Report on Germany on Transparency of Party Funding (2009)

23. In view of the importance of public accountability, the parties' statements of accounts which are examined by the President of the German Bundestag to verify their due form and accuracy (Section 23a paragraph 1, 1st sentence, of the PPA), are published as parliamentary printed papers (Section 23 paragraph 2, 3rd sentence, of the PPA) and on the Internet.² At the same time, the President of the German Bundestag must determine whether or not the submitted statements of accounts meet the accountability requirements as laid down in the PPA (Section 23a paragraph 1, 2nd sentence, of that Act).

24. Under Section 24 paragraph 4 of the PPA, parties must, in their statements of accounts, list all important receipts³, irrespective of whether such funds were provided directly or indirectly, by public authorities or by the private sector. The statement of accounts submitted by the party as a whole must, under Section 24 paragraph 3, 1st sentence, of the PPA, separately include the statements of accounts for the party's national ("federal") branch and for its Land branch/es as well as the statements of accounts for the lower-level regional/local branches of each Land branch. The receipts must be listed separately by category of sources, i.e.: a) membership fees; b) contributions paid by elected representatives/officials; c) donations; d) income from business activities and participating interests; e) income from other assets; f) receipts from organised events, distribution of printed material and publications and from other income-yielding activities; g) public funds; h) any other receipts; and i) grants received from party branches.

53. The PPA contains detailed provisions governing accountability of political parties (sections 24 et seqq.). The statement of accounts consists of (1) an accountancy summary prepared on the

² www.bundestag.de/parlament/funktion/finanz/index.html

³ Those corresponding to donations above the threshold for the mandatory identification of donors, i.e. 500 Euro

basis of an income/expenditure tabulation complying with the provisions of the PPA, (2) a related asset and liability statement, and (3) an explanatory part. The statement of account must, in accordance with the principles of proper book-keeping and on the basis of the actual facts and circumstances, provide information on the source(s) and use of funds and on the party's assets (Section 24 paragraph 1 of the PPA). The generally applicable commercial law regulations governing the rendering of accounts, especially as regards the assessment and valuation of assets, are applied *mutatis mutandis* (Section 24 paragraph 2, PPA).

54. The statement of accounts must be submitted for the party as a whole and must include the statements of accounts of the national ('federal') branch and of the Land branches as well as the statements of accounts of the lower-level branches of each Land branch (Section 24 paragraph 3).

Zie ook hieronder, vraag 4 '*Greco Evaluation Report*' paragraaf 57 en paragraaf 65.

63. Under Article 21 paragraph 1, 4th sentence, of the Basic Law, a political party must publicly account for the source(s) and use of its funds and on its assets. This constitutional stipulation is specified in Section 23 of the PPA (for detailed information, please see under point 14 above). Thus, a party must comply with its accountability obligation at the end of the calendar year, i.e. once a year, by submitting a statement of accounts.

64. In order to obtain public funds, parties must submit their (audited) statement of accounts by 30 September of the year following the accounting year; the time limit may be extended by up to three months (Section 19a paragraph 3, 1st and 2nd sentences). The GET (Greco Evaluation Team – NO/GV) was told that in practice, this additional deadline is applied frequently.

66. Political parties are not required to publish their financial records.

70. The President of the German Bundestag does not, as a matter of principle, have access to the account books of political parties. The President confines his/her verification to a review of the statement of accounts submitted by a party (Section 23 paragraph 3, PPA). However, if concrete evidence suggests the presence of incorrect data in a party's statement of accounts, a verification procedure may be initiated under certain circumstances as described in Section 23a paragraph 3 of the PPA; in that case, the party concerned must permit a certified auditor appointed by the President of the German Bundestag to access and inspect the records and supporting documents required for the audit.

Election campaigns

71. The PPA does not deal with election campaigns separately from the financing of political parties. As indicated earlier, candidates who have not yet held an office or a mandate are not

subject to any book-keeping or accountability requirements. The Länder may legislate on matters not covered by federal law, e.g. with regard to the funding of voters' associations or independent candidates in Landtag or local elections. In this respect, no further information was provided in the replies to the questionnaire nor available during the visit.

73. In principle, all parties must have their statement of accounts audited by one auditor. There are two exceptions: a) if a political party's income or assets in a given accounting year do not exceed 5,000 Euro, the party may submit an unaudited statement of accounts; b) the statement of accounts of parties not eligible for state-provided partial funding need not be audited by a certified auditor or an auditing firm but merely by a sworn accountant or an accountancy firm.

74. The external audit applies to the federal and Länder-level structures. Below that level, the auditor must take into account a minimum of 10 local entities. The duty of the auditor is to ascertain whether the party's financial statement reflects correctly the financial situation of the party on the basis of the information available. Parties must provide the certified auditor, or the auditing firm, with all clarifying information and documentary proof required for careful performance of the audit (Section 29 paragraph 2, PPA).

76. The President of the German Bundestag is the competent authority for fixing the rate of public funds to be allocated to an eligible political party (Section 19a paragraph 1, 1st sentence, of the PPA). Pursuant to Sections 23 paragraph 3 and paragraph 23a of the PPA, the President of the German Bundestag verifies compliance of the statements of accounts submitted by political parties with the provisions of Part V of the PPA (accountability). The President of the German Bundestag is also responsible for investigating and sanctioning infringements of the PPA.

77. The President of the German Bundestag, in the context of checking the financing of political parties, holds the status of an authority ('Behörde') as defined in Section 1 paragraph 4 of the Administrative Procedure Act (Verwaltungsverfahrensgesetz), i.e. he/she performs functions of public administration. Decisions made by him/her within the scope of his/her responsibilities in this field may be reviewed in administrative court proceedings. The Bundestag President is not bound by instructions. There is no accountability required of the President of the German Bundestag him/herself. However, he/she is required to submit reports regarding the publication of the parties' statements of accounts and the development of party finances.

82. The President of the German Bundestag publishes the statements of accounts submitted by political parties as Bundestag printed papers pursuant to Section 23 paragraph 2, 3rd sentence, of the PPA. Statements of accounts submitted by a party in unaudited form may be made public by the President of the German Bundestag (PPA, Section 23 paragraph 2, 5th sentence, in conjunction with the 4th sentence). With regard to the development of the parties' finances and their statements of accounts, the President of the German Bundestag is required to report to the

German Bundestag every two years. In addition, the President is required to prepare short annual comparative overviews of the parties' income and expenditure and their assets. These reports are all circulated as Bundestag printed papers (Section 23 paragraph 4, PPA).

Act on Political Parties (2009)

Article 23

Obligation to Render a Public Statement of Account

(1) The executive committee of the party shall render public account, truthfully and to the best of its knowledge and belief, of the origin and use of funds and of the party's assets at the end of the calendar year (accounting year) in a statement of account. Before the statement of account is forwarded to the President of the German Bundestag, it shall be discussed by the executive committee of the party. The party's national executive committee, the executive committees of the Land branches, and the executive committees of regional branches comparable to Land branches shall each be responsible for their rendering of account. Their statements of account shall be signed by the chairperson and by an executive committee member who has been elected by the party convention and is responsible for financial affairs, or by an executive committee member elected by the body which, under the statutes, is responsible for financial affairs. These executive committee members responsible for financial affairs shall affirm by their signature that the information contained in their statements of account is given truthfully and to the best of their knowledge and belief. The statement of account for the whole party shall be compiled and signed by a member of the national executive committee who has been elected by the party convention and is responsible for financial affairs, or by a member of the national executive committee who has been elected by the body which, under the statutes, is responsible for financial affairs.

(2) The statement of account must be scrutinized by a certified auditor or auditing company in accordance with Articles 29 to 31. In the case of parties which do not meet the requirements of Article 18 (4), sentence 1, first half of the sentence, the statement of account may be scrutinized by a sworn public accountant or a certified auditing company. It must be submitted to the President of the German Bundestag within the time period fixed in Article 19a (3), sentence 1, first half of the sentence, and circulated by him as a Bundestag printed paper. If a party does not meet the requirements of Article 18 (4), sentence 1, first half of the sentence, and neither earns any income nor owns assets in excess of 5,000 euros in the ac17 counting year, it may submit an unaudited statement of account to the President of the German Bundestag. The President of the German Bundestag may publish statements of account that have been submitted in unaudited form. The party statement of account shall be submitted to the next national party convention after its publication for discussion.

(3) The President of the German Bundestag shall examine pursuant to Article 23a whether the statement of account has been prepared in accordance with the regulations of Section V. The result of the examination shall be recorded in the report specified in Paragraph 4.

(4) The President of the German Bundestag shall report to the German Bundestag every two years on the trend in the financial situation of the parties and on the parties' statements of account. In addition, he shall prepare annual comparative abstracts of the parties' income and expenditure and their assets. The reports shall be circulated as Bundestag printed papers.

Article 23a

Examination of the Statement of Account

(1) The President of the German Bundestag shall examine the correctness of the form and content of the submitted statement of account. He shall determine whether the statement of account corresponds to the regulations of Section V. A new examination shall only be permissible before the end of the time period fixed in Article 24 (2).

(2) If concrete evidence is available to the President of the German Bundestag that information contained in a party's statement of account is inaccurate, he shall give the party concerned an opportunity to comment. The President may require the party to have the correctness of its comments confirmed by its certified auditor or auditing company, sworn public accountant or certified auditing company.

(3) If the comments required under Paragraph 2 do not clear up the concrete evidence available to the President of the German Bundestag of inaccuracies in the statement of account, the President of the German Bundestag may, in agreement with the party concerned, commission a certified auditor or auditing company of his choice to examine whether the statement of account corresponds to the regulations of Section V. The party must permit the auditor commissioned by the President of the German Bundestag to access and inspect all the supporting documents required for the examination. The costs of this procedure shall be borne by the President of the German Bundestag.

(4) After the conclusion of the procedure, the President of the German Bundestag shall render a decision stating, if applicable, inaccuracies in the statement of account and fixing the amount which is equivalent to the inaccurate information. The decision must state whether the inaccuracy originates from an infringement of the provisions concerning the bill of income and expenditure, the asset and liability statement or the explanatory part (Article 24 (7)).

(5) A party whose statement of account contains inaccuracies must correct the statement of account and, upon decision by the President of the German Bundestag, must resubmit either the whole or part of the statement of account. This statement of account must be confirmed by a

certificate of a certified auditor or auditing company, a sworn public accountant or certified auditing company. If the amount to be corrected does not exceed 10,000 euros in a particular case or 50,000 euros per accounting year and party, the correction may be made in the statement of account for the following year, notwithstanding Sentences 1 and 2.

(6) Corrected statements of account shall be published wholly or partly as Bundestag printed papers.

(7) Any findings made as part of this procedure which do not concern the party's rendering of account as such, must not be published or forwarded to other state agencies of the Federal Republic of Germany. After the conclusion of the examination, they must be destroyed immediately by the President of the German Bundestag.

Section 24

Statement of accounts

(1) The statement of accounts shall consist of an accountancy summary prepared on the basis of an income/expenditure tabulation complying with the provisions of the present Act, a related asset and liability statement, and an explanatory part. The statement of accounts shall, in compliance with the principles of proper bookkeeping and on the basis of the actual facts and circumstances, provide information on the origin and use of funds and on the party's assets.

(2) The commercial law regulations applying to all merchants which govern the rendering of accounts, especially the assessment and valuation of assets, shall be applied *mutatis mutandis* unless provided otherwise by the present Act. Accounting records, books, balance sheets and statements of accounts shall be held for ten years. The retention period shall commence when the respective accounting year ends.

(3) The statement of accounts of the party as a whole shall incorporate separate statements of accounts for the party's national-level ('federal') branch and the Land branch(es) as well as the statements of accounts of lower-level regional/local branches of each Land branch. Land branches and their subordinate regional/local branches shall attach to their statements of accounts a complete list of all contributions and donations received, together with the names and addresses of the donors. The party's national branch shall compile these lists to determine the annual total amount of donations per donor. The Land branches shall keep the various statements of their subordinate regional/local branches together with their accounting records.

(4) Income accounting shall cover:

1. membership dues;
2. contributions paid by elected office-holders and similar regular co
3. donations from natural persons;

4. donations from legal persons;
5. income from business activities and participating interests in companies;
6. income from other assets;
7. receipts from organized events, distribution of printed material and publications and from other income-yielding activities;
8. public funds;
9. any other receipts;
10. grants received from party branches; and
11. total income, as an aggregate of nos. 1 to 10.

(5) Expenditure accounting shall cover:

1. personnel-related expenditure;
2. operating expenditure
 - a) on day-to-day business,
 - b) on general political work,
 - c) on election campaigns,
 - d) on asset management, including any interest accruing therefrom,
 - e) other interest,
 - f) other expenses;
3. grants payable to party branches; and
4. total expenditure, as an aggregate of nos. 1 to 3.

{..}

(8) The sum of contributions made by natural persons up to the amount of 3,300 euros per person and the sum of those contributions by natural persons which exceed the amount of 3,300 euros shall be shown separately in the statement of accounts.

Article 28

Asset and Liability Statement

(1) The asset and liability statement must list each asset of an acquisition value of more than 5,000 euros (including turnover tax).

(2) Assets must be assessed at their acquisition and production cost less scheduled depreciation. As regards property in the form of houses and real estate, no scheduled depreciation shall be allowed.

(3) Party branches below the level of Land branches may book income and expenditure in the year of receipt or payment, respectively, even if the relevant claims or liabilities arose in the preceding year. Articles 249 to 251 of the Commercial Code may be disregarded where statements of account are prepared for the party branches concerned.

Section 29 Audit of the statement of accounts

(1) The audit specified in Section 23 para. 2, 1st sentence, shall apply to the party's national-level ('federal') branch, its Land branches and to at least ten lower-level regional/local branches as selected by the auditor. The audit shall also cover bookkeeping. The audit shall verify compliance with the relevant legal provisions. The audit method used shall be aimed at ensuring that inaccuracies and infringements of legal provisions will be detected if the audit is performed with due professional care.

(2) The auditor may require the Executive Committees and the persons duly authorized by them to furnish clarifying information and documentary proof needed for diligent performance of his/her auditing duty. To this end, the auditor shall also be allowed to examine the records used for compiling a statement of accounts, the accounting books and written documents as well as the cash holdings and existing assets.

(3) The Executive Committee of the regional/local branch to be audited shall provide the auditor with a written affirmation that all income, expenditure and assets to be accounted for are included in the statement of accounts. Reference may be made to such affirmation as provided by the Executive Committees of lower-level branches. An affirmation provided by the Executive Committee member who is responsible for the party's financial matters shall suffice.

3. Worden de lokale (afdelingen van) partijen gesubsidieerd door de nationale of decentrale overheid?

Alleen politieke partijen die deelnamen aan de meest recente Europese, nationale of deelstaatverkiezingen kunnen aanspraak maken op subsidie van de nationale overheid. Lokale overheden verstrekken, voor zo ver bekend, geen subsidies.

GRECO Evaluation Report on Germany on Transparency of Party Funding (2009)

37. At the level of the various Länder, the legislation provides for a system of reimbursement of expenditures to the benefit of associations of voters and independent candidates, depending on the number of votes obtained (10% of the valid votes expressed in the constituency). The amount of the aid varies between 1 Euro in Thuringia and 3,50 Euro in North Rhine-Westphalia.

Partijfinanciering in Europa, P. Lucardie, G. Voerman en J.K. Zonneveld (2010)

Lokale partijen komen niet voor directe subsidie in aanmerking.⁴ Voor de subsidiëring van politieke partijen op deelstaatsniveau geldt dezelfde wetgeving als voor de subsidiëring van partijen op Bondsdaagniveau.⁵

4. Zijn er verschillen in de drempelbedragen waarboven giften openbaar gemaakt dienen te worden tussen het landelijke niveau en de decentrale niveaus?

Alle donaties boven de €10.000 moeten openbaar worden gemaakt. Er is geen verschil tussen het landelijke niveau en de decentrale niveaus.

GRECO Evaluation Report on Germany on Transparency of Party Funding (2009)

35. There are no legal restrictions on the fixing and acceptance of membership fees by political parties. The parties include pertinent provisions in their statutes. Precise limits have been legally defined for state-provided party funding (see hereinafter). There are no restrictions as regards funding from subsidiary or supporting organisations. As indicated earlier, it is forbidden to accept donations from parliamentary parties and so-called ‘political foundations’, which under German law must be strictly differentiated from political parties. There are no specific regulations as regards acceptance of donations made by elected representatives or office holders to political parties (the general rules on donations apply). Contributions paid by elected representatives/officials – i.e. regular cash contributions made by a holder of a public elective office in addition to his/her membership subscription are admissible as implied by the PPA. Special provisions apply to donations made to holders of an office or a mandate (please see under point 20 above). Parties may accept cash only to the amount of 1,000 euro (Section 25 9 paragraph 1, 2nd sentence, of the PPA). Higher amounts may only be accepted in the form of cashless bank transfers. Donations to a total amount of more than 10,000 euro per donor and calendar year must be listed, together with the donor’s name and address and the total amount of the donation, in the statement of accounts. Donations exceeding 50,000 Euro must be notified to the President of the German Bundestag immediately and will be published shortly afterwards as a Bundestag printed paper. It also becomes available on line, on the website of the Bundestag.

45. In comparison with other countries, the system of private funding is quite liberal in Germany. Parties may receive donations from both natural and legal persons and there is no upper limit as to the amounts concerned. Some restrictions apply, however, under Section 25 PPA. Donations

⁴ Dragstra, *Enige opmerkingen over partijfinanciering; de regelgeving voor publieke en private financiering van politieke partijen in Nederland en Duitsland* (Nijmegen: Wolf Legal Publishers, 2008), 437.

⁵ *Parteiengesetz* § 19a (6).

can be made in cash only up to 1000 Euro and political parties may not accept anonymous donations (including where they are obviously made through a third party) above 500 Euro in a given case. The donors' name must only be disclosed if a donation amounts to more than 10,000 euro.

46. Political parties may accept donations from companies – with the exclusion, however, of companies which are, entirely or in part, in public ownership or are managed or operated by public agencies if the state's direct participation amounts to more than 25 per cent (Section 25 paragraph 2 no. 5 PPA).

47. Generally there are no restrictions imposed as regards acceptance of donations from companies which have been, or hope to be, awarded public contracts. However, a political party is barred from accepting a donation if it is 'evidently made in the expectation of, or in return for, some specific financial or political advantage' (Section 25 paragraph 2 no. 7, PPA). Moreover, if donations by such companies are made to office holders, both the company and the office holder can be liable to criminal prosecution on corruption charges (Sections 331 et seqq. of the Criminal Code).

48. Donations from foreign persons/entities are subject to strict limitations under Section 25 paragraph 2 no. 3, PPA.

49. Political parties may not accept donations from public corporate entities, parliamentary parties and groups, political foundations and non-profit corporate entities (Section 25 paragraph 2 nos. 1 and 2 of the PPA). In addition, parties may not accept donations made to professional organisations with the proviso that the latter shall remit the donations to a political party (Section 25 paragraph 2 no. 4 of the PPA).

50. There are no limits with regard to the amount/size/periodicity of contributions a private contributor can make or which may be received by political parties/other entities/persons as described above. However, under Section 25 paragraph 3 of the PPA, large donations must be published. Donations and contributions paid by elected representatives/officials to a political party or to one or more of its regional/local branches to an amount exceeding 10,000 Euro per calendar year (accounting year) must, together with the donor's name and address and the total amount of the contribution, be listed in the statement of accounts. Single donations of more than 50,000 Euro must be reported immediately to the President of the German Bundestag (for publication with the donor's identity in Bundestag printed paper. If a party has failed to include donations in its statement of accounts in due form, it will be liable to pay twice the amount of the sum which, contrary to the provisions of the PPA, has not been disclosed.

57. Under Section 24 paragraph 8 of the PPA, contributions made by natural persons shall be shown as a total amount in view of allowing computation of a party's contribution-based share in the assessment of the public funds to be allocated (cf. Section 18 paragraph 2 no. 3, PPA); contributions amounting to up to 3,300 euro per person and contributions of more than 3,300 euro per person, respectively, must be shown separately in the statement of accounts. Contributions totalling more than 10,000 euro in any one calendar year must be recorded, together with the donors' names and addresses and the total amount, in the statement of accounts. Single donations in excess of 50,000 euro must be reported at once to the President of the German Bundestag who will in a timely manner publish the donation, together with the donor's name, as a Bundestag printed paper. Non-compliance with these provisions renders a political party liable to pay twice the amount of the contribution that has not been published as prescribed (Section 31c paragraph 1, 2nd sentence, of the PPA); in certain cases, noncompliance may entail criminal liability as provided under Section 31d paragraph 1 no. 1 or 2 of the PPA.

65. The special reporting duties of political parties as the recipients of donations made by a natural or legal person are as follows: 1) if a donation made by one donor exceeds 10,000 euro in any one calendar year, it must be recorded, together with the donor's name and the total amount of the donation, in the statement of accounts of the respective party (Section 25 paragraph 3, 1st sentence, of the PPA); 2) every party is required to prepare a statement of accounts and submit it to the President of the German Bundestag (Section 19a paragraph 3, 1st sentence, of the PPA). The President of the German Bundestag publishes the statements of accounts submitted by the parties as a Bundestag printed paper (Section 23 paragraph 2, 3rd sentence, of the PPA). Bundestag printed papers are also published on the Internet site of the German Bundestag so that also the general public can, without any problems, access the parties' statements of accounts; 3) If a party receives a donation exceeding the amount of 50,000 euro, it is, in addition, required to report receipt of that donation to the President of the German Bundestag immediately. The President will then, in a timely manner, publish the donation, together with the donor's name and address, as a Bundestag printed paper (Section 25 paragraph 3, 2nd and 3rd sentences, of the PPA).

Act on Political Parties (2009)

Section 25 Donations

(1) Political parties are entitled to accept donations. Donations of up to 1,000 euros may be made in cash. Party members who receive donations on behalf of their party shall immediately pass them on to an Executive Committee member who, under the party statutes, is responsible for the party's financial matters. Donations shall be considered acquired by a party when an Executive Committee member responsible for the party's financial matters or a full-time staff member of

that party has obtained power of disposal over them; donations that are returned to the donor immediately after their receipt shall not be deemed as having been acquired by the party.

(2) The following shall be excluded from the right of political parties to accept donations:

1. donations from public corporations, parliamentary parties and groups and from parliamentary groups of municipal councils (local assemblies);

2. donations from political foundations, corporate entities, associations of persons and from estates which under the statutes, the foundation charter or other dispositions governing the constitution of such entities, and by the actual business conducted by such entities, are exclusively and directly intended for non-profit, charitable or church purposes (Sections 51 to 68 of the German Fiscal Code (Abgabenordnung, AO));

3. donations from sources outside the territorial scope of this Act unless:

a) these donations accrue directly to a political party from the assets of a German as defined by the Basic Law, of a citizen of the European Union, or of a business enterprise, of whose shares more than 50 per cent are owned by Germans as defined by the Basic Law or by a citizen of the European Union or whose registered office is located in a Member State of the European Union;

b) they are donations transferred to parties of national minorities in their traditional settlement areas from countries which are adjacent to the Federal Republic of Germany and where members of their ethnic group live; or c) it is a donation not exceeding 1,000 euros made by a foreigner;

4. donations from professional organizations, which were made to the latter subject to the proviso that such funds be passed on to a political party;

5. donations from enterprises that are fully or partly in public ownership or are managed or operated by public agencies if the state's direct participation amounts to more than 25 per cent;

6. any donations exceeding 500 euros each, which are made by an unidentified donor or which evidently are passed on as a donation by unnamed third parties;

7. donations evidently made in the expectation of, or in return for, some specific financial or political advantage;

8. donations solicited by a third party against a fee to be paid by the political party and amounting to more than 25 per cent of the value of the solicited donation.

(3) If the total amount of donations made, and contributions paid by elected representatives/officials, to a political party or to one or more of its regional/local branches exceeds 10,000 euros in any one calendar year (accounting year), they shall be recorded, together with the names and addresses of the donors and the total amount, in the statement of accounts. Single donations in excess of 50,000 euros shall be reported immediately to the President of the German Bundestag. The latter shall in a timely manner publish the donation, together with the donor's name, as a Bundestag printed paper.

(4) Political parties shall hand over any donations that are not allowed under paragraph 2 above to the President of the German Bundestag at once or no later than the time of the submission of the statement of accounts for the respective year (Section 19a para. 3).

Partijfinanciering in Europa, P. Lucardie, G. Voerman en J.K. Zonneveld (2010)

Giften moeten (evenals afdrachten van ambtsdragers) apart in het jaarverslag (Rechenschaftsbericht) vermeld worden. Voor giften boven de € 500 moeten naam en adres van de donateur geregistreerd worden. {...} De Wet over de politieke partijen bevat nauwkeurige voorschriften voor de opbouw van het jaarverslag, de specificatie van inkomsten en uitgaven en de verslagen van de verschillende partijgeledingen. In de vermogensbalans moeten de deelnemingen in bedrijven en hun waarde vermeld worden. Eens in de vijf jaar moet de waarde van onroerend goed dat de partij bezit getaxeerd worden. {...} Politieke partijen zijn verplicht openbaar verantwoording af te leggen over de herkomst en besteding van hun financiële middelen en over hun vermogen (Pflicht zur öffentlichen Rechenschaftslegung). De voorzitter van de Bondsdag laat de jaarverslagen van de partijen en jaarlijkse overzichten van de inkomsten en uitgaven van partijen als Bundestagsdrucksachen publiceren. {...} Een politieke partij dient de naam en het adres van een donateur die in één jaar meer dan € 10.000 doneert in het jaarverslag op te nemen. Giften van € 50.000 of hoger dienen bij ontvangst onmiddellijk bij de voorzitter van de Bondsdag gemeld te worden, die de gift vervolgens publiceert als Bundestagsdrucksache. Het gaat hierbij om het totale aantal giften in één jaar, dus alle giften van één donateur moeten bij elkaar opgeteld worden. {...} In eerste instantie in het jaarverslag van de partij, vervolgens in de Bundestagsdrucksache. {...} In principe zijn de bedragen die een partij van natuurlijke- en rechtspersonen mag ontvangen niet begrensd. Wel bestaat er een limiet voor giften in contant geld: die mogen niet hoger zijn dan € 1000.

5. Maakt het daarbij uit welke rechtsvorm de betreffende lokale partij heeft (een lokale afdeling van een landelijke partij of een zelfstandige rechtspersoon)?

In de bestudeerde documenten wordt hieraan niet expliciet gerefereerd.

7. VERENIGD KONINKRIJK

Emailcorrespondentie

- ❖ De ambassade van het Verenigd Koninkrijk in Nederland
 - Verstuurd: 20 maart 2013
 - Ontvangen: 27 maart 2013
 - Contactpersoon: Amy Crocker

- ❖ Nederlandse ambassade in het Verenigd Koninkrijk
 - Verstuurd: 19 maart 2013
 - Ontvangen: 22 maart 2013

- ❖ Electoral Commission:
 - Verstuurd: 12 april 2013
 - Ontvangen: 26 april 2013

Geraadpleegde documenten

Greco-rapporten

Greco Evaluation Report on the United Kingdom on Transparency of party funding, Evaluation round III, theme II, GRECO 36 (Strasbourg, 15 February 2008), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2007\)3_UnitedKingdom_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2007)3_UnitedKingdom_Two_EN.pdf) (geraadpleegd 5 april 2013).

Greco Compliance Report on the United Kingdom Incriminations and Transparency of Party Funding, GRECO 46, (Strasbourg, 26 March 2010), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2009\)3_UnitedKingdom_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2009)3_UnitedKingdom_EN.pdf) (geraadpleegd 8 april 2013).

Greco Second Compliance Report on the United Kingdom Incriminations and Transparency of Party Funding, GRECO 56, (Strasbourg, 21 juni 2012), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2012\)7_Second_UnitedKingdom_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2012)7_Second_UnitedKingdom_EN.pdf) (geraadpleegd 8 april 2013).

Wetgeving

Political Parties, Elections and Referendums Act 2000, www.legislation.gov.uk/ukpga/2000/41/pdfs/ukpga_20000041_en.pdf (geraadpleegd 5 april 2013).

Political Parties and Elections Act 2009,
www.legislation.gov.uk/ukpga/2009/12/pdfs/ukpga_20090012_en.pdf (geraadpleegd 5 april
2013). (Brengt wijzigingen aan in de *Political Parties, Elections and Referendums Act 2000*)

Websites

www.partylaw.leidenuniv.nl/

www.idea.int/parties/finance/index.cfm

Informatiewebsite van de Electoral Commission: www.electoralcommission.org.uk/party-finance

Literatuur

Lucardie, A.P.M., G. Voerman en J.K. van Zonneveld, *Partijfinanciering in Europa. Een vergelijkend onderzoek naar regelingen voor overheidssubsidies en giften voor politieke partijen* (Groningen, 2010).

Committee on standards of public life (CSPL), *Public party financing. Ending the big donor culture* (London, 2011), www.public-standards.gov.uk/our-work/inquiries/political-party-finance/ (geraadpleegd 5 april 2013).

Eventueel extra te raadplegen literatuur

Johnston, R.J. and Pattie, C.J.. 'Funding Local Political Parties in England and Wales: Donations and Constituency Campaigns.' *British Journal of Politics and International Relations* 9.3. (2007) 365-395.

Runswick, A.. *Life Support for Local Parties: An Analysis of the Decline of Local Political Parties and the Case for the State Support of Local Activism* (London: New Politics Network, 2004).

Stuart Wilks-Heeg and Stephen Crone. *Funding Political Parties in Great Britain: a Pathway to Reform* (Democratic Audit, 2010).

Korte samenvatting

In het Verenigd Koninkrijk is er op nationaal niveau wetgeving ten aanzien van de transparantie van giften door derden aan en de subsidiëring door de overheid van politieke partijen en hun afdelingen. Overheidssubsidies zijn gericht op fractieondersteuning dan wel voor beleidsontwikkeling (*Policy Development Grants*), maar niet voor politieke partijen *an sich*.

