Annex A. Overview of existing online reporting and disclosure systems

Table A.1. Web-based systems

Country/ oversight agency	Online reporting	Online disclosure
Australia (Australian Electoral Commission, AEC)	**Name: 'eReturns'** Use is voluntary Available to political parties, candidates, third parties, donors, associated entities and senate groups Primary and subaccount holders with different privileges Can upload existing spreadsheets and manually correct Completed data fields reviewed before submission Reports submitted by entering name and password Amendments allowed after submission but before publication	Summary and detailed data available for parties, candidates, donors, associated entities and third parties Data available for both donations and expenditures, although only summary expenditures for political parties Name and address of donor, and type and value of donation published Search function for data on all entities and access the original receipts Basic comparisons between data possible Very little data downloadable Legal obstacles to timely publication; data often a year old by time of release
Brazil (Tribunal Superior Electoral, TSE)	**Sistema de Prestação de Contas Anuais (SPCA)** Used by political parties to file annual financial reports Party can register several different users, with one designated user with permission to file reports Can be used to register bank accounts, payments, income (and view funds) User can view logs of all changes/additions made in the system Separate voluntary reporting system available for donors via TSE website Individuals or corporations with Brazilian ID numbers can create accounts	See entry on Brazil below under 'Software-based systems' for information on disclosure

Country/ oversight agency	Online reporting	Online disclosure
	Reported donations are checked against candidates' declarations	
Colombia (National Electoral Council)	**'Cuentas Claras' (Open Accounts)** Use is mandatory for campaign finance reporting (income and expenditure) for both parties and candidate Data can be entered online or uploaded from a spreadsheet Information from previous entries saved to avoid retyping data Users can submit reports to oversight agency, and generate customized financial reports Data cross-referenced with tax records Data shared with other agencies (e.g. comptroller, attorney general's office) to fight corruption	Data published during and after election campaign, which helps voters make informed decisions Data broadly divided into financial and socioeconomic (age, gender, ethnic group) Searches filterable under various categories, but not possible to combine financial and socioeconomic searches All data can be viewed online or exported to Excel or PDF
Estonia (Supervisory Committee on Party Financing)	**X-Road (part of national e-reporting system)** Mandatory use by political parties for election coalitions and independent candidates (except where reports can legitimately be filed by hand) Parties report income, expenditures and campaign funding quarterly Part of national e-services infrastructure Users sign in with official electronic ID card or mobile ID Three tiers of user privileges Amendments can be made after submission Can upload all revenues and expenditures using CSV file import Donation reports must include the name and personal ID number of the donor, the sum and date of donation	Name and date of birth of donor, amount and date of donation published ID numbers of donors withheld in interests of privacy. Itemized data of donations are published, categorized by party and quarter Detailed search function, with search criteria such as party, type of income, year and quarter, and name Only summary data of routine party expenses are published, although more detailed data are available for campaign spending of parties and candidates Data are published within a few minutes of receipt Quarterly party reports are published at the end of the quarter All data can be exported into a spreadsheet

Country/ oversight agency	Online reporting	Online disclosure
	Data cross-referenced against business, population registries, and register of state and local government agencies	
Finland (National Audit Office)	Use is voluntary Donors' social security numbers are checked against the population registry Parties report annual financial statements and audit reports	Site divided into party and candidate data For candidates, summary data available for both donations and expenditures No data for party expenditures Itemized data on contributions, with names of donors, their constituency and the amount donated A basic search can be conducted by selecting an election, the value of money involved, the constituency and the party; this yields summary information for candidates and their donations/expenditures No search facility for donor names Searches can be made of late or outstanding reports Site available in Finnish, Swedish and English
Georgia (State Audit Office of Georgia)	Use of system is mandatory Two tiers of account: party treasurer who files everything and chief of party who reviews and approves Ability to import data from spreadsheets Linked to civil registry Can save a session and return later All donations must be filed online within five days of receipt If Audit Office makes any changes to submitted files, the party is notified by email	Detailed searches on donations can be made and filtered according to party, donation type, date, amount, name and ID number of donor Results can be downloaded or printed
India (Election Commission)	Use is voluntary Only available for political party expenditure and candidates' affidavits of assets	No disclosure database exists at time of writing

