

U4 Expert Answer



Asset declaration regimes in selected Asian countries

Query

What is the Asian experience of asset declaration, verification and publication for officials? We are interested in the legal framework but also in their implementation and results. Countries of focus (in order) are Afghanistan, Pakistan, Tajikistan, Kyrgyz Republic, India, Bangladesh and Nepal.

Purpose

Lessons learned regarding priorities in asset regimes for the Afghanistan office

Content

1. Coverage of asset declaration regimes
2. What should be declared?
3. Frequency of declarations
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Summary

An effective asset declaration regime requires that key government officials regularly disclose precise information about their assets, sources of income, liabilities, as well as interests. To be used effectively as an anti-corruption tool, content review of assets declaration should be conducted by an independent

and autonomous government body. The verification system should allow the identification of conflicts of interest and illicit enrichment situations by comparing declarations across time or against other information such as tax declarations, and real estate registries. In addition, public disclosure of asset declarations allows civil society and media to monitor and promote the process and support enforcement.

Asset declaration regimes have been introduced in many countries as a way to enhance transparency and integrity as well as increase the trust of citizens in the public administration. Usually, asset declaration regimes aim at preventing conflict of interest among public officials and members of the government and/or identifying illicit enrichment and other wrongdoings by monitoring wealth variations of politicians and civil servants (Stolen Asset Recovery Initiative, 2012).

In the absence of agreed upon international standards on asset disclosure requirements, studies assessing the existence and effectiveness of asset disclosure regimes in countries across the world have pointed to a set of core principles that could be considered by governments seeking to adopt such regimes (OECD

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2011; Transparency and Accountability Initiative 2011; Messick 2009). These include rules regarding the (i) coverage of assets declaration; (ii) types of information to be declared; (iii) frequency of filling; (iv) monitoring and enforcement; (v) sanctions; and (vi) availability of information to the wider public.

Within this framework, this answer analyses the main issues that should be covered by asset declaration regimes, highlighting how each of these issues is dealt with in law and in practice in Afghanistan, Pakistan, Tajikistan, Kyrgyz Republic, India, Bangladesh, and Nepal.

1. Coverage of asset declaration rules

Asset disclosure requirements should ideally cover the leadership of the three branches of government – executive, legislative and judiciary – as well as the senior career civil service bureaucracy. There are however, discussions on whether a single declaration system should be applied to all public officials and members of the government, or whether specific provisions should be developed for different categories of public officials (Stolen Asset Recovery Initiative 2012).

In addition, asset declaration regimes should take into account the risk of corrupt officials using the names of their relatives, spouses and other individuals to hide their assets. Therefore, public officials should also be required to disclose information about the assets of their spouses, children and other household members (OECD, 2011).

In the countries of interest, legal provisions governing coverage are generally comprehensive, with a wide range of public officials required to declare their assets (please see [World Bank Public Accountability Mechanisms website](#)). However, considering the challenges involved in the proper verification of declarations, a more targeted approach requiring those officials working in corruption-prone areas (e.g., politicians, heads of state, procurement officials) could help to ensure effective implementation and enforcement of the law.

Afghanistan

In Afghanistan, the Constitution (Art. 154) establishes that the president, vice-president, ministers, the attorney general and judges have to declare their

assets. The Law on Fighting Corruption extends this obligation to deputy ministers, directors, members of the national assembly, provincial and district councils, members of independent commissions and bodies, governors, military and police officers, prosecutors, procurement officials and auditors, as well as all high-ranking civil servants. Assets and income of officials' spouses, children and dependents also have to be declared. This makes it a very large filling population (more than a thousand), which certainly poses resource and capacity challenges to the effective implementation and oversight of these asset declarations.

Pakistan

In Pakistan, members of the parliaments and civil servants are required to declare their assets, according to the 1976 Representation of People Act and the 1964 Government Servants (Conduct) Rules, respectively. As ministers in Pakistan are required to have an elected office, they are also regulated by the Representation of People Act and therefore obliged to declare their assets as well as the assets and liabilities of their spouses and children. The head of state, on the other hand, is not required by law to declare their income and assets (World Bank 2008a).

Tajikistan

In Tajikistan, requirements to disclose assets cover heads of state, civil servants as well as members of the parliament. Also, according to the Anti-Corruption Law (2005), assets of family members should be included in their declarations (World Bank, 2008b).