Het toezicht op de financiering van lokale (afdelingen van) politieke partijen wordt centraal uitgeoefend door de *Electoral Commission*. Lokale (afdelingen van) politieke partijen lijken aan minder streng toezicht onderhevig te zijn dan landelijke partijen. Zo is het uitvoeren van een audit enkel verplicht voor (afdelingen van) partijen met een omzet boven de £250.000 (ca. €295.000 – NO/GV). Sinds 2011 bestaat er wel een richtlijn voor een vrijwillige audit voor (afdelingen van) partijen die onder de bovengenoemde drempelwaarde vallen.

Tevens is de ontvangst van donaties door politieke partijen gereguleerd. Donaties boven de £500 (ca. €590) moeten van een ‘*permissible donor*’ afkomstig zijn.¹ Daarnaast bestaat er een registratiesysteem voor donaties. Voor alle geregistreerde politieke partijen geldt een drempelwaarde van £7500. Zij dienen alle donaties boven £7500 (ca. €8840 – NO/GV) te rapporteren aan de *Electoral Commission*. Voor lokale afdelingen, die in de betreffende wet worden aangeduid als ‘*accounting units*,’ geldt echter een drempelwaarde van £1500 (ca. €1770 – NO/GV). Gerapporteerde donaties (op alle niveaus) worden door de *Electoral Commission* gepubliceerd in een openbaar toegankelijk register.²

¹ Ruwweg zou men kunnen stellen dat alleen personen en bedrijven uit het VK ‘permissible donors’ vormen. Bedrag is in 2009 verhoogd naar £500.

² Beschikbaar op www.electoralcommission.org.uk/party-finance.

1. Bestaat er regelgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen?

Greco Evaluation Report on the United Kingdom (2008)

8. The Political Parties Elections and Referendums Act 2000 (PPERA)³ establishes the regulatory framework governing the registration and finances of political parties. The requirement to register ensures that the finances of all political parties are properly regulated. Groups or individuals who do not register with the Electoral Commission as a party can only describe themselves as ‘independent’ or have a blank entry against the candidate’s name on the ballot paper.

2. Waar is het toezicht op de financiering van de lokale (afdelingen van) partijen belegd?

- **centraal of decentraal?**
- **waar en bij wie specifiek?**

Het toezicht op de financiering van lokale (afdelingen van) politieke partijen wordt centraal uitgeoefend door de *Electoral Commission*. Voor zo ver bekend zijn er geen lokale toezichthouders.

Greco Evaluation Report on the United Kingdom (2008)

65. In the United Kingdom, registered political parties and their accounting units (AUs or sub units of a party) are required to keep accurate records of their income and expenditure. Parties are left to determine their own legal structure and register their AUs with the Electoral Commission. Some parties register all individual branches with the Commission whereas others register only larger units made up of several branches. Parties are required to register with the Commission a party leader, a nominating officer and a treasurer.

66. For parties and their AUs, the registered treasurer is required to keep the records. Records must be sufficient to allow the party to comply with its responsibilities regarding campaign expenditure returns, donation returns and annual statements of accounts (SOAs). This is regulated in PPERA, Sections 41 and 42.

67. The treasurer of a registered party must ensure that accounting records are kept with respect to the party which are sufficient to show and explain the party's transactions. The accounting records must be such as to disclose at any time, with reasonable accuracy, the financial position

³ Deze wet is in 2009 geamendeerd.

of the party at that time and enable the treasurer to ensure that any statement of accounts prepared under section 42 of PPERA complies with the requirements of regulations under subsection (2)(a) of that section. Moreover, the accounting records must in particular contain entries showing from day to day all sums of money received and expended by the party and the matters in respect of which the receipt and expenditure take place and a record of the assets and liabilities of the party.

68. Moreover, accounting records have to be preserved for at least six years from the end of the financial year. Where a party ceases to be registered within the period of six years, the obligation to ensure that those records are preserved in accordance with that subsection shall continue to be discharged by the last treasurer of the party unless the Electoral Commission consents to the records being destroyed or directs that the records may be otherwise disposed of. The PPERA requires similar record keeping by treasurers of AUs. There is no access to information by the public to financial information of political parties or others involved in the political process under any other legislation (e.g. freedom of information does not extend to political parties).

Zie ook hierboven, vraag 4 ‘*Greco Evaluation Report*’ paragraaf 70 en 71.

72. Secondly, since 2006, parties also have to submit a quarterly return of loans to the Electoral Commission. These will also be required weekly during a general election period. The reports contain details of new loans, credit facilities or guarantees of security entered into by the party in that quarter. As with the donation returns, a single quarterly return is submitted by a central party including loans to the central party and to all of its AUs. The loan reporting thresholds and aggregation rules are the same as for donations. Moreover, parties must give details in their return of any substantial changes to existing loans. As since 2006, loans are reported separately to donations; a previous requirement to register loans of a non-commercial nature as donations has been repealed.

73. Where a party receives loans and donations from the same source in a single calendar year, these must be aggregated. This is to prevent parties from getting around the reporting thresholds by accepting loans and donations from the same source.

75. The third type of return is an annual report of the party’s Statement of Accounts (SOAs). These are required from all political parties, regardless of size and from parties’ AUs if their income or expenditure in the year in question exceeds £25,000. The Electoral Commission can make regulations to prescribe the content or format of the SOA but has not yet used these powers. Instead they have published guidance as to what parties with different levels of income/expenditure should include and how they ought to format their SOA. SOAs are required of parties in Great Britain and Northern Ireland.

86. A separate public register of loans gives all the reportable details of loans entered into by parties. This is also updated quarterly at all times and weekly during a general election. All the information in a party's return is published on the Commission's website (again except for individuals' addresses). Names and addresses of lenders and details of the terms of the loan are published. The register distinguishes between loans, credit facilities and guarantees of security on behalf of the party. The register shows changes to loans, including when the loan arrangement has ended. Since 2006, if a loan is written off by the lender, it will appear as a donation to the party in the register of donations. The register also reports impermissible loans entered into by parties. This would include details of how the loan was cancelled and what steps the party took to void it. The GET (Greco Evaluation Team – NO/GV) was informed that no such loans have been reported to date.

95. Political parties as well as their AUs must have their annual accounts and campaign spending returns externally audited if the value of the income or expenditure in the accounts or the spending in the return exceeds £250,000 (335,625 Euros). Auditors must be suitably qualified with the same qualifications that would be required for a company auditor. In particular auditors must be independent from the audited body. The audit report must accompany the return when it is submitted. According to Section 160(2) of PPERA, a person is not a qualified auditor in relation to any registered party or any other body or individual if s/he is a member of the party or body or the individual himself, or an officer or employee⁴ of the party, body or individual. The Election Commission may make regulations about the selection of political parties' auditors but has not done so to date.

97. The Electoral Commission⁵ is established by Parliament as an independent body. Its overall aim is to preserve integrity and public confidence in the democratic process. The Commission is responsible for a wide range of tasks, such as to register political parties, to set standards for elections and referendums and to provide public awareness on the democratic system, the importance to register for vote etc. In its monitoring function the Commission establishes accounting requirements for registered parties, controls donations to registered parties and their members, etc, controls campaign expenditure (by political parties), controls relating to third party national election campaigns.

98. The Commission is politically independent and there are strict rules as to recent political activity of Commissioners at the time of their appointment. Section 3(4) of PPERA (Political

⁴ For this purpose "officer or employee" does not include an auditor.

⁵ Aanvullende informatie over de werkwijze van de *Electoral Commission* wat betreft:

Priorisering van toezichtsactiviteiten:

www.electoralcommission.org.uk/__data/assets/pdf_file/0006/107097/Prioritising-Our-Regulatory-Activity-updated-May-2012.pdf

Handhaving: www.electoralcommission.org.uk/party-finance/enforcement

Parties Elections and Referendums Act – NO/GV) states that a person may not be appointed as an Electoral Commissioner if the person:

- (a) is a member of a registered party;
- (b) is an officer or employee of a registered party or of any accounting unit of such a party;
- (c) holds a relevant elective office (within the meaning of Schedule 7); or
- (d) has at any time within the last ten years-
 - (i) been such an officer or employee as is mentioned in paragraph (b), or
 - (ii) held such an office as is mentioned in paragraph (c), or
 - (iii) been named as a donor in the register of donations.

99. The Commission is accountable directly and only to Parliament through a Committee convened by the Speaker of the House of Commons. The number of Commissioners is between five and nine, however, beyond this the Commission has discretion over the structure and organisation of its activities. Commissioners are appointed by the Queen on recommendations by the House of Commons. The Commissioners' terms of office are fixed when they are appointed but there is no limit on the number of terms of office that may be completed by a Commissioner. The Commissioners, including the Chairperson, may be re-appointed an indefinite number of times.

102. The supervisory powers of the Electoral Commission are provided in the PPERA (Section 146). The Commission has particular powers to, by notice, require within a reasonable time, the relevant person in the case of any supervised organisation or individual (or former supervised organisation or individual) to produce, for inspection by the Commission any books, documents or other records or information or explanation relating to the income and expenditure of the organisation or individual. Moreover, the Commission may make copies or records of any information contained in any books, documents or other records produced. The powers also include requiring any person on the premises in question to give the inspector reasonable assistance to enable the inspection. These powers can be exercised by the Commission, provided that it is necessary for it to do so in order to perform its functions.

Greco Second compliance report on the United Kingdom (2012)

23. The authorities of the United Kingdom now report that the Electoral Commission has published new guidance setting out accounting standards for use on a voluntary basis, particularly for those parties and party accounting units with a turnover below the £250,000 reporting threshold. The parties began to adopt the standard format in their accounts for the year 2011 and the Commission will move to full use of the new standards within the next 2-3 years. The Commission also plans to promote the use of standard formats by parties and accounting units with a turnover above £250,000, and will review the effectiveness of its current voluntary approach, and the case for mandating standards through legislation, in the light of progress.

Political Parties, Elections and Referendums Act 2000

- 6.— (1) The Commission shall keep under review, and from time to time electoral and submit reports to the Secretary of State on, the following matters, political matters, namely—
- (a) such matters relating to elections to which this section applies as the Commission may determine from time to time;
 - (b) such matters relating to referendums to which this section applies as the Commission may so determine;
 - (c) the redistribution of seats at parliamentary elections; (d) if any functions are transferred by an order under section 18(1), 19(1) or 20(1), the matters in relation to which those functions are exercisable;
 - (e) the registration of political parties and the regulation of their income and expenditure;
 - (f) political advertising in the broadcast and other electronic media;
 - (g) the law relating to the matters mentioned in each of paragraphs (a) to (f).

- 43.—(1) Where a registered party's gross income or total expenditure in any financial year exceeds £250,000, the accounts of the party for that year must be audited by a qualified auditor.
- (2) Where—
- (a) a registered party's gross income or total expenditure in any financial year does not exceed £250,000, but
 - (b) the Commission consider it desirable that the accounts of the party for that year should be audited the Commission may (at any time) give the treasurer of the party a direction requiring those accounts to be audited by a qualified auditor. { ... }

- 146.—(1) The Commission may by notice require the relevant person in the case of any supervised organisation or individual (or former supervised organisation or individual)—
- (a) to produce, for inspection by the Commission or a person authorised by the Commission, any such books, documents or other records relating to the income and expenditure of the organisation or individual as the Commission may reasonably require for the purposes of the carrying out by them of their functions, or
 - (b) to furnish the Commission, or a person authorised by the Commission, with such information or explanation relating to the income and expenditure of the organisation or individual as the Commission may reasonably so require, and to do so within such reasonable time as is specified in the notice.

- (2) The Commission, or a person authorised by the Commission, may—
- (a) make copies of, or records of any information contained in, any books, documents or other records produced under subsection (1)(a);
 - (b) make copies or records of any information or explanation furnished under subsection (1)(b).

(3) A person authorised in writing by the Commission may, for the purposes of the carrying out by the Commission of their functions, enter at any reasonable time premises occupied by a supervised organisation or individual and having entered any such premises may—

(a) inspect any books, documents or other records relating to the income and expenditure of the organisation or individual, and

(b) make copies of, or records of any information contained in, any such books, documents or other records.

(4) Where any such records as are mentioned in subsection (1) or (3) are kept in electronic form, then—

(a) the power of the Commission under subsection (1) to require any such records to be produced for inspection includes power to require a copy of the records to be made available for inspection in legible form (and subsection (2)(a) shall accordingly apply in relation to any copy so made available); and

(b) the power of any person (“the inspector”) under subsection (3) to inspect any such records includes power to require any person on the premises in question to give the inspector such assistance as he may reasonably require to enable him—

(i) to inspect and make copies of the records in legible form or to make records of information contained in them, or

(ii) to inspect and check the operation of any computer, and any associated apparatus or material, that is or has been in use in connection with the keeping of the records.

(5) A person commits an offence if he fails, without reasonable excuse, to comply with any requirement imposed under this section.

(6) A person commits an offence if he intentionally obstructs a person authorised as mentioned in subsection (3) in the carrying out of that person’s functions under that subsection.

(7) Subject to subsection (8), subsection (1) shall apply in relation to—

(a) a regulated donee (or former regulated donee), or

(b) a person who is (or has been) a candidate at an election (other than a local government election in Scotland) or the election agent for such a candidate, as it applies to a supervised organisation or individual (or former supervised organisation or individual); and subsections (2), (4) and (5) apply accordingly.

(8) The powers conferred by virtue of subsection (7) may only be exercised by the Commission (or, as the case may be, by a person authorised by them) for or in connection with obtaining—

(a) such information or explanations relating to the income and expenditure of regulated donees in connection with their political activities as the Commission reasonably require for the

purpose of monitoring compliance on the part of regulated donees with the requirements imposed by or by virtue of Schedule 7, or

(b) such information or explanations relating to the income and expenditure of candidates within paragraph (b) of that subsection and their election agents as the Commission reasonably require for the purpose of monitoring compliance on the part of such candidates and their agents with restrictions and other requirements falling within section 145(1)(b), as the case may be.

(9) In this section— ‘regulated donee’ and ‘political activities’, in relation to a regulated donee, each have the same meaning as in Schedule 7; ‘relevant person’, in relation to a supervised organisation or individual, means— (a) in the case of an organisation, any person who is or has been the treasurer or another officer of the organisation, and

(b) in the case of an individual, that individual; ‘supervised organisation or individual’ means—

(a) a registered party or (in the case of such a party with accounting units) the central organisation of the party or any of its accounting units,

(b) a recognised third party (within the meaning of Part VI), or

(c) a permitted participant (within the meaning of Part VII).

Email van de ambassade van het Verenigd Koninkrijk in Nederland (27 maart 2013)

{..} Supervision is organised centrally on a national level by the Electoral Commission. {..} Political parties can register with the Electoral Commission. Independent candidates are not legally obliged to register and they are not required to report until after an election, when they must report their election spending and donations. Minor parties, smaller parties that only contest parish council elections (England) and community council elections (Wales), only have to submit an annual registration confirmation.

Email van de Electoral Commission (26 april 2013)

Para 3.3 of the Report of the Committee of standards of Public life on party financing state: ‘Donations over £1,500 to an accounting unit (such as a constituency party), or over £7,500 to a central party, must be reported to the Electoral Commission. The Commission has the power to confiscate impermissible donations through forfeiture to the Consolidated Fund. In pursuit of this function, it currently checks each donation reported to it by comparing names against the electoral register. The Commission publishes details of all reported donations on its website, except for those to Northern Ireland parties and those to sitting MPs. The latter are required to report donations in the Register of Members' Interests.’

All registered parties (whether large or small) must comply with the rules under the PPERA. In other words the rules are the same for Westminster parties as they are for a small local party that registers to campaign on local issues in their constituency. Parties that are not registered with the Commission do not fall under the PPERA framework and therefore are not

regulated. However, the main disadvantage of not registering with the Commission is that those parties are not permitted to field candidates at elections under the party identity marks (name, description, emblems).⁶

Zie ook de email van de *Electoral Commission* hieronder bij vraag 4.

3. Worden de lokale (afdelingen van) partijen gesubsidieerd door de nationale of decentrale overheid?

Nee. Politieke partijen op lokaal niveau kunnen alleen subsidies krijgen voor de ontwikkeling van beleidsvoorstellen of in de vorm van fractieondersteuning.

Greco Evaluation Report on the United Kingdom (2008)

31. The amounts of public funding available to political parties in the United Kingdom are small and are provided for very specific purposes.

Committee on standards of public life (2011)

4.25 Policy Development Grants amounting to £2 million a year are administered by the Electoral Commission to assist in developing policies for inclusion in manifestos for elections to the UK Parliament, the European Parliament, devolved legislatures and local government.

They were introduced in the 2000 Act following are commendation in the Committee's Fifth Report. Parties are only eligible if they have at least two sitting members in the House of Commons who have taken the oath of allegiance. That therefore excludes both Sinn Fein and some parties who have members either in the devolved legislatures or the European Parliament but not in Westminster.

4. Zijn er verschillen in de drempelbedragen waarboven giften openbaar gemaakt dienen te worden tussen het landelijke niveau en de decentrale niveaus?

Ja. Op landelijk niveau moeten donaties boven de £7500 (ca. €8840) worden gerapporteerd aan de *Electoral Commission*. Voor afdelingen geldt een drempelwaarde van £1500 (ca. €1770). Gerapporteerde donaties worden door de *Electoral Commission* gepubliceerd in een openbaar toegankelijk register.

⁶ Zie ook: www.electoralcommission.org.uk/guidance/resources-for-those-we-regulate/parties

41. There are currently no limits in United Kingdom legislation to the amount that a registered political party can receive from a donor. Donations that exceed a certain threshold, however, are subject to transparency requirements through the submission of donation reports to the Electoral Commission. Any donation to a political party of over £200 (268 Euros) must come from a ‘permissible donor’. A ‘permissible donor’ is anyone on the electoral register, companies or organisations incorporated in the United Kingdom or in an EU member-state and carrying on business in the United Kingdom, trade unions and unincorporated associations.⁷

42. Parties are required to submit reports of donations to the Electoral Commission on a quarterly basis. The registered treasurer is responsible for ensuring these reports are submitted accurately and on time. These reports must include details of the following donations:

- donations or aggregates of donations of more than £5,000 (6,712 Euros) accepted by the party headquarters from permissible donors in a calendar year
- donations or aggregates of donations of more than £1,000 (1,342 Euros) accepted by a party’s accounting units (AUs) from permissible donors in a calendar year
- donations or aggregates of donations of more than £1,000 (1,342 Euros) from a donor from whom donations or aggregates of donations of more than £5,000 (6,712 Euros) have already been accepted in the same calendar year
- donations of more than £200 (268 Euros) received from an impermissible or unidentified donor.⁸

43. There are no limits with regard to the size or frequency of the contributions a private contributor can make. Contributions to political parties are not tax deductible, although donations to political parties are exempt from inheritance tax and capital gains tax. However, in practice, these current exemptions are rarely used.

54. Anonymous contributions are only possible where the permissibility threshold is not exceeded. Contributions that exceed the permissibility requirements (£200 (268 Euros)) are not permitted to be anonymous. The details of impermissible donations are reportable to the Electoral Commission. Moreover, contributions exceeding £200 (268 Euros) from unidentified donors have to be handed over to the State treasury.

55. Any donation to a political party of over £200 (268 Euros) must come from a “permissible donor”. These provisions require there to be a demonstrable link with the United Kingdom, for example through an individual being on the electoral register or a company being registered in the United Kingdom or EU and carrying out business in the United Kingdom. Accordingly,

⁷ Bijdragen zijn inmiddels gewijzigd onder een nieuwe versie van de wet uit 2009.

⁸ Bijdragen zijn inmiddels gewijzigd onder een nieuwe versie van de wet uit 2009.

foreign contributions over £200 (268 Euros) are not permitted except where they support international travel, accommodation or subsistence by party officers/staff. In such cases, the name and international address of the donor is published.

71. For political parties (and also members associations, members of political parties and elected officials, for more on which see below) the reporting threshold operates over the course of a calendar year, i.e. multiple donations from the same source must be reported if their aggregate is in excess of the reporting threshold. Generally, all parties must file a quarterly return whether or not they have any donations to declare. Smaller parties not in receipt of regular donations can become exempt from this requirement if they submit four consecutive nil quarterly returns. From this point onwards, they only need to submit an annual statement that they have not received any reportable donations and do not need to submit a further quarterly return until they have donations to report.

74. Political parties and their AUs in Northern Ireland were in the past exempt from reporting donations and loans on the grounds that the security climate there could present a hazard for donors or lenders who were named publicly. The Northern Ireland (Miscellaneous Provisions) Act 2006 exempted parties on the Northern Ireland register from the PPERA donation and loan controls. However, as from 1 November 2007, Northern Ireland parties are subject to similar rules as parties registered in Great Britain, although donations are declared to the Electoral Commission but not made public and donations are permitted from Irish citizens.

84. The public register of donations (which is held by the Electoral Commission) is updated on a quarterly basis at all times (regardless of whether there is an election pending) and on a weekly basis during a general election period. The information in the party's return (subject to the exceptions, see below) is published on the Election Commission's website.⁹ It is also possible to request a paper copy of the information or to inspect the returns in person at the premises of the Election Commission. While the parties' returns include the full name and home/registered address of the individual/entity, addresses of individuals are not published. Where a donation comes from a company, the company registration number is also published.

85. The register distinguishes between cash and non-cash donations. Where donations are noncash, the nature of the donation is published with the party's approximation of its value. All donations from the same donor can be aggregated and reported but donations from different donors are reported separately. The register also reports impermissible donations returned by parties within the 30-day checking period allowed by law. Details of how and when an impermissible donation was returned are also published.

⁹ www.electoralcommission.org.uk/party-finance/PEF-online-registers. Bevat informatie over wettelijke kaders, maar geeft een overzicht van alle auditverklaringen en bevat een voor het publiek openbaar raadpleegbaar donateursregister.

127. The GET (Greco Evaluation Team – NO/GV) noticed that the regulations and practices in respect of political financing at the national level differ considerably from the requirements pertaining to the local level. There is a disconnection between the PPERA, which deals with political parties, and the Representation of the People Act 1983 which applies to election candidates. Donations to a central party organisation at a general election have to be disclosed during the official election campaign period, that is the four to five week period after the intention to dissolve parliament has been announced to the date of the poll. All other donation returns are made after the date of the poll. The authorities have explained that the reporting obligations provided for in the PPERA, which go further than those in the Representation of the People Act, are the result of a deliberate policy, as similar reporting requirements upon election candidates would be too burdensome for the donees to comply with in practice and for the Electoral Commission to monitor. The GET acknowledges the explanations given by the authorities, however, it notes, for example, that the current system makes it possible to channel resources to local branches of political parties or candidates which are not subject to the weekly reporting obligation during election campaigns as provided for under the PPERA, although the donations received are still published after the date of the poll. It appears that the required level of transparency in political funding at the local level (including election candidates) is not as well developed as it is at the national level through the PPERA. The GET takes the view that on the one hand, it is advantageous to establish uniform standards for political financing, but on the other hand, there are different conditions and needs at the national and local levels. Indeed, a heavy administrative burden at constituency level may be difficult to comply with in practical terms and difficult to monitor. A basic principle of effective regulation is that the regulatory framework be as simple and coherent as possible in order to ensure its effectiveness in practice. In light of this, the GET recommends that consideration be given to increasing the transparency of political financing at constituency level and in respect of parliamentary election candidates, bearing in mind the particular conditions and needs at the local level.

Greco compliance report on the United Kingdom (2009)

27. The authorities of the United Kingdom state that the reporting and other requirements imposed on political parties and politicians at local level need to be based on the particular circumstances of local, as opposed to national, politics. Political parties at the local level are often composed largely, or even exclusively, of volunteer workers. It is the Government's view that any changes to the political party finance and expenditure rules need to take account of this in order not to impose excessive or unnecessary bureaucratic demands on volunteer workers which might result overall in a reduction in political activity, a matter of considerable cross-party consensus in the United Kingdom. However, the authorities also recognise that transparency of political party financing and expenditure, including at the local level, contributes significantly to public understanding of, and confidence in, the political system.

28. The Government position is that the reporting thresholds ought to remain at two different levels, with a lower threshold for local units of political parties as opposed to the central party level. The threshold for ‘local’ reporting, which was previously £1,000 (1,100 Euros) in the Political parties, Elections and Referendums Act 2000 (PPERA) has with the adoption of the Political Parties and Elections Act 2009 (PPEA) increased to £1,500 (1,700 Euros). The Government believes that a requirement to declare all donations received by individuals or local party organisations of above £1,500 (1,700 Euros) is proportionate and strikes the right balance between the two objectives of maintaining public confidence and imposing proportionate reporting demands.

29. In respect of the frequency of the reporting, the authorities recall that the PPERA requires more frequent reporting from central parties in the run-up to a general election, which is intended to ensure that a maximum amount of information is in the public domain about the source of funding used in the parties’ campaigns. However, they are also of the opinion that such frequent reporting is not required for candidates or small accounting units of parties. The same information relating to such donations is published by the Electoral Commission, albeit with a more significant time delay than for donations to central parties. The concern to avoid excessive demands on local political volunteers, lead the Government to believe that additional reporting requirements in election periods are not desirable as there is no evidence to date that donations are being ‘channelled’ to the local level to avoid being made public at an earlier point than had they been provided to the national party. The authorities state, however, that this is an issue that the Government will keep under review, and if it materialises that donations are being channelled via the local branches to circumvent transparency as outlined in the Evaluation report, that will merit further consideration.

Committee on standards of public life (2011)

3.2 Donations to political parties in the UK are permitted only from individuals registered on a permitted electoral register or from a registered party, company, trade union, building society, limited liability partnership, friendly, industrial or provident society, or unincorporated association. Donations from foreign nationals are not permitted, with a limited exception in Northern Ireland. Treasurers need to check that donations over £500 to a party are from a permissible source. Election agents and candidates must check permissibility for donations over £50.

3.3 Donations over £1,500 to an accounting unit (such as a constituency party), or over £7,500 to a central party, must be reported to the Electoral Commission. The Commission has the power to confiscate impermissible donations through forfeiture to the Consolidated Fund. In pursuit of

this function, it currently checks each donation reported to it by comparing names against the electoral register. The Commission publishes details of all reported donations on its website, except for those to Northern Ireland parties and those to sitting MPs. The latter are required to report donations in the Register of Members' Interests.

3.5 Unincorporated associations giving over £25,000 to political parties, third parties and regulated donees in a year must declare to the Electoral Commission any gifts they have themselves received in that period. This arrangement provides visibility of any individuals making covert donations by channelling them through another donor. Covert donations are an offence.

3.6 Political parties in Northern Ireland face the same rules about reporting donations to the Electoral Commission as parties in the rest of the UK. Under the Northern Ireland (Miscellaneous Provisions) Act 2006, however, this information is not made public, to protect donors against the risk of intimidation. The arrangement was intended to be transitional and had been due to expire in 2010. But in January 2011 the Government decided following public consultation to keep it in place for another two years. Northern Ireland political parties are also able to accept donations from Irish citizens or companies that are permissible donors to Irish political parties, as well as from those on the UK electoral register. This includes some donors resident outside the Republic of Ireland.

3.7 Under the Representation of the People Act 1983 candidates must report all donations over £50.

Recommendations:

1. A limit of £10,000 should be placed on donations from any individual or organisation in any year to any political party with two or more elected representatives in Westminster or in any of the devolved legislatures.
2. The cap should apply to donations from all individuals and organisations, including trade unions. But it would be possible to regard trade union affiliation fees as a collection of individual payments, to which the cap applied individually, by requiring the individuals on whose behalf the payments are made to opt in to the fee. It would also be necessary to meet certain other conditions to ensure that undue influence cannot be exerted.
3. The existing limits on campaign spending in the period before an election should be cut by the order of 15 per cent.
4. Existing public support to the political parties should be supplemented by the addition of a new form of public support paid to every party with two or more representatives in the Westminster Parliament or the devolved legislatures. The public funding should depend on the number of votes secured in the previous election, at the rate of around £3.00 a vote in

Westminster elections and £1.50 a vote in devolved and European elections. Income tax relief, analogous to Gift Aid, should also be available on donations of up to £1,000 and on membership fees to political parties.

Political Parties, Elections and Referendums Act 2000 (2000)

62.—(1) The treasurer of a registered party shall, in the case of each year, prepare a report under this subsection in respect of each of the following periods—

- (a) January to March;
- (b) April to June;
- (c) July to September;
- (d) October to December.

(2) In this section—“donation report” means a report prepared under subsection (1); “reporting period”, in relation to such a report, means the period mentioned in any of paragraphs (a) to (d) of that subsection to which the report relates.

(3) The donation reports for any year shall, in the case of each permissible donor from whom any donation is accepted by the party during that year, comply with the following provisions of this section so far as they require any such donation to be recorded in a donation report; and in those provisions any such donation is referred to, in relation to the donor and that year, as a “relevant donation”.

(4) Where no previous relevant donation or donations has or have been required to be recorded under this subsection, a relevant donation must be recorded—

- (a) if it is a donation of more than £5,000, or¹⁰
- (b) if, when it is added to any other relevant donation or donations, the aggregate amount of the donations is more than £5,000.¹¹

(5) A donation to which subsection (4) applies must— (a) (if within paragraph (a) of that subsection) be recorded in the donation report for the reporting period in which it is accepted, or (b) (if within paragraph (b) of that subsection) be recorded (as part of the aggregate amount mentioned in that paragraph) in the donation report for the reporting period in which the donation which causes that aggregate amount to be more than £5,000 is accepted. {...}

(11) Where a registered party is a party with accounting units, subsections (3) to (10) shall apply separately in relation to the central organisation of the party and each of its accounting units—

(a) as if any reference to the party were a reference to the central organisation or (as the case may be) to such an accounting unit; but

¹⁰ Bedrag is in 2009 gewijzigd naar £ 7500.

