SCRUTINY OF THE FUNDING OF POLITICAL PARTIES

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Summary. The scrutiny of the funding of political parties boils down to the financial scrutiny by the State, which covers examining the compliance of the existing state and comparing it with the desired state, as well as applying measures of sovereign interference in the area of the financing of political parties. The scope of scrutiny of funding of political parties includes the financial information on the subsidy granted and the expenditure made from the subsidy; reporting on the sources of fund-raising, including bank loans and the terms of obtaining them, and on expenditure from the Electoral Fund in the previous calendar year; the financial statements of an electoral committee or the financing of political parties: the non-judicial where the competent body is the State Electoral Commission (and exceptionally electoral and judicial commissioners), and the judicial where the jurisdiction is exercised by the Supreme Court and, sometimes, district courts.

Key words: scrutiny of funding, political parties, State Electoral Commission, Supreme Court

State security is based, among other things, on the correct functioning of political parties, which form an integral part of its political structure. It should be first stressed that political parties have a dual political status, which is reflected in the legal regulation.¹ This is so because political parties are both a form of association of citizens on a voluntary and equal basis, as well as a kind of organization that affects the national policy-making with democratic methods. Thus, political parties participate in the legal mechanism of the exercise of public authority, which usually refers to them indirectly. One of the most important issues in the functioning of political parties is the ability to raise funds for their everday and future activities [Bidziński 2011, 40]. In particular, this concerns the financing of the participation of political parties in elections to the Seim and Senate, in the election of the President of the Republic of Poland, in elections to the European Parliament and in the direct elections of local authorities. In general, the following three basic systems for the financing of political parties can be distinguished: individualised, mass, and diversified [ibid., 41-42]. When it comes to the individualised system, it is characterised by the fact that funds are raised by political parties from a fairly limited circle of entities [ibid., 41]. In turn, the mass system exists when the functioning of political parties is based on the financial support of a large number of active members [ibid.]. In the diversified system, political parties raise

¹ The Constitution of the Republic of Poland of 2 April 1997, Journal of Laws of 2009, No. 114, item 946 [henceforth cited as: the Polish Constitution], Art. 11, sect. 2.

funds from all available sources, while membership fees are merely complementary proceeds [ibid., 42]. In this context, three models of funding for political parties are usually being identified: a liberal one which assumes full freedom of funding for political parties; a restrictive one, which introduces clauses limiting the way political parties raise funds; and a hybrid one, which lists the acceptable ways of raising funds by political parties while identifying the sources to be excluded [ibid., 42–43]. Although it is not possible to speak today of a clear form of the way political parties are financed, the diversified system in its mixed model is the prevailing solution.

The method of financing political parties is not regulated at the constitutional level, so it has to be decided essentially on the basis of the statutory regulation. From the point of view of the constitutional regulation, however, it should be noted that the principle of transparency in the financing of political parties has been introduced here (Art. 11, sect. 2 of the Polish Constitution). As regards the statutory regulation, the most prominent is the Act on political parties,² but also the Electoral Code³ is worth referring to. Such a form of statutory regulation does not seem optimal from the point of view of the principles of legislative methodology. Moreover, it seems necessary to stress that the statutory regulation has recently undergone a clear evolution. This concerns mainly the issue of subsidising political parties from the state budget, which raises numerous controversies. On the one hand, the advantages of subsidising political parties from the state budget may be noticed, which boil down to a significant reduction or even elimination of corruption practices. On the other hand, however, the subsidising of political parties is passed on to citizens and other legal entities, and they then have to bear a larger budgetary burden. Eventually, the concept of subsidising political parties from the state budget prevailed, with the introduction of an additional ban on obtaining assets from business activities and public fund raising.⁴ The sources of political parties' assets currently include: membership fees, donations, inheritances, legacies, revenue from assets, as well as subsidies and grants specified in the statutory regulations (Art. 24, sect. 1 APP). Political parties may then obtain income from their assets only if it comes from: interest on funds held in bank accounts and deposits, from trading in State Treasury bonds and bills, from disposing of their own assets, from their own activities to a strictly defined extent (Art. 24, sect. 4 APP). The subsidy is granted to political parties, which: won in the elections to the Sejm, when acting as an independent electoral committee, at least 3% of the votes validly cast nationwide for its district lists of candidates for deputies, or in the elections to the Sejm, where they formed part of an electoral coalition whose district lists of candidates for deputies won at least 6% of the votes validly

² Act of 27 June 1997 on political parties, Journal of Laws of 2018, item 80 [henceforth cited as: APP].