Kyrgyzstan

In Kyrgyzstan, according to the 2005 Law on Asset Declaration and the 2003 Anti-Corruption Law, the president, ministers, members of the parliament and civil servants are obliged to declare their assets and the assets of spouses and children. In addition, the Law on Civil Service also ascertains rules for civil servants to declare their income.

India

In India, ministers, candidates for election, members of the parliament, and civil servants are required to disclose their assets. Legally, the president is not obliged to disclose any information, but the current president has done it voluntarily (Global Integrity Report 2011b).

Bangladesh

In Bangladesh, heads of government are not required by law to declare their assets. Candidates to the parliament have to declare their assets at the time they register their candidacy (Art. 27A (2) of the Conduct of Election Rules). However, once elected, there is no legal requirement for disclosure of assets. According to the [Government Servants Conduct Rules \(1979\)](#), a large number of civil servants (with a few exceptions) are required to disclose their assets, including information about their spouses and children (World Bank 2008e; Global Integrity Report 2010a).

Nepal

In Nepal, all government officials, including the prime minister, ministers, members of the parliament and civil servants, are required to declare their income and assets ([Commission for the Investigation of Abuse of Authority Act of 1991](#) and [Prevention of Corruption Act of 2002](#)). These officials are also required to disclose the assets and liabilities of their spouses and children.

2. What should be declared?

Asset declaration should be systematic and cover a wide range of information, including (Transparency International 2013; OECD 2011):

- **Assets:** personal residence; second homes, farms; financial investments such as stocks, retirement accounts, and insurance policies, among others; business assets such as private corporations and partnerships; bank accounts; vehicles; and other significant movable assets, such as jewellery, arts, and cattle.
- **Liabilities:** All debts, obligations, loans, mortgages, guarantees, and co-signatures.
- **Income from all sources,** including financial investments; business assets; private sector employment; professional services, such as consultancies or other paid contracts in the public or private sector; boards and directorships; other public employments.
- **Gifts,** including all significant gifts, advantages, and other benefits received, including financial sponsorships and sponsored visits.

In addition, if the asset declaration system in place also aims at preventing and identifying conflicts of interests, officials should be required to declare unpaid contracts

and employment; unpaid boards and directorships; participation in organisations, NGOs, and trade unions, as well as post-tenure positions and employment.

In the majority of the countries of interest, laws regarding the type of data that should be disclosed are rather comprehensive, including information on assets, liabilities, sources and values of income, and business activities. In some countries, however, the law just establishes that officials should declare their assets and liabilities without specifying which data should be disclosed.

In **Afghanistan**, for instance, high-ranking public officials, members of the government, members of the parliament and judges have to declare information on personal and business assets, bonds, shares, stocks sources of income, and positions held in profit or non-profit entities. In addition, financial obligations and loans, as well as education expenditures, and movable properties such as goods and gold above US\$ 4,000, vehicles and machinery above US\$ 6,000 (High Office of Oversight 2009).

In **Pakistan**, members of the parliament and civil servants have to declare their assets, including information on: (i) immovable properties, such as houses, commercial businesses, a business capital in Pakistan and abroad; (ii) movable assets, such as vehicles, machinery, jewellery, and furniture; and (iii) cash in bank drafts, bank accounts, and remittances. Information on loans and debts should also be disclosed as well as on investments, stocks and shares. There are standardised forms to be filled by members of the parliament ([Form XXI Statement of Assets and Liabilities](#)), senators ([Form XI Statement of Assets and Liabilities](#)), and civil servants ([Declaration of Income and Assets Form](#)).

In **Tajikistan**, members of the government and civil servants have to include in their asset declaration information on movable and immovable properties, all sources of income, interests, as well loans and other financial liabilities, using a standardised form (Declaration on Income Tax and Property Status of State Servants, [Government Resolution #289, 2005](#)). Similar requirements are in place in the **Kyrgyz Republic** (World Bank, 2008c).

Similarly, in **India**, there is a standardised form to be used for members of the parliament (both houses) and by civil servants to declare their assets, and the law specifically prescribes the items to be covered by the declaration, including movable and immovable

properties, loans and debts, as well as all sources of income (World Bank, 2008d).

