



Asset and Interest Disclosure (AID) Systems in EU Member and Candidate States

**Mapping the current situation and identifying
best practices and recommendations**

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Asset and Interest Disclosure Systems in EU Member and Candidate States.
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1. Introduction

1.1 Background

Asset and Interest Disclosure (AID) systems are increasingly becoming one of the most important multipurpose tools used worldwide to prevent and combat corruption in the public sector (Rossi et al., 2017). AID systems aim to build a culture of integrity, foster public officials' accountability and promote the public's trust (Jenkins, 2015; StAR Initiative, 2012), by collecting information about public officials' assets, incomes, revenue streams, expenditures and activities, to inform on existing or potential conflicts of interest. Based on each country's specific needs, disclosure systems may be aimed at identifying conflicts of interest, detecting illicit enrichment, or at both. Such objectives are reflected in the structure and contents of the declaration forms and disclosure obligations (Pop et al., 2023).

The implementation by State Parties of effective measures for public officials to disclose and provide information related to their activities and financial interests, such as AID systems, is strongly encouraged by articles 8(5) and 52(5) of the UN Convention Against Corruption (UNCAC), since they may lead to the identification of potential conflicts of interest or reveal instances of corrupt behaviour by public officials. Within the European Union, article 3(3) of the recent proposal for a "Directive on combating corruption" establishes the need for Member States to "ensure that key preventive tools such as [...] effective rules for the disclosure and management of conflicts of interests in the public sector, effective rules for the disclosure and verification of assets of public officials [...] are in place"¹.

According to the 2023 Rule of Law Report, in most Member States rules are in place establishing asset and interest disclosure obligations for public officials: nonetheless, there are still significant differences in relation to the scope of the declarations, the transparency and level of accessibility of the information, the effectiveness of the verification and enforcement measures. Several countries are still in the process of updating, revising or reforming the existing systems, to adapt them to recommendations and best practices². The 2024 EU Justice Scoreboard offers an overview of asset and interest disclosure systems in EU Member States, focusing specifically on certain aspects (i.e. personal and material scope of the declaration, transparency, verification and sanctions)³. A recent research paper by the European Parliamentary Research Service (ERPS) provides an extensive overview with specific reference to the financial disclosure obligations of members of the EU Parliament and of national parliaments in EU Member States⁴. Despite this, a detailed mapping of the state of AID systems across the EU and Candidate States, considering the variety of their features and mechanisms, is currently lacking. Therefore, the activities carried out and the findings presented in this report aim at filling the existing gap, by providing a general overview of the state of AID systems in EU Member and Candidate States.

¹ European Commission, Proposal for a Directive of the European Parliament and of the Council on combating corruption, replacing Council Framework Decision 2003/568/JHA and the Convention on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union and amending Directive (EU) 2017/1371 of the European Parliament and of the Council, COM(2023) 234 final, 2023/0135 (COD), Brussels, 03.05.2023. Available online at: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2023%3A234%3AFIN>.

² European Commission, 2023 Rule of Law Report. The rule of law situation in Europe, COM(2023) 800 final, Brussels, 05.07.2023. Available online at: <https://eur-lex.europa.eu/legalcontent/EN/TXT/?uri=CELEX%3A52023DC0800>

³ European Commission, The 2024 EU Justice Scoreboard: Communication from the Commission to the European Parliament, the Council, the European Central Bank, the European Economic and Social Committee and the Committee of the Regions, COM(2024) 950, Luxembourg, 2024. Available online at: https://commission.europa.eu/document/download/84aa3726-82d7-4401-98c1-fee04a7d2dd6_en?filename=2024%20EU%20Justice%20Scoreboard.pdf.

⁴ European Parliament Research Service, A comparative analysis of financial disclosure obligations on members of parliament, Brussels, 2023. Available online at: [https://www.europarl.europa.eu/RegData/etudes/STUD/2023/747911/EPRS_STU\(2023\)747911_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2023/747911/EPRS_STU(2023)747911_EN.pdf)

1.2 Aim and contents of the report

The main aim of this report is to systematically map and analyse the current state of national AID systems in EU Member and Candidate States, and to identify best practices and recommendations, by presenting the results of a survey administered to anticorruption and transparency bodies in EU Member and Candidate States.

The activity was carried out in WP2 “*Inventory and analysis of the current state of AID systems in EU Member States and Candidate States and identification of best practices*”, in the context of EU-funded project “*qAID – Towards contemporary knowledge and innovative tools for assessing and enhancing effectiveness of Asset and Interest Disclosure (AID) systems in EU Member and Candidate States*”. The project is coordinated by the Centre for Security and Crime Sciences (“CSSC”) of the University of Trento and the University of Verona and carried out in partnership the Italian Anticorruption Authority (ANAC), the Romanian National Agency for Integrity (ANI), the Centre for the Study of Democracy (CSD – based in Bulgaria) and the Regional Anti-Corruption Initiative (RAI) Secretariat. For more information about the project’s consortium and objectives, please see the box below.

Following the introduction (Section 1), the report is divided into six sections, covering the main features of the systems (Section 2), the verification and risk analysis mechanisms (Sections 3 and 4), the impact assessment methods (Section 5), followed by an overview of best practices and recommendations identified based on the survey results (Section 6).

Project qAID – Towards contemporary knowledge and innovative tools for assessing and enhancing effectiveness of Asset and Interest Disclosure (AID) systems in EU Member and Candidate States

General objective

The general objective of project qAID is to provide EU Member States (MSs) and Candidate States (CSs) with contemporary knowledge and innovative tools to assess and improve the impact of national asset and interest disclosure (AID) systems. The project aims to be the first comprehensive EU project to address the systems of AID in EU MSs and CSs and identify avenues to make them more effective and efficient. The general objective will be reached by:

- i. Identifying **best practices** and effective (including automated and digital) systems and processes through structured evaluation process;
- ii. Developing a **standardised EU risk analysis framework** to strengthen filters for declarations and prioritise verification, along with a roadmap for implementing automated and digital risk analysis of declarations of assets and interests of relevant public officials in EU MSs and CSs;
- iii. Developing a **comprehensive toolkit to measure the impact** of asset and interest disclosure systems in EU MSs and CSs;
- iv. **Disseminating the new knowledge** and developed tools among national stakeholders in EU MSs and CSs.

Specific objectives

To achieve its aim, the project sets itself the following specific objectives:

- i. Develop and promote an integrated approach to measuring progress and assessing the impact of AID systems in EU Member and Candidate States;
- ii. Promote the implementation of best practices and data exchange on AID systems in EU Member and Candidate States (with a particular focus on risk analysis, including automated and digital, to filter declarations and prioritize verification);
- iii. Enhance the capacity of anti-corruption institutions in dealing with asset and conflict of interest disclosure in EU Member and Candidate States.

Project partners

Beneficiaries

Centre for Security and Crime Sciences (CSSC) | ITALY [Coordinator]

Regional Anti-Corruption Initiative (RAI) Secretariat | BOSNIA-HERZEGOVINA

Centre for the Study of Democracy (CSD) | BULGARIA

Agenția Națională de Integritate (ANI) | ROMANIA

Associated partner

Autorità Nazionale Anticorruzione (ANAC) | ITALY

Funding

European Commission (Directorate General for Migration and Home Affairs) – ISF Programme 21-27

Website

<https://rai-see.org/qaid/>

1.3 Scope and methodology

By presenting the results of the mapping, this report draws a general picture of the state of AID systems in EU Member and Candidate States.

Based on the results of extensive desk research and literature review, analysis of secondary sources⁵ and consultations with the project's partners, the CSSC research team developed an online survey, aimed at collecting information about existing national AID systems and providing a better understanding of their characteristics and inner processes. The questionnaire was structured into four main sections, focusing on the following aspects:

- i) The **main features** of AID systems;
- ii) The **verification mechanism** of existing AID systems;
- iii) The **risk analysis** of the declaration. Whether and to what extent (automated or not) they are used in EU MSs and CSs and what rules they provide, with special attention to the digitalisation process of these mechanisms;
- iv) The **methods to assess the impact** of AID systems, specifically if and what methods exist and what data they rely on.

The draft of the survey was piloted in Italy (by ANAC), in Romania (by ANI), and in North Macedonia (through RAI). The survey was amended and reviewed based on the feedback received from the piloting countries.

The finalised version of the online survey was distributed to anticorruption and transparency institutions and bodies in all Member and Candidate States: an invitation was sent via e-mail, while the survey was available on a dedicated website. The text and structure of the questionnaire were submitted at the end of March 2024 (see Annex A). Responses were collected between June and October 2024.

With the support of the partners of the project and of the European Network Against Corruption, it was possible to reach, administer to and collect responses from anticorruption and transparency bodies in 19 countries.

⁵ Examples of the documents analysed include publications by StAR (Stolen Asset Recovery) Initiative, the World Bank and reports made available by the partners of the project.

Specifically, the research team received answers from the following:

EU Member States

- BG | Bulgaria
- HR | Croatia
- DE | Germany
- GR | Greece
- IE | Ireland
- IT | Italy
- LV | Latvia
- PL | Poland
- PT | Portugal
- RO | Romania
- SI | Slovenia

EU Candidate States

- AL | Albania
- BA | Bosnia and Herzegovina
- GE | Georgia
- MD | Moldova
- ME | Montenegro
- MK | North Macedonia
- RS | Serbia
- UA | Ukraine

For the remaining countries (i.e., those that did not respond to the survey invitation)⁶, the relevant information was gathered through desk research and analysis of secondary sources (e.g. institutional reports and policy briefs)⁷, when available. However, the data differed in extent, depth and detail from that collected through the survey, making an effective and useful comparison of the information difficult to carry out.

Nonetheless, in order to provide information for all Member and Candidate States and therefore ensure the completeness of the mapping, the results of the desk research are presented separately, in Annex B.

1.4 Synthesis of the results (executive summary)

This paragraph presents a synthesis of the results of the qAID survey, which will be analysed in-depth in the following sections of this report.

Main features of existing AID systems

- In most Member and Candidate States, declarations of assets and interests are **primarily collected** by independent central authorities, with some variations favouring internal collection or by local authorities. Many countries adopt a mixed approach, combining different methods of

⁶ The research team was not able to collect information from 16 MSs, namely Austria (AT), Belgium (BE), Cyprus (CY), Czech Republic (CZ), Denmark (DK), Estonia (EE), Finland (FI), France (FR), Hungary (HU), Lithuania (LT), Luxembourg (LU), Malta (MT), the Netherlands (NL), Slovakia (SK), Spain (ES), Sweden (SE), and from 1 CS, namely Türkiye (TR).

⁷ The secondary sources analysed to develop the survey were mainly reports published by the World Bank's StAR (Stolen Asset Recovery) Initiative, institutional reports (national and international, e.g. GRECO's Evaluation Reports) and policy briefs.

collection: this activity may involve central as well as decentralised authorities, or be carried out internally, depending on the position of the declarant.

- The **obligation to declare** assets and interests typically applies to public officials. However, the definitions and categories involved—such as Politically Exposed Persons (PEPs)—vary considerably across Member and Candidate States. Some countries extend this requirement to individuals associated with the declarant, such as spouses, cohabitants, and non-adult children, especially to prevent concealment of assets or conflicts of interest. These differences in scope and implementation reflect the need to balance data collection with privacy and resource considerations, making standardization challenging across countries.
- The **material scope** of declarations varies considerably across Member and Candidate States, covering a wide range of assets, the declarant's current or past employments, and situations that could (potentially) constitute a conflict of interest. While most surveyed countries require disclosure of core categories like income, movable and immovable assets, and financial liabilities, Candidate States generally require broader disclosure. This variability highlights differing national approaches in anti-corruption efforts and focuses of AID systems.
- In most EU Member and Candidate States, the **obligation to declare** assets and interests **may be waived** under specific conditions. In Member States, waivers may apply based on factors such as asset value, geographic location, or time of acquisition, with each country setting different thresholds. In some cases, waivers extend to particular categories or roles. Candidate States generally enforce stricter rules, rarely allowing exemptions.
- The **frequency** of asset and interest declarations varies among EU Member and Candidate States. In most Member States, declarations are required upon entering office, annually while in office, and upon leaving office. Specific timing requirements apply in some cases. Candidate States tend to have more uniform rules, generally requiring annual declarations but without obligations upon emergence of potential conflicts of interest.
- The **method of submitting** asset and interest declarations varies across EU Member and Candidate States, including paper, electronic, or mixed formats. A mixed approach is common, with some countries requiring both paper and electronic submissions, while others allow for flexibility based on the declarant's role. It is possible to observe a trend toward digitalization, as many countries are adopting e-filing systems which could streamline submission, verification, and public access. Despite its benefits, e-submission demands significant technical and financial resources for effective implementation, which must be considered in expanding digital platforms.
- AID systems aim to promote accountability and public trust also by making declarations of assets and interests publicly available, though this **transparency** must balance with privacy and safety concerns. Generally, only selected information is made publicly available, omitting personal data like addresses or information on family members who are not public officials. In most countries, sensitive data that does not serve the purpose of transparency remains unpublished to ensure the safety of declarants and their families. While some countries require full online publication of declarations, others limit accessibility to specific categories of information or provide access upon request.

Verification of the declarations

- In all Member and Candidate States the **authority tasked** with the collection of the declarations is the same tasked with the verification of such declarations, with only one exception.

- Verification of asset and interest declarations can be carried out through automatic, manual, or mixed **methods**, with most countries using a mixed approach. This system may vary across countries, with some employing fully automated checks, while others combine manual and automated processes. For example, some nations use automated systems to initially review declarations, followed by manual inspections if discrepancies are found. A fully automated system is rare, with only a few countries using it, while manual verification remains common.
- The **rate** of verification refers to the percentage of asset and interest declarations checked by the competent authority, and can vary significantly across countries. Lower verification rates may reflect efficient risk prioritization, but could also indicate an overburdened system that struggles to process all submitted declarations effectively.
- Verification of asset and interest declarations can be **triggered** through various mechanisms, with *ex officio* checks and reports from the public being the most common triggers in both Member and Candidate States. Risk analysis results and random selection are less frequently used to initiate verification, though several countries have begun incorporating risk-based approaches. In some cases, journalistic investigations or specific audits may also trigger reviews.
- Verification of asset and interest declarations relies heavily on **cross-checking** the **information** provided with external sources, including public and private registries, media, open-source tools, and foreign jurisdictions. A majority of countries employ a mixed method for cross-checking, combining automated and manual processes, though some countries use fully automated or manual approaches depending on the risk level of the declaration. The cross-checking process often includes verifying data against public registries, private databases, and media monitoring tools, with a growing emphasis on using open-source information to detect discrepancies or conflicts of interest. While cross-checking with foreign databases is less common, it is becoming increasingly important.
- Concerning the **focus** of the verification, it typically includes checking the accuracy, completeness, and consistency of the information provided in the declaration, as well as identifying discrepancies between different sections of the form. The depth of analysis varies, with some countries focusing solely on basic checks, while others delve into more comprehensive assessments, including identifying false data or conflicts of interest. The overall trend shows a strong emphasis on thorough verification to ensure the integrity of the disclosure system.
- When a violation is detected, the declarant may have the opportunity to correct the declaration or provide an explanation. The **sanctions** system in both Member and Candidate States involves a range of measures, with fines and administrative actions being most common, while criminal actions and soft measures (e.g. “naming and shaming”) are more limited but still play a role in certain cases. The types of violations that lead to sanctions include false declarations, non-compliance, and discrepancies between declared information and actual assets.

Risk analysis mechanisms

- Not all surveyed countries implement a **risk analysis mechanism** (11 out of 19).
- While many countries are moving toward digitalisation, the **methods** used to conduct risk analysis vary, with some employing mixed approaches that combine automated and manual processes. For instance, some countries use automated systems with red flags, while others rely on manual checks, often cross-referencing data from national registries.

- Most Member and Candidate States employ similar **risk indicators**, which typically include missing data, discrepancies within the declaration, inconsistencies with previous submissions or external sources, late submission, and behaviour (or lifestyle) that is inconsistent with the declared assets, such as acquiring assets far beyond the declared income. Some countries also flag declarations based on the position held by the declarant or business activities abroad.

Impact assessment of AID systems

- Only few surveyed countries implement an **impact assessment method** (3 out of 19, with a 4th in the process of developing it).
- **Methods** to assess are quite different case by case and include using annual reports, audits, and performance data.

Best practices and recommendations

- The best practices and recommendations indicated **by survey respondents** are the following:
 - Main Features of AID systems:
 - **Electronic submission** (E-filing): Platforms that allow electronic submission facilitate easier access and completion of forms, with pre-populated data reducing the risk of missing information.
 - **Transparency and availability of information:** Online publication of declarations makes them accessible to the public, NGOs, and journalists, enhancing transparency and accountability.
 - **Extent of declaration requirements:** Expanding declaration requirements to a broad range of public officials, including those at risk of corruption, is seen as a best practice.
 - Verification of declarations:
 - **Cross-checking of information:** Having access to public and private registries enables the verification agency to cross-check the declarations with external data for accuracy and completeness.
 - **Monitoring and verification of all declarations submitted:** A comprehensive verification process is likely to enhance the overall effectiveness of the system.
 - **Automated verification and system interoperability:** The use of automated verification systems and the ability to integrate with other databases enhance the efficiency and accuracy of the process.
 - **Provision of clear and effective sanctions:** Ensuring clear and effective sanctions for non-compliance strengthens the system's deterrence against corruption.
 - Risk analysis mechanisms:
 - **Assigning points to risk indicators:** Using weighted points for various risk indicators helps prioritize which declarations should undergo verification.
 - **Performance of own risk assessment by each administration:** Each administration performing its own risk assessment ensures a tailored approach.

- **Flexibility in the system:** The system should allow for adjustments in risk assessment criteria based on emerging trends or issues.
- **Collective effort:** Collaborating across institutions to identify key risk areas strengthens the risk assessment process.
- **Logical and arithmetic control:** Tools that perform logical and arithmetic checks on declarations further enhance the verification process.
- Impact assessment of AID systems:
 - Most countries do not evaluate the impact of their AID systems, making it challenging to identify common best practices. Where assessments are conducted, using **data from journalistic investigations** and **reports from NGOs** and **civil society** is considered valuable for measuring impact.
- Other best practices can be derived from the **analysis of secondary sources**, such as those provided by GRECO and UNODC. Key recommendations include: creating central registers for asset declarations of top executives, making declaration information publicly available and ensure transparency, including dependent family members with necessary privacy safeguards, covering all substantial types of assets and incomes (and conflicts of interest), strengthening independent review mechanisms, ensuring deterrent sanctions for violations, and equipping competent authorities with adequate resources and powers.

2. Main features of existing AID systems

The design, content and structure of the disclosure form are particularly relevant to the effectiveness of AID systems as a tool to prevent corruption. As stated in the Technical Guide to the United Nations Convention Against Corruption, the requirements of the disclosure of assets should cover “*all substantial types of incomes and assets of officials*” and should preclude the concealment of officials’ assets, i.e. through individuals to whom a State Party may not have access (UNODC, 2009: 25–26). Moreover, the key characteristics of a system may have a significant impact on the consequent processes (i.e. verification, risk analysis and evaluation): therefore, they have the potential to compromise the functioning of the system (Pop et al., 2023).

This section will present and discuss the results of the survey in relation to the main features of the AID systems (Section 2 | Main features), with particular attention to the personal and material scope of the declarations, and the level of automation of the systems and their processes.

2.1 Competent authority

The first question of Section 2 of the survey focuses on the identification of the authority or body in charge of collecting asset and interest declarations.

In **Member States** (Table 1), there appears to be a clear preference to task an independent central (and/or national) authority with the collection of the declarations. This activity may also be carried out either by an independent decentralised (and/or local) authority or internally. In the latter case, each institution proceeds to collect the declarations filed by all its employees; This method is implemented in **Germany**⁸. None of the countries surveyed have reported the collection of the declarations to be carried out solely by an independent decentralised (and/or local) authority. Indeed, multiple countries prefer to combine different methods of gathering declarations: for instance, they declarations may be collected by an independent decentralised authority and by either an independent central authority (**Greece**) or internally (**Poland**). Alternatively, the activity may be carried out by both independent central and decentralised authorities (**Romania**), or both by an independent central authority and internally (**Italy**).

⁸ Germany’s answer to question 1.4 “If you selected ‘Other’ in the previous question [question 1.3], please specify” clarifies that “With respect to declarations of Members of the Bundestag it is the President of the German Bundestag (German Parliament) and her administration that is tasked with the collection of declarations”.

Table 1. Answers to question 1.3: “Which authority or body is tasked with the collection of asset and interest declarations?”. Member States (n=11). Year 2024

	Independent central (and/or national) authority	Independent decentralised (and/or local) authority	Internal collection	Other
BG	X			
HR	X			
DE			X	X
GR	X	X		
IE				X
IT	X		X	
LV	X			
PL		X	X	
PT	X			
RO	X		X	
SI	X			

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Latvia**, the competent independent central authority is the State Revenue Service. In **Portugal**, although most of the filers are required to submit their declarations to the independent central authority (Entity for Transparency – Entidade para a Transparência), those qualified as “other magistrates” shall file their declarations to the Supreme Judicial Council, the Supreme Council of the Administrative and Fiscal Courts and the Supreme Council of the Public Prosecution Service⁹. In **Italy**, politicians are required to submit their declarations to the Competition and Market Authority (AGCM – Autorità Garante della Concorrenza e del Mercato), while those of other public officials are collected internally. Finally in **Ireland**, the collection of the declarations filed combines the involvement of the independent national authority (Standards in Public Office Commission) and of local authorities with the internal collection of the declarations (dependent on the status of the filer)¹⁰.

⁹ In response to question 1.5 “If you wish, please provide any information you consider relevant to clarify your answer to the question above” the situation in Portugal is further clarified as follows: “The Law 52/2019, of 31st July, establishes the Legal framework governing the exercise of functions by political officeholders and senior public officeholders. Please refer to Law 52/2019, available in (English Version) in <https://www.parlamento.pt/sites/EN/Parliament/Documents/2024-LEG-alteracao-RegimeExercicioFuncoesTitularesCargosPoliticicosAltosCargosPublicos.en.pdf>. According to this law the Political office and Equivalent positions holders (article 2), Senior public office and Equivalent positions holders (article 3), Constitutional Court and Court of Auditors judges, Ombudsperson and members of Supreme Councils (article 4) and Other Magistrates (article 5) are obliged to submit a Single declaration of income, assets, interests, incompatibilities and disqualifications (article 13 and 14 and annex). The most part of the subject officeholders must file and submit the single declaration before the Entity for Transparency (Entidade para a Transparência) - Independent central (and/or national) authority. Notwithstanding, the officeholders qualified as “Other Magistrates” (i.e. judges of the criminal courts, judges of tax and administrative courts and public prosecutors) must file and submit their single declarations before the Supreme Judicial Council, the Supreme Council of the Administrative and Fiscal Courts and the Supreme Council of the Public Prosecution Service. The Entity for Transparency (Entidade para a Transparência - EpT) was created by the Organic Law 4/2019 of 13th September, approving its Statute. The EpT is an independent body, works within the Constitutional Court and is responsible for assessing and reviewing the single declaration of political officeholders and senior public officeholders (article 2 of the Statute) with the following Role (article 8 of the Statute):
○ Organizing the single declaration and carrying out its analysis and inspection; ○ Requesting clarification of the content of declarations and deciding on the formal regularity of declarations and compliance with the deadline for submission; ○ Reporting to: • the Public Prosecutor's Office any infractions not remedied under the provisions of the reporting obligations and suspicions of criminal offences resulting from the analysis of the single declaration; • other competent entities, any infractions it deems relevant for the purposes of applying sanctions. ○ Guaranteeing, under the terms of the law, public access to the single declaration; ○ Analyzing and deciding on requests to oppose the disclosure of elements of the declaration.”

¹⁰ Ireland provided further specifications in response to question 1.5, as follows: “The Ethics in Public Office Acts provide for statements of interests by (1) Members of the Oireachtas (Parliament) (submitted to the Standards in Public Office Commission (SIPO)) and published by the Clerks of the two Houses of the Oireachtas (2) the Attorney General (submitted to SIPO and the Taoiseach); designated directors of state bodies (submitted to SIPO and to an ‘officer of the body’); designated employees (submitted to a ‘relevant authority’, usually in the public body), and special advisers (submitted to SIPO and the relevant Minister). The Local Government Act 2001 provides for declarations of interests by members and senior employees of city and county council, which are submitted to an ‘ethics registrar’ in each local authority”.

In **Candidate States** (Table 2), the general picture appears to be almost identical. In all countries the collection of declarations falls upon an independent central authority, with the only exception of **Bosnia and Herzegovina**, where the activity is carried out by an independent decentralised authority. Moreover, in **Montenegro** and **Ukraine** respectively, declarations are collected by an independent central authority and either by an independent decentralised authority or internally.

Table 2. Answers to question 1.3: “Which authority or body is tasked with the collection of asset and interest declarations?” Candidate States (n=8). Year 2024

	Independent central (and/or national) authority	Independent decentralised (and/or local) authority	Internal collection	Other
AL	X			
BA		X		
GE	X			
MD	X			
ME	X	X		
MK	X			
RS	X			
UA	X		X	

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Moldova**, the independent public authority tasked with the collection of declarations is the National Integrity Authority. In **Bosnia and Herzegovina**, each level of government has its own legislation and institutions, according to its constitutional structure.

2.2 Declarant

The declarant, or filer, is identified as the person required by law to disclose information about their assets and interests by presenting a declaration to the competent authority. The analysis of the relevant literature has revealed how the obligation normally falls upon “*public officials*”: in some cases, all those qualified as public officials are required to file a declaration, based on the idea that “*corruption may occur at all levels of public service*” (Rossi et al., 2017). However, the interpretation of such category, and therefore the identification of the functions and roles which can qualify an individual as a public official, can vary significantly according to the national laws and regulations of each country. The same can be true for the category of “*Politically Exposed Persons*” (PEPs).

According to EU Directive 2015/849, Article 3(9), a PEP is “*a natural person who is or who has been entrusted with prominent public functions*”¹¹. Moreover, the European Commission Notice C/2023/724 provides a list of “*Prominent public functions at national level, at the level of International Organisations and at the level of the European Union Institutions and Bodies*” for each Member State¹². The relationship

¹¹ Directive 2015/849, Directive (EU) 2015/849 of the European Parliament and the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC, 20.05.2015, available at: <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32015L0849>. According to article 3(9) of the Directive, such functions include: “(a) Heads of State, heads of government, ministers and deputy or assistant ministers; (b) members of parliament or of similar legislative bodies; (c) members of the governing bodies of political parties; (d) members of supreme courts, of constitutional courts or of other high-level judicial bodies, the decisions of which are not subject to further appeal, except in exceptional circumstances; (e) members of courts of auditors or of the boards of central banks; (f) ambassadors, chargés d'affaires and high-ranking officers in the armed forces; (g) members of the administrative, management or supervisory bodies of State-owned enterprises; (h) directors, deputy directors and members of the board or equivalent function of an international organisation.

¹² Official Journal of the European Union, European Commission Notice C/2023/724, 10.11.2023, available at: <http://data.europa.eu/eli/C/2023/724/oj>.

between the categories of public officials and politically exposed persons may vary from one country to another: In certain cases, the general category of public officials also includes individuals who can be identified as PEPs. Consequently, the two may sometimes partially (or even completely) overlap. In such instances, PEPs are not automatically exempt from disclosure requirements if only public officials are identified as declarants. However, in other cases, individuals qualified as PEPs do not hold public office and are not public officials. In **Italy** for instance, family members and persons known to be close associates of individuals entrusted with prominent public functions are regarded as PEPs¹³. Similarly in **Latvia**, some PEPs (namely: The board member of a political party, the head – director or board member – of an international organisation) do not hold the status of public officials¹⁴. Lastly, it may also be the case that only those entrusted with prominent public functions can be considered PEPs.

In light of these general and preliminary considerations, and in the interest of clarity and consistency, in this report the overarching term “*public officials*” will be used to collectively refer to all categories of declarants, without making any particular distinction with respect to PEPs.

In **Member States** (Table 3) the identification of filers is homogeneous: all countries require both public officials and PEPs to present a declaration: **Croatia** and **Germany** constitute the only exceptions. However, in the case of Croatia, taking into account the possible extent of the public officials’ category, it is fair to assume it probably includes also individuals who can be qualified as PEPs according to European Commission Notice C/2023/724.

Table 3. Answers to question 1.6: “The AID system available in your country aims at collecting information about:”. Member States (n=11). Year 2024

	Politically Exposed Persons (PEPs)	Public officials	Other
BG	X	X	X
HR		X	
DE	X		
GR	X	X	X
IE	X	X	
IT	X	X	X
LV	X	X	
PL	X	X	
PT	X	X	X
RO	X	X	
SI	X	X	X

Source: Elaboration by CSSC. EU Project qAID – Online survey

In some countries, the obligation may also extend to “*other*” individuals which, according to the national laws and regulations, may not be qualified either as public officials or as PEPs. It is the case, for example, of individuals who participate in the public procurement procedures (e.g. members of an expert commission responsible for the awarding of public contracts) without being public employees (**Slovenia**), of presidents of professional associations (e.g. lawyers, certified public accountants, certified

¹³ Legislative Decree 231/2007, *Implementation of Directive 2005/60/EC on the prevention of the use of the financial system for the purpose of money laundering and terrorist financing and of Directive 2006/70/EC laying down implementing measures*, Article 1.2. For further information, please see European Commission Notice C/2023/724.

¹⁴ For completeness and clarity, Latvia’s full answer to question 1.8 “If you selected ‘Only some’ [answer to question 1.7], please specify” is as follows: “According the Law on Prevention of Conflict of Interest in Activities of Public Officials (see <https://likumi.lv/ta/en/en/id/61913-on-prevention-of-conflict-of-interest-in-activities-of-public-officials>) almost all PEP’s hold the status of Public Official and therefore are required to submit the Declaration of Public Official. However, there are some exceptions: the Board Member of political party, the Head (Director, Board Member) of international organisation – they are not holders of the Public Official’s status.”

accountants, architects, solicitors, etc.) according to special legislation (**Portugal**), of some elected roles, as defined by law (**Italy**).

