



Navigating UNCAC Resolution 11/7 on

Political Finance

A Quick Reference Guide

APRIL 2026

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Navigating UNCAC Resolution 11/7 on Political Finance

A Quick Reference Guide

Identifying Opportunities for Voter
Engagement and Threats to Democratic Trust

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About this Quick Reference Guide

This quick reference guide is primarily intended for civil society organizations and journalists working to advance public sector integrity in their countries, particularly with regard to money and influence in politics. It provides concise insights into:

- the structure of UNCAC Resolution 11/7 on “*Preventing and combating corruption through enhancing transparency in the funding of political parties, candidatures for elected public office and electoral campaigns;*”
- the rationale behind key provisions in the Resolution;
- the actions the Resolution calls on States Parties to take to strengthen transparency; and
- the role of the United Nations Office on Drugs and Crime in supporting implementation, follow-on assistance, and reporting.

Further explanatory reference documents will be published in the future, including a more detailed explainer spearheaded by Transparency International, and supplemental analysis from International IDEA, amongst others.

Why was Resolution 11/7 Necessary?

Illicit financing of political parties and election campaigns corrupts democracy, undermines accountability and public trust, and leads to waste of public resources. Despite concerted efforts by some governments to address this corruption challenge, campaign finance is perceived as one of the weakest components of electoral integrity. Prior to this new resolution, there were few global standards on the subject.¹

The United Nations Convention against Corruption (UNCAC) is the world’s only global binding legal framework for anti-corruption. The Convention was adopted by the UN General Assembly in 2003² and entered into force in December 2005. Chapter II Article 7 of the UNCAC contains a brief call for States Parties to enhance political finance transparency. This is the only direct reference to political

¹ Garnett, Holly Ann, Toby S. James, and Sofia Caal-Lam. (2025). Year in Elections Global Report 2025. The Electoral Integrity Project. <https://www.electoralintegrityproject.com/reports>.

² United Nations Office on Drugs and Crime, Corruption and Financial Crime Branch. UNCAC. Accessed 6 April 2026. <https://www.unodc.org/corruption/en/uncac/index.html>.

finance in a legally binding global convention, and it provides minimal guidance, merely calling on States Parties to consider taking measures to enhance transparency.



“3. Each State Party shall also consider taking appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties.”

– Article 7.3 of the United Nations Convention Against Corruption³

The Political Declaration that emerged from the 2021 *Special session of the United Nations General Assembly (UNGASS) against corruption* further recognized the importance of party and campaign finance to preventing and combatting corruption. Through the UNGASS, States made voluntary commitments to take action to enhance party and campaign transparency.



“We will maintain, strengthen, develop and implement measures that protect the integrity of the electoral process and promote its accountability to voters, transparency and impartiality in domestic electoral institutions and oversight mechanisms, and transparency in the funding of candidatures for elected public office, political parties and electoral campaigns, where applicable, with a view to preventing corruption, ensuring accountability, promoting good governance and reinforcing trust in public institutions.”

- UNGASS Political declaration⁴

While both the UNCAC and UNGASS Political declaration acknowledge the importance of political finance transparency, there was still a gap in consensus around *how* to achieve meaningful oversight and accountability in practice.

What is resolution 11/7?

Resolution 11/7 fills this critical gap, providing guidance on good practices for establishing transparency around money in politics. The Resolution was initially developed and championed by Albania, Ghana, Mongolia, and Norway, before it was tabled for consideration and negotiation at the 11th Conference of States Parties (CoSP) to the UNCAC – a biannual event at which the 192 States Parties to the UNCAC adopt resolutions to give life to the Convention’s many provisions. It outlines

³ United Nations. United Nations Convention against Corruption. Treaty Series, vol. 2349, p. 41; Doc. A/58/422. <https://treaties.un.org/>.

⁴ United Nations General Assembly. (2021). Political declaration: Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation (A/RES/S-32/1). <https://docs.un.org/A/RES/S-32/1>.

standards regulating all aspects of political finance, and aims to elevate the issue of political finance (including related areas such as abuse of state resources and foreign funding) on the international agenda and in the UN system. It is rooted in the understanding that countries need not have identical laws and systems in place to tackle the issue of transparency, but they can build from agreed good practices as appropriate to their own contexts. Following several days of negotiation at the 11th CoSP, the resolution was adopted by consensus on Friday, December 19, 2025, with a record number of countries signing on as co-sponsors.

Co-Sponsors

Co-sponsors of the Resolution include the following States Parties, as announced at a plenary during the final day of the 11th UNCAC CoSP.

Albania *	Cote d'Ivoire	Madagascar	Peru
Armenia	Dominican Republic	Mexico	Seychelles
Australia	European Union	Micronesia	Slovenia
Belgium	Ghana *	Moldova	South Africa
Brazil	Honduras	Mongolia *	Sri Lanka
Bulgaria	Indonesia	Montenegro	Ukraine
Chile	Kenya	Morocco	United Kingdom
Colombia	Laos	Namibia	Zimbabwe
Costa Rica	Lebanon	Norway *	

*Original Co-Sponsor

What does Resolution 11/7 include?