In **Bangladesh**, according to the law, candidates and civil servants have to disclose information about their assets, income, and loans. However, the law does not specify which items should be covered (World Bank 2008e). A standardised form is submitted by the Election Commission to candidates (Global Integrity Report 2010a), and the anti-corruption agency has also prepared a standardised form to be filled by their officials (UNDP AP-Intact, no year).

In **Nepal**, government officials are only required to declare the properties owned by them and by their spouses and children. There are no provisions with regards to sources of income, interests, moveable assets or liabilities (World Bank 2008f; Global Integrity Report 2009).

3. Frequency of declaration

In order to identify possible conflict of interest or track possible illicit enrichment, declarations should be filled on a regular basis, ideally annually. The analysis of different asset declaration regimes shows three patterns regarding the frequency of declaration (OECD 2011):

- Submissions are made periodically, annually or every two years;
- Submissions are "event-driven". Officials are required to update their initial submission whenever there is a "significant change in their holdings";
- Submissions are made twice: upon entering government and upon leaving office.

The decision on the frequency of declaration and the coverage of public officials should take into consideration the oversight agency's capacity to process and manage the information. Moreover, requirements that are unduly onerous should be avoided as they increase the risk of non-compliance (Stolen Assets Recovery Initiative, 2012).

In the countries of interest, rules regarding the frequency of declaration are relatively weak. While the great majority of countries require public officials to declare their assets upon taking office, regular declarations are still not required, making it harder to spot inconsistencies and address wrongdoing timely.

In **Afghanistan**, public officials are required to declare their assets and income upon entry into the public service, annually, and upon leaving office. In addition, the High Office of Oversight and Anti-Corruption, the President or the Supreme Court can require any official to declare their assets at any time (High Office of Oversight 2009). As previously mentioned, due to the large number of officials required to declare assets in the country and the limited capacity of the implementing agency, a phased schedule with pre-determined timelines for the declaration of assets have been established (Burdescu et al. 2009).

In **Pakistan**, asset declarations must be submitted by members of the Parliament and civil servants upon taking office/on their first appointment and annually (by 30 September and 31 December respectively) (World Bank 2008a). Similarly, requirements are in place for heads of government, ministers, parliamentarians and civil servants in **Tajikistan** (World Bank 2008b).

Officials in the **Kyrgyz Republic** are required to declare their assets upon entering office, annually, within thirty days after leaving office as well as two years after leaving the position (World Bank, 2008c).

In **India**, members of the parliament have to submit their asset declaration upon taking office and upon change in assets. Civil servants are also required to declare information upon taking office, but information on immovable properties should be filled annually. In addition, according to the All India Services (Conduct) Rules, civil servants have to request permission before acquiring any immovable property, and are expected to report transactions that exceed Rs. 15,000 (approx. US\$ 250) (World Bank 2008d).

In **Bangladesh**, candidates for parliament have to declare their assets as part of the requirements to register their candidacy. Once having been elected, they are no longer obliged to disclose their assets. Civil servants are required to disclose their asset upon taking office and after five years to demonstrate any significant change in wealth (World Bank 2008e).

In **Nepal**, heads of state, ministers and members of the parliament have to declare their properties (along with evidence) upon taking office and annually. Similarly, civil servants are obliged to declare their assets upon joining the civil service and on annual basis (World Bank 2008f).

4. Monitoring and Enforcement

Responsible agency

An effective asset declaration regime will require an independent agency to receive, review and enforce asset declaration rules. In addition, the responsible agency(s) has to ensure that all the necessary institutional capacity (adequate budget, qualified personnel, proper facilities and access to technology) is in place to perform its tasks (Stolen Asset Recovery Initiative 2012).

There is no best practice with regard to the institutional arrangement adopted to receive and verify declarations. Some countries have opted for establishing a particular branch of authority to receive/review all asset declarations; this is the case in the Kyrgyz Republic, for example. Other countries have established what the OECD calls of in-house/internal arrangements, where officials submit their declarations to their respective superior/unit (OECD 2011).

Overall, a broad range of government bodies may be tasked with the responsibility of receiving and/or enforcing asset declaration rules, including tax authorities, anti-corruption agencies, election bodies, and parliamentary bodies, among others (OECD 2011). This is the case in the great majority of the countries analysed, where different government bodies have been tasked to monitor asset declarations on top of their other responsibilities.