With the only exceptions of **Greece** and **Poland**, the other Member States all place the obligation to declare only on certain PEPs, as listed in C/2023/724 (Table 4).

Table 4. Answers to question 1.7: “If you selected ‘Politically exposed persons (PEPs)’, please indicate which are required to present a declaration. For a list of PEPs in EU Member States, please refer to European Commission Notice C/2023/724”. Member States (n=10). Year 2024

	All	Only some
BG		X
DE		X
GR	X	
IE		X
IT		X
LV		X
PL	X	
PT		X
RO		X
SI		X

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Ireland**, the president, members of the governing bodies of political parties, and judges of the Supreme Court are the only PEPs exempt from the obligation to present a declaration. In **Germany**, the obligation to disclose assets and interests only applies to Members of the Parliament (Deutscher Bundestag). Members of the Federal Government (i.e. the Head of Government, Ministers and other members of the government) are not obliged to disclose information on their assets; nonetheless, they are not allowed to hold any other paid office, business or profession in addition to their office¹⁵. In **Italy**, filers are identified by specific laws and regulations, whereas in **Portugal** Law 52/2019 defines which office holders are required to file a declaration, whereas Law 83/2017 sets the definition of PEPs: although the categories are not an exact match, a significant level of correspondence exists.

¹⁵ Germany’s answer to question 1.5 “If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 1.3]”, further specifies the requirements for Members of the Federal Government as follows: “During their term of office, they are not allowed to be members of the executive board, supervisory board or administrative board of a company that aims to make a profit, nor may they act as arbitrators or provide out-of-court reports for a fee. The Bundestag can allow exceptions to the ban on membership of a supervisory board or administrative board (Law: Bundesministergesetz-BMinG)”.

Similarly, in **Bulgaria**¹⁶, **Romania**¹⁷ and **Slovenia**¹⁸ the obligation to file a declaration only extends to some PEPs.

Table 5. Answer to question 1.9: “If you selected ‘Public officials’, please indicate which are required to present a declaration”. Member States (n=10). Year 2024

	All	Only some
BG		X
GR	X	
HR	X	
IE		X
IT		X
LV	X	
PL	X	
PT		X
RO		X
SI		X

Source: Elaboration by CSSC. EU Project qAID – Online survey

In most **Member States** (Table 5), not all those who are identified as public officials are required to file a declaration. It is the case, for instance, of specific categories of employees and public officials identified by law (**Bulgaria**¹⁹, **Romania**²⁰), of individuals who participate in the public procurement procedures (e.g.

¹⁶ For completeness and clarity, Bulgaria’s full answer to question 1.8 “If you selected ‘Only some’ [answer to question 1.7], please specify” is as follows: “Article 6. (1) Within the meaning given by this Act, public office holders shall be: 1. the President and the Vice President; 2. the National Representatives; 3. the Prime Minister, the Deputy Prime Ministers, the Ministers and the Deputy Ministers; 4. the Members of the European Parliament for the Republic of Bulgaria; 5. the members of the European Commission from the Republic of Bulgaria and the Bulgarian citizens holding positions in the bodies of the European Union, who have been elected or appointed by a decision or on a nomination of a Bulgarian State body; 6. the President and the judges of the Constitutional Court; 7. the Presidents of the Supreme Court of Cassation and of the Supreme Administrative Court, the Vice Presidents of the said courts, the Prosecutor General, the Deputy Prosecutors General, the administrative heads and the deputy administrative heads of the judicial authorities, the members of the Supreme Judicial Council, the Inspector General and the inspectors at the Inspectorate with the Supreme Judicial Council, the judges, prosecutors and investigating magistrates; 8. the National Ombudsman and the Deputy Ombudsman; 9. the Chairperson, the Deputy Chairperson and the members of the Communications Regulation Commission; 10. the President, the Vice President and the members of the Bulgarian National Audit Office; 11. the Chairperson and the members of the Commission for the Protection of Competition; 12. the Governor, the Deputy Governors and the members of the Governing Council of the Bulgarian National Bank; 13. the Chairperson, the Deputy Chairpersons and the members of the Financial Supervision”.

¹⁷ For completeness and clarity, Romania’s full answer to question 1.8 “If you selected ‘Only some’ [answer to question 1.7], please specify” is as follows: “From the list of important public functions, the following PEPs are required to disclose their assets and interests: a) Heads of State, heads of government, ministers and deputy or assistant ministers; b) Members of Parliament or of similar central legislative bodies; d) Members of supreme courts, constitutional courts or other high-level courts whose decisions can only be appealed by extraordinary means of appeal; e) Members of governing bodies of courts of auditors and members of governing bodies of central bank boards; f) Ambassadors, chargés d’affaires and high-ranking officers in the armed forces; g) Members of Management Boards and of Supervisory Boards and persons holding top positions in autonomous corporations, companies with majority state-owned capital and national companies”.

¹⁸ For completeness and clarity, Slovenia’s full answer to question 1.8 “If you selected ‘Only some’ [answer to question 1.7], please specify” is as follows: “Without: members of political parties’ governing bodies. The members of the parliamentary groups are included through their offices of MPs and this often overlaps with the leadership of the political parties. However there is no such obligation ‘per se’ for the members of political party bodies to report on their assets”.

¹⁹ Bulgaria’s answer to question 1.10 “If you selected ‘Only some’ [answer to question 1.9], please specify” recalls Article 6, already mentioned in the answer to question 1.8 (see note 16).

²⁰ For completeness and clarity, Romania’s full answer to question 1.10 “If you selected ‘Only some’ [answer to question 1.9], please specify” is as follows: “In accordance with the provisions of art. 1, para. (1) of Law no. 176/2010, 40 categories of public officials and dignitaries are under the obligation to fill-in and submit asset and interest disclosures, as follows: 1. President of Romania; 2. presidential advisers and state advisers; 3. the Presidents of the Chambers of Parliament, Deputies and Senators; 4. members of the European Parliament from Romania and members of the European Commission from Romania; 5. the Prime Minister, members of the Government, secretaries of state, under-secretaries of state, their equivalents, and state advisers in the Prime Minister’s office; 6. members of the Supreme Council of Magistracy; 7. judges, prosecutors, assistant magistrates, their equivalents and judicial assistants; 8. specialized auxiliary staff of the courts and public prosecutor’s offices; 9. judges of the Constitutional Court; 10. members of the Court of Auditors and its managerial and supervisory staff; 11. the President of the

members of an expert commission responsible for the awarding of public contracts) without being public employees (**Slovenia**²¹), of individuals holding top management positions, who have been appointed by political will (**Italy**), of employees and board members of public bodies who occupy designated positions as stated by law (**Ireland**²²).

The 2024 EU Justice Scoreboard provides valuable information about the specific categories of public officials and PEPs and relevant requirements in Member States (Table 6)²³.

Legislative Council and the Presidents of the Chambers; 12. the Ombudsman and his deputies; 13. the President and Vice-President of the National Supervisory Authority for Personal Data Processing; 14. members of the Competition Council; 15. members of the National Council for the Study of Security Archives; 16. members of the National Commission of Real Estate Values; 17. members of the Economic and Social Council; 18. members of the Council of the Insurance Supervisory Commission; 19. members of the Council of the Private Pension System Supervisory Commission; 20. members of the National Council for Combating Discrimination; 21. members of the National Audiovisual Council; 22. members of the boards of directors and steering committees of the Romanian Broadcasting Company and the Romanian Television Company; 23. the president and vice-president of the National Integrity Agency, as well as the members of the National Integrity Council; 24. the Director General and members of the Board of Directors of the National Press Agency AGERPRES; 25. the Director of the Romanian Intelligence Service, the First Deputy and his deputies; 26. the Director of the Foreign Intelligence Service and his deputies; 27. diplomatic and consular staff; 28. the Director of the Protection and Security Service, the First Deputy and his Deputy; 29. the Director of the Special Telecommunications Service, the First Deputy and his Deputies; 30. local elected officials; 31. persons with managerial and supervisory functions, as well as civil servants, including those with special status, working in all central or local public authorities or, where appropriate, in all public institutions; 32. persons in managerial and supervisory positions in state educational establishments and state establishments of the public health system; 33. personnel employed in the office of the dignitary in the central public administration, as well as personnel employed in the prefect's office; 34. members of boards of directors, management boards or supervisory boards, as well as persons holding managerial positions in autonomous national or local interest companies, national companies and corporations or, where applicable, companies in which the State or a local government authority is a majority or significant shareholder; 35. the Governor, the First Deputy Governor, the Deputy Governors, the members of the Board of Directors, the employees with managerial functions of the National Bank of Romania, as well as the staff in the management of banks in which the State is a majority or significant shareholder; 36. staff of public institutions, including staff employed under individual employment contracts, involved in the privatization process, as well as staff of public institutions and authorities, including staff employed under individual employment contracts, managing or implementing programmes or projects financed from external or budgetary funds; 37. presidents, vice-presidents, secretaries and treasurers of trade union federations and confederations; 38. prefects and sub-prefects; 39. candidates for the offices of President of Romania, deputy, senator, county councillor, local councillor, president of the county council or mayor. 40. presidents, vice-presidents, general secretaries, economic directors and/or treasurers of national sports federations, of the Romanian Olympic and Sports Committee and of the National Paralympic Committee".

²¹ For completeness and clarity, Slovenia's full answer to question 1.10 "If you selected 'Only some' [answer to question 1.9], please specify" is as follows: "Only persons responsible for public procurement which refers to persons who are appointed by the contracting authorities to an expert commission responsible for the awarding of public contracts and persons who decide upon, adopt and propose the contents of tender documentation, evaluate bids, or submit proposals to the contracting authorities on the selection of bidders for public contracts which, pursuant to the act governing public procurement, require the completion of a public procurement procedure and under the condition that the estimated value of a contract is equal to or exceeds EUR 100,000 excluding VAT, regardless of whether or not these contracts or parts of public contract documentation are marked with a security classification marking pursuant to the act governing classified information. Persons responsible for public procurement shall also include those persons who, under this definition, participate in public procurement but do not have an employment relationship with the contracting authority".

²² For completeness and clarity, Ireland's full answer to question 1.10 "If you selected 'Only some' [answer to question 1.9], please specify" is as follows: "Under the Ethics Acts, only those employees of public bodies prescribed as occupying designated positions of employment in the Ethics in Public Office (Designated Positions in Public Bodies) (Amendment) Regulations 2018 and those employees and board members of public bodies prescribed as occupying designated positions of employment and designated directorships in the Ethics in Public Office (Prescribed Public Bodies, Designated Directorships of Public Bodies and Designated Positions in Public Bodies) (Amendment) Regulations 2018 are required to submit a statement of interests. Under the Local Government Act 2001, all councillors are required to submit a declaration of interests. However, only the following employees are required to do so: (a) every employee who is the holder of an employment the maximum salary for which is not less than the maximum salary for the time being of a senior executive engineer, and (b) every other employee who is assigned duties which relate to the performance of any functions under the Planning and Development Acts 2000 to 2014, and who is the holder of an employment— (i) the maximum salary for which is not less than the maximum salary for the time being of a senior staff officer (grade 6), or (ii) the qualifications for which are wholly or in part professional or technical".

²³ Table 6 only presents the results of the 2024 EU Justice Scoreboard for the countries which responded to the qAID survey (with the exceptions of Ireland and Poland, for which data was not available), and with reference to the categories relevant to the discussion and analysis. The complete table, with all the categories and results presented in The 2024 EU Justice Scoreboard can be found in Annex C.

Table 6. National frameworks regarding asset declarations. Personal scope. Member States (n=9). Year 2024

	BG	HR	DE	GR	IE	IT	LV	PL	PT	RO	SI
Senior Executives or members of the Board of State-Owned Enterprises	X	X	X	X	ND	X	X	ND	X	X	X
Senior law enforcement officials (e.g. police, board guard, intelligence)	X	X	X	X	ND		X	ND	X	X	
Prosecutors	X	X	X	X	ND	X	X	ND	X	X	X
Judges	X	X	X	X	ND	X	X	ND	X	X	X
Senior public officials at regional or local level	X	X	X	X	ND	X	X	ND	X	X	X
Political advisors or cabinet members of government	X	X		X	ND	X	X	ND	X	X	
Senior public officials at central level	X	X	X	X	ND	X	X	ND	X	X	X
Public officials of the institution in charge of asset declarations	X	X	X	X	ND	X	X	ND	X	X	
Members of the European Parliament or other elected or appointed European functionaries, such as European Commissioners	X	X		X	ND	X		ND	X	X	
Ministers and other members of Government	X	X	X	X	ND	X	X	ND	X	X	X
Head of Government	X	X	X	X	ND	X	X	ND	X	X	X
Head of State	X	X		X	ND		X	ND	X	X	X
Members of Parliament	X	X	X	X	ND	X	X	ND	X	X	X

Source: Elaboration by CSSC. EU Project qAID. The 2024 EU Justice Scoreboard²⁴

According to the data, all Member States included require members of Parliament, the head of Government, ministers and other members of Government, senior public officials at central level, as well as at regional and local level, judges, prosecutors and senior executives or members of the board of state-owned enterprises to present a declaration.

In **Candidate States** (Table 7), the general picture is very similar to that of Member States. In each country the obligation to declare falls upon public officials and, with the exceptions of **North Macedonia** and **Ukraine**, also on PEPs.

Table 7. Answer to question 1.6: "The AID system available in your country aims at collecting information about:". Candidate States (n=8). Year 2024

	Politically Exposed Persons (PEPs)	Public officials	Other
AL	X	X	X
BA	X	X	X
GE	X	X	
MD	X	X	X
ME	X	X	X
MK		X	
RS	X	X	
UA		X	X

Source: Elaboration by CSSC. EU Project qAID – Online survey

In multiple instances, the obligation also extends to "other" individuals, such as elected persons, judges, prosecutors, civil servants of medium and high degree, administrators of companies where the State owns at least 50% of the shares with more than 50 employees (**Albania**), employees of public authorities and institutions under self-management, of persons with management functions of subdivisions within

²⁴ European Commission, *op. cit. supra* note 3, p. 53 (Figure 61. National frameworks regarding asset declarations - Personal scope).

public budgetary institutions, and persons with management functions of subdivisions and persons with control functions within state enterprises and of municipal enterprises, of commercial companies with full or majority state capital, with some relevant exceptions (**Moldova**²⁵), revenue administration officials, specific police ranks and customs officers as defined by special laws (**Montenegro**), individuals identified by specific laws and regulations (**Ukraine**²⁶).

²⁵ For completeness and clarity, Moldova's answer to question 1.11 "If you selected 'Other' in Question 1.6, please specify" is as follows: "In the Republic of Moldova, in addition to politically exposed persons, public officials - are obliged to submit declarations of wealth and personal interests: employees of public authorities/institutions under self-management, with the exception of employees who carry out auxiliary activities - secretarial, protocol, administrative-household, technical, as well as with the exception of the employees of public authorities/institutions in the fields of health, culture, education and research, persons with management functions of subdivisions within public budgetary institutions, with the exception of those who manage subdivisions carrying out auxiliary activities - secretarial, protocol, administrative-economic, technical, as well as with the exception of persons with management functions of subdivisions in public institutions in the fields of health, culture, education and research, and persons with management functions of subdivisions and persons with control functions within state enterprises and of municipal enterprises, of commercial companies with full or majority state capital, with the exception of those that manage subdivisions that carry out auxiliary activities - secretarial, protocol, administrative-economic, technical" In the answer to question 1.12 "If you wish, please provide any information you consider relevant to clarify your answer to the question above", the respondents specified: "The categories referred in 'Others' were added by the amendments to the national legislation of February 1, 2024".

²⁶ For completeness and clarity, Ukraine's answer to question 1.11 "If you selected 'Other' in Question 1.6, please specify" is as follows: "The President of Ukraine, the Chairman of the Verkhovna Rada of Ukraine, his First Deputy and Deputy, the Prime Minister of Ukraine, the First Vice Prime Minister of Ukraine, Vice Prime Ministers of Ukraine, ministers, other heads of central executive authorities that are not members of the Cabinet of Ministers of Ukraine and their deputies, the Head of the Security Service of Ukraine, the Prosecutor General, the Chairman of the National Bank of Ukraine, his First Deputy and Deputy, The Chairman and other members of the Accounting Chamber, the Ukrainian Parliament Commissioner for Human Rights, the Commissioner for the Protection of the State Language, the Chairman of the Verkhovna Rada of the Autonomous Republic of Crimea, the Chairman of the Council of Ministers of the Autonomous Republic of Crimea; members of the Parliament of Ukraine, members of the Verkhovna Rada of the Autonomous Republic of Crimea, members of local councils, village, town and city mayors; military officials of the Armed Forces of Ukraine, the State Service for Special Communications and Information Protection of Ukraine and other military formations established in accordance with the laws, except for servicemen in regular military service, cadets of higher military educational institutions, cadets of higher educational institutions with military institutes, cadets of faculties, departments and divisions of military training, personnel of regular military medical commissions; judges, judges of the Constitutional Court of Ukraine, Chairman, Deputy Chairman, members, disciplinary inspectors of the High Council of Justice, Head of the Service of Disciplinary Inspectors of the High Council of Justice and his deputy, officials of the Secretariat of the High Council of Justice, Chairman, Deputy Chairman, members, inspectors of the High Qualification Commission of Judges of Ukraine, officials of the Secretariat of this Commission, Officials of the State Judicial Administration of Ukraine, jurors (while performing their duties in court); rank-and-file and senior officers of the State Penitentiary Service, senior officers of the Civil Defence Service, the State Bureau of Investigation, the National Anti-Corruption Bureau of Ukraine, persons holding special ranks of the Bureau of Economic Security of Ukraine; officials and officers of the prosecutor's office, the Security Service of Ukraine, the State Bureau of Investigation, the National Anti-Corruption Bureau of Ukraine, the Bureau of Economic Security of Ukraine, the diplomatic service, the state forest protection, the state protection of the nature reserve fund, the central executive body implementing the state tax policy and the central executive body implementing the state customs policy; the Head, Deputy Head of the National Agency on Corruption Prevention; members of the Central Election Commission; police officers; officials and officers of other state bodies, including the Social Insurance Fund of Ukraine and the Pension Fund, authorities of the Autonomous Republic of Crimea; members of state collegial bodies, including those authorised to review complaints about violations of public procurement legislation; The Head of the Office of the President of Ukraine, his First Deputy and deputies, commissioners, press secretary of the President of Ukraine; the Secretary of the National Security and Defence Council of Ukraine, his assistants, advisers, assistants, advisers of the President of Ukraine (except for persons whose positions belong to the patronage service and who hold them on a voluntary basis); members of the Management Board of the Social Insurance Fund of Ukraine, the Compulsory State Social Insurance Fund of Ukraine for Unemployment, the Pension Fund, the Supervisory Board of the Pension Fund; employees of the National Securities and Stock Market Commission; persons who, for the purposes of Law, are equated with persons authorised to perform functions of the state or local self-government: officials of legal entities of public law not specified in Clause 1 of Part 1 of Article 3 of the Law of Ukraine "On Prevention of Corruption", members of the Council of the National Bank of Ukraine (except for the Chairman of the National Bank of Ukraine), persons who are members of the supervisory board of a state bank, state enterprise or state organisation with the purpose of making a profit, a business entity in the authorised capital of which more than 50 per cent of shares (stakes) are owned by the state, members of the Audit Oversight Board of the Public Oversight Body for Audit Activities, who are not persons referred to in Clause 1 of Part 1 of Article 3 of the Law of Ukraine "On Prevention of Corruption", officials and inspectors of the Quality Assurance Inspectorate of the Public Oversight Body for Audit Activities, members of the Board of the Audit Chamber of Ukraine, officials of the Audit Chamber of Ukraine and employees of the Audit Chamber of Ukraine's quality control committee and quality control committees of professional organisations of auditors and accountants, the Head, Deputy Heads, other members of the National Agency for Quality Assurance in Higher Education, except for those elected from among higher education students and representatives of all-Ukrainian associations of employers' organisations, as well as officials of the secretariat of the National Agency for Quality Assurance in Higher Education; representatives of public associations, scientific institutions, educational institutions, experts of

Table 8. Answer to question 1.7: “If you selected ‘Politically exposed persons (PEPs)’, please indicate which are required to present a declaration. For a list of PEPs in EU Member States, please refer to European Commission Notice C/2023/724”. Candidate States (n=6). Year 2024

	All	Only some
AL	X	
BA	X	
GE		X
MD	X	
ME		X
RS		X

Source: Elaboration by CSSC. EU Project qAID – Online survey

Focusing specifically on the identification of PEPs who are required to file a declaration, the general picture is perfectly balanced. In **Albania, Bosnia and Herzegovina** and **Moldova** the obligation falls upon all individuals qualified as PEPs. However, in some cases “only some” PEPs need to disclose their assets and interests, according to national laws and regulations. In **Georgia**²⁷, the law on the fight against corruption limits the obligation to citizens’ political associations (i.e. political parties), electoral subjects and persons with a declared electoral purpose. Similarly, in **Montenegro** the requirement extends to several categories of PEPs²⁸, while in **Serbia** it involves all public officials according to the “Law on Prevention of Corruption”.

appropriate qualifications, other persons who are members of competition and disciplinary commissions established in accordance with the Law of Ukraine "On Civil Service", the Law of Ukraine "On Service in Local Self-Government Bodies", other laws (except for non-resident foreigners who are members of such commissions), the Public Integrity Council established in accordance with the Law of Ukraine "On the Judiciary and Status of Judges", and are not persons referred to in Clause 1, sub-clause "a" of Clause 2 of Part 1 of Article 3 of the Law of Ukraine "On Prevention of Corruption"; persons recognised as having significant economic and political weight in public life (oligarchs) in accordance with the Law of Ukraine "On Prevention of Threats to National Security Related to Excessive Influence of Persons with Significant Economic or Political Weight in Public Life (Oligarchs)"; chairmen and members of medical and social expert commissions, as well as chairmen, their deputies, members and secretaries of freelance permanent military medical and flight commissions, who are not persons referred to in paragraph 1 of Part 1 of Article 3 of the Law of Ukraine "On Prevention of Corruption".

²⁷ For completeness and clarity, Georgia’s answer to question 1.8 “If you selected ‘Only some’ [answer to question 1.7], please specify” is as follows: “According to Article 2015 (1) of the Law of Georgia “On Combatting Corruption” (see paragraph h)), the ACB is tasked to monitor, in accordance with law, the financial activities of citizens’ political associations (political parties), electoral subjects and persons with a declared electoral purpose, and implement other appropriate activities related to this area; Thus, PEPS in terms of the Georgian Law on the fight against corruption are citizens’ political associations (political parties), electoral subjects and persons with a declared electoral purpose”.

²⁸ For completeness and clarity, Montenegro’s answer to question 1.8 “If you selected ‘Only some’ [answer to question 1.7], please specify” is as follows: “President of Montenegro, President of the Parliament of Montenegro, President and member of the Government; Member of Parliament; State Secretary and Director-General in the ministry, Ministry Secretary, Director and Assistant Director of Police, Head of the Financial Intelligence Unit; President and Judge of the Supreme Court of Montenegro and President and Judge of the Constitutional Court of Montenegro; Chief State Prosecutor, Special State Prosecutor, and Prosecutor in the Supreme State Prosecutor’s Office and Special State Prosecutor’s Office; Member of the Senate of the State Audit Institution and Council of the Central Bank of Montenegro; Director and Assistant Director of administrative bodies; Mayor, President of the Municipality, President of the Assembly of the Capital City, President of the Assembly of the Capital, and President of the Municipal Assembly; Director of the National Security Agency and Director of the Anti-Corruption Agency; Ambassador, Consul, Chief of the General Staff of the Armed Forces of Montenegro; Director, member of the management body, and legal entity in majority state ownership”.

Table 9. Answer to question 1.9: “If you selected ‘Public officials’, please indicate which are required to present a declaration”. Candidate States (n=8). Year 2024

	All	Only some
AL	X	
BA		X
GE		X
MD	X	
ME	X	
MK	X	
RS		X
UA	X	

Source: Elaboration by CSSC. EU Project qAID – Online survey

In most **Candidate States**, all public officials are required to file a declaration of assets and interest. There are, however, some exceptions: the obligation may only apply to some categories of public officials, for instance those identified in specific registries (**Georgia**²⁹), those with a role in the management of institutions (**Bosnia and Herzegovina**) or identified by national laws and regulations (i.e. the Law on Prevention of Corruption in **Serbia**).

The obligation to disclose information on assets and interests may be extended to people other than the declarant, such as their spouse, cohabitants or children. This allows a more thorough analysis of the filer’s situation and the identification of (potential) hidden assets (e.g., because they are registered in the name of others), as well as conflicts of interest that may not be apparent from the public official’s declaration alone (Pop et al., 2023). However, the extent of the declaration obligation requires further considerations: first and foremost, those who are close to the public official (either because of a personal or business relationship) do not hold public positions. Therefore, the need to collect information about their financial situation needs to be balanced with their privacy interests and appropriately justified. Secondly, when defining the personal scope of the declaration, the capacity of the authority tasked with the collection and/or verification (if they are different) needs to be taken into account: as will become clear for several aspects of the declaration, the collection of significant amounts of information does not necessarily lead to a more effective and efficient system, since it requires the proper infrastructure for collection and analysis. Therefore, the reasoning behind a narrower disclosure requirement may be related to the capacity to administer, collect, analyse and verify the declarations and their contents (Pop et al., 2023). In other words, the extension of the obligation to disclose to people other than the filer needs to be balanced with their right to privacy on one hand, and with the sustainability of the system and the capacity to analyse the data collected on the other.

Germany, Greece, Portugal and Slovenia are the only **Member States** which limit the requirement to disclose information about assets and interests to public officials; No information is collected about other individuals³⁰. The other Member States (Table 10) extend the obligation at least to the filer’s spouse and,

²⁹ For completeness and clarity, Georgia’s answer to question 1.10 “If you selected ‘Only some’ [answer to question 1.9], please specify” is as follows: “In accordance with Article 14 (1), and Article 18 (2) paragraph E of the LCC, the Government of Georgia approves the register of officials for whom declaring financial assets are mandatory via the Ordinance N178 of March 29, 2019. Among the list of officials are “state political officials” (President of Georgia, members of the Parliament of Georgia), as well as officials of the executive branch, the legislature and the judiciary. Moreover, General Prosecutor and other high-ranking officials of the prosecutor’s office are also obliged to declare their financial assets. This fully falls in line with Greco’s recommendations. Lastly, the Article 2 of the LCC clarifies the term “official” for the purposes of the Law. The latest version of the Law is available at the national Herald of Georgia at <https://matsne.gov.ge/document/view/33550?publication=87>”.

³⁰ Greece, Portugal and Slovenia answered “Yes” to question 1.13: “Does the information collected refer exclusively to the declarant?”.

with the exception of **Poland**³¹, to their non-adult children. Cohabitants of the declarant, adult children (even if not cohabitant), parents, siblings and business associates may be required to disclose information in some countries.

Table 10. Answer to question 1.14: “Who else does the information collected refer to?”. Member States (n= 7). Year 2024

	Spouse	Cohabitants	Adult children (in all cases)	Adult children (only if cohabitant)	Non-adult children	Parents	Siblings	Brothers/sisters in law	Other extended family	Friends	Business associates	Other
BG	X	X			X							
HR	X				X							
IE	X		X		X	X	X					
IT	X	X		X	X							X
LV	X	X	X		X	X	X				X	X
PL	X											
RO	X				X	X						X

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Latvia**, the information of natural persons from which the declarant has gained income should be included in the declaration³². In **Romania**, the declaration also refers to dependent children, i.e. non-adult children, children continuing their university studies (only up to the age of 26), as well as adult children incapable of work³³. In **Italy**, these individuals are required to present a separate declaration: in the other Member States, their information is included in the declaration of the filer.

In all **Candidate States** which responded to the survey, the information collected refers to people other than the declarant. There is general consensus among the countries in relation to the extension of the requirement to the spouse; The agreement is almost total with reference to the filer’s cohabitants, adult children³⁴ and non-adult children (except in **Albania**). Friends, business associates and (except in **North Macedonia**³⁵) siblings, brothers and sisters in law and other extended family are excluded from the declaration. Information about the declarant’s parents is collected only in **Bosnia and Herzegovina** and **Albania**. In the latter case, however, they are not required to disclose their assets, since the declaration is limited to the purpose of identifying conflicts of interest. In **Georgia**, the definition of the circle of family

³¹ The Polish system collects information about the spouse’s assets and interests only within the scope of jointly-owned property, as stated in response to question 1.16: “If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 1.14]”.

³² Latvia’s response to question 1.16 “If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 1.14]” specifies how “name and surname of a person are included in the publishable part of the Declaration of a Public official, but personal identity numbers are included in non-published part of Declaration. Exceptions: 1) All information on non-adult children is included in non-published part of Declaration. 2) In the case of business associate – an amount and nature of business transactions are included in the publishable part, but name and surname are included in non-publishable part”.

³³ For completeness and clarity, Romania’s answer to question 1.15 “If you selected ‘Other’ in the previous question [question 1.14], please specify” is as follows: “The deponent shall also declare the rights and obligations of their dependent children. According to the legal provisions, dependent children are non-adult children, children continuing their university studies, but only up to the age of 26, and adult children incapable of work. Also, within the declaration of interests, contracts, including those for legal assistance, legal consultancy, consulting, and civil contracts, obtained or ongoing during the exercise of public functions, mandates, or dignities financed from the state or local budget and from external funds or concluded with commercial companies with state capital or where the state is a majority/minority shareholder, are declared for first-degree relatives”.

³⁴ In Serbia, the obligation extends also to cohabitant adult children, as stated in response to question 1.16 “If you wish, please provide any information you consider relevant to clarify your answer to the question above”.

³⁵ In North Macedonia, the declaration includes information about anyone living in the same household as the declarant, as clarified in the answer to question 1.15: “If you selected ‘Other’ in the previous question [question 1.14], please specify”.

members may vary according to the different chapters of the “Law on Combatting Corruption” (LLC) and their purposes³⁶.

Table 11. Answer to question 1.14: “Who else does the information collected refer to?”. Candidate States (n=8). Year 2024.