¹¹ Ibidem.

(b) with the substitution, in relation to such an accounting unit, of ‘£1,000’ for ‘£5,000’ in each place where it occurs in subsections (4) and (5).¹²

(12) However, for the purposes of subsections (3) to (7) in their Application in relation to the central organisation and any year by virtue of subsection (11), any donation—

(a) which is accepted from a permissible donor by any of the accounting units during that year, but

(b) which is not required to be recorded under subsection (4) or (6) (as they apply by virtue of subsection (11)) as a donation accepted by the accounting unit, shall be treated as a donation accepted from the donor during that year by the central organisation.

(13) Schedule 6 has effect with respect to the information to be given in donation reports.

63.—(1) Subject to section 64, the treasurer of a registered party shall, reports during in the case of any general election period, prepare a report under this general election section in respect of each of the following periods—

(a) the period of seven days beginning with the first day of the general election period;

(b) each succeeding period of seven days falling within the general election period; and

(c) any final period of less than seven days falling within that period.

(2) In this section— “weekly report” means a report prepared under subsection (1);

“reporting period”, in relation to such a report, means the period mentioned in any of paragraphs (a) to (c) of that subsection to which the report relates.

(3) The weekly report for any reporting period shall record each donation of more than £5,000 received during that period¹³—

(a) by the party (if it is not a party with accounting units); or

(b) by the central organisation of the party (if it is a party with accounting units).

(4) If during any reporting period no donations falling within subsection (3) have been received as mentioned in that subsection, the weekly report for that period shall contain a statement to that effect.

(5) Schedule 6 has effect with respect to the information to be given in weekly reports.

(6) In this section and section 64 “general election period” means the period—

(a) beginning with the date on which Her Majesty’s intention to dissolve Parliament is announced in connection with a forthcoming parliamentary general election, and

(b) ending with the date of the poll.

¹² Bedragen zijn in 2009 gewijzigd in £1500 en £ 7500.

¹³ Bedrag is in 2009 gewijzigd naar £ 7500.

64.—(1) Section 63(1) shall not apply in relation to a registered party Exemptions from in respect of a general election period if the party has made an exemption section 63. declaration which covers the general election in question.

(2) A registered party shall be taken to have made an exemption declaration which covers a particular general election if a declaration that the party does not intend to have any candidates at that election—

(a) is signed by the responsible officers of the party; and

(b) is sent to the Commission within the period of seven days beginning with the date mentioned in section 63(6)(a).

(3) A registered party shall also be taken to have made an exemption declaration which covers a particular general election if the party's application for registration was accompanied by a declaration that the party was not intending to have candidates at parliamentary elections and either—

(a) the poll for the general election in question takes place within the period of twelve months beginning with the date of its registration; or

(b) the declaration has been confirmed in the party's most recent notification given to the Commission under section 32 and the poll for the general election in question takes place within the period of twelve months beginning with the date when that notification was so given.

(4) An exemption declaration shall, however, not cover a particular general election if the party in question withdraws its declaration by a notice—

(a) signed by the responsible officers of the party, and

(b) sent to the Commission, before the beginning of the general election period.

(5) Where—

(a) a registered party has made an exemption declaration which (apart from this subsection) would cover a particular general election, but

(b) the party has one or more candidates at that election, the exemption declaration shall be treated as if it had been withdrawn at the beginning of the general election period (and the requirements of section 63 shall accordingly apply retrospectively as from the beginning of that period).

(6) Subsection (3) shall apply to a party registered immediately before the date on which this section comes into force as if it referred to a declaration in the terms mentioned in that subsection having been—

(a) signed by the responsible officers of the party, and

(b) sent to the Commission within the period of six weeks beginning with that date.

- (7) For the purposes of this section “the responsible officers” are—
- (a) the registered leader;
 - (b) the registered nominating officer; and
 - (c) where the leader and the nominating officer are the same person, any other registered officer.

(8) If any responsible officer is unable to sign a declaration or notice for the purposes of any provision of this section—

- (a) the holder of some other office in the party may sign in his place, and
- (b) the declaration or notice must include a statement of the reason why the responsible officer is unable to sign and a declaration that the holder of the other office is authorised to sign in his place.

(9) For the purposes of this section and section 65 a registered party shall be taken to have a candidate at a general election if any statement published, in connection with the election, under rule 14 of the rules set 1983 c. 2. out in Schedule 1 to the Representation of the People Act 1983 (parliamentary election rules) contains the name of a candidate standing in the name of the party.

Reports to be made by donors

Reporting of **68**.—(1) This section applies where a person (“the donor”) has during multiple small the course of a calendar year made small donations to a registered party donations. whose aggregate value is more than £5,000.¹⁴

(2) The donor must make a report to the Commission in respect of the donations which gives the following details—

- (a) the aggregate value of the donations and the year in which they were made;
- (b) the name of the registered party to whom they were made; and
- (c) the full name and address of the donor (if an individual) and (in any other case) such details in respect of the donor as are required by virtue of paragraph 2 of Schedule 6 to be given in respect of the donor of a recordable donation.

(3) The report must be delivered to the Commission by 31st January in the year following that in which the donations were made.

(4) The report must, when delivered to the Commission, be accompanied by a declaration by the donor stating—

- (a) that small donations whose aggregate value was that specified in the report were made by him to the specified registered party during the specified year, and
- (b) that no other small donations were made by him to that party during that year.

¹⁴ Bedrag is in 2009 gewijzigd naar £ 7500.

- (5) A person commits an offence if—
- (a) he delivers a report under this section which does not comply with subsection (2); or
 - (b) he fails to deliver such a report in accordance with subsection (3) or such a report, when delivered by him, is not accompanied by a declaration under subsection (4); or
 - (c) he knowingly or recklessly makes a false declaration under that subsection.
- (6) In this section—
- (a) “small donation” means a donation whose value is not more than £200; and
 - (b) “specified” means specified in the report in question.

Register of donations

69.—(1) The Commission shall maintain a register of all donations reported to them under this Chapter. Recordable donations.

(2) The register shall be maintained by the Commission in such form as they may determine and shall contain the following details in the case of each such donation—

- (a) the amount or value of the donation;
- (b) (subject to subsection (4)) such other details as have been given in relation to the donation in pursuance of paragraph 2, 3, 6 or 7(a) or (c) of Schedule 6; and
- (c) the relevant date for the donation within the meaning of paragraph 5 of that Schedule, and (in the case of a donation falling within sub-paragraph (2) of that paragraph) the details given in pursuance of that sub-paragraph.

(3) In the case of any donations reported to them under section 68, the register shall (subject to subsection (4)) contain the details given in pursuance of subsection (2) of that section.

(4) The details required by virtue of subsection (2) or (3) do not include, in the case of any donation by an individual, the donor’s address.

(5) Where any donation or donations is or are reported to the Commission under this Chapter, they shall cause the details mentioned in subsection (2) or (3) to be entered in the register in respect of the donation or donations as soon as is reasonably practicable.

Email van de ambassade van het Verenigd Koninkrijk in Nederland (27 maart 2013)

{..} Donations of more than £7,500 given to the central party must be declared, and donations or more than £1,500 given to a local branch must be declared. {...}

Email van de Electoral Commission (26 april 2013)

Registered parties can register accounting units (otherwise known as 'branches') if those units manage their finances separately to the main party headquarters. Accounting units have different reporting requirements to political parties. A central party's reporting threshold for donation and loans is over £7,500. An accounting unit's reporting threshold for donations and loans is over £1,500. Further, accounting units must submit their own statements of accounts to us if their income and/or expenditure exceeds £25,000. Parties must submit accounts each year irrespective of whether they have generated any income or incurred any expenditure.¹⁵

All registered parties must report donations and loans to us if they exceed £7,000. They must also report impermissible donations of over £1,500 to us as well. Please note that anything with a value of under £500 is not a donation/loan under PPERA and accordingly does not need to be checked for permissibility. Accounting units must report to us any donations and/or loans over £1,500.¹⁶

5. Maakt het daarbij uit welke rechtsvorm de betreffende lokale partij heeft (een lokale afdeling van een landelijke partij of een zelfstandige rechtspersoon)?

Geheel duidelijk is dit niet. Uit bovenstaande beantwoording bij vraag 4 lijkt het erop dat afdelingen te maken hebben met een drempelwaarde van £1500 waarboven een meldings- en openbaringsplicht geldt, terwijl op zelfstandige lokale politieke partijen de algemene drempelwaarde van £7500 van toepassing is, mits zij zich hebben geregistreerd.

¹⁵ www.electoralcommission.org.uk/__data/assets/pdf_file/0016/102283/sp-reporting-with-au-rp.pdf

¹⁶ www.electoralcommission.org.uk/guidance/resources-for-those-we-regulate/parties/donations-and-loans

8. IERLAND

Emailcorrespondentie

- ❖ De ambassade van Ierland in Nederland
 - Verstuurd: 20 maart 2013
 - Ontvangen: -

- ❖ Nederlandse ambassade in Ierland
 - Verstuurd: 19 maart 2013
 - Ontvangen: 5 april 2013

- ❖ Standards Commission
 - Verstuurd: 12 april
 - Ontvangen: 17 april

Geraadpleegde documenten

Greco-rapporten

Greco Evaluation report on Ireland on Transparency of Party Funding, GRECO 45, (Strasbourg, 4 December 2009),
[www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2009\)4_Ireland_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2009)4_Ireland_Two_EN.pdf) (geraadpleegd 11 april 2013).

Greco Compliance Report on Ireland on Incriminations and Transparency of Party Funding, GRECO 53, (Strasbourg, 9 December 2011),
[www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2011\)10_Ireland_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2011)10_Ireland_EN.pdf) (geraadpleegd 12 april 2013)

Wetgeving

Electoral (Amendment) (Political funding) Act 2012,
www.irishstatutebook.ie/2012/en/act/pub/0036/index.html (geraadpleegd 11 april 2013).

Electoral (Amendment) Act 2011,
www.irishstatutebook.ie/2011/en/act/pub/0014/print.html#sec1 (geraadpleegd 11 april 2013).

Local Elections (Disclosure of Donations and Expenditure) Act, 1999,
www.irishstatutebook.ie/1999/en/act/pub/0007/index.html (geraadpleegd 11 april 2013).

Guidelines for Political Parties on donations and prohibited donations, January 2013, www.sipo.gov.ie/en/Guidelines/Donations/ (geraadpleegd 15 april 2013).

Websites

www.partylaw.leidenuniv.nl/

www.idea.int/parties/finance/index.cfm

Standards in Public Office Commission, www.sipo.gov.ie/en/ (geraadpleegd 11 april 2013 en 22 april 2013).

Literatuur

Lucardie, A.P.M., G. Voerman en J.K. van Zonneveld, *Partijfinanciering in Europa. Een vergelijkend onderzoek naar regelingen voor overheidssubsidies en giften voor politieke partijen* (Groningen, 2010).

Korte samenvatting

De belangrijkste wet in Ierland aangaande de transparantie van giften door derden aan en de subsidiëring door overheid van geregistreerde politieke partijen is de nationale wet *Electoral (Amendment) (Political funding) Act 2012*, die o.a. leidt tot aanpassingen van de *Electoral (Amendment) Act 2011* en de *Local Elections (Disclosure of Donations and Expenditure) Act, 1999*.

De *Electoral Act* stelt dat alleen partijen die aan de landelijke parlementsverkiezingen meedoen aanspraak maken op overheidssubsidies. Op lokaal niveau bestaat er enkel een vergoeding voor verkiezingskandidaten.

De *Standards Commission* wordt in de *Electoral Act* beschreven als de nationale toezichthouder ten aanzien van de financiering van politieke partijen. Het toezicht op donaties aan en uitgaven van kandidaten bij lokale verkiezingen vormt een uitzondering. Deze specifieke taak is in handen van de lokale overheid. De *Electoral Act* begrenst uitgaven van (of namens) kandidaten tijdens lokale verkiezingen. Verkiezingskandidaten dienen overeenkomstig de *Local Elections Act* verslag uit te brengen van door hen gedane uitgaven en ontvangen donaties tijdens de verkiezingscampagne.

Ierland kent bovendien een uitgebreide wetgeving wat betreft het ontvangen van donaties. Politieke partijen en lokale afdelingen mogen alleen bedragen onder de €200 contant aannemen. Anonieme donaties zijn toegestaan tot een bedrag van €100. De wetgeving maakt daarnaast onderscheid tussen donaties van individuen en *Corporate Donors*. Politieke partijen en lokale afdelingen mogen maximaal €200 van een *Corporate Donor* aannemen, tenzij deze is geregistreerd in het *Registers of Corporate Donors* én een officiële donatie-verklaring is afgegeven. Bovendien mogen politieke partijen en hun afdelingen maximaal €2500 van eenzelfde donor (individueel of geregistreerd bedrijf) ontvangen. Daarnaast moet een politieke partij alle donaties boven de €1500 openbaar maken.

Politieke partijen en lokale afdelingen (in de wet aangeduid als ‘*accounting units*’) zijn verplicht om bij donaties boven de €100 een speciale rekening voor de ontvangst van donaties te openen.. Alle geregistreerde politieke partijen dienen in de jaarlijkse *Donation statement* van alle donaties boven de €1500 de persoonsgegevens van de donateur te vermelden. Deze *Donation statements* zijn openbaar toegankelijk op de website van de *Standards Commission*.¹ Afdelingen van politieke partijen stellen geen afzonderlijk *Donation Statement* op. Giften van eenzelfde donor aan afzonderlijke afdelingen van een partij moeten bij elkaar worden opgeteld en, indien het totale bedrag boven de €1500 uitkomt, worden vermeld op de *Donation Statement* van de moederpartij. In dit kader dienen afdelingen informatie te verschaffen over alle ontvangen significante donaties (vanaf ca. €50). Tot slot bestaat er wetgeving ten aanzien van verkiezingskandidaten. Verkiezingskandidaten moeten de identiteit van donateurs die meer dan €600 schenken openbaar maken. Bovendien mogen zij maximaal €1000 aan giften van eenzelfde donor (individueel of geregistreerd bedrijf) ontvangen.

¹ www.sipo.gov.ie/en/DonationsDisclosed/

1. Bestaat er regelgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen?

Greco Evaluation report on Ireland (2009)

24. The Electoral Acts 1997 to 2005 provide a statutory framework for dealing with political donations and sets out a detailed regulatory regime covering a range of issues such as the funding of political parties; the reimbursement of election expenses; the setting of election expenditure limits; the disclosure of election expenditure; the setting of limits on permissible donations; the prohibition of certain donations; the disclosure of donations; and the independent supervision of the regime by the Standards Commission. Legislative provisions in respect of local elections are set out in the Local Elections (Disclosure of Donations and Expenditure) Act 1999, as amended.

65. No expenditure limits were set with respect to local elections until the latest local elections, which took place in June 2009; to this effect, legislative changes were introduced, in March 2009, to the Local Elections (Disclosure of Donations and Expenditure) Act 1999¹³. Pursuant to such amendments, legislation provides now for different spending limits for elections to county councils and town councils, respectively¹⁴; as well as a revised formula for determining the election period with a set number of days (between 50 and 60) prior to polling day.²

Greco compliance report on Ireland (2011)

24. The General Scheme of the Electoral (Amendment) (Political Funding) Bill 2011 was published on 8 June 2011 and is currently undergoing public consultation; it includes, inter alia, measures to strengthen transparency of political funding. The Bill is to be published before the end of 2011.

25. Further separate legislation on political reform is ongoing, including, through the enactment, on 25 July 2011, of the Electoral (Amendment) Bill 2011, which implements recent decisions on electoral reform (e.g. reduced number of members of Parliament, lower spending limits and electoral reimbursements during presidential campaigns, requirement for parliamentary bye-elections to be held within 6 months of a vacancy occurring). In addition, the Programme for Government (2011) provides for the enactment of an Electoral Commission Bill, which envisages the establishment of a new Electoral Commission to subsume the functions of existing bodies entrusted with electoral and party financing matters and the introduction of a statutory register of lobbyists, including rules concerning lobbying.

² Voor aanvullende informatie over deze limieten, zoals de hoogte van de bedragen, zie www.environ.ie/en/LocalGovernment/Voting/LocalElections/News/MainBody,19468,en.htm

2. Waar is het toezicht op de financiering van de lokale (afdelingen van) partijen belegd?

- **centraal of decentraal?**
- **waar en bij wie specifiek?**

Het toezicht op lokale (afdelingen van) partijen wordt uitgevoerd door de *Standards Commission*. Een uitzondering is de controle van donaties aan en uitgaven door verkiezingskandidaten tijdens lokale verkiezingen. Deze specifieke taak is in handen van de lokale autoriteiten.

Greco Evaluation report on Ireland (2009)

75. Expenditure incurred by political parties at local authority elections is accounted for under the Local Elections (Disclosure of Donations and Expenditure) Act 1999. Candidates, national agents and designated persons of political parties and third parties are to submit details of election expenditure to their relevant local authority within 90 days of polling day.

77. The relevant accounting units³ of the respective political parties are required to open political donations accounts and to deliver a Bank Statement and a Certificate of Monetary Donations to the Standards Commission. Accounting units are not required to furnish Donation Statements. The Standards Commission has, however, issued binding guidelines stating that accounting units must provide details of any significant donation (i.e. in excess of 100 EUR)⁴ to their party headquarters. This is to ensure that all donations to the party from the donor are aggregated; where the aggregate value of such donations exceeds 5,078.95 EUR,⁵ they must be disclosed in the party's annual Donation Statement.

82. The Electoral Acts and the Party Leaders Allowance Act requires that party funding-related documents be available for inspection and copying. Moreover, material furnished to the Standards Commission under the aforementioned legislation is subject to the provisions of the Freedom of Information Act 1997 (as amended). There is however one exception to this, i.e. the disclosure of the contents of Certificates of Monetary Donations and bank statements is prohibited, unless a court orders disclosure or where disclosure is required in connection with a Standards Commission investigation. Details of the donations disclosed by political parties, candidates and individual donors are available in the Standards Commission website.⁶

³ An accounting unit is a branch or other subsidiary organisation of the party, which in any particular year receives a donation the value of which exceeds 126.97 EUR. Party headquarters is also regarded as an accounting unit.

⁴ Bedrag is later aangepast in €50, zie de hieronder weergegeven *Guidelines for Political parties*.

⁵ Bedrag is later aangepast, zie de hieronder weergegeven *Guidelines for Political parties*.

⁶ www.sipo.gov.ie/en/. Deze website bevat een donoregister dat het bedrag, de naam van de donateur en het adres van de betreffende persoon weergeeft.

83. With respect to local elections party/candidate funding records, local authorities are responsible for overseeing and enforcing the legislation. Pursuant to the recent legislative amendments to the Local Elections (Disclosure of Donations and Expenditure) Act 1999, which were adopted in March 2009, local authorities are required to include in their annual reports (which are generally published in the respective local authority website) the aggregate details of election expenditure in respect of each candidate, as well as details of donations received by candidates. This extends existing arrangements for publicising this information. Previously, the statements of election expenditure were circulated to members of the local authority and made available for public inspection.

84. The annual returns/reports by companies are available for inspection at the Companies Registration Office. Likewise, the annual returns/reports by trade unions and friendly societies are available for inspection at the Office of the Registrar of Friendly Societies. The information received by the Companies Registration Office and the Office of the Registrar of Friendly Societies is subject to freedom of information rules.

85. Law enforcement authorities have access to accounting records of political parties, in case of suspicion of a criminal offence, as do tax authorities for tax inspection purposes.t the Office of the Registrar of Friendly Societies. The information received by the Companies Registration Office and the Office of the Registrar of Friendly Societies is subject to freedom of information rules.

88. The Standards in Public Office Commission (Standards Commission) has a monitoring role under the Electoral Acts in relation to (i) the acceptance and disclosure of donations received by political parties, parliamentarians and candidates at Dáil, Seanad, European Parliament and presidential elections; (ii) the opening and maintenance of political donations accounts; (iii) the limitation, disclosure and reimbursement of election expenses; (iv) State financing of qualified political parties; (v) the registration of "third parties" (i.e. campaign / lobby groups or individuals which accept a donation for political purposes which exceeds 126.97 EUR in value) and other persons; and (vi) the publication of guidelines and the provision of advice on the above requirements. Guidelines and advice issued by the Standards Commission must be complied with.⁷

90. As per the examining and investigative role of the Standards Commission, all of the statutory documentation furnished to the Standards Commission is reviewed. In general, unless there is evidence to the contrary, the documents are accepted as being accurate, subject to any amendments that may be required to correct minor errors or omissions. When suspected violations of political financing regulations exist, the Standards Commission may make enquiries, as it considers appropriate, and may require any person to submit any information,

⁷ Bedrag is gewijzigd in €100.

document or thing in the possession or procurement of the person for the purposes of carrying out its duties under the Electoral Acts. The Standards Commission carries out enquiries under the Electoral Acts in response to specific complaints received, issues arising in the media, or at the Tribunals of Inquiry, or on its own initiative. To date, the Standards Commission has received 11 complaints and has carried out multiple enquiries (over 200 enquiries concerning different issues, e.g. third parties' obligations, donation statements, possible breaches of legal provisions, etc.). Since the introduction of the Electoral Acts in May 1997, 42 files have been referred by the Standards Commission (or its predecessor: the Public Offices Commission) to the Director of Public Prosecutions(DPP)/Gardaí for offences committed under the Electoral Acts. The majority of these cases related to the non-return of statutory documentation. In relation to the non-return of statutory documentation, it is the practice of the Standards Commission where it has referred such an offence to the Gardaí to notify the Gardaí if the statutory documentation has subsequently been received. It is a matter for the Gardaí/DPP to decide whether to proceed with a prosecution. In most cases no prosecution takes place where the statutory documentation has been subsequently received.

91. When the Standards Commission is of the opinion that a contravention may have taken place, it must inform the person who has furnished the documentation of the possible contravention and afford him/her 14 days to provide comments on the matter. The Standards Commission must have regard to any such comments. If, having regard to the person's comments, the Standards Commission is still of the opinion that a contravention of the Act has taken place it must furnish a report on the matter and any other relevant information to the DPP. Where the Standards Commission is of the view that an offence has occurred it will refer the matter to the Gardaí for investigation of the offence. The Standards Commission does not have prosecutorial/enforcement powers; all offences under the Electoral Acts must be prosecuted by or with the consent of the DPP.

92. Finally, the Standards Commission plays an advisory role with respect to party funding requirements: it publishes guidelines and provides advice on compliance to persons who are subject to the provisions of the Electoral Acts. The Standards Commission does not have a statutory advice function under the Party Leaders Allowance Act. However, in practice, it receives requests from political parties for advice as to whether the use of the monies from the allowance for a particular purpose is appropriate or not.

93. The Standards Commission does not have a supervisory role in relation to the disclosure of donations and election expenditure at local elections. This is provided for in the Local Elections (Disclosure of Donations and Expenditure) Act 1999. Returns are furnished to the relevant local authority (in which the candidate/party concerned stood for election).

23. The authorities of Ireland report on ongoing reform concerning electoral matters. The Programme for Government (2011) refers to specific measures to give effect to the recommendations made by GRECO, as well as to tackle the shortcomings in Ireland's arrangements for the funding of politics raised by the Standards in Public Office Commission and, more recently, the Moriarty Tribunal.⁸ Planned reform measures include the introduction of spending limits for all elections, a reduction of the limits on political donations to parties and candidates, lower disclosure thresholds, restrictions on corporate donations (from corporate and unincorporated bodies)³, the establishment of an Electoral Commission, and finally, the tying of public funding for political parties to the level of participation by women as candidates achieved by those parties.

32. The authorities of Ireland indicate that the General Scheme of the Electoral (Amendment) (Political Funding) Bill 2011 provides for the preparation by all registered political parties of independently audited financial accounts. This is to include an income and expenditure account and a statement of the assets and liabilities of the political party. To facilitate the comparative examination of information by members of the public, and for the sake of consistency, all accounts submitted will cover the same financial period and will be prepared in a uniform format. The format for the preparation of accounts will be based on guidelines to be prepared by the Standards in Public Office Commission, in consultation with political parties and approved by the Minister. These accounts will be audited within six months of the end of the financial year and submitted to the Standards in Public Office Commission. They will then be published. Where accounts are not prepared, the Commission will be empowered to appoint an auditor to undertake this task and to recoup the cost from the political party concerned. Parties that do not comply with these new requirements face the risk of having their State funding withdrawn. In addition, if it is considered that there is a serious matter with the accounts (e.g. non-submission of accounts or an auditors report, submission of accounts not prepared in the required format or not submitted within the required timeframe), the Standards in Public Office Commission is being empowered to make a report to the Chairperson of Parliament. Provision is also being made for publication of details of the non-compliance on the website of the Standards in Public Office Commission thus further enhancing access by the public to important information.

49. The authorities of Ireland contend that the system of monitoring of political funding at local level is independent and rigorous, and is designed in a manner that is appropriate and suitable to

⁸ 2 The Tribunal of Inquiry into certain Payments to Politicians and Related Matters (commonly referred to as the Moriarty Tribunal) was an Irish Public inquiry established in 1997 to look into irregular payments made to some members of Parliament. The Moriarty Tribunal released two reports on its enquiries which were adopted in December 2006 (www.moriarty-tribunal.ie/asp/detail.asp?ObjectID=310&Mode=0&RecordID=455) and March 2011 (www.moriarty-tribunal.ie/asp/detail.asp?objectid=310&Mode=0&RecordID=545), respectively.

Ireland's local government structures. In particular, the authorities reiterate that, given the number of candidates involved, the local nature of campaigns and scale of administration involved, there are decisive advantages to having the local election spending and donations regime administered at local level. In this connection, the local administration of spending and donations requirements allows for direct oversight by officials who are in the best position to undertake a critical and informed examination of spending and donation returns, and assess if a breach has occurred. Crucially for candidates, there is a local point of contact to assist and advise them on their duties in respect of compliance with the relevant legal obligations. For the purpose of scrutiny, the legal requirements to make the statements available for inspection locally is important in facilitating access to these documents by local citizens and the local media. The Department of the Environment, Community and Local Government prepares guidance documents and other supports of a more technical nature to assist local authorities in discharging their responsibilities under the legislation. This overall approach is designed to achieve uniformity in the application of the regulatory requirements. An amending provision was enacted in 2009, which provides for the publication of information on election spending and donations in the annual report of each local authority. The relevant annual reports containing information on Ireland's 2009 local elections were published on the respective websites of the local authorities for the first time in 2010. This requirement has made information on local election spending and donations more widely available and easily accessible to the public in a standard format. Finally, the authorities indicate that, within the context of the establishment of an Electoral Commission, the issue of some form of oversight role of local election spending and donations regulations can be considered further.

Electoral Act (2012)

Duty to keep proper books of accounts.

84.— (1) The appropriate officer of a political party shall keep, or cause to be kept in such form, including electronic form, as may be set out in guidelines, all proper and usual books of accounts of the political party concerned.

(2) Books of accounts kept under subsection (1) shall—

(a) disclose at any time, with reasonable accuracy, the financial position of the political party at that time, and

(b) enable the appropriate officer to ensure that the annual statement of accounts complies with the guidelines.

(3) Books of accounts kept under subsection (1) shall be preserved by the appropriate officer for a period of not less than 6 years from the end of the financial year to which they relate.

(4) Where a political party ceases to be registered under section 25 of the Act of 1992 during the period of 6 years referred to in subsection (3), the obligation to ensure that books of accounts are preserved under that subsection shall continue to be discharged by the last appropriate officer

of the political party unless the Commission consents in writing to the records being destroyed, or disposed of in some other manner.

Annual statement of accounts.

85.— (1) The appropriate officer shall prepare a statement of accounts (in this Part referred to as the ‘annual statement of accounts’) in respect of the political party concerned in respect of each financial year.

(2) The annual statement of accounts shall—

(a) comply with such requirements as to its form and contents as may be provided for in guidelines, and

(b) be approved by the executive committee or similar body elected by the party.

Annual audit of accounts.

86.— (1) The accounts of a political party in respect of a financial year shall be audited by a public auditor.

(2) The first accounts required to be audited under subsection (1) shall be in respect of the first financial year which commences after guidelines are published.

(3) An audit under this section shall be carried out by the end of the period of 6 months from the end of the financial year to which the relevant accounts relate.

(4) If it appears to the Commission that any accounts required to be audited under subsection (1) have not been duly audited within the period specified in subsection (3), the Commission may appoint a public auditor to audit the accounts.

(5) The expenses incurred in the carrying out of an audit by a person appointed under subsection (4), including the auditor’s remuneration, may be recovered by the Commission as a simple contract debt in any court of competent jurisdiction from the political party concerned.

(6) In this section ‘public auditor’ means a public auditor for the purposes of the Industrial and Provident Societies Acts 1893 to 1978 and the Friendly Societies Acts 1896 to 1977.

Annual statement of accounts etc. to be furnished to Commission.

87.— (1) The appropriate officer shall, no later than the end of the period provided for in section 86(3), furnish to the Commission—

(a) the annual statement of accounts, and

(b) a copy of the auditor’s report (unless the auditor was appointed by the Commission under section 86(4)), of the political party concerned.

(2) The Commission may at the request of the appropriate officer, by written notice extend the period specified in subsection (1) by such further period, not exceeding 14 days, as it considers appropriate.

(3) Documents furnished to the Commission under this section shall be kept by the Commission for such period as it thinks fit.

Review by Commission.

88.— (1) The Commission shall consider every annual statement of accounts and auditor's report furnished to it under section 87 and, where it considers it appropriate to do so, shall furnish a report in writing to the Chairman of the Dáil on any matter arising in relation to such statement or report.