³ Act of 5 January 2011, the Electoral Code, Journal of Laws of 2019, item 684 as amended [hence-forth cited as: EC].

⁴ Act of 12 April 2001, the Law on the elections to the Sejm of the Republic of Poland and to the Se-nate of the Republic of Poland, Journal of Laws No. 46, item 499 as amended, Art. 238.

cast nationwide (Art. 28, sect. 1 APP). In turn, a subjective subsidy is awarded to political parties for each mandate they have won in the election of a Sejm deputy, senator and member of the European Parliament (Art. 150, para. 1 and Art. 151, para. 1 EC).

The financing of political parties is subject to scrutiny by selected state organs to ensure the effectiveness of the aforementioned legal regulation. In general, the effectiveness of legal regulation is usually associated with the fact that it produces results that are sufficiently in line with the intended goal [Kmieciak 1994, 27-28]. It is specifically about creating the appropriate financial conditions for the establishment and operation of political parties. Today, the only criterion for scrutiny, so understood, is legality, which should then be understood as compliance with legal provisions. It is hard to imagine that other criteria, such as purposefulness and reliability, could be the case here. Political parties must also have a guaranteed sphere of financial autonomy within the framework permitted by law, especially when it comes to the specific way in which their funds are used. The scrutiny is then based on the possibility of using measures of sovereign interference, therefore they are backed by state coercion, so they still need to be associated with a specific legal sanction. In other words, this means negative legal consequences for political parties if they violate the law. One can certainly talk about a scrutiny system then, because it is not of a uniform nature. First of all, two instances should be distinguished here, namely: non-judicial and judicial ones [Banaszak 2018, 292]. Such a distinction results from the adopted course of instance, in which it is necessary to obtain the resolution by a non-judicial authority first, in order to be able to later use its verification before a court. Such a non-judicial authority is usually the State Electoral Commission, which is the most important standing electoral body competent in matters of conducting elections and referendums (Art. 157, para. 1 EC). Therefore, the National Electoral Commission is a body of the state that has its legal basis only in statutory regulation, despite hearing on the matters of constitutional significance. In the case of a court, this regards most often the Supreme Court, which is the supreme body of judicial power, because it oversees the activities of common and military courts in terms of adjudication and performs other activities listed in the Constitution and statutes (Art. 183, sect. 1 and 2 of the Polish Constitution). Furthermore, it is worthwhile to add that the Supreme Court "performs other activities as specified in statutes" to cover constitutional matters by judicial review.⁵ Consequently, the Supreme Court gained its bases both in constitutional and statutory regulation.

As a rule, the concept of scrutiny of the financing of political parties must be considered in the context of constitutional law. Although it should be regarded as

⁵ Act of 8 December 2017 on the Supreme Court, Journal of Laws of 2019, item 825 [henceforth cited as: ASC], Art. 1, point 5; judgement of the Constitutional Tribunal of 10 July 2000, SK 12/99, "Orzecznictwo Trybunału Konstytucyjnego Zbiór Urzędowy" 5 (2000), item 143 and the judgement of the Constitutional Tribunal of 9 June 1998, K 28/97, "Orzecznictwo Trybunału Konstytucyjnego Zbiór Urzędowy" 4 (1998), item 50 [Szczucki 2018, 65–66].