Country/ oversight agency	Online reporting	Online disclosure
	Expenditures are categorized.	
	At time of writing, the Indian government does not recognize electronic signatures for official purposes	
	After filing online, a candidate must print out the report and submit a signed hard copy to the Election Commission	
Lithuania (Central Election Commission)	Use is mandatory	Searchable and machine-readable database with data on campaign donations and expenditures (type, candidate, etc.)
	Reporting system is part of national e-infrastructure	Detailed and summary campaign data
	Both campaign finance and annual party reports filed via the system	
	Data cross-referenced with data from Register of Residents, State Tax Inspectorate and Registry of Party Members	
Mexico (National Election Institute, INE)	**'Sistema Integral de Fiscalizacion'**	Data published online when received
	Use is mandatory	Parties and candidates must report income and expenditure daily, so published data is up-to-date
	Several types of user profiles with different privileges	Searchable data for candidates
	Data can be entered manually or existing spreadsheets uploaded	Can be filtered according to type of report, contested position, party and constituency
	Can attach supporting documentation of various formats	Candidate financial reports include data on income and expenditure (summary and itemized), as well as lists of service providers, procurement notices and the candidates' agenda of political events
	Can generate financial reports between set dates	All data can be downloaded in machine-readable (CSV) or PDF format
	Data referenced and cross-checked with data from other financial institutions including the Financial Intelligence Unit and National Bank and Monetary Commission	Data prior to 2015 (before launch of system) is only available as scanned copies in PDF format
		Data on number of financial reports submitted, and whether they were submitted on time

Country/ oversight agency	Online reporting	Online disclosure
Norway (Statistics Norway and Ministry of Local Government and Modernisation)	**Name: 'Political Parties Portal'** Voluntary use for annual reporting, although 95 per cent of reports are submitted online Compulsory use for election campaign reporting: reports must be filed at least 4 weeks after date of crediting and before election day if received later than 4 weeks in advance Access is via 'ID Porten', the official Norwegian e-service solution, which accepts digital signatures	Two disclosure websites: 1. Site run by Ministry of Local Government and Modernisation contains detailed and complete annual accounts from party units, including donations, type of income and expenditure; data available under year and party at the local, regional and central levels 2. Site run by Statistics Norway publishes summary data for party income and expenditures at national and party levels Includes a graph showing the reporting submission rate for the parties; data accompanied by qualitative information on trends Data is machine readable and searchable Data published in September for the previous calendar year Election campaign donations exceeding NOK 10,000 are published upon receipt Both websites available in Norwegian and English
United Kingdom (Electoral Commission)	**Name: 'PEF Online'** Voluntary Different tiers of users with different privileges For use by political parties and third parties Can save a return and complete later Can upload data from spreadsheets Serves as a database for the parties Users can build and maintain a register of their party's donors, or view all previously filed returns and statements of accounts Pre-poll reporting is published 5 days after being submitted, other data are published to a statutory schedule usually a month after being submitted	Provides information on political party income and expenditures, as well as third-party expenditures Names of donors given Data are searchable across a range of filters and criteria Results presented in both summary and detailed form Data can be exported into an Excel document Mobile version Can share URLs Raw data available through Application Programming Interfaces (APIs)

