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Political Finance and Transparency

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**Strengthening Cooperation and Advocacy for Transparency and Accountability in Political Life
Transparency International Turkey, January 2016**

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Foreword

Politics and corruption have long been walking ahead arm in arm. Politicians and political parties are usual suspects not only in the opinion of ordinary citizens, but also in the eyes of organizations studying the issue and on the corruption indices.

Corruption in politics is important not only on account of corrupt private gains siphoned to persons and bodies we have empowered to govern us, but also due to the fact that the modes and methods of conducting politics and misguided decisions will directly impact our lives. It is important also in that interlocking nodes of politics and corruption may wreak a total institutional degeneration of the system.

Corruption in politics may exist in various countries and regimes. The distinguishing characteristic of democracies is that corruption is sanctioned under the rules of the system. In democracies, it is necessary to engage in reforms in the political system, implement structural measures, and establish checks and balances to address the issue of corruption.

If politics makes up the backbone of our societal system, transparency is the mechanism to protect the nerve ends of such a system. Considering that transparency is an overarching concept that encompasses integrity and accountability, we need to examine whether we have strong systemic mechanisms to protect our nerve ends. Of all the measures and mechanisms, the financing of politics stands out as the most critical nerve end that may potentially inflict permanent damage.

In this report, we review how democracy of 90-odd years in Turkey protects its nerve ends, with a perspective occasionally testing the mechanisms that will ensure transparency in politics. We analyse the systemic deficiencies in political finance in respect of transparency, oversight and accountability in reference to the events and practices of the past one and a half years. We offer our recommendations for our system of political finance which has for years persisted in chronic deficiencies and awaiting for surgical intervention.

Our ultimate wish is that transparency in politics, sine qua non for robust modern democracies, takes hold in our country with all of its mechanisms and rules internalized by all actors and institutions fully functioning.

In this context, I thank all members of Transparency International Turkey who selflessly devoted their time and energy to support the work on transparency in politics, including particularly those who contributed to the production of this report authored by Damla Cihangir-Tetik and Dr. Umut Gündüz under the guidance of Prof. Dr. Ömer Faruk Gençkaya as advisor.

E. Oya Özarslan

Transparency International Turkey

Chair of the Board of Directors

Executive Summary

Political parties are considered the “nerve centre of democracy”. There is a relation between the extent to which the campaign financing of political parties and candidates is transparent and accountable and the conduct of elections in a free, fair and egalitarian environment. It is important and required to regulate the financing of politics to ensure equality of opportunities as *sine qua non* of democratic political competition. The following are priority issues to address if we are ever to put into practice the principles of transparency and accountability: *public disclosure* of media and campaign expenditures along with funding sources; *disclosure of information* on service agreements between political parties and media entities, and a clear description of *oversight and sanctioning mechanisms* applicable to irregularities. In this context, this report discusses the extent to which the principles of transparency and accountability in political financing in Turkey are ensured, issue areas, and solution proposals.

The current circumstances in Turkey are rather disheartening in respect of party funding, the financing and financial audit of election campaigns. In addition to the inadequacy of legislation on political financing, a lack of developed institutional structures and deficiencies in practice, politicians do not favour any reform on the matter. The most outstanding evidence to the foregoing statement is that none of the 9 recommendations to Turkey from GRECO Third Round Evaluation has been tangibly addressed in the last five years. The participation was extremely limited in the campaigns of “Disclosure of Assets and Election Campaign Budgets” and “Integrity Pact” launched by the TI Turkey during the days leading to the 2015 Deputies’ General Elections.

Financing of Political Parties

Political parties are funded by state aid, donations and private sources of finance. Direct and indirect state aid, i.e. public funding, is considered a necessity for political parties to survive. Only 4 political parties out of the 100 parties¹ registered in Turkey receive state aid. This leads to extreme inequalities in terms of fair competition in politics. Another important concern on this matter is that the financial information of political parties is not public. The only source of information is the financial audit decisions by the Constitutional Court unless otherwise an individual political party decides to disclose on its own. Such decisions by the high court provide rather general and limited information.

Asset declarations by members of parliament (MP) are not accessible by the general public in Turkey. Further, such declarations are not reviewed except in case of judicial investigation. While in 55 countries including democratic countries and almost all

¹ Political Parties Active in Turkey, <http://www.yargitaycb.gov.tr/Partiler/> Accessed on December 15, 2015.>

European and North American countries such declarations are public, it is a serious discrepancy that they are not public and not scrutinized in Turkey.²

It is important in respect of transparency and accountability that candidates and elected public officials of all levels publicly disclose their assets and election budgets prior to elections, and assets of theirs and their first-degree relatives regularly after they are elected. The campaigns conducted in 2014 and 2015 by TI Turkey unearthed that politicians were not sufficiently responsive to this issue.

In the context of the said campaigns as further discussed in this report, only 26 mayoral candidates publicly declared their assets prior to the 2014 Local Elections, and all three candidates did so in the Presidential Elections of August 2014. Out of thousands of candidates for the Parliamentary Elections of 7 June 2015, only 39 candidates disclosed their assets to the public. In addition, the TI Turkey launched a “Campaign for Integrity Pact” for the MPs of the 26th Term following the Deputies’ Elections of 1 November 2015. This campaign is the first of its kind calling the Parliamentary Deputies to promise they will not (ab)use their political power to personal ends. As of 15 January 2016, 16 Parliamentary Deputies signed the Integrity Pact.

Financing of Election Campaigns

The deficiencies of the legislation regulating campaign financing, the unspecified sources of campaign funding and the lack/deficiency of post-election scrutiny were identified as fundamental problems. Considering the Parliamentary Elections of 7 June 2015, Presidential Elections of 10 August 2014 and Local Elections of 30 March 2014, the national media reported numerous violations committed in these election campaigns. Yet, almost none met any deterrent sanction. The most common types of violations were the use of public resources “in favour” of a political party or a candidate, and the active involvement of public officials in the political campaigns. Compliance with the bans for election periods as enumerated in the Law No. 298 and an effective sanctioning against any violations will eliminate “impunity”.

Lowering the threshold for Treasury (state) aid to political parties to 3% will not strengthen democracy and political parties, unless coupled with a change of 10% electoral threshold in Deputies Elections. It is important in terms of regulating third-party contributions that the accounts of entities under their control or indirectly acting in concert with an individual political party be disclosed in conjunction with the party accounts. It is also essential for fair competition that state television channels operating by the public resources allocate equal time to all political parties and candidates.

Expenditures incurred by political parties during the electoral campaigns are included in the annual accounts of parties and undergo routine audit and reporting. Therefore, it is impossible to access detailed information on the campaign expenditures of political parties. Money, Politics and Transparency 2014³ reported that among 54 countries ranked in respect of accessibility of campaign financing information, Australia ranked 1st with 89 points, Lebanon and Malawi at the bottom with 0 points, and Turkey ranked 35th with 39 points.

² See Map 1 in this Report.

³ Money, Transparency, Politics. <http://moneypoliticstransparency.org/>. < Accessed on December 15, 2015.>

The Law No. 6271 on Presidential Elections introduced a significant novelty on the financing and oversight of candidates' election campaign financing. The Supreme Election Board is authorized to conduct and administer the elections, and as the final venue of judgment for appeals and violations. While the annual accounts of political parties are audited by the Constitutional Court with assistance from the Court of Accounts, the campaign accounts of presidential candidates are audited by the Supreme Election Board. The broadcasts by radio and television channels and associated violations are supervised by the Radio and Television Supreme Council whereas the Supreme Election Board imposes various sanctions in case of violations of broadcasting principles. Despite such regulation, many allegations of violations were voiced in the campaign period leading to the Presidential Elections of 10 August 2014. Following the financial audit by the Supreme Election Board after the elections, no statement was made on such allegations; it was understood that the scope of audit was much limited and superficial. Further, it is impossible to state that some of the regulatory decisions taken by the Supreme Election Board prior to the elections have positively affected the campaign period and financial audit.

Financial Audit of Political Parties

The present study identified the following issues in the financial auditing of political parties: The fact that party revenues and expenditures are only subject to legality, i.e. technically complying with the procedures, means that political financing is in reality not scrutinized. Moreover, the audit takes a very long time and reports are published much later. This study revealed that financial audit report on the accounts of a specific year was published on average 4 years later. It was found out that such delay was due to a lack of appropriate staffing levels for conduct of audits. Another factor that reduced their public impact was that the reports would come in rather late and were already outdated when finally published.

It is an important deficiency in terms of transparency that the Court of Accounts' audit reports on finances of political parties are not accessible by the general public, who are barred from obtaining adequate information on the operation of the audit process. Other issue areas that need improvement include the discrepancies experienced in the audit of political parties not receiving Treasury aid, and the auditors' workload not being subject to any rules.

It is very well possible that all stakeholders including mainly political parties, candidates and parliamentary deputies take a resolute and effective stand to resolve the issue areas in political financing.

In conclusion, the following recommendations would facilitate the development and strengthening of a democratic, transparent and accountable political system.

In this context, major priorities are listed as follows:

- The President of the Republic, MPs, Ministers and all elected public officials should publicly disclose their assets and those of their first-degree relatives annually.

- During all electoral periods (Presidential Elections, Deputies' Elections and Local Elections), the campaign budgets, revenue sources – contributions in cash and in kind – and expenditures of political parties and candidates should be recorded in detail. Such records should be audited by specialized auditors, and the audit reports be published timely.
- The threshold of 3% set for political parties to be eligible for Treasury aid causes unfair competition among political parties. This threshold should be removed and all political parties should receive Treasury aid in proportion to the votes they receive in elections.
- It is not possible to speak of transparency and accountability in political finance before creating first a fair, egalitarian and free competitive environment for each political party or candidate. To have fair, egalitarian and free elections, the electoral threshold of 10% should be eliminated; and the practices in EU countries should be considered.
- The accounts of entities under political party control or indirectly acting in concert with an individual political party should be audited in conjunction with the party accounts; and unregistered donations, contributions and assistance from third-parties should be controlled.
- Fair and egalitarian conduct of elections is the most fundamental precondition to democracy. In this context, the independence of bodies regulating and supervising the elections should be guaranteed.
- The financial auditing of political parties should be revised to include the details of expenditures; the procedures and documentation for final accounts should be aligned with international standards, and adequate manpower should be allocated to the auditing process.
- State radio and television channels should comply with the principle of impartiality in election campaigns; and political parties and candidates should have equal access to such means.
- An independent monitoring and oversight mechanism should be formed of representatives from civil society, media, academia and political parties; violations of laws during elections should be identified and reported to competent authorities.
- Electoral bans enumerated in the Law No. 298 should be monitored, and violations should be sanctioned effectively as prescribed by the Law.

Obstacles should be removed that prevent the media, as one of the most important instruments of democracy and open society, from working effectively on political finance, transparency and accountability.

While there is growing consensus on the value of human rights principles such as participation, non-discrimination and accountability for achieving sustainable development; it has become more important for effective government to have open, transparent, accountable and inclusive political institutions.¹ Emphasis is placed on the need for greater citizen participation and inclusion, and more accountable institutions and leaders in the fields of democracy, human rights and governance.² Thanks to the democratization processes, citizens in many non-Western countries have also found ways to access information, participate in decision making processes, and hold politicians accountable.³ In short, international community's growing demand for "transparency" has become visible in several fields especially in the realms of economy, business and politics, today. In contrast, government officials and private companies everywhere still try to avoid scrutiny, even in well-established democracies.⁴ The financial crisis in Greece is a case in point, which has been continuing since 2008 when it was revealed that the Greek Government had furnished incomplete and false financial information to the European Union (EU) institutions for years.⁵ Another recent example is that it was made public in September 2015 that German automotive giant Volkswagen manipulated diesel engine emission rates.⁶

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¹ OECD - DAC, DAC Action-Oriented Policy Paper on Human Rights and Development, Paris: OECD, 2007, p.3. www.oecd.org/development/governance/governance-development/39350774.pdf. < Accessed on December 15, 2015.>

² USAID, USAID Strategy on Democracy, Human Rights and Governance, Washington, DC: USAID, June 2013, p.5 and 7. [www.usaid.gov/sites/default/documents/1866/USAID%20DRG_%20final%20final%206-24%203%20\(1\).pdf](http://www.usaid.gov/sites/default/documents/1866/USAID%20DRG_%20final%20final%206-24%203%20(1).pdf). < Accessed on December 15, 2015.>

³ John Dryzek, *Deliberative Democracy and Beyond: liberals, critics, contestations*, New York: Oxford University Press, 2000.

⁴ Ann M. Florini, "Does the Invisible Hand Need a Transparent Glove? The Politics of Transparency", Carnegie Endowment for International Peace, 1999. http://rendiciondecuentas.org.mx/data/arch_docu/pdf0042.pdf. < Accessed on December 15, 2015.>

⁵ "A very short history of the crisis", *The Economist*, 12 November 2011, www.economist.com/node/21536871. < Accessed on December 15, 2015.>

⁶ "Volkswagen: The scandal explained", *BBC News*, 2 November 2015, www.bbc.com/news/business-34324772. < Accessed on December 15, 2015.>

⁷ Marcin Walecki, *Political Money and Corruption*, IFES Political Finance White Paper Series, Washington DC: IFES, 2005. <http://www.legislationline.org/download/action/download/id/2821/file/Walecki%20IFES%20White%20Paper%20on%20Political%20Money%20and%20Corruption.pdf>. < Accessed on December 15, 2015.>

ty Funding and Electoral Campaign Finance. Following a general introduction on the relationship between politics and transparency, this study examines international developments with regard to the principles, rules and tools related to this subject, case studies from selected countries, regulations and implementation in Turkey. In this context, we examine the legal funding sources of the parties, reporting and oversight processes. Lastly, the report focuses on the role of media, which is one of the tools for informing the public with regard to the relationship between money, politics and transparency, in the process of political finance.

The study is primarily based on national and international official sources, academic studies on the subject and print media data. Additionally, the paper presents the findings of media analysis and field work conducted within the scope of the scrutiny carried under the Project.

1.1 Relationship between Politics and Transparency

In democracies, maintaining free, fair, regular and competitive elections alone is not sufficient for holding elected people accountable. Citizens ought to be able to monitor and check the actions of politicians they elected.⁸ In other words, there is a close relationship between transparency and accountability. In this context, the general definition of transparency, as used in politics, refers to “the availability of economic, social and political information, which is reliable, timely and accessible to all stakeholders”.⁹ *Transparency* and *accountability* are the primary prerequisites to an effectively functioning political system in democratic countries. Thereby, good governance and market economy can be more sustainable and politicians can be prevented from using their political power for private gains instead of public interest.

Ensuring transparency in politics enables citizens to participate in decision making and implementation processes more actively. Moreover, it can also increase public trust. Within the scope of definition above, it can be said that the most important factor that hinders the participation of individuals in government and politics is the provision of inadequate, incomplete and false official information by the state to citizens; in short, the failure to achieve transparency in politics. As a result, the oversight mechanisms of politics remain ineffective and a culture of political responsibility cannot be flourished.

In democracies, political parties are the major actors that enable citizens to participate in politics directly. A political party can be defined as “any political group, in possession of an official label and of a formal organization linking centre and locality, that presents at elections, and is capable of placing through elections (free or non-free), candidates for public office”.¹⁰ In other words, political parties are considered as the *nerve centre of democracy*.¹¹ Conducting elections in a free, fair and egalitarian environ-

⁸ Philippe C. Schmitter and Terry Lynn Karl, “What Democracy Is... and Is not?”, *Journal of Democracy*, Summer 1991, 21 (3), p.76.

⁹ Tara Vishwanath and Daniel Kaufmann, *Towards Transparency in Finance and Governance*. Washington DC: The World Bank, 1999.

¹⁰ Joseph LaPalombara and Jeffrey Anderson, “Political Parties” in Mary Hawkesworth and Maurice Kogan (ed.), *Encyclopedia of Government and Politics*, Volume I, London and New York: Routledge, 1992, p.382.

¹¹ Peter Burnell, “Introduction: money and politics in emerging democracies”, in Peter Burnell and Alan Ware (ed.), *Funding Democratization*, Manchester and New York: Manchester University Press, 1998, p.3.

ment for the political parties and candidates is of great and undeniable importance for any democratization process¹². Processes of transparency and accountability in politics cover both the transparency of governmental decisions to the public and transparency of political parties' and candidates' campaigns and their accountability. There is a relation between the extent to which the financing of campaigns of political parties and candidates is transparent and accountable and the conduct of elections in a free, fair and egalitarian environment. Thus, it can also facilitate to uncover political corruption.

While states guarantee legal protection to the political parties as the key components of individuals' freedom of organization, they also develop legal regulations with regard to formation and functioning of the political parties. Although these regulations may vary across countries, they should aim effective, representative and fair democratic governance.¹³ In this context, legal regulations and monitoring processes with regard to the financing of political parties, campaigns and candidates should be prepared in a way that they will ensure transparency and accountability in politics. Illegal funding sources have been used due to both insufficient legal regulations and inefficient enforcement of the legal regulations. In this respect, unlawful use of public resources, "soft money" contributions of third parties and disproportionate media coverage can be given as examples.

Soft money contributions, irregularities and unfair competition increase the likelihood of corruption in public administration.¹⁴ While political parties and politicians, who can influence decision-making and implementation processes, transfer funds that benefit specific groups or to the detriment of other groups; they also make political gains for themselves. Hence, private gains and interests continue to affect the political system. Thus, it is essential to regulate political finance in order to ensure the *equality of opportunity*, as *sine qua non* of democratic political competition. There are three major aspects to be considered in regulating political finance: political parties should be provided *financial aid* so that they can maintain relations with their electorate; fundraising should not become the main activity of the political parties; and a minimum autonomy must be provided to the political parties with regard to their relations with private interest groups.¹⁵

Politics and media relationships also affect the transparency and accountability in politics.¹⁶ First and foremost, the media must be free and impartial so that transparency and accountability can be ensured in the realm of politics and preventing free flow of information and news and restricting the freedom of press facilitate the formation media structures, which support particular political parties, government or interest groups. While this violates individuals' right to information, it also harms the principle of transparency in politics to a great extent. Democratic principles are incompatible with the practices like the state's direct or indirect control, censure or

¹² Ömer Faruk Gençkaya, "Siyasi partilere ve adaylara devlet desteği, bağışlar ve seçim giderlerinin sınırlandırılması", in Ali Çarkoğlu (ed.), *Siyasi Partilerde Reform*, İstanbul: TESEV Publications 13, 2000, p.129.

¹³ Organization for Security and Co-operation in Europe, Office for Democratic Institutions and Human Rights and Venice Commission, *Guidelines on Party Regulation*, Warsaw: Organization for Security and Co-operation in Europe Office for Democratic Institutions and Human Rights, 2010. <http://www.osce.org/odihr/77812?download=true>. < Accessed on December 15, 2015.>

¹⁴ Kevin Casas-Zamora, Marcin Walecki and Jeffrey Carlson, "Political Integrity and Corruption – An International Perspective.", in Amr Hashem Rabee, ed., *Money and Political Integrity*; Cairo, Al Ahram Center for Political and Strategic Studies, 2009.

¹⁵ Alan Ware, "Conclusion", Peter Burnell and Alan Ware (ed.), *Funding Democratization*, Manchester and New York: Manchester University Press, 1998, p.234.

¹⁶ Mustafa Akdağ, "Medya ve Siyaset Üzerine", http://mediaware.erciyes.edu.tr/tr/medya_and_siyaset_uzerine.pdf < Accessed on December 15, 2015.>

suppress the private radio, television channels and social media platforms, besides its own media organs, or any threats/punishments to the journalists and media outlets, which do not support the party in power.¹⁷ It is especially important for political parties to have rights to use mass media outlets equally and fairly in their campaigns during the elections. In contrast, it can be seen that the press can be unilaterally used as a tool for propaganda by means of political and economic pressure in several countries across the world. These circumstances reveal once again how important transparency and accountability are in the field of political finance.¹⁸

Nowadays, the structure of media ownership has also started to change.¹⁹ As a result, several interest based networks can be formed within the scope of politics-media-business triangle, public funds and tenders can be shared between the owners of political power and financial sources that support them instead of *public interest*. Many advanced democratic countries have legislation that regulates the financing of political parties and candidates' campaigns.²⁰ The following are priority issues to address if we are ever to put into practice the principles of transparency and accountability:²¹ *public disclosure* of media and campaign expenditures along with funding sources; *disclosure of information* on service agreements between political parties and media entities, and a clear description of *oversight and sanctioning mechanisms* in case of irregularities. Media's attitude during public disclosure of violations found in the supervision process -whether the media can report the news and inform the public freely and impartially- is directly related with ensuring the principles of transparency and accountability in politics.

Above all, it is essential to have legal protections that assure the independence and impartiality of official oversight mechanisms. For this process, in addition to official oversight mechanisms, "independent" monitoring and oversight mechanisms for political finance can also be formed.

Effective measures, which can protect the monitoring mechanism from all kinds of political pressure and assure its impartiality, should be incorporated in the relevant legislation and implemented accordingly. In this context, the procedures for appointing members to the relevant institution must be carefully drafted to avoid political influence over members.²²

When initiating political finance reform, it will be more beneficial to develop legislation and regulations that are in line with the socio-political variables (party-centred, candidate-centred politics), the political regime (parliamentary, presidential or mixed regime) as well as the history, culture and experience of each country.²³

¹⁷ OSCE/ODIHR, Republic of Turkey Election Observation Mission Reports, www.osce.org/odihr/elections/turkey/179806?download=true < Accessed on December 15, 2015.>

¹⁸ Yves-Marie Doublet, Fighting Corruption Political Funding, Thematic Review of GRECO's Third Evaluation Round, Strasbourg: COE, 2013.

¹⁹ Ceren Sözeri, "Türkiye'de medya sahipliği 2015", platform24.org/medya-izleme/813/-hukumeti-destekleyen-butun-kapilar-aciliyor. < Accessed on December 15, 2015.>

²⁰ IDEA, Political Finance Regulations Around the World: An Overview of the International IDEA Database, Stockholm: International IDEA, 2012.

²¹ Ingrid van Biezen, "Financing Political Parties and Election Campaigns – Guidelines", December 2003, Council of Europe Publishing, https://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/Financing_Political_Parties_en.pdf < Accessed on December 15, 2015.>

²² Venice Commission, "Guidelines on Political Party Regulation", Study No: 595/2010, 15-16 October 2010, Venice. [http://www.venice.coe.int/WebForms/documents/default.aspx?pdffile=CDL-AD\(2010\)024-e](http://www.venice.coe.int/WebForms/documents/default.aspx?pdffile=CDL-AD(2010)024-e) < Accessed on December 15, 2015.>

²³ Herbert E. Alexander and Rei Shiratori (ed.), Comparative Political Finance Among the Democracies, Boul-

1.2 International Developments and Sources

The principles of transparency and accountability have been increasingly adopted in the political processes thanks to economic, social and political effects of globalization and the framework regulations, recommendations and reports prepared by international organizations such as the *United Nations*, *Council of Europe*, *Organization for Economic Cooperation and Development*, *World Bank* and *Transparency International*. In this context, *Recommendation 1516 (2001) of the Council of Europe Parliamentary Assembly* on Financing of political parties recommends a reasonable balance between public and private funding, fair criteria for the distribution of state aid to political parties, specific rules concerning private donations, a threshold on parties' expenditures linked to election campaigns, ensure transparency of accounts, the establishment of an independent oversight authority and dissuasive sanctions against those who violate the specified rules. *Council of Europe Committee of Ministers' Recommendation (2003)⁴ on Common Rules against Corruption in the Funding of Political Parties and Electoral Campaigns* set the main principles as regards key topics such as transparency, donations, limits on expenditures, obligation to present party accounts and oversight. Article 7(3) of the *United Nations Convention against Corruption*, the most comprehensive and global legally binding international anti-corruption instrument that entered into force in 2005, stipulates that Each State Party shall also consider taking appropriate legislative and administrative measures ... to enhance transparency in the funding of candidatures for elected public office and, where applicable, the funding of political parties".

There are several international and national civil society organizations working in the fields of good governance, democratization, rule of law, freedom of press and expression, anti-corruption and sustainable development, which are directly or indirectly related with ensuring transparency in politics. Close cooperation between public institutions, international organizations and civil society organizations is required both for adopting legal regulations and implementing them. Since this is a global subject involving different actors and several factors like tenders, organized crime and corruption; it also captures the interest of academic world and the media.²⁴

When the politics is not transparent enough, it can become an obstacle to effective functioning of public institutions and political parties. Openness and easier public access to information, public disclosure of data related to political financing and accountability of governments for their activities are the key components of effective democratic government.²⁵ Besides national legal regulations and monitoring reports, recommendations of international organizations for member countries, guidelines, judicial decisions, studies and reports of civil society organizations working in this field can also be used as main resources to be considered in this respect. A harmonious cooperation and coordination among these resources must be developed in order to achieve the aim of transparency of political financing at the international level.

der: Westview, 1994, p.3.

²⁴ Organisation for Economic Co-operation and Development (OECD), *Money in Politics: Sound Political Competition and Trust in Government* Background Paper, Paris: OECD, 2013.

²⁵ Transparency International, *CRINIS: Money in Politics, Everyone's Concern*, archive.transparency.org/regional_pages/americas/crinis. < Accessed on December 15, 2015.>

KEY INTERNATIONAL ORGANIZATIONS, REGULATIONS AND DOCUMENTS ON POLITICAL FINANCING, TRANSPARENCY AND ANTI-CORRUPTION

ORGANIZATION	ACT/DATE
Freedom House	<i>Freedom of the Press Report</i> , since 1980
The National Democratic Institute	Political Parties and Political Finance Studies, since 1985
Transparency International	The Corruption Perceptions Index, since 1995
Organization of American States	The Inter-American Convention against Corruption, adopted in 1996
The European Anti-Fraud Office (OLAF)	Established in 1999. Regulation No 883/2013 governing the work of the European Anti-Fraud Office (OLAF) entered into force on 1 October 2013.
The Committee of Ministers of the Council of Europe	The Civil Law Convention on Corruption and The Criminal Law Convention on Corruption, 1999
The World Bank	<i>World Development Indicators (Transparency, Accountability, and Corruption in the Public Sector)</i> , since 2000
Venice Commission	Guidelines on the Financing of Political Parties, 2001
The Parliamentary Assembly of the Council of Europe	Recommendation on Financing of political parties, 1516 (2001)
The Committee of Ministers of the Council of Europe	Recommendation on common rules against corruption in the funding of political parties and electoral campaigns, (2003) 4
The United Nations	The United Nations Convention against Corruption, 2003
Transparency International	Policy Paper on Political Finance, 2005.
Global Integrity	Examines anti-corruption and integrity indicators in the Country Reports since 2006
Bertelsmann Foundation	<i>Transformation Index (The rule of law and a socially responsible market economy)</i> , since 2006
World Justice Project	Rule of Law Index, since 2006
The Council of Europe-The Group of States against Corruption	3rd Evaluation Round, Theme II "Transparency of Party Funding" (2007-2010)
Bertelsmann Foundation	Sustainable Governance Indicators, since 2009
Organization for Security and Co-Operation in Europe Office for Democratic Institutions and Human Rights and Venice Commission	Guidelines on Political Party Regulation, 2010
World Justice Project	Open Government Index
Global Integrity, The Electoral Integrity Project and Sunlight Foundation	Money, Politics and Transparency Project, 2015
Transparency International	Global Corruption Barometer

Financing of Political Parties

Due to their vital importance for sustainable democracy, political parties are taken under constitutional protection in many countries. The regulation and oversight of the activities and financing of political parties emerge as a requirement in a political system where the public directly or indirectly participates in the government and influences the process. Although the topic of regulation and oversight of political parties is a relatively new field,¹ there are notable differences between countries in terms of law and implementation. It will be useful to examine the financing of political parties under three categories as a) regular financing, b) election campaigns and c) audit.² Private funding, donations and state aid are the main sources of the regular financing of political parties. Direct and indirect state aid, in other words public financing, is considered a necessity for political parties to continue their existence.³ However, this aid should be limited and regulated in order to avoid the dependence of political parties solely on public funding, to increase political diversity and to enable the exercise of democratic rights and freedoms. Private sources of financing, on the other hand, can be generally categorized as membership fees, revenues generated from the sales of party related materials, candidates' own assets and donations made by private persons and legal entities.⁴

The regular review and evaluation of revenues and expenditures of political parties by a statutory body and timely disclosure of such details to the public are the main components of the auditing process. The procedure and method to be used during the auditing process and the sanctions for violations must be regulated by law.