The **preamble** of Resolution 11/7 provides context for how the topic of money in politics relates to the UNCAC and other forms of corruption and financial crimes, and why further standards or guidance on transparency and accountability are needed to prevent corruption in this field.⁵ The **Preambular Paragraphs (PPs)** in Resolution 11/7 are easily recognizable as they start with an italicized word (e.g., *Recalling*, *Stressing*, *Recognizing*).

⁵ In the text of the resolution, Preambular Paragraphs are not numbered; we have numbered them in this guide to support readers' navigation of the text.

The **body** of Resolution 11/7 is made up of **Operative Paragraphs (OPs)**. Unlike PPs, OPs are regularly numbered throughout the text of the resolution. These paragraphs set out good practices and standards for states to review and integrate into their own legal and operational contexts and are likely to be the most valuable parts of the resolution for civil society and watchdog organizations to use in their advocacy for stronger transparency and accountability. While UNCAC Resolutions are not legally binding like the Convention itself, they nevertheless carry significant political weight for States Parties. The OPs of Resolution 11/7 set out a particularly strong call to action – frequently adopting tougher wording such as ‘urges’ and ‘calls upon,’ which can carry more urgency and direction in UN texts than some other common phrases for OPs, such as ‘encourages’.

Sections by thematic area

For readers seeking higher-level understanding of the themes covered in the resolution, browsing the PPs and OPs out of order might be more instructive. The content of Resolution 11/7 can be divided into two main topics: **restrictions on financial activities** of political stakeholders (who is allowed to make financial donations, use of public resources, and amounts that can be donated) and **transparency and oversight** (reporting requirements, oversight by public institutions and the involvement of civil society). The following tables provide a breakdown of PPs and OPs by thematic cluster.

Content concerning restrictions on financial activities

Restrictions on donations	PP 7	Qualitative and quantitative donation limits
	OP6	Limits on who should be allowed to make donations
	OP 8	Limits on the amounts that may be donated
Foreign funding	PP 3	National sovereignty
	PP 4	International impact and cooperation
	OP 6	Restrictions on donations from other countries
	OP 7	Countries should abstain from funding political parties and election campaigns in other countries
Abuse of state resources	OP 6	State-owned companies should not be allowed to donate
	OP 11	Regulations and monitoring must exist against such abuse
Non-contestant campaigning	OP 9	Regulations on non-contestant (third party) campaigning

Content concerning transparency and oversight

Financial bookkeeping, reporting, & publication	PP 8	Donor transparency
	OP3	Rules on bookkeeping and financial reporting
	OP4	The publication of submitted financial information
	OP10	Reporting to include information on advertising spending
Oversight, cooperation, and sanctions	OP2	Public oversight of political finance regulations
	OP11	Monitoring also of potential misuse of public resources
	OP12	Effective investigations and sanctioning processes
	OP15	Cooperation between public institutions, domestically and internationally
Civil society	PP 12	Public information
	PP 13	Protection of those making complaints
	OP13	Access to information and engagement of non-state actors
	OP14	Complaints mechanisms, including the protection of those making complaints

Analysis

The text of the Resolution as cited in this Quick Guide is drawn from the “Report of the Conference of the States Parties to the United Nations Convention against Corruption on its eleventh session, held in Doha from 15 to 19 December 2025.”⁶

The Preambular Paragraphs

The preambular paragraphs establish how the topic of party and campaign or candidate finance relates to the UNCAC, and why action is needed from States Parties to meet their commitments under the Convention. They also acknowledge other relevant UN agreements and efforts that the following good practices and standards will build on.

1: Connection to UNCAC

<i>Text</i>	“Recalling that pursuant to article 7, paragraph 3, of the United Nations Convention against Corruption, States Parties are to consider taking appropriate legislative and administrative measures, consistent with the objectives of the Convention and in accordance with the fundamental principles of their domestic law, to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties”
<i>Meaning</i>	References Article 7.3. in the UNCAC, on which the resolution is based. This is important for establishing the relevance of political finance to the UNCAC forum and clarifying that the Resolution

⁶ United Nations Office on Drugs and Crime, Corruption and Financial Crime Branch. (2025). Available under 'Documentation' tab in Arabic, Chinese, English, French, Russian, and Spanish at <https://www.unodc.org/corruption/en/cosp/conference/session11.html>. Note that footnotes embedded within the draft resolution text are omitted from this 'Quick Guide' to the resolution for brevity and clarity.

consists of actions that states should take to enhance their compliance with the binding provisions of UNCAC 7.3.

2: Connection to prevention of corruption and economic crimes

<i>Text</i>	“ <i>Recognizing</i> that transparency in the funding of, where applicable, political parties, candidatures for elected public office and electoral campaigns is crucial to prevent corruption and economic crime, including money-laundering, while reaffirming that transparency measures should be implemented in accordance with the fundamental principles of the domestic law of States, thus contributing to safeguarding electoral and policymaking processes from undue influence in order to promote good governance and reinforce trust in public institutions”
<i>Meaning</i>	Establishes that political finance transparency is crucial in the prevention of corruption and economic crimes, and that transparency measures can support good governance and public trust in government. This wording broadens the relevance of Article 7.3. and Resolution 11/7 to all areas of corruption, not only to political finance. The phrase “...in accordance with the fundamental principles of the domestic law...” stresses that each country will implement the provisions of the Resolution in its own way.