(2) Where the Commission, following consideration by it of an annual statement of accounts furnished to it under section 87, finds a minor error or omission in the statement, the Commission shall furnish to the appropriate officer by whom the statement was furnished details of the error or omission, as the case may be, and the Commission shall inform the appropriate officer that he or she may correct the error or make good the omission within the period of 14 days from the date on which the notification issued to the appropriate officer concerned.

(3) (a) Where the Commission, following consideration by it of an annual statement of accounts furnished to it under section 87, is of the opinion that the statement of accounts does not comply with the guidelines, the Commission shall furnish to the appropriate officer a written notice containing details of the non-compliance and the Commission shall inform the appropriate officer that he or she may furnish comments on the matter to the Commission within 14 days from the date on which the notice issued to the appropriate officer and that any such comments will be considered by the Commission before considering the matter further.

(b) Where the appropriate officer furnishes to the Commission his or her comments on the matter referred to in the notice furnished under paragraph (a) within the period referred to in that paragraph, the Commission shall have regard to the said comments.

(c) Where, following consideration of any comments received by the Commission under paragraph (a), or where the appropriate officer fails to make any comments under that paragraph, and the Commission continues to be of the opinion that there may have been non-compliance with the guidelines it shall report the matter (together with any relevant document or other thing in its possession) to the Minister for Public Expenditure and Reform and the Chairman of the Dáil.

(4) Where the Commission is satisfied that the annual statement of accounts complies with this Part and with the guidelines, the Commission shall notify the Minister for Public Expenditure and Reform accordingly.

(5) The Commission may make such inquiries as it considers appropriate and may require any person to furnish any information, document or thing in the possession or procurement of the person which the Commission may require for the performance of its functions under this Part.

(6) Where the appropriate officer fails to comply with section 87, the Commission shall—
(a) furnish a statement to that effect to the Chairman of the Dáil and the Minister for Public Expenditure and Reform, and

(b) publish details of the non-compliance on the Commission's website.

Guidelines.

89.— (1) For the purpose of providing practical guidance to political parties with respect to keeping proper books of accounts and preparing the annual statement of accounts and auditor's report, the Commission shall prepare and publish guidelines.

(2) Before publishing guidelines under this section, the Commission—

(a) shall obtain the consent of the Minister,

(b) may publish in such manner as the Commission considers appropriate a draft of the guidelines and shall give persons 28 days from the date of publication of the draft guidelines within which to make written representations to the Commission in relation to the draft guidelines, or such further period, not exceeding 28 days, as the Commission in its absolute discretion thinks fit, and

(c) following consultation and, where relevant, having considered the representations, if any, made, shall submit the draft guidelines to the Minister for his or her consent to its publication under this section, with or without modification.

(3) Where the Commission publishes guidelines, it shall publish a notice of such publication in *Iris Oifigiúil* and that notice shall—

(a) identify the guidelines,

(b) specify the matters relating to the books of accounts and the annual statement of accounts in respect of which the guidelines are published, and

(c) specify the date on which the guidelines shall come into operation.

(4) The Commission may, with the consent of the Minister, and following consultation with any other person or body that the Commission considers appropriate or that the Minister directs, amend or revoke any guidelines prepared and published by it under this section.

(5) Where the Commission amends or revokes guidelines published under this section, it shall publish notice of the amendment or revocation, as the case may be, in *Iris Oifigiúil*.

(6) The Commission shall, as soon as practicable after it publishes guidelines—

(a) furnish a copy of the guidelines, and where guidelines have been amended, a copy of the guidelines so amended, to each political party, and

(b) make available for public inspection, without charge, at its principal office during normal working hours and on the Commission's website—

(i) a copy of the guidelines, and

(ii) where guidelines have been amended, a copy of the guidelines so amended.

Public inspection of annual statements of accounts.

90.— As soon as reasonably practicable after receiving an annual statement of accounts and auditor's report under section 87 the Commission shall make a copy of the statement and report available for public inspection, without charge, at its principal office during normal working hours and on the Commission's website.”.

Local elections Act (1999)

13.—(1) (a) (i) The national agent of a political party or a person who incurs election expenses under section 6 (7) at a national level shall, within 90 days next following the polling day at an election, furnish in person to the specified local authority a statement in writing of all election expenses (whether paid or not) incurred by such agent or person in relation to the election and the several matters to which such expenses relate.

(ii) A designated person or a person who incurs election expenses under section 6 (7) in respect of a local electoral area or electoral area in relation to a political party or otherwise at an election shall, within 90 days next following the polling day at an election, furnish in person to the local authority concerned, a statement in writing of all election expenses (whether paid or not) incurred by such designated person or person in relation to the election and the several matters to which such expenses relate.

(iii) A candidate shall, within 90 days following the polling day at an election, furnish in person to the local authority concerned a statement in writing of all election expenses (whether paid or not) incurred by such candidate in relation to the election, the several matters to which such expenses relate and details of donations referred to in paragraph (c).

(b) The national agent of a political party, a designated person or a person to whom section 6 (7) applies shall include in the statement of election expenses furnished by him or her under subparagraph (i) or (ii) of paragraph (a) details of the election expenses incurred by him or her. The statement shall be in the prescribed form and shall be accompanied by a statutory declaration made by the national agent, designated person or person to whom section 6 (7) applies by whom the statement is furnished, to the effect that to the best of his or her knowledge and belief the statement is correct in every material respect and that he or she has taken all reasonable action in order to be satisfied as to the accuracy of the statement.

(c) (i) A candidate at an election shall include in the statement of donations and election expenses furnished by him or her under paragraph (a) (iii) details of the election expenses he or she incurred pursuant to section 6 and the source of the income, including details of each donation over £500, to meet such expenses.⁹

(ii) Where a person makes more than one donation to a candidate in relation to the same election, all such donations shall, for the purposes of subparagraph (i), be aggregated and treated as a single donation.

⁹ In 2012 is het bedrag van £500 gewijzigd in €600, zie hieronder weergegeven *Guidelines for Political parties*.

(iii) The statement shall be accompanied by a statutory declaration, made by the candidate by whom the statement is furnished, to the effect that to the best of his or her knowledge and belief the statement is correct in every material respect and that he or she has taken all reasonable action in order to be satisfied as to the accuracy of the statement.

(d) Each statement furnished under this subsection shall include particulars of all disputed claims, if any, and all claims, if any, received after the day referred to in section 11 .

(2) Where, after a statement is furnished under subsection (1), an order for payment of a claim is made by a court under section 12 , the national agent, designated person, candidate or person referred to in section 6 (7), as the case may be, shall, not later than 7 days after the date of the order of the court, furnish to the specified local authority or to the local authority concerned a copy of the said order together with a statement of the sum payable under the order.

(3) It shall be the duty of every national agent, designated person, candidate or other person who is required by this section to furnish a statement and make a statutory declaration to make such enquiries and maintain such records as are necessary for the purpose of furnishing the statement and making the declaration.

(4) Where a candidate standing nominated at an election dies—

(a) in any of the circumstances referred to in subarticle (1), (2) or (3) of article 28 of the Local Elections Regulations, 1995, or

(b) after the close of poll at the election and before a statement required under subsection (1) (a)(iii) has been furnished to the local authority concerned in respect of that candidate,

such statement shall not be required to be made to the local authority concerned.

(5) If a person to whom section 6 (7) applies, dies before the expiration of the period for furnishing a statement under subsection (1), such statement shall not be required to be made to the local authority concerned.

Email van de Standards Commission (17 april 2013)

The Standards Commission has no function in relation to the funding of political parties at local level other than to ensure that Accounting Units furnish a Certificate of Monetary Donations/ Statutory Declaration, along with bank statements by 31 March annually, in respect of the previous calendar year.

For your information, under section 22(2) of the Electoral Act 1997, as amended (the Act), an accounting unit, in relation to a political party, means a branch which has received a donation exceeding €100.00 (prior to 01 January 2013 the amount was €126.97) since the enactment of the legislation on 1 January 2002. On receipt of a monetary donation exceeding this value, the accounting unit must open and maintain an account in a financial institution in the State and must lodge the donation and all further monetary donations, of whatever value, to the account. The treasurer or any other person responsible for dealing with donations to an accounting unit is defined in Section 22 of the Act as the responsible person of that accounting unit. In accordance with section 23B of the Act he/she must, not later than 31 March each year, submit to the Standards Commission a statement from the financial institution specifying the transactions that have taken place in relation to the account in the previous calendar year. He/She must also complete a Certificate of Monetary Donations, stating that all monetary donations received during the year were lodged to the account and that all amounts debited from the account were used for political purposes. An accounting unit will only cease to be considered an accounting unit if the particular branch no longer exists.

There is no statutory obligation on accounting units to disclose donations received to the Standards Commission. The Certificates of Monetary Donations/Statutory Declarations and statements from financial institutions are not available for public inspection. The Standards Commission checks the statements from the financial institutions and if it observes a lodgement in excess of the prescribed donation limit, it will query that lodgement.¹⁰

For your information, in accordance with section 20 of the Electoral Act 1997, as amended, registered political parties, that is, the headquarters of a registered political party, (not local branches) must furnish Statements of Exchequer Funding, to the Standards Commission by 31 March annually. In order to qualify for Exchequer Funding, a political party must be included in the Register of Political Parties and must have obtained at least 2% of the first preference votes at the last Dáil general election.¹¹

All registered political parties are obliged to comply with the legislation. Registered political parties are those registered in the Registrar of Political Parties. There is no derogation but there is a difference between what a 'qualified' political party is expected to furnish to the Standards Commission and a party that is not 'qualified'. Page 6 (c) of the Guidelines for Political Parties clarifies the difference between registered political parties who are qualified to receive State funding and those registered political parties that are not qualified to receive State funding. A registered political party that is qualified to receive State funding is a party whose candidates received not less than 2% of the total first preference votes obtained by all candidates at the most recent Dáil general election.

There is an additional onus of compliance for those political parties that qualify for State funding insofar as they are obliged to furnish the Standards Commission with Statements of Expenditure of Exchequer Funding and Statements of Expenditure (see above).

¹⁰ See also www.sipo.gov.ie/en/Forms/AccountingUnits/

¹¹ www.sipo.gov.ie/en/Reports/StateFinancing/ExpenditureofStateFundingreceivedundertheElectoralActs/

All registered political parties must disclose all donations received in excess of €1,500 in their Annual Donation Statements (the reduction in disclosures and maximum amounts of donations came into effect on 01 January 2013 in accordance with the Electoral (Amendment) (Political Funding) Act 2012).

*Standards Commission website (2013)*¹²

Functions of the Standards Commission under the Electoral Acts

The Electoral Acts require the Standards Commission to monitor and, where it considers it appropriate to do so, to report to the Chairman of Dáil Éireann on matters relating to

- the acceptance and disclosure of donations received by political parties, Members of both Houses and of the European Parliament and candidates at Dáil, Seanad, European Parliament and presidential elections
- the opening and maintenance of political donations accounts
- the limitation, disclosure and reimbursement of election expenses
- State financing of qualified political parties
- the registration of "third parties" (i.e. campaign / lobby groups or individuals which accept a donation for political purposes which exceeds €127 in value) and other persons.

The Standards Commission may conduct whatever enquiries are necessary in the discharge of its statutory functions.

The Standards Commission is required, from time to time, to draw up and publish guidelines and provide advice on compliance to persons who are covered by the provisions of the Electoral Acts. A person must act in accordance with guidelines published or advice given by the Standards Commission, unless, by doing so, he or she would be contravening another provision of the Electoral Acts.

The Standards Commission is also required to facilitate the inspection and copying, by any person, of Donation Statements, Election Expenses Statements, etc., furnished to it under the legislation.

3. Worden de lokale (afdelingen van) partijen gesubsidieerd door de nationale of decentrale overheid?

Nee, er zijn alleen subsidies voor landelijke partijen. Voor zover bekend zijn er geen subsidies voor lokale politieke partijen. Op lokaal niveau zijn er wel vergoedingen voor verkiezingsuitgaven.

¹² www.sipo.gov.ie/en/AboutUs/Functions/

Partijfinanciering in Europa, P. Lucardie, G.Voerman, J.K. Zonneveld (2010)

Kunnen politieke partijen die niet op landelijk, maar wel op lokaal niveau zijn vertegenwoordigd, subsidie krijgen? Individuele kandidaten kunnen voor verkiezingsuitgaven op lokaal niveau een vergoeding krijgen.¹³

Local Elections Act (1999)

Zie de hierboven bij vraag 2 weergegeven fragmenten van de *Local Elections Act*.

4. Zijn er verschillen in de drempelbedragen waarboven giften openbaar gemaakt dienen te worden tussen het landelijke niveau en de decentrale niveaus?

Nee. De *Electoral Act 2012* stelt dat alle geregisteerde politieke partijen giften boven de €1500 openbaar dienen te maken in de *Donation Statement*.

Greco Evaluation report on Ireland (2009)

39. A donation is defined as any contribution given for political purposes by any person, whether or not the person is a member of a political party. A donation can include all or any of the following: a donation of money; a donation of property or goods; conferring the right to use, without payment or other consideration, indefinitely or for a specified period of time, any property or 10 goods; the supply of services without payment or other consideration for it; the difference between the commercial price and the price charged for the purchase, acquisition or use of property or goods, or the supply of any service, where the price, fee or other consideration is less than the commercial price (this can include preferential loans from financial institutions or other individuals/organisations); a contribution made by a person to a fund-raising event. The donation is that proportion of the contribution which is attributable to the net profit, if any, deriving from the event.

40. A donation is deemed to have been made to a political party when it is made to: party headquarters; any branch or subsidiary organisation¹⁴ of the party; any officer, member or agent of the party or of any branch or subsidiary organisation thereof; a member of Parliament or member of a local authority of the party who passes on the donation to the party and receives a written acknowledgement of the donation from the party; or a candidate of the party at a Dáil,

¹³ De Wet lokale verkiezingen 1999 (*Local Elections (Disclosure of Donations and expenditure) Act 1999*; on-line: www.irishstatutebook.ie/1999/en/act/pub/0007.html (geraadpleegd op 19 augustus 2009)).

¹⁴ A subsidiary organisation of a political party is defined as a body or association which forms part of such political party, is established by or under the constitution of the political party, is effectively controlled by the political party or the officers thereof, has functions conferred on it by or under the constitution of the party.

Seanad, European or local election who passes on the donation to the party and receives a written acknowledgement of the donation from the party.

47. If a contribution is regarded as a donation, the rules attaching to the acceptance and disclosure of donations apply irrespective of whether the donation is a monetary one or not (the only exception to this rule being the non-monetary contributions of political parties to their individual candidates described above in paragraph 46).

49. The legislation does not make specific provision in relation to loans. It does indicate, however, that goods, property or services provided free or at below market cost may be regarded as donations. The Standards Commission has issued legally binding guidelines which state that where a loan is provided to a political party/candidate/third party by a financial institution and the normal rules attaching to such loans apply, the loan is not regarded as a donation. However, where a loan is provided by a financial institution in circumstances where either the interest charged is less than the lowest rate available from the financial institution or the loan is not repaid in accordance with the terms and conditions under which the loan was issued or is only partially repaid, the benefit to the candidate may be regarded as a donation and may, therefore, be subject to the disclosure and maximum limits applying to the acceptance of donations.

52. A contribution made by a person to a fund-raising event organised for the purpose of raising funds for a political party/candidate/third party is regarded as a donation. Such contributions are subject to the normal rules attaching to the acceptance and disclosure of donations.

53. For contributions to fund-raising events, the donation is that proportion of the contribution which is attributable to the net profit, if any, deriving from the event. In its published guidelines, the Standards Commission advises that the net value of a contribution to an event is arrived at by first calculating the net profit from the event (i.e. by deducting the cost of running the event from the total amount raised by the event). The net profit is then attributed to the number of people contributing to the event in proportion to the contribution made by each person. This gives the net value of each person's contribution to the fund-raising event.

58. Foreign donations are not permitted. A foreign donation is defined as a donation from an individual who is not resident in the island of Ireland and is not an Irish citizen. A foreign donation also includes a donation from a corporate, or unincorporated, body of persons which does not keep an office in Ireland from which one or more of its principal activities may be redirected. A foreign donation must be notified and remitted to the Standards Commission within 14 days of its receipt. As an alternative, the donation may be returned to the donor within 14 days. If the donation is returned, a written record of such return is to be kept for the purpose of its being furnished to the Standards Commission, if required.

69. Political parties and individual candidates receiving a monetary donation exceeding 126.97 EUR must open and maintain a political donations account and furnish a Donation Statement comprising the corresponding annual returns of such account to the Standards Commission every year (political parties by 31 March and elected representatives by 31 January, respectively; unsuccessful candidates must furnish a donation statement within 56 days of polling day). The Donation Statement, is accompanied by a Statutory Declaration stating that the information on the Donation Statement is correct and that all reasonable action has been taken to ensure its accuracy. The Donation Statement/Statutory Declaration must detail all donations over 5,078.95 EUR (for political parties) and 634,87 EUR (for elected representatives and unsuccessful election candidates), including information on their actual value and nature (i.e. cheque, cash or property/goods), as well as the name, address and description of the donor (i.e. whether the donor is an individual, company, etc.). Donation Statements do not include details on debts and assets of political parties/candidates. The Donation Statement/Statutory Declaration must be accompanied by i) a Bank Statement provided by the financial institution in which the bank account was opened and ii) a Certificate of Monetary Donations confirming that all monetary donations received during the year were lodged to the account and that all amounts debited from the account were used for political purposes.¹⁵

80. Individual donors who make donations exceeding an aggregate value of 5,078.95 EUR in the same year to two or more members of the same political party or to the party and one or more of its members are to submit a Donation Statement to the Standards Commission.¹⁶ The Donation Statement must provide details of all donations made by the donor to the party and/or any of its members during the preceding year, including information on the aggregate value of donations made, the name of the political party concerned and the name, description and postal address of each person to whom the donations were made.

81. Companies, trades unions, building societies and other "friendly" societies must provide details in their annual report/return of all donations exceeding 5,078.95 EUR in value made by them.¹⁷ The report must identify the value of each such donation and the person(s) to whom the donation(s) was made. These reports/returns are not furnished to the Standards Commission, but to the Companies Registration Office or to the Office of the Registrar of Friendly Societies, as applicable.

Greco Compliance report on Ireland (2011)

35. The authorities of Ireland explain that the General Scheme of the Electoral (Amendment) (Political Funding) Bill 2011 provides for a reduction in the disclosure threshold for political

¹⁵ Deze bedragen zijn inmiddels gewijzigd in respectievelijk €100, €1500 en €600, zie de hieronder weergegeven *Guidelines for Political Parties*

¹⁶ Bedrag is later aangepast in €1500, zie de hieronder weergegeven *Guidelines for Political Parties*.

¹⁷ *Idem*.

donations: by a political party or third party from 5,078.95 EUR to 1,500 EUR; and by an individual from 634.87 EUR to 600 EUR. Provision is also made for a reduction in the threshold, from 5,078 EUR to 200 EUR, above which companies, trade unions, societies and building societies must report on political donations in their annual accounts. Moreover, the Bill introduces a ban on the acceptance of donations over 200 EUR from all sources, other than from individuals, by political parties and their accounting units, candidates, Parliament members, members of the European Parliament, local authority members and third parties, unless the body has registered with the Standards in Public Office Commission and has furnished, in writing (i) the name and address of the person or persons responsible for the organisation, management or financial affairs of the body; (ii) a statement of the nature and purpose of the body; (iii) a list of the membership or shareholders of the body; (iv) a copy of its statement of accounts for that year; (v) a copy of the annual report to its members; and, (vi) the donor has declared to the recipient that the donation has been authorised by a general meeting of the members of the body concerned. The authorities consider that the aforementioned restrictions on the acceptance of donations by all bodies and organisations, other than natural persons, go well beyond the first component of recommendation iii and are designed to address some growing concerns in Ireland regarding the unhealthy role that large-scale corporate funding could play in politics.

36. With respect to the second component of recommendation iii, the authorities stress that the nonrecording of small donations of less than 126.97 EUR is aimed at allowing political parties to collect spontaneous donations in the context of party events, without placing a disproportionate burden on parties themselves to record such contributions individually. Moreover, while the General Scheme of the Electoral (Amendment) (Political Funding) Bill 2011 does not contain a specific provision to require political parties to record donations of less than 126.97 EUR, it does require that all donations received by political parties be subject to an audit process, as outlined in paragraph 32 above. Such donations would therefore be subject to a form of oversight. It is also considered that the audit process would improve the regulation and transparency of the funding of political parties through the publication of information on their income. This would include information on income received from all donations, including those that fall below the disclosure threshold.

44. The authorities of Ireland report that the proposed legislative changes to reduce the maximum level of donations that can be received, to reduce the disclosure threshold, and to restrict corporate donations will apply to political parties at all levels, including their branches, and will also apply to third parties.¹⁸ Moreover, in the framework of the guidelines that the Standards in Public Office Commission is to prepare to provide for a common accounting format

¹⁸ Third party means any person, other than a political party registered in the Register of Political Parties, or a candidate at an election, who accepts, in a particular year, a donation exceeding 126.97 EUR, which has been given for political purposes. Third parties must register with the Standards Commission and comply with the rules regarding the opening and maintenance of a political donations account and the non-acceptance of prohibited donations.

of political finances, attention is being paid to the most appropriate manner of depicting financial information with regard to the various activities of political parties, including those performed by related entities and local branches. The authorities further report that the regulation of third party donations and expenditure at referendum campaigns is to be addressed in the implementation of the commitment contained in the Programme for Government (2011) to regulate referendum campaign spending.

Guidelines for Political Parties on donations and prohibited donations (2013)

Value of donation	Net Valuation of donation (from fundraising events, etc.) determines disclosability. Section 22(2)(vi) & Section 46(2)(a)(vi)
€100	An anonymous donation exceeding this amount cannot be accepted in any calendar year. Section 23(1) & Section 47(1)
€100	On receipt of a donation of this value, a political donations account must be opened by a TD, Senator, MEP, candidate at a Dáil, Seanad or European election, Presidential candidate/election agent, political party, <u>sub-unit of a political party</u> (e.g. branches, accounting units, cumann, a Comhairle Dáil Ceantair or any other sub-unit), or a third party (if one has not already been opened). Section 23B(1) & Section 48B(1)
€200	Maximum cash donation that may be accepted by a TD, Senator, MEP, candidate at a Dáil, Seanad or European election, Presidential candidate/election agent, political party, <u>sub-unit of a political party</u> , or a third party in any calendar year from a donor. Section 23A(1)(iii) & Section 48A(1)(iii)
€200	Maximum donation that may be accepted by a TD, Senator, MEP, candidate at a Dáil, Seanad or European election, Presidential candidate/election agent, political party, <u>sub-unit of a political party</u> , or third party in any calendar year from a corporate donor unless the corporate donor is registered in the Register of Corporate Donors maintained by the Commission and a statement, on behalf of the corporate donor confirming that the making of the donation was approved by the corporate donor, is furnished with the donation to the donee. Section 23AA(1)(i) & (ii) and Section 48AA(1)(i) & (ii)
€200	Maximum aggregate donation that a company, trade union, society or building society can give before reporting it in annual returns made under the Companies Act 1963, or to the Registrar of Friendly Societies or the report of a building society (under the Building Societies Act 1989). Section 26
€600	All donations received by a TD, Senator, MEP, candidate at a Dáil, Seanad or European election, or Presidential candidate/election agent exceeding this amount must be disclosed on the Donation Statement. Section 24(4) & Section 48(1)
€1,000	Maximum donation that may be accepted by a TD, Senator, MEP, candidate at a Dáil, Seanad or European election, or Presidential candidate/election agent from an individual or a registered corporate donor in any calendar year. Section 23A(1)(i) & Section 48A(1)(i)
€1,500	All donations received by a political party exceeding this amount must be disclosed on the Donation Statement. Section 24(4)
€1,500	Reporting threshold/maximum aggregate amount in any calendar year that a donor can give to multiple candidates of the same party or to the party itself before the donor is required to submit a donation statement. Section 24(1A)(a)
€2,500	Maximum donation that may be accepted by a political party, <u>sub-unit of a political party</u> , or a third party from an individual or a registered corporate donor in any calendar year. Section 23A(1)(ii) & Section 48A(1)(ii)

When considering what constitutes a donation to a political party the following matters are also relevant:

{...}

d) The Act also provides that where a donation is made to a candidate of the party at a local election or to a member of the party who is a member of a local authority the donation is deemed to be a donation to the party. This provision was introduced by the 1998 Electoral (Amendment) Act. It has not been amended, however, to take account of the fact that candidates at local elections and members of local authorities have their own disclosure requirements under the Local Elections (Disclosure of Donations and Expenditure) Act 1999, as amended. The Standards Commission will only regard a donation made to a candidate at a local election or a member of a local authority as having been made to a political party if the candidate or member concerned has passed the donation to the party and has received a written acknowledgement from the party that it has accepted the donation. Political parties will not, therefore, be required to account for donations which have been received by candidates at local elections or members of local authorities and which have not been passed on to the party.

The appropriate officer of each political party has a statutory duty to make such enquiries and maintain such records as are necessary for the purpose of furnishing the party's Donation Statement and making the statutory declaration. As stated in Part 6, procedures should now be put in place to ensure that appropriate officers are notified by branches and subsidiary organisations of all donations exceeding a value of €50. This is to ensure that the party does not accept donations in excess of the maximum prescribed limit. These procedures, however, will also assist an appropriate officer in meeting his/her requirements in relation to the party's annual Donation Statement.

Zie ook de email van de *Standards Commission* hierboven weergegeven bij vraag 2.

5. Maakt het daarbij uit welke rechtsvorm de betreffende lokale partij heeft (een lokale afdeling van een landelijke partij of een zelfstandige rechtspersoon)?

Ja, dat wil zeggen dat de registratie er toe doet. De *Electoral Act* stelt dat alle geregistreerde (nationale maar ook lokale) politieke partijen donaties boven de €1500 openbaar moeten maken. Lokale afdelingen dienen verder volgens de *Electoral Act* alle significante donaties te rapporteren aan de moederpartij. Giften van eenzelfde donateur aan verschillende afdelingen dienen bij elkaar te worden opgeteld. Zie ook de email van de *Standards Commission* hierboven weergegeven bij vraag 2.

9. BELGIË

Emailcorrespondentie

- ❖ De ambassade van België in Nederland
 - Verstuurd: 20 maart 2013
 - Ontvangen: 28 maart 2013
 - Contactpersoon: Mevrouw De Ripaincel

- ❖ Nederlandse ambassade in België
 - Verstuurd: 19 maart 2013
 - Ontvangen: 27 maart 2013

- ❖ Politicoloog Bart Maddens
 - Verstuurd: 12 april 2013
 - Ontvangen: 18 april 2013

Geraadpleegde documenten

Greco-rapporten

Greco Evaluatierapport over België over Transparantie in de financiering van politieke partijen, GRECO 42, (Straatsburg, 15 mei 2009), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2008\)8_Belgium_Two_NL.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2008)8_Belgium_Two_NL.pdf) (geraadpleegd 10 april 2013).

Greco Tussentijds conformiteitsverslag over België (Straatsburg, 14 mei 2012), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2012\)5_Belgium_Interim_NL.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2012)5_Belgium_Interim_NL.pdf) (geraadpleegd 10 april 2013).

Wetgeving

Wet betreffende de beperking en de controle van de verkiezingsuitgaven (voor de verkiezingen van de federale kamers), de financiering en de open boekhouding van de politieke partijen, 6 maart 2012, www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=nl&la=N&cn=1989070434&table_name=wet (geraadpleegd 10 april 2013).

Het Lokaal en Provinciaal Kiesdecreet van 8 juli 2011, codex.vlaanderen.be/Zoeken/Document.aspx?DID=1020561¶m=inhoud&ref=search, (geraadpleegd 11 april 2013).

Websites

www.partylaw.leidenuniv.nl/

www.idea.int/parties/finance/index.cfm

Literatuur

Lucardie, A.P.M., G. Voerman en J.K. van Zonneveld, *Partijfinanciering in Europa. Een vergelijkend onderzoek naar regelingen voor overheidssubsidies en giften voor politieke partijen* (Groningen, 2010).

Maddens, Bart, Jef Smulders, Karolien Weekers, *Partijfinanciering in België* (Leuven: Acco, 2013).

Maddens, Bart, 'Het zwarte gat in de lokale partijfinanciering' *De Morgen*, 10 oktober 2012, www.demorgen.be/dm/nl/2461/Opinie/article/detail/1514163/2012/10/10/Het-zwarte-gat-in-de-lokale-partijfinanciering.dhtml (geraadpleegd 11 april 2013).

Weekers, Karolien en Bart Maddens, *Het geld van de partijen* (Leuven: Acco, 2009).

Korte samenvatting

In België is de federale ‘Wet betreffende de beperking en de controle van de verkiezingsuitgaven (voor de verkiezingen van de federale kamers), de financiering en de open boekhouding van de politieke partijen’ de belangrijkste wet ten aanzien van de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen en lokale afdelingen. Deze wet beschrijft dat het toezicht op de financiering van politieke partijen in de handen is van de Federale Controlecommissie en vier bijbehorende regionale commissies. Zowel het Greco-evaluatieteam als academici, als de Belgische politicoloog Bart Maddens, hebben kritiek geuit op het toezicht op lokale (afdelingen van) politieke partijen.¹ Naar hun zeggen wordt de boekhouding van lokale (afdelingen van) politieke partijen niet gecontroleerd. Dit zou komen door een gat in de wetgeving. Het toezicht op lokaal niveau zou beperkt zijn tot een overzicht van campagne-uitgaven en de bronnen van financiering van verkiezingscampagnes dat enkel voor de duur van vijftien dagen ter inzage beschikbaar is bij de rechtbank van eerste aanleg. Hierbij vindt geen verdere toetsing of controle plaats, volgens Maddens. Dit in tegenstelling tot het regionale en federale niveau, waar volgens Maddens de (federale of regionale) Controlecommissie de boekhouding en de aangiften over de financiering van de campagnes controleert.