2.1 Country Examples

It is obvious that political parties need money for playing their roles in political life in an effective manner.⁵ The cost of politics increased and the financing of political parties has reached a structure based on donations and regular state aid, instead of membership fees as it was used to be in the past. Political parties must have regular and legal financial sources for the existence of a fair, equal and competitive political race. In return, in many countries, illegal money generated from sectors such as drug and human trafficking; companies influencing politics; political favouritism; and using

¹ OSCE/ODIHR - Venice Commission, 2010, p.11. <http://www.osce.org/odihr/77812?download=true>. < Accessed on December 15, 2015.>

² *ibid.*

³ E. Falguera, S. Jones and M. Öhman (ed.), *Funding of Political Parties and Election Campaigns: A Handbook on Political Finance*, Stockholm: International IDEA, 2014 and Nahit Yüksel, *Siyasetin Kamusal Finansmanı (Siyasal Partilere Devlet Yardımı)* Ankara: Republic of Turkey Ministry of Finance Department of Strategy Development, 2007.

⁴ Venice Commission, *Guidelines on Political Party Regulation* by OSCE/ODIHR and Venice Commission, 25/10/2010, [http://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD\(2010\)024-e](http://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD(2010)024-e). < Accessed on December 15, 2015.>

⁵ Magnus Öhman and Hani Zainulbhai (ed.), *Political Finance Regulations*, Washington, DC: IFES, 2009.

public sources for political ends are common practices.⁶ On the other hand, various studies reveal that political parties are among the less trusted institutions with highest involvement in corruption.⁷ In the light of all these facts, laws regulating the financing of politics must rely on transparency and accountability principles and rules.

Germany is one of the first European countries which made a regulation in this field with the budget it allocated as state aid for political parties in 1959 and legally regulated the state aid for political parties in 1967.⁸ In Germany, one third of the revenues of political parties is provided by membership fees.⁹ State aids to parties vary depending on their vote rate in the latest elections and their sources of private financing.¹⁰ The amount of state aid received by a political party cannot exceed the total of its private source financing. It is possible to say that Germany has a rather liberal policy on the prohibitions and limitations about donations compared to many other European countries. State institutions and agencies cannot make donations to political parties or candidates. It is obligatory that persons who donate more than 500 EUR be recorded and the identities of persons who donate more than 10,000 EUR be disclosed.¹¹ There is no upper limit for the spending of political parties and candidates.¹² Reviewing the conformity of these reports and if any, monitoring the violations and corruptions are the responsibilities of the *Speaker of German Federal Parliament (Bundestag)*.¹³ Political parties declare their financing reports to the relevant institution; however, there is no such obligation for election campaigns.

In France, the financing of politics was first regulated by the *Law on the Financial Transparency of Political Life (Loi n° 88-227 du 11 mars 1988 relative à la transparence financière de la vie politique)* of 1988.¹⁴ Financing of political parties is divided into two categories as state aid and private financing where the former constitutes the main source of financing for political parties.¹⁵ State aid of approximately 80 million EUR a year is given to political parties regularly and during election campaigns. State aid is divided into two parts depending on the vote rates from elections and the support provided by parliamentary members to political parties, and delivered in periods of five years.

⁶ Elin Falguera, Samuel Jones and Magnus Öhman, *Funding of Political Parties and Election Campaigns, A Handbook on Political Finance*, Stockholm: International IDEA, 2014, p.345.

⁷ Transparency International, *Global Barometer 2013*, gcb.transparency.org/. < Accessed on December 15, 2015.>

⁸ Ingrid van Biezen, December 2003, p.33.

⁹ IDEA Publications, *Funding of Political Parties and Election Campaigns, Handbook Series*, 01/09/2014, p.214, <http://www.idea.int/publications/funding-of-political-parties-and-election-campaigns/>. < Accessed on December 15, 2015.>

¹⁰ Deutscher Bundestag, “Party Funding”, https://www.bundestag.de/htdocs_e/bundestag/function/party_funding. < Accessed on December 15, 2015.>

¹¹ IDEA, “Political Finance Data for Germany”, <http://www.idea.int/political-finance/country.cfm?id=61>. < Accessed on December 15, 2015.>

¹² Ibid.

¹³ Deutscher Bundestag, “State funding of political parties in Germany”, p.4. https://www.bundestag.de/blob/189744/554b4eaa7746b48ef31612792a9cf461/party_funding_05-data.pdf. < Accessed on December 15, 2015.>

¹⁴ CNCCFP, “France’s National Commission for Campaign Accounts and Political Financing”, www.cnccfp.fr/presse/kit/cnccfp_en.pdf. < Accessed on December 15, 2015.>

¹⁵ Barbara Jouan, “Financing of political parties and electoral campaigns in France, The Role of the French National Commission on campaign accounts and Political Party Financing (CNCCFP)”, <http://transparency.hu/uploads/docs/francia.doc>. < Accessed on December 15, 2015.>

However, state aids received by parties can vary year to year.¹⁶ Donations from companies, unions, foreign sources and anonymous donations are banned. Donations are limited; maximum amount of donation by a donor within a year is set at 7,500 EUR for a political party and 4,600 EUR for a candidate.¹⁷ *National Commission of Political Financing and Campaign Accounts (Commission Nationale Des Comptes de Campagne et des Financement Politiques, CNCCFP)*, founded in 1990, is an independent administrative institution which supervises the financing and transparency of politics. Every candidate shall submit a report to this commission after the election that shows his/her revenues and spending. The Commission conducts necessary review within six months following the submission dates of reports; it can decide on the approval, rejection or re-evaluation of the report. A simplified example of the election campaign report is published on the *Official Gazette*. The Commission determines the candidates, who exceeded the spending limit and charges them to pay a fine in the amount they exceeded. In addition, persons who do not comply with the rules set by the Commission can also be sentenced to imprisonment for a year or imposed a fine.¹⁸

Limitations on election expenditures in the United Kingdom were first adopted with the *Corrupt and Illegal Practices Act of 1883* for local election districts. The national level classification of election expenditures and political party expenditures was put into practice with the *Political Parties, Elections and Referendums Act 2000, (PPERA)*.¹⁹ Political parties receive financing from three sources as membership fees, donations and state aid. *Election Commission* founded by the *Elections and Referendums Act* is an independent institution, which regulates and supervises the financing of political parties and elections. It is required to report donations over 5,000 GBP for political parties and 2,000 GBP for local parties. The United Kingdom pursues a rather liberal restriction policy on the donation compared to many other countries. Only donations of foreign origin are prohibited and there are no legal limitations on the donations for candidates or political parties.²⁰ In terms of state aid, the United Kingdom provides much lower amounts compared to the Europeans standards.²¹ Only the aids provided for opposition parties for their parliamentary work and as regulated in *PPERA*, *political development grants (PDGs)* are given to political parties as state aid. Every year, depending on representation and performance of political parties at national and devolved legislature elections, political development grants worth of 2 million GBP are distributed. One million GBP of the grant is distributed equally according to the percentage of parliamentary seats and activities of the political parties and the other half is distributed depending on the district, where the political party participated in the election and the votes it received.²²

¹⁶ The National Commission for Campaign Accounts and Political Financing, http://www.cnccfp.fr/presse/kit/cnccfp_en.pdf. < Accessed on December 15, 2015.>

¹⁷ IDEA, “Political Finance Data for France”, <http://www.idea.int/political-finance/country.cfm?id=53#question-26>. < Accessed on December 15, 2015.>

¹⁸ The Library of Congress, “Campaign Finance: France”, <http://www.loc.gov/law/help/campaign-finance/france.php>. < Accessed on December 15, 2015.>

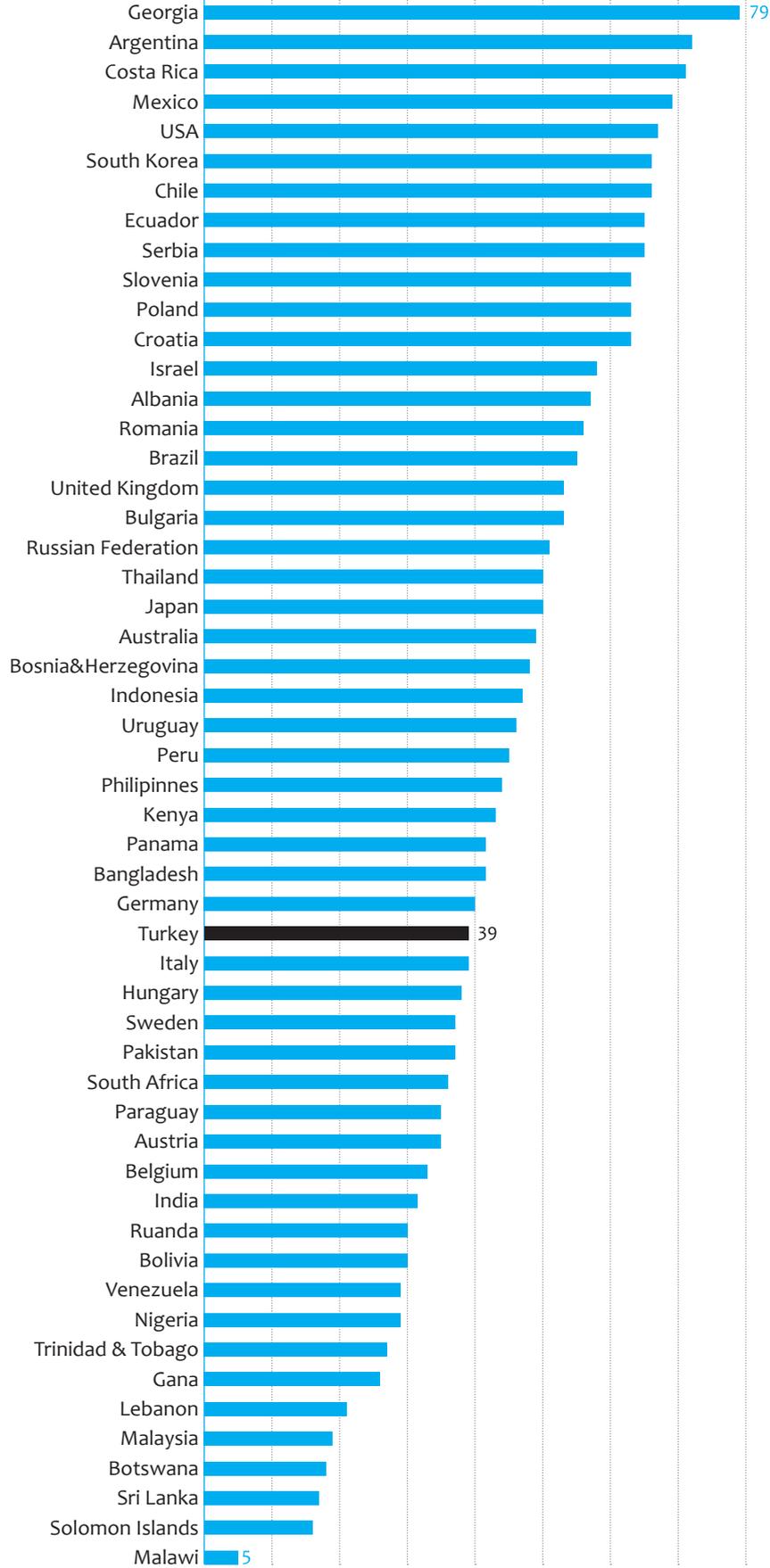
¹⁹ Stuart Wilks-Heeg and Stephen Crone, *Funding Political Parties in Great Britain: A Pathway to Reform*, Liverpool: Democratic Audit, 2010.

²⁰ IDEA Publications, *Funding of Political Parties and Election Campaigns*, Handbook Series, p.263, 01/09/2014, <http://www.idea.int/publications/funding-of-political-parties-and-election-campaigns/> < Accessed on December 15, 2015.>

²¹ IDEA Publications, *Funding of Political Parties and Election Campaigns*, Handbook Series, p.270, 01/09/2014, <http://www.idea.int/publications/funding-of-political-parties-and-election-campaigns/> < Accessed on December 15, 2015.>

²² The Electoral Commission, “Public Funding for Parties”, <http://www.electoralcommission.org.uk/find-information-by-subject/political-parties-campaigning-and-donations/public-funding-for-parties>. < Accessed on December 15, 2015.>

Graph 1: Financing of Politics: Overall Ranking



Source: Money, Politics and Transparency Report, 2014,
<https://data.moneyandpoliticstransparency.org/>daki verilerden hazırlanmıştır.

Political parties in Sweden obtain most of their revenues from public resources. Besides public funding, there are private sources of financing and revenues generated from party activities.²³ Parties represented in the parliament or having received more than 2.5% of the votes in the latest elections are provided state aid. In other words, parties receive aid depending on the number of their seats or vote rates. Donations from foreign sources are prohibited. There are no upper limits on donations or expenditures. Only the parties which have revenues over a certain threshold are obliged to declare their financial reports. However, candidates and political parties are not obliged to disclose their election campaign financing.²⁴ *Legal, Financial and Administrative Services Agency (LFAS)* has been working as an independent body responsible for the oversight of the financing of politics since 2014.²⁵ Although the financing of political parties is not regulated in detail by law in Sweden, the Joint Agreement to which the political parties join voluntarily contributes to ensuring that the revenues of parties are open as possible. The fact that Sweden is among the European countries with the lowest level of corruption in this field²⁶ demonstrates that Sweden is a good example of parties regulating themselves and aiming for transparency in politics. The creation of such a political culture is not necessarily related to laws or regulations, but to long-term education process as well as social and political culture.²⁷

In Italy, the issue of funding of political parties has become more prominent in recent years due to the fundamental changes in concerning state aids. It was decided to gradually reduce state aids as from 2014 and ultimately abolish them.²⁸ There are no obligatory rules or limitations for political parties in Italy for receiving state aid.²⁹ The only organizations banned from making donations to political parties and candidates are the companies affiliated with the state.³⁰ *Commission for Transparency and Control of the Political Parties' and the Political Movements' Accounts* founded with the aim to monitor the financing of politics cannot perform its duties effectively due to a lack of authorization for investigation, and independence.³¹

²³ Money, Politics and Transparency, “Sweden”, <https://data.moneypoliticalstransparency.org/countries/SE/>. < Accessed on December 15, 2015.>

²⁴ IDEA, “Political Finance Data for Sweden”, <http://www.idea.int/political-finance/country.cfm?id=197>. < Accessed on December 15, 2015.>

²⁵ IDEA, “Political Finance Data for Sweden”, <http://www.idea.int/political-finance/country.cfm?id=98>. < Accessed on December 15, 2015.>

²⁶ “EU Anti-Corruption Report”, p.10. http://ec.europa.eu/dgs/home-affairs/what-we-do/policies/organized-crime-and-human-trafficking/corruption/anti-corruption-report/docs/2014_acr_sweden_chapter_en.pdf. < Accessed on December 15, 2015.>

²⁷ Transparency International - Estonia, EU Summary Research of Political Party Financing Enforcement Mechanism, 2014, p.16

²⁸ “Italy to Abolish State Funding of Political Parties”, Financial Times, http://www.ft.com/intl/cms/s/260db8ec-63f2-11e3-98e2-00144feabdco,Authorised=false.html?_i_location=http%3A%2F%2Fwww.ft.com%2Fcms%2Fs%2F0%2F260db8ec-63f2-11e3-98e2-00144feabdco.html%3Fsiteedition%3Duk&siteedition=uk&_i_referer=#axzz3h5Di7J4t. < Accessed on December 15, 2015.>

²⁹ Chiara Maria Pacini and Daniela Romee Piccio, “Party Regulation in Italy and its Effects, The Legal Regulation of Political Parties”, Working Paper 26, March 2012, <http://www.partylaw.leidenuniv.nl/uploads/wp2612.pdf> < Accessed on December 15, 2015.>

³⁰ IDEA, “Political Finance Data for Italy”, <http://www.idea.int/political-finance/country.cfm?id=110>. < Accessed on December 15, 2015.>

³¹ Money, Politics and Transparency, “Italy”, <https://data.moneypoliticalstransparency.org/countries/IT/>. < Accessed on December 15, 2015.>

The political finance in Bulgaria and particularly the state aid, limitations on donations and prohibitions were regulated in detail by law during the EU harmonization process. While some part of the state aid is distributed only depending on the number of seats that the parties have in the parliament, some part of it is distributed based on the rate of votes received in the latest elections (at least 1%). Donations from companies, public companies to political parties, candidates and all foreign sourced contributions and aids from unions are prohibited. There is a limitation for the donations provided for candidates or political parties and for election expenditures. Annually, private persons can donate a maximum of 13,000 USD for a political party or candidate whereas legal persons can donate a maximum of 40,000 USD.³² Despite all these regulations and limitations, there are issues in practice in terms of disclosure of financial records, accountability and transparency.³³

In Croatia, the newest member of the EU, funding of political parties and prohibitions on donations are regulated by law. Political parties are obliged to publish their financial state regularly every six months as well as their election campaign expenditures on their own websites.³⁴ *The State Election Committee* which supervises the political finance, while having a certain degree of independence, loses effectiveness due to the lack of legal power of sanctioning in cases of violations.³⁵

As observed in international examples, universal tendency is to develop mechanisms for ensuring the transparency of annual accounts and election campaign expenditures of political parties. Elements such as the differences in political systems, candidate or party oriented campaign systems, basis of self-regulation or legal regulations create differences in matters of declaration, oversight and imposing sanctions for violation. In the light of the information obtained from GRECO Evaluations, the main problem appears to emerge from the implementation of legal regulations.³⁶ It is observed that member countries of the Council of Europe do not completely follow the recommendations in various respects. Although a common language is used generally in legal regulations; political parties' areas of activity, declaration and publishing of political party accounts, independence of oversight bodies, oversight focus areas and the flexibility of sanctions are the main issue areas. There are ongoing debates on issue areas, which are generally regulated such as the fair and equal use of public broadcasting facilities during the campaigning period for political parties, as well as not generally regulated other issue areas such as unregistered third party contributions. In this context; the formation, powers and operation of relevant oversight units are questioned. The implementation of the legal framework is under the responsibility of not only the governments but also of those concerned, as political parties being in the first place, as well as the business community, media and civil society. Although it is not included in the oversight process in some countries, the review of local party organizations' accounts is important on two levels. Money inflow into the local politics is usually provided by local sources of property rents. In addition, the degree to which the local organizations of political parties internalized legal regulations on transparency and accountability which particularly

³² IDEA, "Political Finance Data for Bulgaria", <http://www.idea.int/political-finance/country.cfm?id=23>. < Accessed on December 15, 2015.>

³³ Money, Politics and Transparency, "Bulgaria", <https://data.money politicstransparency.org/countries/BG/>. < Accessed on December 15, 2015.>

³⁴ IDEA, "Political Finance Data for Croatia", <http://www.idea.int/political-finance/country.cfm?id=98>. < Accessed on December 15, 2015.>

³⁵ Money, Politics and Transparency, "Croatia", <https://data.money politicstransparency.org/countries/HR/>. < Accessed on December 15, 2015.>

³⁶ Doublet, 2013.

becomes prominent during the election periods is important for democracy to take hold in the grass roots. In fact, the existence of legal regulations and effective implementation have an interdependent relationship. Since the effective implementation of one regulation will ensure the implementation of others, internalization of rules is significant. For instance, in addition to publishing all evaluation reports on party accounts and disclosing them to the public in order to notice how the irregularities and violations were committed, it may also help other parties avoid such mistakes.

2.1 Financing of Politics in Turkey

The first legislation on the political finance in Turkey was granting the opportunity to the political parties to broadcast their election campaign on radio by the Law No. 5392 on the General Directorate of Press and Tourism of 24 May 1949. In 1965, the Law No. 648 on Political Parties was enacted which introduced state aids for the political parties, which met certain conditions. During the 1961 Constitution period, state aid was claimed to be against the Constitution but with an amendment in 1974, state aid was taken under constitutional guarantee.³⁷ A similar development to the previous period occurred during the 1982 Constitution period. In 1984, an article on “state aid” was added to the Law No. 2820 on Political Parties of 1983 and state aid for political parties was reintroduced. Afterwards, with a constitutional amendment in 1995, state aid was taken under constitutional guarantee. In this period, state aid for political parties became a subject of political manipulations. Also, the criteria for state aid were changed through the amendments made in the Law No. 2820 in 2005 and 2014. The thresholds for state aid were contested in cases at the Constitutional Court and the European Court of Human Rights (ECtHR). While it was mandated with the amendments made in the Constitution in 1995 to regulate the financing of election campaigns by law; there have been no regulations on the financing of the campaigns of the candidates with the exception of the Presidential election.

2.2.1. Legal Framework

In Turkey, general provisions on the financing on politics were regulated in the Constitution with the amendments made in 1995. Accordingly, “the State shall provide the political parties with adequate and fair financial means” and “The principles regarding aid to political parties, as well as collection of dues and donations are regulated by law” (Article 68/last). Political parties’ “deprivation of state aid wholly or in part as well as the election expenditures and procedures of the political parties and candidates, are regulated by law” (Article 69/last). “The revenues and expenditures of political parties shall be consistent with their objectives” (Article 69/3). In this context, while there are several limitations on the revenue sources of political parties; there is no upper limit for their expenditures. Moreover, political parties cannot accept financial aid from foreign states, international institutions and natural or legal persons of non-Turkish nationality; if it is detected that they have done, they shall be dissolved permanently (Article 69/10). Political parties shall not engage in commercial activities (Article 69/2). Annual revenues and expenditures of political parties shall be audited by the Constitutional Court, assisted by the Court of Accounts and the judgments rendered by the Court shall be final (Article 69/3). The Supreme Election Board shall carry out the duties of “executing all the functions to ensure the fair and orderly conduct of elections” and “carrying out investigations and taking final decisions on all irregularities, complaints and objections concerning the electoral matters” (Article 79).

³⁷ Gençkaya, 2000. For the financing of political parties in Turkey see also Yüksel, 2007; Özlem Çelik, *Siyasi Partilerin Seçim Harcamalarının Denetimi*, Ankara: Seçkin, 2012.

Detailed provisions on the political finance are included in the Law No. 298 on Basic Principles on Elections and Voter Registers, Law No. 2820 on Political Parties, Law No. 2839 on Deputies' Elections, Law No. 2972 on Election of Local Governments, Village and Neighbourhood Headmen and Elder Council, Law No. 6271 on Presidential Election and many other legal regulations.

According to the provisions prescribed in the Law No. 2820, political parties, which generally have a uniform organizational structure (General headquarter, provincial and district organizations) operate in a centralistic, hierarchical and highly disciplined manner. This caused the financing of political parties to be organized as from top to bottom (in a hierarchical order). Above all, party organs at every level are obliged to keep membership register, book of decisions, register for incoming and outgoing documents, income and expenditure book and inventory list. (Article 60). Serial and item numbers of revenue documents of party organizations must be kept at the head office. Party organizations take the financial responsibility for these records (Article 69). In addition, party's provincial and district organizations are obliged to submit the account of the party's revenues and expenditures to the upper level to which they are affiliated within the period specified in the party's statute. (Article 70). "Political parties' expenses, contracts and liabilities shall be made by the person or board authorized on behalf of the party's legal entity at the headquarter, the provincial executive boards in provinces and town executive boards in towns. (Article 71).

The Law No. 2820 defines the sources of revenue for political parties as fees (fees of membership from MPs, mayors and general municipal and provincial councillors), revenues generated from the sale of materials such as party banners etc. and publications, party membership identity cards, party events and assets, donations and state aid (Article 61). All revenues generated from other sources besides party assets are exempt from all kinds of taxes, duties and charges.

State Aid (The Law No. 2820 on Political Parties, Supplementary Article 1)

Political parties, which have been recognized by the Supreme Election Board with the right to participate in the latest general Deputies' elections and which have passed the general threshold indicated in the Article 33 of the Law no. 2839 on Deputies' Elections, shall -every year- be allocated an appropriation to be paid by the Treasury the amount of which shall be equal to the 2/5000 of the amount set out under "Table (B)" of the current year's general budget revenues.

Every year, this appropriation shall be distributed amongst the political parties which are qualified for State aid in accordance with the paragraph above by way of dividing it proportional to the number of total valid votes received by these parties announced by the Supreme Election Board after the general elections. Such payments shall be made within ten days following the enforcement of that year's general budget law. This aid shall be used solely for the needs or activities of the political party.

Political parties, which have received more than 3% of the total valid votes at the general elections, shall as well be provided with State aid. The amount of the aid to be provided shall be determined proportional to the amount paid -in line with paragraph two- to the least-paid-political party and to the valid votes received in the last general elections. However, this amount cannot be less than 1 million liras. For this payment, every year an appropriation shall be put into the budget of the Ministry of Finance and Customs.

The amount of aid foreseen in the paragraphs above shall be paid to the eligible political parties as three folds in the year of the deputies' general elections, and as two folds in the year of local administration general elections. Where two elections are held in the same year, the amount of the payment cannot exceed three-folds. The folded payments that will be made in line with this paragraph shall be made within ten days following the announcement of the decision of the Supreme Election Board concerning the elections calendar. For the political parties whose revenues have been appropriated as revenue to the Treasury and immovable assets registered in the land registry on behalf of the Treasury pursuant to Article 76 of this Law, the State aid to be provided according to this Article shall be reduced two times of the total value of income appropriated as revenue to the Treasury and immovables registered at the land registry on behalf of the Treasury.

Each natural and legal person with the competence to make donations can donate worth of two billion Liras at most in a year for a political party as donation in kind or in cash or allow the use of publications (Article 66/2). This value specified in the Law shall be increased every year according to the re-valuation ratio (Supplementary Article 6). The upper donation limit for 2015 when the Parliamentary Elections were held was 24,398 Turkish Liras.

According to the Law No. 2802 (Article 66/last), political parties cannot accept donations in cash or in kind and donations from foreign states, international organizations and natural or legal persons of non-Turkish nationality. According to the Constitution, (Article 69/10) parties detected not to comply with this prohibition shall be dissolved by the Constitutional Court. Party officers who do not comply with this prohibition shall be sentenced to imprisonment for one to three years (Article 116/last).

Political parties cannot engage in commercial activities or borrow loans or debts (Article 67). However, in order to meet their needs, they can buy assets from the legally allowed natural and legal persons in exchange for credit or mortgage. On the contrary, parties cannot lend money to their members or other natural or legal persons in any way (Article 72).

Third party contributions to political parties as well as candidates in Presidential, Deputies and Local elections are not regulated clearly and in detail. According to the Law No. 2820 (Article 66/1) “Public institutions with general and annex budgets, local governments and village headmenships, public economic enterprises, banks and other institutions established by special laws or authorization granted by special laws, undertakings which are not considered as public economic enterprises however the paid capital of which partially belongs to the State or institutions, administrations, enterprises, banks or agencies belonging to the organizations mentioned in this paragraph can by no means donate any movable or immovable properties or cash or equities and cannot waive the use of such properties or equities free of charge; they cannot be involved in any disposition concerning the transfer of non-cash rights to political parties beyond the provisions of law they are subject to.”

Public professional organizations, labour and employer unions as well as their umbrella organizations, associations, foundations and cooperatives, provided that they comply with the provisions in their special laws, can provide financial aid and donations to political parties (Article 66/1).

The Constitutional Court annulled the provision on aid provided by associations to the political parties as regulated in the Law No. 5253 on Associations (Article 61). As the reason of the statement of the Court, it was emphasized that associations may give the aid they receive from foreign sources to political parties. There are no clear provisions on this matter in the Law No. 5737 on Foundations or the Law No. 1163 on Cooperatives.