	Spouse	Cohabitants	Adult children (in all cases)	Adult children (only if cohabitant)	Non-adult children	Parents	Siblings	Brothers/sisters in law	Other extended family	Friends	Business associates	Other
AL	X	X	X			X						
BA	X	X	X		X	X						
GE	X	X		X	X							X
MD	X	X		X	X							X
ME	X	X		X	X							
MK	X	X		X	X	X	X	X	X			X
RS	X				X							
UA	X	X		X	X							X

Source: Elaboration by CSSC. EU Project qAID – Online survey.

The information included in the declaration may also refer to dependent individuals (**Moldova**³⁷) and people who live together, are connected by common life, have mutual rights and obligations with the declarant (except when they are not of a family nature), including persons who live together but are not married (**Ukraine**).

In **Albania**, individuals other than the declarant are required to file a separate declaration³⁸. In every other case, the information related to them is included in the disclosure form submitted by the declarant.

The analysis of the survey results presented so far evidences the nuances and complexities of the general categories of “public officials” and “politically exposed persons”: in some cases, they may even overlap, whereas in others they may be completely distinct. Therefore, although at a first glance the general picture appears homogeneous, clear and linear, a further and more in-depth analysis may reveal its intricacies. Moreover, the open-ended questions illustrate the specificities and peculiarities of each country in the interpretation of such broad and general categories, which may as a result hinder the attempts to standardise practices in the context of asset and interest disclosure. The heterogeneity of obligations is even more clear when exploring the possible extension of the disclosure of information on assets and

³⁶ The definition of family members in Georgia for the purposes of asset declaration is specified in the answer to question 1.16 “If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 1.14]” as follows: “The LCC requires providing different types of information about family members and the definition for the circle of family member may vary from the chapter to chapter for the definition of the Law. For the purposes of the Chapter “Declaring and Publishing Economic Interests” of the LCC, declaring “family member” is distinguished with a term – “a close relative”. According to Article 4 of the LCC, a ‘family member’ is a person’s spouse, minor child, stepchild, or a person permanently residing with him/her; whereas a “close relative” is a person’s family member, direct ancestor or descendant, stepchild, sibling, as well as a stepchild of his/her parent or child. But Article 15 of the LCC clarifies that the official’s asset declaration shall contain the information about the person and his/her family members, thus about a person’s spouse, minor child, stepchild, or about a person permanently residing with him/her. It should be noted that the GET Team (GRECO’s Evaluators) suggests that the law does not make it clear whether asset declarations should also include financial information on family members irrespective of their official registration address, as argued by the authorities. The GET is of the view that there is no clear common understanding about such an interpretation of the law. It considers that any possible doubts in this important area need to be removed by way of clear and explicit guidance. The ACB envisages clarifying the notion of family members whose financial information should be included in such declarations in the near future”.

³⁷ As clarified in the answer to question 1.16 “If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 1.14]”, “Dependents are persons who cumulatively meet the following conditions: they live together with the subject of the declaration or are supported by him, including on the basis of a lifetime maintenance contract, they have an annual income that does not exceed two average monthly wages in the economy”.

³⁸ As specified in the answer to question 1.17: “Are the people identified above [question 1.14] required to file a separate declaration?”.

interests to individuals other than the declarant: this requirement is much broader in Candidate States, rather than in Member States. As highlighted before, this decision calls for the identification of a balance between the collection of significant amounts of information and the ability of the authority to actually analyse the data, in terms of time, as well as economic and human resources. Therefore, an AID system with a narrower personal scope is not necessarily of a lower quality.

2.3 Scope of declaration

This paragraph is dedicated to the in-depth analysis of the content (material scope) of the declaration, focusing on the identification of the assets and aspects of the filer's life (e.g. previous and/or concurrent employment) which could constitute a conflict of interest, their characteristics and potential limitations to the disclosure obligation. According to Article 8(5) UNCAC, the declarations should regard, “[...] *inter alia, their outside activities, employment, investments, assets and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials*”. The analysis of the material scope of the declaration also provides useful insights on the focus of the system and, therefore, on the priorities of a specific country in terms of anticorruption measures. The categories proposed in the questionnaire as possible answers to question 1.18, “*What is to be declared*”, reflect to a certain extent those suggested by StAR Initiative in its “*Asset and Interest Disclosure: A Technical Guide to an Effective Form*” (Pop et al., 2023).

In **Member States** (Table 12), the general picture appears fragmented: requirements differ widely from one country to another. Nonetheless, almost absolute consensus can be observed with reference to certain categories, such as immovable and movable assets, securities and stocks, ownership interest in commercial entities other than stocks, beneficial ownership or control in legal entities, trusts and similar legal arrangements, income, financial liabilities and, lastly, concurrent employment and activities of the declarant (either paid or unpaid).

Table 12. Answer to question 1.18: “What is to be declared?”. Member States (n=11). Year 2024

	BG	HR	DE	GR	IE	IT	LV	PL	PT	RO	SI
Immovables	X	X		X	X	X	X	X	X	X	X
Movables	X	X		X			X	X	X	X	X
Securities and stocks	X	X		X	X	X	X	X	X	X	X
Ownership interest in commercial entities other than stocks	X	X	X	X		X	X	X	X	X	X
Beneficial ownership or control in legal entities, trusts and similar legal arrangements	X	X	X	X		X	X	X	X		X
Intangible assets				X					X		
Accounts in banks and other financial institutions	X			X			X		X	X	X
Safe deposit boxes	X			X							
Monetary assets	X	X		X			X	X	X	X	X
Virtual assets	X	X		X				X	X	X	
Legal claims to future payments		X						X	X		X
Income	X	X	X	X		X	X	X	X	X	
Gifts			X		X	X	X		X	X	
Financial liabilities	X			X		X	X	X	X	X	X
Expenditures	X						X		X		
Concurrent employment and activities of the declarant (paid or unpaid)	X	X	X	X		X	X	X	X	X	
Previous employment		X	X			X			X		
Rights of representation (agency) of the declarant						X	X	X			
Government contracts				X	X	X				X	
Other			X			X	X				

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Italy**, specific assets and interests are not collected as part of the AID system, but rather as part of the declarations that any civil servant is required to release. In **Germany**, the extent and conditions of the disclosure by the members of the Parliament (Bundestag) are established in the “Members of the Bundestag Act” and the implementing provisions, which include (but are not limited to) the disclosure: i) of activities as a member of a body of a company, a corporation under public law, a club, association or similar organisation, or of a foundation; ii) of existing agreements based on which the member of Bundestag may be assigned certain activities, receive pecuniary benefits or interests held in private corporations or partnerships, iii) of loans when they represent an advantage for the member of the Bundestag; iv) of any income derived from such activities, if it exceeds certain amounts; iv) any relation or link to the subject being debated by a committee of the Bundestag, as a member of said committee, before speaking in the deliberations³⁹. In **Latvia**, the requirement also extends to all transactions that exceed the minimum amount of 20 monthly wages as well as to whether funds have been accumulated in private pension funds and/or accumulative life insurance⁴⁰. In **Portugal**, the disclosure of certain assets becomes mandatory only when their value exceeds a certain threshold (i.e. 50 times the legal monthly wage of 820 EUR, hence 41.000 EUR). Moreover, although the declaration does not extend to safe deposit boxes, their contents may be assets and values which are included in the disclosure obligations. In **Slovenia**, the obligation to declare refers to assets valued higher than 10.000 EUR (plus VAT); however, this limitation does not apply to immovable property and related rights⁴¹.

³⁹ The full answer to question 1.19 “If you selected ‘Other’ in the previous question [question 1.18], please specify” provided by Germany is as follows: “German Parliament (Deutscher Bundestag): An obligation to declare assets exists in certain circumstances and to a certain extent: The Details as to which assets have to be declared by Members of the Bundestag are regulated in the Members of the Bundestag Act and the Implementing provisions regarding the substance and scope of the obligations established by Parts Ten and Eleven of the Act on the Legal Status of Members of the German Bundestag (Members of the Bundestag Act) (section 52 of the said Act), which are enclosed for your information. The Member’s obligations to provide information in relation with their assets are stipulated in section 45 of the Members of the Bundestag Act, especially in section 45 subsections 1 to 3. Basically information of the following activities have to be given: remunerated activities engaged in alongside the exercise of his or her office, either by virtue of being self-employed or by virtue of being a salaried employee; activities as member of a body of a company, a corporation under public law, a club, association or similar organisation, or of a foundation of not exclusively local importance, the existence or making of agreements whereby the Member of the Bundestag is to be assigned certain activities or receive pecuniary benefits during or after membership of the Bundestag or interests held in private corporations (Kapitalgesellschaften) or partnerships (Personengesellschaften), if these amount to a share of more than five per cent, unless the activity of the partnerships relates exclusively to letting and leasing in connection with the management of private property. Loans need to be disclosed under section 45(2) no. 5 when they represent an advantage for the member of the Bundestag, e.g. because they are granted at (nonmarket) special conditions. Members have to inform the President of the above mentioned activities and the income derived therefrom, if it exceeds the amount of 1,000 euros within one month or the amount of 3,000 euros within one calendar year. The granting of options for the allocation of company shares or of comparable financial instruments as a consideration for the performance of an activity shall be deemed equivalent to income. In the case of interests in private corporations or partnerships, the amount of income from each is also to be indicated. These amounts shall be based on the gross amounts due for the activity, including expenses, compensation and benefits in kind. Where the income comprises sales proceeds, the pre-tax profit shall be indicated instead of the gross amounts. Where the value cannot be quantified, this shall also be indicated. Expenses actually incurred which are reimbursed by the client or employer for the performance of the activity shall not be regarded as income. Under Section 49 of the Act every Member of the Bundestag in receipt of remuneration for his or her activities in connection with a subject to be debated in a committee of the Bundestag shall, before speaking in the deliberations, disclose as a member of that committee any link between these interests and the subject to be debated. Every Member of the Bundestag who has taken over the role of a rapporteur shall declare any specific associated interests prior to the deliberations; these declarations shall be noted in the committee’s recommendation for a decision”.

⁴⁰ Latvia’s full answer to question 1.19 “If you selected ‘Other’ in the previous question [question 1.18], please specify” is as follows: “All transactions that exceed the amount of 20 minimum monthly wages are the subject to be declared, for example, purchase, sale, credit, leasing, inheritance, donations, deposit, security sum, life insurance agreement, pledge, renting agreement, earnest money agreement etc. Declarant also should provide an information by stating “Yes” or “No” in the declaration whether or not funds have been accumulated in private pension funds or accumulative life insurance”. Additional clarifications are provided in the answer to question 1.20 “If you wish, please provide any information you consider relevant to clarify your answer to the question [1.18] above”, as follows: “Income and gifts in financial terms should be declared starting from a value of 0.01 EUR. Gifts, monetary assets (cash savings), expenditures, accounts in banks and other financial institutions (non-cash savings), financial liabilities (loans and debts), should be declared starting from the amount exceeding 20 minimum monthly wages”.

⁴¹ Moreover, Slovenia’s answer to question 1.20 “If you wish, please provide any information you consider relevant to clarify your answer to the question [1.18] above” clarifies that “The Commission for the Prevention of Corruption can obtain all other

The 2024 EU Justice Scoreboard is also concerned with the material scope of the declarations, and provides some valuable information, especially with reference to specific categories of sources of income (i.e. income from investments) and financial interests (i.e. trusts, life insurance policies), which were not covered by the qAID survey.

Table 13. National frameworks regarding asset declarations. Material scope. Member States (n=9). Year 2024

	BG	HR	DE	GR	IE	IT	LV	PL	PT	RO	SI
Sources of income: Earned income	X	X	X	X	ND	X	X	ND	X	X	X
Sources of income: Income from investments	X	X	X	X	ND	X	X	ND	X	X	X
Sources of income: Board membership and/or related revenues and holdings	X	X	X	X	ND	X	X	ND	X	X	X
Sources of income: Beneficial ownership in enterprises	X	X	X	X	ND	X	X	ND	X		X
Assets: Movable property, in particular cash and/or valuable goods	X	X			ND	X	X	ND	X	X	X
Assets: Immovable property, in particular real estate	X	X		X	ND	X	X	ND	X	X	X
Financial interests: Bank accounts	X	X		X	ND		X	ND	X	X	X
Financial interests: Private equity funds	X	X	X	X	ND		X	ND	X	X	X
Financial interests: Trusts		X	X	X	ND		X	ND	X		
Financial interests: Life insurance policies	X	X		X	ND		X	ND	X		
Financial interests: Debts and liabilities	X	X		X	ND		X	ND	X	X	X
Other		X	X		ND		X	ND			X

Source: Elaboration by CSSC – project qAID. The 2024 EU Justice Scoreboard⁴²

Based on the results presented, **Croatia** and **Latvia** collect information on all categories of assets and interests. All countries represented in the table require the declarant to disclose information related to their income (either earned or deriving from investments), board membership and/or related revenues and holdings, and beneficial ownership in enterprises (except for **Romania**). A limited number of countries is interested in the disclosure of trusts and life insurance policies.

In **Candidate States** (Table 14), similarly to the personal scope, the requirements are broader and there is absolute consensus between the countries in relation to several categories of assets and interests. Only **Georgia** and **Montenegro**, for instance, do not require the declaration of intangible assets and of beneficial ownership or control in legal entities, trusts and similar arrangement. Similarly, **Albania** is the only country among those surveyed not requiring the disclosure of information about safe deposit boxes⁴³, while the declaration in **Bulgaria** and **Montenegro** does not cover financial liabilities. On the other hand, information about previous employment and rights of representation of the declarant is not collected by most countries, apart from **Georgia** and **Moldova** in one case, **Moldova** and **North Macedonia** in the other.

data upon launching an investigation procedure. This data can be obtained from designated bodies, national databases and the person under investigation”.

⁴² European Commission, *op. cit. supra* note 3, p. 52 (Figure 60 – National frameworks regarding asset declarations. Material scope). The full table, including the results from all countries surveyed by the European Commission, can be found in Annex C.

⁴³ Although there is no specific provision about safe deposit boxes, “there is an obligation to declare all objects with an individual value of 300000ALL or more”, as clarified in Albania’s answer to question 1.20: “If you wish, please provide any information you consider relevant to clarify your answer to the question [1.18] above”.

Table 14. Answer to question 1.18: "What is to be declared?". Candidate States (n=8). Year 2024

	AL	BA	GE	MD	ME	MK	RS	UA
Immovables	X	X	X	X	X	X	X	X
Movables	X	X	X	X	X	X	X	X
Securities and stocks	X	X	X	X	X	X	X	X
Ownership interest in commercial entities other than stocks	X	X	X	X	X	X	X	X
Beneficial ownership or control in legal entities, trusts and similar legal arrangements	X	X		X		X	X	X
Intangible assets	X	X		X		X	X	X
Accounts in banks and other financial institutions	X	X	X	X	X	X	X	X
Safe deposit boxes		X	X	X	X	X	X	X
Monetary assets	X	X	X	X	X	X	X	X
Virtual assets	X			X			X	X
Legal claims to future payments	X	X		X	X	X	X	
Income	X	X	X	X	X	X	X	X
Gifts	X	X	X			X	X	X
Financial liabilities	X		X	X		X	X	X
Expenditures	X	X	X	X		X		X
Concurrent employment and activities of the declarant (paid or unpaid)	X	X	X	X	X	X	X	X
Previous employment			X	X				
Rights of representation (agency) of the declarant				X		X		
Government contracts		X		X	X	X		
Other			X	X				X

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Bulgaria**, the extent of the material scope of the declaration is defined by law⁴⁴. In **Moldova**, the declaration also includes expenses for the purchase of services, such as (but not limited to)

⁴⁴ Bulgaria's answer to question 1.20: "If you wish, please provide any information you consider relevant to clarify your answer to the question [1.18] above" provides the text of Article 51, which regulates the declaration of assets and interest by public office holders: "Article 51. (1) Public office holders shall submit a declaration of assets and interests in Bulgaria and abroad to the Commission, whereby the said office holders shall declare: 1. any immovable property; 2. any land motor vehicles, watercraft and aircraft, as well as other means of transport subject to registration by law; 3. any sums of money possessed in cash or on bank accounts of an aggregate value exceeding BGN 10,000, bearer negotiable instruments, according to Item 7 of § 1 of the Supplementary Provisions of the Foreign Exchange Act, in any currency whatsoever; 4. any receivables of an aggregate value exceeding BGN 10,000, including in a foreign currency; 5. any investments in investment funds and pension funds, with the exception of supplementary compulsory retirement insurance, and equivalent forms of savings and investments, if the aggregate value thereof exceeds BGN 10,000; 6. any certificated securities, any participating interests in limited liability companies and limited partnerships and any financial instruments under Article 4 of the Markets in Financial Instruments Act, as well as cryptocurrencies; 7. any obligations and loans, including credit cards, of an aggregate value exceeding BGN 10,000, as well as the interest rates agreed thereon; 8. any labour income received during the previous calendar year; 9. any income other than such for the office held, received during the previous calendar year, where exceeding BGN 10,000; 10. any immovable property of another and any land motor vehicles, watercraft and aircraft of another, of a value exceeding BGN 10,000, which the person or the spouse thereof or the de facto cohabitant therewith uses continuously regardless of the grounds for this and the conditions for use; property of the institution whereat the person holds the office concerned shall not be declared; 11. any collaterals furnished and any expenditures incurred therefrom or to the benefit thereof, or to the benefit of any persons under Paragraph (4) with the consent thereof, where not paid by own resources, by public resources or by resources of the institution whereat the persons occupy the position, for: (a) training; (b) travel; (c) other payments at a unit price exceeding BGN 1,000; 12. any expenditure on training in cases other than those referred to in Item 11, to the benefit of any persons under Paragraph (4), of a unit value exceeding BGN 10,000; 13. any participation in commercial corporations, in civil-law companies, in management bodies or monitoring bodies of commercial corporations, of non-profit legal persons or of cooperatives, as well as carrying on business as a sole trader by the date of election or appointment and 12 months prior to the date of election or appointment; 14. contracts with any persons who or which carry out any activity in areas related to the decisions made by the public office holder within the range of the official powers or duties thereof; 15. particulars of any related parties in whose activity the public office holder has a private interest; 16. participation in secret and/or informal organisations and societies. (2) The balances by the 31st day of December of the previous calendar year shall be stated upon the annual declaration of the assets referred to in Items 3 to 7 of Paragraph (1). (3) The legal grounds and the source of the funds on which the assets referred to in Paragraph

accommodation, travel, construction, renovations, medicine. Moreover, information about gifts received is collected in a separate register, held by the institution employing the declarant. In **Serbia**, the requirement is valid both for assets held domestically and abroad. Lastly, in **Ukraine** the obligation to declare also extends, but is not limited to, objects of unfinished construction, that have not been put in operation or of which the ownership has not been registered, transactions made in the reporting period (e.g. acquisition or termination or right of ownership)⁴⁵.

The definition of the material scope of the declaration, as in the case of the identification of the filers, presents several differences between the countries surveyed: although there is agreement across Member and Candidate States regarding certain categories, the general picture is widely fragmented and presents as heterogeneous, especially in the former. Once again, Candidate States envisage broader requirements, especially with reference to certain categories, such as accounts in banks and other financial institutions and safe deposit boxes. The analysis of the assets and interests to be declared also allows to speculate on the focus of the system, which is mostly mixed: indeed, all countries surveyed consider categories which may inform both on instances of illicit enrichment and of conflicts of interest.

2.4 Waiver of obligation

In certain cases, and under specific conditions, the obligation to disclose information about assets and interests may be waived. This section explores this possibility, specifically with reference to their monetary value (e.g. the requirement does not apply to assets worth less than XXX€/national currency), their geographic location (e.g. assets and interests held abroad) or the moment of their acquisition (e.g. they were acquired before, during, or after taking and/or leaving public office).

In all **Member States** (Table 15), the obligation to declare may be waived under certain conditions. In the majority of countries (only **Latvia** and **Romania** are excluded), an asset may not be declared, if its value sits below a set threshold, which varies between the different States. However, such threshold may apply only on very specific cases or on certain conditions (for instance in **Portugal**, it is relevant for specific assets such as bank accounts and credit entitlements). In **Croatia** and **Greece**, the geographic area where the asset is registered or held (e.g. real estate property abroad), as well as the timing of the acquisition of the asset or the position which may constitute a conflict of interest are relevant to the obligation and its waiver. The timing is also relevant in **Germany**, **Ireland** and **Slovenia**.

(1) have been required shall also be stated when declaring the said assets, if the said assets were acquired while holding the office. (4) Public office holders shall furthermore declare the assets and income of the spouses thereof or of the de facto cohabitants therewith, and of the children who have not attained majority. (5) Public office holders shall not declare the assets and income of the spouses thereof upon de facto separation and of the children who have not attained majority where the said office holders do not exercise parental rights. (6) The obliged person shall submit a declaration on the circumstances under Paragraph (5). (7) The Commission shall publish all data from the declarations as submitted in an open, machine-readable format within the meaning given by the Access to Public Information Act, as well as subject to the requirements of Article 54 (2) herein".

⁴⁵ Ukraine's full answer to question 1.19 "If you selected 'Other' in the previous question [question 1.18], please specify" is as follows: "Objects of unfinished construction, objects that have not been put into operation or the ownership of which has not been registered in accordance with the procedure established by law; transactions made in the reporting period, on the basis of which the declarant acquires or terminates the right of ownership, possession or use, including joint ownership, of immovable or movable property, intangible and other assets, as well as financial obligations specified in paragraphs 2-9 of Part 1 of Article 46 of the Law of Ukraine "On Prevention of Corruption" if the amount of the expenditure exceeds 50 subsistence minimums; membership of the declaring entity in the governing, audit or supervisory bodies of public associations, charitable organisations, self-regulatory or self-governing professional associations, membership in such associations (organisations). Information about the declarant and their family members for identification outside Ukraine".

Table 15. Answer to question 1.21: "Under which conditions (if any) may the obligation to declare assets and interests be waived?". Member States (n=11). Year 2024

	Monetary value	Geographical position	Timeframe	Other
BG	X			
HR	X	X	X	
DE	X		X	
GR	X	X	X	
IE	X		X	X
IT	X			
LV				X
PL	X			
PT	X			
RO				X
SI	X		X	

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Romania**, the minimum value for the declaration of assets, gifts and material benefits is of 500 EUR; in **Latvia**, the minimum threshold corresponds to the amount of 20 monthly wages, and applies to the disclosure of performed transactions, expenditures, monetary assets (cash savings), accounts in banks and other financial institutions (non-cash savings) and financial liabilities (loans and debts). In **Ireland**, the waiver applies to certain incomes, gifts, interests and services and properties supplied (or lent), if their value exceeds a certain threshold, which varies according to the different items. Moreover, the declaration of assets, interests, paid professions, employment or occupation extends to the year previous to the disclosure⁴⁶. Lastly, in **Italy** the waiver may be applied in case of relevant changes to the role or for

⁴⁶ Ireland's complete answer to question 1.22 "If you selected 'Other' in the previous question [question 1.21], please specify" is as follows: "Under the Ethics in Public Office Acts 1995 and 2001, the following are disclosed: • An occupation in respect of which the income in the preceding year exceeded €2,600; • A holding by the person concerned of shares, bonds, debentures, or other like investments in any particular company or other enterprise or undertaking, with an aggregate nominal or market value in excess of €13,000 at any time during the preceding year. Holding does not include money in a current, deposit or other similar account with a financial institution but does include a holding in unit trusts or managed funds. • A directorship or shadow directorship of any company held by the person concerned at any time during the preceding year; • Any interest in land of the person concerned, including land in the State and land in any other jurisdiction, being an interest that exceeded in value €13,000 at any time during the preceding year (excluded are the person's private home and second home not used for commercial purposes); • A gift or gifts from the same person during a calendar year where the value, or the aggregate value, exceeded €650. • Property supplied or lent or a service supplied to the person concerned, once or more than once by the same person, during the appropriate period, where the consideration or price was less than the commercial consideration or price by more than €650. • Travel facilities, living accommodation, meals or entertainment supplied to the person concerned during the appropriate period free of charge or at less than the commercial price. Excluded are: ○ travel facilities, living accommodation, meals or entertainment supplied, by the same person, once or more than once, free of charge during the appropriate period where the commercial price or the aggregate of the commercial prices was less than €650, or supplied where the price paid was less than the commercial price by not more than €650; • travel facilities, living accommodation, meals or entertainment provided: (i) within the State, (ii) in the course and for the purpose of performing the person's official functions, or (iii) in the course and for the purpose of any trade, profession, employment or other occupation of the person; ○ travel facilities, living accommodation, meals or entertainment supplied as a gift for personal reasons by a relative or civil partner or friend of the person or of his or her spouse or civil partner or child or of the spouse's child, unless the acceptance of such might reasonably be seen to have been capable of influencing the person in the performance of his or her official functions. • A remunerated position held by the person concerned as a political or public affairs lobbyist, consultant or adviser during the appropriate period. • Any contract, or contracts, for the supply of goods or services to a Minister of the Government or a public body during the appropriate period, to which the person concerned was a party or in which he or she was interested in any other way, directly or indirectly, if the aggregate value of the goods or services supplied to a Minister of the Government or a public body during the appropriate period exceeded €6,500.

Under the Local Government Act 2001, the following are disclosed in respect of the preceding year: • A profession, etc. in dealing in or developing land; • any other remunerated trade, profession, employment, vocation, or other occupation; • an estate or interest in land; • any business of dealing in or developing land carried on during the appropriate period by a company or other body of which the person concerned, or any nominee of the person, is a member; • a holding by the person concerned of shares in, or bonds or debentures of, or other like investments in, a particular company or other enterprise or undertaking (which does not relate to land or any business of dealing in or developing land) if the aggregate value of the holding exceeded €12,697.38 at any time during the appropriate period but holding does not include money in a current, deposit or other similar

randomised checking. Other limitations to the disclosure obligation (namely in **Latvia, Portugal and Slovenia**) have already been highlighted in paragraph 2.3, with reference to the extent of the material scope of the declaration.

In **Candidate States** (Table 16), the waiver of the obligation to disclose is very limited: in **Albania, Moldova, Montenegro and Serbia**, this possibility is not foreseen.

Table 16. Answer to question 1.21: “Under which conditions (if any) may the obligation to declare assets and interests be waived?”. Candidate States (n=8). Year 2024

	Monetary value	Geographical position	Timeframe	Other
AL				
BA	X		X	
GE				X
MD				
ME				
MK	X			
RS				
UA	X			

Source: Elaboration by CSSC. EU Project qAID – Online survey

In relation to the circumstances which could warrant a waiver of the disclosure requirements, some differences may be observed between the two groups of countries and their respective approaches. In Member States, the conditions under which the obligation to disclose may not apply are numerous. Candidate States, on the other hand, prefer a more rigorous approach, especially with regard to the geographical position of the asset or interest, which never affects the requirement to declare, and the timeframe, which is relevant only in one country. The different approaches may also impact on the extent and depth of the declarations and, consequently, on the resources necessary to analyse them.

2.5 Frequency of declaration

This paragraph is dedicated to the analysis of the frequency of declarations, specifically when and how often the filers are required to submit their declarations.

In most **Member States** (Table 17), statements should be submitted upon entering office, and/or after entering office, and/or annually while in office, and/or upon leaving office. Apart from **Slovenia** and **Poland** respectively, filers are not required to disclose information before entering and/or leaving office. Normally, declarations need to be filed more than once during the office.

account with a financial institution; • a directorship or shadow directorship of any company; • a gift, including foreign travel facilities, in excess of €634.87, unless from a [relative or friend of the person or of his or her spouse or civil partner for purely personal reasons only; • property supplied or lent for consideration less than the commercial price by more than €634.87, or free of charge if the value was more than €634.87 • any contract to which the person concerned was a party or was in any other way, directly or indirectly, interested for the supply of goods or services to a local authority during the appropriate period if the value of the goods or services supplied during that period exceeded £5,000 or, in case other goods or services were supplied under such a contract to a local authority during that period, if the aggregate of their value exceeded £5,000, or a remunerated position held by the person concerned as a political or public affairs lobbyist, consultant or adviser during the appropriate period”. In response to question 1.23 “If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 1.21], Ireland further specifies that: “Statements of interests under the Ethics Acts and declarations of interests under the Local Government Act 2001 refer to interests held by the person during the preceding year. There is no obligation to disclose interests held either before entering or after leaving office”.

Table 17. Answer to question 1.24: “When/How often must the declaration be filed?”. Member States (n=11). Year 2024

	Before entering office	Upon entering office	After entering office	Annually while in office	Biannually while in office	Once every two years while in office	Before leaving office	Upon leaving office	Upon experiencing significant changes in wealth	Upon emergence of a potential conflict of interest	Upon request	Other
BG		X	X	X				X	X	X		
HR		X	X	X				X				
DE			X							X		X
GR		X		X				X			X	
IE				X								X
IT		X	X						X	X	X	
LV		X		X				X				X
PL		X	X	X			X				X	
PT		X						X	X	X		X
RO			X	X				X				X
SI	X		X									

Source: Elaboration by CSSC. EU Project qAID – Online survey

As already mentioned in the previous sections, the fragmentation of the general picture can be impacted on also by the interpretation of the categories and answer options, which can vary (sometimes significantly) between the countries considered. The category “*Upon leaving office*” offers a clear example. For instance, in **Portugal**, the declarant is required to disclose the relevant information within 60 days of either entering or leaving office. The term also applies in the case of re-election of the official to the same office. An additional declaration must be filed within three years upon leaving office⁴⁷. However, in **Latvia**, certain public officials are required to submit a declaration after leaving the office, specifically once a year for a period of two years⁴⁸. Similarly in **Ireland**, in addition to the annual declaration, certain public officials are required to disclose information upon or after leaving office: in this case, specific timing requirements apply to different categories of public officials and functions⁴⁹.

In **Germany** on the other hand, members of the Parliament are allowed three months following the acquisition of the membership or following changes or additions occurring during the electoral term to present a declaration. Lastly in **Romania**, the obligation also applies when the employment contract and the related activities are suspended and later resumed⁵⁰.

⁴⁷ Portugal’s answer to question 1.26 “If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 1.24]” also provides some clarification on the correct interpretation of the category “*Upon experiencing significant changes in wealth*” and related conditions, by stating that it: “is applicable when the changes amount are higher than 50 times of the legal monthly minimum wage (i.e. 50 x 820 € = 41.000 €)” and by referencing articles 13 and 14 of Law 52/2019.