3: National Sovereignty

<i>Text</i>	“ <i>Recalling</i> that pursuant to article 4 of the Convention, States Parties are to carry out their obligations under the Convention in a manner consistent with the principles of sovereign equality and territorial integrity of States and that of non-intervention in the domestic affairs of other States”
<i>Meaning</i>	Stresses the importance of sovereign equality and non-intervention. This is particularly important in relation to issues of foreign funding of politics, which is further covered under PP9, and OP7.

4: International impact and cooperation

<i>Text</i>	“ <i>Stressing</i> that corruption and economic crimes, including money-laundering, cross borders and negatively affect societies and economies, making international cooperation to prevent and combat them essential”
<i>Meaning</i>	Stresses the negative impact of corruption, its reach across borders and the need for international cooperation to address these challenges. This relates to OP 15.

5: Need for implementation and technical assistance

<i>Text</i>	“ <i>Recognizing</i> that considerable challenges in the implementation of article 7, paragraph 3, of the Convention have been identified and that further efforts to support the effective implementation of that paragraph may be required, including through the provision of technical assistance, as applicable and upon request”
<i>Meaning</i>	Notes that there are challenges in the implementation of UNCAC Article 7.3 and that further efforts are needed, including technical assistance. This is relevant to OP20 and OP21.

6: Elections

<i>Text</i>	“ <i>Recalling</i> General Assembly resolution S-32/1 of 2 June 2021, entitled “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation”, in which Member States recognized that they were responsible for ensuring transparent, free and fair elections, in accordance with domestic law and their ambition to ensure responsive, inclusive, participatory and representative decision-making at the national level, and pledged to maintain, strengthen, develop and implement measures that protected the integrity of
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	the electoral process and promoted its accountability to voters, transparency and impartiality in domestic electoral institutions and oversight mechanisms, and transparency in the funding of candidatures for elected public office, political parties and electoral campaigns, where applicable, with a view to preventing corruption, ensuring accountability, promoting good governance and reinforcing trust in public institutions”
<i>Meaning</i>	References the 2021 UNGASS Political declaration and the commitment of countries to protect electoral processes and makes explicit the connection between political finance and free and fair elections. The 2021 political declaration is key in establishing the impact of corruption on democracy, noting that “[w]e are concerned about the seriousness of the problems and threats posed by corruption to the stability and security of societies, undermining the institutions and values of democracy, our ethical values and justice and jeopardizing sustainable development and the rule of law.”

7: Donation limits (qualitative and quantitative)

<i>Text</i>	“ <i>Recognizing</i> that limitations or restrictions on election campaign funding and measures for transparency of expenditures, in accordance with domestic law, inter alia, may be necessary to ensure that donations do not result in trading in influence, abuse of functions or vote-buying, or other acts of corruption”
<i>Meaning</i>	Establishes that donation limits may be necessary to deter abuse (e.g., to prevent wealthy groups from drowning out the voices of other political stakeholders, to prevent special interest groups from offering donations in exchange for policy favors, etc.). Can also be seen to indirectly reference limits on spending. This links in particular to OP6 and OP8.

8: Donor Transparency

<i>Text</i>	“ <i>Recognizing also</i> that transparency requirements for donations to political parties, candidatures for elected public office and electoral campaigns, by legal entities and legal arrangements, including private and State-owned enterprises, complex legal mechanisms such as trusts and holdings, and non-governmental organizations, can contribute to preventing and combating corruption”
<i>Meaning</i>	Stresses the importance of transparency requirements regarding donations to prevent and combat corruption. Such transparency can help counteract undue influence over politics by domestic and foreign actors, quid pro quo donations, and abuse of state resources. See also OP3.

9: Legislation concerning political finance

<i>Text</i>	“ <i>Recognizing further</i> that strong domestic legislation designed to enhance transparency and accountability in the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, including on foreign funding, can strengthen the prevention of corruption”
<i>Meaning</i>	Notes how national legislation on political finance, including on foreign funding, is important in preventing corruption, including other key topics covered in the UNCAC. Depending on states’ existing framework, legislative drafting and reform may be a necessary precursor to more meaningful oversight and enforcement: fleshing out rules for donations, spending, assets and liabilities; empowering oversight bodies to exercise meaningful control; or establishing and supporting the meaningful implementation of reasonable sanctions for violations.

10: Organized Crime

<i>Text</i>	“ <i>Recognizing</i> that the funding of political parties, candidatures for elected public office and electoral campaigns may, in some contexts, be misused by organized criminal groups and actors to infiltrate and undermine institutions, which may lead to corruption becoming entrenched and further weaken measures to prevent and fight corruption”
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<i>Meaning</i>	Makes the connection that political finance may be misused by criminal groups, including through the infiltration of state institutions, and that this may hamper efforts against corruption. Examples could be using proceeds of crimes to fund parties or candidates/campaigns, use of political donations for money laundering, or influencing state actors to turn a blind eye to crimes.
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11: Gender

<i>Text</i>	<i>“Recalling its resolution 10/10 of 15 December 2023 on addressing the societal impacts of corruption, in which the Conference, inter alia, encouraged States Parties to promote the meaningful participation of women in anti-corruption activities, programmes and initiatives, including by developing robust awareness programmes that address challenges to their participation”</i>
<i>Meaning</i>	Stresses the importance of promoting the participation of women in efforts to combat corruption. Activities to realize this paragraph may include capacity building for women candidates and setting aside public funding for activities supporting gender equality within political parties.