Zowel de federale als de regionale overheid (de gewesten Vlaanderen, Wallonië) voorziet politieke partijen van subsidies. Op provinciaal niveau bestaat er enkel fractieondersteuning en op lokaal niveau zijn er, voor zover bekend, geen subsidieregelingen voor lokale (afdelingen van) politieke partijen.

In de federale ‘Wet betreffende de beperking en de controle van de verkiezingsuitgaven’ zijn een significant aantal regels met betrekking tot het ontvangen van donaties door politieke partijen en hun afdelingen vastgesteld. Enkel individuen, ofwel natuurlijke rechtspersonen, kunnen giften doen aan politieke partijen. Donaties van bedrijven en verenigingen zijn niet toegestaan. Politieke partijen (en hun afdelingen) mogen van elke natuurlijke persoon maximaal €500 euro aannemen. Iedere natuurlijke persoon mag maximaal €2000 per jaar aan politieke partijen doneren. Bovendien moet van iedere donateur die meer dan €125 schenkt de identiteit en het adres worden geregistreerd. Deze persoonsgegevens kunnen door de Controlecommissie worden ingezien, maar worden niet gepubliceerd.

¹ Zie paragraaf 71 van het Greco-rapport en het artikel ‘Het zwarte gat in de lokale partijfinanciering’ www.demorgen.be/dm/nl/2461/Opinie/article/detail/1514163/2012/10/10/Het-zwarte-gat-in-de-lokale-partijfinanciering.dhtml.

1. Bestaat er regelgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen?

Greco Evaluatierapport over België (2009)

9. België heeft een gemengde regeling voor de financiering van de partijen en van de verkiezingen, die een combinatie is van overheidsfinanciering (ten gunste van de partijen en niet van de kandidaten) en privéfinanciering (met uitsluiting van de financiering door rechtspersonen), en waarbij grenzen gesteld worden aan de verkiezingsuitgaven. De controle hiervan wordt toevertrouwd aan een parlementaire commissie of college (op federaal niveau en op het niveau van de deelgebieden).

14. Vanuit institutioneel oogpunt is het federale niveau bevoegd voor de kwesties met betrekking tot de reglementering van de financiering en de controle daarop voor wat de politieke partijen en de federale verkiezingen (alsook de in België georganiseerde Europese verkiezingen) betreft. Sinds de vijfde staats hervorming van 2001 is de regelgeving omtrent campagnevoering en verkiezingsuitgaven voor de verkiezingen van de gemeenschaps- en gewestparlementen nog steeds een federale bevoegdheid, maar het komt de gemeenschaps- en gewestwetgever toe om bij decreet en ordonnantie de controle op de verkiezingsuitgaven (partijen en kandidaten) te regelen voor wat zijn parlement betreft.² Wat de provincieraads-, gemeenteraads- en districtraadsverkiezingen betreft, beschikt de wetgever op regionaal niveau over de volheid van bevoegdheid inzake verkiezingsuitgaven, hetgeen betekent dat hij gemachtigd is om zowel de materiële regelgeving als de regelgeving met betrekking tot de controle erop uit te werken. Het toepasselijk recht blijft dus grotendeels federaal, zonder dat het daarom per se uniform van toepassing is. Wat de lokale verkiezingen betreft, verduidelijken de gewesten het recht enkel of passen ze het aan in een min of meer variabele verhouding tot hun eigen specifieke eigenschappen.

15. Vandaag is op federaal niveau de basisregelgeving vervat in de wet van 4 juli 1989 betreffende de beperking en de controle van de verkiezingsuitgaven voor de verkiezingen van de federale kamers, de financiering en de open boekhouding van de politieke partijen alsook in mindere mate in het Kieswetboek. Hieraan moeten drie andere federale wetten worden toegevoegd die de regels vaststellen inzake beperking en controle van de verkiezingsuitgaven voor verkiezingen die op infraregionaal en Europees niveau worden georganiseerd: a) de wet van 19 mei 1994 tot regeling van de verkiezingscampagne en tot beperking en aangifte van de

² Deze bevoegdheidsverdeling biedt het voordeel dat de regels inzake verkiezingsuitgaven, namelijk de begrippen campagne en verkiezingsuitgaven, de bepaling van de maximumbedragen die de partijen en de kandidaten aan hun verkiezingscampagne mogen besteden en de opsomming van een aantal propagandamethoden die tijdens de verkiezingscampagne verboden zijn, identiek zijn voor de federale, Europese, regionale en gemeenschapsverkiezingen. Door dit parallellisme wil de federale wetgever elke mogelijke verwarring voorkomen bij de partijen en de kandidaten die deelnemen aan opeenvolgende verkiezingen op verschillende bestuursniveaus. De uitwisselbaarheid van de teksten zou dan ook tegelijk de toepassing én de naleving ervan moeten bevorderen.

verkiezingsuitgaven voor de verkiezingen van het Vlaams Parlement, het Waals Parlement, het Brussels Hoofdstedelijk Parlement en het Parlement van de Duitstalige Gemeenschap, alsmede tot vaststelling van de toetsingsnorm inzake officiële mededelingen van de overheid ; b) de wet van 19 mei 1994 betreffende de beperking en de controle van de verkiezingsuitgaven voor de verkiezing van het Europees Parlement ; c) de wet van 7 juli 1994 betreffende de beperking en de controle van de verkiezingsuitgaven voor de verkiezing van de provincieraden en de gemeenteraden, de districtsraden en voor de rechtstreekse verkiezing van de raden voor maatschappelijk welzijn. Deze laatste wet is wisselend van toepassing, en niet op het hele land.³

16. Met uitzondering van het Parlement van de Franse Gemeenschap, dat niet rechtstreeks wordt verkozen, hebben alle gemeenschaps- en gewestparlementen decreten of ordonnanties (met kracht van wet) goedgekeurd met het oog op de tenuitvoerlegging van deze teksten: a) Vlaamse Gemeenschap en Vlaams Gewest: decreet van 7 mei 2004 houdende regeling van de controle van de verkiezingsuitgaven en de herkomst van de geldmiddelen voor de verkiezing van het Vlaams Parlement, de provincieraden, de gemeenteraden en de districtsraden (Belgisch Staatsblad, 28 mei 2004 – Ed. 3, 10 maart en 20 november 2006) ; decreet van 19 juli 2002 houdende controle op de regeringsmededelingen (Belgisch Staatsblad, 14 september 2002 – Ed. 2) ; decreet van 10 februari 2006 (houdende wijziging van de Gemeentekieswet, gecoördineerd op 4 augustus 1932, de wet van 19 oktober 1921 tot regeling van de provincieraadsverkiezingen) ; de wet van 11 april 1994 tot organisatie van de geautomatiseerde stemming ; b) Waals Gewest : decreet van 1 april 2004 tot instelling van de controle op de verkiezingsuitgaven aangegaan voor de verkiezingen van de Waalse Gewestraad alsmede van de controle op de communicaties van de voorzitter van de Waalse Gewestraad en van de leden van de Waalse Regering (Belgisch Staatsblad, 15 april 2004 – Ed. 2) ; Wetboek van de plaatselijke democratie en decentralisatie (Belgisch Staatsblad, 12 augustus 2004) ; c) Brussels Hoofdstedelijk Gewest: ordonnantie van 29 april 2004 betreffende de controle van de verkiezingsuitgaven en de regeringsmededelingen (Belgisch Staatsblad, 14 juni 2004) en het Brussels Gemeentelijk Kieswetboek (ingevoerd door de ordonnantie van 16 februari 2006 houdende wijziging van de gemeentekieswet, gewijzigd bij de ordonnanties van 13 juli 2006, 20 juli 2006 en 20 oktober 2006) ; d) Duitstalige Gemeenschap : decreet van 7 april 2003 betreffende het toezicht op de verkiezingsuitgaven voor de verkiezing van de Raad en op de mededelingen van de overheden van de Duitstalige Gemeenschap (Belgisch Staatsblad, 4 december 2003 en 24 juni 2004).

³ De wet is afgeschaft voor zover ze de provincieraads-, gemeenteraads- en districtraadsverkiezingen in het Vlaams Gewest betreft. Ze vormt nog de basis voor het Waals Wetboek van de plaatselijke democratie en decentralisatie (bv. art. L4112-12) en het Brussels Gemeentelijk Kieswetboek (bv. art. 23ter, 74 en 86). Ze blijft tevens van toepassing voor de rechtstreekse verkiezing van de OCMW-raden in de zes faciliteitengemeenten in de Brusselse rand en in de gemeenten Komen-Waasten en Voeren.

2. Waar is het toezicht op de financiering van de lokale (afdelingen van) partijen belegd?

- **centraal of decentraal?**
- **waar en bij wie specifiek?**

Het toezicht op de financiering van de lokale (afdelingen van) politieke partijen vindt zowel op centraal als op decentraal niveau plaats. Zo wordt de Federale Controlecommissie bijgestaan door vier regionale commissies. Daarnaast speelt het landelijk Rekenhof een ondersteunende rol in de controlestructuur.

Greco Evaluatierapport over België (2009)

29. De Belgische overheid wijst erop dat de politieke partijen die een overheidsdotatie genieten zoals bepaald in artikel 15 van de federale wet van 4 juli 1989, verplicht zijn een boekhouding bij te houden en elk jaar een financieel verslag voor te leggen om door de parlementaire controlecommissie te worden goedgekeurd. Het GET (Greco Evaluation Team – NO/GV) is erachter gekomen dat die verplichting eigenlijk formeel geldt voor de vereniging die de overheidsfinanciering in ontvangst moet nemen. De partij en haar componenten vormen samen een consolidatiekring. De lijst van de componenten van de partij, die in artikel 1 van de federale wet van 4 juli 1989 staat, is beperkend en uitputtend doordat ze betrekking heeft op de instellingen, verenigingen, groeperingen en regionale entiteiten van een politieke partij, ongeacht hun rechtsvorm, die rechtstreeks verbonden zijn met die partij : a) studiediensten, b) wetenschappelijke instellingen, c) politieke vormingsinstellingen, d) politieke omroepverenigingen, e) de vereniging zonder winstoogmerk - vzw (met rechtspersoonlijkheid) waaraan de overheidsdotatie eventueel wordt uitbetaald, f) de entiteiten georganiseerd op het niveau van de arrondissementen en/of van de kieskringen voor de verkiezingen van de federale Kamers en de Gemeenschaps- en Gewestparlementen, g) de politieke fracties (van de federale Kamers, de Gemeenschaps- en Gewestparlementen en de provincieraden) en e) de instellingen, opgericht in de vorm van een vzw, die de door deze assemblees aan de politieke partijen of politieke fracties toegekende dotaties of subsidies ontvangen. De Belgische overheid verklaart dat het belang van die lijst te vinden is in de verplichting voor elke component om, zoals de politieke partij zelf, een boekhouding bij te houden en samenvattende rekeningen in te dienen, zodat de financiële verslagen van de politieke partijen met elkaar kunnen worden vergeleken.

30. De vzw die de financiële volmachthouder is, wordt door de Koning erkend krachtens een besluit vastgesteld na overleg in de Ministerraad. Die financiële volmachthouder heeft krachtens de artikelen 22 en 23 van de federale wet van 4 juli 1989 als opdracht a) de publieke dotaties te ontvangen ; b) jaarlijks een centrale lijst op te stellen van de giften van 125S en meer van natuurlijke personen die door de componenten van de partij werden ontvangen en waarvoor een ontvangstbewijs werd afgeleverd ; c) de lijst op te stellen van de componenten van de partij die deel uitmaken van de consolidatiekring ; d) de componenten van de partij administratief te omkaderen en erop toe te zien dat ze de boekhoudkundige regels naleven. De beheerraad van die

volmachthoudende instelling stelt een financieel verslag op (naar het algemeen rekeningstelsel van ondernemingen van de wet van 17 juli 1975) over de jaarrekeningen van de partij en haar componenten.

31. Dat verslag moet minstens volgende documenten bevatten : 1) Een document met de identificatie van de partij en haar componenten, zoals omschreven in artikel 1. De identificatie bestaat minstens uit de benaming, de zetel, de rechtsvorm, het maatschappelijk doel en de samenstelling (naam, woonplaats, beroep) van de beheers- en controleorganen van elk van de partijcomponenten; 2) De samenvattende rekening (balans en resultatenrekening) van alle componenten van de politieke partij volgens de definitie ervan in artikel 1. Die rekeningen mogen worden opgesteld in de vorm van een synoptische tabel met een minimale aanduiding per component van een aantal gegevens (het totaal van de activa, het totaal van de voorzieningen en schulden en het bedrag van het patrimonium ; de opbrengsten en kosten uit courante werking, het resultaat uit courante werking voor financiële resultaten, het financieel resultaat, het uitzonderlijk resultaat, het resultaat van het boekjaar ; het aantal tewerkgestelde personen uitgedrukt in voltijdse equivalenten waarvan de kost door de partijcomponent wordt gedragen ; 3) De geconsolideerde jaarrekening van de politieke partij en haar componenten bestaande uit een geconsolideerde balans, een geconsolideerde resultatenrekening, alsook een verklarende toelichting van de rubrieken van de geconsolideerde balans en de geconsolideerde resultatenrekening, volgens het schema dat is vastgelegd door de Controlecommissie betreffende de verkiezingsuitgaven en de boekhouding van de politieke partijen ; 4) Een verslag van de bedrijfsrevisor.

32. De rekeningen die de partijen elk jaar indienen, moeten een lijst van de giften bevatten. Artikel 1, 2°, van de wet van 4 juli 1989 bevat een opsomming van de ontvangsten van een politieke partij en van haar componenten (overheidsdotaties, giften, schenkingen, legaten, bijdragen van de parlementaire fracties, lidgelden, opbrengsten uit het roerend en onroerend vermogen, opbrengsten uit manifestaties en publicaties, opbrengsten uit reclame, bijdragen gestort door de partijgeledingen, diverse prestaties die een geldelijke waarde hebben of in een geldelijke waarde kunnen worden uitgedrukt). Aan de hand van gesprekken ter plaatse met de vertegenwoordigers van de partijen is bevestigd dat er in de praktijk bijkomende middelen worden gepuurd uit dat vermogen (beleggingen, enz.), en dat van uiteenlopende omvang. Volgens de overheid is het mogelijk aan de hand van het schema van financieel verslag dat door de Controlecommissie is opgemaakt krachtens artikel 23 van dezelfde wet, alle ontvangsten van een partij en haar componenten in kaart te brengen.

39. Hoewel politieke partijen niet wettelijk verplicht zijn om hun jaarrekeningen te publiceren – enkel de samenvatting van het financieel verslag moet in het Belgisch Staatsblad worden bekendgemaakt -, hebben de gesprekken ter plaatse aangetoond dat de CCF sinds 1993 de rekeningen integraal publiceert in een parlementair stuk (voor aanslagjaar 2007: 11 politieke

partijen: 900 pagina's). Kandidaten en politieke partijen zijn ook niet verplicht hun campagnerekening bekend te maken. De wet bepaalt enkel dat, per kieskring, het totale bedrag van de verkiezingsuitgaven door de kandidaten van eenzelfde lijst en de uitgaven van elke verkozene afzonderlijk worden bekendgemaakt in het Belgisch Staatsblad. De campagnerekeningen kunnen echter gedurende twee weken door de kiezers van de kieskring worden geraadpleegd bij de griffie van de rechtbank van eerste aanleg.

43. Zoals vermeld in het algemene gedeelte van dit verslag, was tot 2001 de reglementering in verband met de beperking van en het toezicht op de verkiezingsuitgaven voor de regionale parlementsverkiezingen een federale bevoegdheid. Die bevoegdheid behelsde niet alleen de materiële reglementering van de verkiezingscampagne, maar ook het toezicht op de uitgaven door de partijen en de kandidaten voor die verkiezingen. Het gevolg hiervan was dat een federale instelling, namelijk de Controlecommissie, de verkiezingsuitgaven van de partijen en de kandidaten controleerde voor de verkiezingen van het Vlaams Parlement, het Waals Parlement, het Parlement van het Brussels Hoofdstedelijk Gewest en het Parlement van de Duitstalige Gemeenschap. Momenteel telt België 5 dergelijke commissies: één op federaal niveau en één op het niveau van de vier deelgebieden waar het parlement rechtstreeks wordt gekozen.

44. Bij de jaarlijkse controleprocedure inzake de rekeningen van de politieke partijen en van hun componenten zijn drie instanties betrokken. In chronologische volgorde zijn dat (zodra de geconsolideerde rekeningen en het financieel verslag van de partijen zijn opgesteld) : a) bedrijfsrevisoren (externe audit) ; b) het Rekenhof ; c) de Federale Controlecommissie. Bij de controleprocedure inzake de aangiftes van de verkiezingsuitgaven van de politieke partijen en de kandidaten zijn op federaal niveau drie instanties betrokken. In chronologische volgorde zijn dat : a) het hoofdstembureau van de kieskring waar de kandidaten zijn (of waren) opgekomen (door de partijen) ; b) het Rekenhof (facultatief in drie van de vier gewesten, verplicht in het vierde gewest) ; c) de Controlecommissie (de federale voor de federale verkiezingen, van het gewest- en gemeenschapsparlement voor de regionale, gemeenschaps- of infraregionale verkiezingen).

45. De voorzitters van de rechtbanken van eerste aanleg en de hoofdstembureaus (rechtbanken van eerste aanleg) moeten na de stemming, naargelang van het soort verkiezingen, de aangiftes van de verkiezingsuitgaven van de politieke partijen en de individuele kandidaten ontvangen. Hoewel zij volgens de wet alle informatie en alle noodzakelijke aanvullende informatie mogen vragen, oefenen zij geen echt toezicht uit, maar zij zorgen ervoor dat de betrokken personen de aangiftes doen en de maximumbedragen voor verkiezingsuitgaven niet worden overschreden.

De Federale Controlecommissie (FC) en de vier regionale commissies

48. De Federale Controlecommissie (FC), opgericht bij wet van 4 juli 1989, is een commissie van het federale Parlement, die samengesteld is uit tien volksvertegenwoordigers en tien senatoren, onder het voorzitterschap van de voorzitters van Kamer en Senaat. Na iedere

volledige vernieuwing van de Kamer van volksvertegenwoordigers en van de Senaat wijzen beide vergaderingen hun vertegenwoordigers aan in de FC. De FC bepaalt in haar statuut en haar huishoudelijk reglement (die beide in het Belgisch Staatsblad worden bekendgemaakt) de nadere regels betreffende haar samenstelling, werking en besluitvorming. Zoals reeds is aangegeven, moet de Controlecommissie zich laten bijstaan door het Rekenhof, zowel voor de controle van de verkiezingsuitgaven van de politieke partijen en hun individuele kandidaten als voor de controle van de financiële verslagen van de politieke partijen en hun componenten (indien zij het nodig acht, kan de commissie ook advies vragen aan het Rekenhof voor de uitoefening van haar andere wettelijke bevoegdheden). In de praktijk betekent dit dat de FC de financiële jaarverslagen van de partijen, alsook de aangiften van verkiezingsuitgaven en van de herkomst van partijfondsen en van de fondsen van kandidaten voor de federale verkiezingen onderzocht in het licht van de voorafgaande analyse van deze documenten door het Rekenhof. De FC maakt ook geregeld een geactualiseerde versie van een document dat de partijen en kandidaten moet helpen om de wetgeving beter te begrijpen en om hun verplichtingen na te komen. Het heet “Beperking en controle van de verkiezingsuitgaven - Commentaar en aanbevelingen van de Controlecommissie met betrekking tot de interpretatie van de wetgeving”⁴, beter bekend als het Vademecum. Qua middelen beschikt zij permanent over een secretariaat met twee juristen (waaraan in verkiezingstijd twee of drie personen worden toegevoegd) ; de Commissie en haar secretariaat beschikken niet over bijzondere financiële of boekhoudkundige expertise, en doen geen beroep op externe specialisten voor concrete dossiers,⁵ Federale staat, Gemeenschappen, Gewesten, instellingen van openbaar nut die ervan afhangen en provincies⁶ De bestaande versie op het ogenblik van de evaluatie dateert van april 2007. maar de twee secretarissen kunnen op informele wijze hun collega’s van de griffie van het Parlement die daar wel over beschikken, raadplegen¹⁶. Zoals de gesprekken tijdens de bezoeken hebben aangetoond, steunt de FC grotendeels op het werk van het Rekenhof.

49. De regionale controlecommissies, die in 2003/2004 ten gevolge van de laatste staats hervorming werden opgericht, zijn vergelijkbaar met de FC wat hun statuut, samenstelling, opdrachten (met uitzondering van de controle van de partijfinanciering, een exclusieve bevoegdheid van de FC), werking en middelen betreft. Zoals vermeld doen zij meestal geen beroep op het advies van het Rekenhof.

50. Tot op zekere hoogte neemt het publiek deel aan de controle van de verkiezingsuitgaven, aangezien elke burger toegang kan hebben tot de aangiften van verkiezingsuitgaven en van de herkomst van fondsen. Zij worden immers neergelegd bij de griffie van de rechtbank waar zij 15 dagen lang kunnen worden geraadpleegd, dikwijls op afspraak en (alleen) voor de kiezers van de betreffende kieskring. Op subregionaal niveau, voor gemeenteraadsverkiezingen, werd een

⁴ Federale staat, Gemeenschappen, Gewesten, instellingen van openbaar nut die ervan afhangen en provincies.

⁵ De bestaande versie op het ogenblik van de evaluatie dateert van april 2007.

⁶ De FC laat zich wel bijstaan door het Instituut van Bedrijfsrevisoren dat een werkgroep Politieke Partijen heeft opgericht voor algemene technische problemen inzake boekhouding en financiële rapportering.

rechterlijk college ingesteld dat de geldigheid van de stemming controleert, onder meer inzake schendingen van de wet van 7 juli 1994 betreffende de beperking en de controle van de verkiezingsuitgaven voor de verkiezing van de provincieraden en de gemeenteraden [de districtsraden] en voor de rechtstreekse verkiezing van de raden voor maatschappelijk welzijn. In principe kan het niet ambtshalve optreden (een persoon moet eerst beroep hebben ingesteld), en alleen kandidaten kunnen een dergelijk beroep instellen.

71 Bij een strikte lezing van de federale wet van 4 juli 1989 zouden de partijen (en hun componenten) die geen (federale) overheidssteun krijgen als bedoeld in artikel 15, daarentegen niet onderworpen zijn aan de verschillende vereisten van de wet inzake boekhouding. Dat is zelfs van toepassing indien zij andere vormen van privé- of overheidssteun krijgen en actief deelnemen aan de politiek. Indien die partijen echter aan de verkiezingen deelnemen, moeten zij zich onder andere houden aan het plafond van de verkiezingsuitgaven en mogen zij bepaalde campagnemethodes niet aanwenden. Zij moeten ook hun aangifte van verkiezingsuitgaven en de herkomst van de geldmiddelen indienen. Als die partij echter geen enkele zetel in het federaal parlement haalt en dus geen recht heeft op een federale dotatie, kan zij door de controlecommissie niet bestraft worden wanneer zij het plafond van de verkiezingsuitgaven overschrijdt. Sommige gesprekspartners van het GET (Greco Evaluation team – NO/GV) hebben die lezing van de wet bevestigd en hebben benadrukt dat het om grote lacunes ging. De federale en regionale reglementering bevat trouwens een definitie van de partij en van haar componenten (bijvoorbeeld in artikel 1 van de wet van 4 juli 1989). Hoewel de definitie van de partij vrij ruim is, beperken de partijen zich meestal tot een minimalistische lezing van de lijst van de componenten. Ze bevat de plaatselijke afdelingen niet, terwijl zij in de grote steden belangrijk kunnen zijn en aan de plaatselijke verkiezingen kunnen deelnemen, individuele campagnes van kandidaten kunnen financieren en geld kunnen inzamelen waarvan bij bepaalde partijen een deel, direct of indirect, wordt doorgestort naar de centrale structuur. Het Vademecum van het federale parlement geeft geen commentaar bij die definities en geeft geen verduidelijking over de boekhouding van de partijen zoals bedoeld in artikel 23 van de wet van 4 juli 1989, dat zowel op de partij als op zijn componenten van toepassing is; het GET merkt naar aanleiding van de bepalingen over de giften het volgende op: “Het begrip politieke partij omvat in dit verband dus niet alleen de federaties maar ook de plaatselijke afdelingen (ongeacht hun rechtsvorm), waarop de partijstructuur rust”. In bepaalde gevallen hebben centrale leidinggevenden van de partijen bevestigd dat zij niets afweten van de financiën van de plaatselijke afdelingen, ook als het om een grote stad gaat. De interviews bevestigen dat de partijen, die trouwens over een grote vrijheid beschikken wat de organisatie van de structuren betreft, ook niet systematisch bepaalde structuren integreren zoals bijvoorbeeld de humanitaire organisaties. Hetzelfde geldt vaak voor structuren zoals jeugdverenigingen of vrouwenverenigingen. Tegelijk blijft de vraag echter onbeantwoord of die structuren beschouwd moeten worden als derden in de betekenis van de wet van 4 juli 1989 (die rekening houdt met hun bijdrage tot de verkiezingscampagnes). De reglementering zou veel samenhangender worden als de bovengenoemde lacunes voorkomen

zouden worden. Bijgevolg beveelt het GET aan om i) de wet van 4 juli 1989 en de overige relevante wetten te amenderen opdat de partijen in aanmerking worden genomen wanneer zij geen federale overheidsfinanciering krijgen en om ii) criteria in te voeren waarmee de boekhouding van de partijen en politieke formaties systematischer kan worden uitgebreid naar aanverwante structuren, meer bepaald de plaatselijke afdelingen van de partij, zodat er ook toezicht kan worden gehouden op plaatselijk niveau.

Wet betreffende de beperking en de controle van de verkiezingsuitgaven [voor de verkiezingen van de federale kamers], de financiering en de open boekhouding van de politieke partijen (2012)

Art. 22. Elke politieke partij, die voldoet aan de (in de artikelen 15 en 15bis) gestelde voorwaarden, wijst een instelling, opgericht in de vorm van een vereniging zonder winstoogmerk, aan, die de krachtens hoofdstuk III toegekende dotatie ontvangt. (De instelling bedoeld in het eerste lid heeft als opdracht :

- de publieke dotaties te ontvangen;
- jaarlijks een centrale lijst op te stellen van de giften van (125 EUR) en meer van natuurlijke personen die door de componenten van de partij werden ontvangen en waarvoor een ontvangstbewijs werd afgeleverd;
- de lijst op te stellen van de componenten van de partij die deel uitmaken van de consolidatiekring;
- de in het voorgaande streepje vermelde componenten administratief te omkaderen en toe te zien op de effectieve naleving door deze componenten van de wettelijke regels met betrekking tot de boekhouding van de politieke partijen

Bij in Ministerraad overlegd besluit, erkent de Koning één instelling per politieke partij en bepaalt Hij de modaliteiten van de registratie en het afsluiten van de rekeningen en ontvangsten van deze instelling.

Art. 23. § 1. De beheerraad van de in artikel 22 bepaalde instelling stelt een financieel verslag op over de jaarrekeningen van de politieke partij en haar componenten.

Het financieel verslag wordt jaarlijks opgemaakt met inachtneming van de bepalingen vervat in de wet van 17 juli 1975 op de boekhouding en de jaarrekening van de ondernemingen en de uitvoeringsbesluiten ervan.

Het financieel verslag bevat ten minste de als bijlage bij deze wet opgesomde documenten, in voorkomend geval in de in die bijlage voorgeschreven vorm.

§ 2. De algemene vergadering van de in artikel 22 bepaalde instelling stelt een bedrijfsrevisor aan. De bedrijfsrevisor stelt jaarlijks een verslag op over het in § 1 bedoelde financieel verslag.

Art. 24. Binnen (honderdtwintig dagen) na het afsluiten van de rekeningen wordt het in artikel 23 bepaalde verslag toegezonden aan de Minister van Financiën en aan de Voorzitters van de

Kamer van (volksvertegenwoordigers) en van de Senaat (die zorg dragen voor de onverwijld publicatie van dit verslag in de parlementaire stukken).

Daarenboven zenden de voorzitters onverwijld een exemplaar van de financiële verslagen of van de in het eerste lid bedoelde parlementaire stukken, bij een ter post aangetekende brief, naar het Rekenhof met de opdracht om, met toepassing van (artikel 1, 4^o, derde lid) binnen een maand, een advies uit te brengen over de juistheid en de volledigheid van deze verslagen. Het onderzoek door het Rekenhof schorst de in het derde lid bepaalde termijn.

De Controlecommissie formuleert (binnen negentig dagen na de in het eerste lid bepaalde termijn), onder meer op grond van het advies van het Rekenhof, haar opmerkingen en keurt, voor zover zij geen onregelmatigheden vaststelt, het financieel verslag goed. Het advies van het Rekenhof wordt als bijlage bij het verslag van de Controlecommissie gevoegd. Indien op vordering van het openbaar ministerie een gerechtelijk onderzoek loopt dat rechtstreeks verband houdt met de financiering van de partijen, gebeurt de goedkeuring onder voorbehoud.

De procedure en de modaliteiten inzake de controle en het horen van de betrokkenen worden bepaald in het huishoudelijk reglement van de Controlecommissie. Dit reglement wordt bekendgemaakt in het Belgisch Staatsblad.

De samenvatting van het financieel verslag, de opmerkingen en de akte van goedkeuring worden onverwijld door de Voorzitters van de Kamer van (volksvertegenwoordigers) en van de Senaat toegezonden aan de Minister van Financiën en aan de diensten van het Belgisch Staatsblad die deze binnen dertig dagen na ontvangst in de bijlagen tot het Belgisch Staatsblad moeten publiceren.