The most comprehensive provision on the third party contribution is regulated by the Law No. 298 (Article 55/B). According to this provision, “During the ten-day period before the day of voting, broadcasting and all means of distribution under the name of public polls, surveys, forecast, mini referendum through information and communication calls by using the means of print and broadcast media and broadcasting for or against any political party or candidate in a manner to influence the vote of citizens are prohibited under all circumstances. Any broadcasting to be done

outside this period must comply with the principles of impartiality, truthfulness and accuracy. While publishing the public polls and surveys, information on the organization which conducted the poll, number of respondents and who financially sponsored the poll must be disclosed.”

GRECO’s Third Round Evaluation Report on Turkey on Transparency of Party Funding states that, “while entities collaborating with political parties (e.g. interest groups, political education foundations, trade unions) are under an obligation to keep accountancy records, their books are not in the public domain; it would therefore prove difficult for the public to establish possible links between such entities and political parties.³⁸ Therefore, it is emphasized that Turkey needs a regulation to ensure the transparency of the third party contributions to political parties and candidates.

Political parties obtain revenues on behalf of the party’s legal entity in exchange for receipts (Article 69). Revenue receipts shall be kept for five years after the Constitutional Court notifies the party of its initial review decision on the financial audit. Spending procedures for parties are described by the Law (Article 70) and there is no upper limit for spending. Some flexible tools were introduced to Article 74 on final accounts by the added provisions via the amendment of the Omnibus Law No. 6111. Above all, political parties can spend in any way within the scope of political activities they deem necessary to achieve their goals. Political parties can procure goods and services in various ways such as open tender, sealed tender and direct sourcing or negotiations including written or verbal quotation. Political parties can use other documents to provide the accuracy of the expenditures, which cannot be provided with an invoice. Instead of the original copies of the invoices or the documents replacing the invoices which cannot be provided for various reasons, certified copies to be obtained from the persons who issued these documents can be used. Political parties can enter the health and social aid expenses they pay in kind or in cash to the persons they employ temporarily or permanently for a certain salary as well as the domestic and foreign accommodation, travelling and other compulsory expenses of the persons they assign in order to achieve their goals, as expenditures.

Annual accounts of parties shall be reviewed by the Constitutional Court according to the provisions of the Constitution (Articles 68/last and 69) and the Law No. 2820 (Articles 61-76, 113, 116 and Additional Article 1). The method of the audit is regulated by the section under the “Financial Audit of Political Parties” in the Law No. 6216 on Organization and Trial Procedures of the Constitutional Court (Articles 55 and 56). The Constitutional Court performs the financial audit of political parties with assistance from the Court of Accounts. After the evaluation by the Court of Accounts, the Constitutional Court’s final audit decision shall be published on the Official Gazette, the Constitutional Court’s Journal of Decisions and online via www.anayasa.gov.tr.

According to the Law No. 2820 (Article 74) the audit shall be based on the substance of the expenditure. Formal or procedural defects do not require the rejection of expenditures. With a provisional article added to the Law in 2013 (Provisional Article 19), it was prescribed that the amendments brought by the Omnibus Law No. 6111 about expenditures will also be applied for the audits not finalized by the Constitutional Court.

Parties are not under obligation to disclose their accounts to the public. Despite the progress in the recent years, non-conformity with the accounting standards and transparency principles in data on the revenues and expenses of the political parties in Turkey is widespread.³⁹

³⁸ GRECO Third Evaluation Round Report on Turkey on Transparency of Party Funding, Greco Eval III Rep (2009) 5E Theme II, Strasbourg, 26 March 2010, p.20. [http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3\(2009\)5_Turkey_Two_EN.pdf](http://www.coe.int/t/dghl/monitoring/greco/evaluations/round3/GrecoEval3(2009)5_Turkey_Two_EN.pdf). < Accessed on December 15, 2015.>

³⁹ See GRECO Third Evaluation Round Report on Turkey, 2010.

The Constitutional Court and SEB can decide for administrative sanctions in cases of violation of the above-mentioned provisions in the Constitution and laws (Articles 101/c, 104, 111, 113 and 116). There are regulations on seizure (confiscation) and administrative fines. However, there is no data on these practices.

2.2.2 Implementation

Political parties obtain revenues and spend in accordance with the provisions of the Constitution and the Law on Political Parties and other legislation. For these matters, the deputy- Chair in Charge of Financial and Administrative Affairs in the headquarters of all political parties and the accountants (accounting members) at the provincial and township organizations are authorized. In recent years, parties have been using professional accounting officers. Annual budgets of parties' headquarters shall be prepared by the responsible deputy- Chairman or the Central Executive Committee and the budgets of provincial or township organizations shall be prepared by the respective executive committees and implemented after being approved by upper units. Budgetary transactions are discharged by Party Conventions. In order to determine the processes of preparing the final accounts and parties' relationships with auditing units in this process and the issues encountered, requests were lodged for interviews with officers from Justice and Development Party (AKP), Republican People's Party (CHP), Peoples' Democratic Party (HDP) and Nationalist Movement Party (MHP) and interviews were conducted with the officers, who positively replied the request.⁴⁰

2.2.2.1 Preparation of Final Accounts

The document called *final accounts* constitutes the foundation of the financial audit of political parties. This document is prepared on the balance sheet basis and demonstrates the revenue and expenditure items of the relevant political unit. Provisions on the preparation of final accounts are regulated by Articles 73 and 74 of the Law on Political Parties. Accordingly, provincial organizations of parties shall consolidate the final accounts they collect from the affiliated township organizations with the final account of the provincial organization and submit them to the party headquarters. The final accounts of the previous year shall be completed until the end of April following every fiscal year.

Accounting units at the headquarters of political parties shall consolidate the final accounts from provinces with the final accounts of the headquarters and prepare the final accounts for the previous year and submit it to the party's administration for approval. The final accounts so prepared shall be finalized by the central executive committees of the parties (Article 73). Consolidated final accounts, along with the final accounts of the headquarters, provincial and township organizations, shall be submitted by the chairman of the political parties by the end of June to the Constitutional Court for audit and the Supreme Court of Appeals Prosecutor's Office for information (Article 74).

In the Law on Political Parties, it is prescribed that the way of regulating the budgets, balance sheets, revenue and expenditure statements and final accounts of parties shall be specified in the internal party regulations (Article 73).

According to the information provided by officers from political parties, it is understood that the process of preparing final accounts takes place under the

⁴⁰ CHP and MHP officials granted the request; no meeting could be held with HDP and AKP to obtain information on their practices.

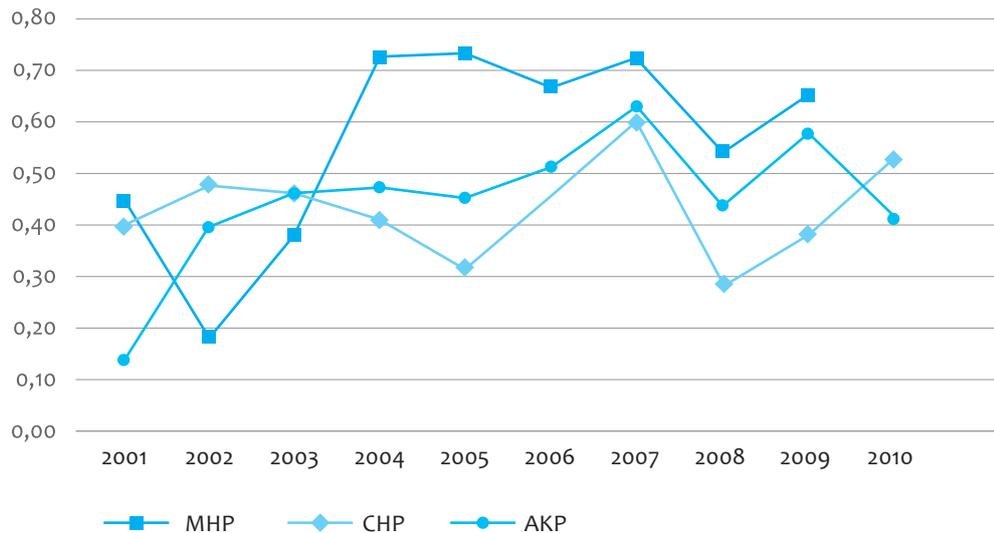
supervision of the headquarters of parties and this process is usually completed without any problem. During the first months of each year, an instruction for preparing the final accounts is sent from party headquarters to provincial organizations and from the provincial organizations to township organizations. The process of consolidating the district accounts collected at the provinces and sending them to the headquarters is completed every year during March and April. In addition to the final accounts, provincial organizations also submit inventory book, operating ledger and relevant invoices to the headquarter. Final accounts from all provinces are examined separately and consolidated and then presented to the party administration. Party officers stated that the time period given until the end of June was sufficient for preparations and no problems were encountered during this first stage of the audit. Nonetheless, it is understood that, in the light of the audit decisions of the Constitutional Court, based on organizational and financial issues, small parties encounter problems in this process.⁴¹

Table 1: Total Revenues and Treasury Aids of the Political Parties Which Received State Aid (million TL)*

Revenue/Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	
AKP	Aid	0,2	11,3	22,5	52,8	31,8	40,1	141,2	45,7	88,5	52,7
	Total	1,0	28,4	48,6	111,4	69,6	78,5	223,9	103,7	151,4	127,1
CHP	Aid	2,2	11,3	12,7	29,9	17,8	22,7	79,9	20,5	49,9	23,6
	Total	5,3	23,6	27,5	72,5	56,0	48,6	133,5	70,6	128,2	44,4
MHP	Aid	4,5	6,6	5,5	12,9	7,6	9,8	34,4	14,0	34,1	
	Total	10,0	34,6	14,4	17,9	10,4	14,7	48,0	25,8	52,5	

* Source: Constitutional Court Political Party Financial Audit Decisions.
Compiled from <http://www.anayasa.gov.tr/icsayfalar/kararlar/kbb.html>.

Graph 2: Share of Treasury Aid in Revenues of Political Parties*



Source: Constitutional Court Political Party Financial Audit Decisions.

* Note: During the time of this study, MHP's financial audit for 2010 was not completed.

Pursuant to the recent amendment in the Law No. 2820, parties which participated in the last Deputies' elections and received at least 3% of the valid votes get state

⁴¹ See Section "Auditing Processes" in this Report

aid.⁴² While state aid constitutes a notable part of the revenues of the AKP, the MHP and the CHP; probably the HDP will be in the same condition as well if it receives state aid. There are differences among the ways parties use this aid. In the AKP Party Statute (Article 134.8), it is stated that at least 30% of the Treasury aid shall be sent to the provincial and township organizations.⁴³ According to the CHP Regulation (Article 80), 40% of the Treasury aid shall be allocated for provincial and township organizations.⁴⁴ There are no provisions in the regulatory documents of MHP on the use of the Treasury aid.⁴⁵ However during the interviews⁴⁶ it was understood that MHP allocated the Treasury aid primarily to headquarter expenses and general administrative expenses. There are no regulations or implementations on this matter in HDP's Party Statute.

Years when Deputies' and local elections are held are the periods when the processes of preparing final accounts are the most intense and complex. During these years, the issue of financing of election campaigns and distribution of resources among candidates and provinces gains a special importance. During the interviews, it was stated that the financial planning of these periods were done by the deputy- Chairs of political parties. It was determined that during this process, political parties tended to allocate more resources to metropolitan cities and provinces with a higher number of elected MPs /mayors that they have. During the preparation process of final accounts, it was stated that the election expenditures were distributed among other items (printing flags and banners, social events, open air meetings) and reported. Since the preparation period of final accounts is defined by law and there are no exceptions in the law for the election years, the whole process is carried out similar to all other years.

2.2.2.2 Auditing Processes

The audit of political party accounts consists of various processes.⁴⁷ The submission of final accounts to the Constitutional Court is followed by these main steps in order: the review of the Court of Accounts, the preparation of the Court of Accounts' Report, the Constitutional Court's final decision and publication of the decision in the Official Gazette. In this process, detailed documents and information can be requested from the relevant political party when necessary and officials may conduct on-site researches or inquiries, as well.

2.2.2.2.1 Operation of the Auditing Process

The financial audit of political parties, according to the Law No. 2820 (Article 73), shall be carried out by the Constitutional Court. The Constitutional Court performs this audit based on the annual audit reports prepared for every political party by the political party auditors within the Court of Accounts.

⁴² For details, see Section on "Financing of Political Parties: Legislation."

⁴³ The AKP Statute. <http://www.akparti.org.tr/site/akparti/parti-tuzugu> < Accessed on December 15, 2015.>

⁴⁴ The CHP Statute. <https://www.chp.org.tr/Assets/dosya/chp-yonetmelikleri-2015-01-12.pdf> < Accessed on December 15, 2015.>

⁴⁵ The MHP Statute. http://www.mhp.org.tr/htmldocs/mhp/tuzuk/mhp/siyasi_parti_tuzugu.html < Accessed on December 15, 2015.>

⁴⁶ Anonymous expert, 7 October 2015, Ankara.

⁴⁷ Law No. 6216 of 30/3/2011 on Organization and Trial Procedures of the Constitutional Court, Articles 55 and 56, <http://www.mevzuat.gov.tr/MevzuatMetin/1.5.6216.pdf>. < Accessed on December 15, 2015.>

As a result of the interviews conducted with the officers from political parties and experienced experts from the financial auditing processes⁴⁸ some details on the auditing process were identified. The financial auditing process of political parties consists of two stages. Some of the documents submitted by the political parties to the Constitutional Court at the first stage are as follows:

- Consolidated final account document of the Headquarter and provincial organizations
- Headquarters' final account document
- Statement whether there are any asset acquisitions above the limit prescribed in the law
- Declaration of movable and immovable assets
- Bank reconciliation and cash balance report documents (together with the incoming correspondence with the signature of the chair)
- Authorized committee's decision on the consolidation and approval of party accounts

These documents, after being submitted to the Constitutional Court every year by the end of June, shall be communicated to the Court of Accounts by the Constitutional Court. This process takes approximately 3 months. After the initial review conducted by the auditors of the Court of Accounts, if there are any missing information-documentation, political parties shall be requested to complete them. Otherwise, or if the parties fail to complete these deficiencies, auditors prepare reports for each party and submit them to the Constitutional Court.

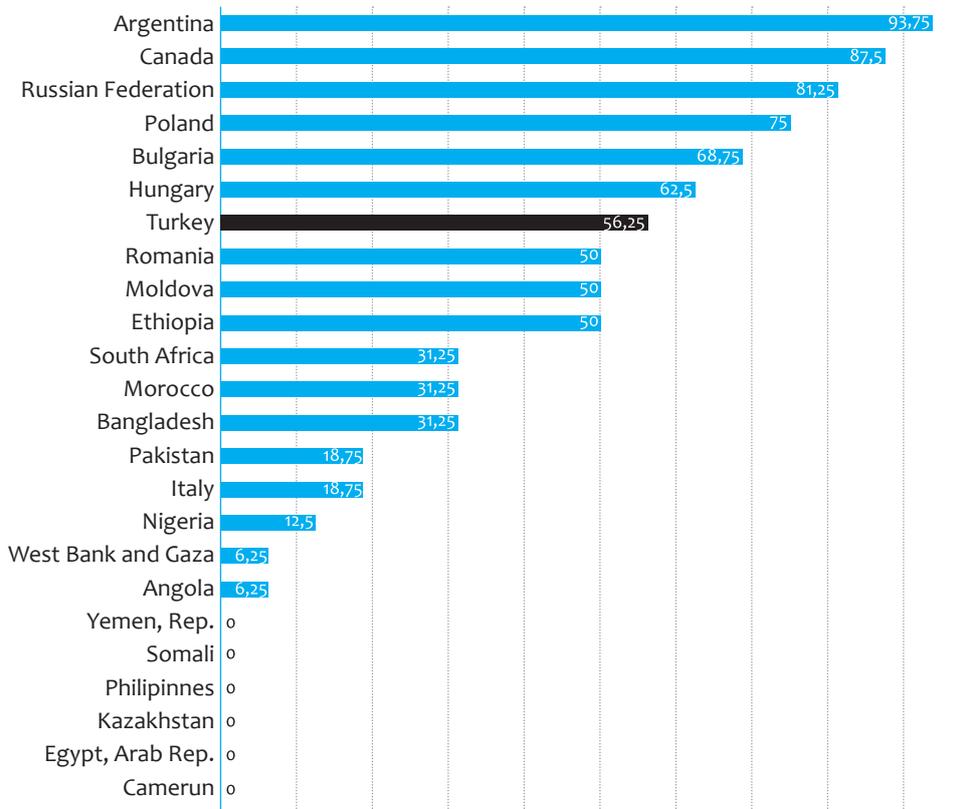
At the second stage, political parties submit their revenue-expenditure files and books with records of these directly to the Court of Accounts. During this stage, which is named as the fundamental review, auditors of the Court of Accounts shall assess the conformity of revenues and expenditures with the relevant legislation. Explanations or corrections shall be requested from the political parties for faulty, suspicious or missing documentation. This process of completion begins with phone calls and face-to-face meetings and ends with the submission of the files/information at the end of formal correspondences. As a result of the review, a report shall be prepared for each party and submitted to the Constitutional Court.

Financial audit reports of political parties prepared by the auditors of the Court of Accounts are in the nature of recommendations. In these reports, in addition to the expenses determined to be in conformity and non-conformity with the procedure, recommendations can also be made for filing criminal complaints in cases of violation of the laws. After the report is submitted to the Constitutional Court, the final decision shall be made at the General Assembly with the participation of all members of the Constitutional Court. Decisions can be made for the expenses deemed to be non-compliant to be appropriated as revenue to the Treasury (transferring the determined amount to the Treasury) and in cases when penal investigation are required, to lodge a criminal complaint to the Office of the Chief Public Prosecutor of Ankara, where the party headquarters are located.

The decisions of the Constitutional Court on the financial audits of political parties are published on the Official Gazette and also in the Constitutional Court's Decisions Database on the website of the Court.

⁴⁸ Accountants and audit experts preferred to remain anonymous.

Graph 3: Can the Citizens Access the Records on the Funding of Political Parties?



Source: Global Integrity Report, 2010.
<https://www.globalintegrity.org/research/reports/global-integrity-report/global-integrity-report-2010/> den derlenmiştir.

2.2.2.2 Issues in Auditing

Audits of political parties must be conducted in conformity with the procedure and in a timely manner. However, the publicity of the auditing reports can sometimes be late. Audits are usually performed within the framework of the “submitted documents and available information”. Some of the prominent problems in this process are as follows: preparation of final accounts within the six months following the realization, audit of small parties, parties’ failure to comply with the accounting standards and auditors’ division of labour.

a) Limits of Legal Conformity Review

The major issue about the financial audit of political parties is that this is a financial audit *in the narrow sense*. The financial audit performed by the Constitutional Court and the Court of Accounts is performed with a highly technical perspective and only based on the documents submitted to them. The conformity of revenues and expenses with the law in terms of definition and documents submitted to them is examined based on invoices, receipts and record books. It is impossible to say that an audit performed in this scope is a comprehensive audit of political finance. It would be more appropriate to name this process as a financial conformity audit. Therefore, it can be said that the audit of the political finance in Turkey is deficient. This deficiency is highly significant with regard to democracy, fight against corruption and the course of country’s economy.

One of the important foundations of democracy is ensuring “fair and equal competition” among the political parties. However, this competition as a whole cannot become reality without the disclosure of the political finance. It can be said that there are some legal provisions hindering a detailed and comprehensive audit in the laws, which are expected to ensure this competition and oversight.

In the Law on Political Parties, when the amendments made pursuant to the *Omnibus Law No. 6111*⁴⁹ which entered into force in 2011 are examined, it can be distinguished that they considerably limit the auditing process. The most vital limitation brought to Article 74 of the Law on Political Parties which defines the audit of the Constitutional Court is as follows: “*However the legal conformity review to be performed cannot be performed in a manner to limit or include the expediency of the activities which are deemed beneficial for the parties to achieve their goals.*” The audit shall be based on the substance of the expenditure. Formal or procedural defects do not require the rejection of expenditures.” With this Article, for example, all expenses for which any party headquarter or provincial organization can get a receipt in accordance with the procedure are accepted as in conformity with the procedure during the audit. Therefore, there is no other option left for the auditing institutions and the public but to assume that the political party headquarters and provincial organizations are run by citizens with good intentions. Another amendment made on the same article has made the definition of the activities within the scope of the audit ambiguous. According to this amendment: “*Political parties can spend in any way within the scope of political activities they deem necessary to achieve their goals.*”

Another provisional article was added to the Law on Political Parties with the *Omnibus Law No. 6456*⁵⁰ which entered into force in April 2013.⁵¹ Accordingly, amendments made by the Law No. 6111 shall also apply to all audits of political parties, which are not completed by the Constitutional Court. This amendment can be interpreted as the political parties’ audits that were initiated before 2011 but not been finalized yet or encountered problems during the auditing process, to benefit from these conveniences or in other words, to ensure that the *irregularities*, if any, are ignored.

In short, according to the current legal framework, the financial audit of political parties is a technical audit of conformity with the procedure.⁵² This process is rather insufficient for ensuring the financial transparency of the politics. Due to the limiting scope of the law, it is an act of good faith to expect the auditing process to be effective.

b) Completion Time of Financial Audits

The delays in the completion of financial audits of political parties disables the principle of accountability. When the scope and nature of the financial audit decisions of the Constitutional Court are taken into account, delayed audits become of diminished importance vis-à-vis the public at large. As of October 2015, among the parties represented in the Grand National Assembly of Turkey (GNAT), financial audits have

⁴⁹ Law on Restructuring Various Claims and Amending the Law on Social Insurances and General Health Insurance and Various Other Laws and Decree-Laws, www.mevzuat.gov.tr/MevzuatMetin/1.5.6111.doc < Accessed on December 15, 2015.>

⁵⁰ Law on Amending the Law on Regulating Public Finances and Debt Management and Various Other Laws and Decree-Laws, www.mevzuat.gov.tr/MevzuatMetin/1.5.4749.doc < Accessed on December 15, 2015.>

⁵¹ Law No. 2820, Provisional Article 19. <http://www.mevzuat.gov.tr/MevzuatMetin/1.5.2820.pdf> < Accessed on December 15, 2015.>

⁵² Çelik, 2012.

not been completed after 2010 for AKP and CHP, after 2009 for MHP and after 2012 for HDP. Briefly, the financial audits of political parties do not allow the public to be timely informed. In that sense, while it is a very positive example in terms of the transparency principle that the the Constitutional Court’s financial audit decisions are open public, it is a notable deficiency that these decisions are not timely.

This delay arises from certain reasons. First of all, the exchange of documentation and correspondence among political parties, the Constitutional Court and the Court of Accounts is one of the leading reasons that prolong the process. Moreover, since the meetings held with the participation of all members of the Constitutional Court have busy agendas and work load, it is obvious that adequate time cannot be spared for the financial audit of political parties. In addition to speeding up the stages of correspondence and document exchange in order to complete the audit results on time, the fact that the final date for political parties to submit their final accounts and other relevant documents to the Constitutional Court is set as “the end of June” by the law (Law No. 2820 Article 74) is considered to be the leading cause of the delay.

By screening the financial audit reports of political parties published in the Constitutional Court Decisions Database between 2001–2015, the average period for the completion of financial audits was calculated. A total of 608 audit reports were published since 2003 (Table 2). The number of the audit reports published on the Official Gazette in 2014 is 90. 28 of these reports provide the reviews of accounts from 2012, 14 of them from 2011 and 4 of them from 2010. 7 of the reports published in 2014 include the audit of accounts from 2007.

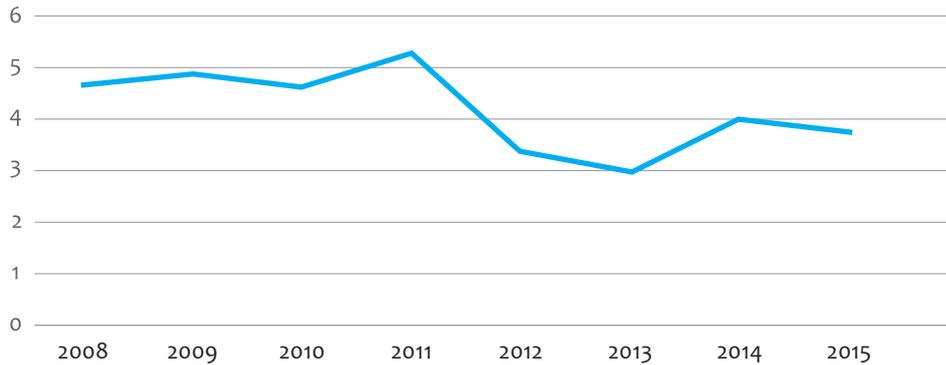
Table 2: Dates of Constitutional Court Decisions and Years of Relevant Accounts

		Year the Decision was Published												Total			
		2015	14	13	12	11	10	09	08	07	06	05	04		2003		
Year to which the Account Belongs	2013	7															7
	2012	25	28														53
	2011	3	14	43													60
	2010	2	4	51	3	1	1										62
	2009	4	22	16	3	6	2										53
	2008	3	15	9	5	6	11	2									51
	2007	3	7	3	2	2	22	7									46
	2006					5	6	11	19								41
	2005					5	5	9	18	1							38
	2004					2	6	6	3	10	13						40
	2003					0	1	0	0	2	33						36
	2002					2	6	4	4	2	17	1	0	3			39
	2001					1	3	5	6	0	3	0	0	14			32
	Other	0	0	0	0	3	5	5	17	1	4	0	0	15			50
	Total	47	90	122	13	33	68	49	67	16	70	1	0	32			608

Source: Constitutional Court Decisions Data Bank, compiled from <http://www.anayasa.gov.tr/icsayfalar/kararlar/kbb.html>.

When the audit reports published after 2007 are examined, the process of submission, review, reporting of accounts belonging to an account year and publication of the final decision of the Constitutional Court on the Official Gazette is completed in 4 years on average. Duration variations in years are demonstrated in Graph 4. Although there is an acceleration observed in recent years compared to the period before 2011, the average duration of audits is still longer than 3 years.

Graph 4: Time to Publish Audit Decisions - Average (Year)*



Source: Constitutional Court Decisions Data Bank, compiled from <http://www.anayasa.gov.tr/icsayfalar/kararlar/kbb.html>

Note: The calculation is based on the difference between the year in which the Constitutional Court decision is published and the year to which the respective party's accounts belong, and all decisions for the year averaged.

c) Number of the Auditors in the Court of Accounts who Perform Financial Audits on Political Parties

The authority responsible for the financial auditing of all political parties is the Constitutional Court. According to the most recent data, the number of parties to be audited by the Constitutional Court is 101.⁵³ Each of these parties is obliged to submit annual accounts and relevant documents to the Constitutional Court. During this auditing process, the Constitutional Court requests “technical” audit reports from the auditors of the Court of Accounts. It is stated that the reports prepared by the auditors of the Court of Accounts are accepted without many alterations.⁵⁴ In other words, the audit is essentially completed at the Court of Accounts and considering the work load of the Constitutional Court, it is found out that this is unavoidable.

A separate unit was formed within the Court of Accounts in 2011 for political parties' financial audits. There are 4 auditors, 1 manager and 1 secretary employed within this unit. Annual financial audits of all political parties are essentially supposed to be performed by these 4 auditors. It is obvious that the number of auditors is not adequate. On the other hand, due to the scope of the technical audits, it is possible to say that this work force is sufficient.⁵⁵

d) Detailed Reports of the Court of Accounts

After the inspection performed by the auditors of the Court of Accounts, a report is prepared for each political party. The procedural conformity of all revenues/expen-

⁵³ For the list published by the Constitutional Court: <http://www.anayasa.gov.tr/files/pdf/veri-istatistik/yargisal/siyasipartiler.doc>. < Accessed on December 15, 2015.>

⁵⁴ In-depth interview with anonymous experts.