⁴⁸ Latvia’s answer to question 1.25 “If you selected ‘Other’ in the previous question [question 1.24], please specify” clarifies that this obligation specifically applies to: “President of State, members of the Saeima (National Parliament), Prime Minister, Deputy Prime Minister, Ministers, Ministers for Special Assignments, and Parliamentary Secretaries, chairpersons of the local government councils and executive directors of local governments if they have performed the duties of the relevant office longer than three months”.

⁴⁹ As indicated in Ireland’s answer to question 1.25 “If you selected ‘Other’ in the previous question [question 1.24], please specify”, according to the Ethics Act the Attorney General, a designated director and a designated employee are required “to provide a statement on leaving, no later than 31 January of the following year”. Moreover, “special advisers are required to provide a statement on leaving within 56 days of the date on which their position terminates. Oireachtas members and local authority members and employees are not required to submit a statement on leaving”.

⁵⁰ As specified in Romania’s answer to question 1.25 “If you selected ‘Other’ in the previous question [question 1.24], please specify”, if the public official “notifies a completion error in their disclosure”, they are recognised a maximum of 40 days after filing the original disclosure to fill in and submit a corrective disclosure.

In **Candidate States** (Table 18), as emerged in other sections, the general picture is more homogeneous. None of the countries surveyed require public officials to present a declaration once every two years while in office, before leaving office and, posing a significant difference from Member States, upon emergence of a potential conflict of interest. Moreover, only **Montenegro** requires the declaration to be filed more than once a year (specifically, twice) while in office. To the opposite extent, all countries require public officials to file a declaration at least once a year while in office (except **North Macedonia**), which testifies to a continuous control of the public officials' situations, and upon leaving office (except **Bulgaria**⁵¹).

Table 18. Answer to question 1.24: "When/How often must the declaration be filed?". Candidate States (n=8). Year 2024

	Before entering office	Upon entering office	After entering office	Annually while in office	Biannually while in office	Once every two years while in office	Before leaving office	Upon leaving office	Upon experiencing significant changes in wealth	Upon emergence of a potential conflict of interest	Upon request	Other
AL		X		X				X			X	X
BA	X	X	X	X					X		X	
GE	X		X	X				X			X	
MD		X		X				X				
ME		X	X	X	X			X	X		X	
MK		X						X	X		X	
RS			X	X				X	X		X	
UA	X		X	X				X	X			X

Source: Elaboration by CSSC. EU Project qAID – Online survey

Public officials may be required to submit a declaration in particular situations: For instance, upon reinstatement in the office after child-care leave (**Moldova**), as part of a candidacy for various positions in the institutions of the justice system (**Albania**), or upon dismissal (**Ukraine**).

Requirements in Candidate States are slightly broader if compared to those in Member States, especially when it comes to providing information before entering office and upon request. However, as highlighted above, Candidate States do not require declarants to disclose information upon emergence of a potential conflict of interest, whereas four of the Member States surveyed (namely **Bulgaria**, **Germany**, **Italy** and **Portugal**) extend the obligation to this instance as well.

2.6 Method of submission

Once completed, the declaration must be submitted to the competent authority (see paragraph 2.1): the way in which it is filed may vary from country to country and, in certain cases, depending on the declarant and their role within the public institutions. Specifically, the disclosure information may be transmitted on

⁵¹ Bulgaria's answer to question 1.26 "If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 1.24]" provides additional information on the relevant legislation as follows: "Article 49. (1) Public office holders shall submit the following declarations: 1. declaration of incompatibility; 2. declaration of assets and interests; 3. declaration of change in circumstances declared in the declaration referred to in Item 1; 4. declaration of change in circumstances declared in Item 2 in the part on the interests and on the source of the funds upon early repayment of obligations and loans. (2) Applicable to municipal councillors and mayors, the declarations referred to in Items 1 and 3 of Paragraph (1) shall be submitted to the electing or appointing authority, respectively, to the standing committee of the municipal council concerned, and the declarations referred to in Items 2 and 4 of Paragraph (1) shall be submitted to the Commission. (3) The authorities referred to in Paragraph (2) shall endorse standard forms of the declarations referred to in Items 1 and 3 of Paragraph (1), as well as a format for storing the said declarations in electronic form. (4) The submission and verification of the declarations of assets and the examination for conflict of interest of judges, prosecutors and investigating magistrates, including the Presidents of the Supreme Court of Cassation and the Supreme Administrative Court, the Prosecutor General, the administrative heads and the deputy administrative heads of the judicial authorities, shall follow the terms and procedure established by the Judicial System Act. The rules on conflict of interest in this Act shall apply save insofar as otherwise provided for by the Judicial System Act. (5) The declarations shall be submitted on a paper and on an electronic data medium".

paper or through an electronic or digital platform. In certain States, a combination of these methods may be preferred.

The mixed method may consist of different practices: in some cases (i.e. **Albania** and **Ukraine**⁵²) the national legislation requires the filer to submit the declaration both in paper and electronic form. Conversely, in **Ireland**, officials have the option of submitting the declaration either on paper or by e-mailing a scan to the competent authority. In **Latvia**, the method of submission depends on the declarant: although most civil servants must submit their declarations electronically, certain categories are required to file them in paper form⁵³.

Figure 1. Answer to question 1.27: "Which method is used to submit the declaration form?". Member and Candidate States (n=19. Year 2024)



Source: Elaboration by CSSC. EU Project qAID – Online survey

⁵² As stated in the question to answer 1.28 "If you selected 'Mixed' in the previous question [question 1.27], please specify", in Ukraine "Declarations are submitted in electronic form (in accordance with Article 45 of the Law of Ukraine "On Prevention of Corruption") and in paper form (in accordance with Article 52-1 of the Law of Ukraine "On Prevention of Corruption"). Declaring entities are obliged to submit annually by 1 April on the official website of the NACP a declaration of a person authorised to perform the functions of the state or local self-government for the previous year in the form determined by the NACP. With regard to the subjects of declaration who, by the positions they hold, belong to the staff of the intelligence agencies of Ukraine and/or hold positions, which involve state secrets in connection with the direct implementation of operational, investigative, counterintelligence, intelligence activities by such persons, persons who directly ensure the security of officials in accordance with the Law of Ukraine "On State Protection of State Authorities of Ukraine and Officials", as well as persons applying for such positions and persons who have ceased their activities, the measures provided for in Section VII of the Law of Ukraine "On Prevention of Corruption" shall be organised and carried out in a manner that makes it impossible to disclose the affiliation of such persons with the relevant state bodies or military formations, in accordance with the procedure determined by the NACP. Family members of the persons referred to in the first paragraph of Part 1 of Article 52-1 of the Law of Ukraine "On Prevention of Corruption", who are subjects of declaration in accordance with this Law, in order to preserve state secrets, shall indicate data on such persons in the amount, form and content that make it impossible to disclose their affiliation with the said bodies. This Article does not apply to officials who are appointed and dismissed by acts of the President of Ukraine and the Verkhovna Rada of Ukraine that do not constitute a state secret. Such persons shall submit declarations of persons authorised to perform the functions of the state or local self-government in accordance with the general procedure in accordance with Section VII of this Law".

⁵³ As specified in the question to answer 1.28 "If you selected 'Mixed' in the previous question [question 1.27], please specify", in Latvia electronic forms are submitted "using the Electronic Declaration System (EDS) of the State Revenue Service". Moreover, the answers clarify that the submission in paper form applies to "Public officials to whom the requirements for the protection of official secrets laid down in the Law on Official secrets shall be applied shall submit declarations in a paper form conforming to the requirements for the protection of official secrets laid down in the Law on Official secrets".

Figure 1 compares the different submission methods in Member and Candidate States: the preference for a mixed approach is clear in both groups, although slightly more pronounced in Member States (**Bulgaria, Croatia, Germany, Ireland, Italy, Latvia**) than in Candidate Countries (**Albania, Montenegro, North Macedonia, Serbia, Ukraine**). A similar balance can be observed with regard to the electronic submission of declarations, which is implemented in **Georgia, Greece, Moldova, Portugal, Romania and Slovenia**. The general picture therefore highlights a progressive and ongoing shift towards the digitalisation of AID systems across the EU and beyond.

In several countries, the electronic submission of the declarations (especially through dedicated digital platforms) clearly emerges as a desirable practice, especially in comparison to paper-based filing⁵⁴. Without doubt, e-filing presents several benefits, such as the simplification of the procedures for filling in and submitting the form (also thanks to the implementation of drop-down menus and autocomplete fields), as well as the review process (Kotlyar & Pop, 2019). Moreover, it facilitates the verification process (for instance, by allowing the automatic and simultaneous cross-check of the information entered) as well as the transparency of the declarations and their publication. The electronic form could also avoid the submission of incomplete forms, by not allowing their submission until all required fields have been properly filled out (Pop et al., 2023). Although the advantages of e-filing procedures are undeniable, their implementation requires significant technical and technological capacities (for example, for setting out the digital platform for the submission of the declarations), as well as economic and human resources. It is therefore crucial to take this aspect into consideration.

2.7 Transparency

One of the main aims of AID systems, as a tool to prevent corruption, is promoting the accountability of public officials and fostering the public's trust in the institutions and the civil servants' activities: the public availability and accessibility of the submitted declarations is of the utmost importance in achieving this objective. The value of transparency of the disclosed information needs to be balanced with the declarant's right to privacy and safety: to this end, in most countries only certain information is available to the public, whereas personal data not relevant to the scope of AID systems and the disclosure is not published⁵⁵. Extending the disclosure requirement to people close to the filer (e.g. spouse, children) is especially relevant to this aspect and should not be overlooked: indeed, it could be argued that the publication of their information is not necessary (and might raise issues), since they do not hold public office nor perform public functions.

In **Member States** (Table 19), only **Bulgaria, Germany**⁵⁶ and **Romania** publish the whole declarations. However, most of the times the transparency rule only applies to certain information. In **Greece, Croatia**

⁵⁴ This appears clearly from the answers to question 1.32, in which the respondents were asked to identify the features which could be considered best practices to be implemented in EU Member and Candidate States. The answers will be analysed further and more in-depth in Section 6 – *Best practices and recommendations*.

⁵⁵ For instance, in 2022 the Grand Chamber of the EU Court of Justice (Case C-184/20 OT v Vyriausioji tarnybinės etikos komisija, 1 August 2022) has ruled to exclude from publication “name specific data relating to [the declarant's] spouse, cohabitee or partner, or to persons who are close relatives of the declarant”. The Court has also recognised that data “capable of revealing the sexual orientation of a natural person by means of an intellectual operation involving comparison or deduction” are to be considered “special categories of personal data”, although it has not clarified the implications of this particular decision. For a more detailed analysis of the decision, please see Hoppe, 2023.

⁵⁶ In Germany, the publication applies to “The information to which compulsory declaration applies under section 45(1), point 1, and (2) to (4) is published on the Bundestag website”. Moreover, where “the value of the income declared pursuant to section 45(3) is not quantifiable, the published information shall include a description of the authorised legal position”, as clarified in the answer to question 1.30 “If possible, please specify which information is made public”.

and **Poland**⁵⁷, for instance, sensitive data which could endanger the declarant (e.g. their home address) is not made publicly available. Similarly, in **Latvia** the publication does not include personal identity numbers, information about non-adult children and names of business associates. However, the business transactions which involve them are published⁵⁸.

Table 19. Answer to question 1.29: “Is the information in the declarations made available to the public?”. Member States (n=11). Year 2024

	Yes, all information	Yes, some information	No
BG	X		
HR		X	
DE	X		
GR		X	
IE		X	
IT		X	
LV		X	
PL		X	
PT		X	
RO	X		
SI		X	

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Italy**, the national law on transparency regulates the online publication of the collected information, which is limited to specific subjects and categories, in a dedicated section called “*Amministrazione Trasparente*”⁵⁹. In **Ireland**, only statements by members of the Oireachtas and by special advisers are published⁶⁰. In **Slovenia**, only the declarations of some public officials is made publicly available. In

⁵⁷ According to the answer to question 1.30 “If possible, please specify which information is made public”, in Poland “The majority of declarations are not made public. For selected cases within specific occupational groups the entire content of the declarations is made public with the exception of address data”.

⁵⁸ The answer to question 1.30 “If possible, please specify which information is made public” provides a list of information from the declaration of the public official which shall be made publicly available in Latvia: “1. information regarding the given name, surname of the official, as well as full information regarding the name of the workplace of the Public official and the position of the Public official. 2. information regarding other positions occupied by the official, which the official holds in addition to the position of official of the State, as well as regarding the agreements or authorisations of the undertaking in which he or she fulfils the obligations laid down, information regarding identification data of legal persons in which the submitter of the declaration holds positions, or natural persons (indicating given name and surname) or identification data of legal persons, which are employers or principals of the submitter of the declaration. Information regarding other positions which he or she holds in addition to the position of Public official, as well as regarding company contracts or authorisations which he or she performs or in which the obligations specified therein are fulfilled, information which is related to the professional activities of the lawyer, shall be publicly available regarding a Public official who is also a lawyer. Information regarding the positions of the submitter of the declaration in associations, foundations, political and religious organisations and trade unions; 3. information regarding immovable properties in the ownership (joint ownership), possession or use of an official in Latvia or abroad (also regarding properties which he or she leases from other persons and which are in his or her possession in connection with the established guardianship or trusteeship), information regarding whether the immovable property is in the ownership, joint ownership, use or possession thereof. 4. information regarding commercial companies in Latvia or abroad, the participant, shareholder or Member of which is an official, as well as regarding the capital shares and shares belonging thereto, information regarding identification data thereof, as well as identification data of such legal persons, the capital shares or shares of which belong to the official and information regarding financial instruments belonging to the official. 5. information regarding the vehicles to be registered belonging to the official, as well as those vehicles in his or her possession, use or which he or she has purchased on the basis of a leasing agreement. 6. information regarding the cash and noncash savings of an official in Latvia or abroad, if the amount thereof exceeds 20 minimum monthly wages specified by the Cabinet of Ministers. 7. information regarding all types of income obtained by an official in Latvia or abroad during the reporting period”.

⁵⁹ In Italy, the information made publicly available refers specifically to the following categories of assets and interests: “Immovables; Securities and stocks; Ownership interest in commercial entities other than stocks; Beneficial ownership or control in legal entities, trusts and similar legal arrangements”.

⁶⁰ As specified in the answer to question 1.30 “If possible, please specify which information is made public”: “Statements by members of the Oireachtas and members and senior employees of local authorities are published. Statements by special

addition, findings on the accuracy, completeness and timeliness of the declaration could be published⁶¹. Lastly, in **Portugal** only some information from the declaration is publicly available. However, others may also be accessed upon request⁶².

In **Candidate States** (Table 20), the general picture is very similar: only **North Macedonia** makes all information publicly available. Once again, in several cases sensitive data is excluded from publication, such as among others addresses and bank account numbers (**Albania**), year of birth, personal identification numbers, registration numbers for movable assets and cadastral numbers for immovables (**Moldova**⁶³), passport numbers (**Ukraine**⁶⁴), information which is protected by the national legislation on data protection (**Bosnia and Herzegovina**) or other national legislation (in **Serbia**, article 37 of the Law on Prevention of Corruption), and information about underage children and related to incomes and benefits based on social and child protection (**Montenegro**⁶⁵).

Table 20. Answer to question 1.29: "Is the information in the declarations made available to the public?". Member States (n=11). Year 2024

	Yes, all information	Yes, some information	No
AL		X	
BA		X	
GE		X	
MD		X	
ME		X	
MK	X		
RS		X	
UA		X	

Source: Elaboration by CSSC. EU Project qAID – Online survey

advisers of their own interests are laid before both Houses of the Oireachtas and are therefore public documents. Other statements are not published".

⁶¹ Slovenia's complete answer to question 1.30 "If possible, please specify which information is made public" is as follows: "The data on asset changes of National Assembly deputies, the President of the National Council, the President of the Republic, the Prime Minister, ministries, state secretaries, professional and non-professional mayors and deputy mayors, members of the Governing Board of the Bank of Slovenia, holders of public office in independent and autonomous state bodies performing the duties of supervisors or their deputies and Constitutional Court judges shall be publicly available on the Commission's website for the entire duration of their term and another year after the termination of office. In addition to the form, the Commission may also publish its findings on the accuracy, completeness and timeliness of the declaration".

⁶² Portugal's answer to question 1.30 "If possible, please specify which information is made public" references the relevant legislation, specifically article 17 of Law 52/2019.

⁶³ Specifically, "All information is published on the official web page, with the exception of: year of birth, identification number, residence and telephone number of the subject of the declaration, names, first names, patronymics, years of birth, addresses and identification numbers of family members and cohabitants /his concubine, addresses and cadastral numbers of immovable assets, registration numbers of movable assets, cash in national currency or in foreign currency that is not subject to financial deposits, bank account numbers, assets in the form of metals or precious stones, works of art and of worship, the objects that are part of the national or universal cultural heritage, art, numismatic, philately, weapons collections, the value of the services procured, the signature of the subject of the declaration. In the same way, the declarations of the subjects of the declaration, whose identity and quality constitute a state secret, are not published", as clarified in Moldova's answer to question 1.30 "If possible, please specify which information is made public".

⁶⁴ Ukraine's answer to question 1.30 "If possible, please specify which information is made public" specifies that "All information contained in the declaration is displayed in the public domain with the closure of the fields containing information related to restricted information (information on the registration number of the taxpayer's account card or series and number of the passport of a citizen of Ukraine, unique record number in the Unified State Demographic Register, place of residence, date of birth of individuals in respect of whom the information in the declaration is indicated, location of the objects indicated in the declaration (except for the region, district, settlement, etc.), and account number in a bank or other financial institution)".

⁶⁵ Based on the answer to question 1.30 "If possible, please specify which information is made public", in Montenegro data related to "personal data under Article 24, paragraph 1, item 1 of this law, except for names and surnames; the address of immovable property; children of public officials under 16 years of age; alimony and other income or benefits based on social and child protection" are excluded from publication.

The 2024 EU Justice Scoreboard further explores the topic of transparency, and specifically that of the means through which the declaration is published (either online, on paper, or on request); all the countries analysed here reported the declarations being published online, with the exception of Portugal which, consistently with the results of the qAID survey, reported that the publication takes place upon request⁶⁶.

The analysis of the collected data and information reveals a homogeneous general picture. Aside from very few exceptions, in most States (Members and Candidates alike) the publication only covers specific information: for instance, it does not extend to sensitive and personal data which, if published, could endanger the declarants or their family and would not be relevant to the scope of transparency (and AID systems more in general) as preventive measures against corruption.

⁶⁶ European Commission, *op. cit. supra* note 3, p. 54 (Figure 62 – *National frameworks regarding asset declarations: transparency, verification, sanctions*). The full table, including the results from all countries surveyed by the European Commission, can be found in Annex C.

3. Verification of the declarations

Once submitted to the competent authority, the declarations (specifically their contents) should undergo a verification process. Depending on the country, this activity may focus on different aspects of the declaration. Among others, its timely submission, the accuracy, truthfulness, coherence and completeness of its contents, the presence of potential discrepancies within it (e.g. assets or lifestyle not justified based on the declared income), the compliance with anticorruption legislation and regulations (World Bank, 2020: 228).

The verification process is crucial to ensure the effectiveness (as well as usefulness) of the disclosure of assets and interests, and the enforcement of the regulations and legislations in place, by applying sanctions when necessary: without it, AID systems would reduce to a tool for the collection of information and would not contribute in any way to the identification of potential instances of corruption. The verification process allows the competent authority to ensure the declaration has been submitted and the data disclosed is correct, complete and truthful. A certain level of scrutiny of the declarations is therefore necessary to “*establish a credible threat of detection*” (StAR Initiative, 2012: 60).

Prior to presenting the survey results, it should be noted that Ireland has reported having no provision for the verification of statements submitted and therefore no verification mechanism. However, under “the Ethics Acts” (*Ethics in Public Office Acts 1995 and 2001*) it is possible to present a complaint about an alleged contravention. Therefore, Ireland will not be included in this section, with the exceptions of Questions 2.23 and 2.24 which refer to the possible consequences following the detection of a violation.

3.1 Competent authority

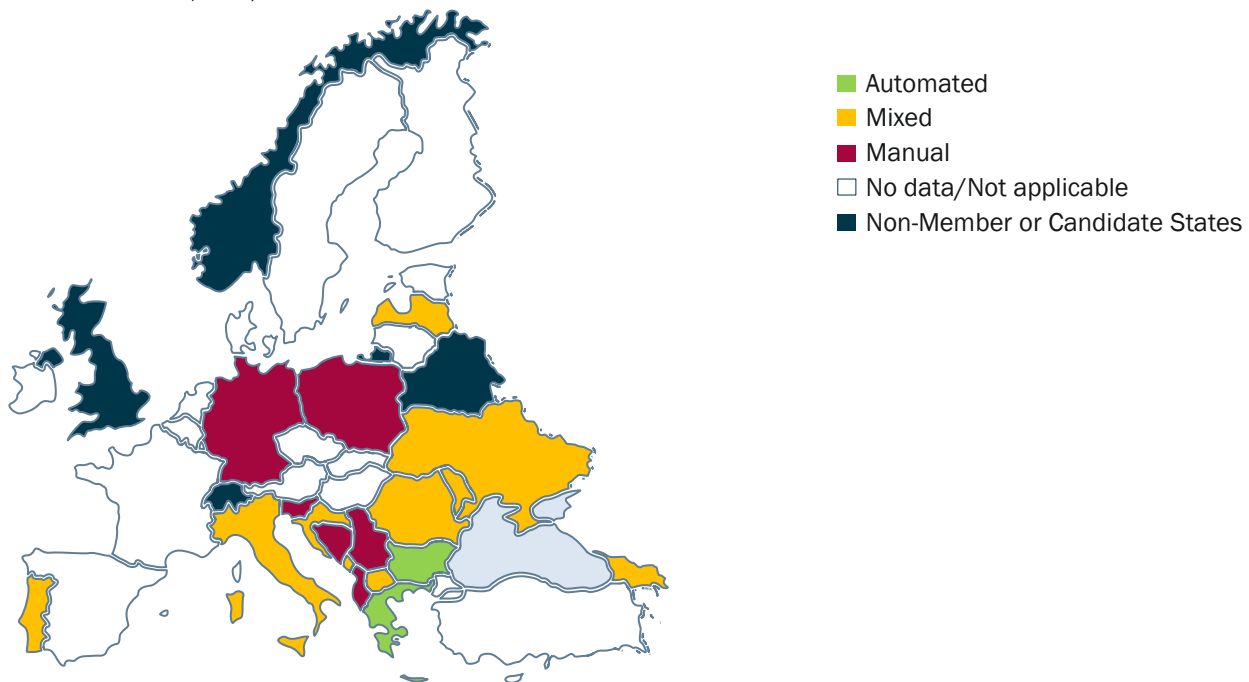
Studies indicate that the effectiveness of the verification is dependent on the authority which conducts it: Specifically, it would appear that more favourable outcomes are achieved when verification activities are conducted by independent and separate authorities (World Bank, 2020: 228).

However, in all Member and Candidate States (which answered to the survey) the authority tasked with the collection of the declarations is the same tasked with the verification of such declarations. Italy appears to be the only exception: in the case of internal collection, the verification activities are carried out by the National Anticorruption Agency (ANAC).

3.2 Method of verification

Similarly to the submission of the declarations, their verification may be carried out automatically, manually or by implementing a mixed approach. As shown in Figure 2, most countries (n=10) lean towards a mixed method of verification, which combines elements of both the automatic and manual verification of declarations.

Figure 2. Answer to question 2.5 “The existing verification mechanisms of AID systems in your country are:”. Member and Candidate States (n=18). Year 2024



Source: Elaboration by CSSC. EU Project qAID – Online survey

How these systems operate in practice may vary from country to country: in **Portugal** for instance, the two phases of the verification process (checking and reviewing/monitoring) may be executed either manually or automatically, based on specific criteria or indicators⁶⁷. In **Moldova**, adopting a mixed approach is necessary since not all national databases are compatible with the automated IT system “e-Integrity”: therefore, operators are forced to manually operate some existing databases. The verification system in **Latvia** is comprised of two phases. The first is fully automated and carried out by the payment administration information system (MAIS), which automatically approves and publishes the declaration if it does not detect non-conformities. The second entails manual inspections performed by officials of the State Revenue Service, following the non-approval of the submitted declaration⁶⁸. In **Ukraine**, the Law “On Prevention of Corruption” does not allow the automatic verification of the declarations submitted by judges and judges of the Constitutional Court; moreover, when the declaration is assigned a high-risk rating, or upon reports by specific individuals and legal entities, an authorised NACP employee may carry out a full verification of the declaration⁶⁹.

⁶⁷ To further clarify, Portugal’s full answer to question 2.6 “If you selected ‘Mixed’ in the previous question [question 2.5], please specify” is as follows: “The verification process may comprise two phases: 1) Checking and 2) Reviewing/monitoring. They can be executed automatically, by the use of specific criteria or indicators that are set in the Eletronic Platform as well as manually”.

⁶⁸ Latvia’s full answer to question 2.6 “If you selected ‘Mixed’ in the previous question [question 2.5], please specify” is as follows: “For all declarations of Public officials submitted to the electronic declaration system at the time of placement of data, the payment administration information system MAIS, on the basis of the criteria for evaluation of declarations specified in the MAIS Classification of the data Administration Part of Public Officials, shall perform a first examination of the declarations and, without detecting non-conformities with the referred to criteria, shall automatically approve the declaration - publishing the data to be disclosed in the database to be published. For declarations of Public officials for which the payment administration information system MAIS has not automatically approved any of the criteria for evaluation of declarations specified in the Classification, officials of the State Revenue Service shall manually perform inspections”.

⁶⁹ Ukraine’s full answer to question 2.6 “If you selected ‘Mixed’ in the previous question [question 2.5], please specify” is as follows: “1. Selection and verification of declarations. In accordance with the Procedure for Selection of Declarations of Persons Authorized to Perform State or Local Government Functions, a full verification and the order of such verification is based on a risk assessment. The risk-oriented approach is based on risk assessment, which is carried out by: - analyzing the declaration data and identifying risks in it (inconsistencies between the declaration data and data from registers, data banks, and the operation of certain formulas, for example, for signs of illicit enrichment or unreasonable assets) using logical and arithmetic control; - determining the weighting factor for each of the risks (discrepancies) identified in the declaration; - calculating the risk

Based on the results of the survey collected, the use of a fully automated system is not widespread (it is used only by **Greece** and **Georgia**); on the other hand, the manual verification of declarations is implemented by six countries, in a perfectly balanced situation between Member (**Germany, Slovenia** and **Poland**) and Candidate States (**Albania, Bosnia and Herzegovina** and **Serbia**).

3.3 Rate of verification

When analysing verification mechanisms, a relevant aspect to take into consideration is the rate of verification, which refers to the percentage of declarations which are checked by the competent authority. The verification of (nearly) all declarations may be very costly and, in some cases, not feasible, especially where a mixed or manual approach is implemented. However, as shown in Figure 3, several countries employing these approaches (i.e. **Albania, Georgia, Germany, Latvia, Portugal**⁷⁰ and **Serbia**) have reported verification rates higher than 70%⁷¹. Similarly, **Bulgaria** and **Croatia**, which employ a fully automated system, have reported between 91 and 100% of the submitted declarations are subjected to verification. Nonetheless, the progressive digitalisation of the system does not necessarily lead to higher verification rates: in several countries employing a mixed approach (i.e. **Croatia, Italy, Moldova, North Macedonia** and **Romania**) less than 10% of the declarations are checked.

