

Indicators

G4-SO6

TOTAL VALUE OF POLITICAL CONTRIBUTIONS BY COUNTRY AND RECIPIENT/BENEFICIARY

- a. Report the total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.
- b. Report how the monetary value of in-kind contributions was estimated, if applicable.

GUIDANCE

Relevance

The purposes of this Indicator are to identify the organization's support for political causes, and to ensure integrity and transparency in their political dealings and relationships.

Direct or indirect contributions to political causes can present risks of corruption as they may be used for undue influence or to corrupt the political process. Many countries have legislation that sets limits on expenditure by parties and political candidates for campaigning purposes, and contributions may be made improperly to circumvent such legislation. This can include channeling contributions indirectly through intermediaries, lobbyists, or organizations linked to political causes.

Compilation

Identify in which countries and to which political parties, politicians or causes financial and in-kind political

contributions have been made directly or indirectly by the organization.

Calculate financial political contributions in accordance with national accounting rules (where these exist).

The value of in-kind political contributions is to be estimated.

Definitions

See Glossary in *Implementation Manual*, p. 244

- [Indirect political contributions](#)
- [Political contributions](#)

Documentation sources

Potential sources of information include the accounting records of external payments and in-kind contributions and public disclosure statements.