Table A.2. Software-based systems

Country/oversight agency	Online reporting	Online disclosure
Argentina (National Electoral Chamber)	**Name: Informe de Financiamiento de Partidos Politicos (INFIPP)** Use is mandatory Software downloadable from website of National Electoral Chamber Itemized reports for political parties and candidates on income and expenditures during and outside electoral campaigns Includes names, identification numbers and amount of contribution If parties enter addresses of donors, these can be geotagged onto a map Excel sheets can be imported into the system	Political party financial data published on website of the Justicia Nacional Electoral, but only available as PDFs No searchable database or machine readable data available Summary data for presidential and Mercosur elections published online by National Electoral Chamber in Excel online format No search filters, but data are machine readable and downloadable
Brazil (Tribunal Superior Electoral, TSE)	**Name: Sistema de Prestação de Contas Eleitorais (SPCE)** Use is mandatory Software openly available for download from TSE's website System used by candidates, political parties and financial committees during election campaigns Donations must be filed in the system within 72 hours of receipt Reports received by Electoral Justice institution (Justiça Eleitoral) Can be used to track income and expenditures (including third party) Supporting documentation can be uploaded Data entered manually, financial reports can be exported and saved as PDFs	Data on routine party finances, as well as campaign finance Monthly and annual party reports only available as PDFs No searchable database Party reports published for previous calendar year Campaign finance data are searchable and can be filtered by candidate, municipality, party and donor Can export into Excel Donations published immediately upon receipt External disclosure database DivulgaCandContas (also created by TSE) provides more searchable campaign finance data Searches possible on expenditure and donors (under names, key words or ID numbers) Data are also downloadable

Country/oversight agency	Online reporting	Online disclosure
Canada (Elections Canada)	**Name: Electronic Financial Return (EFR)** Use is voluntary To obtain the software, an email must be sent to Elections Canada, which replies with a link and installation password User downloads software to their desktop Used by both parties and candidates, as well as registered associations, nomination contestants and leadership contestants to file a range of financial returns User guided through filing process by a wizard User can import contributions from a spreadsheet Currently does not permit electronic signatures: declaration must be printed, signed and submitted to Elections Canada Software available in English and French	Both summary and itemized data is available for party, candidate, registered associations, nomination contestants and leadership contestant reports Can display expenditure breakdown and itemized data The name and partial address of the donor (for total contributions over CAD 200), date, type and value of donation are published A dedicated tab on contributions allows filtered and detailed searches (e.g. by donor, electoral district, candidate, party, year, type of report) All electronic financial data are downloadable
Sweden (Legal, Financial and Administrative Services Agency [Kammarkollegiet])	Parties and candidates can submit annual reports electronically by downloading a standardized Excel sheet One person per party has permission to file reports User submits completed reports via official e-service with Bank ID Candidates can download and complete the form electronically, but then need to send it to the specified person within the party for submission Received data are manually transferred to the public disclosure site with help of content management software, Drupal	The disclosure website publishes information on political party and candidate income Summary and itemized data on income received from the state, revenue generated by the party itself, membership fees, and private and corporate donations Searchable by party, year and candidat Law prohibits publication of individual donors' identities, so only the amount and type of donation is shown Data normally published within 24 hours of receipt

Country/oversight agency	Online reporting	Online disclosure
United States (Federal Election Commission)	**Name of system: FECFile** Use is mandatory for party, candidate and political action committees if combined contributions and expenditures exceed USD 50,000 in a calendar year (Senate candidates excluded) Software available for download on FEC's website Password required to file reports, which acts as electronic signature Once completed, data submitted online to the FEC and fed into the public disclosure site Can submit completed electronic reports via compact disc Amendments to previously submitted reports permissible, although a record of the original report will remain Commercially available versions of e-filing software can also be used and are compatible with the FEC's content management system	Comprehensive disclosure site All reports are published in their entirety, including donors' names, address, occupation, employer, date and amount of donation Data available across a range of categories, such as type of election or type of spending Advanced search options help the user navigate the huge amount of data Detailed searches can be made for candidates, political committees, individual donations, third-party expenditure, etc Various combinations of these search criteria are also possible A great deal of summary data is also presented across a range of categories Separate tab for downloading data Both summary and detailed comparisons can be made between two individual candidates Visual aids (charts, maps) used extensively Reports published as soon as they are filed electronically Application Programming Interfaces are made available Some analysis of data provided

Annex B. Sample Project Plan

Below is a breakdown of the different stages of project development using the Agile project delivery model based on the recent experiences of the UK Electoral Commission's redevelopment of its online reporting and disclosure system, PEF Online. A project of this kind would take around nine months to complete.