In **Afghanistan**, the High Office of Oversight is responsible, through a dedicated unit, to collect, process and file the declarations submitted by public officials. The office is also required to verify their authenticity, accuracy, and consistency, but these tasks are hampered by the agencies' lack of qualified officials and resources to oversee the large amounts of declarations received (High Office of Oversight 2009).

In **Pakistan**, the Electoral Commission is responsible for receiving and enforcing asset declaration returns from members of the parliament. With regards to civil servants, there is no single and independent agency handling asset declarations. Respective ministries and government agencies are thus responsible for receiving and enforcing declaration from their officials.

In **Tajikistan**, all members of the government and civil servants declare their assets to the Tax Committee, but

there are no legal requirements for the independent auditing of these declarations (Global Integrity Report 2011a).

In the **Kyrgyz Republic**, the Civil Service Agency is responsible for both receiving and enforcing and verifying asset declaration rule of all government officials (World Bank 2008c).

In **India**, there is no independent agency responsible for receiving and overseeing asset declaration rules. Members of the lower and upper house have to submit their declaration to the speaker and to the chairman of the respective houses. Central civil servants submit their declarations to the prescribed authority of their ministry or department that is also responsible for the enforcement of the rules. Other civil servants submit two copies of the declaration, one to the state government and another one to the Department of Personnel and Training. In this case, enforcement of the rules is responsibility of the Deputy Secretary (World Bank 2008d).

In **Bangladesh**, the Returning Officer of the Election Commission is responsible for receiving and verifying candidates' nomination papers to determine whether all the provisions have been complied with. There is no independent body responsible for receiving and enforcing asset declarations from civil servants (World Bank 2008).

In **Nepal**, according to the law, the Commission for the Investigation of Abuse of Authority is responsible for ensuring that members of the government and civil servants submit their asset declarations. The National Vigilance Centre (NVC) is, according to the Prevention of Corruption Act, responsible for monitoring the declarations (World Bank 2008f).

Verification of asset declarations

In order to identify possible conflicts of interests and detect illicit enrichment, the responsible agency should not only ensure that officials are returning their declaration but also verify that the content declared is accurate and consistent.

Within this framework, asset declaration regimes should seek to include rules on when and how agencies should conduct content examination and checks on the information disclosed and the methodology used for such checks. For instance, verification mechanisms may include checks against public or private sector

records, against previous disclosures by the same official or against the official's lifestyle (Stolen Assets Recovery Initiative 2012). Therefore, government bodies responsible for enforcing asset declaration rules should enjoy investigative powers and be able to request information from other government agencies (OECD 2011).

In addition, mechanisms to decide when to conduct content verification should be in place. This could include establishing a venue for receiving denunciations and complaints from the general public, for example. However, content verification seems to be a rather rare approach in the selected Asian countries.

For instance, in **Pakistan**, the law does not specify what type of content examination should be conducted by the Election Commission or by ministries and government agencies. Therefore these entities tend to only control the submission of the declarations. The Election Commission only verifies the content in cases where there is a reason to suspect that the information provided is inaccurate or false, or if a complaint against a specific parliamentarian is received (Global Integrity Report 2010b).

Similarly, in **India**, there are no clear criteria specified by the law regarding how accuracy checks should be conducted. In the case of parliamentarians, the law is even silent with regard to who is responsible for enforcing and verifying parliamentarians' declarations (World Bank 2008d).

In **Tajikistan**, the law is also unclear regarding the role of tax committees and state bodies in overseeing the accuracy of the declarations (World Bank 2008b).

In the **Kyrgyz Republic**, the Civil Service Agency when enforcing asset declaration rules should seek consultation with tax authorities in order to verify the content of the declarations submitted. The Agency may also require clarifications on the content initiate investigations at any time (World Bank 2008c).

The law in **Bangladesh** does not require an independent audit of the declarations and neither establishes clear criteria for content verification (Global Integrity Report 2010a).

As mentioned, in **Nepal**, the **National Vigilance Centre**, a government body under the direct supervision and control of the prime minister of Nepal created to raise awareness and prevent corruption, is responsible for monitoring the accuracy of the information provided by

the head of state, ministers, parliamentarians and civil servants in general. The law does not specify the criteria to be used by the body to verify the content of the declarations (World Bank 2008f). In practice, however, little has been done and the Centre is assessed as rather inefficient in its oversight function (Global Integrity Report 2009).