Art. 25. Het niet goedkeuren van het financieel verslag door de Controlecommissie, en het niet of het laattijdig indienen van het financieel verslag hebben het verlies tot gevolg van :

1^o de dotatie die krachtens hoofdstuk III van deze wet aan de in artikel 22 bepaalde instelling zou worden toegekend (gedurende de daaropvolgende periode die de Controlecommissie bepaalt en ten minste één en ten hoogste vier maanden duurt);

2^o (...) De in artikel 24 bedoelde goedkeuring onder voorbehoud heeft de preventieve opschorting van een twaalfde van de jaarlijkse dotatie tot gevolg.

Bart Maddens, 'Het zwarte gat in de lokale partijfinanciering' (2012)

{...} Nochtans hebben we in België een vrij strenge wetgeving die partijen ertoe verplicht om hun boekhouding publiek te maken. In de nasleep van het Augusta-schandaal werd beslist dat die boekhouding betrekking moest hebben op alle componenten van de partij: vormingsorganisaties, fracties, studiediensten, enzovoorts. Maar wat de lokale partijafdelingen betreft werd de grens getrokken onder de provinciale partijafdelingen. Alles onder dat niveau blijft buiten beeld. {...} De kandidaten moeten wel aangiften doen van hun campagne-uitgaven en de herkomst van middelen. Dit laat ons toe om enig zicht te krijgen op de financiering van de lokale kiescampagnes. Maar hier is het probleem dat die aangiften niet systematisch worden

gecontroleerd. Voor alle andere verkiezingen worden de aangiften verzameld door de parlementaire controlecommissies (federaal of regionaal). Die commissies publiceren een rapport en doen uitspraak over de juistheid van de aangiften, op advies van het Rekenhof. Ook daarvan moet men zich niet teveel voorstellen, maar er is tenminste een minimum aan controle. De aangiften voor de lokale verkiezingen daarentegen liggen gewoonweg vijftien dagen ter inzage op de rechtbank van eerste aanleg. De uitgaven van de lijsten en de kandidaten worden niet publiek gemaakt in een rapport. Het is pas als er een klacht wordt ingediend dat die aangiften tegen het licht worden gehouden.

3. Worden de lokale (afdelingen van) partijen gesubsidieerd door de nationale of decentrale overheid?

De lokale (afdelingen van) partijen worden gedeeltelijk gesubsidieerd op decentraal niveau. Er bestaan, zo ver bekend, geen lokale subsidieregelingen, maar wel op gewestelijk niveau. Hierbij gaat het om Vlaanderen en Wallonië.

Greco Evaluatierapport over België (2009)

17. De wet van 4 juli 1989 (artikelen 15, 15bis, 15ter en 16) regelt een systeem van overheidsfinanciering voor de politieke partijen op federaal niveau. Zo kennen de Kamer van volksvertegenwoordigers en de Senaat, ieder wat haar/hem betreft, voor elke politieke partij die in één van de Kamers door ten minste één rechtstreeks verkozen parlamentslid vertegenwoordigd is (en op voorwaarde dat de partij zich ertoe verbindt de waarden en beginselen van het Europees Verdrag voor de Rechten van de Mens na te leven), een jaarlijkse overheidsdotatie toe die als volgt wordt berekend: a) een forfaitair bedrag van 125.000 euro ; b) een aanvullend bedrag van 1,25 euro per geldig uitgebrachte stem, ongeacht of het een lijststem dan wel een naamstem is, op de door de politieke partij erkende kandidatenlijsten bij de laatste wetgevende verkiezingen tot de gehele vernieuwing van de Kamer van volksvertegenwoordigers en van de Senaat. Ook de gewesten of gemeenschappen kunnen overheidsfinancieringen toewijzen. Zo kent op Vlaams niveau het Vlaams Parlement aan de partijen (enkel de partijen waarvan de verkozenen een fractie van minstens 5 afgevaardigden vormen ; overlopers worden niet in aanmerking genomen om tot dit aantal te komen) een jaarlijkse dotatie toe bestaande uit een forfaitair bedrag van ongeveer 62.000 euro en een aanvullend bedrag van 1,49 euro per geldige stem die is verkregen via de lijst die is erkend door de partij of door de kandidaten van deze lijst tijdens de vorige gehele vernieuwing van het Parlement. De dotatie wordt maandelijks berekend en gestort op schriftelijk verzoek van de begunstigen.⁷ De hierboven aangegeven bedragen zijn geïndexeerd. Bovendien zijn er ook financieringen op gewestelijk niveau (behalve in het Brussels

⁷ Indien twee of meer politieke partijen voor de verkiezing van het Parlement een lijst in de vorm van een kartel, alliantie of koepel indienen in elke kieskring van het Vlaams Gewest, ontvangen deze politieke partijen gezamenlijk als één enkele partij de toegekende dotatie.

Hoofdstedelijk Gewest) en zijn er steunmaatregelen (inzake administratie, personeel, enz.) op federaal en gewestelijk niveau voor de parlementaire fracties en de verkozenen (zonder de parlementaire vergoedingen in rekening te brengen), voor de leden van het Bureau en fractievoorzitters, enz.

Partijfinanciering in Europa, Lucardie, A.P.M., G. Voerman en J.K. van Zonneveld (2011)

Kunnen politieke partijen die niet op landelijk, maar wel op lokaal niveau zijn vertegenwoordigd, subsidie krijgen? Nee, maar wel op regionaal (gewestelijk) niveau, d.w.z. in Vlaanderen en Wallonië.⁸ Het basisbedrag wordt alleen uitgekeerd aan partijen die tenminste vijf zetels in een regionaal parlement behaald hebben.⁹

Het Lokaal en Provinciaal Kiesdecreet van 8 juli 2011

Artikel 196.

§ 1. De politieke partijen die een gemeenschappelijk volgnummer en een beschermde lijstnaam hebben verkregen met toepassing van titel 13 van deel 2, geven binnen dertig dagen na de verkiezingen hun verkiezingsuitgaven aan bij de voorzitter van de rechtbank van eerste aanleg van het rechtsgebied waarin de nationale zetel van de partij gevestigd is. Bij de aangifte van de uitgaven wordt een aangifte over de herkomst van de geldmiddelen gevoegd, waarbij de identiteit van de natuurlijke personen die giften van 125 euro en meer hebben gedaan, geregistreerd wordt.

§ 2. De aangiften worden opgesteld op de daartoe bestemde formulieren en worden ondertekend door de door de politieke partij gemandateerde persoon. De formulieren worden door de Vlaamse Regering ter beschikking gesteld.

Email van de Belgische expert Bart Maddens (18 april 2013)

Zijn er in België formele richtlijnen over het doorsluizen van overheidssubsidies van de moederpartij (dan wel regionale partijorganisaties) naar lokale afdelingen?

Nee daar zijn geen richtlijnen over, behalve dat zulke subsidies expliciet worden toegestaan. Maar er is hier wel een dubbelzinnigheid: de wet (Wet 1989, art.16bis) stelt dat giften tussen de componenten van de partij niet verboden zijn, maar strikt genomen worden lokale afdelingen (onder het arrondissementele of kieskring-niveau) niet als component beschouwd (art.1). In het vademecum van de Controlecommissie wordt echter gesteld dat de uitzonderingsregel voor componenten ook betrekking heeft op lokale afdelingen.

⁸ Maddens, Weekers & Noppe, '35 jaar overheidsfinanciering van politieke partijen in België (1970-2004)', *Tijdschrift voor bestuurswetenschappen en publiekrecht* 60 (2005) 7, 447-465, aldaar 453; zie ook 464.

⁹ Maddens, Weekers & Noppe, '35 jaar overheidsfinanciering van politieke partijen in België (1970-2004)', *Tijdschrift voor bestuurswetenschappen en publiekrecht* 60 (2005) 7, 447-465, aldaar 453.

4. Zijn er verschillen in de drempelbedragen waarboven giften openbaar gemaakt dienen te worden tussen het landelijke niveau en de decentrale niveaus?

Zowel op landelijk als decentraal niveau bedraagt de drempelwaarde waarboven giften geregistreerd dienen te worden €125. De naam en het adres van de donateur worden gecontroleerd door de Controlecommissie, maar om privacy redenen niet openbaar gemaakt.

Greco Evaluatierapport over België (2009)

20. De wet van 4 juli 1989 betreffende de beperking en de controle van de verkiezingsuitgaven voor de verkiezingen van de federale kamers, de financiering en de open boekhouding van de politieke partijen regelt de privéfinancieringen in artikel 16bis. Onder voorbehoud van wat verder wordt bepaald inzake giften en schenkers (zie paragrafen 34 tot 38 van dit verslag), kunnen in principe enkel natuurlijke personen giften doen aan politieke partijen en hun componenten, aan lijsten, aan kandidaten en aan politieke mandatarissen. Kandidaten en politieke mandatarissen kunnen evenwel ook giften ontvangen van de politieke partij of de lijst waarvoor zij kandideren of waarvoor zij een mandaat bekleden. Zo ook mogen componenten giften ontvangen van hun politieke partij en omgekeerd. Om elke vorm van dubbelzinnigheid uit de weg te ruimen, verduidelijkt de wet dat de giften van natuurlijke personen die in werkelijkheid optreden als tussenpersonen van rechtspersonen of feitelijke verenigingen, verboden zijn.

33. Krachtens de wet van 4 juli 1989, de wet van 19 mei 1994 (betreffende de verkiezingsuitgaven voor de verkiezingen van het Vlaams Parlement, het Waals Parlement, het Brussels Hoofdstedelijk Parlement en het Parlement van de Duitstalige Gemeenschap), en de wet van 7 juli 1994 (betreffende de verkiezingsuitgaven voor de verkiezing van de provincieraden, de gemeenteraden en de districtsraden en voor de rechtstreekse verkiezing van de raden voor maatschappelijk welzijn), zijn de politieke partijen en de kandidaten verplicht¹⁰ na de verkiezingen (binnen 45 dagen na de federale verkiezingen en na de verkiezingen voor de gewesten en binnen 30 dagen na de andere verkiezingen op infragewestelijk niveau) aangifte te doen van de verkiezingsuitgaven en van de herkomst van de geldmiddelen, met de lijst van de schenkers die een gift hebben gedaan van meer dan 125 euro. De aangiften van de politieke partijen worden ingediend a) bij de voorzitter van het hoofdbureau van de kieskring voor de verkiezing in wiens rechtsgebied de zetel van de partij gevestigd is (bij de federale verkiezingen en de verkiezingen voor gewesten en gemeenschappen); b) bij de Voorzitter van de rechtbank van eerste aanleg in wiens rechtsgebied de zetel van de partij gevestigd is (bij de infragewestelijke verkiezingen). De kandidaten moeten de aangifte van hun verkiezingsuitgaven en van de herkomst van de geldmiddelen binnen dezelfde termijnen indienen bij de voorzitter van het hoofdbureau van hun kieskring. De lijst van schenkers die een gift hebben gedaan van meer dan 125 euro moet rechtstreeks bij de controlecommissie worden ingediend.

¹⁰ De verplichting houdt eigenlijk in dat ze zich ertoe verbinden die verplichting na te leven.

34. Giften worden gereguleerd door de artikelen 16bis en 16ter van de wet van 4 juli 1989. Die regels staan in hoofdstuk III over de financiering van de politieke partijen, maar ze gelden grotendeels zowel voor de partijen als voor de kandidaten of de lijsten en men vindt ze terug in de wetten van 19 mei 1994 en 7 juli 1994 betreffende de gewestverkiezingen en de infragewestelijke verkiezingen. Na de schandalen van de jaren 1980 stond de wetgever erop de giften van rechtspersonen aan partijen en kandidaten te beperken en in 1993 heeft hij ze volledig verboden. Uit informatie die voor het bezoek en bij de gesprekken werd voorgelegd, is duidelijk gebleken dat alle hulp van rechtspersonen (vennootschappen, verenigingen of andere) verboden is. Het gaat niet alleen om rechtstreekse giften van rechtspersonen, maar ook om « kosteloze of onder de reële prijs verleende prestaties » vanwege rechtspersonen, die worden gelijkgesteld met giften en dus verboden zijn. De toepassing van die regel veroorzaakt echter problemen, want in de praktijk accepteert men bepaalde vormen van rechtstreekse hulp, met het argument dat de wet hem niet expliciet uitsluit, vooral de hulp in de context van sponsoring door vennootschappen¹⁰. Onder voorbehoud van die uitzondering, staan de artikelen 16bis en 16ter volgende giften toe : a) giften van natuurlijke personen aan partijen en hun componenten, lijsten, kandidaten en politieke mandatarissen (personen die reeds verkozen zijn en die opnieuw kandidaat zijn bij een verkiezing of een ander mandaat ambiëren); b) giften van de politieke partijen aan de kandidaten en de politieke mandatarissen, c) giften van de partijen aan hun componenten en omgekeerd. Die diverse middelen moeten worden geregistreerd. Het is tevens raadzaam dat de leningen door de wetgeving gedekt zijn, maar hoewel de wet van 4 juli 1989 dat soort middelen niet uitdrukkelijk vermeldt, zijn ze uitdrukkelijk opgenomen in het schema van financieel verslag dat krachtens artikel 23 is opgesteld. De wet bepaalt ten slotte dat giften van mandatarissen aan hun politieke partij of haar componenten geen giften zijn. Uit de gesprekken ter plaatse is gebleken dat die bron van inkomsten voor de partijen soms belangrijk kan zijn (ze schommelt naargelang van het aantal mandaten en verantwoordelijkheden van de verkozenen).

35. Artikel 16bis van de wet van 4 juli 1989 bepaalt dat de identiteit van de natuurlijke personen die giften van 125 euro en meer, onder welke vorm ook, doen aan politieke partijen en hun componenten, lijsten, kandidaten en politieke mandatarissen jaarlijks door de begunstigen wordt geregistreerd. Die gegevens blijven vertrouwelijk sinds de Commissie voor de bescherming van de persoonlijke levenssfeer in 1999 geoordeeld heeft dat gegevens in verband met giften persoonsgegevens bevatten die onder de regeling van de privacywet van 1992 vallen. Men heeft er het GET (Greco Evaluation Team – NO/GV) op gewezen dat de publicatie van giften van schenkers, waarin de wetgeving betreffende de politieke financiering toch niet voorziet, een schending van die wet van 1992 zou zijn. Uit de gesprekken ter plaatse is gebleken dat, bij gebrek aan uitdrukkelijke bepalingen over giften van minder dan 125 euro, de meningen verdeeld zijn inzake de verplichting om die giften te registreren.

36. Artikel 16bis legt voor de giften bepaalde bovengrenzen op. Politieke partijen en hun componenten, lijsten, kandidaten en politieke mandatarissen mogen vanwege eenzelfde natuurlijke persoon elk maximaal 500 euro, of de tegenwaarde daarvan, als gift ontvangen. De schenker mag jaarlijks in het totaal maximaal 2.000 euro, of de tegenwaarde van dat bedrag, besteden aan giften ten voordele van politieke partijen en hun componenten, lijsten, kandidaten en politieke mandatarissen.

Wet betreffende de beperking en de controle van de verkiezingsuitgaven (voor de verkiezingen van de federale kamers), de financiering en de open boekhouding van de politieke partijen (2012)

Art. 16bis.

Alleen natuurlijke personen kunnen giften doen aan politieke partijen (en hun componenten), lijsten, kandidaten en politieke mandatarissen. Kandidaten en politieke mandatarissen kunnen evenwel ook giften ontvangen van de politieke partij of de lijst waarvoor zij kandideren of waarvoor zij een mandaat bekleden. (Zo ook mogen componenten giften ontvangen van hun politieke partij en omgekeerd.) Onverminderd de voorgaande bepalingen zijn giften vanwege natuurlijke personen die feitelijk optreden als tussenpersonen van rechtspersonen of feitelijke verenigingen verboden.)

Onverminderd de in artikel 6, tweede lid, en artikel 116, § 6, tweede lid, van het Kieswetboek bedoelde registratieplicht wordt de identiteit van de natuurlijke personen die giften van 125 euro en meer, onder welke vorm ook, doen aan politieke partijen en hun componenten, lijsten, kandidaten en politieke mandatarissen door de begunstigen jaarlijks geregistreerd. Politieke partijen en hun componenten, lijsten, kandidaten en politieke mandatarissen mogen vanwege een zelfde natuurlijke persoon jaarlijks elk maximaal (500 EUR), of de tegenwaarde daarvan, als gift ontvangen. De schenker mag jaarlijks in het totaal maximaal (2 000 EUR), of de tegenwaarde daarvan, besteden aan giften ten voordele van politieke partijen en hun componenten, lijsten, kandidaten en politieke mandatarissen. De bijdragen van politieke mandatarissen aan hun politieke partij of haar componenten worden niet als giften beschouwd.

De prestaties die rechtspersonen (, natuurlijke personen) of feitelijke verenigingen kosteloos of onder de reële prijs verlenen, worden, net als het ter beschikking stellen van kredietlijnen die niet moeten worden terugbetaald, met giften gelijkgesteld. Prestaties die door een politieke partij of een kandidaat klaarblijkelijk boven de marktprijs zijn aangerekend, worden eveneens als giften van rechtspersonen (, natuurlijke personen) of feitelijke verenigingen aangemerkt.

De politieke partij die in strijd met deze bepalingen een gift aanvaardt, verliest, ten belope van het dubbel van het bedrag van de gift, haar recht op de dotatie die krachtens hoofdstuk III van deze wet aan de in artikel 22 bepaalde instelling zou worden toegekend tijdens de maanden

volgens op de vaststelling van deze niet-naleving door de Controlecommissie.

Hij die in strijd met deze bepaling een gift doet aan een politieke partij, een van haar componenten - ongeacht zijn rechtsvorm -, een lijst, een kandidaat of een politiek mandataris of bij die als kandidaat of als politiek mandataris een gift aanvaardt, wordt gestraft met een geldboete van 26 frank tot 100 000 frank. Bij die, zonder kandidaat of politiek mandataris te zijn, een dergelijke gift aanvaardt in naam of voor rekening van een politieke partij, een lijst, een kandidaat of een politiek mandataris, wordt met dezelfde sanctie gestraft.

Het Eerste Boek van het Strafwetboek, met inbegrip van hoofdstuk VII en artikel 85, is van toepassing op deze misdrijven. Het vonnis kan op bevel van de rechtbank geheel of bij uittreksel opgenomen worden in de dagen weekbladen die zij heeft aangeduid.

Art. 16ter.

§ 1. Na afloop van elk jaar stellen de politieke partijen en hun componenten, alsook de politieke mandatarissen het in artikel 16bis, tweede lid, bedoelde overzicht op van alle giften van 125 euro en meer die hen toegekend zijn, onder welke vorm ook, tijdens het afgelopen jaar en dit in de volgorde van hun ontvangst.

§ 2. Het overzicht vermeldt de naam en voornamen van de natuurlijke persoon die de gift heeft gedaan, zijn volledige adres (straat, nummer en gemeente van hoofdverblijfplaats), zijn nationaliteit, het bedrag van elke gift, de datum waarop zij ontvangen werd en het totale bedrag van alle giften die tijdens het afgelopen jaar zijn ontvangen.

§ 3. Het overzicht wordt uiterlijk op 30 april van het jaar dat volgt op het jaar waarop het betrekking heeft, tegen ontvangstbewijs ingediend bij de Controlecommissie die toeziet op de naleving van de in artikel 16bis en dit artikel bepaalde verplichtingen.

§ 4. De Koning bepaalt, bij een besluit vastgesteld na overleg in de Ministerraad, het model van de in dit artikel en de artikelen 6 en 16bis bedoelde overzichten, alsook die bedoeld in artikel 116, § 6, tweede lid, van het Kieswetboek.

§ 5. Wanneer een politieke partij of een van haar componenten het in § 1 bedoelde overzicht niet of laattijdig indient, verliest de partij gedurende de daaropvolgende periode die de Controlecommissie bepaalt en die ten minste één en ten hoogste vier maanden duurt, het recht op de in artikel 15 bepaalde dotatie.

§ 6. De politieke mandataris die het in § 1 bedoelde overzicht niet of laattijdig indient, wordt gestraft met geldboete van 26 euro tot 100.000 euro.

Artikel 195

§ 1. Alleen natuurlijke personen kunnen giften doen aan politieke partijen en hun componenten, lijsten, kandidaten en politieke mandatarissen. Kandidaten en politieke mandatarissen kunnen ook giften ontvangen van de politieke partij of de lijst waarvoor zij kandideren of waarvoor zij een mandaat bekleden. Componenten mogen ook giften ontvangen van hun politieke partij en omgekeerd.

Met behoud van de toepassing van het eerste lid zijn giften vanwege natuurlijke personen die feitelijk optreden als tussenpersonen van rechtspersonen of feitelijke verenigingen, verboden.

De identiteit van de natuurlijke personen die giften van 125 euro en meer, in welke vorm ook, doen aan politieke partijen en hun componenten, lijsten, kandidaten en politieke mandatarissen, wordt door de begunstigde jaarlijks geregistreerd. Politieke partijen en hun componenten, lijsten, kandidaten en politieke mandatarissen mogen vanwege dezelfde natuurlijke persoon jaarlijks elk maximaal 500 euro, of de tegenwaarde daarvan, als gift ontvangen. De schenker mag jaarlijks in het totaal maximaal 2000 euro, of de tegenwaarde daarvan, besteden aan giften ten voordele van politieke partijen en hun componenten, lijsten, kandidaten en politieke mandatarissen. De afdrachten van politieke mandatarissen aan hun politieke partij, in welke vorm ook, worden niet als giften beschouwd.

De prestaties die rechtspersonen, natuurlijke personen of feitelijke verenigingen kosteloos of onder de reële kost verlenen, worden, net als de ter beschikking gestelde kredietlijnen die niet moeten worden terugbetaald, met giften gelijkgesteld. Prestaties die door een politieke partij of een kandidaat klaarblijkelijk boven de marktprijs zijn aangerekend, worden ook als giften van rechtspersonen, natuurlijke personen of feitelijke verenigingen beschouwd.

§ 2. De politieke partij die in strijd met de bepalingen, vermeld in paragraaf 1, een gift aanvaardt, verliest, ten belope van het dubbele van het bedrag van de gift, het recht op de dotatie die krachtens artikel 9 van het reglement van 23 februari 2005 van het Vlaams Parlement door de Controlecommissie Verkiezingsuitgaven zou worden toegekend tijdens de maanden die volgen op de vaststelling van de niet-naleving.

Wie in strijd met de bepaling, vermeld in paragraaf 1, een gift doet aan een politieke partij, aan één van haar componenten, ongeacht de rechtsvorm ervan, aan een lijst, een kandidaat of een politiek mandataris, of wie als kandidaat of als politiek mandataris een gift aanvaardt, wordt gestraft met een geldboete van 26 tot 100.000 euro. Wie zonder kandidaat of politiek mandataris te zijn een dergelijke gift aanvaardt in naam of voor rekening van een politieke partij, een lijst, een kandidaat of een politiek mandataris, wordt met dezelfde sanctie bestraft.

Het eerste boek van het Strafwetboek, met inbegrip van hoofdstuk VII en artikel 85, is van

toepassing op de bovenvermelde misdrijven.

Het vonnis kan op bevel van de rechtbank geheel of bij uittreksel opgenomen worden in de dag- en weekbladen die ze heeft aangeduid.

Partijfinanciering in Europa, P. Lucardie, G. Voerman en J.K. Zonneveld (2010)

Van elk natuurlijk persoon die meer dan € 125,- doneert moet de identiteit (naam, adres, nationaliteit) worden geregistreerd.¹¹ Elk jaar moeten de politieke partijen, hun componenten en hun ambtsdragers een lijst met alle in dat jaar ontvangen donaties opstellen, in volgorde van ontvangst. Van de donoren moeten naam en voornaam, adres, nationaliteit, het bedrag van elke gift en de datum waarop de gift ontvangen werd vermeld worden.¹² {...} Moeten giften openbaar worden gemaakt? Ja, maar zonder naam en adres van de gevers.¹³ De eerder vermelde Controlecommissie kan de hierboven genoemde lijsten van donaties inzien. De namen van de schenkers van giften tijdens een verkiezingscampagne kunnen gedurende vijftien dagen door het publiek geraadpleegd worden.¹⁴ {...} Om redenen van privacy worden normaliter geen namen openbaar gemaakt, maar worden totale bedragen vermeld.¹⁵

5. Maakt het daarbij uit welke rechtsvorm de betreffende lokale partij heeft (een lokale afdeling van een landelijke partij of een zelfstandige rechtspersoon)?

In de geraadpleegde documenten wordt hieraan niet expliciet gerefereerd

¹¹ Art. 16bis toegevoegd in 1993 en gewijzigd in 2003 aan de Wet van 4 juli 1989 betreffende de beperking en de controle van de verkiezingsuitgaven [voor de verkiezingen van de federale kamers], de financiering en de open boekhouding van de politieke partijen, *Belgisch Staatsblad*, 20 juli 1989, en art. 16ter, toegevoegd in 2007. De giften of afdrachten van politieke ambtsdragers aan hun eigen partij worden niet als gift beschouwd.

¹² Art. 16ter toegevoegd in 1993 aan de Wet van 4 juli 1989.

¹³ Art. 16ter, toegevoegd in 1993 aan de Wet van 4 juli 1989. Zie ook Maddens, Weekers & Noppe, 'Onderzoeksnota: De verkiezingen van de Vlaamse kandidaten bij de verkiezingen van 18 mei 2003 en 13 juni 2004', *Res Publica*, 48.4 (2006), 472-491, aldaar 485.

¹⁴ Email K. Weekers, 4 september 2009. Karolien Weekers is verbonden aan het Centrum voor Politicologie van de K.U.Leuven. Ze promoveerde vorig jaar met een doctoraat over het systeem van partij- en campagnefinanciering in België.

¹⁵ Weekers, *Het systeem van partij- en campagnefinanciering in België, een analyse vanuit vergelijkend perspectief*. (Leuven: Katholieke Universiteit Leuven, 2008), 185-187. Zie ook Controlecommissie betreffende de verkiezingsuitgaven en de boekhouding van de politieke partijen, *Publicatie van de financiële verslagen*.

10. FRANKRIJK

Emailcorrespondentie

- ❖ De ambassade van Frankrijk in Nederland
 - Verstuurd: 20 maart 2013
 - Ontvangen: 28 maart 2013

- ❖ Nederlandse ambassade in Frankrijk
 - Verstuurd: 19 maart 2013
 - Ontvangen: -

- ❖ CNCCFP
 - Verstuurd: 16 april 2013
 - Ontvangen: 22 april 2013

Geraadpleegde documenten

Greco-rapporten

Greco Evaluation Report on France on Transparency of party funding, Evaluation round III, theme II, GRECO 41, (Strasbourg 19 February 2009), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2008\)5_France_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2008)5_France_Two_EN.pdf) (geraadpleegd 9 april 2013).

Greco Compliance report on Incriminations and Transparency of party funding, GRECO 50 (Strasbourg 1 April 2011), [www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3\(2011\)1_France_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoRC3(2011)1_France_EN.pdf) (geraadpleegd 9 april 2013).

Wetgeving

Law on financial transparency in political life, no. 88-227, of March 11, 1988, www.partylaw.leidenuniv.nl/party-law/4e1bfba9-8e0c-44aa-a6a6-090484e5412d.pdf (geraadpleegd 9 april 2013).

Websites

www.partylaw.leidenuniv.nl/

www.idea.int/parties/finance/index.cfm

National Commission for Campaign Accounts and Political Funding: www.cnccfp.fr/index.php

Literatuur

Lucardie, A.P.M., G. Voerman en J.K. van Zonneveld, *Partijfinanciering in Europa. Een vergelijkend onderzoek naar regelingen voor overheidssubsidies en giften voor politieke partijen* (Groningen, 2010).

Karl-Heinz Nassmacher, *Foundations for democracy. Approaches to comparative political finance* (Baden-Baden: Nomos Verlagsgesellschaft 2001).

Korte samenvatting

In Frankrijk bestaat er nationale wetgeving betreffende de financiering van politieke partijen. Ook is er nationale wetgeving ten aanzien van de financiering van de verkiezingscampagnes van verkiezingskandidaten op alle kiesniveaus. *Law no. 88-227* stelt dat subsidies voor politieke partijen worden uitgekeerd aan partijen die deelnemen aan de nationale parlementsverkiezingen. Voor zo ver bekend bestaan er geen subsidies voor lokale (afdelingen van) politieke partijen. Er bestaat wel lokale fractieondersteuning en een vergoeding voor verkiezingsuitgaven van lokale kandidaten.

Law no. 88-227 on the financial transparency of political life (Law no. 88-227) verdeelt het toezicht op de financiering van politieke partijen onder een aantal centrale instanties. De *National Commission for Campaign Accounts and Political Funding (CNCCFP)* ziet toe op de financiering van politieke partijen én de financiering van verkiezingscampagnes van verkiezingskandidaten.¹ Het *Central Corruption Prevention Department* kan vervolgens vermeende inbreuken op *Law no. 88-227* onderzoeken. Tot slot houdt een speciale *Commission for Financial Transparency in Politics (CTFVP)* financieel toezicht op gekozen volksvertegenwoordigers en bewindspersonen.

Donaties aan politieke partijen verlopen in Frankrijk via een zogeheten financiële agent. Deze agent ziet er op toe dat alle donaties aan de partij op een aparte rekening komen. Donaties aan politieke partijen zijn op de volgende manier beperkt. Giften tot een bedrag van €150 mogen contact worden aangenomen en alleen individuen mogen doneren. Voor giften aan politieke partijen geldt er een maximaal donatiebedrag van €7500 per persoon per jaar per partij. Bovendien mogen individuen tot een maximum van €4600 doneren aan een verkiezingscampagne van verkiezingskandidaat. Het totale bedrag van contante donaties dat een kandidaat ontvangt, mag niet hoger zijn dan 20 procent van het wettelijk vastgestelde maximale campagnebudget (€15.000).