⁵⁵ *ibid.*

ditures and financial records of political parties for a year is reported to the Constitutional Court via this report. All information and findings provided by the reports prepared by the auditors of the Court of Accounts are in the nature of recommendations for the Constitutional Court and are not binding. However, due to the lack of personnel, who know the technical details of the reports and will perform audits and also the work load of the Constitutional Court, it is known that the reports prepared by the auditors of the Court of Accounts are reflected into the decisions of the Constitutional Court without many alterations.⁵⁶

Therefore, it is possible to say that the actual findings of the financial audit processes of political parties are revealed in the reports prepared by the auditors of the Court of Accounts. However, these reports are not open to the public.

The financial audit of political parties must be completely transparent for the reliability of the functioning of democracy. Therefore, together with the decisions of the Constitutional Court, financial audit reports on the financial audits of political parties should be open to public access.

e) Financial Audit of Small Parties

A significant portion of the total revenues of the parties which are eligible to receive Treasury aid consists of these aids (see Table 1 and Graph 2). At the parliamentary elections held on 7 June 2015, 4 parties passed the threshold (3%) of votes required to receive Treasury aid. The budgets of these parties are large in a magnitude not comparable to remaining 97 parties. Considering that an average of 15-20 parties participate in the elections, it can be said that the actual load in terms of the auditing process is created by the parties, which received Treasury aid.

On the other hand, revenue sources of other parties mostly consist of donations and other party revenues. These parties do not have the means to employ experienced personnel with expertise in financial records and auditing process. Therefore, problems are encountered during the auditing process. The final account documents of these parties are prepared very superficially with supporting documents mostly missing. Therefore, the audits of major parties are carried out more effectively compared to the audits of small parties.⁵⁷

Problems encountered in the financial audits of small parties are also mentioned in a dissenting vote in a Constitutional Court decision.⁵⁸

“When the aims of the financial audit of political parties prescribed in the Constitution, general principles of law and democratic values to be protected are considered; it is difficult to understand to which superior legal interest it serves, when the financial audits of the parties which do not receive any kind of State aid are performed a long time after the year to which they belong. Therefore, instead of finalizing these financial audits, which were performed with notable delays and making legal inferences based on the audits, a decision should be made to dismiss the file.”

⁵⁶ *ibid.*

⁵⁷ *ibid.*

⁵⁸ Constitutional Court Decisions Data Bank, True Path Party 2007 Financial Audit Decision, 1 July 2015.

With the aim to keep records and eliminate the problems which may arise due to the lack of communication between the auditors and the party, developing a simple accounting standard, as indicated in the GRECO recommendations, for the final accounts and conveying all transactions to the electronic environments will provide significant improvement in the process.

f) Division of Financial Audit Work Load among the Auditors

In the unit located within the Court of Accounts and responsible for the audit of political parties, there are 4 auditors in addition to the unit supervisor. One auditor is assigned for each party. Considering the number of political parties to be audited, every auditor gets the audits of approximately 25 political parties.

This unit determines which auditor will be responsible for the audit of which political party. Generally, the audits of each one of the four major parties are performed by different auditors. It is not possible for the same auditor to audit the same political party continuously. Therefore, financial officers of political parties may be in the situation to communicate with a different auditor every year.

Two conflicting situations can be identified for this matter. First, there are no rules on which political parties the auditors will audit. In respect to the reliability of the objectivity criterion, the audit of a political party should be performed by a different auditor every year. On the other hand, financial officers of political parties complain about this issue. They expressed that it would be more beneficial in terms of effectiveness, if auditors, who knew the structure, officers and working principles of the party and who they have worked with before audited the party.⁵⁹ It was pointed out that the frequent change of the auditors also causes problems in the decisions; expenses deemed appropriate in one audit were regarded as not in conformity with the procedure the next year and appropriated as revenue to the Treasury. This situation also brings out the need for setting “common standards” for the auditors.

Standardized audit forms and exchanging the documents in the electronic environment will prevent the disorder in the inspection process while also enabling the political parties to be audited by different auditors every year.

⁵⁹ Interviews with party officials.

Financing of Election Campaigns

Election campaign financing regulations essentially include limiting and auditing the funds the parties and candidates raise throughout the campaign period as well as the expenditures they make in order to ensure that political parties and candidates run their election campaigns under fair and equal circumstances.¹ In addition to the fact that parties and candidates benefit free of charge from propaganda and public broadcasting opportunities, it is important that public and private media outlets broadcast in accordance with impartiality principle.

3.1 Country Examples

With regard to organization an effective election campaign, the principles of equality and transparency were for the first time included in the *Copenhagen Document* of 1990, endorsed by the Organization for Security and Cooperation in Europe.² Later, many international documents listed in Chapter 1 emphasized the principles of transparency and accountability in election campaigns. Moreover, *Final Declaration No. 2* published at the 4th European Ministerial Conference, and *Recommendation No. R (96) 10 of The Committee of Ministers* which, highlight the guarantee of the independence of public service broadcasting.³

In order to better audit the financing of political parties and election campaigns in the United Kingdom, an electoral commission was established in 2000. Each political party has to be registered to this commission.⁴ In addition to being the independent auditor of elections, this commission regulates the financing of elections and political parties. The commission, at the same time, determines the accounting standards and contribution limits.

The Electoral Commission of the United Kingdom significantly ensured transparency in financing election campaigns. There are rules at the national, regional and local levels for political parties, candidates, independent candidates and electorates participating in elections.⁵ Besides, the guidelines explaining the rules about the financing of election campaigns and elections in detail are published on the website of the Commission.

¹ van Biezen, 2003.

² Document of the Copenhagen Meeting of the Conference on the Human Dimension of the Csce, www.osce.org/odihr/elections/14304?download=true. <Accessed 15 December 2015>

³ 4th European Ministerial Conference on Mass Media Policy, Prague, 7-8 December 1994, <https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=411463&SecMode=1&DocId=517420&Usage=2> <Accessed 15 December 2015> and Recommendation No. R (96) 10 of The Committee of Ministers to Member States on the Guarantee of the Independence of Public Service Broadcasting, 11 September 1996, [http://www.coe.int/t/dghl/standardsetting/media/doc/cm/rec\(1996\)010&expmem_EN.asp](http://www.coe.int/t/dghl/standardsetting/media/doc/cm/rec(1996)010&expmem_EN.asp). <Accessed 15 December 2015>

⁴ Political Parties, Elections, and Referendum Act (PPERA), http://www.electoralcommission.org.uk/__data/assets/pdf_file/0019/106363/to-campaign-spend-rp.pdf. <Accessed 15 December 2015>

⁵ Ibid.

In particular, there are various limitations on the expenditures political parties and candidates make before and during the elections.⁶ The expenditure limits of political parties and candidates are determined separately in election campaigns. In certain elections, different expenditure limits are set for different regions of the United Kingdom.⁷ Election campaign period for political parties starts one year before elections.

According to these rules regulating campaign activities, the election period is divided into two periods – the short campaign and the long campaign and each term has different spending limits.⁸ While the long campaign covers the period before the candidacy is officially announced,⁹ the short campaign covers the period from the official announcement of the candidacy beginning with the dissolution of the parliament to the polling day. The total spending limit for each campaign period has two parts: *fixed* and *variable* limits. While the spending limit for long campaign is 30,700 GBP, the spending limit for short campaign is 8,700 GBP. For each constituent represented, 6 to 9 pence are also added to these two limits.¹⁰ Expenditures consist of the costs for advertising, transportation, meetings, accommodation and administrative costs as well as employee salaries. It is compulsory to record the goods and services that are purchased free of charge, with a discount above 10% or with a difference above 50 GBP.

The candidates may accept only donations in cash, non-cash and services from only UK-based resources and must report these donations to the Commission. The contributions with a value more than 50 GBP are defined as donations. The candidate has 30 days to change his or her mind about the contributions that are not classified as donations as well as to give the donation back. Furthermore, companies must fulfil three criteria in order to make donations to election campaigns: companies must be registered in the UK (Companies House); they must be established in one of the EU Member States and they must operate in the UK.¹¹

In Netherlands, financing resources both for election campaigns and political parties are same: membership fees, donations, contributions and state subsidies. The Dutch legislation regulating funding parties and candidates and election campaigns in general are rather limited. There is no limit as to how much parties and candidates can spend or how much donation they can accept. If the resources used in the election are derived from general party funding, this amount is stated in annual financial monitoring reports submitted to the Kingdom and Ministry of Interior. The contributions whose value is more than 1,000 EUR must be reported to the Parliament; the information regarding the contributions whose value is more than 4,500 EUR must be publicized. The parties represented at the Parliament are allowed to make propaganda free of charge at state television and radios. While parties freely prepare the

⁶ Ibid.

⁷ Ibid.

⁸ Electoral Commission, “UK Parliamentary general election 2015: guidance for candidates and agents”. http://www.electoralcommission.org.uk/__data/assets/pdf_file/0004/173074/UKPGE-Part-3-Spending-and-donations.pdf. <Accessed 15 December 2015>

⁹ The long period prior to the elections of 7 June 2015 started on 19 December 2014.

¹⁰ 1 pound (GBP) = 100 pence

¹¹ Electoral Commission, “UK Parliamentary general election 2015 : guidance for candidates and agents”. http://www.electoralcommission.org.uk/__data/assets/pdf_file/0004/173074/UKPGE-Part-3-Spending-and-donations.pdf p. 28. <Accessed 15 December 2015>

content of the broadcasts, the Ministry of Culture, Education and Science determine the airtime.

The Law on Political Activity and Election Campaign Financing regulates the elections campaign financing in Croatia. In pursuance of this law, political parties and candidates participating in the elections must declare their campaign budgets, expenditures and financial resources. The amount of donations for a political party or a candidate is limited in Croatia.¹² Natural entities may donate at maximum 30,000 HRK (approximately 3,600 EUR) and legal entities may donate at maximum 200,000 HRK (approximately 24,000 EUR). State Electoral Commission and State Audit Office audit the election campaign financing. All the information used in the auditing process is publicly available. Political parties and candidates in Croatia have a right to make propaganda free of charge at state radio and television. It is prohibited to use financial resources that are provided from the state budget and generally allocated to officials. Furthermore, various limits on the expenditures for election campaigns exist. For instance, while presidential candidates may spend at most 8 million HRK (approximately 960,000 EUR), candidates for national parliament and European Parliament have a right to spend at most 1,500,000 HRK (180,000 EUR). It is prohibited to accept financial support from foreign governments, other political parties, legal entities, public companies, trade unions, civil society organizations and anonymous resources.¹³

In Armenia, for the election campaign financing, new and temporary bank accounts have to be opened at the Central Bank and they have to be closed three months after the elections at the latest. Therefore, the aim is to try to separate the election campaign financing and party funding.¹⁴ The upper donation limit that candidates and parties may accept varies by election.¹⁵ Electoral Law sets the upper spending limit. Observance-Audit Service (OAS) oversees the money deposited into pre-election accounts.¹⁶ According to the electoral law, presidential candidates and political parties may spend at maximum an amount 100,000 times more than the minimum wage for election campaigns.¹⁷

In Germany, it is prohibited to accept financial contributions from civil society organizations, trade unions, professional associations and organizations affiliated with the government, too. Moreover, parties and candidates may not accept donations above 1,000 EUR from foreign companies and citizens of non-EU member states. Conversely, there is no upper limit for election campaign expenditures and donations. The financial reports that are annually declared by the parties include infor-

¹² Election Campaign Financing, <http://www.izbori.hr/ws/index.html?documentId=D8086D7CF29B89A2C-1257C660046F27D>. <Accessed 15 December 2015>

¹³ Ibid.

¹⁴ Electoral Code of Armenia, 2011. p. 20. https://www.google.com.tr/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0CBwQFjAAahUKEwjY8Lblr8nHAhWJkywKHZMfBFo&url=http%3A%2F%2Fwww.legislationline.org%2Fdownload%2Faction%2Fdownload%2Fid%2F3592%2Ffile%2FArmenia_Electoral_Code_2011.pdf&ei=OxHfVZjnDlmsGTV5DQBQ&usq=AFQjCNFjcoecP2aHF4MeVphLpZPIr-Q-ng. <Accessed 15 December 2015>

¹⁵ IDEA, Political Finance Data for Armenia, <http://www.idea.int/political-finance/country.cfm?id=8>. <Accessed 15 December 2015>

¹⁶ Transparency International - Armenia Survey Responses. OAS staff consists of public servants independent of political parties and are designated by the Central Electoral Commission. Report prepared for internal use.

¹⁷ Ibid. pp.69 and 82..

mation about who make donations. Federal Auditing Office reviews these reports in detail and declares them to the public.¹⁸ Parties in Germany may benefit from public resources for election campaigns apart from the private financing resources.¹⁹ Political parties receive state support by the vote rates they ensure in the latest elections. In the last Federal Parliamentary Elections, political parties that won at least 0.5 of votes received 0.70 EUR for each vote as a state support.²⁰ In 2012, the amount of financial aid political parties received from the state reached 150.8 million EUR.²¹ Parties may conduct their election campaigns through membership fees and donations. Political parties receive 0.38 EUR from the state per each 1 EUR they collect through this way. Any natural person may donate at most 3,300 EUR to each political party within a year.²² After each election, the Parliament (*Bundestag*) publishes the amount that parties collected as donations and membership fees on its website. The parties have to disclose the donations exceeding 10,000 EUR in total in their financial reports. Besides, they must report the donations exceeding 50,000 EUR to the Speakers Office of the Parliament.²³

One of the good practices of the party funding audit is Germany. In this country, an independent auditor first reviews the financial reports that the political parties must submit to the Parliament Speakership every year. In case the Speaker finds this report insufficient, a different auditor can be additionally assigned.²⁴ Besides, the Speaker of the Parliament must verify whether these reports are accurate and meet the formal requirements. According to the Law on Political Parties, those political parties that submit false information in their financial report are sanctioned. If the Bundestag finds an error in the financial statements of the political parties, those political parties are liable to pay twice the amount that is wrongly reported. The same penalty applies to the donations that are above 10,000 EUR, but not reported. Such information is public.²⁵ Additionally, these documents are reviewed by the independent Federal Court of Accounts.²⁶

In the area of political party financing, a sample case occurred in Germany. In 2006, it was disclosed that a part of the budget that amounted to 400,000 EUR and was spent for the election campaign of Christoph Böhr, one of the candidates of CDU (*Christlich-Demokratischen Union*), was reported as a part of the caucus (party's par-

¹⁸ Library of Congress, "Campaign Finance: Comparative Summary", <http://www.loc.gov/law/help/campaign-finance/comparative-summary.php>

¹⁹ Ibid.

²⁰ Deutscher Bundestag, "Parteiengesetz", https://www.bundestag.de/blob/189336/2d8fc37801c04ccfe153686a39e477e3/pg_pdf-data.pdf. <Accessed 15 December 2015>

²¹ Deutscher Bundestag, https://www.bundestag.de/bundestag/parteienfinanzierung/die_staatliche_parteienfinanzierung/04_obergrenzen/249380. <Accessed 15 December 2015>

²² Karl-Rudolf Korte, "Wahlkampfkosten," 20.05.2009. <http://www.bpb.de/politik/wahlen/bundestagswahlen/62579/kosten>. <Accessed 15 December 2015>

²³ Landeszentrale für politische Bildung Baden-Württemberg, "Parteienfinanzierung," <http://www.bundestag-swahl-bw.de/parteienfinanzierung.html>. <Accessed 15 December 2015>

²⁴ Global Integrity, "Germany – Scorecard 2011", https://indabaplatform.com/ids/widgets/vcardDisplayIndicators.html?horseld=686&includeLogo=1&version=1&frameId=frame1&helper=https%3A%2F%2Fwww.globalintegrity.org%2Findaba_widget_helper.html&subcatId=31. <Accessed 15 December 2015>

²⁵ Ibid.

²⁶ Global Integrity, "Germany – Scorecard 2011", https://indabaplatform.com/ids/widgets/vcardDisplayIndicators.html?horseld=686&includeLogo=1&version=1&frameId=frame1&helper=https%3A%2F%2Fwww.globalintegrity.org%2Findaba_widget_helper.html&subcatId=74. <Accessed 15 December 2015>

liamentary group) expenditure.²⁷ Upon discovering this case, as stipulated by laws, CDU was imposed upon a fine that amounted to three times more than the said amount, namely 120,000 EUR in 2010.²⁸

Elections in the United States are candidate-oriented. It can be said that the average campaign spending in the United States is higher than the campaign spending in other countries. For instance, in 2008, Obama's election campaign raised 750 million USD.²⁹ *Presidential Election Campaign Fund* that is not compulsory to use was established so that state support could be enjoyed during election campaigns.³⁰ However, candidates more benefit from donations in order to ensure public support. Besides, spending limits of the candidates benefitting from the state support is determined in accordance with the campaign fund provided through donations. On the contrary, there is no spending limit for the candidates receiving donations from private resources.³¹ Companies and trade unions that want to contribute to the campaign of a candidate primarily should establish *Political Action Committee* (PAC) and make their donations through this committee.³² First of all, Federal Election Commission examines whether the presidential candidates, who want to benefit from state resources are eligible for receiving this support and determines campaign spending limits for candidates.³³ In order to benefit from state support, each candidate must raise at least 5,000 USD in each state and the donation the candidates receive from one person at most must be 250 USD.³⁴ Then, the candidates are provided with resources from the Fund made available by the Department of the Treasury.³⁵ Whereas there is no spending limit for the campaigns of presidential candidates in Presidential Elections, a candidate may spend at most 10 million USD during the primary elections and the spending limit for each state is 200,000 USD.³⁶ Moreover, candidates may spend at most 50,000 USD from their personal funds. As it is the case in many countries, using foreign-based contributions for elections campaigns is prohibited.³⁷

The United States has detailed regulations about election campaign financing and many Supreme Court decisions about this matter.³⁸ State Laws regulate state and local elections and Federal Campaign Financing Laws regulate federal elections. *Fed-*

²⁷ "CDU muss 1,2 Millionen Euro Strafe zahlen," Frankfurter Allgemeine Zeitung, 23.12.2010 <http://www.faz.net/aktuell/politik/inland/parteispendenaffaere-cdu-muss-1-2-millionen-euro-strafe-zahlen-1582388.html>. <Accessed 15 December 2015>

²⁸ Ibid.

²⁹ US Department of State, "Campaign Finance in U.S. Elections", <http://fpc.state.gov/185918.htm>. <Accessed 15 December 2015>

³⁰ <http://fpc.state.gov/185918.htm> <Accessed on 15.12.2015>

³¹ Ibid.

³² Ibid.

³³ Federal Election Commission, "Public Funding of Presidential Elections", <http://www.fec.gov/pages/brochures/pubfund.shtml#anchor688095>. <Accessed 15 December 2015>

³⁴ Ibid.

³⁵ Ibid.

³⁶ Ibid.

³⁷ Federal Election Commission, "Campaign Finance in U.S. Elections", <http://fpc.state.gov/185918.htm>. <Accessed 15 December 2015>

³⁸ Ronald Collins and David Skover, *When Money Speaks, The McCutcheon Decision, Campaign Finance Laws, and the First Amendment*, Scotus Books-in-Brief, 2014.

eral Election Commission (FEC) that was established in 1975 after *Federal Campaign Election Act (FECA)* entered into force in 1971 is an independent institution responsible for the implementation of the laws concerning the audit of politics and political parties. FECA requires that candidates, party committees and political action committees regularly report their revenues and expenditures. Companies, trade unions, federal state contractors and foreign citizens are banned from contributing in a way that could affect the federal elections.³⁹ Candidates who meet the eligibility requirements may benefit from the public financing provided that it does not exceed a certain amount. Following are the most commonly used resources in election financing in the United States: small individual donations, big individual donations, individual resources of political action committees and candidates. Big individual donations have the greatest share among these resources.⁴⁰

In the United States, the Federal Campaign Act authorizes the Federal Election Commission to audit each political action committee it deems appropriate. Such an audit identifies whether political action committees abide by the limits, bans and disclosure requirements determined by the law. At the same time, the Commission is liable to audit the presidential campaigns. All audit reports can be accessed (“*Audit Report Search System*”) on the website of the Federal Election Commission.⁴¹ This website explains each step of auditing in a detailed manner.⁴² Before it starts auditing, the Federal Election Commission at first makes an announcement to the Federal Political Action Committees. Then, the auditing staff asks for the committees’ bank information, bank reconciliations and all accounting data. Later, auditing staff contacts the committees to designate a place and date for auditing and examines whether the committees act lawfully.⁴³ After these reports are concluded, together with the documents used in auditing, they are published on the website of the Commission together.⁴⁴

Election campaign financing in France is carried out in a controlled and organized manner. Broadcasting of paid and commercial advertisements in the media through audio-visual tools during three months before the election day is prohibited. Rather, the political broadcasting is free. During the formal campaign period, each candidate is allocated equal time in state television and radio channels. An independent financial authority is appointed for auditing the election campaign spending and a special commission examines the campaign accounts. As it is the case in many countries, there are also spending and donation limits in France. Individual donations may only be made one year before the election year and if they exceed 150 EUR, they can only be made by cheque or online transaction. The identity of donor is to be public. If these donations are made for political parties or election campaigns, tax credit that amounts to 66% of the donation amount can be used. Legal persons may not contribute to election campaign financing except for political groups. The contributions

³⁹ Federal Election Commission, *The FEC and the Federal Campaign Finance Law*, January 2015, http://www.fec.gov/pages/brochures/fecfec.html#Historical_Background. <Accessed 15 December 2015>

⁴⁰ The Centre for Responsive Politics, “Where the Money Came From?”, <http://www.opensecrets.org/bigpicture/wherefrom.php?cycle=2010>. <Accessed 15 December 2015>

⁴¹ Federal Election Commission, “Audit Reports”, http://www.fec.gov/audits/audit_reports.shtml. <Accessed 15 December 2015>

⁴² Federal Election Commission, “The Audit Process - What to Expect”, <http://www.fec.gov/pages/brochures/auditprocess.shtml>. <Accessed 15 December 2015>

⁴³ *ibid.*

⁴⁴ *ibid.*

derived from foreign-based resources are bited. There is no limit for the individual financing resources of candidates and contributions that political parties make for their candidates. However, an upper limit for the election campaign spending exists. For instance, in 2007 Presidential Elections, each candidate had a right to spend at maximum 16,166,000 EUR at the first round and 21,594,000 EUR at the second one. The state reimburses half of the campaign expenditures that are certified and fulfil certain requirements. For instance, if a candidate is to get reimbursement from the state for the stationery and other material expenditures, these materials must fulfil certain criteria.⁴⁵ The candidates who are approved by CNCCFP, the institution responsible for observing and auditing campaign accounts of candidates, and receive at least 5% of the votes may benefit from reimbursement.⁴⁶

Although Italy has separate and comprehensive rules regarding election campaigns and party financing, the regulations on the campaign financing are not sufficient. For instance, resources from abroad are not absolutely prohibited and there is not any limit on those resources. Moreover, contributions below 50,000 EUR are considered to be anonymous. State support is indirectly implemented. Rather than providing direct support to parties, the state later reimburses the amount of expenditures to the parties that fulfill certain criteria. 30% of the state aid is distributed according to the amount of funds a party obtains from other resources and the remaining 70% is distributed according to the vote rates each political party receives. This system started to be gradually abolished since 2014 and it will be completely abolished within four years. It is anticipated that, by 2017, political parties will obtain their funds directly from private resources for campaign spending rather than receiving state support.⁴⁷ Moreover, political parties will be able to enjoy various public financing opportunities such as tax reduction and free of charge utilization of campaign venue. Besides, all political parties may make propaganda in the state radio and television channels free of charge. The spending limit of political parties only for election campaigns is identified to be 98 million EUR. Candidates may additionally spend in between 55,000 EUR and 98,000 EUR in accordance with the constituent groups of their electoral districts. Candidates must have special bank accounts for their election campaigns, prepare reports on all of their campaign financing and expenditures and submit those reports to the *Regional Electoral Guarantee Board*. The revenue and expenditure accounts of political parties must be published on the website of parties, newspapers and Official Gazette of the state.⁴⁸

As can be recognized in the above-discussed examples, election campaign financing varies by country and political system. However, rules and limitations regarding donations, state support and expenditures are widespread in many countries. Auditing donations and expenditures, proportionality and criteria between the contributions to be gained from private resources of parties and state support are crucial. Informing constituents and the public about the processes of political financing in a most detailed and transparent way is a universal practice.

⁴⁵ These requirements are prescribed in Article R.39. <http://www.conseil-constitutionnel.fr/conseil-constitutionnel/francais/election-presidentielle-2012/textes-applicables/code-electoral.104274.html>

⁴⁶ <http://www.loc.gov/law/help/campaign-finance/france.php>. <Accessed 15 December 2015>

⁴⁷ “Italy votes to phase out public financing of political parties”, Reuters, 20 February 2014, <http://www.reuters.com/article/2014/02/20/us-italy-politics-financing-idUSBREA1J1L20140220>. <Accessed 15 December 2015>

⁴⁸ IDEA, “Political Finance data for Italy”, <http://www.idea.int/political-finance/country.cfm?id=110>. <Accessed 15 December 2015>

3.2 Turkey - Legislation

The imperative provision of the Constitution, “... the election expenditures and procedures of the political parties and candidates are regulated by law in accordance with the above-mentioned principles,” (Article 69/last) was adopted during the Constitutional amendments of 1995. Moreover, with regard to financing election campaigns of political parties and candidates (revenues and expenditures) there is no other regulation except for the provisions regarding the propaganda organization and candidacy application fee that are regulated by *the Law No. 298 (Articles 11, 50-66, 181-186)*, *the Law No. 2839 (Article 21)* and *the Law No. 2972 (Articles 10 and 13)* and election expenditures which will be spent by the SEB.

Management of the elections (organization, oversight and sanction), is under the responsibility and authority of the SEB as well as Provincial and Township Election Boards during the electoral period within the meaning of the provisions of the Constitution and *Electoral Law No. 298*. *The Law No 6271*, which regulates the campaign financing of Presidential Elections by breaking a new ground in this area. *The Law No. 6271* states, “Laws No. 298, 2839, 2972 and the Law No. 3376 concerning Referendum on the Constitutional Amendments as well as provisions of the annexes and amendments to these laws that are compatible with this Law are implemented.”

The allowances allocated for the expenditures of the SEB and General Directorate of Voter Registers operates under this Board and the expenditures for any electoral processes are demonstrated in a separate item in the Ministry of Justice Budget (the Law No. 298, Article 181). The responsible authority for the spending of this allowance is the Head of the SEB within the meaning of the limits defined by *the Law No. 5018 Public Financial Management and Control*. The SEB as a public agency, is subject to the provisions of *the Law No. 4734 Public Procurement*. Moreover, during the periods of Presidential elections, referenda on the laws concerning constitutional amendments, Deputies’ general elections and by-elections as well as general elections and by-elections for local administrations, village and neighbourhood headmen and elder councils, the purchase of watermarked ballot papers and watermarked ballot envelopes, printing ballot papers, producing ballot envelopes as well as the purchase of any electoral material for the elections and electoral spending abroad, and the purchase of printing service for ballot papers by the heads of provincial electoral boards for SEB’s needs may be carried out within the meaning of paragraph (i) of Article 22 that regulates “Direct sourcing” of the Law No. 4734. For these purchases, without the imperative to establish a tender committee and look for competence rules listed in Article 10, the person or persons, that the contractor officer will designate will conduct a price-out in the market and procure needs. It is estimated that the SEB spent 246,3 million Turkish Liras for the Deputies’ Elections in 2011, 211 million Turkish Liras for Local Administration Elections in 2014, 191 million Turkish Liras for Presidential Elections in 2014 and 600 million Turkish Liras for Deputies’ Elections on 7 June 2015.⁴⁹

Moreover, pursuant to the Law No. 2820 (Supplementary Article 1), the state aid that is paid to the political parties for local administration elections is two folds and three folds at maximum for the general parliamentary elections. In other words, the

⁴⁹ “Sandığa gitmenin maliyeti 2 milyar”, <http://sayimebasci.blogspot.com.tr/2015/08/sandiga-gitmenin-maliyeti-2-milyar-tl.html>. <Accessed 15 December 2015>

state provides political parties with “election campaign” aid. The common annual state support given to three political parties on 9 January 2015 is 177 million Turkish Liras in total. Since the General Parliamentary Elections were held within the same year, these parties were paid additional 354,1 million Turkish Liras. Yet, none of the political parties received an additional election support for the “renewed” general elections on 1 November 2015. Besides, HDP that had passed the election threshold in the Deputies’ elections on 7 June 2015 and was entitled to receive state aid will benefit from this support in the 2016 budget year.