When analysing and discussing verification rates, it is crucial to consider one aspect: higher verification rates are not necessarily revealing of an efficient system. As highlighted, the verification of the totality of the submitted declarations requires the allocation of significant economic and human resources, and may take long, especially if the verification system is manual. Therefore, the implementation of a risk-analysis system could help prioritise the verification process by focusing specifically on those declarations which present suspicious elements or red flags (see section 4). Thus, on the one hand, lower rates of verification could be explained by the existence of efficient risk analysis systems. On the other hand,

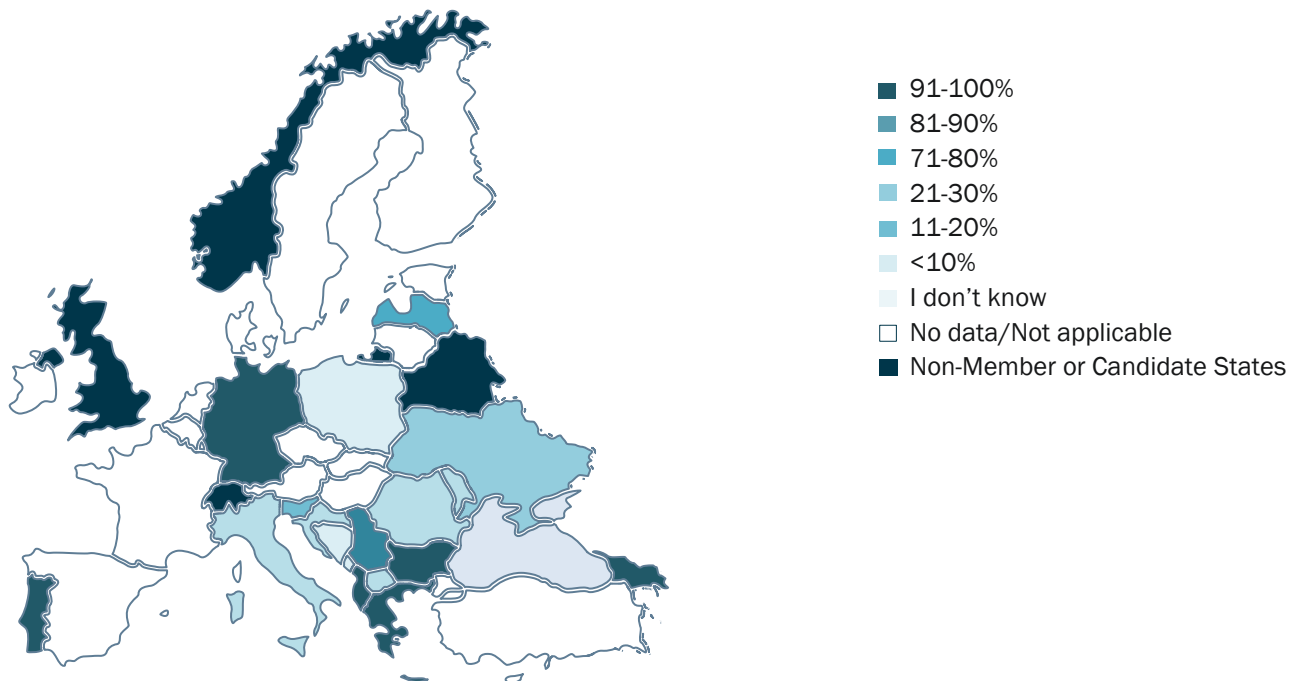
rating of the declaration (defined as the sum of the coefficients of all identified risks (inconsistencies)); - ranking of all declarations by the value of the risk rating indicator (from highest to lowest). Subsequently, depending on the risk rating of the declaration, the declaration is verified automatically or by an authorized person of the NACP, depending on the risk rating. The NACP employees carry out a full verification of the selected declarations with the highest risk rating, as well as upon reports from individuals and legal entities, law enforcement agencies, and investigative journalists containing information on possible failure to declare assets. In this case, the full verification is carried out regardless of the automated verification of the declaration before. The risk-oriented approach allows the NACP to focus its attention on verification of declarations with the highest risk rating and increase the effectiveness of financial control measures, while the automated verification mechanism allows to significantly increase the number of verified declarations in general. This approach also makes it possible to identify the sectors of the economy and public authorities in which declarants with declarations with the highest/lowest risk rating work. 2. Automated verification of the declaration. Automated verification of the declaration is a verification by the Registry's software of the information specified or to be specified in the declaration. The declarations with the lowest risk rating and containing data that can be verified automatically are checked. Up to 30% of all submitted declarations are checked in this way. The following declarations can be checked automatically: - which contain data sufficient to identify the declarant's family members and objects of declaration; - which contain data that can be verified by comparing the declaration data with the registers and using certain formulas, for example, to establish signs of illicit enrichment, unreasonable assets or signs of violations under Articles 23 and 25 of the Law of Ukraine "On Prevention of Corruption"; - submitted for 2021 and subsequent reporting years (it is impossible to do this for previous years, as the declaration form changed in 2021). At the same time, declarations submitted by judges, judges of the Constitutional Court of Ukraine, except for retired judges, cannot be verified automatically, as the Law of Ukraine "On Prevention of Corruption" defines the specifics of verification of declarations submitted by these categories of declarants. Declarants are informed about the results of the automated verification of their declarations in the electronic office of the Register of Declarations and receive a certificate of such verification. Passing the automated verification does not preclude a full verification of the declaration if there are grounds. Information on the automated verification of the declaration is displayed in the public part of the Register of declarations".

⁷⁰ As clarified in response to question 2.10 "If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 2.8], the reported rate in Portugal only refers to the first phase of the verification process.

⁷¹ It is important to note that Figure 3 represents the responses to question 2.7, which asked the respondents to answer the question based on their professional opinion.

however, they could also be symptomatic of a system unable to process the declarations submitted and therefore less likely of identifying suspicious declarations and, ultimately, less efficient.

Figure 3. Answer to question 2.7 “According to your professional knowledge, how many declarations are subjected to the verification process?”. Member and Candidate States (n=18). Year 2024



Source: Elaboration by CSSC. EU Project qAID – Online survey

3.4 Trigger for verification

As highlighted by Figure 2, in some instances verification rates range from 91 to 100%. This means that approximately all submitted declarations are subject to checks. However, in all countries surveyed different mechanisms are in place that can trigger the verification, and therefore bring a specific declaration to the attention of the competent authority. Based on the desk research conducted, the questionnaire identified five possible instances that could trigger the verification process:

- ex officio**, the authority autonomously decides to check a declaration, based on the results of other proceedings (e.g. criminal investigations) or monitoring of sources (e.g. media, internet);
- report from the public**. This possibility reveals the importance of transparency; the public availability of the submitted statements allows for members of the public (private individuals, journalists, watchdog organisations, NGOs) to identify and report irregularities;
- report from a public authority** (different than the verification agency);
- results of the risk analysis**. In those countries which employ such mechanisms, the verification process focuses on (or at least prioritises) at-risk declarations; and
- random selection**.

Almost all **Member States**⁷² (Table 21) initiate the verification of the declarations either *ex officio* (except **Latvia**), meaning that no report is necessary, based on a report from the public or from a public authority

⁷² **Bulgaria** is the only Member State which reported 'Other' triggers, clarifying in the answer to question 2.9 “If you selected ‘Other’ in the previous question [question 2.8], please specify” as follows: “According to anti-corruption law”.

(except **Greece**). Checks of submitted declarations based on the results of the risk analysis are less frequent.

Table 21. Answer to question 2.8 “How is the verification mechanism triggered?”. Member States (n=10). Year 2024

	Ex officio	Report from the public	Report from a public authority	Results of the risk analysis	Random selection	Other
BG						X
HR	X	X	X		X	
DE	X	X	X			X
GR	X	X		X	X	
IT	X	X	X	X	X	
LV		X	X	X	X	
PL	X	X	X			
PT	X	X	X		X	
RO	X	X	X	X		X
SI	X	X	X	X		

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Germany**, every declaration is checked for plausibility: however, the content of the declaration is verified when there is a suspicion of wrongdoing or criminal activity. In **Romania**, the verification may be triggered by a report from a legal person. As specified at the beginning of this section of the report, **Ireland** does not have a verification mechanism. However, under the Ethics in Public Office Acts 1995 and 2001 a member of the public may present a complaint about an alleged contravention. In some instances, a Committee may refer a complaint to the Standards in Public Office Commission for further investigation. Moreover, under the Local Government Act 2001 an officer with the role of “*ethics registrar*” may refer a possible contravention of a provision to the local authority.

Table 22. Answer to question 2.8 “How is the verification mechanism triggered?”. Candidate States (n=8). Year 2024

	Ex officio	Report from the public	Report from a public authority	Results of the risk analysis	Random selection	Other
AL	X	X	X			
BA	X	X	X	X	X	
GE	X	X			X	X
MD	X	X	X	X		X
ME	X	X	X	X	X	
MK	X	X	X			
RS	X	X	X	X		
UA	X	X		X		

Source: Elaboration by CSSC. EU Project qAID – Online survey

In all **Candidate States** (Table 22), the verification of suspicious declarations is initiated ex officio or based on a report from the public. In the majority of cases, a report from the public authority and the results of risk analysis may trigger the verification. In **Moldova**, an ex officio verification process could result from the publication of a journalistic investigation on assets, personal interests, conflicts of interest, incompatibilities, restrictions and limitations of a subject of the declaration. In **Albania** however, all assets and private interest declarations must undergo an ex officio full audit in a specific periodicity. **Georgia**

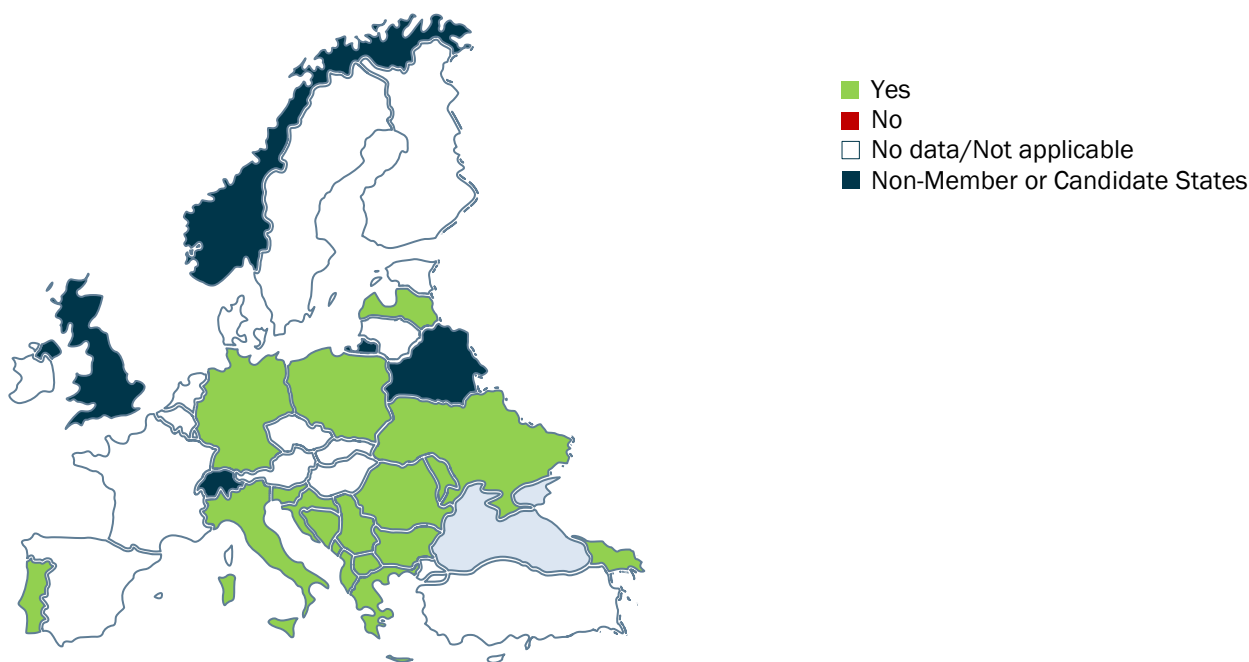
has reported to be currently researching best practices for a risk-based approach in the selection of public officials' declarations to be monitored⁷³.

In Member and Candidate States alike, ex officio verifications and checks based on reports from the public are of crucial importance. Regarding this aspect, the general picture is homogeneous across all countries involved in the survey.

3.5 Cross checking of data

The verification of the contents of the declaration, specifically the truthfulness and accuracy of the information provided, is carried out by cross-checking it with external sources. Of course, this activity requires first and foremost that the verification agency has access to databases and registries, such as databases collecting tax information, company registries of real estate and vehicles, records from private entities, financial and banking data, information held abroad (Kotlyar & Pop, 2021; World Bank, 2020)⁷⁴. External data resources may also include nongovernmental information, such as those collected monitoring media and open-sources; the development of a “government-wide interoperability platform” could also facilitate the integration of data from different sources and favour the cross-checking of information (Kotlyar & Pop, 2021). The cross-checking of data is crucial to the identification of irregularities and therefore the enforcement of the national legislation: without this process, it would be impossible to verify the contents of the declaration, detect potential irregularities and, as a consequence, instances of corruption.

Figure 4. Answer to question 2.11 “Does the verification process include cross-checking of data from the declaration with other information?”. Member and Candidate States (n=18). Year 2024



Source: Elaboration by CSSC. EU Project qAID – Online survey

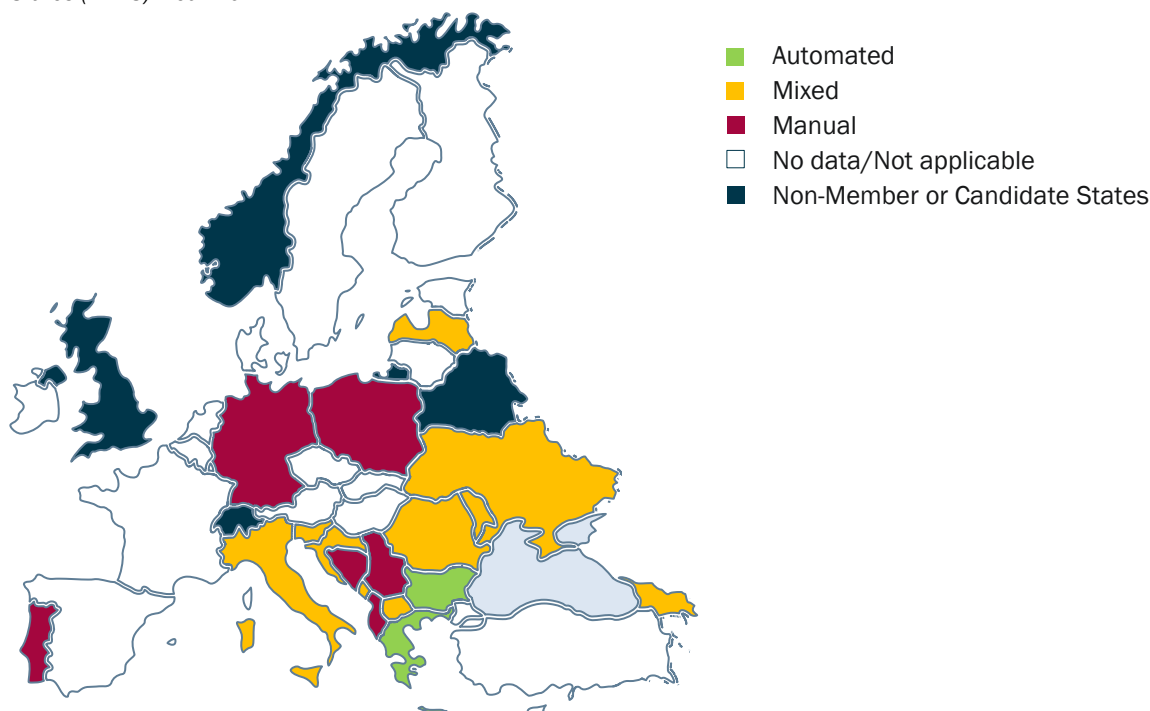
⁷³ Georgia's answer to question 2.9 “If you selected ‘Other’ in the previous question [question 2.8], please specify” is as follows: “As the national coordinator, the Anti-Corruption Bureau is committed to fully implementing all the recommendations provided in the 5th Evaluation Report. Currently, we are researching best practices for a risk-based approach in the selection process for officials' asset declarations to be monitored”.

⁷⁴ In certain systems, the cross-checking of data is not part of the verification mechanism but, rather, of the risk-analysis process: therefore, it may be used to identify discrepancies and irregularities in the declarations, warranting a further analysis and triggering the verification process.

As shown in Figure 4, all countries which answered the survey (not considering Ireland) recognise the importance of the cross-checking process of information collected and, therefore, provide it. However, their approaches differ significantly regarding the method (Figure 4) and the data used to conduct the cross-checks (Tables 23 and 24).

The results shown in Figure 5 correspond almost exactly to those represented in Figure 2 with reference to the method implemented to carry out the verification process. Therefore, the majority of Member and Candidate States (n=10) adopt a mixed method of cross-checking.

Figure 5. Answer to question 2.12 “Within the verification process, the cross-checking of data is:”. Member and Candidate States (n=18). Year 2024



Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Moldova**, this is mainly due to the fact that several national databases used are not compatible with the e-Integrity system, which is designed to cross-check the collected data with national databases: consequently, many activities are carried out by integrity inspectors. In **Ukraine**, the method implemented is determined by the risk level attributed to a specific declaration: if it has a low-risk rating, then the cross-checking is carried out only through automated verification and exchange between the state registers and databases and the Register of Declarations. In case of at-risk declarations, the information necessary to conduct the cross-check procedures are requested manually in written form by authorised persons. In **Latvia**, the mixed method entails a first automatic check by the payment administration information system MAIS: only if non-conformities are identified, the declaration is manually inspected by State Revenue Service’s officials⁷⁵.

⁷⁵ In the answer to question 2.13 “If you selected mixed in the previous question [question 2.12], please specify”, Latvia offers a series of examples to clarify how the system works: “For all declarations of Public officials submitted to the electronic declaration system at the time of placement of data, the payment administration information system MAIS, on the basis of the criteria for evaluation of declarations specified in the MAIS Classification of the data Administration Part of Public Officials, shall perform a first examination of the declarations and, without detecting non-conformities with the referred to criteria, shall automatically approve the declaration - publishing the data to be disclosed in the database to be published. For declarations of Public officials for which the payment administration information system MAIS has not automatically approved any of the criteria for evaluation of declarations specified in the Classification, officials of the State Revenue Service shall manually perform inspections. Example No.1 All positions held by the person are indicated in the declaration. If the declaration does not indicate all positions held by the public official, the declaration must be checked manually. In the declaration with such evaluation criteria, the declarant may not have indicated all the positions held (information from the Enterprise Register of the Republic of Latvia).

There are, however, two exceptions to this symmetry: in **Portugal**, the cross checking of information is manual (whereas the verification process implements a mixed method). Conversely, in **Slovenia** the verification is manual, while the cross-check can be carried out manually, or based on data generated automatically from certain databases (although upon request).

All countries surveyed cross check the data in the declaration with other databases and sources: specifically, with public registries and databases.

In **Member States** (Table 23), although it is less common, the information provided in the declaration may also be cross-checked with data collected using media and open-source monitoring tools (**Italy, Latvia, Poland and Portugal**), stored in private registries and databases (**Greece, Italy, Latvia and Romania**) or databases from foreign jurisdictions (**Italy and Latvia**).

Table 23. Answer to question 2.14 “Which information is used for the cross-checking of data?”. Member States (n=10). Year 2024

	Public registries and databases	Private registries and databases	Media and open-source monitoring tools	Databases from foreign jurisdictions	Other
BG	X				
HR	X				
DE	X				
GR	X	X			
IT	X	X	X	X	
LV	X	X	X	X	
PL	X		X		
PT	X		X		
RO	X	X	X		
SI	X		X		X

Source: Elaboration by CSSC. EU Project qAID – Online survey

In the majority of **Candidate States** (Table 24) the contents of the declaration is cross-checked with data collected in private registries and databases and from media and open-source monitoring tools. Only in two cases, cross-checks also extend to information stored in databases from foreign jurisdictions: in **Serbia**, this is disciplined by article 36 of the Law on the Prevention of Corruption and is only allowed if the databases are open and accessible to the public. In **Ukraine**, numerous external sources are consulted to carry out the verification activities, including (but not limited to) documents and/or information, including restricted information, received from state authorities, local self-government bodies, notaries, business entities regardless of ownership and their officials, specialists, experts, citizens and their associations, as well as from state and other competent authorities of foreign countries⁷⁶.

Example No.2 All data on relatives are shown. This criterion checks the data on kinship in MAIS and whether they match the data indicated in the declaration. If all relatives are not listed in the declaration, the declaration must be checked manually. In the declaration with such evaluation criterion, the declarant may not have indicated all his relatives ("Population Register" information). Example No.3 The total amount of income matches the total amount of payments made to an individual. In the declaration with such evaluation criteria, the declaration submitter has shown the earned income, the amount of which differs from the information available to the SRS about the earned income of the person. (Data warehousing systems, Tax information system information)".

⁷⁶ A complete list of the relevant sources in Ukraine was provided in response to question 2.15 “If you selected ‘Other’ in the previous question [question 2.14], please specify”: “Information from the Unified State Register of Court Decisions, Individual Legal Acts, other sources that may contain information that should be reflected in the declaration; documents and/or information provided by the declarant under verification on its own initiative or at the request of the NACP to document or explain the information specified in the declaration, as well as the legality of the sources of income; documents and/or information, including restricted information, received (received) from state authorities, local self-government bodies, notaries, business entities regardless of ownership and their officials, specialists, experts, citizens and their associations, as well as from state and other competent authorities of foreign countries; information from the media, the Internet, and other sources of information

Table 24. Answer to question 2.14 “Which information is used for the cross-checking of data?”. Candidate States (n=8). Year 2024

	Public registries and databases	Private registries and databases	Media and open-source monitoring tools	Databases from foreign jurisdictions	Other
AL	X	X			X
BA	X	X	X		
GE	X	X	X		
MD	X	X	X		
ME	X	X	X		
MK	X				
RS	X	X	X	X	
UA	X		X	X	X

Source: Elaboration by CSSC. EU Project qAID – Online survey

Although it is still uncommon, the cooperation with foreign national authorities is becoming increasingly important: almost all countries surveyed (n=17) have reported there are no geographical restrictions to the declaration requirements. Consequently, those extend also to assets and interests held abroad. However, only four countries appear to have access to some of the data which could contribute to the verification of the contents of that specific information. A similar reasoning could also apply to the possibility to access private registries and databases, which is still rare, especially in Member States. On the other hand, in a society which is becoming increasingly digitalised, most countries recognise the importance of monitoring the media and accessing open-sources, which could be especially useful in detecting discrepancies and incompatibilities between the contents of the declaration and the declarant’s lifestyle.

3.6 Focus of verification

As highlighted in the previous sections, when discussing the verification process it is of critical importance to also consider how in-depth it analyses the content of the declarations: this may impact the ability of the system to effectively identify potential instances of corruption. Not only that, but it may also have an impact the resources necessary to conduct a thorough analysis of the verification: the more aspects are analysed, the more data, time and resources will be necessary. Consequently, it may ultimately have an impact on the verification rate and on the number of declarations which can realistically be verified.

The verification process may focus on different aspects of the declaration, such as the accuracy and completeness of the information⁷⁷. In addition, it may be aimed at identifying discrepancies between different fields of the form, namely data provided in a specific section of the form which does not seem

relating to a particular declarant and/or their family members, containing information on the market value (price) of the objects of declaration and other verifiable factual data; obtained by the NACP during inspections of other declarations submitted by the declarant and/or their family members, other persons; collected during the control of declarations using the software tools of the Register, monitoring of the lifestyle of the declarant, special inspection; collected as a result of consideration of reports of whistleblowers, other subjects of appeal; obtained in the course of exercising the powers to monitor and control the implementation of legislative acts on ethical behavior, prevention and settlement of conflicts of interest in the activities of persons authorized to perform the functions of the state or local self-government and persons equated to them, as well as control over compliance with restrictions on the prevention of corruption by these persons; information and/or documents received from law enforcement agencies, including from the materials of criminal proceedings, the permission to use which and references in the NACP documents were provided by the investigator, detective or prosecutor in accordance with the requirements of the Criminal Procedure Code of Ukraine”.

⁷⁷ The use of an electronic system to disclose information could be especially useful to avoid the submission of incomplete forms, by selecting mandatory fields which, if not populated, do not allow the submission of the declaration. For more information please refer to Pop et al., 2023: 13.

to be compatible with other sections of it. Lastly, the declaration is checked to verify the truthfulness of the data provided.

In all **Member States** (Table 25), the verification process refers at least to the accuracy of the information, the identification of potential discrepancies between the different fields of the form and, with the exception of **Croatia**, the completeness of the information.

Table 25. Answer to question 2.14 “Which information is used for the cross-checking of data?”. Member States (n=10). Year 2024

	Accuracy of the information	Completeness of the information	Discrepancies between different fields of the form	False data	Other
BG	X	X	X		
HR	X		X		
DE	X	X	X	X	X
GR	X	X	X	X	
IT	X	X	X	X	
LV	X	X	X	X	
PL	X	X	X	X	
PT	X	X	X	X	X
RO	X	X	X		
SI	X	X	X	X	X

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Portugal**, the verification also extends to the possible existence of conflicts of interest or impediments by the declarant.

The 2024 EU Justice Scoreboard also collected information about the verification process, specifically if it consists only of a basic check or it (also, or only) involves the verification of the contents of the declaration. The results reveal how all countries the verification process involves both levels. However, **Croatia** and **Bulgaria** selected only the verification of the content, whereas **Italy** only conducts a basic check⁷⁸.

Table 26. Answer to question 2.14 “Which information is used for the cross-checking of data?”. Candidate States (n=8). Year 2024

	Accuracy of the information	Completeness of the information	Discrepancies between different fields of the form	False data	Other
AL	X	X	X	X	X
BA	X	X	X	X	
GE	X	X	X	X	
MD	X	X	X	X	
ME	X	X	X	X	X
MK	X	X	X	X	X
RS	X	X	X	X	
UA	X	X	X	X	X

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Candidate States** (Table 26), the verification process is more extensive, and the general picture reveals the only differences to be confined to the residual category, which includes the verification of assets and private interests not declared by the subject (**Albania**), of the existence of possible restrictions to the exercise of public functions (**Montenegro**), of instances of illicit enrichment (**North Macedonia**), conflicts

⁷⁸ European Commission, *op. cit. supra* note 2, p. 54 (Figure 62 – National frameworks regarding asset declarations: transparency, verification, sanctions).

of interests, unjustified assets (**Ukraine**), and of the timely submission of the declaration (**Moldova**). Indeed, since the information related to high-ranking officials is published annually after the deadline for the submission, some declarants file their statements after that time, in order to avoid the attention of the media⁷⁹.

Although **Member States** present more differences, the general picture across the EU and Candidate States appears clear and homogeneous.

3.7 Detection of violations and sanctions

In order to ensure declarants compliance to the national legislation and regulations, the verification process needs to be followed by some form of sanction, if a violation is detected. Indeed, if the system does not pose any real threat in terms of sanctioning, it may not act as an efficient deterrent for the filers not to conceal or hide information when filling out the declaration. The provision of consequences for non-compliance is therefore important on the one hand to ensure the highest possible level of transparency and on the other to ensure public officials are effectively held accountable for their actions.

When a violation is detected, the declarant may have time to correct the contents of the declaration and re-file it or to provide the verification authority with explanations for the alleged violations: for instance, the declarant may have misinterpreted a requirement, forgotten to complete a section of the form or to include some pieces of information they did not consider relevant. All **Member States** but **Poland** (Table 27) allow the declarant time to explain themselves, while in most cases (excluding **Greece**, **Italy** and **Poland**) they may correct the declaration. However, in every State, some form of action is taken after the detection of a violation.

Table 27. Answer to question 2.20 “If the verification process results in the detection of a violation, what are the following steps?”. Member States (n=10). Year 2024

	The declarant has time to correct the contents of the declaration and re-file it	The declarant can provide the verification authority with explanations for the alleged violations	The declarant is sanctioned	No additional action taken	Depends on the type of violation	Other
BG	X	X	X			
HR	X	X	X			
DE	X	X	X		X	X
GR		X	X		X	
IT		X	X		X	
LV	X	X	X			
PL					X	
PT	X	X			X	
RO	X	X	X		X	
SI	X	X	X			

Source: Elaboration by CSSC. EU Project qAID – Online survey

As reported, in **Poland** and **Portugal** the declarant is not sanctioned following the detection of the violation: the consequences may differ depending on the type of violation committed. For instance, when the Portuguese Entity for Transparency gathers strong indicators or suspicions of an offence, it files a report

⁷⁹ This clarification regarding Moldova was given in response to question 2.19 “If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 2.17]”. The full answer provided was the following: “Some subjects of the declaration do not submit the declarations of assets and personal interests within the deadline in order to escape the attention of the media, which publishes information on the wealth of high-ranking officials, after the deadline for submitting the annual declarations (March 31 of each year). There are cases when the declarations were submitted later”.

with the Public Prosecution Service or with the specific Supervising Authority, competent for that public official.

In almost all **Candidate States** (Table 28), except **Bosnia and Herzegovina**, the consequences vary depending on the type of violation: while they all provide some form of sanction for the declarant, **Moldova** is the only one to envisage the possibility that no further action be taken. When the inspector detects that an asset or an income has not been declared, additional information is requested but the filer is not sanctioned. However, if a substantial difference between the declared income and expenses is detected, the verification process may be initiated⁸⁰. In **Albania**, the type of violation determines the authority to which it is referred: the State Police or the Prosecution Offices in case of a potential criminal offence, and the competent institution in case of other breaches of the law. In **Ukraine**, if the violation reveals the acquisition of unjustified assets, they may be seized and sent to the Specialised Anti-Corruption Prosecutor's Office.

Table 28. Answer to question 2.20 "If the verification process results in the detection of a violation, what are the following steps?". Candidate States (n=8). Year 2024

	The declarant has time to correct the contents of the declaration and re-file it	The declarant can provide the verification authority with explanations for the alleged violations	The declarant is sanctioned	No additional action taken	Depends on the type of violation	Other
AL		X	X		X	X
BA	X	X	X			
GE	X	X	X		X	
MD		X		X	X	X
ME	X	X	X		X	
MK		X	X		X	
RS		X	X		X	
UA	X	X	X		X	

Source: Elaboration by CSSC. EU Project qAID – Online survey

Half of the surveyed Candidate States also allow the declarant to correct the contents of the declaration and re-submit it. However, in **Georgia** this possibility does not relieve the declarant from the responsibility established by law for the violation⁸¹.

The results of the survey reveal how all countries provide some form of sanction for the declarant, following the detection of a violation. Tables 29⁸² and 30 show in detail what these sanctions may be, ranging from the payment of a fine, administrative, disciplinary and criminal action to the adoption of soft

⁸⁰ The possible consequences following the detection of a violation in Moldova are provided in response to questions 2.21 "If you selected 'Other' in the previous question [question 2.20], please specify" and 2.22 "If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 2.20]". The answer to question 2.22 is as follows: "If in the process of verifying the declarations it is detected that the declarant has not indicated an asset or an income, the inspector requests information but does not sanction the declarant. If the inspector detects a substantial difference between the declared income and expenses, then the verification of the declarant's assets is initiated". The full answer to question

⁸¹ Georgia's response to question 2.22 "If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 2.20]" specifies which steps are taken following the detection of a violation: "According to Article 14 (12) of the LCC, if the official's asset declaration contains an error, the ACB will inform the declarant of the error within 1 month period of time from the submission of this declaration and set a 1-month deadline for its elimination. During the said 1-month elimination-period or 1-month checking-timeframe for the ACB, this declaration is not to be made public or the information reflected in it to be given as public information. The implementation of the procedure provided in this paragraph does not relieve a person from the responsibility established by law for the existence of a deficiency revealed as a result of monitoring in the official's declaration of property status".

⁸² Table 30 also includes Ireland. As specified at the beginning of Section 3, although in Ireland there is no provision for a verification mechanism, under the Ethics in Public Office Acts 1995 and 2001, a complaint may be made about an alleged contravention. If a violation is detected, the declarant may be in some way sanctioned.

measures, such as the so called “naming and shaming”, which consists of the public disclosure of the names of those who failed to submit a declaration, or to do so within the given timeframe. The public availability of this information exposes the declarant and their violations: this can contribute to build trust within the public, while also raising awareness and dissuading the declarant from committing future violations (World Bank, 2020: 229).