Bij alle donaties van €3000 of meer (aan partijen dan wel kandidaten) moet de naam en het adres van de donateur worden geregisterd. Partijen zijn verplicht het CNCCFP inzicht te geven in de partijfinanciën. De financiële jaarverslagen van politieke partijen worden gepubliceerd in het staatsblad. Hierbij wordt echter alleen het totaalbedrag dat aan giften is ontvangen expliciet vermeld. De losse donatiebedragen en de namen van donateurs worden dus niet gepubliceerd.

¹ Een Engelstalige informatie-sheet over de taken en bevoegdheden van de CNCCFP (incl. cijfermatige informatie) is beschikbaar op www.cnccfp.fr/presse/kit/cnccfp_en.pdf (geraadpleegd 22 april 2013).

1. Bestaat er regelgeving met betrekking tot de transparantie van giften door derden aan en de subsidiëring door overheden van lokale politieke partijen?

Greco Evaluation Report on France (2009)

13. To meet the need for precise rules to ensure the financial transparency of French politics, the Organic Law No. 88-226 and Law No. 88-227 of 11 March 1988 on financial transparency of politics were the first legal instruments to establish a framework of standards governing the funding of political parties and election campaigns. They establish five main principles: 1) holders of certain posts or elected offices are required to file a statement of their assets, 2) limitation of campaign spending (for candidates in legislative and presidential elections), 3) an upper limit on donations to candidates and parties, 4) financial participation by the state (funding of parties and reimbursement of campaign expenses), subject to accounting supervision, and 5) the introduction of sanctions. Specific rules apply to referendum campaigns² (referendums are rarely held in France). Subsequent legislation amended these laws and/or tightened the rules on political funding. For instance, since the passing of Law No. 90-55 of 15 January 1990 public funding has been divided into two instalments, paid separately. Law No. 95-65 of 19 January 1995 on the funding of politics banned donations by foreign states and French or foreign legal persons, whether private or public law in nature, except for donations by political parties. Since Law No. 2000-493 of 6 June 2000 fostering equal access to elected office for women and men, public funding for parties has been conditional on their compliance with the rules aimed at promoting gender parity in politics. Law No. 2003-327 of 11 April 2003 on election of members of the General Councils and of the European Parliament and on public funding for political parties and Order No. 2003-1165 of 8 December 2003 introducing administrative simplifications in electoral matters amended the rules on the allocation of public funding applicable for the 2007-2012 Parliament.

32. As regards election expenses, limits have existed since the legislation passed in 1988. The law of 15 January 1990 on limitation of electoral expenditure and clarification of the funding of political activities extended the principle of spending restrictions to all elections taking place under universal suffrage in constituencies with over 9,000 inhabitants, the limits being determined according to the type of election. For example, the limits for the presidential and the legislative elections held in 2002 (the figures available at the time of the visit) were respectively.³ The figures in respect of the 2007 presidential elections: €16.166 million for the first round and 21.594 for the second round. For the 2007 parliamentary elections, a coefficient of 1,18 has been applied (Decree no. 2005-1014).⁹ € 14.796 million and € 19.764 million for the

⁹⁷ It is the executive which determines the amount of funding and its distribution. Public funding is usually distributed on the basis of political parties' or groups' representativeness (number of elected representatives). In other countries, the government ensures equal distribution of public funding between the "yes" and "no" camps.

³ The figures in respect of the 2007 presidential elections: €16.166 million for the first round and 21.594 for the second round. For the 2007 parliamentary elections, a coefficient of 1,18 has been applied (Decree no. 2005-1014).

presidential elections and, for the legislative elections, ranged from € 20,331 (Wallis and Futuna) to € 74,178 (2nd constituency of Val d'Oise), with an average of € 60,000. Candidates in an election subject to a limit, qualifying to have their expenses reimbursed, receive a refund of 50% of the spending limit, confined to expenses they have effectively incurred in a personal capacity (their personal contribution). Limits apply to campaign spending incurred by candidates or heads of lists for the following elections: a) municipal elections in municipalities with over 9,000 inhabitants; b) cantonal elections in cantons with over 9,000 inhabitants; c) legislative elections; d) regional elections; e) elections to the European Parliament; f) presidential elections.

Email van de Franse toezichthouder, het CCNCFP (22 april 2013)

Under French law an eventual « local independent local political party » is not defined as such. Political parties are not defined according to their local or national level of action as per the Law of 11 March 1988 pertaining to financial transparency.

According to the French Constitution, political parties are created and organize themselves freely. On the other hand they are eligible to financial political life only if they comply to dispositions of that same Law of 11 march 1988.

If a political party should desire financial support from the Government to any election, be it local or national, it should designate an Appointed Agent or Financial Nominee and produce each year certified accounts (by two Certified Auditors) with our Commission.

For instance a political party, with a local only aim, can register under regulations of 11 March 1988 Law and support candidates at only municipal elections, for instance.

2. Waar is het toezicht op de financiering van de lokale (afdelingen van) partijen belegd?

- **centraal of decentraal?**
- **waar en bij wie specifiek?**

Het toezicht op de financiering van politieke partijen is centraal georganiseerd en valt voor het grootste deel onder de *National Commission for Campaign Accounts and Political Funding*. Voor zover bekend bestaan er geen lokale toezichthouders.

Greco Evaluation Report on France (2009)

33. Section 11-7 of Law No. 88-227, as amended, requires political parties to keep books and establish annual accounts (balance sheet and profit and loss account with annexes), which are to be certified by two auditors and submitted to the CNCCFP (National Commission for Campaign Accounts and Political Funding – NO/GV). These are consolidated accounts incorporating the accounts of political parties or groups and all organisations or entities in which the political

group has more than half of the authorised capital, holds seats in the managing body, or within which it exercises deciding decision-making or managing authority and prepared under accounting methods defined by the National Accounting Board (Conseil National de la Comptabilité). There is no obligation to append the entities' individual accounts. It is for the political party or group to determine, in accordance with law, the entities whose accounts must be included in the consolidated accounts provided for under Section 11-7, in line with an Opinion (No. 95-02) issued by the National Accounting Board (Conseil National de la Comptabilité):. The scope of the consolidation therefore includes: a) the party or group's head office or national centre; b) financial agents covered by Section 11 of the law of 11 March 1988 (fundraising associations or individuals), who unquestionably come within the scope of consolidation defined by law; c) local organisations, such as federations, subject to duly justified exceptions. As regards other entities, especially those where the objective criteria relating to holding of half the share capital or half the seats in the management body are not met, it is for the political party or group to determine whether it exercises preponderant decision-making or managerial authority within them, such as to necessitate their inclusion in the consolidated accounts.

34. All donations and subscriptions and, in general, all of the party's sources of funds must be mentioned, as must contributions received from other political parties; the only exception is in-kind contributions (even in the form of evaluations). The notes to the accounts can give details of the persons or entities which have made loans to the party, but this is not obligatory.

35. A balance sheet and profit and loss statement is published in the official journal by the CNCCFP. On the basis of the model accounts (which are provided for by specific texts), the main heads of expenditure include: a) propaganda and communication; b) financial support for candidates' election campaigns; c) other financial support (for political parties or groups or other bodies); d) purchases of consumables; e) other external expenses; f) taxation; g) staff expenses; h) other operating expenses; i) interest expenses and bank charges; j) extraordinary expenses; k) depreciation and amortisation. These are aggregates that can, inter alia, be used to distinguish a party's political activities. In the publications and the statements it issues to parties the CNCCFP stresses that careful accounting allocation and grouping of items in the correct aggregates is essential for transparency.

36. In accordance with the size of the constituency, the type of support for candidates must be mentioned. Furthermore, possible amounts invoiced by the political parties for services provided to the candidates will – if the case arises - have to be registered as “income”. These headings in theory make it possible to link the parties' accounts and candidates' campaign accounts. However, no distinction is drawn in the parties' accounts between income/expenses for different types of election campaigns and the parties' accounts cover a calendar year from 1 January to 31 December, whereas candidates' campaign accounts can bridge two calendar years. Debts are

recorded as liabilities in the balance sheet, if the case arises, under "loans and debts to credit establishments", "miscellaneous loans and debts", "accounts payable to suppliers and related accounts", "debts relating to tax and social security liabilities" or "other debts". An unpaid debt corresponds to a profit, which is comparable to a donation and must be regarded as such.

41. As regards candidates' campaign accounts, each candidate is required to file such accounts. Candidates may or may not be affiliated to a party. The campaign accounts must be submitted by an accountant registered with the Association of Chartered Accountants. Accountants need not be approved by the CNCCFP, which merely verifies that they are registered with the Association. The CNCCFP has, however, drawn up specific model accounts, which record income and expenses.

42. With regard to income, the accounts include: a) donations by individuals; b) candidates' personal contributions (and those of other candidates on the same list for elections held under the list voting system); c) bank loans taken out by the candidate; d) borrowings from political parties and groups; e) borrowings from individuals; f) non-refundable payments by political parties; g) expenses paid directly by political parties; h) in-kind contributions by the candidate, political parties or groups or individuals; i) miscellaneous income; j) interest income. A list of in-kind contributions must be provided, giving the name of the contributor, the nature and date of the contribution and an evaluation of the amount. Contributions must be registered individually and as a whole. The accounts include full information on donors: surnames, first names, addresses (the Commission also requires copies of cheques made out for amounts in excess of € 150). No other information is required. The limit of € 4,600 (per donor and per election) can be verified by the CNCCP for the same candidate and possibly the same constituency. However, systematic verification at national level is very difficult and requires considerable resources (optical scanning of receipt stubs and compiling a database in connection with the "Gardons" data processing project authorised by the Commission Nationale Informatique et Libertés (CNIL, the French data protection authority)). Loans are registered individually; they may be repaid after the campaign accounts have been filed. The Commission reserves the right to request subsequent proof of repayment, primarily where the lender is a legal person or an individual exceeding the limit on donations.

45. In the constituencies of more than 9000 inhabitants, all candidates in an election, whether European, presidential, legislative, regional or cantonal, are required to appoint a financial agent - an individual or an electoral financial association - by no later than the date of registration of their candidature. For example, for legislative elections the time-limit is 6 pm on the fourth Friday before polling day. The agent's task is to collect the campaign funds over the year preceding the first day of the month in which the election takes place and up to the date of filing of the candidate's campaign accounts. The agent settles expenses incurred in connection with the

election prior to the date of the round of voting in which its outcome is settled, with the exception of expenses borne by a party or a political group. Expenses incurred directly by the candidate or on his/her behalf before the agent's appointment are reimbursed by the agent and appear in his/her post office or bank account. Agents are required to open a single post office or bank account to be used for all the transactions they handle.

52. Political parties are not required to make their financial records public and have free choice as to whether they communicate on the subject. It is the CNCCFP which is responsible for publishing the accounts of both political parties and candidates in an election. A simplified version of political parties' accounts is published in the French official gazette (*Journal officiel de la République française*) in the form of an annual notice by the CNCCFP (accounts for year n filed in June of year $n+1$ and publication target December $n+1$ or January $n+2$). They are made available in both paper and electronic form. The information published includes the consolidated balance sheet and profit and loss account with a description of the scope of consolidation of the certified accounts (list of aggregated or consolidated entities). The information can also be accessed on the CNCCFP website.⁴

53. There are no specific provisions on access to political parties' detailed financial records by the general public or the media.

54. Candidates' campaign accounts are published after each election by the CNCCFP in the administrative documents collection of the official gazette. They are published in condensed, simplified form (saying more about income than expenses), and the Commission's decision regarding the accounts is also specified. For presidential elections, the initial accounts are published in the official gazette, followed by the Commission's decision concerning the accounts.

58. The legislation provides solely for external controls. There are no specific internal auditing or control requirements incumbent on the entities and persons concerned (parties, entities related directly or indirectly to parties, affiliated organisations, candidates, etc.). Under both the legislation on funding of politics and the law of associations the principle of freedom of organisation and management applies to political parties and their related entities, whether closely linked or not. However, the external supervisory authorities (statutory auditors, CNCCFP) may encourage the adoption of internal audit and control measures, notably by issuing recommendations in these matters. The discussions held with the representatives of two political parties showed that they had not introduced specific rules of ethics or internal control regulations.

⁴ www.cnccfp.fr/ . Deze website geeft een overzicht van alle regelgeving en wetgeving over politieke partijen en verkiezingen.

59. The accounts which parties file each year with the CNCCFP must have been certified beforehand by two statutory auditors. The latter must be registered with a professional organisation (Regional Association of Auditors) and apply the professional standards in force. They are not "approved" by the Commission. There is a specific professional standard governing the auditing of political parties' accounts (Standard No. 7-103 on certification of the accounts of political parties and groups). The auditors are required to certify that the accounts have been drawn up in accordance with the legislation in these matters and the applicable accounting standards and accordingly to implement auditing methods appropriate to the entity being audited and necessary to provide reasonable assurance that these requirements have been met: a) verifying that the accounts give a true and fair view on the basis of all the relevant documents; b) checking the lawfulness of the party's funding. They issue an audit report, which may contain qualifications and/or observations, and can withhold certification if they note any irregularity or are unable properly to perform their audit (for example, in one case, concerning the 2005 accounts, the auditors deemed that they had not had sufficient time to carry out their procedures). Any observation or qualification issued by the auditors is published by the CNCCFP along with the parties' accounts. In case they uncover an irregularity, auditors must inform the managing body of the party. The auditors' procedures include verifying compliance with the rules on collection of funds by financial agents. Standard 7-103 dates from 2003 and has not been revised since. Its implementation is facilitated by the certification of the general standards of the profession and by the application of the code of conduct of the profession, which was approved by decree n° 2005-1412 of 16 November 2005.⁵

63. The CNCCFP has a key supervisory role. It was established under Law No. 90-55 of 15 January 1990 on limitation of electoral expenditure and clarification of political funding, and was set up on 19 June 1990. The law of 15 January 1990 defines it as a collegial body. The Constitutional Council has added that the Commission is an 'administrative authority not a court' (decision 91- 1141 of 31 July 1991). In its 2001 public report the Conseil d'État included the Commission in the category of independent administrative authorities, a status which was legalised by Order No. 2003-1165 of 8 December 2003 concerning administrative simplifications in electoral matters. Decisions of the CNCCFP can be challenged before the Conseil d'Etat according to general law.

66. The CNCCFP has a dual role: supervising compliance with political parties' accounting and financial obligations and checking candidates' campaign accounts. In case the CNCCFP does not approve campaign accounts or the latter were not submitted within the deadlines, it refers the matter to the court with jurisdiction for the election, which rules on candidates' ineligibility, on their good faith (which would trigger only pecuniary sanctions), or on the validity of the

⁵ 8 The code of conduct lays down certain principles: the auditors must be independent of each other, they must not render services to the political party or group in the capacity of accountant or financial agent, nor must they hold a managerial position within the party or group or a political mandate within a local authority. The auditor's term of office cover six financial years and can be renewed.

CNCCFP's decision. If the latter happens, a candidate would have to ask the CNCCFP make a new decision in his/her matter in order to determine the amount of the reimbursement to be paid by the State. The decisions rendered by the CNCCFP on the political parties' accounts can be challenged administratively with the CNCCFP itself or taken to court (the Conseil d'Etat).

67. With regard to supervision of compliance with political parties' accounting and financial obligations, the CNCCFP - because of the constitutional freedom of political parties – only performs a review of lawfulness, and not expediency. This therefore does not concern parties' expenditure, but solely their resources. The CNCCFP has the following tasks: a) verifying parties' compliance with their accounting and financial obligations and sending the government an annual list of parties having failed to comply, in which case they lose their public funding for the following year; b) publishing a condensed version of parties' accounts in the official gazette; c) giving or withdrawing approval of parties' fundraising associations; d) managing the donation receipts request forms; e) when examining donation receipt stubs, verifying compliance with the law of 11 March 1988; f) supervising compliance with the specific requirements incumbent on financial agents (individuals or fundraising associations) and sanctioning any failure to comply by withholding distribution of the donation receipt vouchers; g) reporting to the public prosecutor any act possibly constituting a criminal offence which comes to its knowledge.

68. The CNCCFP verifies political parties' compliance with their accounting obligations following the filing of consolidated accounts certified by two statutory auditors but does not have access to all the supporting documents; this consists in verifying compliance with essential formalities and reviewing the accounts' general consistency (recording of public funding, cross-funding between political parties and reconciliation with the funds received by financial agents for which receipts have been issued). The Commission can consider that a party which filed its certified accounts within the statutory time-limit has nonetheless failed to comply with its legal obligations if the documents in its possession show inconsistencies (one occurrence in respect of the 2006 accounts, for example). Where a party has failed to comply with its accounting obligations, it no longer benefits from the exemptions provided for in Section 10 of the Law on Financial Transparency in Politics. In this case a party which has benefited from public funding can be subject to the supervision exercised by the Cour des comptes and loses its entitlement to such public funding.

69. The CNCCFP is not empowered to verify supporting documents or perform on-site control procedures, and parties' auditors can refuse its requests on grounds of professional confidentiality. The CNCCFP is not authorised to require parties or their agents to provide accounting records or other financial and bank documents. Nor can it request any information concerning suppliers of goods or services.

70. In connection with the investigations they perform by law (tax inspections, judicial investigations, etc.) the police, judicial and tax authorities can obtain access to parties' accounting records by implementing their usual procedures in such matters. In the case of the tax authorities, specific rules govern enforcement of their right to information in the case of donation receipts: it is the CNCCFP which authenticates such receipts on their behalf and reports any that should be annulled. In performing this task, the CNCCFP exercises tangible supervision. Financial agents must provide it with copies of supporting documentation for their incoming funds (bank statements, cheque deposit slips, detailed listings).

72. In the case of campaign accounts the CNCCFP's tasks pursuant to the Electoral Code are as follows: a) verifying the campaign accounts of candidates in presidential, European, legislative, regional, cantonal, municipal, territorial and provincial (overseas) elections in constituencies with over 9,000 inhabitants; b) requesting the police to perform any investigation deemed necessary to the performance of the CNCCFP's role (Article L. 52-14); c) approving, revising or rejecting the accounts following an inter partes procedure and noting cases where candidates have failed to file accounts or filed them beyond the time-limit; d) referring to the court with jurisdiction for the election any cases of rejection of campaign accounts, failure to file campaign accounts, late filing of campaign accounts or where, after their revision, the accounts show that the limit on election expenses has been exceeded (Article L.118-3); e) referring to the relevant public prosecutor any case in respect of which irregularities that may constitute breaches of Articles L.52-4 to L.52-13 and L.52-16 of the Electoral Code have been found (in particular breaches with regard to donations and expenses that may qualify as "vote buying" for which a sentence of up to two years' imprisonment may be incurred (Articles L.106 and L.108)); f) determining the amount of the flat-rate reimbursement due by the state; g) determining, in all cases where the Commission has given a decision finding that the election expenses limit has been overrun, the sum equivalent to the amount by which the limit has been exceeded which the candidate is required to pay to the French Treasury (Article L.52-15); h) filing with the Bureau of the Chambers of Parliament, within one year of the general election to which the provisions of Article L.52-4 apply, a report taking stock of its activities and setting out all its observations (Article L.52-18); i) publishing a simplified version of the campaign accounts in the official gazette (Article L.52-12 paragraph 4).

73. As with political parties' accounts, the CNCCFP is required to inform the tax authorities of any breaches of the legislation on deductibility of donations that come to its knowledge in the light of its examination of the donation receipt stubs.

74. The CNCCFP is provided with full supporting documentation (originals) for all income and expense items so as to verify their lawfulness and determine the amount to be refunded by the state. It may approve, revise or reject the accounts. It does not perform any on-site control procedures and the inter partes examination is conducted by written procedure. As already

mentioned, the CNCCFP may request the assistance of the police (Article L.52.14 of the Electoral Code), in particular to cross-check the information contained in the candidates' campaign accounts.

80. The Ministry of the Interior and the state prefectures at local level participate to some extent in the supervision of election expenses since it is for them to verify that indirect state support in the form of refunding of expenditure on electoral propaganda is consistent with the expenses actually incurred. The prefectures are also responsible for re-allocating possible amounts that would exceed campaign accounts.

81. As a general rule, the Cour des comptes exercises supervision over the use of public funds paid to associations. However, this does not apply to political parties, apart from in cases where a party is expressly made subject to its supervision where the CNCCFP's examination revealed that a party has committed an infringement (last para. of article 11-7 of the law of 1988, as amended).

82. The Central Corruption Prevention Department (SCPC), which is an independent administrative authority with inter-ministerial composition but without means of investigation or supervision, can notify the public prosecutor where the information which it routinely centralises brings to light possible breaches of the law.⁶ Its representative nonetheless indicated that the SCPC had not had occasion to report suspicions linked to political funding, since it in practice did not play an intelligence role.

Greco compliance report on France (2011)

45. GRECO recommended i) to introduce criteria to extend more systematically the scope of the consolidated accounts of parties and political groups to include associated structures, in particular the party's regional sections, and in parallel to identify the material means of parliamentary groups and ii) to hold consultations on whether or not regulations should be introduced to take account of the activities of third parties, depending on their significance in practice.

46. Regarding the first point, concerning the scope of parties' and political groups' accounts, the authorities state that according to the case-law of the Constitutional Council⁷ local sections are simply the local representatives of parties and must be treated equally. Territorial sections should, therefore, come within the scope of parties' accounts, but the authorities acknowledge that, in practice, for essentially pragmatic reasons parties enjoy a certain freedom to decide

⁶ Section 2 of Law No. 93-122 of 29 January 1993 on prevention of corruption and transparency in business and public proceedings

⁷ Decisions 97-2201/2220 AN of 13 February 1998 and 2002-2651/2655/2887 AN of 30 January 2003.

themselves how far certification requirements extend. The authorities also note that parliamentary groups are not legal persons and have no legal personality. Nor are they able to hold assets.

76. The authorities consider that the CNCCFP performs to a very high standard and that the objectives set for it in the legislation are being achieved. Nevertheless, they acknowledge that its supervisory responsibilities should be strengthened still further and refer to two proposals currently under consideration. The first comes from the Mazeaud Committee, which wants to enlarge the CNCCFP by adding two former members of parliament to the nine senior judges. They would be appointed on the recommendation of the chairs of political groups. One would come from the majority and the other from the opposition. However, this proposal was not accepted by Parliament when it debated the bill to simplify the Electoral Code and improve financial transparency in political life. For example, the Senate considered that the CNCCFP should remain a largely technical body and should be composed entirely of judges, in order to retain its independence. The second proposal, of a technical nature, is designed to strengthen the CNCCFP's role, by basing the deadline for filing campaign accounts on the date of the first round of voting rather than, as hitherto, the date on which the election was decided. Finally, an amendment introduced in the Senate legislative committee would reduce the deadline for checking accounts to six months.

Partijfinanciering in Europa, P. Lucardie, G. Voerman en J.K. Zonneveld (2010)

In eerste instantie worden de jaarrekeningen van de partijen gecontroleerd door (ten minste twee) accountants. In tweede instantie voert de Nationale commissie voor campagnerekeningen en politieke financiering (*Commission nationale des comptes de campagne et des financements politiques*, CNCCFP) een globale controle door.⁸ Daarnaast functioneert de Commissie voor financiële transparantie van het politieke leven (*Commission pour la transparence financière de la vie politique*) die toeziet op de financiële situatie van bewindspersonen en volksvertegenwoordigers.⁹ {...} De CNCCFP kan jaarrekeningen afkeuren of aanpassen. Indien zij gebreken ontdekt, kan ze subsidies intrekken.¹⁰ Bovendien kan ze deze voorleggen aan de rechter.

⁸ Art. 18 Wet van 15 januari 1990 nr. 90-55 (*Loi du 15 janvier 1990 relative à la limitation des dépenses électorales et à la clarification du financement des activités politiques*; on-line: www.legifrance.gouv.fr (geraadpleegd op 4 mei 2009)). Zie ook: Commission nationale des comptes de campagne et des financements politiques, *Dixième rapport d'activité 2007*, 44. Volgens Koole zijn de bevoegdheden van de CNCCFP uiterst beperkt en de sancties bescheiden, zie Koole, 'Political Finance in Western Europe', 89.

⁹ Art. 1, 2 en 3, Wet nr. 88-227. Deze commissie overlapt in haar samenstelling overigens ten dele de CNCCPF.

¹⁰ Art. 11.7 Wet nr. 88-227. Zie ook Doublet, Country Reports, 7-8.

Email van de Franse toezichthouder, het CNCCFP (22 april 2013)

In order to have the possibility to finance electoral campaigning and eventually benefit from direct or indirect public subsidies, political parties are in the obligation to designate two Certified Auditors and produce each year certified audited accounts with our Commission who is in charge to acknowledge compliance with these obligations and publish such certified and audited accounts with the « Journal officiel de la République française ».

Should these obligations not be fulfilled by a political party, it will be deprived of public subsidies the following year and be prevented from financing any political campaign. Appointed Agents (Financial Nominees) in charge of collecting donations and contributions for the political parties are requested to issue each year their receipts with our Commission.

The CNCCFP is an independent administrative authority. As a State agency, it is independent from the government. Its decisions have legal force and are Subject to appeal before a court.

There is no regulation as to money transfers from one political party towards its federations or local branches. There is no control as to the bona fide aspect of a political party expenditures, the only control being the parties' Auditors' annual reports. Political parties are free to decide whether they should financially support their local federations and/or branches and to what extent.

On the other hand local federations and local branches may appoint their own Financial Nominees or Appointed Agents to collect donations under the same regulations as the national political parties.

Unlike other entities eligible to public subsidies, political parties are not submitted to any control from the Public Accounting Court (Cour des Comptes) and do not have to issue any report as to how they use their funds.

3. Worden de lokale (afdelingen van) partijen gesubsidieerd door de nationale of decentrale overheid?

De nationale overheid verstrekt partijen die ten minste één procent van de stemmen in ten minste 50 kiesdistricten behalen tijdens de nationale parlementsverkiezingen een subsidie. Lokale partijen en afdelingen maken, voor zover bekend, geen aanspraak op subsidies, maar op lokaal niveau bestaat er (meestal) wel fractieondersteuning en een vergoeding voor verkiezingsuitgaven van kandidaten.

Foundations for democracy, K. Nassmacher (ed.) (2001)

In legislative elections candidates who win at least 5 percent of the vote in their constituency/district in the first round, are entitled to receive a state subsidy up to a maximum of 50 percent of the legal election spending limit, through a system of flat-rate reimbursements. A

similar system is applied to all other elections, except for the election of general councilors in municipalities (cantons) with less than 9,000 inhabitants.

4. Zijn er verschillen in de drempelbedragen waarboven giften openbaar gemaakt dienen te worden tussen het landelijke niveau en de decentrale niveaus?

Nee. Politieke partijen dienen giften boven de €3000 aan het CNCCFP te melden.

Greco Evaluation Report on France (2009)

24. Private funding of political parties is governed by Sections 11 to 11-8 of the law of 11 March 1988. Under these rules donations cannot be paid directly to a party, but must go through its financial agent (which may be an individual or an association authorised as a fundraising association for the relevant party). The authorisation is given by the CNCCFP (National Commission for Campaign Accounts and Political Funding – NO/GV).

25. The following rules apply: a) donations by legal persons are prohibited, including in the form of goods, services or other direct or indirect benefits supplied at a discount; b) donations by another party or political group (Section 11-4), or a fundraising association of candidates standing in a French election and loans are, however, permitted; c) contributions or in-kind support by foreign states or a foreign political party are also prohibited (Section 11-4), which does not rule out donations by foreign individuals; d) donations in excess of € 150 to parties and political groups (by individuals) must be paid by cheque, bank transfer, direct debit or bank card; e) there is a ceiling of € 7,500 per year for all donations paid by individuals to the same political party or the regional or specialist entities attached to it, and the donor must be identified. (role of the financial agent)

Private funding of election campaigns

29. Law No. 95-65 of 19 January 1995 (concerning the prohibition of donations by foreign states and legal persons, apart from donations by political parties) also applies to payments to candidates. At the same time, donations by individuals for the funding of election campaigns are limited to € 4,600 per election. A candidate must not receive cash donations representing more than 20% of the permitted total campaign spending, where this amount is greater than or equal to € 15,000.

37. All donations must compulsorily be received through a financial agent; in practice, for parties this is in most cases an association. Conversely, for subscriptions parties can choose between collecting them directly (with no specific registration obligation nor any possibility of a tax reduction) or through an agent. Other types of income need not be received through the agent.

Agents must file annual accounts showing donations and subscriptions received, with appended a detailed register of donors' and members' identities (names and addresses, amounts, payment method, date of payment). The standard accounting plan of the political parties does not provide for a registration of in-kind contributions by individuals (valuation of voluntary work).

38. As already mentioned, donations by individuals are subject to a limit of € 7,500 per year and per party for the same individual. This is normally verified by the agent, although parties may also perform checks where they have several agents, and subsequently by the auditors.

Contributions from foreign individuals are permitted and registered in the same way as contributions from within France, without any special processing or registration procedure. Contributions by foreign legal persons - including foreign political parties - are not permitted, unless in the form of loans and under the same conditions as apply to legal persons established under French law.

39. The CNCCFP exercises supervision in these matters, although the volume of donation receipts issued sometimes makes this a difficult task. An experiment with a partly paperless system of donation receipts run in 2007 showed that this was a feasible way of carrying out genuine supervision subject to an improvement in parties' internal control procedures, and those of their agents, and to validation of the supporting documents by the Commission before the receipts were issued. Whereas the position of the natural person and the identity of the person are subject to registration and a double check by the agent and the CNCCFP, the origins of funds donated by individuals are on the other hand not verified.