12: Public Information

<i>Text</i>	<i>“Emphasizing that pursuant to article 13, paragraph 1, of the Convention, States Parties are to take appropriate measures, within their means and in accordance with the fundamental principles of their domestic law, to respect, promote and protect the freedom to seek, receive, publish and disseminate information concerning corruption and that pursuant to Conference of the States Parties resolution 9/3 of 17 December 2021, States Parties were encouraged to seek to utilize information and communications technologies to strengthen the implementation of the Convention, to strengthen public awareness and to promote transparency and public reporting, and mindful of the need to protect the rights or reputations of others, national security or <i>ordre public</i>”</i>
<i>Meaning</i>	Notes existing commitments on the public availability of information. This PP directly sets up the provisions regarding access to information in OP13.

13: Protection of those making complaints

<i>Text</i>	<i>“Highlighting that in its resolution 10/8 of 15 December 2023, entitled “Protection of reporting persons”, the Conference encouraged States Parties, in accordance with their domestic law, to strengthen confidential complaint systems to facilitate timely reporting of corruption, ensure the confidentiality of reporting persons and allow, where appropriate, for anonymous reporting”</i>
<i>Meaning</i>	Emphasizes the importance of confidential reporting systems on potential corruption and protecting the confidentiality of those reporting corruption. See also OP14.

14: Recommendations from inter-governmental organizations

<i>Text</i>	<i>“Taking note of recommendations by relevant intergovernmental organizations on the enhancement of political finance transparency”</i>
<i>Meaning</i>	Intergovernmental organizations (including election observer organizations) are relevant in understanding the role of money in politics. This can be read in parallel to OP13.

15: Existing UNCAC-related reporting on political finance

<i>Text</i>	<i>“Taking note also of the thematic reports submitted by the secretariat on the implementation of chapter II (Preventive measures) of the Convention, 16 which contain information on successes, good practices, challenges, associated explanations and observations identified during the second cycle of the</i>
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	Mechanism for the Review of Implementation of the United Nations Convention against Corruption with regard to article 7, paragraph 3, of the Convention”
<i>Meaning</i>	Notes the thematic reports by the secretariat and the country-level reports published on the prevention of corruption, which includes information about the implementation of UNCAC Article 7.3. on political finance. ⁷ The Implementation Review Mechanism (IRM) is a peer review process through which States Parties to the UNCAC review each other’s implementation of the Convention, promoting lesson sharing and providing recommendations on avenues for its implementation. Generally, the executive summaries of the reports resulting from the IRM are published online. ⁸

16: Internal party standards

<i>Text</i>	“ <i>Taking note further</i> that internal political party integrity and ethics standards and regulations and their effective implementation can enhance transparency in the funding of political parties, candidatures for elected public office and electoral campaigns and that they can play an important role in preventing and countering corruption”
<i>Meaning</i>	Recognizes that internal party standards on ethics and integrity play an important role in counteracting political finance corruption.



The preambular paragraph on ‘existing UNCAC-related reporting on political finance’ references the [UNCAC Implementation Review Mechanism \(IRM\)](#) and resources that can be very helpful sources of information and entry points for advocacy for CSOs and other anti-corruption champions.⁹ The IRM is a country-to-country review process facilitated by UNODC, in which States Parties to the UNCAC evaluate their peers’ implementation of the Convention. This process leads to publication of reports on country’s anti-corruption frameworks, and recommendations for improvement. While it is common for only the [executive summary](#) of these evaluation reports to be made available online, they still offer valuable insights for CSOs advocating for enhanced integrity.¹⁰ Learn more about how non-state actors can help inform and glean key insights from these summaries through [IFES’ “Piercing the Veil” Guide](#).¹¹

Moreover, CSOs in some countries draft reports in parallel to the IRM review cycle, providing their own insights on good practices and challenges, and developing recommendations on where there is room for improvement. The Global Civil Society Coalition for the UNCAC has [guidance materials](#) available for CSOs interested in developing parallel reports, as well as a [repository](#) of effective CSO-led reports and blogs that have been published in the past.¹² It also maintains a [tracker](#) for monitoring where reviews stand in countries around the world, and helping interested parties find more information and documents related to the IRM process.¹³

⁷ UNCAC Secretariat. (2025). CAC/COSP/IRG/2025/7. Implementation of chapter II (Preventive measures) of the United Nations Convention against Corruption Thematic report prepared by the Secretariat. Available at <https://www.unodc.org/corruption/en/cosp/IRG/session16-first-resumed.html>. See also: UNODC. Thematic compilation of prevention-related information. Available at: <https://www.unodc.org/corruption/en/cosp/WGP/thematic-compilation-prevention.html>.