5. Sanctions for non-compliance

Countries should seek to establish criminal penalties and/or administrative sanctions for late submission, non-submission, and submission of false information on a required disclosure report (Stolen Asset Recovery Initiative 2012).

In the majority of countries of interest, the failure to comply with asset disclosure rules is punished only administratively. Some countries have not yet established specific sanctions for false declarations and only very few have established criminal sanctions.

For instance, in **Afghanistan**, sanctions for non-compliance include both administrative and criminal penalties. Officials can be administratively sanctioned for late filing or failure to submit their declaration. In these cases, penalties range from fines to suspension or dismissal. Criminal sanctions can be applied in the case of incomplete submission or false declarations, and may include fines, probation, and/or imprisonment (High Office of Oversight 2009). The Helpdesk could not access whether and how penalties have been imposed by the High Office.

In **Pakistan**, the failure to comply with asset disclosure rules (i.e., late filing or non-filing) by members of the parliament can lead to administrative sanctions, such as the suspension of membership in parliament. Criminal sanctions, including fines and/or up to 5-year imprisonment can also be applied if the information declared is false. Civil servants, on the other hand, may only face administrative sanctions for non-compliance (World Bank 2008a).

In **Tajikistan**, members of the government and civil servants can only be punished administratively for non-compliance with asset declaration rules. Penalties include removal from office or denial to join the public administration (as a career civil servant or elected official) (World Bank 2008b).

In the **Kyrgyz Republic**, the law on asset declaration (2004) does not specify administrative or criminal sanctions for non-compliance by the head of state, ministers and parliamentarians. However, as a dissuasive measure, the responsible oversight agency may publish information of misconduct in the mass media (World Bank 2008c). In the case of civil servants, the law establishes that those who fail to comply with asset declaration obligations can be dismissed from office or subject to disciplinary action (World Bank 2008c).

In **India**, the law does not specify any administrative or criminal sanction for parliamentarians who fail to declare their assets or present false/inaccurate information. General rules regarding conduct within both houses apply in these cases. This means that the speaker of either house can apply general administrative sanction if there is evidence of wrongdoings (World Bank 2008d). Similarly, there are no specific sanctions defined for the non-compliance with asset declaration rules by civil servants, but the failure to comply with provisions of the All India Services (Conduct) Rules and with the Central Civil Servants (Conduct) Rules may lead to disciplinary actions (World Bank 2008d).

In **Bangladesh**, the Election Commission may reject the nomination of a candidate for parliament if the provision regarding asset disclosure is not fulfilled (World Bank 2008e). In addition, if at any time the Election Commission verifies that the information provided was false, the individual may lose its seat in parliament (Global Integrity 2010a). The law, however, does not specify any specific administrative or criminal sanctions for civil servants (World Bank 2008e).

In **Nepal**, the law establishes that the failure to submit the asset declaration or the late submission may result in investigations and the payment of a fine. Sanctions for incomplete submission or false declarations are not provided by the law (World Bank 2008f).

6. Public disclosure policy

Asset declarations may be confidential, meaning that declarations made by public officials are only seen by the responsible agency/unit, or may be made available to the public. In opting for public disclosure policies, governments can still decide on whether or not to make the whole content of the declaration available to the public or only part of it (Stolen Assets Recovery Initiative 2012).

Experience has shown that the effectiveness of asset declaration regimes depends to a great extent on the public's ability to access disclosed information (OECD 2011; Stolen Assets Recovery 2012; Transparency and Accountability Initiative 2011). Only if public officials' declarations are made available to the wider public in a timely manner, the media, civil society and interested citizens will be able to scrutinise such declarations and support law enforcement.

However, in many countries security and privacy laws may offer challenges for granting public access to declarations (Stolen Assets Recovery Initiative, 2012).

For instance, in **Afghanistan**, to guarantee the security of those required to declare their income, the High Office of Oversight does not disclose information about all officials publicly, but it shares the information with any law enforcement agency for investigative purposes (High Office of Oversight 2009).

On the other hand, in **Pakistan**, asset declarations submitted by parliamentarians and senators are published in the official gazette and available in hard copy, but there is no regulation on the timeframe within which this information should be made available (World Bank 2008a).