In **Member States** (Table 29) the most common sanctioning measures following the detection of a violation are the payment of a fine and/or the activation of administrative proceedings against the declarant. The only exceptions are **Poland**, where the consequences are completely dependent on the type of violation, and **Ireland**, where a violation may be followed by either disciplinary or criminal action. Such actions may be initiated by several Member States, but **Bulgaria, Croatia, Poland and Slovenia** in the former, to which **Germany** is added with reference to the latter. Conversely, soft measures are still quite uncommon: only **Bulgaria, Germany, Latvia and Slovenia** adopt them.

Table 29. Answer to question 2.23 “When a violation is detected, how may the declarant be sanctioned?”. Member States (n=11). Year 2024. *=in some cases.

	Payment of a fine	Criminal action	Administrative action	Disciplinary action	Soft measures (e.g. public disclosure of the names of the declarants, public register of corruption offenders)	Depends on the type of violation	Other
BG	X		X		X		
HR	X		X				
DE	X		X	X	X	X	
GR	X	X	X	X		X	
IE		X*		X			
IT	X	X	X	X		X	
LV	X	X	X	X	X	X	
PL						X	
PT	X	X	X	X			
RO	X	X	X	X			
SI	X		X		X	X	

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Ireland**, criminal prosecution is only possible under the Local Government Act 2001, for failure to submit the annual declaration and to comply with the requirement to disclose pecuniary or any other beneficial interest in a matter before the local authority. The Act includes provisions for fines and terms of imprisonment on conviction. The Ethics in Public Office Acts 1995 and 2001 do not make provision for offences for violating the provisions on the disclosure of interests. However, if it is established there has been a contravention, the relevant House of the Parliament may take specific measures, such as: i) taking note of the violation; ii) censuring the office holder or other member concerned; iii) suspension of the office holder or other member up to 30 sitting days; iv) withholding salary for up to the same period as the suspension. In **Portugal**, violations (or strong indicators thereof) may be detected by the Entity for Transparency. Nevertheless, the authorities tasked to investigate and confirm the violation and, consequently, apply sanctions are the Public Prosecution Service or the specific Supervising Authority (competent for the area of the office holder).

The 2024 EU Justice Scoreboard collected information about the specific violations that may lead to a sanction. Specifically, the results reveal how the respondents to the qAID survey (with the exceptions of

Poland and **Ireland**, for which no data is available) all provide sanctions both for false declarations and non-compliance⁸³.

In **Candidate States** (Table 30), the situation is quite similar, especially regarding the possible payment of a fine and the initiation of administrative procedures. The provision of specific violations as offences leading to a criminal proceeding is common: indeed, only **Moldova** and **Montenegro** did not check the corresponding box. However, when a false declaration is detected in **Moldova**, a report is sent to the National Anticorruption Centre or the Anticorruption Prosecutor's Office, which will investigate the matter in a criminal trial. Therefore, the initiation of criminal action is possible in a specific circumstance. Lastly, half of the countries provide for disciplinary action (**Albania**, **Georgia**, **Montenegro** and **Ukraine**) and/or adopt soft measures following the detection of a violation (**Bosnia and Herzegovina**, **Montenegro**, **Serbia** and **Ukraine**).

Table 30. Answer to question 2.23 "When a violation is detected, how may the declarant be sanctioned?". Candidate States (n=8). Year 2024

	Payment of a fine	Criminal action	Administrative action	Disciplinary action	Soft measures (e.g. public disclosure of the names of the declarants, public register of corruption offenders)	Depends on the type of violation	Other
AL	X	X	X	X		X	
BA	X	X	X		X		
GE	X	X	X	X		X	
MD	X		X			X	X
ME	X		X	X	X	X	
MK	X	X				X	
RS	X	X	X		X	X	
UA	X	X	X	X	X	X	X

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Serbia**, the declarant may be sanctioned to the payment of a fine in a misdemeanour proceeding. In **Albania**, a criminal or disciplinary action may be initiated by the relevant competent institution after a specific referral. Similarly in **Georgia**, if an intentional breach of the law is detected, the Anti-Corruption Bureau (ACB) must send the relevant materials to the appropriate law enforcement agency for further action. However, the ACB can issue an administrative act imposing a fine, following the failure to submit an official's asset declaration within the set time limit⁸⁴. Inspectors have a similar role in **Moldova** as well: indeed, they may sanction the declarant to the payment of a fine when the declaration is not submitted or submitted late. Moreover, when a substantial difference between the declared income and expenses is detected by the inspector, they may initiate a proceeding before the court, which could result in an

⁸³ European Commission, *op. cit. supra* note 2, p. 54 (figure 62 – National frameworks regarding asset declarations: transparency, verification, sanctions).

⁸⁴ In response to question 2.25 "If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 2.23], the existing framework in Georgia is described as follows: "According to Article 181 (11) of the LCC, based on the results of the monitoring of official's asset declarations, the ACB shall take one of the following decisions on: a) the non-existence of a violation in the official's asset declaration; b) the existence of a violation in the official's asset declaration; c) the existence of a minor violation in the official's asset declaration. In case of intentional breach of this law – the entry of incomplete or incorrect data in the declaration of property status of the official in the case provided by subparagraph "b" of paragraph 11, and in the presence of signs of crime, the ACB is obliged to send the relevant declaration and production materials to the appropriate law enforcement agency for further action. The culpable violation of the principle of confidentiality under paragraph 7 of this article by a public servant, unless this violation constitutes a crime or an administrative offence, shall result in disciplinary liability of the public servant as determined by law. Failure to submit an official's asset declaration within the time limit under Article 14 of this Law shall be subject to a fine in the amount of GEL 1 000, for which an individual administrative act – a decree imposing a fine – shall be issued".

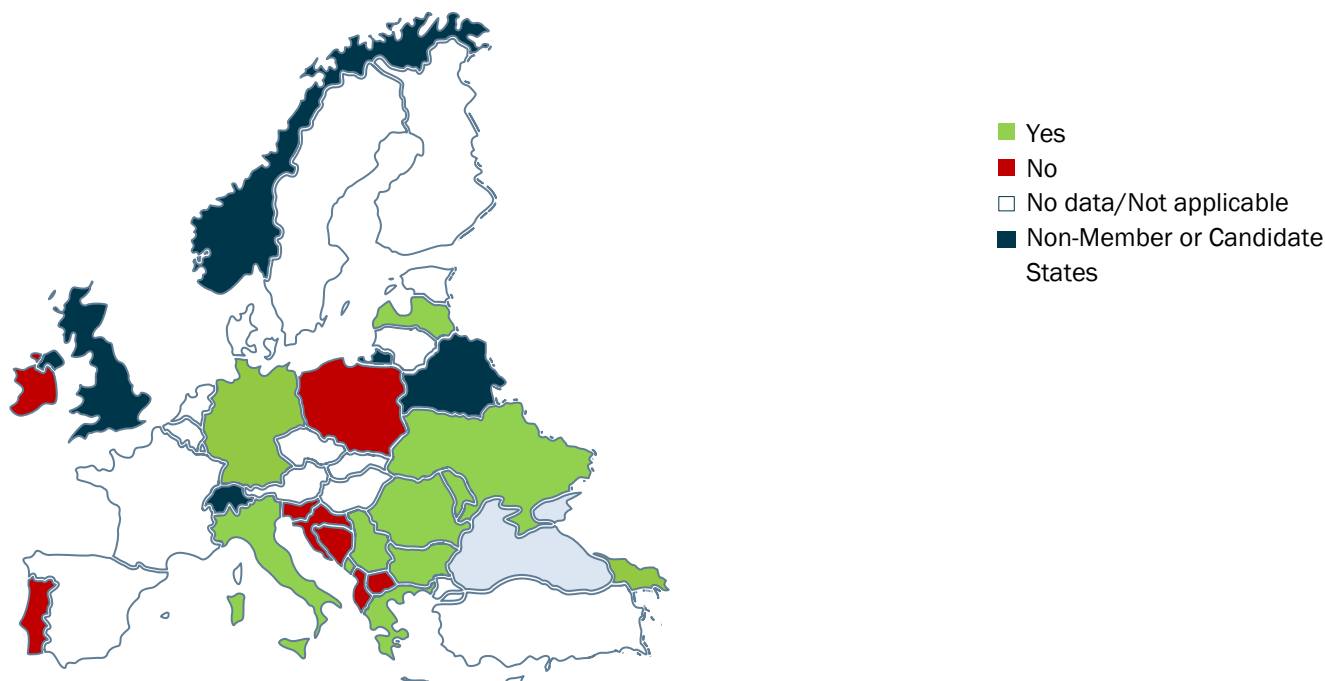
irrevocable court decision, prohibiting the declarant to hold public office for a period of three years and confiscating the declarant's property⁸⁵.

⁸⁵ Moldova's response to question 2.25 "If you wish, please provide any information you consider relevant to clarify your answer to the question above [question 2.23] is as follows: "In case of detection of declarations not submitted or submitted late, the inspector can sanction the declarant with a fine, according to the contravention code. If, in the process of verifying the declarations, the inspector detects a substantial difference between the declared income and expenses, and the control of the declarant's assets confirms this fact, the inspector goes to court. In the case of an irrevocable court decision, the property of the declarant may be confiscated and he may be prohibited from holding public office for a period of 3 years. If the declarant will not submit the declaration even after the inspector's request, he can request the release of the declarant from the service or the termination of the mandate, if he is in an elective position. In the case of detection of false declarations, the inspector will send the information to the National Anticorruption Center or the Anticorruption Prosecutor's Office, which will investigate the materials in a criminal trial".

4. Risk analysis mechanisms

Within asset and interest declarations, the risk analysis process aims at determining the likelihood that a person committed a violation: therefore, it plays a crucial role in prioritising the verification process, and therefore facilitating and ensuring its effectiveness. Specifically, suspicious and at-risk declarations are identified based on risk indicators (so called red flags), which establishes the declarations' risk level (Kotlyar & Pop, 2021). Risk analysis mechanisms allow to focus the efforts of verification on those declarations which are more likely to contain breaches and violations. As highlighted in the previous section, this is especially relevant considering the amounts of time and resources necessary to conduct the verification process. The risk-based approach can not only be used to prioritise the verification process, but also to define the filer population, by identifying the sectors and positions exposed to the highest risk of corruption (World Bank, 2020).

Figure 6. Answer to question 3.1: "Does the AID system in your country include a risk analysis process to strengthen filters for declarations and prioritize verification?". Member and Candidate States (n=18). Year 2024



Source: Elaboration by CSSC. EU Project qAID – Online survey

As shown in Figure 6, more than half (n=11) of the countries surveyed provide for some sort of risk analysis mechanism, which is not implemented in **Albania, Bosnia and Herzegovina, Croatia, Ireland, North Macedonia, Poland, Portugal and Slovenia**⁸⁶. The general picture is therefore quite balanced between Member and Candidate States.

It is important to clarify that the risk analysis process does not produce evidence of a violation: it is merely a tool to identify declarations presenting at-risk elements and flag them as warranting a more accurate analysis and verification. However, the flagged declaration does not necessarily contain violations: conversely, the verification of a low-risk declaration could detect violations (Kotlyar & Pop, 2021).

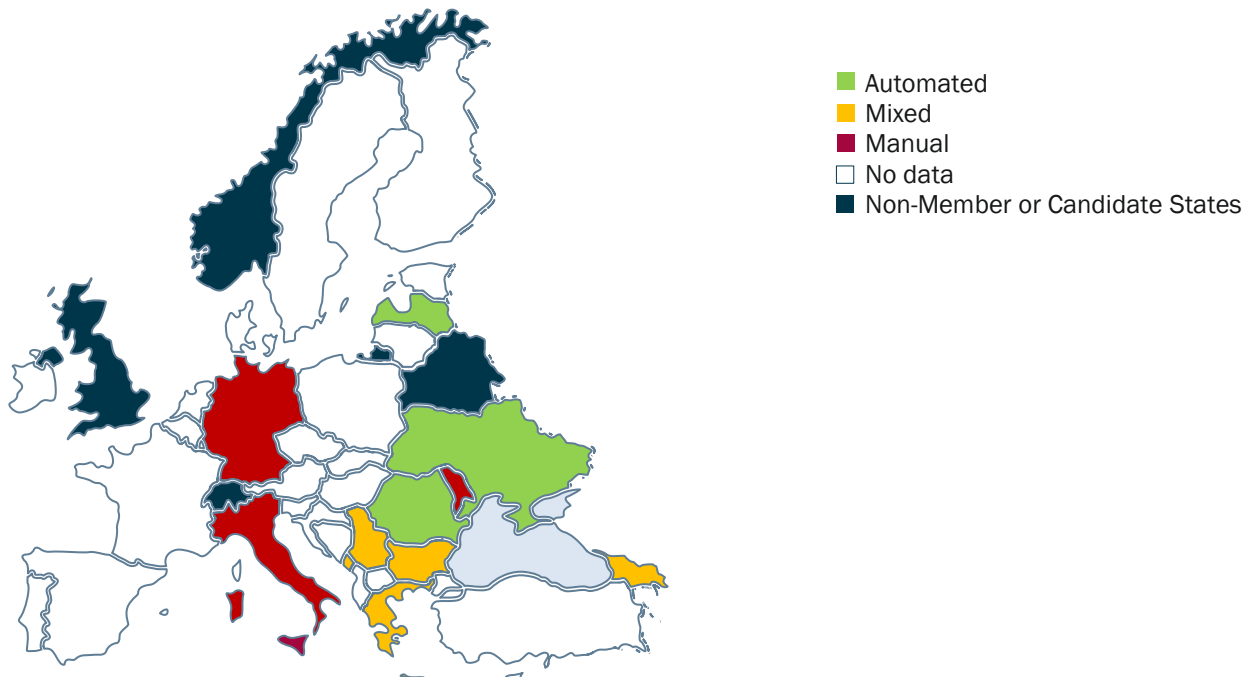
⁸⁶ The following sections (4.1 – *Method of risk analysis* and 4.2 – *Risk Indicators*) will therefore only present the results from those countries (n=11) which implement a risk-analysis mechanism, namely: Bulgaria, Georgia, Germany, Greece, Italy, Latvia, Moldova, Montenegro, Romania, Serbia and Ukraine.

4.1 Method of risk analysis

The implementation of a risk analysis mechanism, especially if at least partially automated, can significantly improve the overall efficiency of the system and, more specifically, of the verification process. Moreover, it can limit the discretionary decision-making in identifying which declarations to subject to the verification process, and ultimately reducing corruption risks in the verification procedure. The automated risk analysis normally employs an automated algorithm, which analyses the content of the declarations and produces results based on specific criteria and predetermined rules set by the competent authority (Kotlyar & Pop, 2021). Sure enough, an automated risk analysis system may only work on declarations which have been digitised.

Figure 7 shows the distribution of the different methods to carry out the risk analysis of the declarations across the countries implementing the procedure. The general picture is once again perfectly balanced and reflects the results presented in the previous sections, highlighting a widespread tendency towards the digitalisation of the systems and a slight preference for a mixed approach, which is the perfect example of this ongoing process.

Figure 7. Answer to question 3.2: “The risk analysis of the declarations is conducted”. Member and Candidate States (n=11). Year 2024



Source: Elaboration by CSSC. EU Project qAID – Online survey

By comparing these results with those shown in Figure 1 (Method of submission of the declarations), it appears there is no perfect correspondence between the method of submission and that of verification. For instance, although **Greece** and **Georgia** implement an e-filing system, the risk analysis is carried out using a mixed approach: specifically in Greece, it can either be automated through the use of red flags or manual, by adopting statistical methods such as random sampling, while **Georgia** is currently researching best practices in the selection process of the declarations to monitor. Conversely in **Germany**, **Italy** and **Moldova** the risk analysis is carried out manually, although the method of submission is respectively either mixed or completely automated.

In **Bulgaria**, the mixed approach entails a cross-check conducted by the inspecting officer between the data declared and that in the official state registries (i.e. property register, commercial register, register of motor vehicles, central credit register, NRA register). Similarly to Greece, in **Serbia** the risk analysis

combines automatic elements with the random selection of declarations. In **Ukraine**, the risk analysis involves the use of a logical and arithmetic control (LAC) tool, which allows the identification of inconsistencies between the declaration and the data collected in the national registries: their detection is grounds for a full verification by an authorised officer of the NACP⁸⁷.

4.2 Risk indicators

The main aim of risk analysis mechanisms is to flag those declarations which present elements or characteristics warranting a more thorough verification, since they are highly likely to contain violations. The risk level is determined based on a series of predetermined indicators (or “red flags”), which show the level of exposure to a certain risk: each indicator is normally assigned a certain weight, which corresponds to the risk level (Kotlyar & Pop, 2021). The red flags could focus on the content of the declaration (e.g. missing data, discrepancies, declaration of assets abroad), or on the position held by the declarant.

All **Member States** (Table 31) employing a risk analysis mechanism flag declarations when missing data or inconsistencies within the form, with previous declarations or with external sources are detected. The late submission and the declarant’s behaviour being inconsistent with the contents of the declaration are also common indicators, implemented in all Member States (with the exception of, respectively, **Romania** and **Germany**). Differing from the other countries, **Bulgaria** and **Romania** do not consider the high-risk position held by the declarant relevant to measure the risk level of the declaration. Similarly, in **Germany** and **Romania** declarations are not flagged when including information about businesses and companies abroad or missing information about suspiciously large amounts related to family members.

⁸⁷ The functioning of the automatic LAC tool in Ukraine is described as follows, in response to question 3.3 “If you wish, please provide any information you consider relevant to clarify your answer to the question above”: “Logical and arithmetic control (LAC) is a tool that allows the Registry’s software tools to identify inconsistencies between the information reflected in the declaration and the data in the registers and evaluate them. LAC is used to assess the risk of the declaration, which results in a calculated risk rating. In addition, if inconsistencies are found in the declaration based on the results of the LAC, this is the basis for a full verification of such declaration by an authorized person of the NACP. LAC is carried out as follows: - comparison of data in the declaration with data from registers, databases to which the NACP has automated access (by verifying such information); - discrepancies identified as a result of the data comparison are considered to be identified risks in the declaration; - formulas are applied to the declaration data to identify signs of illicit enrichment or unjustified assets, signs of violation of restrictions on receiving gifts or combining activities; - the operation of at least one of the formulas is considered an identified risk; - each risk identified in the declaration has a weighting factor. The sum of the weighting factors of all identified risks is the calculated risk rating of the declaration. This is how the declaration’s risk is assessed. All declarations to which the LAC is applied are ranked by the value of the risk rating indicator (from highest to lowest), which is taken into account when choosing the method of verification of the declaration - automated or by an authorized person of the NACP”.

Table 31. Answer to question 3.4 “Which elements are identified as risk indicators (“red flags”)?”. Member States (n=6). Year 2024

	Late submission	Missing data	Data inconsistencies or discrepancies (e.g. within the form, with past declarations, with external databases)	Behaviour inconsistent with the contents of the declaration (e.g. assets acquired above annual salary or set percentage of annual salary)	High risk position and/or function	Business and companies abroad	Missing information about or suspiciously large amounts related to family members	Other
BG	X	X	X	X		X	X	
DE	X	X	X		X			
GR	X	X	X	X	X	X	X	
IT	X	X	X	X	X	X	X	
LV	X	X	X	X	X	X	X	
RO		X	X	X				

Source: Elaboration by CSSC. EU Project qAID – Online survey

The general picture in **Candidate States** (Table 32) is quite similar: aside from **Serbia**, which only takes into account the position held by the declarant, as established by article 75 of the national legislation on Prevention of Corruption, all **Candidate States** which implement a risk analysis mechanism (namely, **Georgia, Moldova, Montenegro** and **Ukraine**) consider declarations at-risk when data is missing or inconsistent, or when the declarant’s behaviour and lifestyle are inconsistent with the contents of the declaration.

Table 32. Answer to question 3.4 “Which elements are identified as risk indicators (“red flags”)?”. Candidate States (n=5). Year 2024

	Late submission	Missing data	Data inconsistencies or discrepancies (e.g. within the form, with past declarations, with external databases)	Behaviour inconsistent with the contents of the declaration (e.g. assets acquired above annual salary or set percentage of annual salary)	High risk position and/or function	Business and companies abroad	Missing information about or suspiciously large amounts related to family members	Other
GE	X	X	X	X	X	X	X	
MD	X	X	X	X	X	X		
ME	X	X	X	X				
RS					X			
UA		X	X	X	X	X		

Source: Elaboration by CSSC. EU Project qAID – Online survey

In **Moldova** the declaration of businesses and companies abroad is of particular relevance, since declarants cannot hold management positions in private business companies, either in the country or abroad, but may only be business founders.

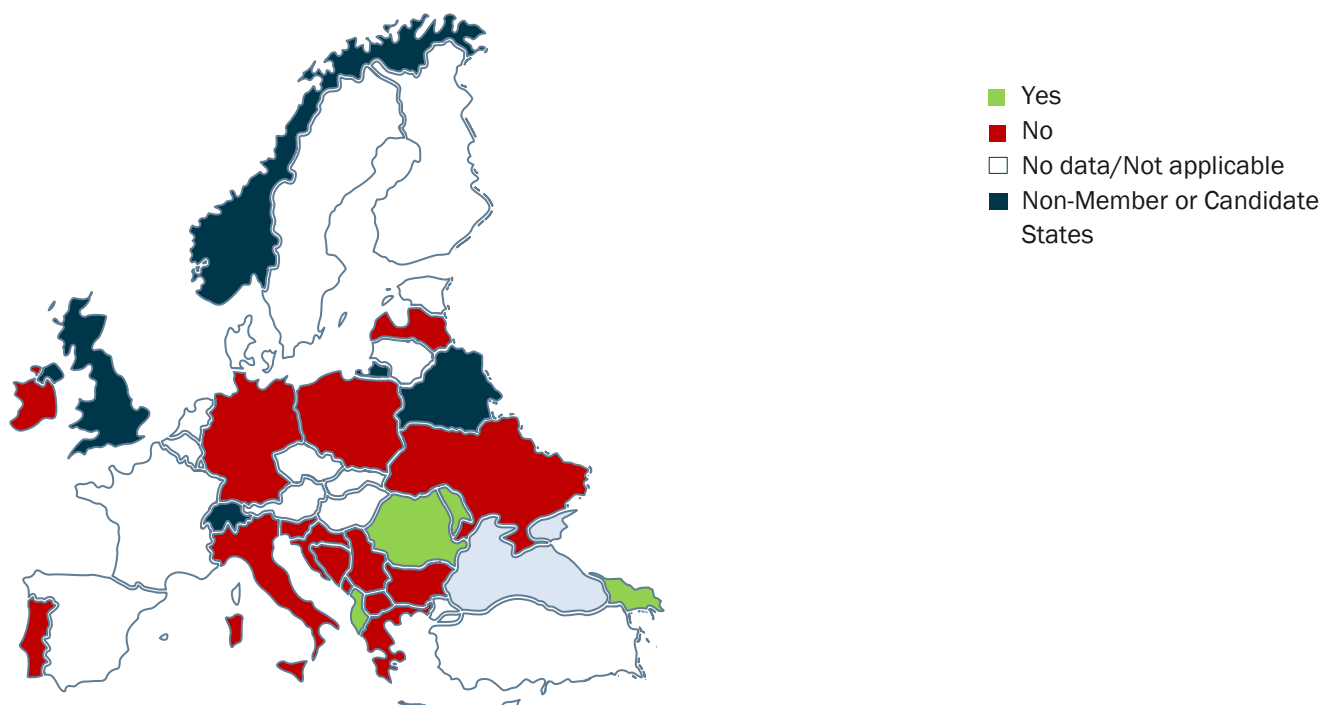
The results of the survey reveal a homogeneous picture, in Member as well as in Candidate States; however, the possible “red flags” in Member States tend to be slightly more extensive. The risk indicators implemented appear to be standardised across the surveyed countries: in none of the cases, the residual category “Other” was selected to report the use of specific categories of red flags different from those already provided.

5. Impact assessment of AID systems

The last section of the questionnaire focuses on the existing methods in place to assess the impact of the national AID systems. This activity, which is almost completely overlooked in Member and Candidate States alike (Figure 8), is crucial to determine the efficacy and efficiency of the system. Conducting an evaluation of the system can reveal potential weaknesses and, therefore, offer insights into the future developments and improvements of the system.

Despite its fundamental importance, only three Candidate States and one Member State, namely **Albania**, **Georgia**, **Moldova** and **Romania**, include some form of assessment of the system. This could be explained by the difficulty in identifying indicators to measure the impact of asset and disclosure on the national levels of corruption. A possible indicator could consist of the number of violations (and related cases of corruption) uncovered in the period of one year. However, one question arises: is the detection of a significant number of violations symptomatic of an efficient system, or simply of a particularly corrupt country? On the other hand, do lower numbers represent correspond to an inefficient system, or to a virtuous country? Moreover, the assessment could be focused on the performance of the system or on the general levels of corruption. That of the identification of strong indicators to assess the impact of AID systems will be the focus of *WP4 – Development and validation of a methodological toolkit for assessing the impact of asset and interest declaration systems*.

Figure 7. Answer to question 4.1: “Do methods to assess the impact of AID systems exist in your country?”. Member and Candidate States (n=19). Year 2024



Source: Elaboration by CSSC. EU Project qAID – Online survey

The countries which employ methods to assess the impact of AID systems do so based on different data, and adopting different approaches. In **Albania**, the impact is measured yearly using annual reports and audits produced by the institution through the analysis of performance data. Moreover, the impact of the system is reflected in the EU Progress Reports. In **Georgia**, as for the risk analysis mechanism, best practices for the assessment of the impact of AID systems are currently being researched. In **Moldova**, the evaluation of the systems is carried out based on data provided by ANI, journalistic investigations,

notifications received from public institutions, NGOs, natural and legal persons. Lastly, **Romania** has recently adopted its National Anti-corruption Strategy (NAS) 2021-2025, which includes a specific objective (*no. 5.2. – Ensuring integrity in the exercise of public functions and public office*) related to the digitalization of the AID system in order to automate the filling, submission and processing process, as well as the organization of training sessions for persons covered by Law no. 176/2010, which have been implemented by ANI. The progress made in implementing the NAS objectives is reviewed annually. The impact of the Romanian AID system has also been assessed through several international mechanisms, such as the European Commission's Rule of Law Mechanism, the Review of the Group of States against Corruption, as well as the Implementation Review Mechanism under UNCAC. These mechanisms operate on the basis of a comprehensive self-assessment checklist covering the functioning and results of the system, as well as on-site missions with the experts of the international organizations.

6. Best practices and recommendations

6.1 From the survey respondents

One of the aims of this report is to identify and present best practices and recommendations: each section of the survey included a final question asking experts to indicate what they considered to be good practices in their country to be implemented in EU Member and Candidate States. Below are the best practices that emerged from the questionnaire.

Main features of AID systems

- Electronic submission (e-filing) of the declarations.

The availability of an electronic submission platform allows to access the form from anywhere, and generally facilitates completing the form, and the collection of information. A specific aspect which is considered to be a best practice by several countries is the possibility to access pre-populated platforms: this reduces the possibility of missing information, as well as the amount of work the filer is required to perform. The declarant is generally only tasked with checking and, if necessary, correct the information.

- Transparency of the system and availability of the information.

The online publication of the declarations allows them to be easily accessible to the general public as well as NGOs and journalists, for longer periods of time (in some cases, up to 15 years). The digitalisation of the submission systems, moreover, allows the immediate publication of the declarations, once submitted.

- Extent of the declaration requirements.

In some countries, the extension of the declaration requirements to a wide range of public employees (sometimes, all those potentially affected by corruption) is a best practice to be implemented across EU Member and Candidate States.

Verification of declarations

- Cross-checking of information.

Specifically, accessibility to access information from public and private registries. This process allows the verification agency to cross-reference the contents of the declarations with external sources of information, to ensure their completeness and truthfulness. The availability of financial information provided by banks is of particular relevance.

- Monitoring and verification of all declarations submitted.

A comprehensive verification process is likely to enhance the overall effectiveness of the system.

- Automated verification of declarations, and the interoperability with different systems and databases.

The use of automated verification systems and the ability to integrate with other databases enhance the efficiency and accuracy of the process.

- Provision of sanctions.

Ensuring clear and effective sanctions for non-compliance strengthens the system's deterrence against corruption.

Risk analysis mechanisms

In the case of risk analysis, there is no agreement in the identification of best practices, which differ significantly from country to country. The best practices identified by the different respondents, in relation to their own country, are listed below.

- Assigning points to the different risk indicators, to determine which declarations to verify.

Using weighted points for various risk indicators helps prioritize which declarations should undergo verification.

- Performance of own risk assessment by each administration.

Each administration performing its own risk assessment ensures a tailored approach.

- Flexibility of the system, which facilitates changing the risk assessment criteria.

The system should allow for adjustments in risk assessment criteria based on emerging trends or issues.

- Collective effort to establish risk areas.

Collaborating across institutions to identify key risk areas strengthens the risk assessment process.

- Logical and arithmetic control of the declarations.

Tools that perform logical and arithmetic checks on declarations further enhance the verification process.

Impact assessment of AID systems

As evidenced from the results of the qAID survey, the assessment of the systems is generally overlooked. Therefore, it is difficult to identify common best practices: the most important one would be to design a mechanism or a procedure to evaluate and measure the impact of the systems, as well as their ability to achieve the proposed results.

However, the respondents (n=2) from the countries which implement an assessment of the systems identify as a common best practice the use of data resulting from journalistic investigations, and reports from NGOs and relevant civil society actors.

6.2 From secondary sources

The Group of States against Corruption (GRECO) is tasked with the analysis and evaluation of countries compliance with specific provisions of the Twenty Guiding Principles (and associated provisions of the Criminal Law Convention on Corruption), by conducting evaluation rounds⁸⁸. During each evaluation round, reports are drafted by GRECO, defining recommendations for countries to improve their level of compliance. Reports from the Fourth and Fifth Evaluation Round were analysed in order to identify such

⁸⁸ For more information about GRECO's mutual evaluation and its role in fighting corruption, please visit <https://www.coe.int/en/web/greco/evaluations/about>.

recommendations, in relation to the implementation of AID systems. The most relevant and common recommendations are listed below.