⁸ For more information on the IRM, see: United Nations Office on Drugs and Crime. “Implementation Review Mechanism.” Available at: <https://www.unodc.org/corruption/en/uncac/implementation-review-mechanism.html>. To review available information on IRM reports and to locate published documents, see: United Nations Office on Drugs and Crime. “Country Profiles.” <https://www.unodc.org/corruption/en/country-profiles/view/search.html>.

⁹ UNODC. “Implementation Review Mechanism.”

¹⁰ UNODC. “Country Reports.”

¹¹ Mason, Phil and Laura Stefan. (2021). Piercing the Veil: Using Peer Reviews in the Fight Against Corruption. IFES. <https://www.ifes.org/publications/piercing-veil-using-peer-reviews-fight-against-corruption>.

¹² For guidance materials: Global Civil Society Coalition for the UNCAC. Accessed 22 April 2026. See links under ‘Technical Support / Guidance Materials,’ Available at: <https://uncaccoalition.org/support-for-cso-contributions-to-the-uncac-implementation-review/>. For repository: Global Civil Society Coalition for the UNCAC. Accessed 22 April 2026. “Civil Society Parallel Reports.” <https://uncaccoalition.org/uncac-review/cso-review-reports/>.

¹³ Available at: <https://uncaccoalition.org/support-for-cso-contributions-to-the-uncac-implementation-review/>. For tracking: Global Civil Society Coalition for the UNCAC. Accessed 22 April 2026. UNCAC Review Status Tracker. Available at <https://uncaccoalition.org/uncacreviewstatustracker/>.

It's important to note that the IRM was the subject of much evaluation and negotiation at the 11th CoSP itself, as it will be entering a new 'phase' of operations in 2027. The new phase of the IRM is intended to be more inclusive of CSO perspectives, and offer more transparency on the findings and recommendations of the evaluation process. To learn more, see [UNCAC Resolution 11/2, available via UNODC](#).¹⁴ The Global Civil Society Coalition for the UNCAC and other champions for transparency and accountability will also be publishing more insights on how to engage in the new phase of the IRM in the near future.

The Operative Content of the Resolution

The main body of the resolution outlines practical actions States Parties and UNODC can take to advance transparency around political finance. It provides guidance on legal frameworks, monitoring, and the enforcement of party and campaign or candidate finance rules. This Quick Guide separates the OPs into two parts based on their primary audiences.

Standards for States Parties

Operative paragraphs (OPs) 1-15 of Resolution 11/7 outline a range of technical standards that states may adopt within their own legal frameworks to support transparency.

1: Introductory

<i>Text</i>	"1. <i>Urges</i> States Parties, in line with article 7, paragraph 3, of the United Nations Convention against Corruption, to take and implement legislative and administrative measures that enhance and protect transparency in the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, in accordance with the fundamental principles of their domestic law and consistent with applicable international obligations"
<i>Meaning</i>	Largely repeats language from UNCAC Article 7.3., but with stronger language: <ul style="list-style-type: none"> • "Urges" states to "take and implement" measures v. suggesting states "consider" taking measures. • "Enhance and protect" v. just "enhance," so that existing transparency measures are protected against avoidance measures. • Covers "political parties, candidatures for elected public office and electoral campaigns, where applicable" v. "candidatures for elected public office and, where applicable... political parties". The inclusion of electoral campaigns makes space for measures relating to political parties in elections and, arguably, third parties. • Includes a reference that measures should be in accordance with "applicable international obligations" in addition to domestic law.

2: Public Oversight

<i>Text</i>	"2. <i>Calls upon</i> States Parties to ensure the existence of an oversight body or bodies, in accordance with the fundamental principles of their legal systems, with the necessary independence, material
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¹⁴ UNODC. "Report of the Conference of the States Parties to the United Nations Convention against Corruption on its eleventh session."

	resources and specialized staff to effectively monitor and supervise the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, and issue guidelines”
<i>Meaning</i>	Provides for independent mechanisms that are adequately resourced and empowered to ensure compliance with the resolution. This is a key element beyond commitments on paper, or rules embedded in a countries’ legal frameworks, and toward implementation of oversight standards in practice. Maintaining independence of an oversight body, and protecting it from external meddling or influence, is important to establishing a fair playing field for political discourse and competition and promoting compliance, accountability and the fight against corruption. See also OP12 on monitoring and sanctions.

3: Bookkeeping and reporting

<i>Text</i>	“3. <i>Also calls upon</i> States Parties to ensure that political parties, candidatures for elected public office and electoral campaigns, where applicable and in accordance with domestic law, keep records based on standard accounting requirements of all their revenues and expenditures, assets and liabilities, including their value, and above the thresholds defined by law, as applicable, the sources and relevant identification information of monetary and in-kind donations and related financial support, in accordance with their domestic law, and to report on them to the competent oversight body on a regular basis, which may include at least one interim report before and one final report after the elections and, for regular political party accounts, where applicable, at least annually”
<i>Meaning</i>	Requires political parties and election campaigns to keep and report on financial accounts tracking: <ul style="list-style-type: none"> • All revenue and expenditure • Assets and liabilities (including their value) • The source of monetary and in-kind donations and other financial support Political parties should report at least annually about their ongoing finances. In relation to election financing, ideally reports should be required both before (interim report) and after elections (final report).