a concept developed by legal practice, all its constituent elements are already legal terms. The most problematic part of this concept is to clarify the element of scrutiny, as it has to be dealt with in a specific way here, but with reference to the generally established convention of its understanding. The classic understanding of scrutiny, which means examining the compliance of the existing state of affairs and comparing it with the desired state, must certainly be definitely rejected [Mieszkowski 2005, 360-61]. It definitely eliminate the means of sovereign interference, which are, after all, an indispensable essence of this construct. Such an understanding of scrutiny is similar to the concepts typical of administrative law, such as: administrative supervision and judicial review of public administration [Jagielski 1999, 7ff, 129ff]. Of course, this should not come as a special surprise, since it is generally accepted that administrative law is concretised constitutional law. But they must not be treated as the same thing, because there are clear differences between them [Bidziński 2011, 227-32]. First of all, political parties are not public administration entities, as they can be classified as the apparatus of executive power, while judicial review of public administration is exercised by administrative courts as a formal review, while a certain degree of substantive review proves to be necessary here. In fact, it is a kind of state scrutiny, which is exercised to ensure the effectiveness of the mechanism of exercising public power [Matwiejuk 2005, 363]. At the same time, it should also be emphasized that it fulfils all the features of financial scrutiny, as it compares existing financial activities with the relevant provisions of law [Gajl 2005, 361]. The specificity of such scrutiny is obviously determined by the constitutionally defined status of political parties, which affects the way in which its essence, scope, means, organs and procedure are defined. Therefore, it constitutes a separate legal institution, which is characterized by an independent legal existence. The institutional approach then puts an emphasis on reference to legal norms, complexity, integration by a common goal or value, permanence in time, possibility of change without loss of identity [Gizbert-Studnicki 2001, 130-31]. The scrutiny of the financing of political parties is therefore a legal institution that carries out the State financial scrutiny, which includes scrutiny of the compatibility of the existing state of affairs and comparing it with the desired one, and the application of measures of sovereign interference in the financing of political parties.

Today, the scope of scrutiny of funding of political parties covers the financial information on the subsidy granted and the expenditure made from the subsidy; reporting on the sources of fund-raising, including bank loans and the terms of obtaining them, and on expenditure from the Electoral Fund in the previous calendar year; the financial statements of an electoral committee or the financial statements of a coalition electoral committee (Art. 34–34c APP; Art. 38–38d APP; Art. 142–48 EC). In doing so, the audit of the financial information on the subsidy granted and the expenditure made from the subsidy appears to be similar to that of the source of the acquisition of funds, including bank loans and the conditions for obtaining them and the expenditure incurred by the Electoral Fund in the pre-

vious calendar year. This is undoubtedly due to their convergent contents and the regulation of this matter only in the Act on political parties. However, the audit of the electoral committee's financial statements or the coalition electoral committee's financial statements is clearly different from them, due to the limitation only to electoral matters and the regulation in the Electoral Code. Nevertheless, there is also an affinity between them, which allows them to be considered together, because in unregulated matters it is assumed the primacy the Act on political parties (Art. 141, para. 1 EC). First of all, it is important to note the fact that they always concern specific financial documents required to be submitted by political parties. These financial documents have still to be submitted in a manner which is now determined by three ordinances issued on the basis of delegations contained in the Act on political parties or the Electoral Code respectively.⁶ As a rule, it is about the model imposed on them, the data contained therein, and often also a list of accompanying documents. Of course, this is intended to allow for a fair verification by statutory auditors appointed by the State Electoral Commission. The statutory auditors' reports are attached to these financial documents when they are submitted to the State Electoral Commission. The inevitable costs of drawing up reports containing the opinion of statutory auditors shall be borne by the State budget. Finally, the State Electoral Commission announces these financial documents in the Official Journal of the Republic of Poland "Monitor Polski" upon defined deadlines.

The first instance of the scrutiny of the financing of political parties is of a non-judicial nature, as the proceedings usually take place before the State Electoral Commission. Although three separate procedures should be mentioned here, the clear similarity of the two of them can be further seen. After all, the State Electoral Commission must, within 6 months of the date of submission of the financial information on the subsidy received and the expenditure made, either accept it without reservation, accept it with providing the list of shortcomings, or reject it (Art. 34a APP). Similarly, the State Electoral Commission must, within 6 months of the date of reporting on the sources of the acquisition of funds, including bank loans and the conditions for obtaining them and the expenditure incurred by the Electoral Fund in the previous calendar year: either accept them without reservation, accept them with providing the list of shortcomings, or reject them (Art. 38a, sect. 1 APP). In both cases, the procedure is similar, since the provisions apply accordingly where the legal regulation proves to be incomplete. The State Electoral Commission, as a typical collegiate body, always concludes them by a resolution, once multiple different verification activities have been carried out. In view of the foregoing, the State Electoral Commission also has the right to or-