- Streamline the asset declaration system for persons exercising top executive functions (PTEFs) by creating a central register with clear guidance.
- Make information from the declarations publicly available.
- Include spouses and dependent family members in the declarations, and put the necessary privacy safeguards in place.
- Ensure the declarations are subject to appropriate review, by establishing an independent review mechanism equipped with adequate legal, technical, and operational resources to ensure effective and accountable oversight.
- Establish robust and effective cooperation and interaction with all relevant control bodies and/or databases, as well as publicly accessible statistics on the outcomes of the reviews.
- Impose proportionate and dissuasive sanctions in case of breach.
- Reinforce the independence and effectiveness of criminal investigations and prosecutions involving high-level officials suspected of corruption to uphold prosecutorial integrity.
- Equip competent bodies and agencies with sufficient resources and specialized training to effectively handle corruption cases involving top executives.
- Guarantee the competent bodies (e.g. Prosecutor's Office) sufficient technical, human, and financial resources, as well as the necessary autonomy to carry out effective investigation and prosecution of offenses involving persons with top executive functions and regularly inform the public of the progress of its work.

The United Nations Office on Drugs and Crime (UNODC), together with the United Nations Interregional Crime and Justice Research Institute (UNICRI), has developed a technical guide to the implementation of the provisions in UNCAC (UNODC, 2009). Section IV of the Technical Guide is dedicated entirely to disclosure systems and gives indications as to what features the systems should have, and what measures should be in place to ensure the implementation of the principles and rules set in UNCAC. These recommendations and guidelines partially overlap with those outlined by GRECO. Some of the general suggestions are presented below.

- Ensure transparency and impartiality of the provisions, e.g. by giving general publicity to the provision of public services and the publishing of anti-fraud and corruption policies and codes of conduct.
- Ensure the regulations cover all substantial types of assets and incomes, as well as all major types of conflicts of interest and establish appropriate procedures following its (even only likely) detection.
- Identification of competent bodies for the investigation of possible violations.
- Ensure the availability to public officials of information on how to act in case of possible conflicts of interest.
- Establish appropriate deterrent sanctions following the violation of the laws and regulations.
- Ensure the system does not allow public officials to conceal assets and interests, also by allowing access to physical and legal persons in relation to persons or legal entities associated with public officials.

- Attribute adequate powers of control to the competent authorities and ensure they have sufficient manpower, expertise, technical capacity and legal authority.
- Dedicate special attention to the detection of gifts and hospitalities and provide specific guidelines to public officials detailing how and when they should declare them.

Lastly, the Technical Guide encourages all State Parties to the Convention to “*have in place institutional means for revising codes, monitoring implementation and related issues*”(UNODC, 2009).

7. Annex A

Survey on AID systems in EU Member and Candidate States



Project qAID - Survey on AID systems in EU Member and Candidate States

Dear respondent,

thank you in advance for your time and attention. This survey is part of the European project "**qAID - Towards contemporary knowledge and innovative tools for assessing and enhancing effectiveness of Asset and Interest Disclosure (AID) systems in EU Member States and Candidate States**". Before starting the questionnaire, please find below some information you may find useful.

What is the objective of project qAID?

The general objective of the qAID project is to **provide EU Member States (MSs) and Candidate States (CSs) with contemporary knowledge and innovative tools to assess and improve the impact of national asset and interest disclosure (AID) systems.**

Who finances project qAID?

The project is co-funded by the European Commission, Directorate-General for Migration and Home Affairs – Internal Security Fund (2021-2027).

Who is involved in project qAID?

The project is coordinated by the **Centre for Security and Crime Sciences**, the Joint Research Centre of the **University of Trento and the University of Verona** (Italy), and carried out in partnership with the **Romanian National Agency for Integrity** (*Agenția Națională de Integritate*), the **Regional Anti-Corruption Initiative (RAI) Secretariat**, the **Italian Anticorruption Authority** (*Autorità Italiana Anticorruzione*), and the **Centre for the Study of Democracy** (Bulgaria).

What is the aim of this survey?

This survey aims to conduct an **inventory and analysis of the current state of AID systems** in EU MSs and CSs to identify best practices, by focusing on:

1. the **main features** of AID systems;
2. the **verification mechanism** of existing AID systems;

3. the **risk analysis** of the declarations (if and to what extent they are used, what rules they provide);
4. the **methods to assess the impact** of AID systems (if they exist, what data they rely on).

This questionnaire should require around 20 minutes to answer.

We thank you again for your time.

DISCLAIMER

Funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or the European Commission (Directorate General for Migration and Home Affairs). Neither the European Union nor the granting authority can be held responsible for them.

* This is a required question.

1. This survey does not collect any type of personal information (e.g. name, surname, email address). The answers collected will be used exclusively for the aims and activities of project qAID. Do you wish to continue? *

Mark only one oval.

☐ Yes

2. Please select the country (EU Member State or Candidate State) of your institution or agency from the list provided. *

Drop down menu.

- | | |
|--|---------------------------------------|
| <input type="radio"/> Albania | <input type="radio"/> Latvia |
| <input type="radio"/> Austria | <input type="radio"/> Lithuania |
| <input type="radio"/> Belgium | <input type="radio"/> Luxembourg |
| <input type="radio"/> Bosnia and Herzegovina | <input type="radio"/> Malta |
| <input type="radio"/> Bulgaria | <input type="radio"/> Moldova |
| <input type="radio"/> Croatia | <input type="radio"/> Montenegro |
| <input type="radio"/> Cyprus | <input type="radio"/> Netherlands |
| <input type="radio"/> Czechia | <input type="radio"/> North Macedonia |
| <input type="radio"/> Denmark | <input type="radio"/> Poland |
| <input type="radio"/> Estonia | <input type="radio"/> Portugal |
| <input type="radio"/> Finland | <input type="radio"/> Romania |
| <input type="radio"/> France | <input type="radio"/> Slovakia |
| <input type="radio"/> Germany | <input type="radio"/> Slovenia |
| <input type="radio"/> Georgia | <input type="radio"/> Serbia |
| <input type="radio"/> Greece | <input type="radio"/> Spain |
| <input type="radio"/> Hungary | <input type="radio"/> Sweden |
| <input type="radio"/> Ireland | <input type="radio"/> Türkiye |
| <input type="radio"/> Italy | <input type="radio"/> Ukraine |

PART 1 | MAIN FEATURES

In this first section, we will ask you to indicate whether your country has an asset and interest disclosure (AID) system and which are its main features.

3. 1.1 Does your country envisage an AID system? *

Mark only one oval.

☐ Yes Go to question 5 (1.3).

☐ No Go to question 4 (1.2).

4. 1.2 Is the introduction of AID systems planned or being discussed in your country? *

Mark only one oval.

☐ Yes Go to question 74.

☐ No Go to question 74.

5. 1.3 Which authority or body is tasked with the collection of asset and interest declarations? *

Mark only one oval per row.

	Yes	No
Independent central (and/or national) authority	<input type="radio"/>	<input type="radio"/>
Independent decentralised (and/or local) authority	<input type="radio"/>	<input type="radio"/>
Internal collection (e.g. each public body collects the declarations of their employees)	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

6. 1.4 If you selected “Other” in the previous question, please specify.

7. 1.5 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

8. 1.6 The AID system available in your country aims at collecting information about: *

Mark only one oval per row.

	Yes	No
Politically Exposed Persons (PEPs)	<input type="radio"/>	<input type="radio"/>
Public officials	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

9. 1.7 If you selected "**Politically exposed persons (PEPs)**", please indicate which are required to present a declaration. For a list of PEPs in EU Member States, please refer to European Commission Notice [C/2023/724](#).

Mark only one oval.

☐ All

☐ Only some

10. 1.8 If you selected "**Only some**", please specify.

11. 1.9 If you selected "**Public officials**", please indicate which are required to present a declaration:

Mark only one oval.

☐ All

☐ Only some

12. 1.10 If you selected "**Only some**", please specify.

13. 1.11 If you selected "**Other**" in Question 1.6, please specify.

14. 1.12 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

15. 1.13 Does the information collected refer exclusively to the declarant? *

Mark only one oval.

☐ Yes Go to question 20 (1.18).

☐ No Go to question 16 (1.14).

16. 1.14 Who else does the information collected refer to? *

Mark only one oval per row.

	Yes	No
Spouse	<input type="radio"/>	<input type="radio"/>
Cohabitants	<input type="radio"/>	<input type="radio"/>
Adult children (in all cases)	<input type="radio"/>	<input type="radio"/>
Adult children (only if cohabitant)	<input type="radio"/>	<input type="radio"/>
Non-adult children	<input type="radio"/>	<input type="radio"/>
Parents	<input type="radio"/>	<input type="radio"/>
Siblings	<input type="radio"/>	<input type="radio"/>
Brothers/sisters-in law	<input type="radio"/>	<input type="radio"/>
Other extended family	<input type="radio"/>	<input type="radio"/>
Friends	<input type="radio"/>	<input type="radio"/>
Business associates	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

17. 1.15 If you selected **“Other”** in the previous question, please specify.

--

18. 1.16 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

19. 1.17 Are the people identified above required to file a separate declaration? *

Mark only one oval.

☐ Yes

☐ No

20. 1.18 What is to be declared? *

Mark only one oval per row.

	Yes	No
Immovables	<input type="radio"/>	<input type="radio"/>
Movables	<input type="radio"/>	<input type="radio"/>
Securities and stocks	<input type="radio"/>	<input type="radio"/>
Ownership interest in commercial entities other than stocks	<input type="radio"/>	<input type="radio"/>
Beneficial ownership or control in legal entities, trusts and similar legal arrangements	<input type="radio"/>	<input type="radio"/>
Intangible assets	<input type="radio"/>	<input type="radio"/>
Accounts in banks and other financial institutions	<input type="radio"/>	<input type="radio"/>
Safe deposit boxes	<input type="radio"/>	<input type="radio"/>
Monetary assets	<input type="radio"/>	<input type="radio"/>
Virtual assets	<input type="radio"/>	<input type="radio"/>
Legal claims to future payments	<input type="radio"/>	<input type="radio"/>
Income	<input type="radio"/>	<input type="radio"/>
Gifts	<input type="radio"/>	<input type="radio"/>
Financial liabilities	<input type="radio"/>	<input type="radio"/>
Expenditures	<input type="radio"/>	<input type="radio"/>
Concurrent employment and activities of the declarant (paid or unpaid)	<input type="radio"/>	<input type="radio"/>
Previous employment	<input type="radio"/>	<input type="radio"/>
Rights of representation (agency) of the declarant	<input type="radio"/>	<input type="radio"/>
Government contracts	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

21. 1.19 If you selected “Other” in the previous question, please specify.

22. 1.20 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

23. 1.21 Under which conditions (if any) may the obligation to declare assets and interests be waived? *

Mark only one oval per row.

	Yes	No
Monetary value (e.g. assets under XXX €/your country's currency)	<input type="radio"/>	<input type="radio"/>
Geographical position (e.g. assets and interests held abroad)	<input type="radio"/>	<input type="radio"/>
Timeframe (e.g. assets and interests acquired before, during or after taking office)	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

24. 1.22 If you selected "Other" in the previous question, please specify.

25. 1.23 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

26. 1.24 When/How often must the declaration be filed? *

Mark only one oval per row.

	Yes	No
Before entering office	<input type="radio"/>	<input type="radio"/>
Upon entering office	<input type="radio"/>	<input type="radio"/>
After entering office	<input type="radio"/>	<input type="radio"/>
Annually while in office	<input type="radio"/>	<input type="radio"/>
Biannually while in office	<input type="radio"/>	<input type="radio"/>
Once every two years while in office	<input type="radio"/>	<input type="radio"/>
Before leaving office	<input type="radio"/>	<input type="radio"/>
Upon leaving office	<input type="radio"/>	<input type="radio"/>
Upon experiencing significant changes in wealth	<input type="radio"/>	<input type="radio"/>
Upon emergence of a potential conflict of interest	<input type="radio"/>	<input type="radio"/>

Upon request

<input type="radio"/>	<input type="radio"/>
<input type="radio"/>	<input type="radio"/>

Other

27. 1.25 If you selected **"Other"** in the previous question, please specify.

--

28. 1.26 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

29. 1.27 Which method is used to submit the declaration form? *

Mark only one oval.

- ☐ E-filing
☐ Paper based
☐ Mixed

30. 1.28 If you selected **"Mixed"** in the previous question, please specify.

--

31. 1.29 Is the information in the declarations made available to the public? *

Mark only one oval.

- ☐ Yes, all information Go to question 33 (1.31).
☐ Yes, some information Go to question 32 (1.30).
☐ No Go to question 33 (1.31).

32. 1.30 If possible, please specify which information is made public.

--

33. 1.31 According to your professional knowledge, how would you rate the main features of the AID system in your country? *

Mark only one oval per row.

Extremely poor Poor Neutral Good Excellent

Main features	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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34. 1.32 According to your professional knowledge, which (if any) of the main features of the AID system in your country would you consider a best practice to be implemented in EU Member and Candidate States? *

--

PART 2 | VERIFICATION MECHANISM

In this second section, we will ask you to point out the characteristics of the mechanism implemented to verify the contents of the declarations within the AID system in your country.

35. 2.1 Is the authority or body tasked with the verification the same tasked with the collection of the declarations? *

Mark only one oval.

☐ Yes Go to question 39 (2.5).

☐ No Go to question 36 (2.2).

36. 2.2 Which authority or body is tasked with the verification of the declarations collected? *

Mark only one oval per row.

	Yes	No
Independent central (and/or national) authority	<input type="radio"/>	<input type="radio"/>
Independent decentralised (and/or local) authority	<input type="radio"/>	<input type="radio"/>
Internal collection (e.g. each public body verifies the declarations of their employees)	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

37. 2.3 If you selected **“Other”** in the previous question, please specify.

38. 2.4 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

39. 2.5 The existing verification mechanisms of AID systems in your country are: *

Mark only one oval.

☐ Automated

☐ Manual

☐ Mixed

40. 2.6 If you selected "**Mixed**" in the previous question, please specify.

41. 2.7 According to your professional knowledge, how many declarations are subjected to the verification process? *

Mark only one oval.

- ☐ < 10 %
- ☐ 11 – 20%
- ☐ 21 – 30%
- ☐ 31 – 40%
- ☐ 41 – 50%
- ☐ 51 – 60%
- ☐ 61 – 70%
- ☐ 71 – 80%
- ☐ 81 – 90%
- ☐ 91 – 100%
- ☐ I don't know

42. 2.8 How is the verification mechanism triggered? *

Mark only one oval per row.

	Yes	No
Ex officio	<input type="radio"/>	<input type="radio"/>
Report from the public	<input type="radio"/>	<input type="radio"/>
Report from a public authority	<input type="radio"/>	<input type="radio"/>
Results of the risk analysis	<input type="radio"/>	<input type="radio"/>
Random selection	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

43. 2.9 If you selected "**Other**" In the previous question, please specify.

44. 2.10 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

45. 2.11 Does the verification process include cross-checking data from the declaration with other information? *

Mark only one oval.

- ☐ Yes Go to question 46 (2.12)
- ☐ No Go to question 51 (2.17).

46. 2.12 Within the verification process, the cross-checking of data is: *

Mark only one oval.

- ☐ Automated ☐ Manual
- ☐ Mixed

47. 2.13 If you selected "**Mixed**" in the previous question, please specify.

48. 2.14 Which information is used for the cross-checking of data? *

Mark only one oval per row.

	Yes	No
Public registries and databases	<input type="radio"/>	<input type="radio"/>
Private registries and databases	<input type="radio"/>	<input type="radio"/>
Media and open-source monitoring tools	<input type="radio"/>	<input type="radio"/>
Databases from foreign jurisdictions	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

49. 2.15 If you selected "**Other**" in the previous question, please specify.

50. 2.16 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

51. 2.17 What is the focus of the verification process? *

Mark only one oval.

Yes	No
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Accuracy of the information	<input type="radio"/>	<input type="radio"/>
Completeness of the information	<input type="radio"/>	<input type="radio"/>
Discrepancies between different fields of the form	<input type="radio"/>	<input type="radio"/>
False data	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

52. 2.18 If you selected **"Other"** in the previous question, please specify.

53. 2.19 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

54. 2.20 If the verification process results in the detection of a violation, what are the following steps? *

Mark only one oval per row.

	Yes	No
The declarant has time to correct the contents of the declaration and re-file it	<input type="radio"/>	<input type="radio"/>
The declarant can provide the verification authority with explanations for the alleged violations	<input type="radio"/>	<input type="radio"/>
The declarant is sanctioned	<input type="radio"/>	<input type="radio"/>
No additional action taken	<input type="radio"/>	<input type="radio"/>
Depends on the type of violation	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

55. 2.21 If you selected **"Other"** in the previous question, please specify.

56. 2.10 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

57. 2.23 When a violation is detected, how may the declarant be sanctioned?

[Please answer this question **only** if you selected **"Yes"** to the option "The declarant is sanctioned" in the previous question]

Mark only one oval per row.

Yes	No
-----	----

Payment of a fine	<input type="radio"/>	<input type="radio"/>
Criminal action	<input type="radio"/>	<input type="radio"/>
Administrative action	<input type="radio"/>	<input type="radio"/>
Disciplinary action	<input type="radio"/>	<input type="radio"/>
Soft measures (e.g. public disclosure of the names of the declarants, public register of corruption offenders)	<input type="radio"/>	<input type="radio"/>
Depends on the type of violation	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

58. 2.24 If you selected "**Other**" in the previous question, please specify.

59. 2.25 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

60. 2.26 According to your professional knowledge, how would you rate the verification process of the AID system in your country? *

Mark only one oval per row.

Extremely poor Poor Neutral Good Excellent

Verification process	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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61. 2.27 According to your professional knowledge, which (if any) features of the verification process within the AID system in your country would you consider a best practice to be implemented in EU Member and Candidate States? *

PART 3 | RISK ANALYSIS

In this third section, we will ask you to indicate whether a method of risk assessment is implemented within the AID system in your country, its characteristics and what rules it provides.

62. 3.1 Does the AID system in your country include a risk analysis process to strengthen filters for declarations and prioritize verification? *

Mark only one oval.

☐ Yes Go to question 63 (3.2)

☐ No Go to question 70 (4.1).

63. 3.2 The risk analysis of the declarations is conducted: *

Mark only one oval.

☐ Automatically ☐ Manually

☐ Mixed method

64. 3.3 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

65. 3.4 Which elements are identified as risk indicators ("red flags")? *

Mark only one oval per row.

	Yes	No
Late submission	<input type="radio"/>	<input type="radio"/>
Missing data	<input type="radio"/>	<input type="radio"/>
Data inconsistencies or discrepancies (e.g. within the form, with past declarations, with external databases)	<input type="radio"/>	<input type="radio"/>
Behaviour inconsistent with the contents of the declaration (e.g. assets acquired above annual salary or set percentage of annual salary)	<input type="radio"/>	<input type="radio"/>
High risk position and/or function	<input type="radio"/>	<input type="radio"/>
Business and companies abroad	<input type="radio"/>	<input type="radio"/>
Missing information about or suspiciously large amounts related to family members	<input type="radio"/>	<input type="radio"/>
Other	<input type="radio"/>	<input type="radio"/>

66. 3.5 If you selected "Other" in the previous question, please specify.

67. 3.6 If you wish, please provide any information you consider relevant to clarify your answer to the question above.

68. 3.7 According to your professional knowledge, how would you rate the risk analysis process of the AID system in your country? *

Mark only one oval per row.

Extremely poor Poor Neutral Good Excellent

Risk analysis process	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------

69. 3.8 According to your professional knowledge, which (if any) features of the risk analysis process within the AID system in your country would you consider a best practice to be implemented in EU Member and Candidate States? *

PART 4 | ASSESSMENT OF THE IMPACT

In this last section, we will ask you to indicate if and what methods exist to assess the impact of AID systems and what data they rely on.

70. 4.1 Do methods to assess the impact of AID systems exist in your country? *

Mark only one oval.

☐ Yes Go to question 71 (4.2).

☐ No Go to question 74.

71. 4.2 What data do the methods to assess the impact of AID systems rely on? *

72. 4.3 According to your professional knowledge, how would you rate the assessment of the impact of the AID system in your country? *

Mark only one oval per row.

Extremely poor Poor Neutral Good Excellent

Assessment of the impact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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73. 4.4 According to your professional knowledge, which (if any) of the impact assessment methods of the AID system in your country would you consider a best practice to be implemented in EU Member and Candidate States? *

PRIVACY POLICY

74. Please be advised that with the survey we do not collect and/or use any personal information (e.g. name, surname, email address, etc.). Respondents will therefore not be identified or identifiable in any way in the presentation of the results, which will be published anonymously. By selecting "Yes", you declare you have read, understood and accept the Privacy Policy. *

Mark only one oval.

☐

Yes

Send the responses

☐

No

Do not send the responses.

8. Annex B

Country profiles (states not covered by survey results)

As highlighted in paragraph 1.2 (Aim and contents of the report), this report presents the results of a survey administered to anticorruption and transparency bodies in EU Member and Candidate States, in order to map the state of AID systems and to identify best practices and recommendations.

Therefore, since they did not respond to the survey, the following countries have been excluded from the mapping: Austria, Belgium, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Hungary, Lithuania, Luxembourg, Malta, Netherlands, Slovakia, Spain, Sweden, Türkiye.

However, in order to ensure the completeness of this report, based on the analysis of secondary sources, a brief summary of the most relevant information regarding AID systems in those countries is included in this Annex. The sources consulted are listed in the bibliography of the report.

Austria

In Austria, asset and interest disclosure systems are disciplined by the Incompatibility and Transparency Act. The requirement to disclose assets and interests falls upon people holding top executive functions, as well as law enforcement officials (LEOs). The different position held by the filer determines which authority is tasked with the collection of the declarations. The competent authorities are: i) the **Court of Audit** for Ministers and State Secretaries; ii) the **President of the Chamber** for Parliament members (of both chambers); iii) the **Provincial parliamentary Committee** for members of provincial and local government; iv) the **HR Department** of the relevant Ministry for Secretaries general, Ministerial advisors and LEOs.

The extent of the **material scope** of the declaration is also dependent on the position held by the public officials. Ministers and State Secretaries must declare real estate, capital assets, loans and debts, companies and shares in companies, and liabilities. Parliament members must declare firm ownership and board membership: in this case, the incompatibility committee is asked to determine whether that position can constitute a conflict of interest. Secretaries general, ministerial advisors and LEOs only have to meet the declaration requirements of other federal civil servants on secondary occupations, which also apply to Parliament members. Considering the representative function held by the Head of State, they are not required to disclose information.

The **frequency of declaration** also depends on the occupied office: Ministers and State Secretaries must submit the filled in form within three months after taking the office, every second year and when leaving the office. The declaration of Parliament Members must be made within one month of taking up the position and once a year by June 30th. On the other hand, secretaries general, ministerial advisors and LEOs are required to disclose information upon taking office and in the event of significant changes thereafter.

Only the disclosures made by MPs are made **publicly available** (apart from capital income), based on a list kept by the President of the Parliament: none of the other declarations are published.

The national legislation does not provide for a specific procedure to **verify and check declarations**: however, the Prosecutor's Office is obliged to investigate (*ex officio*) any suspicion of a criminal offence which is brought or comes to their attention: to this end, complaints can be filed to any police authority or Public Prosecutor's Office. In addition to that, the Federal Public Prosecutor's Office for Economic Crime

and Corruption (Wirtschafts- und Korruptionsstaatsanwaltschaft - WKStA) has established an anonymous “*whistleblower website*” to facilitate the reporting of corruption cases and white-collar crimes.

Belgium

In Belgium, the legal framework for asset and interest disclosure systems is made up of the Belgian Constitution and the ordinary and special laws of May 2, 1995.

The **authority** tasked with the collection of the declarations depends on the public official's role. The identification of those required to file list of mandates and declarations of assets is based on a list of individuals which is submitted annually to the Court of Audit by the competent authority.

The obligation to disclose information about assets and interests falls upon **all members of Parliament, Government, Provinces and Municipalities, as well as members of ministries, the National Bank of Belgium, public services, public interest organisations and inter-municipal associations**. The Head of State is a monarch and thus exempted from disclosure laws.

The **material scope of data collection** includes assets (e.g. real estate, movable assets, cash, debts, bank accounts, shares in a private or public company, bonds, all valuable movable property, such as antiques and works of art), income from outside employment, and interests, which includes managerial or advisory positions in companies, for any natural or legal person of public or private law established in Belgium or abroad (private or public companies, non-profit organisations, informal associations, etc.), whether remunerated or not.

Ministers and members of Parliament are required to submit a declaration only upon first taking office; in addition to that, civil servants must immediately report any changes in disclosure statements to their superior. Such declarations are submitted to the **Office of the Court of Audit**. On the other hand, the list of mandates is to be filed **yearly** only in **electronic format** through a dedicated platform (Regimand application), available on the Court of Audit website.

Public officials' declarations are **confidential documents** and are therefore not published. Not even the Court of Audit may access the declarations: Only the investigating judge is authorized to consult an asset declaration as part of a criminal investigation conducted against the subject by virtue of their mandate or function. No institution is charged with verifying the accuracy of declarations. The Court of Audit is only tasked with verifying that the declarations have been submitted within the timeframe prescribed by law.

In relation to the consequences following a violation, ministers and MPs are **sanctioned with a fine** between €600 and €800 for non-filing or making false disclosure leads by law. Senior civil servants are also fined (the same amounts), but **additional prison sentences** are applied in case of false declarations.

Cyprus

In Cyprus, the **legal framework** is made up by different national legislations:

- Law 49(1)/2004, about the declaration of Assets and other Interests by the President, the Ministers and the Members of the House of Representatives law;
- Law 50(1)/2004, about the declaration of Assets and other Interests of certain other Officers of the Republic;
- Law 51(1)/2004, about the illegal acquisition of benefits by Officials and Public Officers law declared the illicit enrichment as a criminal offence.

The **competent authority** for the collection of declarations is dependent on the occupied office and the position held by the public official. The President of the Republic, Ministers and Members of the House of Representatives have to file their declarations to a **specialist parliamentary committee** on the

Declaration and Examination of Financial Interests (“the Committee”). Declarations of other officials and publicly exposed persons are collected by a special council, identified by law. The collection for LEOs is internal: specifically, the disclosure forms of the chief and deputy chief of the Police are stored in personal files of the HR department of the police headquarter.

Disclosure requirements therefore fall upon the **President of the Republic, ministers, members of the House of Representatives, LEOs, publicly exposed persons (PEPs) and every other officer identified** by the relevant laws and regulations.

The **material scope** of the declaration extends to: i) immovable property (including titles and encumbrances on such property with full description of the type, extent, topographical data, means and original acquisition cost of the property); ii) all means of transport (including boats); iii) material financial interests in any business; iv) assets of all kinds comprising securities, debentures, shares and dividends in his/her own financial interest in private and public companies, deposits in commercial banks, savings banks or cooperative companies, income or benefits from insurance contracts and any other income.

Declarations must be **submitted within three months after taking up office and every three years thereafter**. Moreover, relevant information must be disclosed within three months after leaving office (may the reason be the expiration of the term of office, the resignation of the public official or the loss of their office for any other reason). The declaration is submitted in paper format.

Declarations submitted by the President of the Republic, ministers, members of the House of Representatives, other officials and PEPs are made publicly available; conversely, the **Chief and the Deputy Chief of Police’s declarations are not public**.

Currently, public officials’ statements are checked: however, the **verification** that is carried out is solely **formalistic**, and does not include, for instance, cross-checking data with other databases.

Czech Republic

The competent authority is the **Central Registration Authority for Notifications** by public officials and the **Central Register of Declarations administrator**, which is maintained by the Conflicts of Interest and Anti-Corruption Department of the Ministry of Justice.

The disclosure requirement falls upon **deputies, senators, cabinet members, national bank members and members of all public administrations**, and includes the declarants’ assets, incomes, gifts and liabilities, real estate, securities, dematerialised securities or securities-related rights, interests in a business corporation (not represented by security or dematerialised security), and other movable property (identified by type, and of a value exceeding CZK 500,000/€ 20,400). According to section 9 of the Act on Conflict of Interests, which regulates the declaration obligations and procedures, the **following activities have to be declared** at the beginning of the mandate, every year and at the end of the mandate: participation in businesses or self-employment, along with the object, manner and place where these activities are carried out; partnerships or memberships in legal entities engaged in business activities, identifying the entities concerned; memberships in the statutory, management or supervisory bodies of legal entities engaged in business activities, identifying the entities concerned; employment and service relationships, except for public functions; participation in radio, television broadcast or periodical publishing companies, as well as memberships in the statutory, management or supervisory bodies of such companies.

Every public official has the obligation to disclose information in the form of a so-called “**entrance declaration**”, “**interim declaration**” and “**financial declaration**”. The entrance declaration shall be presented by the public official not later than 30 days following the registration day. The interim

declaration shall be presented by the public official by 30 June of each following calendar year. The final declaration shall be presented not later than 30 days following the end of his/her term of office.

All declarations are **submitted** by public officials to the Ministry of Justice in **electronic form** through the Central Register of Declarations, apart from judges who shall submit their declarations in a written form to the Supreme Court. The declarations shall be made **accessible to the public** through a public data network, upon request addressed to the Ministry of Justice.

The **content** of the declarations is **reviewed** by the Unit of the Register of Declarations of Public Officials of the Conflicts of Interest and Anti-Corruption Department of the Ministry of Justice. The Ministry focuses primarily on verifying whether public officials have filed the respective declarations within the given timeframe. Moreover, the verification involves the truthfulness and completeness of the information notified, by random checks or on the basis of public suggestions.

Denmark

In terms of institutions, Denmark has no central body for anti-corruption. However, the **Employee and Competence Agency** under the Ministry of Finance and the Prime Minister's Office have responsibilities regarding the promotion of integrity among civil servants and ministers. The Ministry of Justice ensures cooperation between national authorities in elaborating anti-corruption measures. However, there is **no independent body overseeing political finance**, nor central bodies for lobbying activities, internal control and internal audit.

The regulatory framework defines circumstances and relationships that can lead to conflict-of interest situations for public officials. While **all members of parliament must submit an interest declaration**, this is not the case for members of the highest bodies of the judiciary, public employees in a high-risk position, or top-tier civil servants of the executive branch, in contrast to more than half of OECD countries. All declarations are **submitted electronically**; however, **none of them are published**.

Estonia

In Estonia, declarations are submitted to a **common register of declarations**, controlled by the **Ministry of Justice**.