4: Publication of Reports

<i>Text</i>	“4. <i>Further calls upon</i> States Parties, in accordance with their domestic law and in order to promote transparency and reduce the risk of corruption, to take the measures necessary to ensure that the financial reports submitted by political parties, candidatures for elected public office and electoral campaigns, where applicable, are published online or are otherwise made public in a timely manner by a competent body or bodies, including, if applicable, the publication prior to the date of the election of the relevant identification of sources of private donations, in accordance with the thresholds defined by domestic law and in compliance with personal data protection legislation and with due regard for privacy rights”
<i>Meaning</i>	Financial reports should be published online or made public in a timely manner in some other way by a competent body, including the source of private donations before elections. This means that the financial statements in OP3 should be made publicly available, consistent with domestic law and privacy rights. The explicit reference to online publication is important as it is difficult to conceive of publication done in another format that would allow timely and user-friendly access to the relevant information. In best practice, reports should be published in machine readable formats and downloadable by members of the public.

5: Public funding

<i>Text</i>	“5. <i>Urges</i> States Parties, where any form of public funding is provided to political parties, candidatures for elected public office or electoral campaigns, to ensure, in accordance with their domestic law, that such funding is allocated on the basis of objective and transparent criteria and is disbursed in line with
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	the principles applicable to the management of public finances, including transparency, accountability and effective control”
<i>Meaning</i>	Calls for the allocation of public funding according to objective and transparent criteria, and disbursement in line with rules on public finances generally. Note that this is not a call that public funding should be provided to political parties – this relates to how such funding should be allocated and disbursed if provided.

6: Donation restrictions

<i>Text</i>	“6. <i>Calls upon</i> States Parties to strengthen their efforts to identify and manage conflicts of interest and prevent trading in influence, in accordance with the Convention and their domestic law, by considering restricting or prohibiting donations by legal entities, including where the source is anonymous, State or foreign-owned or -controlled, or, as feasible, those legal entities that maintain contractual relationships with public institutions above thresholds as defined by domestic legislation”
<i>Meaning</i>	<p>There may be value in prohibiting or restricting donations that can be made by legal entities that are:</p> <ul style="list-style-type: none"> • Owned or controlled by the state • Owned or controlled by foreign interests (see OP 7 below) • Engaged in contracts with public institutions, including through successful public procurement bids) • Anonymously owned or controlled (including shell companies) <p>The mention of ‘anonymous’ donors raises the value of beneficial ownership data in strengthening transparency around money in politics. Cross-referencing donation, spending, and asset and liability data with relevant information on entities’ beneficial ownership can help identify where illegal contributions have been made, or surface potential conflicts of interest for further investigation.</p>

7: Foreign interference

<i>Text</i>	“7. <i>Also calls upon</i> States Parties to take measures, in accordance with article 16 of the Convention, against the promise, offer or giving to any foreign public official, directly or indirectly, of an undue advantage in order that the official act or refrain from acting in the exercise of his or her official duties, and to consider, where applicable, in accordance with article 18, taking measures against the promise, offer or giving to a public official or any other person, directly and indirectly, of an undue advantage, in order to abuse his or her real or supposed influence to obtain an undue advantage for the original instigator or any other person, including through the funding of foreign political parties, candidatures for elected public office and electoral campaigns, where applicable”
<i>Meaning</i>	This is a call for countries to take measures against the funding of political parties or election campaigns in other countries. This provision is closely connected to the OP6 language that donations from foreign sources to political parties or campaigns should be restricted or prohibited. While the provision in OP6 relates to hindering funding of parties and campaigns in each country from foreign sources, the provision in OP7 relates to countries taking measures against funding from their own country being provided to parties or candidates in other countries (related to what is often described as foreign financial interference in political or electoral processes).

8: Donation limits

<i>Text</i>	“8. <i>Further calls upon</i> States Parties to prevent bribery and trading in influence, including by considering limitations on donations, in accordance with domestic law, to political parties, candidatures for elected public office, and electoral campaigns, where applicable, with a view to combating corruption, which can result from donations made with corrupt intent, while taking into account their different political and legal systems”
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<i>Meaning</i>	Countries should consider (quantitative) limitations on donations to political parties and election campaigns. The OPs do not include references to quantitative limits on expenditure, although PP7 can be said to indirectly reference this.
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9: Non-contestant campaigning / third parties

<i>Text</i>	“9. <i>Encourages</i> States Parties to consider, in accordance with their domestic law, measures to regulate legal entities and legal arrangements that finance communication activities that seek certain election results, and to require that they disclose the identifying information of the sponsors of such activities”
<i>Meaning</i>	This refers to campaigning by legal entities other than political parties (non-contestant campaigners, often known as “third parties”) and calls on countries to consider regulating such campaigning, and to require that they disclose their income. Of all the topics in the resolution, this is arguably the greatest advance on what was previously available, since regional standards on political finance generally do not address this issue. ¹⁵