The Law No. 6271 (Article 14), states that, “the amount of in cash donation each person may make to candidates for each election round may not exceed the monthly gross amount of any payments that are actually being made to the civil servant of the highest rank as part of financial rights. Gross salary of Prime Ministry undersecretary, who has completed a 45-year-period of service in the public administration by January 2014, was 9,871 Turkish Liras, yet the SEB set the upper limit of in cash donations to be 9.082 Turkish Liras in 2014 Presidential Elections. Although the reason for such a decision is not known, it is thought that the SEB set a value below the baseline gross salary. The law bans legal entities from making donations to the candidates in Presidential elections. It is not clear whether the terms “donations” and “aids” in the law incorporate the contributions in kind. Moreover, according to Communiqué No. 201, issued by the SEB in accordance with the Law, Presidential candidates cannot raise donations and aids in kind.⁵⁰

In accordance with the Constitution (Article 69) and the Law No. 2820 (Article 67), Presidential candidates may not receive donations and support from “foreign states, international institutions, legal entities and natural persons of non-Turkish nationality” (Article 14/1).

As stated above Law No. 6271 on Presidential Elections is the first legal instrument on the election campaigns of candidates by introducing a regulation ensuring transparency and accountability for presidential election campaign financing in Turkey. The Law No. 6271 (Article 14/6) requires all candidates to record all of the donations and funds that they raise and the expenditures they make in accordance with the list approved by the SEB. These records must be submitted to the SEB within 10 days following the SEB’s announcement of the official election results.

In Turkey, benefitting from state radio and television channels for the purposes of propaganda freely and broadcasting principles of radio and television channels during the electoral periods are ruled by circulars and decisions issued by the SEB within the framework of the *Law No. 298 on Basic Provisions on Elections and Voter Registers* and the *Law No. 2954 on Radio and Television Institution of Turkey (TRT)*.

The Radio and Television Supreme Council (RTÜK), pursuant to the *Law No 6112 on the Establishment of Radio and Television Enterprises and their Broadcasting Services*, monitors the propaganda and commercial broadcasting of political parties at radios and televisions primarily during election periods and report them to the SEB. The Council decides to impose sanctions in case of any violation.

⁵⁰ SEB, Communiqué No. 20, 6.06.2014, <http://www.ysk.gov.tr/ysk/content/conn/SBEUCM/path/Contribution%20Folders/Genelgeler/CBS-Ornek201.pdf> and SEB, Decision No. 2911, 10.06.2014, <http://www.resmigazete.gov.tr/eskiler/2014/06/20140610-15.htm>. <Accessed 15 December 2015>

There is not any specific regulation regarding the propaganda by party and independent candidates, at state radio and television channels, apart from private radio and televisions during election campaigns. In this context, Mr. Baskin Oran's application to European Court of Human Rights in 2007 general parliamentary elections was rejected on the grounds that the provision concerning freedom of expression that is regulated in Article 3 of Protocol 1 in accordance with Article 14 of European Convention on Human Rights was not violated.⁵¹

Table 3: Election Offences (Violations of the Relevant Provisions of the Law No. 298 on the Basic Principles of Elections and Voters Register)

	Offence	Law No. / Article	Penalty
Offences regarding Campaign Financing	Radio and television propaganda	298 / 52	6 to 12 months of imprisonment
	Distribution of publications and material for propaganda purposes	298 / 57	100 TL – By reference to Article 32 of the Law on Misdemeanours
	Billboards and Advertisement Space	298 / 60	6 to 12 months of imprisonment
	Billboards - Bans	298 / 61	6 to 12 months of imprisonment
	Actions not to be carried out during the electoral period (Civil servants)	298 / 63	6 to 12 months of imprisonment
	Bans concerning official ceremonies	298 / 64	3 to 12 months of imprisonment
	Bans regarding the Prime minister and ministers	298 / 65	3 to 12 months of imprisonment
	Ban for civil servants to participate in campaign tours	298 / 66	3 to 12 months of imprisonment
	Banned propaganda	298 / 151	3 to 12 months of imprisonment
	Unjustified vote provision	298/152	3 to 12 months of imprisonment
	Misconduct	298/138	TCC – 257
	Other propaganda offences	298/156	Reference to the Law on Misdemeanors
Offences regarding voting violations	Prevention of voting	298/153	1 to 3 years of imprisonment
	Behaviours incompatible with candidacy provisions and those who are banned from making propaganda	298/154	Fine or imprisonment
	Destruction of printed materials and flyers	298/157	3 to 6 months of imprisonment
	Offences on the ballot box:	298/161	3 to 5 years of imprisonment
	Offences to be committed on the ballot papers for political parties and independent candidates	298/162	1 to 3 years of imprisonment
	Disruption of electoral processes by the chairman and the members of the board	298/163	2 to 5 years of imprisonment
	Cases to influence voting results	298/164	3 to 5 years of imprisonment

Source: Compiled by the authors.

The Law No. 6271 stipulates that the SEB and TRT shall ensure that propaganda broadcasting during the propaganda period is carried out in a complete impartiality and equality. Moreover, the said law states that the provisions of the Law No. 298 (Articles 52-55, 65, 66 and 155) shall be comparatively implemented for the propaganda speeches of Presidential candidates at private radios and televisions apart

⁵¹ European Court of Human Rights, AFFAIRE ORAN c. TURQUIE (Requêtes nos 28881/07 et 37920/07), Strasbourg, 15 April 2014, [http://hudoc.echr.coe.int/sites/eng/pages/search.aspx#{"itemid":\["001-142188"\]}](http://hudoc.echr.coe.int/sites/eng/pages/search.aspx#{). <Accessed 15 December 2015>

from the limitations on the duration as well as for other issues about propaganda including the bans regarding the Prime Minister, Ministers and MPs.⁵² Although the law does not explicitly regulate it, it may be said that sanctions would be comparatively implemented against those who violate these rules.⁵³ Lastly, the Law No. 6112 (Article 30) lays down that the SEB shall set the broadcasting rules during the electoral period and the RTÜK shall carry out monitoring, auditing and review. However, the Law No. 6271 creates a legal gap, as it does not regard the Law No. 6112 as one of the laws to refer to in cases for which there is no specific provision.

With regard to all elections, the Law No. 298 (Article 55/B) lays down that political parties and independent candidates participating in the elections shall make oral, written or visual propaganda by way of advertisement and publicity in the print media or by building a website until the end of election propaganda period. In accordance with the Law No. 298 (Article 60), the candidates may benefit, without any cost and on an equal basis, from billboards and advertisement spaces that are allocated to those who demand free of charge outside of an election period, and from billboards and advertisement spaces directly used by municipalities and determined by district election boards within the election region, on the condition that “the duration, quantity and cost to be equal. Township election boards are mandated to regulate and audit the candidates’ availing of billboards and advertisement spaces, equally in duration, quantity and cost, that are built by private persons or institutions with a permit of municipalities or that belong to municipalities but are leased by private persons or institutions. Provincial election boards are responsible for the suburban highways and they can delegate this responsibility to township election boards. Moreover, how to determine the price of such advertisement boards and whether each candidate can afford this or not is an important issue. Another issue similar to this is to determine radio and television advertising cost in an egalitarian manner.

3.3 Turkey – Implementation

As mentioned above, as opposed to imperative provision of the Constitution, there is not any regulation concerning the election campaign financing for candidates except for Presidential Elections, which is an important issue area about political financing in Turkey. The studies related with political finance show that resources that the candidates use in elections and their expenditures vary unevenly, by the candidate, the district and the party policy in this matter. Moreover, it will not be wrong to express that the amount of election campaign financing for candidates is almost the same as the expenditure amount that political parties spend during the election years and report to the Constitutional Court. Given that there is no regulation, limitation and audit mechanism in this matter, it is possible that the amount of financing for election campaigns and candidates is higher. Furthermore, the content of the audit conducted by the SEB with regard to the Presidential Election held in August

⁵² See also Law No. 6112 on the Establishment of Radio and Television Enterprises and Their Broadcasting Services Articles 30 and 31.

⁵³ Law No. 298 Article 149/A and Law No. 6112 Article 30/3. 54 Gençkaya, 2000, Ömer Faruk Gençkaya, “Public Funding of Political Parties: The Case of Turkey”, in M. Walecki et al, Public Funding Solutions for Political Parties in Muslim-Majority Societies, Washington, DC: IFES, 2009, pp. 39-49, Ömer Faruk Gençkaya, “Turkey”, Money, Politics and Transparency 2015 Report, <https://data.moneypolitcsandtransparency.org/countries/TR/>. <Accessed 15 December 2015>, Çağatay Orçun and Mehmet Can Demirtaş, “Milletvekili Adaylarının Seçim Kampanyalarının Finansmanı: 2011 Genel Seçimlerine İlişkin Bir İnceleme, Ege Akademik Bakış, 13(1), 2013: 53-62, http://www.onlinedergi.com/makaledosyalari/51/pdf2013_1_6.pdf. <Accessed 15 December 2015>

2014 for the first time does not seem to respond to the principles of transparency and accountability.

3.3.1 Parliamentary Elections

One of the important issues in political financing in Turkey is that the declaration and audit of the revenue resources and expenditures of candidates (politicians) are not in place. As explained above, as opposed to imperative provision of the Constitution, there is no legal regulation concerning this issue. Although there are different evaluations about the cost of election campaigns for candidates in the media, Mr. Adnan Polat, the mayoral candidate for Istanbul Metropolitan Municipality in 1999, was the first candidate to announce the campaign budget in the media.⁵⁴ There is no well-coordinated information as to whether the provisions of the Law No. 298, which also concerns candidates and regulates the bans in the election campaigns, are implemented and about its results if they are implemented. Therefore, it is not possible to make a reliable and valid assessment about the election campaign financing of candidates for Deputies' elections.

In this context, the asset declaration of candidates and the elected officials is another issue area. In Turkey, the Law No. 3628 on Asset Declaration and Fight Against Bribery and Corruption (Article 2/a), requires “civil servants appointed through any kind of election and the members of the Council of Ministers appointed from outside the Parliament (except for headmen and members of elder councils)” to declare “any important change in their assets” to the authorities stated in the Law (Article 8) within one or two months (Article 6 paragraphs b, c, d and f) before taking up or leaving the position.⁵⁵ Confidentiality of the declarations is essential (Article 9). On the contrary, reserving the provisions in the special laws, apart from the investigations conducted in accordance with the provisions in the said Law (Article 20), no asset declaration and no information on assets may be provided and nothing may be disclosed on the basis of information and records on asset declarations.

Asset declaration generally by all politicians and particularly by members of the Parliament and their immediate family (regularly or before being elected and after the end of term of office) is done for the purposes of transparency, public trust and avoiding conflict of interest and monitoring the change in the amount of their wealth.⁵⁶ Politicians have a say in the distribution and audit of public resources by way of using their decision-making power. In other words, politicians who use public resources in their capacity as people's representatives must declare to the public that they do not obtain any material benefit for themselves or for a third party through this power.

As can be seen in Map 1, in the United States and in most of the European countries, the assets of the elected officials/candidates are open to public. Turkey is among the countries where the asset declaration is compulsory but these declarations are not open to public. In this distribution (Map 1), the group in which Turkey is included is clearly disintegrated from the countries whose democratic institutions and tradition

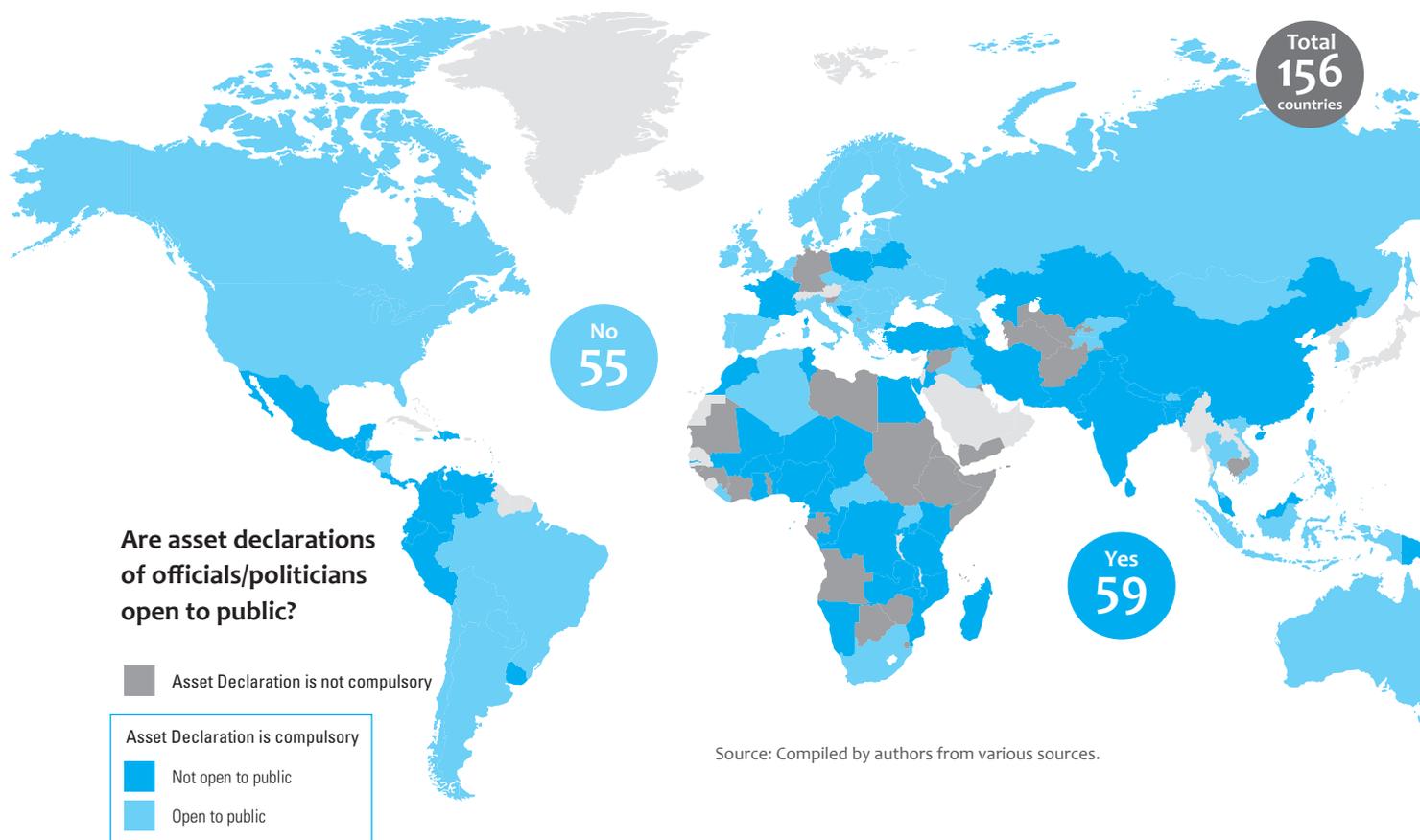
⁵⁴ “Seçime 1 trilyon ayırdı”, Milliyet, 24 March 1999, www.milliyet.com.tr/1999/03/24/ekonomi/ek001.html

⁵⁵ Law No. 3628 on Asset Declaration and Fight Against Bribery and Corruption, www.mevzuat.gov.tr/Mevzuat/Metin/1.5.3628.pdf. <Accessed 15 December 2015>

⁵⁶ OECD, Fighting Corruption in Eastern Europe and Central Asia, Asset Declarations for Public Officials, A Tool to Prevent Corruption, OECD, 2011, www.oecd.org/corruption/anti-bribery/47489446.pdf. <Accessed 15 December 2015>

of transparency are advanced. In terms of both integration to the EU and developing the tradition of democracy, asset declaration in Turkey by the elected officials/candidates to the public must be acknowledged as an ethical responsibility.

Map 1: Public Access to Asset Declarations in the World



Before Deputies' Elections held on 7 June 2015, TI Turkey called all the parliamentary candidates to declare their assets and to show that they were candidates to be "open parliamentarians" and ran a comprehensive campaign. TI Turkey issued a call on civil society organizations in order to increase the effectiveness of the campaign and make it visible in different cities of Turkey. A civil coalition called "Open Coalition" was formed. The participatory organizations of "Open Coalition" decided upon the purpose, content, operation and methods of the campaign.

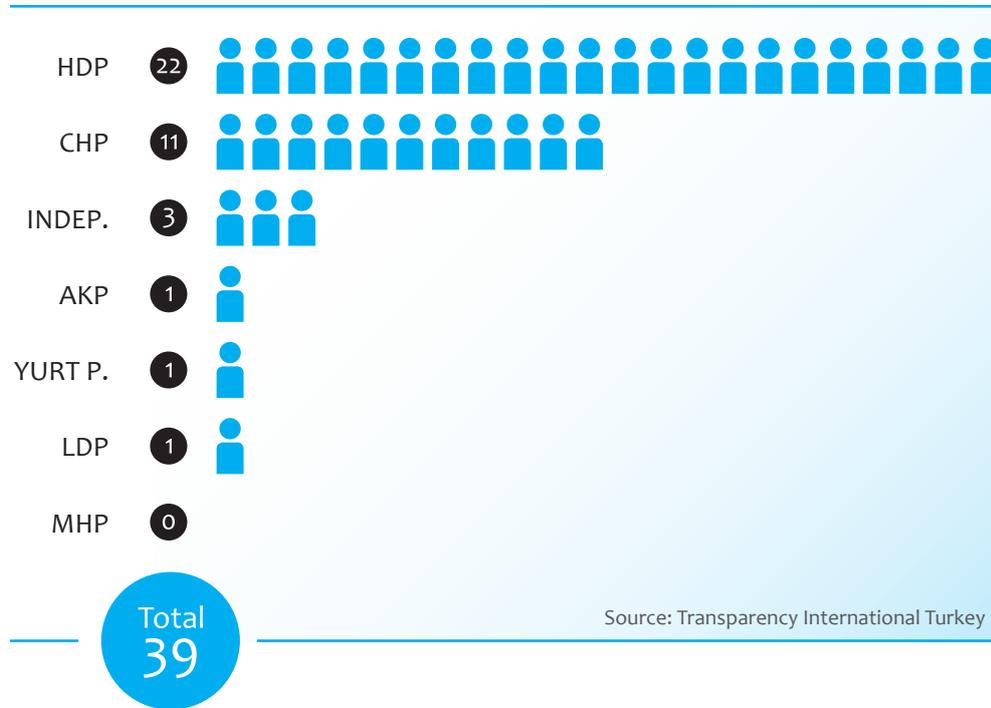
Within the framework of asset declaration campaign, interviews conducted with some of the political party chairs and senior executives. The GNAT was visited and the campaign was introduced to the members of the parliament and their advisors, trying to ensure that they would declare their assets during the election period. Meetings were held in various cities such as İstanbul, Ankara, İzmir, Muğla, Kocaeli, Diyarbakır and Van. TI-Turkey representatives and Open Coalition participants had also participated to the meetings organized by other NGOs.

During the campaign, at the stages of composing slogans, logo and other visual documents, a professional media/promotion agency supported the campaign and TI-Turkey team. The theme of "openness" was emphasized in the campaign that was run in a professional manner with the support of the relevant agency. In order to

strengthen the campaign, in addition to the website of TI Turkey, a website (<http://www.aciksiyaset.org/>) that included a presentation on the international status of political financing through interactive maps and another website (<http://www.aciksecin.com/>) on which printed and visual materials of the campaign were shared was prepared and activated.

At the end of campaign, 39 parliamentary candidates – 4 of them after being selected – declared their assets and 23 of those candidates were elected for the parliament at the general election that was held on 7 June 2015. Out of all “open candidates” 29 of them are male and 10 of them are women.⁵⁷ Information about these candidates and their assets and election campaign budget declaration forms can be accessed on the website of the TI Turkey.⁵⁸

Graph 5: Party Distribution of Deputy Candidates Declaring Their Assets



Approximately 10,000 candidates participated in the General Parliamentary Elections held on 7 June 2015. Given that at least thousands of candidates would hear about a campaign for asset declaration that was announced through a comprehensive civil society coalition and media campaigns, it may be accepted that the number of candidates who disclosed their assets is very low. As a result of low number of “open candidates” as well as the interviews conducted with the candidates during the campaign period, it was once more confirmed that parliamentary candidates and the political realm in general do not seem to fulfil the principle of transparency that must be a fundamental expectation of constituents. However, given that the campaign was organized in Turkey for the first time in a wide and systematic manner and it was the first time that many candidates simultaneously disclosed their assets to the public on a voluntary basis at a general election, this number can be considered a promising start for the future periods.

⁵⁷ Of the women parliamentary candidates who declared assets, 9 were from HDP and 1 from CHP.

⁵⁸ TI Turkey, 25. Dönem Milletvekilleri Mal Varlığı ve Kampanya Finansmanı, <http://politics.seffalik.org/mal-varligi-and-kampanya-finansmani/25-donem-milletvekilleri/>. <Accessed 15 December 2015>

With the contributions of TI Turkey, GONG Croatia, Transparency International – Bulgaria Chapter, Open Coalition and Friedrich Ebert Stiftung – Turkey, an “Integrity Pact” has been initiated for the Members of the 26th Parliament, established after the General Parliamentary Elections re-held on 1 November 2015.⁵⁹ “Integrity Pact” project has been initiated for the Members of the 26th Parliament on 11 November 2015.

Primarily in European Union member states and many countries in the world, the civil society prepares an “Integrity Pact” for politicians and candidates and even for companies to sign during or after tender processes and lay before them to sign. Even though the content of the text varies by country and subject, in this content prepared for the members of the GNAT, the new MPs are expected to promise more or less the following:

- I will never use my political power for my personal interests or the interests of my relatives.
- I will never accept gifts regardless of their value during my term of office.
- I will never lead any of my relatives/friends to be appointed for certain offices and positions through my political power.
- If any, I will declare my or my immediate family’s company partnerships to the public and I will never engage in a relationship based on mutual interest as far as my business partners are concerned. If any conflict of interest occurs, I will declare it to the public.
- I will regularly declare my assets as well as the assets of my immediate family to the public.
- I will not be a part of any public procurement process by using my political power.
- I will work to enact laws for strengthening the fight against corruption in every area.
- I will work to limit the parliamentary immunity as stated in United Nations Convention against Corruption.
- I will cooperate with the civil society during the legislative period.
- If I cannot fulfil these commitments, I accept that civil society will announce my name and my improper actions to the public.

Civil society organizations and their representatives that are party to the Pact promise that they will ensure civil auditing that is part of checks and balances by respecting the private lives of politicians and their relatives as well as their personal dignity and honour.

The Integrity Pact Campaign is carried out online via acikvekil.seffaflik.org. On this website, people can see which members of the parliament have signed the Integrity Pact, which members of the parliament have declared their assets to the public as well as the copies of those asset declaration forms. Moreover, through this website, individuals and institutions with a Twitter account can send members of the parliament Twitter messages to thank them and call them to sign the Integrity Pact and disclose their assets thus generate social pressure on MPs.

As of 14 January 2016, 25 out of 550 members of the Parliament declared their assets to the public and 16 members of the Parliament signed the Integrity Pact. The campaign will continue on a constant basis and the members of the parliament can sign this text anytime they want. Civil society organizations and citizens can demand

⁵⁹ Results of Presidential Elections 10 August 2014, www.ysk.gov.tr/ysk/content/conn/SBECUM/pathContribution%20Folders/Haber/Dosya/2014C-Kesin-416_d_Genel.pdf. <Accessed 15 December 2015>

transparency, accountability and integrity from members of the parliament at any time they wish. Besides, within the scope of this campaign, TI Turkey and Open Coalition envisage calling each year regularly members of the Parliament to declare their own assets as well as the assets of those belonging to their immediate family and announcing those MPs who will declare their assets to the public on the same website.

3.3.2 Presidential Elections

Of the valid votes, Recep Tayyip Erdoğan received 51.79%, Ekmeleddin İhsanoğlu received %38.44 and Selahattin Demirtaş received 9.67% at the Presidential Elections held for the first time in Turkey on 10 August 2014 within the framework of the Law on Presidential Election.

As explained before, the Law on Presidential Elections introduced important novelties regarding the transparency of the election campaign financing. The Law stipulates that candidates shall submit the campaign revenues that consist of donations by natural persons and individual resources – though they are not explicitly stated in the Law – to a large extent as well as campaign expenditures to the SEB within the period prescribed by the Law, that the SEB shall examine these revenues and expenditures and release the results of its examination to the public.

The most common discussion on the day preceding 10 August 2014 when the Presidential Election was held concerned the fact that Erdoğan who was the Prime Minister at the time did not resign his office although he was a Presidential candidate. The relevant law, which sets the officials who must quit in case they run at the elections, does not consider the Prime Minister, Ministers and MPs among those officials who must resign. Prime Minister exercises a very important power over the executive power, the relevant institutions and entities and the financial resources of all of those institutions. It was argued that the Prime Minister should have resigned his post so that the candidates would run their campaigns under equal circumstances.⁶⁰

Two months after the Law on Presidential Elections entered into force, 117 parliamentary members of the CHP (Republican People's Party) appealed to the Constitutional Court and claimed that ministers and parliamentarians must resign their post, including the Prime Minister, if they become Presidential candidates. The Constitutional Court rejected this application.⁶¹ Moreover, the Constitutional Court declined another appeal brought by a CHP parliamentarian against the fact that the Prime Minister had not resigned on the grounds that “the personal rights of the applicant were not affected because of the matter.”⁶²

The Law No. 6271 enabled the candidates to declare their revenue resources in a list in accordance with the directive prepared by the SEB; so that, the audit shall be done timely and effectively. Later, according to a decision made by the SEB on 6 June 2014, political parties were allowed to run campaigns in favour of the candidate they supported.⁶³ This decision reversed the determined integrity concerning the Law and financing and audit of presidential campaigns. Therefore, while political

⁶⁰ Ömer Faruk Gençkaya, Cumhurbaşkanı Seçim Kampanyası: Adiliyet, Şeffaflık ve Hesap Verebilirlik, İstanbul: Denge ve Denetleme Ağı, Analysis Report No: 2, 2014.

⁶¹ Official Gazette, 1 January 2013 Issue: 28515.