In **Tajikistan**, asset declarations are not made publicly available (Global Integrity Report 2011a), and in the **Kyrgyz Republic**, the oversight agency publishes some of the content of asset declarations submitted by government officials online and in the Official Bulletin. The law, however, determines that some information should be kept confidential (Art. 7(2) Law on Asset Declaration) (World Bank 2008c).

In **India**, the law does not require declarations to be made publicly available. However, the president and the prime minister have voluntarily declared and published online their assets. In addition, since 2011, immovable properties declared by civil servants have been posted online (Global Integrity Report 2011b). Civil society organisations have also gained access to asset declaration through requests based on the Right to Information Act (Global Integrity Report 2011b).

In **Bangladesh**, declarations of asset made by candidates for parliament are available to the public (please see: [Bangladesh Election Commission Asset Database](#)). However, civil servants' declarations are confidential (Global Integrity Report 2010).

In **Nepal**, asset declarations submitted by members of the government and civil servants are confidential and cannot be accessed by the wider public (World Bank 2008f).

7. Overview of implementation and challenges

In general, the effective implementation of asset declaration rules depends on a wide variety of issues. First and foremost, political will to enforce the rules in place as well as to change ethical behaviour within the public administration is instrumental. Second, for the effective processing and enforcement of asset declaration laws, financial, human and material resources have to be available for the oversight agency to conduct its tasks. For instance, electronic filing and data management software may facilitate both compliance and the identification of wrongdoings. In addition, qualified and independent staff who are trained to verify the content of the declaration and to conduct investigations are key to curb conflicts of interest and illicit enrichment. Lastly, proportionate and dissuasive sanctions, and civil society and media scrutiny may also help to create incentives for public officials to comply with law.

However, the great majority of studies available on asset declaration focus on the legal framework, paying less attention to how asset declaration rules are being implemented and enforced in practice. In the case of the selected Asian countries in particular, there is very little publicly available information on implementation and results. Nevertheless, based on a few studies and reports as well as experts consulted within the framework of this answer, the following section describes a number of obstacles which are hampering implementation and enforcement of asset declaration rules in the selected countries.

Afghanistan

The Afghan law on asset declaration is rather comprehensive, covering a wide range of officials and requiring regular disclosures. However, the law does not take into consideration the institutional capacity of the agency responsible for receiving, processing and enforcing the law. Therefore, in practice, the High Office of Oversight (HOO), the anti-corruption body responsible for overseeing the declaration of assets in the country, has chosen to prioritise the disclosure of

assets. At an initial stage, those officials required by the constitution to declare their assets had to do so, followed by deputy-ministers, prosecutors, provincial commanders and directors. At a later stage, other high-ranking officials, mayors, and employees of particular departments were requested to declare their assets. The employing agency is responsible for informing which officials from their agency have to declare assets (Burdescu et al. 2009).

There is no information available on whether the approach adopted by the HOO has helped to address some of the issues related to the high number of declarations to be reviewed. The agency itself claims that implementation and enforcement of the law is a challenge due to the lack of qualified staff to verify compliance with the law and accuracy of the information as well as the lack of data management technologies to process the information (High Office of Oversight 2009). In addition, the fact that declarations are mostly confidential is also a problem. The High Office of Oversight has already acknowledged the importance of making asset declarations available to the wider public, but very little has been done to address this issue (High Office of Oversight 2009).

Pakistan

In Pakistan, legal requirements regarding asset declarations are rather comprehensive, but in spite of recent improvements, there are still several challenges to ensure the effective implementation and enforcement of the law.

The Electoral Commission of Pakistan which is the agency responsible for enforcing the law on asset declaration is regarded as relatively independent (Global Integrity Report 2010b). However, there are concerns over the appointment of the head of the commission as well as over the links between its officials and the ruling political party which could potentially harm its independence and impartiality (Global Integrity Report 2010b).

The Commission has nevertheless stepped up the enforcement of asset declaration rules. According to experts consulted, in 2009, 68 Members of the parliament were temporarily suspended for non-compliance with asset declaration rules. In 2010, more than 100 members of the National Assembly were suspended, and in 2011, 154 members of the Senate and assemblies who have failed to submit their

declaration of assets and liabilities have been suspended.