10: Political advertising

<i>Text</i>	“10. <i>Also encourages</i> States Parties to consider requiring, in accordance with their domestic law and as appropriate, the disclosure of the value and sponsors of political advertisement, such as those related to electoral campaigns, in order to enhance transparency and prevent corruption”
<i>Meaning</i>	This extends OP3, clarifying that financial reporting should also include spending on political advertising, and can connect to OP9, in that the regulation of non-contestant campaigning mentioned there can include requirements to report on political advertising. This OP can also be interpreted as a call for rules requiring other entities (e.g. those selling space for political advertising) to be required to report on their advertising sales. It makes no mention of imprints on political advertising (stating who paid for a particular advertisements), nor about repositories of political adverts, such as the one that will be created by the European Commission. ¹⁶

11: Abuse of State Resources

<i>Text</i>	“11. <i>Calls upon</i> States Parties, in accordance with the fundamental principles of their domestic law, to prohibit the misuse of publicly controlled resources in a manner that supports or undermines any political party, candidature for elected public office or electoral campaign, where applicable, and to mandate the competent national authorities or oversight bodies, as appropriate, to monitor for and detect such misuse”
<i>Meaning</i>	Stresses the importance of regulations against abuse of state resources for or against any political party or election campaign and emphasizes the importance of mandating an institution(s) to monitor and detect such abuse. The latter point is particularly innovative – while the importance of regulating against abuse of state resources is often acknowledged in regional documents, the issue of enforcement is almost universally ignored. Note, state resources are often conceived of in terms of financial/budgetary resources, physical resources (computers, vehicles), or physical spaces (e.g., government offices), but a more robust interpretation also recognizes that civil servants and security forces’ time and efforts, public data, lines

¹⁵ A rare exception is the discussion about this issue in the OSCE/ODIHR and Venice Commission [Guidelines on Political Party Regulation](#), Articles 218-221, 255-256.

¹⁶ European Parliament, & Council of the European Union. (2024). Regulation (EU) 2024/900 of the European Parliament and of the Council of 13 March 2024 on the transparency and targeting of political advertising. Official Journal of the European Union, L series, 2024/900. <http://data.europa.eu/eli/reg/2024/900/oj>. See also: European Commission. Transparency and Targeting of Political Advertising. Accessed 1 April 2026. Available at https://commission.europa.eu/strategy-and-policy/policies/justice-and-fundamental-rights/democracy-eu-citizenship-anti-corruption/democracy-and-electoral-rights/transparency-and-targeting-political-advertising_en.

of public communication, government decision-making and procurement processes, and other less tangible resources can be misused for partisan advantage.

12: Monitoring and sanctions

<i>Text</i>	“12. <i>Also calls upon</i> States Parties to ensure that competent oversight bodies, as appropriate, have the authority to monitor compliance with relevant legislation and to take relevant measures, including, where applicable, administrative sanctions, or refer detected violations to competent law enforcement or judicial authorities for further action in accordance with the fundamental principles of their domestic law”
<i>Meaning</i>	Connects to OP2 and stresses that oversight bodies should have the mandate to monitor compliance with existing regulations. It also stresses that institutions should have the authority to impose sanctions or initiate sanctioning procedures. The latter is particularly important as it has proved very difficult to secure criminal convictions in cases of political finance violations.

13: Access to information and engagement of non-state actors

<i>Text</i>	“13. <i>Further calls upon</i> States Parties to take measures, within their means and in accordance with article 13 of the Convention and the fundamental principles of their domestic law, to ensure that the public has effective access to information and to promote and protect the freedom to seek, receive, publish and disseminate information while remaining mindful of the need to protect the rights or reputations of others, national security or <i>ordre public</i> , and to promote the active participation of individuals and groups outside the public sector, such as civil society, nongovernmental organizations and community-based organizations, and where applicable, electoral monitoring mechanisms, academia, the private sector and media, in the prevention of and fight against corruption, to support efforts to promote transparency in the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, and in line with the Convention”
<i>Meaning</i>	Stresses that the public should have access to relevant information, including the financial reporting referenced in OP4, and can be interpreted to include information about the activities by oversight institutions and cooperation between institutions (see OP 15). Countries should also promote and protect the right of the public to seek and to publish information (with some caveats). Finally, countries should promote the participation of private individuals and groups (including CSOs, NGOs, academia, the media, and election observation groups) in efforts to combat corruption and promote transparency in political finance.

14: Complaints mechanism

<i>Text</i>	“14. <i>Calls upon</i> States Parties to establish and strengthen, in accordance with articles 8, 32 and 33 of the Convention and with their domestic law, confidential, safe and secure reporting systems that are easily accessible for a variety of stakeholders, and ensure the confidentiality of reporting persons’ identities and personal information in order to facilitate the timely reporting of corruption offences related, inter alia, to the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable”
<i>Meaning</i>	This text calls on countries to establish (and/or strengthen) confidential complaints mechanisms regarding political finance violations. These could include online portals, telephone hotlines, and dedicated email addresses. Protection of those making reports can be a critical aspect of detection of violations, including where civil servants are reporting instances of abuse of state resources, covered under OP11.