⁶ See Ordinance of the Minister of Finance of 18 February 2003 on information on financial services, subsidies received and interest on expenditure incurred, Journal of Laws No. 33, item 268; Ordinance of the Minister of Finance of 18 February 2003 on reports on sources of financing, Journal of Laws No. 33, item 269; Ordinance of the Minister of Finance of 19 September 2011 on the financial reports of the electoral committee, Journal of Laws of 2019, item 1566.

der experts to draw up reports or opinions, request the necessary assistance from public administrations and use the results of audit procedures conducted by the audit, review and inspection authorities, operating in central government administration and local government [Debska 2013, 101]. At the same time, there is a special power that may be granted to other political parties, associations and foundations, if they provide in their statutes for activities related to the analysis of the financing of political parties, to submit substantiated written objections to the State Electoral Commission within 30 days of the date of publication of the relevant financial documents (Art. 34a, sect. 5 APP; Art. 38a, sect. 1 APP in fine). The State Electoral Commission is obliged to reply to them within 60 days of their submission (Art. 34a, sect. 6 APP; Art. 38, sect. 1 APP in fine). Finally, it should be noted that the State Electoral Commission has the right to request any political party to remove defects in the relevant financial documents or to provide explanations on them within a specified period, where doubt as to the correctness or reliability of such financial documents arises (Art. 34a, sect. 2 APP; Art. 38, sect. 1 APP in fine).

It is noteworthy that the financial information on the subsidy received and the expenditure incurred shall be rejected if the political party is found to have used funds from the subsidy received for purposes not related to statutory activities (Art. 34a, sect. 1 APP). On the other hand, the rejection of the report on the sources of fundraising, including bank loans and the conditions for obtaining them and the expenditure incurred by the Electoral Fund in the previous calendar year, shall be rejected in the event of a much broader finding of: the political party conducting economic activities; raising funds via public fund-raising events; holding funds outside a bank account in violation of certain provisions; receiving or raising funds from other not authorised sources; fund-raising for or spending on election campaigns without involving the Electoral Fund; holding financial resources of the Electoral Fund outside a separate bank account in violation of certain provisions; receiving non-monetary assets in breach of the rules; making a loan guarantee in violation of certain provisions, as well as carrying out an act resulting in a reduction in the value of the political party's obligations by another person than that specifically mentioned here, or made in breach of the deposit limit (Art. 38a, sect. 2 and 3 APP). If financial information on the subsidy received and the expenditure incurred is rejected by the State Electoral Commission, the political party shall have the right, within 7 days of the date of notification of the order for rejection of that information, to bring an action before the Supreme Court against the decision of the State Electoral Commission to reject this information (Art. 38b, sect. 1 APP). As regards the rejection of the report on the sources of fundraising, including bank loans and the conditions for obtaining them and the expenditure made from the Electoral Fund in the previous calendar year by the State Electoral Commission, the political party is also entitled, within 7 days of the date of notification of the decision on rejecting this report, to bring an action before the Supreme Court against the decision of the State Electoral Commission on the rejection of this report (Art. 38b APP). The failure of the political party to submit the above-mentioned report within a certain period implies a request to the regional court by the State Electoral Commission to strike it off the register of political parties (Art. 38c, sect. 1 APP).

At the first instance, a third procedure of scrutiny of the financing of political parties takes place, most often before the State Electoral Commission, having however other connotations. The Electoral Commission, to which the financial statements of the electoral committee or the financial statements of the coalition electoral committee have been submitted, must, within 6 months of submission, either accept them without reservation; or accept them with indicating their shortcomings, in particular where the funds have been raised, received or disbursed in breach of certain provisions do not exceed 1% of the total amount of revenue of the electoral committee; or reject them (Art. 144, para. 1, point 1–3 EC). The financial statements of an electoral committee or the financial statements of a coalition electoral committee is rejected if it is found: that the electoral committee's funds have been acquired or spent in violation of specific provisions of law or limit; that public fund-raising activities have been conducted in violation of a prohibition; that the political party or the coalition electoral committee has received funds from a source other than the Electoral Fund; that the political party or the coalition electoral committee has received financial assets of a non-monetary nature in violation of a specific provision of law (Art. 144, para. 1, point 3 EC). Moreover, a financial statement of an electoral committee or a financial statement of a coalition electoral committee is also rejected if a loan is guaranteed in violation of a specific law or if an action is taken that results in a reduction in the value of the committee's obligations by a person other than the person named or made in violation of a payment limit (Art. 144, para. 2 EC). If the State Electoral Commission rejects the electoral committee's financial statements or the coalition electoral committee's financial statements, their financial representative has the right to appeal, most often to the Supreme Court, within 14 days of service of the decision on rejecting such statements, against the State Electoral Commission's decision to reject the statement (Art. 145, para. 1 EC). Political parties are obliged to appoint a financial representative to run their financial management and be accountable for this management (Art. 127, para. 1 EC). But, by way of an exception, the regional court also has jurisdiction, with the same preconditions met, when an election commissioner rejects such a statement (Art. 145, para. 5 EC).