⁶² 10 August 2014 Presidential Elections, OSCE/ODIHR Limited Election Observation Mission Final Report. <http://www.osce.org/tr/odhr/elections/turkey/130791>. <Accessed 15 December 2015>

⁶³ SEB Decision No: 2913. <http://www.ysk.gov.tr/ysk/content/conn/SBEUCM/path/Contribution%20Folders/Kararlar/2014-2913.pdf>. <Accessed 15 December 2015>

parties were allowed to run campaigns in favour of the candidate they support the ability of individual donations or personal resources to ensure the relative fairness of electoral competitions was abolished. Moreover, while the SEB audits the records on the donations and expenditures of presidential candidates during the campaign process, the Constitutional Court audits the financial accounts of political parties. Accordingly, as a result of the relevant decision of SEB, the ability to control the financial audit of Presidential Election from a single centre was abolished.⁶⁴ As emphasized before, the audit of financial accounts of political parties for 2014 has not been completed and it is not known when the relevant financial audit decisions will be published. Given the average audit period of the Constitutional Court, it is clear that the audit of political party accounts for 2014, in which two elections were held, will last long. Therefore, the public does not know which political party spent how much for which candidate after one year.⁶⁵ Furthermore, the fact that then-Prime Minister did not resign his post during 2014 electoral campaign period and he naturally gained the support of the government party through the SEB decision reflected on the amount of donations made to the candidates and the number of campaign tours each candidate made.⁶⁶

Prior to the Presidential Elections held in August 2014, there was frequent news of violations in the national press. These cases generally included the use of public resources in favour of a particular candidate, state officials' participation in the election campaign of a particular candidate and the violations of electoral bans were stated in applications and became subject of several complaints. Particularly, municipalities were observed to provide effective support for the campaign and propaganda activities of certain candidates in that particular city and let those candidates use the municipal resources, thus committing many violations.⁶⁷ Within the context of all these violations and complaints, 35 applications in total were made to the SEB, which in turn declined all of those applications.⁶⁸

The report prepared at the end of monitoring carried out by the Association for Monitoring Equal Rights (AMER) draw attention to various issues that occurred before the Presidential Elections and on the election day and included recommendations for a solution. The report stated that ministers who were in the office before the election had made statements showing their support for the Prime Minister although they should have remained impartial since they perform public duties. Moreover, some candidates encountered de facto repression during their campaign activities. For instance, the attempts were made to hinder Ekmeleddin İhsanoğlu's campaigns activities in Rize and Kahramanmaraş as well as Selahattin Demirtaş's activities in İstanbul, İzmir, Samsun, Rize and Hopa. Various attacks against those campaign activities took place, for which no effective countermeasures were taken.⁶⁹

⁶⁴ Gençkaya, 2014.

⁶⁵ See section on Auditing Processes for SEB oversight and assessment of this Report.

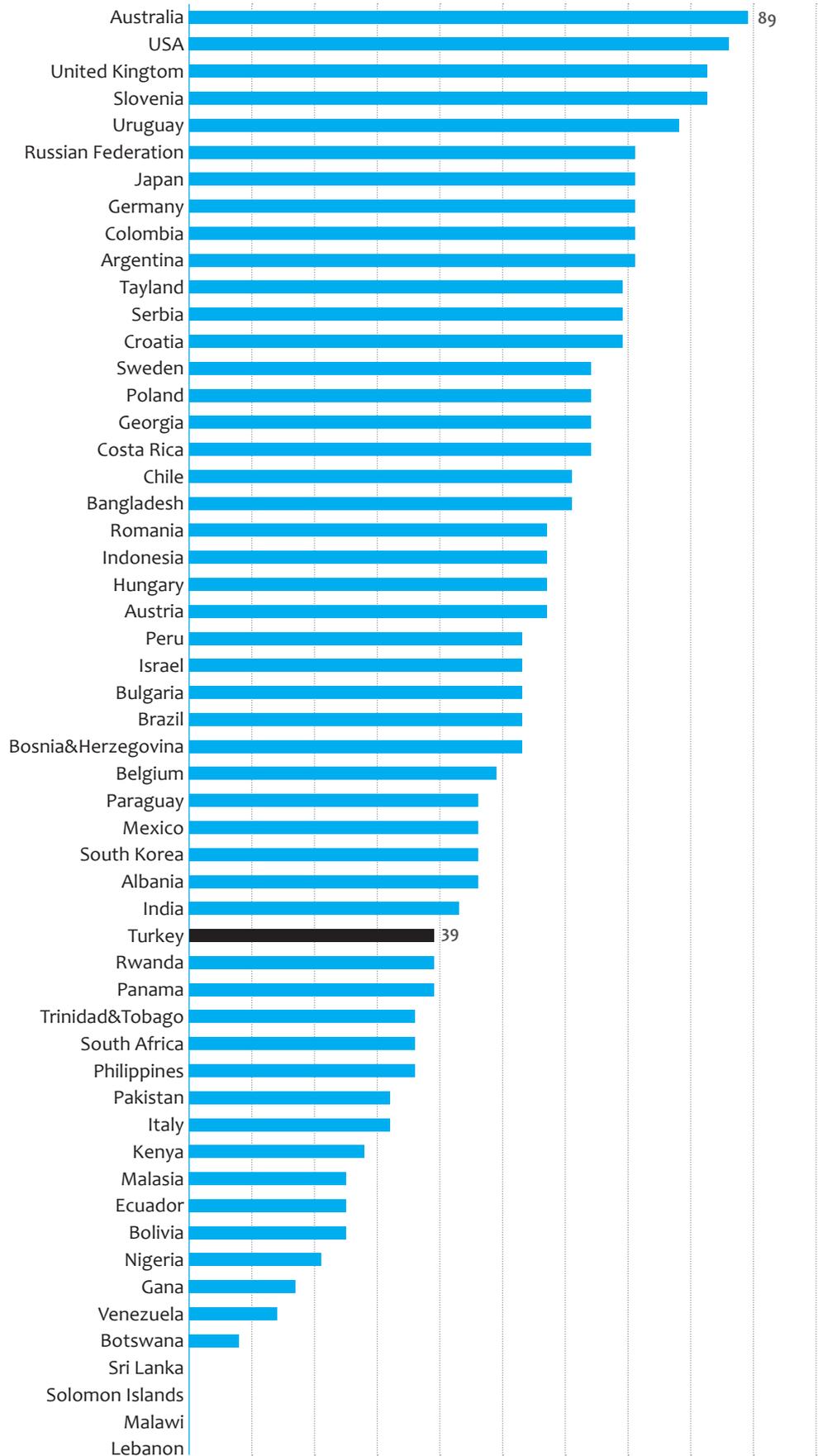
⁶⁶ In the campaign from 1 to 27 July 2014; presidential candidate Tayyip Erdoğan used newspaper advertisements by volume 8 times more, and television advertisements by duration 2.5 times more than the other Ekmeleddin İhsanoğlu. Selahattin Demirtaş did not use television advertisements. Gülfem Saydan Sanver, "Erdoğan neden il il gezerek mitingler yaptı?" t24.com.tr/yazarlar/gulfem-saydan-sanver/miting-asla-sadece-miting-degidir,9908. <Accessed 15 December 2015>

⁶⁷ Ömer Faruk Gençkaya, Siyasetin ve Seçim Kampanyalarının Finansmanı: Rekabet, Şeffaflık ve Hesap Verebilirlik Denge ve Denetleme Ağı, Analysis Report, No: 4. 2015. <Accessed 15 December 2015>

⁶⁸ 10 August 2014 Presidential Elections, OSCE/ODIHR Limited Election Observation Mission Final Report. <http://www.osce.org/tr/odihr/elections/turkey/130791>. <Accessed 15 December 2015>

⁶⁹ ESHİD, Bağımsız Seçim İzleme Platformu, 10 Ağustos 2014 Cumhurbaşkanı Seçimi Gözlem Raporu, Prepared for Publication by Dr. D. Çiğdem Sever, E. Ezra Elbistan, G. Zekiye Şenol, Nejat Taştan, Selin Dağistanlı. <http://>

Graph 6: Can Citizens Access to the Records of Election Campaign Financing Prepared by Political Parties and Candidates? (0: The worst, 100: The Best)



Source: Money, Politics and Transparency Report, 2014. Compiled from <https://data.moneypoliticaltransparency.org>

One of the most problematic areas in political financing is “discretionary funds.” During 10 August 2014 Presidential Election campaign, the fact that the Prime Minister ran as a Presidential candidate led to various discussions about the utilization of the discretionary funds under control of the Prime Ministry. In 2014, 440 million TL was spent from the discretionary fund of the Prime Ministry during the first six months of the same year.⁷⁰ The increase in the expenditures from the discretionary fund that is not audited as required by law and provided for spending on the “confidential” requirements of the state as required by the law, draws attention. The fact that both Local Elections and Presidential Election were held in the relevant period brought up the arguments that discretionary fund might have been used for the election campaign expenditures.⁷¹

The Law on Presidential Elections, entered into force in 2012, introduced significant regulations to election campaign financing. According to this law, Presidential candidates may create their election campaign budget out of only their personal resources and individual donations. The SEB determines the upper limit for individual donations. The SEB is also liable to audit the budget and expenditures that compose the campaign financing of candidates. Audit is conducted by way of receipts for expenditures and “election accounts and receipts for individual donations” of candidates.⁷²

The Law on Presidential Election also requires that the elected candidate to declare his or her assets in the Official Gazette. Despite its various deficiencies, asset declaration can be considered as one of the most important improvements. Based on the requirement that other candidates should also contribute to transparency by declaring their assets, the campaign⁷³ initiated by TI Turkey gained success and all Presidential candidates declared their assets before the Presidential Election held on 10 August 2014. However, asset declaration should be brought in compliance with international standards; the person should declare the details regarding his or her children without any requirement of guardianship and all the company partnerships should be included in the declaration. Moreover, asset declaration by candidates should be made compulsory for the Deputies and local elections and transformed into a political tradition.

The upper limit of donations for the Presidential Election was set to be 9,082 TL by the SEB. Furthermore, while campaign staff may collect donations under 1,000 TL in return for a receipt, the donations above this amount were deposited into the bank accounts opened by candidates. The fact that there is no upper limit for campaign budget composed through donations and candidates do not have to resign their current post, apart from particular exceptions, are of the most basic deficiencies that cause unequal competition among candidates. When a candidate has a budget that is higher than that of other candidates, this difference might impact the election

www.esithaklar.org/wp-content/uploads/2014/12/Cumhurba%C5%9Fkan%C4%B1-Se%C3%A7imi-Raporu.pdf. <Accessed 15 December 2015>

⁷⁰ Çiğdem Toker, “Örtülü Ödenek Gelişmeleri”, Cumhuriyet, 17 September 2014, http://www.cumhuriyet.com.tr/koseyazisi/120213/Ortulu_Odenek_Gelismeleri.html. <Accessed 15 December 2015>

⁷¹ Ömer Faruk Genççaya, Siyasetin ve Seçim Kampanyalarının Finansmanı: Rekabet, Şeffaflık ve Hesap Verebilirlik Denge ve Denetleme Ağı, Analysis Report, No: 4. 2015.

⁷² Law No. 6271 on Presidential Elections. <http://www.mevzuat.gov.tr/MevzuatMetin/1.5.6271.pdf>. <Accessed 15 December 2015>

⁷³ “Uluslararası Şeffaflık Derneğinden Köşk Adaylarına Çağrı”, Hürriyet, 7 July 2014. <http://www.hurriyet.com.tr/uluslararasi-seffaflik-derneginden-kosk-adaylarina-cagri-26759716>. <Accessed 15 December 2015>

result. Moreover, as seen in the example of high-speed train,⁷⁴ the fact that various opening ceremonies become candidate presentation events as well as Prime Ministry's plane and other public facilities are used in election campaigns give rise to controversy in light of the legislation and international principles.

Failure to share the details of expenditures is another problem. In terms of the principles of transparency and accountability, it is compulsory that constituents, while making voting decisions, know which candidate spent how much on what kind of activities. As can be seen in Map 2, election campaign revenues and expenditures are available to public in at least 108 countries in the world, which constitutes a universal standard.

The SEB examines the lists of donors, amounts of donations and all the details concerning the campaign financing. It is still unclear why the SEB is assigned to these tasks instead of the Court of Accounts, which has the experience and personnel in the area of political financing or the Constitutional Court as well as what kind of resources the SEB has for this audit. Furthermore, financial audit process carried out after elections with the help of the Court of Accounts, audit of election campaign financing by an institution and documenting this audit through a publicly available report can be considered as a positive step.⁷⁵ Moreover, it is necessary to expand the scope of this audit, make it permanent and completely complying with transparency principles.

Table 4: Donation and Refund Amounts of August 2014 Presidential Candidates

	 Recep Tayyip Erdoğan	 Ekmeleddin İhsanoğlu	 Selahattin Demirtaş
Total Donation	55.260.000 TL	8.500.000 TL	1.213.000
Revenue Registered to Treasury	1.267.885 TL	617 TL	1.805 TL

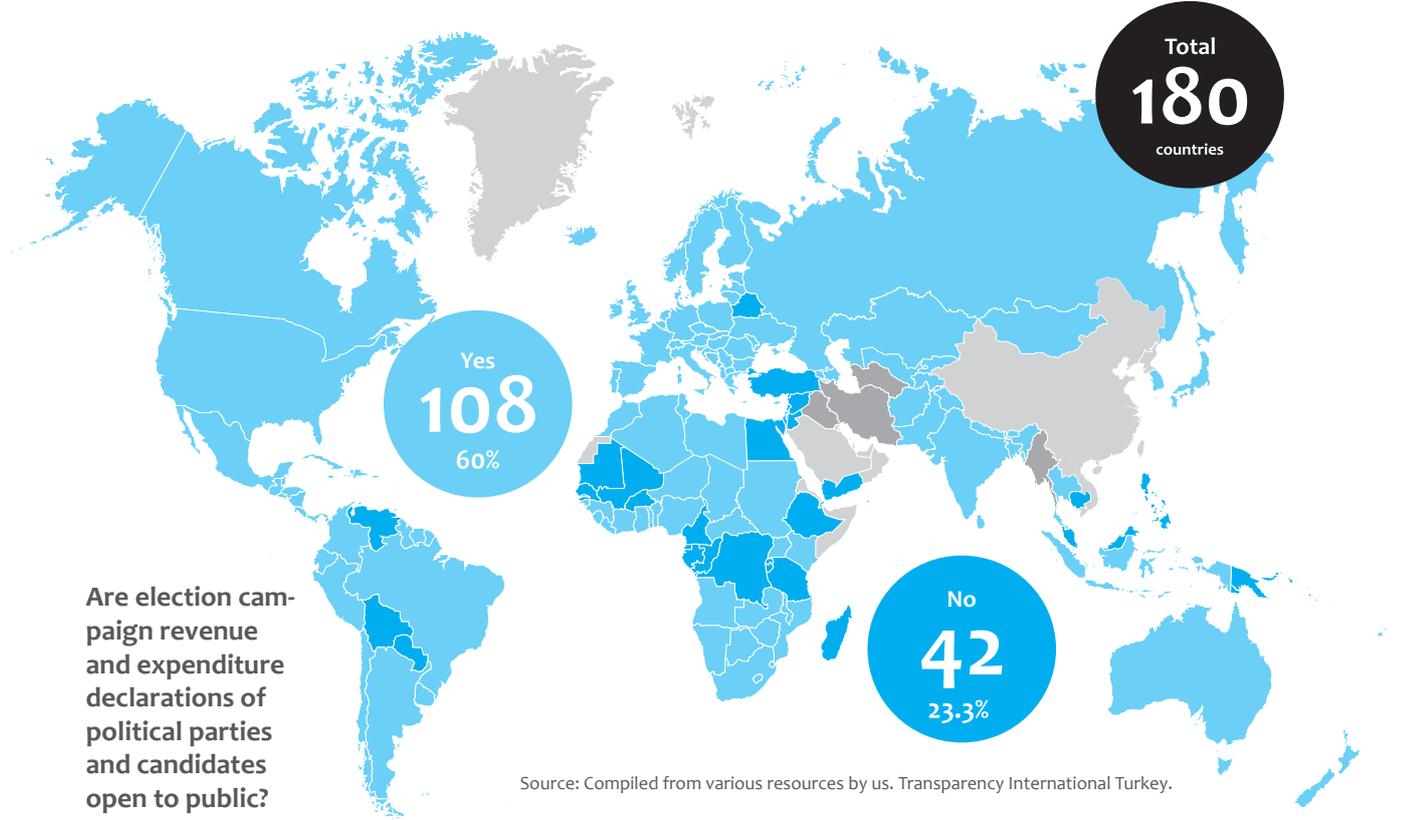
Source: SEB Financial Evaluation Report, Decision No. 4244 and Dünya Newspaper, 8 August 2014 <http://www.dunya.com/politika/cumhurbaskanligi/cumhurbaskani-adaylari-bagis-miktarlarini-acikladi-235589h.htm>

The election campaign, the procedures of which are laid down by the Law No. 6271 and the SEB circulars, witnessed many allegations and discussions. Such allegations that various businessmen made collective donations on behalf of their employees, that some rallies were financially supported by municipalities, and that some municipalities made their staff to donate to election campaigns were covered in the national press and included in parliamentary motions of query, thus brought up to the public agenda. The financial evaluations conducted by the SEB were expected to resolve all of these allegations. However, after four months following the election, on 4 December 2014, the report published on SEB's website does not include any explanation in order to resolve these allegations. Moreover, the failure to include the details of campaign spending, not sharing any information about conformity of the expenditures with the procedure and not announcing the names of the donors are the main deficiencies of the report.

⁷⁴ "Avrupadan Erdoğan'a YHT Eleştirisi", İnternet Haber Portalı, 1 August 2014. <http://www.internethaber.com/avrupadan-erdogana-yht-elestirisi-705616h.htm>. <Accessed 15 December 2015>

⁷⁵ Information obtained through interview with anonymous experts

Map 2: Election Campaign Revenue and Expenditure Declarations



One of the most fundamental conditions for the public trust in democracies is transparent electoral processes and reliable post-electoral audits. This process has showed that how serious consequences the gaps left while drawing up laws and circulars would yield. Moreover, it is also significant to have oversight institutions that are independent of the political authority.

3.3.3 Local Elections

The Nationwide Local Elections of 30 March 2014 were held in the shadow of investigations into the 17/25 December (2013) corruption allegations. These investigations are one of the most important investigations in the history of the country given the persons who are subject to those investigations.⁷⁶ However, the decision of non-prosecution about the accused in those judicial investigations was taken;⁷⁷ The GNAT Investigation Commission, with a similar decision of non-prosecution, concluded that there was no need to refer 4 Ministers to the Supreme Tribunal.⁷⁸ Another important discussion that took place during the election period was related to the fact that some ministers became mayoral candidates and ran campaigns as min-

⁷⁶ “10 soruda: 17-25 Aralık operasyonları”, 16 December 2014, www.bbc.com/turkce/haberler/2014/12/141212_17_25_aralik_operasyonu_neler_oldu_10_soruda. <Accessed 15 December 2015> For similar events in the past see Bülent Tarhan, Ömer Faruk Gençkaya, Ergin Ergül, Kemal Özsemeci and Hakan Özbaran, TBMM Raporu– Bir Olgu Olarak Yolsuzluk: Nedenler, Etkiler ve Çözüm Önerileri 2. Basım, Ankara: TEPAV, 2006.

⁷⁷ “25 Aralık yolsuzluk iddiaları sıfırlandı”, Cumhuriyet, 1 September 2014, www.cumhuriyet.com.tr/haber/turkiye/113203/25_Aralik_yolsuzluk_iddialari_sifirlandi.html. <Accessed 15 December 2015>

⁷⁸ “4 Bakanı komisyon akladı”, Hürriyet, 6 January 2015, www.hurriyet.com.tr/4-bakani-komisyon-akladi-27900543. <Accessed 15 December 2015> For the deliberations on GNAT Investigation Commission Report see https://tbmm.gov.tr/develop/owa/haber_portal.aciklama?p1=131596. <Accessed 1 December 2015>

isters. A letter that was sent to the SEB Presidency by the AKP on 28 November 2013 asked whether mayoral candidates must resign their posts or not. The SEB decided upon this matter within the same day and concluded that the ministers who became candidates did not have to resign their posts.⁷⁹ It is evident that this decision caused many problems in terms of an election period under fair and equal circumstances and prevention of the use of public resources. In fact, although none of the ministers who become mayoral candidates were directly accused during 17/25 December investigations, they were replaced by new ministers after a change in the cabinet following the period.⁸⁰ Therefore, rather than a problem related to electoral campaign period, the potential results of the SEB's decision are worthy of consideration.

Despite the pressures primarily from opposition parties and calls from the European Parliament and Stefan Füle –EU Commissioner for Enlargement– before 30 March 2014 Local Elections, the government did not invite such international institutions as the OSCE that are mandated to audit elections.⁸¹ Besides, AMER made application to the SEB for monitoring of elections by independent monitors in various provinces. However, the SEB declined this demand on the grounds that it is incompatible with the regulations in the law.⁸²

Many allegations of irregularities came to the fore during the campaign period and on the election day. Among the most serious of these allegations, there were two events that occurred on the election day. First is the power outage in many residential areas in Eastern and Southeastern regions while vote counting was still continuing. As a response to the doubts expressing that the power outage may have been organized beforehand, the Minister of Energy and Natural Resources, Taner Yıldız claimed, “the problem originated from the cats entering into electric transformers.”⁸³

Secondly, the competition among the mayoral candidates of Ankara Metropolitan Municipality did not yield a final result during vote counting; according to allegations, through the outside interventions in the election results, the previous mayor was made to look as the winning candidate and the results were announced thereafter. The allegations included the claim that then-Ministry of Interior went to an important election centre in Ankara and intervened in the elections before the results were clarified.⁸⁴ The CHP's mayoral candidate for Ankara Metropolitan Municipality Mansur Yavaş, who claimed that the election was rigged during the vote counting and CHP separately made applications to the Constitutional Court to object to the election results. However, the Constitutional Court rejected both applications on the grounds that SEB's decisions were not subject to judicial review.⁸⁵

⁷⁹ SEB, Decision No: 543. <http://www.ysk.gov.tr/ysk/content/conn/SBEUCM/path/Contribution%20Folders/Kararlar/2013-543.pdf>. <Accessed 15 December 2015>

⁸⁰ “Kabinenin Ortalama Yaşı 53 oldu”, Sabah, 26 December 2013. <http://www.sabah.com.tr/gundem/2013/12/26/kabinenin-ortalama-yasi-53-oldu>. <Accessed 15 December 2015>

⁸¹ “AP: Seçimlere Gözlemci Zorunlu”, Gazete Vatan, 15 March 2014, www.gazetevatan.com/ap-secimlere-gozlemci-zorunlu-617933-gundem/. <Accessed 15 December 2015>

⁸² ESHİD, Bağımsız Seçim İzleme Platformu, (Karar No: 440), 30 Mart 2014 Mahalli İdareler Seçimi Gözlem Raporu. Prepared for Publication by Dr. D. Çiğdem Sever, E. Ezra Elbistan, G. Zekiye Şenol, Nejat Taştan. <http://www.esithaklar.org/wp-content/uploads/2014/12/Yerel-Se%C3%A7im-Raporu.pdf>. <Accessed 15 December 2015>

⁸³ “Enerji Bakanı Taner Yıldız: Trafoya Kedi Girdi”, Hürriyet, 2 April 2014, www.hurriyet.com.tr/enerji-bakani-taner-yildiz-trafoya-kedi-girdi-26128954. <Accessed 15 December 2015>

⁸⁴ “Bakanların oy saydığı ileri demokrasi!” Cumhuriyet, 2 April 2014, www.cumhuriyet.com.tr/haber/turkiye/56635/Bakanlarin_oy_saydigi_ileri_demokrasi_.html. <Accessed 15 December 2015>

⁸⁵ “AYM'den Mansur Yavaş Kararı”, Milliyet, 23 July 2014. <http://www.milliyet.com.tr/aym-den-mansur-yavas-karari/siyaset/detay/1916069/default.htm>. <Accessed 15 December 2015>

Before 30 March 2014 Local Elections, TI Turkey called all candidates, politicians and senior public officials to declare their assets. Moreover, 16,500 people supported this call which transformed into a petition campaign through the web page *change.org*. Before the elections, 29 candidates in total declared their assets. Besides, 4 candidates stated that they were going to declare their assets in case they were elected as mayors. When the geographic distribution of the candidates who declared their assets is taken into consideration, the distribution is not observed to concentrate on a particular region. Additionally, diversity is rather high in terms of political parties.⁸⁶

3.4 Media and Transparency

Ensuring representation in democracies properly and enabling opposition as a fundamental property of democracy are only possible through regular, fair and completely competitive elections.⁸⁷ Mobilizing electorate in a way that eliminate the uncertainty of election results is one of the primary characteristics of “hybrid regimes” that are neither “full democracy” nor “full authoritarian” regimes.⁸⁸ Accordingly, in what form and under what conditions the elections should be “conducted” against the possibility of systematic representation or exclusion of certain groups has emerged as an important question that has been discussed for years.

New national and international researches on such topics as campaign financing and the role of media in elections or that of organizations responsible for the conduct of elections are being carried out with the support of primarily United Nations and many different organizations. For instance, Pippa Norris from Harvard University carries out a series of academic research and a project that is titled *Electoral Integrity*, in which she examines whether elections have been held in a fair way in different countries.⁸⁹ International regulations and fundamental instruments such as Universal Declaration of Human Rights emphasize freedom of expression and prevention of any discrimination. The above-mentioned studies examine through which practices such abstract terms as “equality, justice” are realized and try to develop a series of criteria for measuring the conditions for democratic elections.

In this respect, the most important actor that significantly affects electoral processes and candidates’ relationship with constituencies is media. Electorates obtain the information about their political choices most frequently and intensely from media channels. Therefore, constituencies are informed about the programs of political parties, their criticisms toward the existing system and their future commitments, thus have the opportunity to compare different options. During this process, it is highly important to ensure the equal access of all the relevant actors to media in order to have full democratic elections. When the media is not only a communication means, but also a supervisory medium during the electoral period, these features contribute to informing masses and authorized institutions about injustices and corruptions, if any.

⁸⁶ For information on candidates who declared assets: <http://www.seffaflik.org/iste-mal-varligini-aciklayana-daylar/>

⁸⁷ Mark E. Warren, “Citizen Participation and Democratic Deficit: Considerations from the Perspective of Democratic Theory”, in Joan DeBarbelen and Jon Pammett (ed.), *Activating the Citizen*, London: Palgrave, Macmillan, 2009

⁸⁸ Steven Levitsky and Lucan A. Way, *Competitive Authoritarianism, The Origins and Dynamics of Hybrid Regimes in the Post-Cold War Era*, New York: Cambridge University Press, 2010.

⁸⁹ For access to the said project, relevant data and work: <https://sites.google.com/site/electoralintegrityproject4/>. <Accessed 15 December 2015>

Media proprietorship, freedom of press, freedom to express ideas and thoughts are indirectly related to political financing as much as visibility in media in terms of political parties and candidates, advertisement durations and access to media are. The cases in which the visibility in media is unequal and this inequality is related to the financial power directly provide certain groups with superiority and hinder fair and equal competition. In cases in which there is no sufficient legal regulations and auditing mechanisms, the fact that media proprietors have direct and interest-based relationships with politicians and these relationships systematically favour particular political parties are among the most important problems. In this respect, it is an important matter for media to control itself. While *International Covenant on Civil and Political Rights*, which is one of the fundamental documents about this issue, emphasizes the right to vote and be elected, it also states that any intervention in the freedom of expression should be legal and directed to a legitimate purpose in the international legislation.⁹⁰

TI's 2013 Report that assessed the election campaign financing in Kosovo, Croatia, Former Yugoslav Republic of Macedonia and Serbia, to some extent, sheds light on the media's role in electoral processes and the potential problems that might emerge thereof.⁹¹ While assessing the legal framework and practices related to election campaign financing in these countries, it highlights that the advertisements costs should be equal for each political party. One of the practices that is included in the report and can be held up as example for equal and fair access to media that is a fundamental bridge between constituents and candidates is the fact that it is a legal imperative for the media to release a standard price list for advertisement to the public before elections in Former Yugoslav Republic of Macedonia. On the contrary, the report states that advertising agencies and media sell their advertisement spaces to candidates and parties at different prices in Croatia.

As political financing may affect the access of political parties to media during electoral processes, media plays an effective role as an important monitor and supervisor in this process. Media's role in revealing the deficiencies and violation that might occur in the conduct of elections is undeniable. An interesting example in this matter is the Senegal Presidential Election that was held in 2012. During the election day, standing at the ballot boxes to broadcast live, journalists interviewed observers, ballot clerks and constituents and called the authorities to duty by immediately reporting the observed irregularities and broadcasting live the election results.⁹²

Facts included in the above-mentioned examples are observed not only in developing countries, but also in developed democracies. For instance, accepting gifts in return for covering in media in an unethical way is an explicitly discussed problem in England.⁹³ It is not realistic to expect a media-politics structure built on the relationships of mutual interest to reveal the existing corruptions. The connections between media proprietors and politicians about political financing create a vicious circle that could negatively impact the election processes in terms of democracy. As there are

⁹⁰ Kişisel ve Siyasal Haklar Uluslararası Sözleşmesi, <https://www.tbmm.gov.tr/komisyon/insanhaklari/pdf01/53-73.pdf>. <Accessed 15 December 2015>. For English version see, www.ohchr.org/Documents/.../ccpr.pdf.