15: Cooperation between institutions

<i>Text</i>	“15. <i>Also calls upon</i> States Parties to enable, in accordance with their domestic law, effective cooperation, including through promoting collaboration, joint activities and information exchange among, as appropriate, anti-corruption authorities, the police, investigative, prosecutorial and judicial authorities, financial intelligence units and administrative and oversight bodies, as well as election authorities, with a view to supporting corruption investigations and proceedings at the national level and, as appropriate, the international level concerning corruption offences established in accordance with the Convention and related to the funding of candidatures for elected public office, political parties and electoral campaigns, where applicable, as well as other related economic crimes, including money-laundering”
<i>Meaning</i>	<p>There should be cooperation between public institutions in relation to corruption investigations and proceedings, at a national level. Directly mentioned are:</p> <ul style="list-style-type: none"> • Anti-corruption authorities • Police • The judiciary • Financial Intelligence Units • Administrative and oversight bodies • Election authorities <p>In addition, there should be cooperation at an international level. This latter point can include experience-sharing between institutions in different countries to help identify solutions to common challenges. It can also include cooperation across countries in relation to individual cases, for example when illicit funding for political parties or election campaigns crosses borders.</p>

Actions for UNDOC

The remaining OPs focus on activities requested from UNODC and from the Intergovernmental Working Group on the Prevention of Corruption. These OPs are essential for the implementation of Resolution 11/7 within the UN framework.

16: Voluntary data on experiences

<i>Text</i>	“16. <i>Requests</i> the United Nations Office on Drugs and Crime within existing resources to collect information from States Parties on a voluntary basis on good practices, challenges and lessons learned in preventing and combating corruption through measures aimed at enhancing transparency in the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, in line with the present resolution”
<i>Meaning</i>	UNODC should collect information about good practices, challenges, and lessons learned in countering political finance corruption. States will offer these inputs on a voluntary basis, and non-state actors may have an important role to play in raising awareness of this measure, and encouraging their relevant institutions to submit insights.

17: Production of materials

<i>Text</i>	“17. <i>Also requests</i> the United Nations Office on Drugs and Crime to develop, subject to the availability of extrabudgetary resources and taking into account the different political systems of States, materials to promote the effective implementation of the present resolution”
<i>Meaning</i>	UNODC should develop materials to promote the implementation of the resolution.

18: Discussion on good practices

<i>Text</i>	“18. <i>Directs</i> the Open-ended Intergovernmental Working Group on the Prevention of Corruption to discuss good practices and challenges for enhancing the transparency of the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, at its eighteenth session”
<i>Meaning</i>	The Intergovernmental Working Group (IWG) on prevention should discuss good practices and challenges in political finance at its 18th meeting. The IWG is a subsidiary body of the CoSP which provides guidance on implementation of measures covered in Chapter 2 of the UNCAC, which concerns corruption prevention. It is expected that the 18th IWG meeting will be held in Vienna at some point between June and September 2027.

19: Report on implementation at COSP 12

<i>Text</i>	“19. <i>Requests</i> the United Nations Office on Drugs and Crime to report, within existing resources, on the implementation of the present resolution to the Conference at its twelfth session”
<i>Meaning</i>	UNODC should report on the implementation of the report at the 12th UNCAC conference, which will be held in November or December 2027 in Uzbekistan.

20: Technical assistance

<i>Text</i>	“20. <i>Also requests</i> the United Nations Office on Drugs and Crime, subject to the availability of extrabudgetary resources, in cooperation with other relevant multilateral bodies, to provide technical assistance, including material support, to States Parties, upon their request, to support the introduction and implementation of measures to enhance transparency in political finance, as outlined in article 7, paragraph 3, of the Convention and bearing in mind the present resolution”
<i>Meaning</i>	UNODC should provide technical assistance to countries upon their request to support the implementation of measures to increase political finance transparency.

21: Funding

<i>Text</i>	“21. <i>Invites</i> States Parties and other donors to provide extrabudgetary resources for the purposes set out in the present resolution, acknowledging that such extrabudgetary resources are subject to the rules and procedures of the United Nations, and requests the United Nations Office on Drugs and Crime to utilize any such extrabudgetary resources efficiently and effectively”
<i>Meaning</i>	Countries are asked to provide resources to support efforts outlined in the resolution.

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PP3	Notes the importance of national sovereignty
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PP6	Makes the connection between corruption and free and fair elections
PP7	Notes that donation limits may be necessary to deter vote buying and other forms of corruption
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OP1	Strengthens the language of UNCAC Article 7.3.
OP2	Establishes the importance of public oversight of political finance regulations
OP3	Recognizes that bookkeeping and reporting requirements are necessary
OP4	Stresses that submitted financial reports must be made available to the public
OP5	Notes that any public funding must be allocated according to objective and transparent criteria
OP6	Emphasizes the importance of restrictions on who is permitted to make financial donations
OP7	Urges countries to not fund political parties and election campaigns in other countries
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OP10	Stresses the need for spending on political advertising to be included in financial reporting
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OP13	Establishes the importance of non-state actor engagement on political finance and access to information
OP14	Makes the argument that effective complaints mechanisms are needed
OP15	Notes that institutions must cooperate in oversight, both domestically and internationally
OP16	Urges UNODC to collect data on good practices, challenges and lessons learned
OP17	Requests UNODC to produce materials to support effective implementation
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OP19	Requests UNODC to report about implementation at the next COSP in 2027
OP20	Requests UNODC to provide technical assistance to countries upon their request
OP21	Urges countries to provide resources for the implementation of the Resolution



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