Of course, the procedure concerning the financial statements of the electoral committee or the financial statements of the coalition electoral committee needs to be clarified. First, it should be pointed out that it is conducted by the electoral authority, namely the State Electoral Commission and electoral commissioners (Art. 152, para. 1 EC). Although this is essentially about the State Electoral Commission, but also electoral commissioners appear on an exceptional basis. Generally, it can now be assumed that an election commissioner is a representative of the State Electoral Commission appointed for an area constituting a province

(voivodeship) or part of one province (Art. 166, para. 1 EC). Therefore, electoral commissioners should be regarded as state bodies which perform on their own behalf the tasks and exercise the powers assigned, and naming them additionally a State Electoral Commission representative serves to emphasize the dependence of their actions on the commission [Zbieranek 2018, 402]. First of all, it should be noted that the State Electoral Commission has defined by a resolution their substantive and territorial scope of jurisdiction (Art. 166, para. 2 EC).⁷ The procedure is concluded with a decision, which naturally takes the form of a resolution if issued by the State Electoral Commission, as it is a typical collegial body. However, the procedure can only be completed when a number of different verification activities are carried out beforehand. This is so because in any case, the electoral authority obtains the right to order expert opinions or other opinions, to demand the necessary assistance from public administration bodies and to make use of the results of audit proceedings carried out by the audit, revision and inspection bodies operating as part of central government administration and local government (Art. 144, para. 4-6 EC) [Debska 2013, 101]. Also, a special right appears that may be granted to other political parties, associations and foundations, if they provide in their statutes for activities related to the analysis of the financing of political parties, to submit to the electoral body substantiated written objections within 30 days of the date of publication of the relevant financial documents (Art. 144, para. 7 EC). The electoral body is obliged to respond to them within 60 days of their submission (Art. 144, para. 8 EC). Finally, it has to be said that the electoral body may, at the same time, request any political party to rectify the defects of its financial statements or to provide explanations about them within a certain period of time, if there are doubts about the correctness of these financial statements.

The second instance of scrutiny of the financing of political parties is, however, of a judicial nature, since the proceedings are usually conducted before the Supreme Court, without the need of determination of separateness of the previously existing non-judicial proceedings (Art. 145, para. 1 EC). Of course, matters of the scrutiny of the financing of political parties should always be considered public, therefore they had to be covered by the jurisdiction of the Extraordinary Control and Public Affairs Chamber, which is one of five chambers in the organizational structure of the Supreme Court (Art. 26, para. 1 ASC). This almost wholly concerns the Supreme Court, but the district court is sometimes also involved, when an appeal is lodged against a decision of an electoral commissioner (Art. 145, para. 5 EC). It should also be added that the proceedings before the regional court have almost the same course as those before the Supreme Court, since they differ only by a smaller composition of the court. Therefore, one can further focus on the course of proceedings before the Supreme Court (Art. 34b, sect. 2–4 and

⁷ See Resolution of the State Electoral Commission of 5 February 2018 on the determination of territorial and substantive scope of jurisdiction of electoral commissioners, "Monitor Polski" of 2018, item 246.