⁹¹ For access to the said report: http://www.transparency.org/whatwedo/publication/buying_influence_money_and_elections_in_the_balkans. <Accessed 15 December 2015>

⁹² ACE, The Electoral Knowledge Network, "Media and Elections", 3rd Edition 2012, <http://aceproject.org/ace-en/topics/me>. <Accessed 15 December 2015>

⁹³ Aidan White, "Journalism for sale: can media overcome the corruption now threatening the newsroom?" 17 March 2015, <https://www.opendemocracy.net/ourkingdom/aidan-white/journalism-for-sale-can-media-overcome-corruption-now-threatening-newsroom>. <Accessed 15 December 2015>

scholarly studies⁹⁴ that show the relationship between the increasing freedom of the press and decreasing ratios of corruption, such international organizations as *Ethical Journalism Network*⁹⁵ that operates in order to ethical work in media and identify and resolve problems such as determining corrupted relationships between politics and media also exist.

3.4.1 Elections and Media

Media's role in the democratic life cannot be denied. Media is a prerequisite for democratic elections. In addition to state's responsibility, media's role and importance in ensuring transparency in political financing and informing the public is evident. A free media structure makes it possible for candidates to reach their constituents as well as to inform them about the candidates and policy commitments in an accurate and reliable way. In order to ensure transparency, accountability and participation, which are the fundamental elements of a governance and development process that is based on human rights, independent and pluralistic media is essential.⁹⁶ Media proprietorship, government-media relations and pressures on media unevenly distribute media's impact on parties and candidates particularly during election periods.

The structure of media proprietorship in Turkey and regulatory and supervisory mechanisms proscribe and censor internet and media freedom. Within this framework, issues occur in communicating accurate and reliable news and information to citizens.⁹⁷

3.4.1.1 Media in the Electoral Period in Turkey

One of the most important tools that make election campaigns successful today is without doubt the propaganda through the media. The most striking as well as the most complicated and problematic area of the relationship between politics and business community is media. Accordingly, a direct relationship between election campaign financing and to what extent parties and candidates are covered in media can be established.

During the propaganda period of the Presidential Election held in August 2014, the media assessment included in *OSCE Election Observation Mission Report* demonstrated that there were practices that could spoil fair competition in this area. In a study in which media coverage ratios for candidates, news bulletins, discussion programmes and publications on the current events are considered, 3 out of 5 television channels, including TRT, which is a public TV station, were observed to explicitly broadcast in favour of Recep Tayyip Erdoğan, who was then-Prime Minister and ran as a Presidential candidate.⁹⁸

⁹⁴ Lindita Camaj, "The Media's Role in Fighting Corruption: Media Effects on Governmental Accountability", *The International Journal of Press/Politics*, 2013 (18): 21-42.

⁹⁵ Ethical Journalism Network, <http://ethicaljournalismnetwork.org/en>. . <Accessed 15 December 2015>

⁹⁶ Freedom House, *World Press Freedom Report 2005*, <https://freedomhouse.org/report/freedom-press/freedom-press-2005>. . <Accessed 15 December 2015>

⁹⁷ Ibid.

⁹⁸ 10 August 2014 Presidential Elections, *OSCE/ODIHR Limited Election Observation Mission Final Report*. <http://www.osce.org/tr/odihr/elections/turkey/130791>. <Accessed 15 December 2015>

As previously stated RTÜK is liable to identify the violations by broadcasting institutions during the electoral period and weekly report them to SEB. The GNAT selects RTÜK members within the framework of the quotas determined in accordance with the vote rates of political parties, which compromises the independence and impartiality of this institution that has significant duties. The violations in the last election determined by this Council, which generally makes decisions by majority vote, and SEB's penalties based on those violations sparked a debate.

7 June 2015 General Parliamentary Elections Monitoring Report prepared by OSCE included criticisms expressing that RTÜK members appointed by the opposition parties, who claimed that related authorities, explicitly remained indifferent to the institutions that broadcasted in favour of AKP and the President. Moreover, it was argued that RTÜK did not submit the comprehensive reports that must be prepared after a media follow-up by RTÜK and only reported the identified violations to the SEB.⁹⁹

Tablo 5: Presidential Candidates and Broadcast Media

	 Recep Tayyip Erdoğan	 Ekmeleddin İhsanoğlu	 Selahattin Demirtaş
TRT 1	51 100% positive	32 25% negative	18
ATV	70	18 49% negative	11
NTV	70 Positive-Impartial	20 Positive-Impartial	10 Positive-Impartial
CNN TÜRK	54 28% negative	27	20
SAMANYOLU	62 92% negative	28	11
Total Advertisement Duration	420 minutes	36 minutes	19 minutes

Source: OSCE-ODIHR, Limited Election Observation Mission Final Report for Presidential Election, compiled from www.osce.org/tr/odhr/elections/turkey/130791?download=true.

After the elections, 150 reports that RTÜK submitted to the SEB were assessed. Decision to cease broadcasting was taken for 120 programmes at 20 channels; 157 warnings were given for 39 television channels. Besides, in accordance with the Law No. 298, 70 news links that published public opinion polling results within the last 10 days before the election were locked.¹⁰⁰ It is not possible to say that these penalties imposed by RTÜK after elections are serious sanctions and had a discouraging impact on media organs. Moreover, it was found that no penal sanction was imposed on the companies that released the results of the public opinion polling during the restricted period. Accordingly, it cannot be said that such news and news sources, which have

⁹⁹ 7 June 2015 Parliamentary Elections, OSCE/ODIHR Limited Election Observation Mission Final Report. <http://www.osce.org/tr/odhr/elections/turkey/179806>. <Accessed 15 December 2015>

¹⁰⁰ *ibid.*

definitive impacts in terms of public perception and constituent behaviour are not effectively audited and violations are effectively audited and violations are penalized.

The fact that the highest rated channel of TRT, which is a public station, broadcasted explicitly in favour of AKP, is the most striking information showed in Table 6 including the results of the media scan. TRT's broadcasting frequently in favour of a political part may be recognized as an important issue as it is funded by the taxes that citizens pay. Legal regulations and audits in political financing aims to conduct elections in a fair and equal competition as much as possible. Considering that AKP placed more than half of total number of political advertisements, it is possible to say that this situation shows that AKP has financial superiority over other political parties and uses this superiority in the broadcast media in an effective way.

Table 6: Deputies Elections and Broadcast Media

	AKP	MHP	CHP	HDP	Other
TRT 1	46	Total 54			
ATV	34	Total 66			
NTV	32	Total 68			
CNN TÜRK			30	27	
Samanyolu	Balanced				
Total Advertisement Duration	%51	%19			

Source: OSCE-ODIHR, Limited Election Observation Mission Final Report for 7 June 2015 Parliamentary Elections

3.4.1.2 Electoral Violations Covered in Media Before 7 June 2015 Parliamentary Elections

TI Turkey identified the violations against a transparent, fair and egalitarian competitive environment during 7 June 2015 General Parliamentary Elections and conducted a study that examined the attitude of the SEB that is liable to examine violations and decide upon them. Within the scope of this study, TI Turkey made applications to acquire information about the cases in which principles, rules and bans that the SEB determined in relation to electoral period were violated across Turkey throughout the electoral process which began on 7 April 2015 when the SEB announced the final list of candidates.

In order to have a transparent, fair and egalitarian electoral environment, the existence of a legal framework as well as audit and sanction mechanisms at the ballot box on the election day and for polling, carrying the ballot boxes to district election boards and entering them to the system is also necessary for the election campaign process. The violations of principles, rules and bans determined for the electoral period before elections by political parties and parliamentary candidates during the election campaigns is common in Turkey. The SEB is empowered to “examine all the corruptions, complaints and objections about elections and settle them” and its decisions are final. There is no other superior court to appeal as regards the SEB’s decisions.

Many events that occurred in the past electoral periods demonstrate that the relevant Law is violated and the violations were not most of the time penalized. When the recent period is examined, although 30 March 2014 Local Elections and 10 August 2014 Presidential Elections period covered many violations, the issue of impunity came to the fore. However, the investigations and penalizations remained unclear.

Within the scope of this study, the relevant news in the national and local press and their sources were compiled each week during the 7 June 2015 Election period. In the

light of these compilations, in order to figure out what the SEB did with regard to the violations of bans that the SEB announces as well as news and allegations that might be considered an offence, applications to acquire information were made first online through electronic information request forms and then by mail. By 19 June 2015, the SEB replied 17 of those applications through electronic media/emails. The SEB stated that “none of the applications for information request was replied”.

Content of Applications and the SEB’s Responses

Although many reasons for violations were found within the scope of this study, the identified violations were assessed under the following main topics: organizing electoral propaganda and activities by using state/public resources; vote buying; distribution of gifts with non-accredited resources and in an unlawful way; failure to comply with the rules for propaganda through radio and television; censorship; failure to comply with the rules for advertisement; failure to comply with the bans for civil servants, Prime Minister, Ministers and Members of the Parliament; failure to comply with the broadcasting bans.

-Electoral activities/propaganda by using public resources¹⁰¹ For instance, violations by using public resources as in such cases in which a political party transports people to its rally by a municipal bus that is a public vehicle without paying any cost.

-Vote buying, distribution of gifts with non-accredited resources for propaganda purposes¹⁰² For instance, irregularities as in such cases in which a political party or a candidate distributes money, gold, promotion with high cost and various gifts in exchange for electorate’s vote apart from those materials stated in the law.

-Failure to Comply with the Bans for Civil Servants, Prime Minister, Ministers and Members of the Parliament and their failure to comply with the not-to-do list during the election period¹⁰³ For instance, civil servants’ participation in electoral activities and making propaganda on behalf of a political party or a candidate.

In addition to those main topics, the violations encountered included *the violation of election security and the violation of an impartial election period in a way that will prevent the competition of political parties under equal circumstances*. In this context, applications were made to the SEB with regard to 26 violations across Turkey between 7 April and 5 June 2015.

It was observed that the first three violations explained above –using public resources in favour of any political party or candidate; distributing gifts with non-accredited resource and asking for vote and participating in the election activities of a political party and allowing for the use of public resources as a civil servant –might occur at the same time. When each of the events regarded as violation is evaluated under a couple of topics, the total number of the violations listed below exceeds 26.¹⁰⁴

¹⁰¹ Article 63 of the Law No. 298 on Basic Principles on Elections and Voter Registers. 6 months to 1 year of imprisonment.

¹⁰² Article 57 of the Law No. 298 on Basic Principles on Elections and Voter Registers. 100 Turkish Liras fine – in reference to Article 32 of the Law on Misdemeanours.

¹⁰³ Articles 63, 65 and 65 of the Law No. 298. 6 months to 1 year of imprisonment to civil servants; relating to Prime Ministers and ministers, 3 months to 1 year of imprisonment. Relating to ceremonies, 3 months to 1 year of imprisonment.

¹⁰⁴ All petitions lodged to the SEB may be accessed through Transparency International Turkey

Election campaigning activities by using public resources; 10 violations in total.

- An articulated lorry of belonging to TRT was used as an election campaign bus for AKP in Niğde province.¹⁰⁵
- Before Ahmet Davutoğlu's –the Chair of AKP and the Prime Minister– rally in Ağrı province, public vehicles were used.¹⁰⁶
- On 14 April 2015, police vehicles guarded the AKP's parliamentary candidates in Sakarya province and public vehicles and the police completed their shifts by guarding parliamentary candidates.¹⁰⁷
- An official car of Sivas provincial Municipality was used as an election vehicle for AKP.¹⁰⁸
- Many public transportation vehicles of Istanbul Metropolitan Municipality worked as on duty for AKP's rally organized on 17 May 2015 in Maltepe, Istanbul.¹⁰⁹
- PTT's (Post, Telegraph and Telephone Administration) cars in Esenler district of Istanbul were used as election vehicles for AKP's campaign.¹¹⁰
- Articulated lorries of the Prime Ministry distributed coals in Kayseri province on 25 May 2015.¹¹¹
- Radiye Sezer Katircioğlu, AKP's parliamentary candidate for Kocaeli province, organized a meeting in Hayrat Mosque and asked for votes in favour of AKP.¹¹²
- In order to send the letters drawn up by AKP, the staff of AKP Election Coordination Centre used the tables of PTT personnel and worked at PTT's office for a whole day in Denizli province.¹¹³
- AKP's parliamentary candidates for Bartın province organized a meeting in Bartın Gazi Elementary School as part of their election campaign and asked for votes in this breakfast-meeting.¹¹⁴

¹⁰⁵ "TRT Aracını AKP İkrâm TIR'ı Yapmışlar", Aktif Haber, 3 Haziran 2015, <http://www.aktifhaber.com/turt-aracini-akp-ikram-tiri-yapmislar-1180704h.htm>. <Accessed 15 December 2015>

¹⁰⁶ "Ağrı Valisi bu doğru mu?" Cumhuriyet, 5 May 2015, http://www.cumhuriyet.com.tr/haber/turkiye/269688/Agr_Valisi_bu_dogru_mu_.html. <Accessed 15 December 2015>

¹⁰⁷ "AKP Adayları polis eskortuyla gezdi", Ohaber, 15 Mayıs 2015, <http://ohaber.com/akp-adaylari-polis-eskortuyla-gezdi-h-515294.html>. <Accessed 15 December 2015>

¹⁰⁸ "Ak Parti Giydirmeli Resmi Plakalı Belediye", Haberler, 18 May 2015, <http://www.haberler.com/ak-parti-giydirmeli-resmi-plakali-belediye-7291095-haber/>. <Accessed 15 December 2015>

¹⁰⁹ "AKP'nin İstanbul mitingi için İETT yine seferber oldu", Habersol, 17 May 2015, <http://haber.sol.org.tr/turkiye/akpnin-istanbul-mitingi-icin-iETT-yine-seferber-oldu-116839>. <Accessed 15 December 2015>

¹¹⁰ "Skandalı Gizleyemediler", Bugün, 16 May 2015, <http://www.bugun.com.tr/gundem/skandalı-gizleyemediler-haber/1627956>. <Accessed 15 December 2015>

¹¹¹ "Yaz mevsimine girerken Başbakanlık kömür dağıtmaya başladı" Cihan Haber, 26 May 2015, <https://www.cihan.com.tr/tr/yaz-mevsimine-girerken-basbakanlik-komur-dagitmaya-basladi-1792646.htm?language=tr>. <Accessed 15 December 2015>

¹¹² "AKP'li aday camide miting yaptı", Birgün, 29 May 2015, <http://www.birgun.net/haber-detay/akp-li-aday-camide-miting-yapti-81851.html>. <Accessed 15 December 2015>

¹¹³ "PTT'yi seçim merkezine çevirip zarara uğrattılar", Odatv, 23 May 2015, <http://odatv.com/n.php?n=ptt-yi-secim-merkezine-cevirip-zarara-ugrattilar-2305151200>. <Accessed 15 December 2015>

¹¹⁴ "Okullarda AKP sofrası", GRİHAT, 11 May 2015, <http://www.grihat.com.tr/okullarda-akp-sofrasi-16562h.htm>. <Accessed 15 December 2015>

Vote buying, distributing gifts with unclear resource for propaganda purposes; 4 violations in total.

- On the alumni day of an imam and preacher high school in Gaziantep province, Canan Candemir –AKP’s parliamentary candidate for Gaziantep– ran her campaign by distributing pens, notepads, napkin boxes in addition to campaign flyers.¹¹⁵
- Articulated lorries of the Prime Ministry distributed coals in Kayseri province on 25 May 2015.¹¹⁶
- An articulated lorry of belonging to TRT was used as an election campaign bus for AKP in Niğde and various food supplies were distributed from that articulated lorry.¹¹⁷
- In Akçakale district of Şanlıurfa province, Nesrin Soydaş –the President of AKP’s Women’s Branch– and Nurettin Nebati –AKP’s parliamentary candidate for Şanlıurfa province–brought aid packages to houses.¹¹⁸

Failure to comply with the bans for civil servants, Prime Minister, Ministers and Members of the Parliament and their failure to comply with the not-to-do list during the electoral period; 12 violations in total.

- Efkân Ala, who resigned his post as the Ministry of Interior in order to run as a parliamentary candidate, continued staying at the mansion that is the property of Ankara Governorship.¹¹⁹
- AKP district executives held a meeting about the Election Day with 80 principals who served in Öveçler district of Ankara.¹²⁰
- On 14 April 2015, police vehicles guarded the AKP’s parliamentary candidates in Sakarya province and public vehicles and the police completed their shifts by guarding parliamentary candidates.¹²¹
- In Beytüşşebap district of Şırnak province, AKP’s parliamentary candidate Lezgin Adıyaman carried out his campaign visits together with Şırnak Governor, Provincial Gendarmerie Regiment Commander and Provincial Director of Security.¹²²
- Although Hüseyin Özbakır, who was AKP’s parliamentary candidate for Zondul-

¹¹⁵ “İmam hatip lisesi pilav gününde AKP seçim broşürleri dağıtıldı”, Diken, 30 May 2015, <http://www.diken.com.tr/imam-hatip-lisesi-pilav-gununde-akp-secim-brosurleri-dagitildi/>. <Accessed 15 December 2015>

¹¹⁶ “Yaz mevsimine girerken Başbakanlık kömür dağıtmaya başladı” Cihan Haber, 26 May 2015, <https://www.cihan.com.tr/tr/yaz-mevsimine-girerken-basbakanlik-komur-dagitmaya-basladi-1792646.htm?language=tr><Accessed 15 December 2015>

¹¹⁷ “TRT Aracını AKP İkrâm TIR’ı Yapmışlar”, Aktif Haber, 3 Haziran 2015, <http://www.aktifhaber.com/turt-aracini-akp-ikram-tiri-yapmislar-1180704h.htm>. <Accessed 15 December 2015>

¹¹⁸ Suriyelilerin yardımları, seçim propagandası için dağıtıldı, GRİHAT, 27 May 2015, <http://www.grihat.com.tr/suriyelilerin-yardimlari-secim-propagandasi-icin-dagitildi-17916h.htm>. <Accessed 15 December 2015>

¹¹⁹ “Yeni skandal haberi”, Bugün, 21 March 2015, <http://www.bugun.com.tr/gundem/yeni-skandal-haberi/1617258>. <Accessed 15 December 2015>

¹²⁰ “AKP’den seçim hazırlığı: Okul müdürleri AKP sofrasında!” Habersol, 21 March 2015, <http://haber.sol.org.tr/turkiye/akpden-secim-hazirligi-okul-mudurleri-akp-sofrasında-111019>. <Accessed 15 December 2015>

¹²¹ “Akp adayları polis eskortuyla gezdi”, <http://ohaber.com/akp-adaylari-polis-eskortuyla-gezdi-h-515294.html>. <Accessed 15 December 2015>

¹²² “Akp’nin valisi seçim turunda”, Özgür Gündem, <http://www.ozgur-gundem.com/haber/134272/akpnin-valisi-secim-turunda>. <Accessed 15 December 2015>

gak province, resigned his post as chief prosecutor, he continued to stay at government housing for court staff.¹²³

- Before the AKP's rally in Afyonkarahisar province on 15 May 2015, Governor's office in Afyonkarahisar sent a letter to 19 public institutions that also included district governorships and instructed that all cars and drivers would be deployed for the rally.¹²⁴
- In Yozgat province, AKP's parliamentary candidate Abdülkadir Akgül conducted campaign visits in Sarıkaya district with the district governor Yasin Özcan.¹²⁵
- Directorate of Overseas Turks and Kindred Communities, which operated under Prime Ministry, welcomed Fikri Işık –who was AKP's parliamentary candidate for Kocaeli province – in France as a minister and asked for votes in favour of AKP by the capitalization on his ministerial position. The same institution announced the European visits of Numan Kurtulmuş–who was AKP's parliamentary candidate for Ordu province – through official communication channels of the state.¹²⁶
- AKP's parliamentary candidates for Bartın province organized a meeting in Bartın Gazi Elementary School as part of their election campaign and asked for votes in this breakfast-meeting.¹²⁷
- In order to send the letters drawn up by AKP, the staff of AKP Election Coordination Centre used the tables of PTT personnel and worked at PTT's office for a whole day in Denizli province.¹²⁸
- Radiye Sezer Katircioğlu, AKP's parliamentary candidate for Kocaeli province, organized a meeting in Hayrat Mosque and asked for votes in favour of AKP.¹²⁹
- On the alumni day of an imam and preacher high school in Gaziantep province, Canan Candemir –AKP's parliamentary candidate for Gaziantep– ran her campaign by distributing pens, notepads, napkin boxes in addition to campaign flyers.¹³⁰

¹²³ “AKP'nin Başsavcı adayı savcılıktan ayrıldı lojmandan ayrılmadı”, GRİHAT, 19 May 2015, <http://www.grihat.com.tr/akpnin-bassavci-adayi-savciliktan-ayrildi-lojmandan-ayrilamadi-17252h.htm>. <Accessed 15 December 2015>

¹²⁴ “Resmi araçlara sivil plaka takip mitinge gönderdiler”, Meydan Gazetesi, <http://www.meydangazetesi.com.tr/gundem/resmi-araclara-sivil-plaka-takip-mitinge-gonderdiler-h5239.html>

¹²⁵ “AKP'li vekil adayından devlet imkanlarıyla seçim vaadi”, Haberdar, <http://www.hbrdr.com/gundem/akp-li-vekil-adayindan-devlet-imkanlariyla-secim-vaadi-h4041736.html>. <Accessed 15 December 2015>

¹²⁶ T.R. Expatriate Turks twitter account “@yurtdisiturkler” Messages dated 19 April 2015 and 1 May 2015.

¹²⁷ “Okullarda AKP sofrası”, GRİHAT, 11 May 2015, <http://www.grihat.com.tr/okullarda-akp-sofrasi-16562h.htm>. <Accessed 15 December 2015>

¹²⁸ “PTT'yi seçim merkezine çevirip zarara uğrattılar”, <http://odatv.com/n.php?n=pttyi-secim-merkezine-cevirip-zarara-ugrattilar-2305151200>. <Accessed 15 December 2015>

¹²⁹ “AKP'li aday camide miting yaptı”, Birgün, 29 May 2015, <http://www.birgun.net/haber-detay/akp-li-aday-camide-miting-yapti-81851.html>. <Accessed 15 December 2015>

¹³⁰ “İmam hatip lisesi pilav gününde AKP seçim broşürleri dağıtıldı”, 30 May 2015, <http://www.diken.com.tr/imam-hatip-lisesi-pilav-gununde-akp-secim-brosurleri-dagitildi/>. <Accessed 15 December 2015>

Violation of election security; 4 violations in total.

- Educators Trade Union (Eğitim-Bir-Sen) distributed the assignment letters for some of the chairs of ballot box committees in Antalya province and Cizre town constituency.¹³¹
- Important complexities occurred during the voting that started abroad and many people could not vote at the ballot boxes announced at the SEB's website and were directed to different cities and even to other countries to vote.¹³²
- A spare key was made for the safe room where ballot papers were kept in Switzerland although the SEB did not allow it.¹³³
- The notices about voter registrations that TI Turkey received stated that different people registered in one's own residential address and people who had never lived in one's own building received election certificate etc.; some of the employees of National Judicial Network Project (UYAP), which had an important role in ensuring the security of 7 June 2015 General Parliamentary Elections, in 81 provinces were relieved of their duties.¹³⁴

Violation of an impartial electoral period in a way that will prevent the competition of political parties under equal circumstances; 2 violations in total.

- Before the President of the Republic Recep Tayyip Erdoğan's visit to Şanlıurfa province, the police removed the MHP's banners including expressions that criticize the government through the motto that says, "Remember."¹³⁵
- The police did not let articulated lorry used for Gonca Aytaş's – the CHP's parliamentary candidate for Erzurum province – election campaign enter the square, where other political parties ran their electoral activities.¹³⁶

The SEB's responses:

The SEB responded 17 of the 26 applications regarding the violation allegations identified through a media scan and listed above by e-mail. The Board also submitted a written and more detailed general response to TI Turkey.

The SEB exactly repeated the same response that it gave to TI Turkey's first application for its other subsequent applications:

"Distinguished Transparency International Turkey Officer,

Your application form that you submitted within the limits of the Law No. 4982 on Right to Information has been examined.

¹³¹ "AKP ve cumhurbaşkanının afişleri yan yana", t24, 6 May 2015, <http://t24.com.tr/haber/akp-and-cumhurbaskaninin-afisleri-yan-yana,295862>. <Accessed 15 December 2015>

¹³² "AKP'nin seçim hilesi sandık başında patladı", Sözcü, 20 May 2015, <http://www.sozcu.com.tr/2015/gundem/akpnin-secim-hilesi-sandik-basinda-patladi-836617/>. <Accessed 15 December 2015>

¹³³ "Güvenli odaya yedek anahtar", Milliyet, 14 May 2015, <http://www.milliyet.com.tr/guvenli-odaya-yedek-anahtar-gundem-2058740/>. <Accessed 15 December 2015>

¹³⁴ "UYAP'ta fuatavni depremi", Milliyet, 15 May 2015, <http://www.milliyet.com.tr/uyap-ta-fuatavni-depremi-gundem-2059290/>. <Accessed 15 December 2015>

¹³⁵ "Şanlıurfa'da Erdoğan Hazırlığı Polisler MHP Afişlerini Söktü", Nokta Dergisi, 25 May 2015, <http://www.derginokta.com/sanliurfada-erdogan-hazirligi-polisler-mhp-afislerini-soktu.html>. <Accessed 15 December 2015>

¹³⁶ "CHP'nin TIR'ını alana sokmuyorlardı, şimdi şehre sokmuyorlar", GRIHAT, 29 May 2015, <http://www.grihat.com.tr/chpnin-tirini-alana-sokmuyorlardi-simdi-sehre-sokmuyorlar-18083h.htm>. <Accessed 15 December 2015>

The duties and powers of the Supreme Election Board were stated in Article 14 of the Law No. 298 on Basic Provisions of Elections and Voter Registers and the Law does not contain such a provision stipulating that these duties include issuing an opinion on the consultative requests.

Respectfully submitted.”

On 6 June 2015, the SEB submitted a different response compared to the previous one it communicated and later exactly repeated this reply for some of TI Turkey’s applications:

“Distinguished Transparency International Officer,

Your application form that you submitted within the meaning of the Law No. 4982 on Right to Information has been examined.

You may access to Decision No. 2015/236 of the Supreme Election Board on principles and procedures that should be abode by from the beginning of the propaganda period to its end for General Elections for 25th Term of the Parliament that is going to be held on 7 June 2015 through www.ysk.gov.tr, which is the official website of our Presidency.

Respectfully submitted.”

Through its unanimous decision No. 1207 taken on 6 June 2015, the SEB gave mandate to its Presidency to reply the information request applications made by TI Turkey.¹³⁷ In its response text dated 17 June 2015, prepared by the SEB President, only 2 out of 26 information request applications were replied. The subject of those two applications are as follows: “Complexities that occurred during the voting process started abroad” and “allegations claiming that different people are registered in one’s own residential address and election certificates were sent for people who never lived in one’s own building.”

The replies regarding both applications only explained how domestic vote registers and vote registers abroad were composed and processed. The replies provided no information as to whether the SEB carried out any examination-investigation with regard to these allegations. Given that guidelines for practice can be accessed through other resources, the written reply did not offer satisfactory and reassuring information. The following is the last paragraph of the last written reply submitted by the SEB:

“Moreover, some of the allegations in the texts recorded in the attachment are not included in the jurisdiction of our Board and it has been observed that the Supreme Election Board has not received a concrete case as an objection regarding other allegations.”