Donors

46. Donors having the status of a 'legal person': As already mentioned, the principle is that legal persons are prohibited from participating in political funding, with the exception of donations by political parties (which are subject to the law on financial transparency of politics and must have complied with their accounting obligations, that is to say have filed consolidated accounts certified by two auditors within the statutory time-limit). Information on payments between political parties and groups is set out in the notes to the accounts, and the origin of the funds is verified as part of the auditing procedures.

48. The need to verify both the origins of funds (natural persons) and compliance with the limit on donations led Parliament to pass legislation requiring financial agents to register donors and subscribers and to issue receipts irrespective of the amount received. The CNCCFP is responsible for producing and authenticating these receipts, which are made available in the form of books of numbered vouchers or forms, of which the agents can obtain as many as they need. The CNCCFP then recovers the stubs of these receipts.

62. As already mentioned, non-profit associations (which may be linked to a party without the latter exerting any decision-making or managerial power that would imply their integration into the certified accounts of the party) are not subject to any supervision by auditors or state authorities, except where they have received private donations or public grants in excess of €153,000. The GET (Greco Evaluation Team – NO/GV) was informed that legislation should come into force in 2009 aimed at reinforcing the rules governing such associations where they hold significant funds (publication of the accounts in the official gazette, certification by a professional auditor, but not necessarily one independent of the association). Foundations are already subject to this kind of supervision where they have been declared to be in the public interest (and therefore receive public funding).

Greco compliance report on France (2011)

68. On the second point, the authorities state that French legislation has opted for constant transparency of donations by requiring information on the donor's or member's identity and fiscal domicile.¹¹ They also note that a receipt must be presented to accompany any declaration giving entitlement to a reduction in income tax and must include the name and address of the agent when the donation exceeds € 3000.

Partijfinanciering in Europa, P. Lucardie, G. Voerman en J.K. Zonneveld (2010)

Het totale bedrag aan ontvangen giften moet op de jaarrekening vermeld worden die de partijen aan de CNCCFP moeten opsturen.¹² Van giften boven de € 3000,- moeten naam en adres van de gever op een ontvangstbewijs genoteerd worden.¹³ {...} In het Staatsblad worden alleen de totalen over een heel jaar gepubliceerd.¹⁴ {...} Een maximum van € 7500 per jaar voor natuurlijke personen; niet meer dan € 150 contant.¹⁵ Zoals reeds vermeld mogen rechtspersonen helemaal niets schenken. Voor individuele kandidaten gelden andere grenzen: € 4.600 tijdens verkiezingscampagnes; bovendien mag het totale bedrag aan ontvangen giften niet meer zijn dan

¹¹ Article 11 Decree 90-106 of 9 July 1990.

¹² Art. 11.7 Wet no. 88-227.

¹³ Art. 11, Decreet nr. 90-606 van 9 juli 1990 (*Décret no. 90-606 du 9 juillet 1990 pris pour l'application de la loi no. 90-55 du 15 janvier 1990 relative à la limitation des dépenses électorales et à la clarification du financement des activités politiques*, on-line: www.legifrance.gouv.fr (geraadpleegd op 4 mei 2009).

¹⁴ Zie bijvoorbeeld het jaarverslag van de CNCCFP: Commission nationale des comptes de campagne et des financements politiques, *Dixième rapport d'activité 2007*, 41-45. Zie ook art. L52-12, Wet van 27 februari 2004 nr. 2004-193; on-line: www.legifrance.gouv.fr (geraadpleegd op 19 juni 2009). In de secundaire literatuur wordt soms een verdergaande publicatieplicht vermeld, bijvoorbeeld door Koole, 'Political Finance in Western Europe (Britain and France)', in: Karl-Heinz Nassmacher (red.), *Foundations for Democracy. Approaches to Comparative Political Finance* (Baden-Baden: Nomos, 2001), 73-91, aldaar 88; Nassmacher, *The Funding of Party Competition, Political Finance in 25 Democracies* (Baden-Baden: Nomos, 2009), 271-272; Doublet daarentegen merkt ondubbelzinnig op: 'donations of individuals are not published' (Doublet, *Country Reports*, 4); zo ook de website van IDEA, www.idea.int/parties/finance/db/country_print.cfm?CountryCode=FR (geraadpleegd op 31 maart 2009).

¹⁵ Art. 11.4 Wet no. 88-227 (*Loi du 11 Mars 1988 relative à la transparence financière de la vie politique, consolidée au 1 février 2007*; on-line: www.legifrance.gouv.fr (geraadpleegd op 6 februari 2009)).

20% van de totale uitgaven wanneer de kandidaat € 15.000 of meer uitgeeft.¹⁶ {...}
Rechtspersonen (*personnes morales*) behalve partijen en andere politieke groeperingen, mogen niets schenken; giften van rechtspersonen uit het buitenland zijn ook verboden.¹⁷

Law on financial transparency in political life (2011)

Article 11

The political parties and their territorial or specialized organizations designated to this purpose collect funds by an authorized representative namely designated by them, which is either a financing association, or a natural person.

Article 11-1

The approval as a financing association of a political party is given by the National Commission for Campaign Accounts and Political Financing mentioned in article L. 52-14 of the electoral code, subject to the limitation of the social objective of the association to the sole financing of one political party and subject to the compliance of its statutes to the provisions of the following paragraphs of the present article. The approval is published in the Official gazette. The statutes of an association approved as a financing association of a political party must include:

1° The definition of the territorial constituency inside which the association performs its activities;

2° The commitment to open a unique bank or postal account where all the donations received for the financing of a political party shall be deposited.

Article 11-2

The political party declares in written to the seat prefecture the name of the chosen natural person, designated as the financial representative. The declaration must be accompanied by the express agreement of the designated person and must specify the territorial constituency inside which the financial representative performs its activities. The financial representative shall open a unique bank or postal account where all the donations received for the financing of the political party shall be deposited.

Article 11-3

The political party may successively resort to two or more intermediates. In this case, the party must end the offices of the financial representative or demand the retirement of the approval from the financial association using the same procedures as for the designation or the request for the approval. The unique bank or postal account is blocked until the

¹⁶ Art. L52-8, Wet van 30 december 2005 nr. 2005-1719; on-line: www.legifrance.gouv.fr (geraadpleegd op 19 juni 2009).

¹⁷ Art. 11.4 Wet no. 88-227.

party designates a new financial representative or receives the approval of a new financing association. Each association or financial representative, except in case of the latter's death, establishes its management account.

Article 11-4

The donations agreed upon by natural persons properly identified to one or more associations recognized as financing associations or to one or more financial representative of the same political party do not have to exceed 7500 Euro per year.

The legal persons, with the exception of political parties or bodies, cannot contribute to the financing of political parties or bodies, neither by approving donations, in whatever form, to their financing associations or financial representatives, nor by providing them with goods, services or other direct or indirect advantages for prices lower than those generally practiced. The financing association or the financial representative issues to the donor a receipt whose conditions of establishment and use are set by a decree from the Council of State. This decree also determines the manners in which the delivered receipts for the donations of an amount equal or inferior to 3000 Euro consented by the natural persons do not mention the name of the beneficiary party or body.

All donations exceeding 150 euro consented to a financing association or financial representative of a political party must be remitted, definitively and without payment, by check, by transfer, direct debiting or credit card.

Financing associations or financial representatives of a political party cannot receive, directly or indirectly, material contributions or aids from a foreign state or an ex officio foreign legal person. The papers and documents from the financing association or the financial representative, meant for third parties, and having as objective to determine the payment of such donations must indicate, as the case may be, the name of the association and the date of approval or the name of the representative and the date of the declaration to the prefecture, as well as the political party or body recipient of the collected sums.

Email van de Franse toezichthouder, het CNNCFP (23 april 2013)

Always under Law of 11 March 1988 any political party has to designate a Financial Nominee (or Appointed Agent) in order to cash in donations. This Agent has to credit donations on a sole dedicated bank account opened in his own name before transfer of sums to the Party's bank account.

Each year Nominees have to send to our Commission copies of their receipts together with the list of donators and contributors. Such information is not publicly available and is disposed of after three years. Furthermore fiscal authorities are not made aware of the identity of the political parties in favour of which the donations are made (donations giving the right to fiscal

deductions), unless individual donations are above € 3000 per year. Only private persons are eligible to make donations up to € 7500 per year and per political party. Companies, Trade Unions, Foundations, Trusts, Associations (except political parties themselves) are not authorized to financially support a political party.

5. Maakt het daarbij uit welke rechtsvorm de betreffende lokale partij heeft (een lokale afdeling van een landelijke partij of een zelfstandige rechtspersoon)?

In geen van de bestudeerde documenten wordt hieraan expliciet gerefereerd.

Bijlage 1. Uitkomsten gedetailleerd onderzoek geselecteerde groep van tien Noord- en West-Europese landen

Tabel 1.1. Overzicht subsidies en toezichthouders

	Overheidssubsidie aan		Afkomstig van de nationale of lokale overheid?	Opmerkingen	Toezichthouder centraal of decentraal?	Nog onbekend
	lokale partijen	lokale afdelingen				
IJsland	Ja	Ja	Lokale overheid	Gemeenten met minder dan 500 inwoners zijn niet verplicht lokale politieke partijen te subsidiëren.	Centraal: <i>The National Audit Office</i>	
Noorwegen	Ja	Ja	Nationale én lokale overheid	Regionale <i>Commissio-ner 'Fylkesmann'</i> handelt lokale subsidieaanvragen voor nationale subsidies af.	Centraal: <i>Political Parties Act Committee</i> en <i>Statistics Norway</i>	Geen specifieke lokale regeling/richtlijn t.a.v. subsidies kunnen achterhalen.
Zweden	Ja	Ja	Lokale overheid	Lokale overheden mogen subsidies verstrekken. Er bestaat geen verplichting hiertoe.	Geen	Geen specifieke lokale regeling/richtlijn t.a.v. subsidies kunnen achterhalen.
Finland	Nee	Indirect	Nationale overheid	Een vast bedrag van de nationale subsidie is voor lokale afdeling bedoeld.	Centraal (m.b.t. partijfinanciering): Ministerie van Justitie en <i>National Audit Office</i>	In welke wet of richtlijn is dit percentage vastgesteld?
Denemarken	Ja	Ja	Lokale overheid		Centraal en beperkt decentraal: <i>Ministry of Economic Affairs and Interior</i> en de lokale overheid	

	Overheidssubsidie aan		Afkomstig van de nationale of lokale overheid?	Opmerkingen	Toezichthouder centraal of decentraal?	Nog onbekend
	lokale partijen	lokale afdelingen				
Duitsland	Nee	Nee	-		Centraal: Bonds­dag­president	
Verenigd Koninkrijk	Nee	Nee	-	Op landelijk en lokaal niveau zijn er geen subsidies voor de partij <i>an sich</i> , wel voor politieke activiteiten en politieke vertegenwoordigers.	Centraal: <i>Electoral Commission</i>	
Frankrijk	Nee	Nee	-	Er bestaat wel lokale fractie­onder­steuning en een vergoeding voor verkiezingsuitgaven van kandidaten op het lokale niveau.	Centraal: <i>National Commission for Campaign Accounts and Political Funding (CNCCFP)</i>	
België	Nee	Nee	-	Er bestaan wel regionale subsidies op gewestelijk niveau.	Centraal en decentraal: Federale Controle­commissie en vier regionale commissies	
Ierland	Nee	Nee	-	Er bestaan wel vergoedingen voor verkiezingsuitgaven op lokaal niveau.	Centraal: ¹ <i>Standards Commission</i>	

¹ Donaties aan lokale verkiezingskandidaten worden gemonitord door de lokale autoriteiten.

Tabel 1.2. Overzicht giften

	Nationale wetgeving specifiek gericht op lokaal niveau	Nationale wetgeving ook van toepassing op lokale partijen en/of lokale afdelingen	Registratie van giften	Openbaar making giften/ verschillen in drempelwaardes	Nog onbekend
IJsland	Nee	Ja: lokale afdelingen en lokale partijen.	- Donaties van individuen > €1260. - Overige donaties altijd.	- Donaties van individuen > €1260. - Overige donaties altijd.	
Noorwegen	Ja	-	- Alle donaties worden vermeld in het jaarverslag.	- Nationaal niveau: donaties >€4636. - Regionaal niveau: donaties >€3046. - Lokaal niveau: donaties >€1589.	
Zweden	Nee	Nee	Nationaal: donaties > €2400 (niet verplicht).	Nationaal: donaties > €2400 (niet verplicht).	
Finland	Nee	Ja: in ieder geval voor lokale afdelingen, lokale partijen worden niet expliciet genoemd.	Donaties > €1500 ² .	Donaties > €1500 ³ .	- Is de Finse wetgeving ook van toepassing op lokale politieke partijen?
Denemarken	Nee	Ja: alle subsidie-ontvangers.	Donaties >€2700.	Donaties >€2700.	

² Het gaat hier specifiek om wetgeving ten aanzien van politieke partijen; voor verkiezingskandidaten gelden andere regels.

³ Het gaat hier specifiek om wetgeving ten aanzien van politieke partijen; voor verkiezingskandidaten gelden andere regels.

	Nationale wetgeving specifiek gericht op lokaal niveau	Nationale wetgeving ook van toepassing op lokale partijen en/of lokale afdelingen	Registratie van giften	Openbaar making giften/ verschillen in drempelwaardes	Nog onbekend
Duitsland	Nee	Ja: in ieder geval voor lokale afdelingen, lokale politieke partijen worden niet expliciet genoemd.	Donaties > €500, de naam van de donor moet bekend zijn.	- Donaties > €10.000 in jaarverslag. - Donaties > €50.000 direct melden bij Bondsdag.	Is de nationale wet ook van toepassing op lokale politieke partijen?
Verenigd Koninkrijk	Ja: maar alleen ten aanzien van lokale afdelingen van politieke partijen.	-	- Nationaal: donaties boven de £7500 (ca. €8840). - Afdelingen: donaties boven de £1500 (ca. €1770). - Donaties >£ 1500 (ca. €1770) van een donateur die eerder in het jaar >£7500 heeft geschonken. - Donaties > £500 (€590) van ongeïdentificeerde of 'non-permissible' donor.	- Nationaal: Donaties > £7500 (ca. €8840). - Afdelingen: donaties > £1500 (ca. €1770).	
Frankrijk	Nee	Ja: in ieder geval voor afdelingen, lokale partijen worden niet expliciet genoemd.	- Donaties > €3000 ⁴ .	- Totaalbedrag aan ontvangen donaties (zonder naam donoren).	

⁴ Het gaat hier specifiek om wetgeving ten aanzien van politieke partijen. Voor verkiezingskandidaten gelden andere regels.

België	Nee	Ja: in ieder geval voor afdelingen, maar bij een strikte lezing geldt de nationale wet niet voor lokale partijen.	Donaties > €125.	Geen publieke openbaarmaking i.v.m. privacy bescherming.	
Ierland	Nee ⁵	Ja: in ieder geval voor afdelingen, lokale politieke partijen worden niet expliciet genoemd.	Donaties > €1500 ⁶ .	Donaties > €1500.	

⁵ Wat betreft verkiezingskandidaten is een specifieke wet, de *Local Elections Act*, van toepassing.

⁶ Het gaat hier specifiek om wetgeving ten aanzien van politieke partijen. Voor verkiezingskandidaten gelden andere regels.

Bijlage 2. Inventarisatie overige negentien landen

In het kader van deze inventarisatie zijn zoals al vermeld alle in Den Haag gevestigde ambassades van en alle Nederlandse ambassades in de geselecteerde negenentwintig Europese landen benaderd. Per email kregen zij de hierboven vermelde vijf vragen toegezonden. Van Cyprus, Estland en Slovenië is geen reactie ontvangen – noch van hun ambassades in Den Haag, noch van de Nederlandse ambassades aldaar.

In deze bijlage wordt voor de negentien landen die in het voorgaande niet aan bod zijn gekomen – ruwweg de Zuid- en Oost-Europese landen – een overzicht gegeven van de reacties van de ambassades (voor alle duidelijkheid: voor deze groep landen is geen aanvullend onderzoek gedaan). In onderstaande tabel zijn de bevindingen per land en per vraag weergegeven. Tevens zijn de contactgegevens toegevoegd van personen van wie informatie is ontvangen. Dit maakt het mogelijk met de relevante persoon contact op te nemen indien er behoefte is aan aanvullende informatie.

In het algemeen kan worden opgemerkt dat de landen die tot deze groep behoren, weinig tot geen wetgeving kennen die specifiek betrekking heeft op lokale partijen en lokale afdelingen. Uitzonderingen zijn Italië, Portugal, Letland, Litouwen, Spanje, Tsjechië en Zwitserland, waar wetgeving bestaat die (gedeeltelijk) van toepassing is op het lokale niveau. Meest in het oog springend zijn Italië en Portugal. Beide landen hebben zowel een subsidieregeling voor het lokale niveau alsmede nationale wetgeving op het gebied van partijfinanciering en transparantie die ook van toepassing is op het lokale niveau. Hierbij gaat het specifiek om limitering van verkiezingsuitgaven. Het verkrijgen van nadere informatie over (specifieke aspecten van) de wetgeving in bovengenoemde landen kan van belang zijn.

Tabel 2.1. Uitkomsten inventarisatie overige negentien landen

	Specifieke wetgeving t.a.v. lokaal niveau	Subsidies aan lokale partijen en lokale afdelingen	Drempelwaarde openbaarmaking giften	Toezichthouder centraal of decentraal?	Opmerkingen	Contactgegevens
Bulgarije	Ja, <i>local elections act</i> m.b.t. financiering van lokale verkiezingscampagnes.	Nee	Alle giften aan politieke partijen worden geregistreerd en gepubliceerd in een openbaar register. Maximaal donatiebedrag is €5000 p.d.p.j..	Centraal: <i>National Audit Office</i>	-	boriana.katzarska@minbuza.nl Embassy.Hague@mfa.bg
Cyprus	Onbekend	Onbekend	Onbekend	Onbekend	-	Nic-ca@minbuza.nl Hagueembassy@mfa.gov.cy
Estland	Onbekend	Onbekend	Onbekend	Onbekend	-	embassy.haag@mfa.ee tal@minbuza.nl
Griekenland	Nee	Nee	Drempelwaarde openbaarmaking giften onbekend, wel openbaarmaking financieel jaarverslag. Maximaal donatiebedrag aan politieke partijen is €15.000 p.d.p.j. ¹ , voor kandidaten maximaal €3000 p.d.p.j..	Centraal: <i>Control Committee</i>	Nederlandse ambassade in Griekenland geeft aan dat kandidaten op lokaal niveau vrijwel altijd gesteund worden door landelijke partijen.	natasha.apostolidi@minbuza.nl

¹ p.d.p.j. = per donateur per jaar

	Specifieke wetgeving t.a.v. lokaal niveau	Subsidies aan lokale partijen en lokale afdelingen	Drempelwaarde openbaarmaking giften	Toezi chthouder centraal of decentraal?	Opmerkingen	Contactgegevens
Hongarije	Nee	Nee	Donaties > HUF 500.000 (ca. €1670) ² moeten openbaar worden gemaakt.	Centraal: <i>State Audit Office</i> en <i>Office of the Public Prosecutor</i> .		akocsis@mfa.gov.hu
Italië	Nee	Op regionaal niveau komen partijen waarvan ten minste één persoon is verkozen in de regionale raad in aanmerking voor subsidie.	Donaties > €50.000 aan politieke partijen moeten worden gemeld bij de <i>President of the Chamber of Deputies</i> . Deze publiceert financiële gegevens van partijen in de <i>Official Journal</i> . Kandidaten moeten donaties > €20.000 rapporteren bij de <i>Regional Electoral Guarantee Board</i> .	Centraal: <i>Board of Auditors</i> - gericht op partijen die subsidies krijgen. <i>Regional Electoral Guarantee Board</i> - gericht op financiële rapporten van kandidaten. <i>Communications Regulatory Authority</i> - gericht op nieuwsbladen van partijen. Voor lokale afdelingen is een audit niet verplicht.	Italië heeft tevens wetgeving ten aanzien van beperking van verkiezingsuitgaven op lokaal niveau.	sonia.folcarelli@esteri.it
Letland	Nee, behalve <i>Law on pre-election campaigning for Municipal Elections</i> .	Nee	Alle donaties worden gepubliceerd op de website van de <i>Corruption Prevention and Combating Bureau</i> . Maximaal donatiebedrag is 100 maal het minimum maandloon p.d.p.j..	Centraal: <i>Corruption Prevention and combating bureau</i> .	-	juris.dreimanis@minbuza.nl

² Gebaseerd op de wisselkoers van 23 april 2013.

	Specifieke wetgeving t.a.v. lokaal niveau	Subsidies aan lokale partijen en lokale afdelingen	Drempelwaarde openbaarmaking giften	Toezichthouder centraal of decentraal?	Opmerkingen	Contactgegevens
Litouwen	Nee	Ja: alle geregistreerde politieke partijen die ten minste 3 procent van de stemmen bij nationale, gemeentelijke, Europese verkiezingen behalen komen in aanmerking voor subsidies uit nationaal en gemeentelijk budget.	Alle donaties moeten openbaar worden gemaakt. Maximaal donatiebedrag is 10 maal het gemiddeld maandloon p.d.p.j.	Centraal: <i>Central Electoral Commission</i>	Wetgeving is ook specifiek gericht op onafhankelijke kandidaten	Sigita.JURKYNA ITE@urm.lt
Luxemburg	Nee	Nee: alleen nationaal, maar deze subsidies mogen echter gebruikt worden voor de financiering van lokale afdelingen. Op lokaal niveau ontvangen raadsleden wel een vergoeding voor hun raadswork.	Donaties > €250 moeten openbaar worden gemaakt. Deze verplichting geldt ook voor lokale afdelingen. Lokale partijen dienen aan de moederpartij verslag uit te brengen over ontvangen giften.	Centraal: <i>Cour de comptes</i> (rekenkamer)	Er zijn in Luxemburg slechts op beperkte schaal lokale partijen vertegenwoordigd in gemeenteraden.	geertjan.meijerink@minbuza.nl
Malta	Nee	Nee	Geen verplichting tot openbaar making.	Centraal: <i>Electoral Commission</i>	De lokale en nationale verkiezingen gaan in Malta altijd tussen twee partijen: de Nationalistische Partij en de Labour Partij. De lokale en nationale afdelingen zijn zeer nauw met elkaar verbonden. De oorzaak hiervan is de kleinschaligheid van het politieke leven in Malta.	Geert.Kamminga@minbuza.nl

	Specifieke wetgeving t.a.v. lokaal niveau	Subsidies aan lokale partijen en lokale afdelingen	Drempelwaarde openbaarmaking giften	Toezichthouder centraal of decentraal?	Opmerkingen	Contactgegevens
Oostenrijk	Nee: de wetgeving van de verschillende Länder is geharmoniseerd, maar verschilt nog enigszins.	Waarschijnlijk bestaat er op lokaal niveau wel een (ongereguleerde) vorm van subsidiering of fractieondersteuning.	Donaties > €3500 aan partijen of afdelingen moeten openbaar worden gemaakt. Daarnaast moet duidelijk zijn hoeveel de partij van individuen, bedrijven, verenigingen of beroepsverenigingen krijgt. Donaties > €50.000 moeten z.s.m. worden gemeld. Publicatie van financieel verslag, gecontroleerd door accountant, in de <i>Wiener Zeitung</i> .	Centraal: <i>Court of Audit</i> Op <i>Länder</i> niveau zijn er verschillende toezichthouders.	Wellicht interessant: Hubert Sickinger in <i>Politikfinanzierung in Oesterreich</i> , Wien Czernin Verlag 2009.	Michael.Witter@minbuza.nl
Polen	Nee	Nee	Verplichting tot rapportage alle donaties. Financiële rapporten (incl. donaties) worden gepubliceerd door de <i>National Electoral Commission</i> . Maximaal donatiebedrag is 15 maal het minimumloon (ca. € 5290) p.d.p.j..	Centraal: <i>National Electoral Commission</i>	In Polen wordt geen onderscheid gemaakt tussen landelijke/lokale partijen, men kent enkel het begrip 'politieke partij'. De partijen worden uit de nationale begroting van de centrale overheid gefinancierd.	frank-de.hoop-scheffer@minbuza.nl
Portugal	Nee	Ja: indien ten minste één partijvertegenwoordiger wordt gekozen in de lokale raad of ten minste 2 procent van de stemmen is behaald.	Publicatie donaties onbekend. Maximaal donatiebedrag aan politieke partijen is 25 maal het minimum maandloon (ca. €10.650) en aan verkiezingscampagnes niet meer dan 60 maal (ca. €25.560) p.d.p.j..	Centraal: <i>Entity for Accounts and Political Financing</i> en de <i>Constitutional Court</i>	Specifieke regels in de wetgeving over de limitering van verkiezingsuitgaven op lokaal niveau.	mm.costa@minbuza.nl

	Specifieke wetgeving t.a.v. lokaal niveau	Subsidies aan lokale partijen en lokale afdelingen	Drempelwaarde openbaarmaking giften	Toezichthouder centraal of decentraal?	Opmerkingen	Contactgegevens
Roemenië	Nee	Nee	Openbaarmaking donaties > 10 maal het minimumloon (ca. €1400). Maximaal donatiebedrag 200 maal het minimumloon (ca. €28.000) p.d.p.j. voor individuen en 500 maal (ca. €70.000) voor rechtspersonen.	Centraal: <i>Permanent Electoral Authority</i> en de <i>Court of Auditors</i>	-	roembnl_eu@xs4all.nl
Slovenië	Onbekend	Onbekend	Onbekend	Onbekend	-	andrea.vavrikova@mzv.sk LJU-PCZ@minbuza.nl
Slowakije	Nee	Nee	Elk kwartaal moet een lijst van alle donaties (incl. het specifieke bedrag) op de website van de partij worden gepubliceerd.	Centraal: Ministerie van Financiën	-	Michaela.Kovacova@mvsr.vs.sk svs@mvsr.vs.sk slvv@minv.sk

	Specifieke wetgeving t.a.v. lokaal niveau	Subsidies aan lokale partijen en lokale afdelingen	Drempelwaarde openbaarmaking giften	Toezichthouder centraal of decentraal?	Opmerkingen	Contactgegevens
Spanje	Nee	<p>Ja: vijf verstrekkers: centrale staat, regionale regering, ‘staten generaal’ (senaat en congres v. afgevaardigden), regionale parlementen, en gemeenteraden. Zij verstrekken subsidie afhankelijk van regeringsverantwoordelijkheid en/of parlementaire vertegenwoordiging.</p> <p>Daarnaast zijn er subsidies van nationale, regionale of lokale overheden t.b.v. verkiezingscampagnes.</p>	<p>Geen verplichting tot openbaarmaking.</p> <p>Maximaal donatiebedrag is €100.000 p.d.p.j..</p>	<p>Op centraal en regionaal niveau belegd bij ‘el Tribunal de Cuentas’ (de nationale rekenkamer) en regionale varianten daarvan. De regio-nale Tribunales zijn verantwoordelijk voor het verstrekken van toezicht-rapportages aan de landelijke Tribunal de Cuentas, die een onderzoek kan starten naar eventuele onregelmatigheden.</p> <p>Kanttekening: de landelijke Tribunal de Cuentas heeft i.v.m. gebrek aan capaciteit een verwerkingsachterstand van ca. 5 jaar, dus onregelmatigheden komen vaak pas laat aan het licht.</p> <p>Daarnaast worden kandidaturen voor de 12 adviseurs van de Tribunal de Cuentas voordragen door één van de twee grootste partijen in Spanje. {..} Hoewel deze benoeming door zowel de Senaat als Congres van Afgevaardigden moet worden goedgekeurd, is het de vraag in hoeverre de instantie werkelijk politiek onafhankelijk is.</p>	<p>Spanje telt 17 autonome regio’s, die ieder over een grote en onderling verschillende mate van zelfbestuur beschikken en in sommige gevallen een eigen kieswet hebben. Voor zover bij ons bekend bestaat specifieke regelgeving met betrekking tot subsidiëring van lokale partijen, vrijwel niet, maar dat kan per autonome regio verschillen.</p> <p>De regering werkt momenteel aan een wetsvoorstel dat de transparantie van politieke partijen en de financiering daarvan moet reguleren. De inhoud van dat wetsvoorstel is niet openbaar bekend.</p>	mad-pa@minbuza.nl

	Specifieke wetgeving t.a.v. lokaal niveau	Subsidies aan lokale partijen en lokale afdelingen	Drempelwaarde openbaarmaking giften	Toezichthouder centraal of decentraal?	Opmerkingen	Contactgegevens
Tsjechië	Nee	Heeft een financiële regeling gericht op lokaal niveau. Onduidelijk of het hier gaat om een partijsubsidie of fractieondersteuning.	Drempelwaarde voor openbaarmaking giften is €50.000 KRN (ca. €1928). ³ Financiële rapporten van partijen moeten binnenkort ook op internet worden gepubliceerd.	Centraal: <i>Chamber of Deputies</i> (een niet geheel onafhankelijk orgaan)	Een nieuwe wet over partijfinanciering en transparantie is april jongstleden aangenomen. Deze wet gaat in 2014 van kracht.	David.Lodder@minbuza.nl Ondrej_Abrham@mzv.cz
Zwitserland	De kantons Ticino en Geneve zijn de enige kantons met wetgeving over transparantie van partijfinanciering.	Nee	Geen verplichting tot publicatie. Kanton Ticino (Tessin): Donaties > €8200 aan partijen, voor kandidaten geldt een drempel van €4100. Kanton Geneve: registratieplicht alle donaties.	Geen of decentraal: alleen in beperkte mate in het kanton Geneve.	Gezien de kantonale structuur van Zwitserland hebben lokale (afdelingen van) politieke partijen doorgaans een grotere organisatie en budget dan de landelijke afdelingen.	anita-van.rozen@minbuza.nl

³ Gebaseerd op de wisselkoers van 23 april 2013.