These suspensions, however, are only due to the failure of disclosing information and do not include cases where the information provided is inaccurate. In fact, the Electoral Commission rarely verifies the content of the declaration or submits it to the audit institution or another independent body for further verification in cases of suspicions.

On the other hand, since the information declared by members of the parliament is made available to the wider public, civil society organisations are empowered to analyse the data and monitor changes in wealth. For instance, the Pakistan Institute of Legislative Development and Transparency has analysed asset declarations of parliamentarians in the past years and published the results (please see: ["How Rich are Pakistani MNAs"](#)).

In the case of civil servants, analysis of the implementation and enforcement of the law is more difficult since asset declarations submitted by them are confidential and therefore not available to the public (Global Integrity Report 2011b).

Tajikistan

There is little information regarding how asset declaration rules are dealt with in practice in Tajikistan, but it seems that the current legal framework is ineffective and even if fully implemented and enforced it would leave important loopholes to be exploited by politicians and public officials (Global Integrity Report 2011a).

For instance, the Global Integrity Report assesses conflicts of interest safeguards in the country as rather weak. Similarly, assessments conducted by the OECD conclude that in order to prevent corruption and conflicts of interest, rules governing asset declaration in the country need to be improved. In particular, declarations should be made publicly available, and a clear mechanism for the review of the information provided should be established (OECD 2012b). According to the report, the responsible authority currently lacks the appropriate legal basis and functional procedures to verify the content of the information declared by civil servants, which could certainly hinder the effectiveness of the asset declaration regime as an anti-corruption tool (OECD 2012b).

Kyrgyz Republic

Assessments conducted by the OECD in 2012 as part of the anti-corruption network for Eastern Europe and Central Asia conclude that the current system of asset declaration in the Kyrgyz Republic is rather ineffective as a tool to fight corruption or prevent conflicts of interest (OECD 2012a).

The main problem identified during the assessment relates to the complexity of the legal framework requiring the disclosure of asset declarations. There are several contradictory rules in place, creating uncertainties and room for manoeuvre when it comes to the enforcement of the law. Attempts to address the problem have been made, but the reforms currently being discussed are fragmented and fail to address the main issues described above (OECD 2012a).

In addition, the agency responsible for the implementation and enforcement of the law has not consistently verified the content of the declarations submitted. While it is known that the submission compliance rate in 2008 was high (close to 97%), there is no information on whether the data disclosed by public officials is accurate. Moreover, the responsible agency has not published any statistics regarding the number of officials sanctioned for non-compliance, late filing or disclosure of false information (World Bank 2008c).

Bangladesh

In Bangladesh, the little reliance on technology to manage, analyse and store the data disclosed by public officials seems to be one of the greatest challenges to ensure the effective implementation of the rules. The existence of an online database could facilitate the cross-checking of information between different agencies as well as the tracking in changing in wealth. There is a lack of trust in the system, since the responsible agency rarely follows up or questions cases where there is a clear discrepancy in the declarations presented (UNDP AP-INTACT No year).

Another inefficiency of the Bangladesh regime relates to the lack of provisions requiring both members of parliament and the head of government to disclose their assets (Global Integrity Report 2010).

India

As in other countries analysed, there are very few assessments regarding the implementation of asset

declaration rules in India. Nevertheless, according to the Global Integrity Report, implementation and enforcement of the law seem to be hampered by an inadequate legal framework.

While the law requires a wide-range of officials to declare their asset (with the exception of the president), there is no independent agency/body responsible for the audit of these declarations. The agencies current responsible for receiving and overseeing the regime, have not showed any concrete actions in identifying and punishing officials that fail to comply with the law. In addition, the lack of provision requiring the disclosure of declarations to the public combined with the absence of audits make it almost impossible to assess whether asset declarations are complete and accurate (Global Integrity Report 2011b).

Nepal

In Nepal, according to experts, the National Vigilance Centre responsible for preventing corruption and monitoring asset declarations in the country has not been effective in monitoring declaration. Consequently, given that there will be no sanctioning, many officials have failed to submit their declarations. Implementation of the law is further hampered by the misuse of legal loopholes by public officials and politicians (Global Integrity Report 2009). In addition, the law is very often circumvented once officials allegedly transfer properties to the name of other relatives making it harder to identify potential wrongdoings (Global Integrity Report 2009).

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