The obligation to disclose information falls upon **public officials**, including the head of State, ministers, members of Parliament and civil servants; it does not extend to spouses and children. Police and border guard are required to file a declaration of asset and interest with the register of declarations: this declaration does not contain information on assets or interests of family members/relatives of the officials concerned.

The **material scope** of data collection regards, in general, real estate, movable assets, cash, debts, and income from outside employment. Declarations must also include any securities or shares in private or public companies. Furthermore, partnership or management positions in companies must be disclosed given that they are connected to an income. Assets, rights and obligations in joint ownership must be declared, setting out, if possible, the share of the official in the joint ownership. When called to make decisions that affect private interests, public officials must inform a superior person or body to alleviate the situation.

According to the Anti-Corruption Act, all officials make their declarations **within four months of taking office** and in the **calendar year after leaving** office. Updates are to be submitted annually by May 31st; however, in case of change of office the official shall not submit more than one declaration during a calendar year. Declarations are submitted to a partly pre-filled e-register with information detained by other public authorities being pulled together.

The Estonian Parliament publishes an **annual report on the accuracy of disclosure statements**. The **declarations** of the officials (excluding information about spouses and children) **are disclosed** for a term of three years in the register controlled by the Ministry of Justice. In order to access the information of the declarations, persons shall identify themselves by digital identity cards. A declarant has the right to obtain information from the register about who accessed his or her declaration.

The **Riigikogu Anti-Corruption Select Committee**, or an official authorised by this Committee, has an **exclusive right to verify the declarations** of interests of officials. This Committee has the right to request explanations from officials and any third persons concerning the contents of the declarations and the disregard of the submission date or failure to submit the declarations and to make inquiries to and receive information concerning declarants from credit institutions and the official databases to the extent necessary for verification of declarations. If an offence is suspected as a result of the verification process, the Select Committee forwards the verification materials to the Prosecutor's Office or the body conducting extrajudicial proceedings, without the breach necessarily being criminal in character. The cross-searching sources to find out evidence of any misalignment are credit institutions and official databases.

While late filling (illness of the official is a reason to excuse the delay of submission) or non-filling leads to a **fine** of up to 200 fine units, knowingly making false disclosure may trigger a fine of up to 300 fine units or **imprisonment**. Moreover, the Ministry of Justice has **named and shamed** those declarants who were very late in submitting their declarations after being reminded to do so several times.

Finland

In terms of institutions, Finland has a competent authority for members of Parliament, the **Central Office**, and for civil servants, the **Appointing institution**; however, there is no specific central anticorruption body for ministers. While no financial disclosure regulations apply to the Finnish Head of State, regulations with only small differences apply to **ministers, members of parliament, and civil servants**. Likewise, close relatives of either ministers or other PTEFs (persons with top executive functions) do not have any obligation in this respect.

According to the Anti-corruption Strategy, the **scope** of data collection **varies** depending on each category of public officials: ministers must declare real estate, movable assets, cash, shareholdings, as well as any additional duties that may be relevant to decision-making; members of Parliament must declare real estate, movable assets, cash, shareholdings, as well as any additional duties that may be relevant to decision-making, nonetheless any income they receive from outside employment. Civil servants are required to declare the same assets and incomes but are exempt from declaring cash.

There is **no legally specified filing frequency** for **ministers**, who are required to fulfil this duty only upon taking office. The declarations of members of Parliament must be submitted within two months of the inspection of the member's credentials, the income from outside activities shall be declared each calendar year by the end of June of the year following the year when the income was accrued.

The Central Office ensures MPs' declarations are **made publicly available online**. The Central Office maintains a register of personal interests declared by the representatives. The information is made available to the public on a dedicated information network. Once a person no longer holds office as a representative, the information is removed from the register and the information network. Ministers' and civil servants' declarations are not accessible to the public.

France

In France, the **legal framework** for the interest declarations is made up by the Law on Transparency in Public Life n. 2013-907 and by the Organic Law n. 88-226 of 1998 for assets declaration.

The competent authority for transparency is the **High Authority for Transparency in Public Life** (Haute Autorité pour la Transparence de la Vie Publique – HATVP); However, depending on the role held by the public official, the declaration must be **submitted to a different body**. For instance, members of the government must submit their declarations also to the Prime Minister, deputies to the Office of the National Assembly, senators to the Office of Senate. For what concerns members of the judiciary carrying adjudicative functions, the system of interest disclosure is internal.

The public officials required to file a declaration are: **ministers, deputies, senators, members of the European Parliament, regional councillors, departmental councillors, municipal councillors**. For married persons under the community property regime, both personal and jointly owned assets must be declared. Spouses or partners are included in the disclosure requirements: the professional activities performed by the partner need to be declared.

In terms of its **material scope**, the contents of the asset declaration must include real estate properties, shares in real estate companies, unlisted securities, financial instruments, life insurance policies, bank accounts, movable assets, motor vehicles, cash, debts, gifts, business assets, charges, offices, clientele and other significant events that had considerable impact on your assets. Interest declarations must include professional activities undertaken and consultancy activities conducted in the last five years, professional activities of the spouse or partner, voluntary functions that could lead to a conflict of interest, participation in the governing bodies of public entities or private organisations in the last 5 years, elective functions and mandates financial interests, parliamentary staff. While asset declarations must be submitted both upon taking (i.e. two months from the election date) and leaving (i.e. within two months of the termination of duties) office, interests declarations must only be made at the beginning of the mandate or duties (i.e. two months from the election). While in office, both the declarations of assets and interests must be updated in case of substantive changes. Since 2016, all declarations are filed online and should be made public within three months after the Authority receives the tax administration's conclusions on the respective declarations.

To carry out the **verification activities**, the High Authority designed and implemented a software solution to facilitate the management of declarations submitted online and, consequently, the control of compliance with the disclosure obligations. For asset declarations, the Authority's verification activities aim to achieve three main objectives: verify the consistency of the declared elements; identify any omissions in the declaration; prevent any illicit enrichment. To effectively perform this function, the Authority may request clarifications from the Directorate General of Public Finances regarding the declared items or request supporting documents. Concerning interests' declarations, the Authority conducts a substantive review of the submitted declarations to prevent situations where public or private interests may interfere with the exercise of a mandate or function. If a situation of conflict is identified, the Authority can, in consultation with the declarant, propose suitable solutions to prevent or terminate the conflict.

Sanctions for late or non-submission and for making false declarations are specified for the Head of State and MPs and can range from **finés** between EUR 15,000 and EUR 45,000, **imprisonment** (up to 3 years), and up to **removal from office**.

Hungary

In Hungary, the **competent authority** for the prevention of corruption **varies** depending on the specific duties of the public officer in question. For instance, in the case of senior political leaders, such as ministers, state secretaries and commissioners, the competent authority is the Committee on Conflicts of Interest of the National Assembly, in conjunction with the Government Office of the Prime Minister. In general, however, the persons responsible for guarding are the employer of the public official or bailiff,

the county chamber of notaries, the owner of the state (municipality) owned company, the manager of the state subvention fund and the President of the Hungarian Central Bank.

The public officials required to submit a declaration are the following: **official service members of law enforcement agencies, including the National Tax and Customs Office; professional and contracted soldiers of the Hungarian Armed Forces; public employees; civilian public, governmental and state officials; members of the Public Prosecution Service; professionals with justice service status; employees of the Hungarian National Bank; government political consultants and professional leaders; officials with civilian public and governmental legal relation who fall under national security clearance; public prosecutors, notaries and bailiffs; political adviser.**

The **disclosure obligation includes** the assets and financial interests existing on the day of the declaration and all incomes that have occurred in the five years prior to that day. The notification of conflicts of interest between activities in- and outside the public service fall under the scope of the conflicts of interest procedure. However, the document must declare all immovable properties, tangible assets, liabilities, yearly incomes, economic interests held in companies, benefits received from parliament, political party, parliamentary group or party foundation, gifts, support received from the state, the EU or companies.

All public officials are obliged to **submit** an assets declaration **prior to the appointment to and upon termination of the position that requests it.** Depending on the public function held, declarations must be submitted **either once a year or every five years:** the same frequency of the disclosure requirements also applies to relatives living in the same household. The assets declarations can be submitted either in paper or electronic format.

Declarations of senior political leaders are published: however, information referring to their family members, as well as public officials and political advisors, is not made available to the public.

The **fulfilment** of the obligation to submit the assets declaration is **checked by the person responsible** for guarding. There is no automatic formal or substantial control of the content of asset declarations. When the verification process is triggered by a third party, the declarant participates to a hearing during the process. The so-called enrichment verification procedure is delivered by the National Tax and Customs Authority by way of estimation: its aim is to establish the amount of income needed to cover the way of life and assets delivered and owned by the concerned public official.

Lithuania

In Lithuania, the **legal framework** for assets and interests disclosure is established by:

- the Law on Declaration of the Property and Income of Residents;
- the Law on the Adjustment of the Public and Private Interests in the Public Service;
- the Law on the Chief Official Ethics Commission (VTEK);

and by selected provisions from more general overarching laws or special laws, such as:

- the Law on Public Service;
- the Law on Lobbying;
- the Law on Elections to the Seimas;
- the Law on Elections to the European Parliament;
- the Law on Presidential Elections, the Law on Prevention of Corruption;
- the Law on the Accounting for the Lawful Acquisition of personal property and for the Origin of Income and others, which regulate individual elements of the system or general principles of its functioning.

Each State Institution is responsible for the **initial collection** of declarations of income, assets and private interests from its own employees (apart from some selected categories of high-level officials), as well as their **initial review, storing and archiving**. The State Tax Inspectorate under the Ministry of Finance is responsible for handling assets and interests declarations. On the other hand, the Chief Official Ethics Commission is responsible for further handling of the declarations of interests, and the overall processing of such declarations from a selected category of officials (that responsibility includes collection, storing and archiving).

The personal scope of the declarations is quite extensive and includes the following public officials: **State politicians, government officials, civil servants, judges, military professionals and servicemen, persons working in State enterprises and enterprises owned by self-government authorities, persons working in the budgetary establishment and public institutions that are vested with administrative power, persons working in enterprises receiving funds from the state or local budgets, other individuals with competences in the field of public administration, chairmen of political parties and their deputies, managers of the joint stock companies in which the State or municipality has more than 50% of the share capital (shares), deputies and candidates for the members of Seimas, for presidency, for members of central and local self-government, and for the European Parliament**. These declarations are filled out by the public officials in question, as well as their spouses.

The **declaration requirement covers** personal information, information on legal entities and individual activities (both of the public official and of the spouse), memberships, responsibilities and ties to entities, gifts, services received for free or paid for by other, agreements/contracts signed by the declaring party, close relations and members of the family and other persons known by the person filing the declaration who can create a conflict of interest. All those required to submit asset and income declarations, with some relevant exceptions⁸⁹, must also disclose immovable and movable properties, monetary funds kept in banks, that have been borrowed and not repaid or recovered, works of art, precious stones, jewellery and precious metals, securities. The declaration must include property held in the Republic of Lithuania but also abroad. However, property provided to a person who participated in the undercover operation in cooperation with the law enforcement authorities should not be declared.

The declarations must be **submitted within one month** from the date of the election, acceptance of position or appointment, to the head of the public authority or government body in which he/she is resuming work, or to the authorised representative of such an institution. If **new circumstances** become known that may cause a conflict of interest, the **declaration must be updated immediately** as a rule, in any case no later than 30 days. Declarations of assets and income must also be **submitted upon leaving** office and annually no later than May 1st. While declarations of private interests are submitted electronically to an electronic register, declarations of assets and income can be submitted using both paper and electronic submission. The **former are published annually** at the expense of the State in the Official Gazette, no later than May 1st, while the **latter cannot be made public** except for candidates for public political offices, the president of the Republic of Lithuania, members of the Seimas, members of the European Parliament, the prime minister and ministers, whose declarations of assets and income are published annually before October 1st in the special issue of State newspapers.

Control over **processing and verification** of the submitted declarations may be exercised by the Chief Official Ethics Commission, the State Tax Inspectorate, the head or authorised representative of the head

⁸⁹ With the sole exception of civil servants and officials of state institutions having the rights of entities of operational activities of the Republic of Lithuania, whose activities are regulated by the Law on Operational Activities. They and their family members shall declare their property in accordance with a separate procedure and within the time limits established by the government or an institution authorised by it.

of the institution in which the public official is employed, law enforcement agencies, depending on the situation.

The results of the verification of the truthfulness of the information disclosed in the declaration are handed over to the Chief Official Ethics Commission, which may **initiate an additional verification procedure or take appropriate measures** depending on its level of satisfaction with the findings. Concerning declarations of assets and income, the tax administrators verify the accuracy of the data provided in the declarations of assets and income and collect and store these declarations.

Luxembourg

The institution that advises the government on matters related to the fight against corruption is **COPRECO**: its role is mainly preventive and aimed at raising awareness in the ministries and the administration, while registers are kept by the **Protocol Department of the Prime Minister**.

The **legal framework** is made up by a Code of Conduct for members of the government, which establishes the rules of conduct for members of the government and their duties and rights while in office. This Code contains several sections dealing with potential conflicts of interest with respect to government members, their reporting obligations, outside activities, post-mandate employment, gifts, offers of hospitality, decorations and honours, the use of resources provided by the State and protection.

With a view to preventing conflicts of interest, Article 8 of the code of ethics provides that **members of the government must declare** the following **to the Prime Minister upon taking up office**: all paid activities undertaken by them in the ten years before their entry into office; any individual financial interests in business holdings, in the form of shares or other securities. It is not necessary to declare mutual funds, as they do not represent a direct interest in business holdings. It is also mandatory that members of the government declare the professional activities of their spouse or partner at the time of taking up office. The type of the professional activity, the title of the position held and, if appropriate, the name of the employer must be declared. Members of the government must also declare their acceptance of any gifts and offers of hospitality in accordance with Article 18 of the code of ethics. These are published in a

A list of the information declared is published as an annex to the biographies of each member of the government on the government website.

There is **no specific entity dedicated to auditing the information** declared by members of the government. By signing the disclosure form, members of the government certify that the information contained therein is true and complete. The **publication** of that information on the Internet allows the **public to verify** its accuracy and to report any irregularities to the public prosecutor, the parliament or the press. Political consequences aside, if a member of government were to make a false declaration, he or she would face criminal charges and be prosecuted for falsification.

Malta

The **Permanent Commission Against Corruption (PCAC)** is an authority which main functions are: i) to consider alleged or suspected corrupt practices and to investigate such allegations or suspicions; ii) to investigate the conduct of any public officer; iii) to investigate the conduct of any person who is or had been entrusted with functions relating to the administration of a partnership or other body in which the government, local government, statutory body etc has a controlling interest or effective control; iv) to instruct, advise and assist ministers or other persons who are entrusted with the administration of government departments and other bodies where the government has a controlling interest or effective control on ways in which corrupt practices could be eliminated.

Only ministers and parliamentary secretaries are required to submit their asset declarations; the obligation does not extend to persons of trust, one of the categories of public officials covered by the Standards Act.

In Malta, Article 5 of the First Schedule of the Standards in Public Life Act (Code of Ethics of Members of the House of Representatives) calls for **every member of the House of Representatives** to annually indicate in a register, kept by the Speaker and opened to inspection by the public, the following information: MP's work or professions, own immovable property (that of spouses and minor children as well), shares in companies, investments including money deposited in banks and any other form of pecuniary interest, directorships or other positions in commercial companies, associations, boards, co-operatives or other groups.

The Manual provides for the form to be submitted by Ministers and Parliamentary Secretaries to the Secretary of the Cabinet Office **within 2 months of their appointment and no later than 31 March of each year thereafter**. Annual declarations by MPs are filled by hand and submitted to the Speaker of the House by 30 April of each year.

Each year asset declarations by Ministers and Parliamentary Secretaries are tabled in the House of Representatives, as a result of which they become **freely downloadable and accessible to the public**; The declarations kept by the Cabinet Secretary are, in principle, public.

Netherlands

The competent authority for anticorruption is the **Dutch Fiscal Information and Investigation Service (FIOD)**.

The disclosure obligation covers **dependent family members, relatives or spouses, senior executives or members of the board of State-owned enterprises, senior law enforcement officials** (e.g. police, border guard, intelligence), **prosecutors, judges, senior public officials at regional or local level** (e.g. regional governors, ministers or MPs, local government officials, mayors or city councillors), **political advisors or cabinet members of government, senior public officials at central level** (e.g. heads of central executive authorities, Secretaries-General, Directors-General), **public officials of the institution in charge of asset declarations, members of European Parliament or other elected or appointed, European functionaries, such as European Commissioners, ministers and other members of Government, head of Government, members of Parliament**.

The content of the declarations should include the earned income, income from investments, board Membership and/or related revenues and holdings, beneficial ownership of enterprises, movable property (in particular cash and/or valuable goods), immovable property (in particular real estate), bank accounts, private equity funds, trusts, life insurance policies, debts and liabilities.

Netherlands ensures **broad publicity via internet**.

Slovakia

The disclosure of assets and interests in Slovakia is regulated by article 7 of the Constitutional Act 357/2004 Coll. on the Protection of Public Interest in the Performance of Offices by Public Officials.

The **Corruption Prevention Department of the Government Office** is responsible for implementing the Anti-Corruption Policy in the public sector, while the committee on incompatibility of functions of the National Council of the Slovak Republic monitors compliance with conflicts of interest regulations.

The requirement to declare assets and interests falls upon: **mayors, who shall submit it to the commission of a municipal council; deputy of town council and member of city district council in Bratislava and Košice, who shall submit it to the commission of town council or city district council; a chairman of higher territorial unit and member of the assembly of higher territorial unit, who shall submit it to the commission of the assembly of higher territorial; rectors of public universities, who shall submit it to the academic senate of that public university; another public official, who shall submit it to the assigned committee of the National Council of the Slovak Republic.**

Public officials' declarations shall be filed in **written form** and cover different aspects of their life, including whether they comply with the conditions of incompatibility of performance of a public office with the performance of other offices or the performance of other professions or activities, what profession they are performing in the employment relation, what offices they hold in other state authorities, their income in the preceding calendar year from the performance of the public office and other offices, the economic standing of the declarant, their spouse and minors living in their household, meaning ownership of immovable property, movable property, proprietary right or other proprietary value, existence of an obligations the object of which is pecuniary delivery, as defined by law.

Declarations must be presented by public officials **within 30 days of the assumption of the office and subsequently by 31 March of every year for the preceding calendar year.** The declarations submitted are **published** by the commission of the assembly of higher territorial unit on its website, by the academic senate on the university website and by the Committee on the website of the National Council of the Slovak Republic.

Spain

In Spain, declarations of assets and interests are regulated by **different relevant pieces of legislation** at national level, namely:

- the Spanish Constitution;
- the Act of Incompatibilities in the Public Sectors;
- the Act of Incompatibilities Affecting Members of the National Government and Executive Officers of General State Administration;
- the Good Governance Code;
- the Act on Conflict of Interests;
- the Basic Statute on Public Employment; and
- the Act on Presidency and Government.

The **Conflict of Interest Office** (CIO) is a body under the authority of the Ministry of Public Administration, set up to manage and control declarations of activities and declarations of goods and assets submitted by public officials. In Catalonia, the **General Inspection of Personal Services** manages and verifies the declarations of activities and interests submitted to the government department that also administers the Registry of Activities and Interests.

The obligation to disclose interests and activities applies to **members of the government, state secretaries, sub secretaries, delegates of the government in public entities, heads of diplomatic missions and head of representatives to international organisations, directors general of the general administration, the director general of RTVE, directors general and executive directors appointed by the Council of Ministers, president of the Tribunal of Defence of the competition and its members, president and directors general of the Official Credit Institute, president and executives of major public participation or where the public administration has a dominant position on the board, members of the presidency cabinets and vice-presidents appointed by the Council of Ministers, presidents, directors and managers**

of public foundations, CNMV, directors of supervision organisms, and holders of a working post in government public administration appointed by the Council of Ministers.

They should generally submit two declarations: i) the **declaration of activities**, which is made publicly available; and, ii) the **declaration of good and assets**, which remains private. The first one should include all professional, corporate and work activity performed two years prior to the first entry, while the second one includes information regarding good, rights and obligations of the public official, the value of negotiable shares, the companies owned in full or in part by companies in which the public official has shares, as well as the corporate purpose of those companies.

Templates for the declaration forms, covering the public official, the spouse or partner, and second-degree relatives, were approved by an executive order and are available both electronically and in printed format. **Electronic submission** of the declaration **is acceptable**, as the public official can be identified through the new electronic ID cards.

When a public officer doesn't submit the declaration of activities or good and assets in the Registries despite prior warning or omits data and documents that must be provided they are **sanctioned**, according to the legal framework, with a declaration of non-compliance with the law in Spanish Official Journal. If the public officer commits a serious infraction, meaning declaring false data, presenting false documentation or declaring the absence of contract with the national stock market commission to control the shares, the sanction provided by law is the publication in the Spanish Official Journal (BOE), the removal of the public official from the post, the non-perception of the compensation provided by law and no re-election for five to ten years.

Sweden

The institution that advises the government on matters related to the fight against corruption is the **National Anti-Corruption Police Unit (NACPU)**. **All public officials**, including representatives from all branches and agencies of government, are required to file a declaration, which must contain information about securities (i.e. direct and indirect holdings of financial instruments), ownership interests (shareholdings) in companies and other legal entities and arrangements, and financial instruments traded or offered to the public outside of Sweden.

Moreover, Sweden provides for a **disclosure system for ministers and other public officials** who may have access to insider information, covering direct or indirect holdings of financial instruments pursuant to the Act on the Obligation for Certain Public Officials to Report Holdings of Financial Instruments and the Government Ordinance on the Obligation for Certain Public Officials to Report Holdings of Financial Instruments. Civil servants may be subject to disciplinary sanctions under the Public Employment Act for non-reporting or incorrect reporting. The rules of procedure of the government offices, the Office of the Prime Minister and ministries contain further requirements. As a general rule, **reported information is confidential**. Ministers have voluntarily agreed to report certain additional information, which is publicly available. The Parliament keeps a register of the commitments and financial interests of its members according to the Act on Registration of Commitments and Financial Interests of Members of the Riksdag, and the Office of the Prime Minister maintains a register of declarations for which government ministers have agreed to waive confidentiality.

According to law, the declaration must be **submitted annually**, by January 31st at the latest, and when differences in holdings occur. Changes in the holding of financial instruments must be reported no later than seven days after the change was made. Swedish law stipulates that the information of financial holdings must be **disclosed in writing**. Moreover, each government agency can form their own compliance system.

The information on financial disclosure is **not made publicly available** and is **not subject to verification**. Civil servants may be subject to disciplinary sanctions under the Public Employment Act for non-reporting or incorrect reporting. The **sanctions** are either **warning** or **salary deduction** of maximum 30 days. The salary deduction per day may amount to a maximum of 25 percent of the daily salary.

Türkiye

In Türkiye, the asset declaration system is established by the 1990 Law No. 3628 on Asset Disclosure and Fighting against Bribery and Corruption and the Regulation No. 748 on Submission of Asset Disclosures which implements the Asset Disclosure and Anticorruption Law. Legislation establishes **financial disclosures as confidential documents with no public access**. Only competent authorities such as prosecutors, judges, courts, inspectors can access to the disclosed information during investigations and prosecutions.

The disclosures are **submitted to different authorities**: the Speaker of the Assembly, the Minister of Justice or the HR department of their own institution. The **recipients** of the data collection are **all members of the Grand National Assembly of Turkey as well as their related staff must all disclose, the Prime Minister and all the Ministers and all members of the judiciary**. Nevertheless, **all members of the administrations and their relatives are obliged to submit the disclosures**. Filers are required to disclose properties, investments and liabilities and all incomes. Regardless of its economic value, civil servants cannot receive gifts from persons who are within their purview. All public officials must **disclose** information **within one month of taking office and every five years from then, and within one month of leaving their position**. Furthermore, if there have been substantial changes to the financial situation of a public official, they must update their disclosure form within one month of the changes occurring.

For failure to submit, and if an official does not act on receipt of a warning, the **official may be imprisoned** for up to three months. If no disclosure is submitted within the inspection timeframe of five years, this leads to a prison sentence of between 3 months and 1 year. The **criminal and civil sanctions** apply to submitting false information are between 3- and 5-years imprisonment and a **fine**.

9. Annex C

Results of the 2024 EU Justice Scoreboard

Table C1. National frameworks regarding asset declarations – Personal scope. Member States (n=23). Year 2024

	AT	BE	BG	CY	CZ	HR	DK	EE	FI	FR	DE	GR	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SI	SK	ES	SE
Dependent family members, relatives or spouses	X	X	X	X		X	ND					X	X	ND	X		X		X	X	ND				ND	X	X
Senior Executives or members of the Board of State-Owned Enterprises	X		X		X	X	ND			X	X	X	X	ND	X	X	X			X	ND	X	X	X	ND	X	
Senior law enforcement officials (e.g. police, board guard, intelligence)			X	X	X	X	ND		X	X	X	X	X	ND		X	X			X	ND	X	X		ND	X	
Prosecutors			X		X	X	ND	X			X	X	X	ND	X	X	X			X	ND	X	X	X	ND		
Judges			X	X	X	X	ND	X	X		X	X	X	ND	X	X	X			X	ND	X	X	X	ND		
Senior public officials at regional or local level	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	X		X	ND	X	X	X	ND		X
Political advisors or cabinet members of government		X	X		X	X	ND	X	X	X		X	X	ND	X	X	X			X	ND	X	X		ND	X	X
Senior public officials at central level		X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X			X	ND	X	X	X	ND	X	X
Public officials of the institution in charge of asset declarations			X		X	X	ND			X	X	X	X	ND	X	X	X			X	ND	X	X		ND	X	X
Members of the European Parliament or other elected or appointed European functionaries, such as European Commissioners		X	X			X	ND			X		X		ND	X		X				ND	X	X		ND		X
Ministers and other members of Government	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	ND	X	X
Head of Government	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	ND	X	X
Head of State			X	X	X	X	ND	X		X		X	X	ND		X	X				ND	X	X	X	ND		
Members of Parliament	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	ND	X	X

Source: Elaboration by CSSC – EU project qAID. The 2024 EU Justice Scoreboard¹

¹ European Commission, The 2024 EU Justice Scoreboard: Communication from the Commission to the European Parliament, the Council, the European Central Bank, the European Economic and Social Committee and the Committee of the Regions, COM(2024) 950, Luxembourg, 2024 (p.53 - Figure 61). Available online at: https://commission.europa.eu/document/download/84aa3726-82d7-4401-98c1-fee04a7d2dd6_en?filename=2024%20EU%20Justice%20Scoreboard.pdf. No data was available for Denmark, Ireland, Poland and Slovakia.

Table C2. National framework regarding asset declarations - Material scope. Member States (n=23). Year 2024

	AT	BE	BG	CY	CZ	HR	DK	EE	FI	FR	DE	GR	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SI	SK	ES	SE
Sources of income: Earned income	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	ND	X	
Sources of income: Income from investments	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	ND	X	
Sources of income: Board membership and/or related revenues and holdings	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	X	X	X	ND	X	X	X	ND	X	
Sources of income: Beneficial ownership in enterprises	X	X	X	X	X	X	ND		X	X	X	X	X	ND	X	X			X	X	ND	X		X	ND	X	
Assets: Movable property, in particular cash and/or valuable goods	X	X	X	X	X	X	ND		X	X			X	ND	X	X	X			X	ND	X	X	X	ND	X	
Assets: Immovable property, in particular real estate	X	X	X	X	X	X	ND	X	X	X		X	X	ND	X	X	X	X	X	X	ND	X	X	X	ND	X	
Financial interests: Bank accounts	X	X	X	X	X	X	ND	X		X		X	X	ND		X	X		X	X	ND	X	X	X	ND	X	
Financial interests: Private equity funds	X	X	X	X	X	X	ND	X		X	X	X	X	ND		X	X		X	X	ND	X	X	X	ND	X	
Financial interests: Trusts	X	X		X		X	ND	X		X	X	X	X	ND		X			X	X	ND	X			ND	X	
Financial interests: Life insurance policies		X	X	X	X	X	ND			X		X	X	ND		X				X	ND	X			ND	X	
Financial interests: Debts and liabilities	X	X	X	X	X	X	ND	X	X	X		X	X	ND		X	X	X	X	X	ND	X	X	X	ND	X	
Other		X		X	X	X	ND		X	X	X			ND		X				X	ND			X	ND	X	X

Source: Elaboration by CSSC – EU project qAID. The 2024 EU Justice Scoreboard²

² European Commission, *op. cit. supra* note 2 (p.52 – Figure 60). No data available for Denmark, Ireland, Poland and Slovakia.

Table C3. National frameworks regarding asset declarations: transparency, verification, sanctions. Member States (n=23). Year 2024

	AT	BE	BG	CY	CZ	HR	DK	EE	FI	FR	DE	GR	HU	IE	IT	LV	LT	LU	MT	NL	PL	PT	RO	SI	SK	ES	SE
Transparency of asset declarations (online)	X		X	X	X	X	ND	X	X	X	X	X		ND	X	X	X			X	ND	X	X	X	ND	X	X
Transparency of asset declarations (on paper)					X		ND			X	X	X		ND		X	X			X	ND	X	X	X	ND	X	X
Transparency of asset declarations (only on request)					X		ND			X	X	X	X	ND		X	X	X	X	X	ND	X	X	X	ND	X	X
Verification of asset declarations: basic check					X		ND	X	X	X	X	X		ND	X	X	X	X		X	ND	X	X	X	ND	X	X
Verification of asset declarations: verification of content			X	X	X	X	ND	X		X	X	X		ND		X	X		X	X	ND	X	X	X	ND	X	X
Sanctions: for non-compliance	X	X	X	X	X	X	ND	X	X	X	X	X		ND	X	X	X	X	X	X	ND	X	X	X	ND	X	X
Sanctions: for false declarations	X		X	X	X	X	ND			X	X	X	X	ND	X	X	X		X	X	ND	X	X	X	ND	X	X

Source: Elaboration by CSSC – EU project qAID. The 2024 EU Justice Scoreboard³

³ European Commission, *op. cit. supra* note 2 (p.54 – Figure 62). No data available for Denmark, Ireland, Poland and Slovakia.

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