Stage	Activity	Days (start to finish)
Discovery	Project management	20
	Staff user time	20
	Legal time	5
	Inception meeting	1
	User experience review	10
	Legal review	5
	Existing data review	5
	Scope review	15
	Procurement	15
Alpha	Project management	30
	Staff user time	30
	Legal time	15
	User experience design	15
	Database design	20
	Online reporting system design	20
	Online disclosure system design	15
	Online reporting define user stories	10
	Online disclosure define user stories	5
	Procure hardware	10
	Review meeting	1

Stage	Activity	Days (start to finish)
Beta	Project management	130
	Staff user time	20
	Legal time	20
	Development start meeting	1
	Sprints 1 to 5, development	15 per sprint
	Sprints 1 to 5, review	1 per sprint
	Sprints 1 to 5, user acceptance testing	4 per sprint
	Resolution of identified issues	10
	Data migration	40
	Regression testing	5
	User guides	20
	Staff training	10
	External user testing management	20
	Security test	5
	Load test	5
Live	Project management	
	Staff user time	
	Legal time	
	Project closure	10
	Lessons learned	5
	Support costs per year	
	Hardware running costs per year	

Annex C. Sample user stories for online reporting

Below are some user stories for managing user accounts in the reporting side of the system. When designing a reporting system, similar user stories should ideally be written for each component of the reporting process, including annual accounts reporting and review, donation reporting and review, election spending reporting and review, loan reporting and review and so on.

User Story	Section
Task	**User account management**
As a new user I would like to set up an account	User account management
As a user for an existing regulated organization I would like an account to be set up for me	User account management
As a user I would like to change my password	User account management
As a user I would like to navigate to a log in page using my browser	User account management
As an administrator I would like to be able to see a complete searchable list of user, by regulated organization	User account management
As an administrator I would like to amend the details of a user's account	User account management
As an administrator I would like to delete a user's account	User account management
As an administrator I would like to see the login history of a user	User account management
As an administrator I would like to set up a user account	User account management
As an administrator I would like to reset the password for an existing user	User account management
As an existing user I would like an email notification when my account details are amended	User account management
As an existing user I would like to change my email address	User account management
As an existing user I would like to log into the system	User account management

Annex D. Sample user stories for the online disclosure site

Below some sample user stories for searching for donations in the public disclosure website. When designing a disclosure site, similar user stories should ideally be written for each component, such as search for loans, search for election spending, search for annual accounts and so on.

Task	Search for donations
As a member of the public I would like to navigate to a page where I can search for donations using my browser	**Search for donations**
As a member of the public I would like to see all donations in one place (paginated)	**Search for donations**
As a member of the public I would like to search by donor name	**Search for donations**
As a member of the public I would like to search by regulated organization name	**Search for donations**
As a member of the public I would like to filter the results by donor type	**Search for donations**
As a member of the public I would like to filter the results by organization type	**Search for donations**
As a member of the public I would like to filter the results by donation type	**Search for donations**
As a member of the public I would like to filter the results by donation date	**Search for donations**
As a member of the public I would like to export the results as a CSV (Excel document)	**Search for donations**
As a member of the public I would like to share the specific results set via email or social media	**Search for donations**
As a member of the public I would like to sort the results alphabetically	**Search for donations**
As a member of the public I would like to sort the results by date	**Search for donations**
As a member of the public I would like to sort the results by donation amount	**Search for donations**
As a member of the public I would like to click to see a donation's details on one page	**Search for donations**

Annex E. Sample list of data categories required in the reporting database

Below is a sample table of the types of records that you would typically include in a reporting database. This table is of course only indicative and would vary depending on a country's political finance regulations.

Data category	Data field entry
Regulated	Political parties Candidates Non-party campaigners Party subdivisions reporting for specific areas
Types of information	Donations Loans or other types of liability Annual accounts (or other period e.g. election period) Spending Register of regulated entities (and subcategories, e.g. type of donation)
Reporting schedule	Per electoral event Monthly Quarterly Annually Other
Sources	Donors Lenders Suppliers
Source types	Individuals Companies Unions State funding Cash contributions In-kind contributions
User types	General party users Party users with specific roles or statutory responsibilities (e.g. secretary, treasurer or leader)
History	A record in the database of any changes to the above records
Status tables	Record status (Active/Inactive) Donation status (Submitted/Published)