Art. 38b APP; Art. 145, para. 2–4 EC). Therefore, the application is lodged directly with the Supreme Court, without any obligation to pay the court fee. In general, it can even be added that no other legal costs may be adjudicated here, as no legal basis for this has been set up. Since we are dealing with a public matter, then there is no compulsory legal assistance by an advocate or attorney-at-law, which is characteristic of most proceedings before the Supreme Court. The Supreme Court considers the application by hearing the case by the panel of 7 judges, which gives a better guarantee of a fair consideration of the application. The provisions of the Code of Civil Procedure on non-litigious procedure apply to the consideration of this application. Although the direct application of the provisions of the Code of Civil Procedure on non-litigious proceedings is then referred to, this will not always be possible. Therefore, sometimes it may happen that the provisions of the Code of Civil Procedure on non-litigious proceedings will find appropriate application. In general, it is worth recalling that non-litigious proceedings are a civil procedure in which there is no dispute over the right and in principle there are no opposing parties [Banaszak 2018, 58]. The Supreme Court examines the application and issues a decision at a sitting in camera within 60 days from the day of filing in the application. In the decision, the application is dismissed or found to be well founded, which implies the decision of the National Electoral Commission to approve the relevant financial document. No further legal action may be taken against the decision of the Supreme Court.

In the scrutiny of the financing of political parties, there are various sanctions that have been correlated with its scope. As regards the financial information on the subsidy received and the expenditure incurred, when not submitted in time, rejected by the State Electoral Commission or where the relevant application is repealed by the Supreme Court, the sanction for the political party concerned is the loss of the right to receive the subsidy for a year (Art. 34c APP). If, on the other hand, we take into account the report on the sources of funds, including bank loans and the conditions for obtaining them and on expenditure incurred by the Electoral Fund in the previous calendar year, when the political party has not submitted it within a certain period, the regional court, on an exception basis, in the context of sanctions, strikes its entry off the register of political parties (Art. 38c APP). From the point of view of that report, it should be added that its rejection by the State Electoral Commission or the dismissal of the application against it by the Supreme Court action entails for the political party a sanction of losing the right to receive a subsidy in the next three years in which it is entitled to receive it (Art. 38d APP). However, as regards the financial statements of an electoral committee or the financial statements of a coalition electoral committee, the sanction for not submitting them on time is to deprive the political party of the right to a grant and subsidy (Art. 147, para. 1 EC). Furthermore, the rejection of this report, in principle, by the State Electoral Commission or the rejection of the application relating to it by the Supreme Court usually means that the grant or subsidy payable to the political party shall be reduced by an amount equivalent to three times the amount of funds raised or spent in breach of certain legal provisions, but cannot at the same time exceed 75% of the subsidy (Art. 148 EC). Such restrictive sanctions allow ensuring the transparency of financial flows political parties and serve to counter their financing from sources of unknown origin.⁸ However, these sanctions should be proportionate to the scale of the infringement and should never lead to the deprivation of funds and a significant reduction in the possibility of action by political parties.⁹ Thus, there is doubt as to whether the statutory regulation of the scrutiny of the financing of political parties is currently in line with constitutional regulation.¹⁰

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KONTROLA FINANSOWANIA PARTII POLITYCZNYCH

Streszczenie. Kontrola finansowania partii politycznych sprowadza się do instytucji prawnej realizującej kontrolę finansową państwa, która obejmuje badanie zgodności stanu istniejącego i porównywanie go ze stanem pożądanym oraz stosowanie środków ingerencji władczej, w przedmiocie finansowania partii politycznych. Do zakresu kontroli finansowania partii politycznych wchodzi: informacja finansowa o otrzymanej subwencji oraz poniesionych z niej wydatkach; sprawozdanie o źródłach pozyskania środków finansowych, w tym o kredytach bankowych i warunkach ich uzyskania oraz o wydatkach poniesionych ze środków Funduszu Wyborczego w poprzednim roku kalendarzowym; sprawozdanie finansowe komitetu wyborczego lub sprawozdanie finansowe koa-

⁸ See Decision of the Supreme Court of 14 December 2016, III SW 15/16, LEX no. 2361667.
⁹ Ibid.

¹⁰ The Constitutional Tribunal has not yet responded to two questions of the Supreme Court presented in the Decision of the Supreme Court of 14 December 2016, III SW 15/16, LEX no. 2361667; Decision of the Supreme Court of 6 December 2018, I NSW 14/18, LEX no. 2628014.

licyjnego komitetu wyborczego. W systemie kontroli finansowania partii politycznych występują dwie instancje: niesądowa, gdyż jest właściwą Państwową Komisją Wyborczą i wyjątkowo komisarze wyborczy oraz sądowa, ponieważ jest właściwy Sąd Najwyższy i czasami sąd okręgowy.

Slowa kluczowe: kontrola finansowania, partie polityczne, Państwowa Komisja Wyborcza, Sąd Najwyższy

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