Running a fair and egalitarian electoral process is one of the most important indications of democracy. According to the Constitution (Article 79), the SEB has the power to carry out all the processes regarding general management and audit of elections as well as orderly and fair organization of elections and get those processes carried out. Empowered to audit elections, the SEB has the authority to take necessary measures against those who violate and obstruct the election security. Given

¹³⁷ That decision is not included in the decisions posted on the website of the SEB.

the responses of the SEB, the content of the responses that the Board gave to the applications for information acquisition is thought-provoking.

The responses communicated by the SEB demonstrate that none of TI Turkey's applications for information request has been responded and "they only try to discharge a process laid down by laws." Given the content of the responses, it is seen that the SEB does not encourage the mechanism of information request and notification. Besides, it is not clearly known what the SEB has done with regard to many violations that are released to the public, covered in national and local press and that could harm the public trust in elections.

Taking into consideration the SEB's replies and decisions concerning the similar applications that political parties, civil society organizations and individuals made in relation to violations during the electoral period, the activities that the SEB carried out as the authority to organize and audit electoral process, ensure the election security and as the last judicial authority, all of which are assigned by the Constitution, were not found transparent.

Conclusion and Recommendations

One of the biggest issues facing Turkish democracy is the deficiencies in the realm of political finance, in other words political party and electoral campaign finance regulations. The perception of political parties as one of the most corrupt institutions indicates that citizens lacked trust in politics as a whole.¹

Citizens, who support a political party or vote for a candidate, expect the candidates in the election, elected representatives and people directly related with politics in all levels (provincial and district heads of the parties etc.) refrain from any illegal relationship based on self-interest. It is essential for advanced and consolidated democracies to disclose such issues to the public at the right time and in a way that is in line with the principles of openness, transparency and accountability. For this reason, revenues and expenses of the political parties and candidates; their relationships with the financial institutions and companies; and whether they used their political influence for private gains must be disclosed to the public and monitored closely.

This study confirmed a number of issue areas identified by the previous works on political party funding and explored some new details about these issues.² First and foremost, the most important deficiency of the Turkish political finance system is the lack of oversight with regard to the funding of candidates' electoral campaigns. Except the Presidential candidates, there are not any regulations on this issue other than the application fee for independent candidates indicated in the *Law No. 2972* and electoral prohibitions stated in the *Law No. 298*. Secondly, regulations on the third parties' contributions to the parties and candidates are not sufficient. There is also no available information on whether the sanctions were applied when the prohibitions stipulated in the *Law No. 298* were violated. It can also be said that such impunity is usually case with the several "prohibitions" stated in the *Law No. 298*. There is not any official and reliable data about these issues. Public funding of political parties has been provided and regulated since 1965. Although both the Constitutional Court and the European Court of Human Rights confirmed that public funding is fair and egalitarian; reducing the threshold for state funding to the political parties that receive at least 3% of votes would mean nothing in practice in Turkey, which has a quite high election threshold of 10%. It can be said that the disproportion between the election threshold and state funding threshold in Turkey hinders the development of political parties. Furthermore, only few parties have guidelines that regulate the share of state funding for units like parties' local organizations, women's

¹ According to a public opinion survey conducted by Transparency International Turkey, municipalities and political parties rank first and second respectively in the list of organizations where corruption is most prevalent. <http://www.seffaflik.org/wp-content/uploads/2015/04/Kamuoyu-Arastirmasi-Sonuc-Kitapcigi.pdf>. <Accessed 15 December 2015>

² On this matter, see GRECO Third Evaluation Round Report on Turkey and Compliance Reports, www.coe.int/t/dghl/monitoring/greco/evaluations/round3/ReportsRound3_en.asp. <Accessed 15 December 2015> On this matter see also, Gençkaya, 2015a, 2015b, 2014, 2009 and 2000; Yüksel, 2007, Çelik, 2012.

and youth organizations, which facilitate the precipitation of democracy into the lower segments of society. It can be said that the Omnibus Law No. 6111 on certain receivables provides great convenience that might cause ineffective oversight. With respect to the issue of oversight, there are several problems related to the structure and functioning of authorized bodies, and direct supervision. Major issue areas are as follows: Parties' revenues and expenses are only subject to the technical review for formal (legal) compliance; the duration of supervision is quite long; reports are published too late; oversight bodies are understaffed; the Court of Accounts' reports on political parties's annual accounts are not public; there are problems of oversight related to the parties, which do not receive Treasury grants; and inspectors' works are not regulated within the rules.

Several violations of legal regulations have been found with regard to the electoral campaign funding for the election periods examined in this study. Using public funding in favour of a political party or a candidate and direct involvement of public officials in the political campaigns were the most common violations. No effective sanction was imposed even on the issues reported by the national media channels and heavily debated by the public.

The State's television stations operating with the public resources must provide equal time and coverage to all political parties and candidates so that fair competition can be ensured. However, international observers noted that this rule has been violated in favour of the ruling party in all of the elections.³ Although "The Campaign against Censorship of RTÜK and the SEB" was used by some broadcasters; the sanctions of the SEB were far from being deterrent.

It can be said that the major deficiency with regard to the regulation and oversight of political finance caused by the insufficient legislative framework. There is a need for regulation that clearly defines the types of finance and oversight in details, identifies the duties of supervision authority and sets forth strong sanctions against violations and endows the rules with the power of sanction. Considering the countries' examples and GRECO Evaluations which were summarized in Chapters 2 and 3, the second important issue on political finance in Turkey originates from ineffective practice of legal framework. Political parties and candidates are not perceived as transparent enough or perceived not transparent at all regarding their funding resources. This situation increases the amount of "nonrecord money" in politics. The monitoring and auditing of financial resources become ineffective.

"The Strategy for Increasing Transparency and Strengthening the Fight against Corruption" was put into effect on 5 December 2009 with the circular issued by the Prime Ministry.⁴ Within this framework, the Financing Political Parties and Election Campaign sub-committee was formed, and it was planned to develop practices for openness and transparency and sustain more effective supervision. The sub-committee working on this subject submitted its report to the Executive Board of the Strategy. However, an integrated legislative act in line with the recommendations was

³ OSCE Election Monitoring Reports, <http://www.osce.org/odihr/elections/turkey>. <Accessed 15 December 2015>

⁴ Official Gazette, 22 February 2010. [www. Resmigazete.gov.tr/eskiler/2010/02/20100222-1.htm](http://www.Resmigazete.gov.tr/eskiler/2010/02/20100222-1.htm). <Accessed 15 December 2015>

not adopted.⁵ On 14 January 2015, the Prime Minister Ahmet Davutoğlu disclosed the “Transparency Package”, which covered the regulations on political finance; however, the package was indefinitely suspended. It was stated in the Programme of the 64th Government formed after the general election on 1 November 2015 that the principles of “transparency and accountability” would be implemented more effectively.⁶

Considering the international trends and experience of Turkey, it can be recommended to draft a new “Law on Political Finance” instead of making amendments to the current legislation.

Within this context, the major priorities are listed below:

- The President of the Republic, MPs, Ministers and all elected public officials should publicly disclose their assets and those of their first-degree relatives annually.
- During all electoral periods (Presidential Elections, Deputies’ Elections and Local Elections), the campaign budgets, revenue sources – contributions in cash and in kind – and expenditures of political parties and candidates should be recorded in detail. Such records should be audited by specialized auditors, and the audit reports be published timely.
- The threshold of 3% set for political parties to be eligible for Treasury aid causes unfair competition among political parties. This threshold should be removed and all political parties should receive Treasury aid in proportion to the votes they receive in elections.
- It is not possible to speak of transparency and accountability in political finance before creating first a fair, egalitarian and free competitive environment for each political party or candidate. To have fair, egalitarian and free elections, the electoral threshold of 10% should be eliminated; and the practices in EU countries should be considered.
- The accounts of entities under political party control or indirectly acting in concert with an individual political party should be audited in conjunction with the party accounts; and unregistered donations, contributions and assistance from third-parties should be controlled.
- Fair and egalitarian conduct of elections is the most fundamental precondition to democracy. In this context, the independence of bodies regulating and supervising the elections should be guaranteed.
- The financial auditing of political parties should be revised to include the details of expenditures; the procedures and documentation for final accounts should be aligned with international standards, and adequate manpower should be allocated to the auditing process.
- State radio and television channels should comply with the principle of impartial-

⁵ On political finance, 18 law proposals and 4 draft bills were submitted to GNAT Speaker’s Office since 2004, Gençkaya, 2015a.

⁶ TC Başbakanlık İdareyi Geliştirme Başkanlığı, “64. Hükümet Programında Yönetişim ve Şeffaflık”, <http://www.igb.gov.tr/HaberGoster.aspx?ID=1146>. <Accessed 15 December 2015>

ity in election campaigns; and political parties and candidates should have equal access to such means.

- An independent monitoring and oversight mechanism should be formed of representatives from civil society, media, academia and political parties; violations of laws during elections should be identified and reported to competent authorities.
- Electoral bans enumerated in the Law No. 298 should be monitored, and violations should be sanctioned effectively as prescribed by the Law.
- Barriers should be removed that prevent the media, as a most important instrument of democracy and open society, from working effectively on political finance, transparency and accountability.

Annex 1

Historical Development of Political Financing in the World and in Turkey

World	The end of 19th Century - 1960	Turkey
United Kingdom – Corrupt and Illegal Practices Act	< 1883 >	
The influence of big companies on Federal Elections in the United States was abolished.	< 1900 >	
United States – Tillman Act, banks and companies were banned from donating to political parties and candidates.	< 1907 >	
United States – Legal regulations on releasing revenues and expenditures of parties and candidates to the public were made.	< 1910 >	
Canada – associations and trade unions were banned from donating to political parties and candidates.	< 1920 >	
	< 1924 >	Havuz-Yavuz Case (Battleship Yavuz and Dry-docks Case): Supreme Tribunal trial on the tenders for the overhaul process of the battleship.
UK – The law preventing the sale of some titles of nobility to the rich who make donations to political parties and candidates was enacted.	< 1925 >	
	< 1936 >	Radio taken under state control and operated as the media organ of the single party period.
United States – Trade unions were banned from making donations to political parties and candidates through Problems of Working Life in War Period Act and Taft-Harley Act	< 1943 >	Moved into Multi-party system.
	< 1946 >	
	< 1947 >	
	< 1949 >	Electoral Law No. 5545 – opposition parties were provided with the opportunities to benefit from radio.
(1950s) In Costa Rica, Argentina and Porto Rico, for the first time, political parties were given state aid.	< 1950 >	
	< 1954 >	- Printed media was regulated through Press Law No. 5680 - Radio completely became the voice of the government and became partisan.
	< 1957 >	Democrat Party Government decided that the commercial ads shall be distributed under the control of the Ministry of State.
West Germany – political parties began to be regularly supported by the state.	< 1959 >	

World

1960 – 1980

Turkey

<p>- United Kingdom – Paulson Event, which reflected the dark relationships between the contractors and politicians, broke out.</p> <p>- Scandinavian parties - Political parties began to receive regular state aid.</p>	<p>< 1960 ></p>	<p>- 27 May Coup d'état and Yassıada Trials</p> <p>- (1960s) Political parties began to receive regular state aid.</p>
	<p>< 1961 ></p>	<p>1961 Constitution defined political parties as the indispensable elements of democracy.</p>
<p>Austria – Political parties began to receive regular state aid.</p>	<p>< 1963 ></p>	<p>TRT was founded as an autonomous state institution.</p>
	<p>< 1964 ></p>	<p>Barley Case – A Minister related with barley trade was put on a trial at Supreme Court and acquitted.</p>
	<p>< 1965 ></p>	<p>First Law on Political Parties was adopted; financial provisions, financial audits, state aids and donations became legalized.</p>
<p>West Germany – political parties and candidates began to receive state aid for their election campaigns.</p>	<p>< 1967 ></p>	
<p>Israel – political parties and candidates began to receive state aid for their election campaigns.</p>	<p>< 1969 ></p>	
<p>(1970s) Spain, Italy, Israel – the state started to support political parties. Spain, Italy, Canada, United States – political parties and candidates began to receive state aid for their election campaigns.</p>	<p>< 1970 ></p>	<p>(1970s) The basic financial resources of parties were membership fees, state aids and the financial supports of private sector executives, trade union leaders and senior bureaucrats.</p>
<p>(1970s) France - “Estate Gaullism” – a scandal about the illegal revenue resources of parties broke out.</p>		
<p>United States – Federal Election Campaign Act enabled trade unions and companies to be effective in elections.</p>	<p>< 1971 ></p>	<p>- 12 March, Armed Forces issued a memorandum for the government.</p> <p>- With a constitutional amendment, the decision to provide financial support for parties that won 5% of valid votes in the last parliamentary elections and have a caucus at the Parliament was taken.</p>
	<p>< 1973 ></p>	<p>Constitutional Court regulated how financial audits of political parties were to be conducted.</p>
<p>United States – Watergate; The amount of annual political donations that private persons and institutions would make was redetermined.</p>	<p>< 1974 ></p>	<p>Law on Political parties re-arranged the state support for political parties.</p>
<p>Japan – after Lockheed Scandal, Kakuei Tanaka, one of the former Prime Ministers, was sentenced to four years of imprisonment. The amount of donations that private persons and institutions would make was redetermined.</p>	<p>< 1976 ></p>	
	<p>< 1977 ></p>	<p>For the first time, a political party (Justice Party) and an advertisement agency made an agreement for election campaign. 20 billion TL was spent for “Purple Campaign.”</p>

(1980s) France – spurious bill suits in which different parties engaged were brought. 1981 – West Germany – It was found out that Flick Company gave 26% of its donations to political parties in exchange for political interest.	< 1980 >	12 September Military Coup d'état was staged.
Batı Almanya - "Flick Şirketi"nin partilere yaptığı bağışların yüzde 26'sını siyasi çıkar karşılığında verdiği ortaya çıktı.	< 1981 >	(1981-1986) Certain ministers and related businessmen were tried at Supreme Court on the allegations of receiving and giving bribes, acting as mediator for bribery, irregularities, corruptions, trading in influence, malfeasance and damaging Social Insurance Institution and BAĞ-KUR (Pension Fund for the Self-Employed) and they were sentenced.
	< 1982 >	1982 Constitution regulated that political parties and candidates may not receive donations from foreign states, international organizations, persons of foreign nationality and associations, groups and organization in foreign countries. Political parties were banned from engaging in commercial activities. It did not include state support for parties.
	< 1983 >	"À la Americain" election campaigns in the general elections for the first time.
	< 1984 >	With an amendment in the Law on Political Parties, it was accepted that political parties must receive 10% of the valid votes in order to receive state aid.
	< 1986 >	Paid political advertisement legally began at TRT. However, the Constitutional Court reversed this decision.
Italy – 101 corruptions in which public resources were illegally used were identified.	< 1987 >	The government party and the main opposition party were given longer periods of propaganda. The government was allowed to prepare 30-minute programs at TV. It was decided that the support that would be given to parties during electoral years would be tripled.
- Former Eastern European countries – political financing was regulated through laws. - Spain – The government party was accused of corruption that was defined as "bureaucratic approaching".	< 1989 >	The SEB banned government programmes "Inside the Operation" lasting 30 minutes at TVs.
- Alfonso Guerra, one of the members of the Spanish government, resigned his post upon corruption allegations about his brother. - Spain – 2 members of People's Party were arrested because of bribery in their relations with the construction industry.	< 1990 >	- Providing state support for parties that are represented at the Parliament with at least 10 seats was accepted although they had never been participated in elections before. - Development Bank of Turkey issued an incentive certificate of 116 billion TL for Telephone broadcasting enterprise, which is co-founded by the President Turgut Özal's son Ahmet Özal and Star 1 TV channel.
- (1979-90) United Kingdom – during Margaret Thatcher's Prime Ministry, titles of nobility and knighthood were bestowed to 174 private sector representatives who made donations to Conservative Party. These titles became a medium of corruption.		- (1990s) Many allegations of corruption came up.
Italy – Many politicians, bureaucrats and businessmen were questioned at the investigations following the murder of anti-mafia judge Giovanni Falcone; the immunity of 111 deputies were abolished and they were put on trial.	< 1992 >	
(1955-1993) Japan – Corruption allegations and investigations about 9 of 15 Prime Ministers of Liberal Democrat Party, which was the ruling party, came up.	< 1993 >	- ISKI (Istanbul Water and Sewage Administration) Scandal – the Constitutional Court decided to start investigations about party revenues. - Private radio and television institutions became legalized. Only 5 media groups controlled 80-90% of those institutions.

Italy – As a result of political corruptions, Christian Democrats and Socialist that previously had 300 seats at the Parliament could only win 48 seats in total at the 1994 elections.

< 1994 > The Law on the Establishment of Radio and Television Enterprises and their Broadcasting Services was enacted. Many positive provisions it introduced have not still been realized. Proprietors of media enterprises continued engaging in many contractual relations with state. RTUK (Radio and Television Supreme Council) was founded.

< 1995 > - Constitutional amendments bring more detailed provisions regarding revenues, donations, state support and financial audits for political parties.

- “Asset Commission” was founded at the GNAT. Social Democrat and Populist Party submitted the report it drew up in relation to its executives and their relatives, to the Parliament Speakership, however, the report was not discussed as a snap election was held on 24 December.

< 1996 > - The parliamentary investigation questions issued against then-Prime Minister and the Ministry of Finance İsmet Atila on allegations that they illegally used Prime Ministry discretionary fund was declined by the parliament.

- Inter-American Convention against Corruption was adopted.

< 1997 > - Convention on Corruption, including the duties of European Communities and EU Member States, was adopted.

- Organization for Economic Cooperation and Development adopted Convention on Combating Bribery of Foreign Public Officials in International Business Transactions.

- 28 February 1997 process took place.

- Parliamentary Investigation Commission was established for “Mercümek Case” that was brought against the closed Welfare Party.

< 1998 > - True Path Party Leader Tansu Çiller and Motherland Party Leader Mesut Yılmaz were mutually vindicated by the reports of the GNAT Investigation Commissions established in order to examine their assets.

- “Lost Trillion Case” began. Welfare Party Leader Necmettin Erbakan and 68 WP members were imprisoned. However, criminal cases were not brought against Abdülkadir Aksu and Abdullah Gül as they were under permanent immunity.

Germany – Former Prime Minister Helmut Kohl acknowledged that he received a donation of 1 million German Mark and kept the money in the confidential bank account of his party for 10 years.

< 1999 > Professional associations, trade unions and employer’s unions, associations, foundations and cooperatives were freed to contribute to parties.

Council of Europe Criminal Law Convention on Corruption and Civil Law Convention was adopted. Group of States against Corruption (GRECO) was established.

(1999-2000) France – Roland Dumas, the President of the Constitutional Court, was tried of accepting bribes when he was Minister of Foreign Affairs in exchange for lobbying by Elf Aquitaine Oil Company.

2000 >	OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions was ratified.
2001 >	Council of Europe declared its recommendations on financing of political parties. Venice Commission issues guidance on financing of political parties.
2003 >	Council of Europe declared its recommendations on financing of political parties. African Union Convention on Preventing and Combating Corruption was adopted. United Nations Convention Against Corruption (UNCAC) was signed. A transparent political financing was included in the Action Plan of the 58th Government. United Nation Convention against Transnational Organized Crime was adopted by the GNAT. The GNAT Investigation Commission was founded in order to identify measures that had to be taken through research on the social and economic dimensions of reasons of corruptions. Commission for Investigation Financial Crimes was established. Council of Europe Civil Law Convention on Corruption was ratified.
2004 >	Turkey became a member of Group of States against Corruption (GRECO). In its First Evaluation Round Report, GRECO declared that Turkey did not fulfil GRECO's recommendations on fight against corruption and regulation of political financing. Council of Europe Criminal Law Convention on Corruption was ratified. European Convention on Information on Foreign Law was signed with some reservations.
2005 >	The Law No. 2820 regulating support for small parties that did not run in the elections but had deputies at the parliament was repealed.
2006 >	UNCAC was ratified. However, the requirements of the convention have not been still fulfilled.
2007 >	Germany – Siemens corruption and bribery scandal – Investigations about 270 people, including politicians close to Angela Merkel, were initiated. Germany – A case was opened against “Deniz Feneri e.V.” Association. The Constitutional Court annulled the article providing for support of associations for political parties.
2009 >	Action Plan of Strategy for Fight Against Informal Economy (2008-2010) was adopted. Strategy for Increasing Transparency and Strengthening the Fight against Corruption (2010 – 2014) entered into force. In its Second Evaluation Round Report, GRECO declared that Turkey did not fulfil GRECO's recommendations on fight against corruption and regulation of political financing.
2010 >	Germany – Daimler, the manufacturer of Mercedes, was accused of giving tens of millions of USD to the administrators of 22 countries, including Turkey.
2011 >	Omnibus Bill No. 6111, which was also known as “Erbakan Amnesty” and included the documentation of party expenditures as well as reconstitution of claims that belonged to political parties about which closure decision was taken, that were subject matter of the case and were not resolved in any way and about which no decision was taken as the accounts of those political parties were not audited, was enacted. Draft Action Plan of Strategy for Fight Against Informal Economy (2011-2013) was adopted.

2012 >	<p>No declaration as to whether legislation was complied with in the reception of the gifts that the King of Saudi Arabia gave to the President Abdullah Gül was made.</p> <p>In its First Compliance Report of Third Evaluation Round, GRECO declared that Turkey did not fulfil GRECO's recommendations on fight against corruption and regulation of political financing.</p>
2013 >	<p>As part of "Democratization Package," the state support provided for parties receiving at least 7% of votes was amended as "parties receiving 3% of votes."</p> <p>17/25 Corruption and Bribery allegations were made; arrests and investigations began.</p> <p>Action Plan for Combating Organized Crime (2013-2015) was adopted.</p>
2014 >	<p>The 11th President Abdullah Gül, following the end of his term of office, requested that the necessary treatments be carried out for the conclusion of the action that was brought against him but was not processed because of his immunities and deposed.</p> <p>In its Second Compliance Report of Third Evaluation Round, GRECO declared that Turkey did not fulfil GRECO's recommendations on fight against corruption and regulation of political financing.</p> <p>As a result of the campaign that Transparency International Turkey carried out during Local Elections, 26 mayoral candidates disclosed their assets.</p> <p>As a result of the campaign that Transparency International Turkey carried out during Presidential Elections, all three candidates disclosed their assets.</p> <p>The SEB's Report on Presidential Elections did not include detailed statements on campaign spending of candidates, donations, refund of the non-spent money to The Treasury and the transparency of campaign financing.</p> <p>In the "Corruption Perception Index" declared by Transparency International every year, Turkey, China, Malawi and Rwanda become the countries that experienced most drop-off with a-5-point loss.</p>
2015 >	<p>The Prime Minister Ahmet Davutoğlu announced publicly "transparency package", however it did not enter into force.</p> <p>All of 20 defendants acquitted at the Turkey's Deniz Feneri e.V. case and the case terminated due to prescription.</p> <p>Circular on Logistics of Valuable Articles and Stock Market Safe Service authorized private companies for inflow and outflow of cash and valuable articles that had been carried out through banks until that date, which led to money inflow and outflow without declaration.</p> <p>According to the first Perception of Corruption research conducted by Transparency International Turkey, the institutions that citizens regarded as the most corrupt are political parties.</p> <p>39 candidates of 7 June Parliamentary Elections disclosed their assets.</p> <p>34 candidates of 7 June Parliamentary Elections disclosed their election campaign budgets and financial resources.</p> <p>16 of the deputies elected for the 26th Term of the Parliament at the 1 November general parliamentary elections signed Integrity Pact.</p> <p>Amendments in the Law on Political Parties and Electoral Law were included in the 2016 Action Plan.</p>

Annex-2

Integrity Pact for Parliamentarians

Transparency and accountability that are the fundamental principles of good governance are also fundamental elements that every political actor, institution and organization that aims to realize public good and develop democracy must adopt. Adoption of these principles in public administration reduces corruption risks, increases economic development and social welfare and enables a more egalitarian and fairer distribution of income. The recently increasing public expectation to fight against corruption and civil society's objective to realize transparent and accountable politics should be the objectives of Members of the 26th Parliament of GNAT. In order to serve for this purpose, I provincial Deputy of 26th Parliament of Party;

During my term of office throughout 26th Term of the GNAT, I promise to fight against corruption and encourage taking principles of transparency, accountability, honesty and the rule of law as a basis in the institutions, policies and laws of the Republic of Turkey. While discharging my duty as a deputy in accordance with the Constitution and the relevant legislation;

- Every year, I will declare assets of myself, my spouse and my children, our debts, if any, other financial liabilities and our company partnerships as well as our stocks, if any, to the public.
- I will avoid any conflict of interest, which could influence public policies and decisions or that could be influenced by public policies and decisions, with the companies that I have relations because of my relatives and immediate family or my own business apart from being a parliamentary deputy or companies where I am a member of the board of directors, organizations to which I or my immediate family members make donations, and organizations and institutions from which I have received awards or honorary titles and I will declare such conflicts of interest in advance.
- I will not be involved in any public process such as tenders, licenses, development plan amendments, credits and incentives by using my political power.
- I will not mediate and abuse my political power in order to appoint any one of my relatives and my immediate family or any other person for a position at public institutions and organizations as well as at non-profit organizations.
- I will not engage in any illegal relationship based on interest; I will not pursue gains by conducting or not conducting business in relation to fulfilment of my duty for a relative of mine or a private or legal person. I will not accept any gift that will be offered directly or indirectly through any person or institution, no matter what their value is.
- If I run again for the parliamentary elections after GNAT's 26th Term, I will declare my individual election campaign budget, its resources and my campaign expenditures to the public after elections.
- I will endeavour to enact Political Ethics Code and abolish the parliamentary immunity and any investigative and judicial immunity of public officials in terms of crimes of corruption in terms of United Nations Convention against Corruption.

- While fulfilling the above-mentioned commitments, I will cooperate with civil society organizations that work in the legislation process for transparent and accountable political financing and fight against corruption as well as with other relevant entities.

“If I fail to comply with the above-mentioned commitments, I acknowledge that this failure will be announced to the public by civil society organizations that are ‘Open Coalition’ participants and have signed the ‘Integrity Pact’.”

In order to serve for this purpose, we –the Open Coalition participant civil society organizations – undertake to do the followings;

- Protect the principles of impartiality and respect for private life while monitoring and auditing whether Deputies of the 26th Term of the GNAT and political party representatives fulfil the commitments related to the integrity pact they have signed;
- Conduct awareness-raising and advocacy activities targeting TGNA, political parties, deputies and the public in order to have more transparent, accountable and open-to-public legislature, executive and judiciary bodies that are in accordance with the principle of separation of powers and operate democratically.
- Monitor the initiatives and contributions of all deputies, particularly those who signed the Integrity Pact, and political parties in these matters and regularly release them to the public through our own networks and media channels and;
- Impartially cooperate with political parties and deputies during the legislative period for a transparent and accountable political financing and in order to fight against corruption.

Name-Surname/Date:

Signature:

Annex-3

Constituent Organizations of the Open Coalition

- Diyarbakır Bar Association
- Initiative Against Crimes of Thought
- Association for Monitoring Equal Rights (AMER)
- Young Europeans Association
- İzmir Roma Association
- Association for Support of Women Candidates (KA.DER)
- Pirate Party Movement Turkey
- Kurdish Democracy, Culture and Solidarity Association (KURD-DER)
- Dialogue for Common Future Association
- Pink Life LGBTTT Solidarity Association
- Platform for Civil Thought and Governance
- Social Democracy Foundation (SODEV)
- TMMOB Chamber of Civil Engineers, Istanbul Branch
- Transparency International Turkey (Uluslararası Şeffaflık Derneği)
- Van Bar Association
- Association for Supporting Local Participation
- Yuva Association

*All relevant civil society organizations were invited to Open Coalition. However, only the organizations listed above participated in the campaigns. The Small Provincial Assemblies of Turkey (sPAT) does not participate in any formation as a matter of organizational structure. Yet, it contributed to the announcement and promotion of the studies and campaigns of Open Coalition and Transparency International Turkey.

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