

Annex

To facilitate the provision of information on good practices and challenges with respect to the establishment of effective financial disclosure systems for appropriate public officials (inter alia information on legislation, policies, practices and institutions on establishing and maintaining effective financial disclosure systems for appropriate public officials, including measures as may be necessary to permit their competent authorities to share that information with the competent authorities in other States parties) the Secretariat has prepared the following questionnaire as a guide that States parties may wish to use.

The Secretariat also wishes to draw the attention of the Government to the note entitled “Asset and interest disclosure systems (article 8, paragraph 5, of the United Nations Convention against Corruption)” contained in document [CAC/COSP/WG.4/2018/3](#) that could be used as background material for the completion of the questionnaire.

Contact information

1. Basic information

1.1. Does your country have a financial disclosure system(s) for appropriate public officials in line with articles 8, paragraph 5 and 52, paragraphs 5 and 6 of the Convention? **YES/NO**

Yes, it does.

If YES,

- a. Please provide a broad overview of your country’s financial disclosure system(s) for public officials and list the relevant national legislation.

The Electronic System of Asset Information and Conflicts of Interest (e-Patri) is an electronic platform through which the civil public agents of the Federal Executive Branch present the respective declarations of assets and also the declarations of situations that may lead to conflict of interests.

The system fulfils the following legislation, that is considered very relevant to the topic: Decree n° 10.571, December 9th, 2020; Law n° 8.11, December 11th, 1990 and Law n° 12.813, May 16th, 2013.

- b. If your country has, in addition, ad hoc financial disclosure requirements, please provide a broad overview, including applicable categories of officials, sectors/activities, etc.
- c. What is the objective(s) of your country's financial disclosure system(s) (please select all that apply)?

- (x) Detection of illicit enrichment
- (x) Prevention of conflicts of interest
- (x) All of the above (combined system)
- Other, please describe: _____

If NO,

- a. Please describe (cite and summarize) the alternative measures put in place to ensure full compliance with article 8, paragraph 5 and article 52, paragraphs 5 and 6 of the Convention or is planning to take, together with the envisaged time frame, if any.

1.2. Has your country criminalized “illicit enrichment” as foreseen under article 20 of the Convention? **YES/NO**

If **YES**, please explain.

No.

2. Targeted officials

2.1. Please list the categories of officials required to file a financial disclosure. Please select all that apply and provide the range of targeted officials in each relevant category.

- (x) Public officials, including representatives from all branches and agencies of government
 - Members of the legislative branch, please list:
 - Members of the judiciary and prosecution, please list:
 - (x) Members of the executive branch, including armed forces and agencies subordinate to a minister, please list:

In Brazil, Armed Forces officials are not included.

- Officials of independent government bodies (*e.g., standalone boards, commissions and agencies that fall outside the executive, legislative and judicial branches of government*), please list:
- Officials at the supranational (high-level) bodies (*e.g., representatives of the country in regional and global organizations/bodies*), please list:
- Officials at subnational levels of government (*e.g., officials at the level of local government, provinces and municipalities*), please list:
- Political party officials, please list:
- (x) Representatives of publicly owned (fully and partially) enterprises, please list:
- Representatives of private entities, professional associations, foundations and similar bodies performing public functions and services of public interest, please list:
- Other, please list:

2.2. What factor(s) shaped the decision on the targeted categories of officials? Please select all that apply.

- Objective of the system
- Hierarchical level and position of officials
- Corruption risk level of sectors and functions
- Resources and capacity to manage and verify disclosure
- Other.

2.2.1. Please elaborate on your response above.

The e-Patri System was developed in accordance with the regulations provided in the Decree No. 10,571/2020. This regulation established the mandatory declaration of assets and conflict of interests applies to all civil public agents of the Federal Executive Branch.

As it is a presidential decree, the regulation applies only to public agents of the Federal Executive Branch. Public officials of the Federal Legislative and Judiciary Branches should not submit the declaration in the e-Patri but should provide asset information to the Federal Court of Accounts (TCU, in its acronym in Portuguese) – Normative Ruling TCU n° 87/2020 and Law n° 8.730 of 1993.

2.3. Does any authority have the power to request any official who would usually fall outside the disclosure system to file financial disclosure (*e.g., designate those in high-risk categories, those under investigation for corruption offences, etc.*)? **YES/NO**

Yes.

If YES, please list the authority(ies), and explain the applicable criteria and procedures.

Yes, both in administrative proceedings and in judicial proceedings. In administrative proceedings, the Law No. 5,172/1966, the National Tax Code (CTN), provides for the possibility of sharing tax data when an administrative investigation procedure has been duly instituted for the practice of an administrative infraction.

In addition, when there is an ongoing judicial investigation procedure, a judge may authorize the removal of tax and bank secrecy from an investigated person.

2.4. How does your country create and update the list of filers?

Each institution to the Federal Executive Branch has the attribution of keeping the human resources databases updated. So, the Office of the Comptroller General uses these human resources databases to update the list of filers on system.

2.5. Please provide the approximate number of filers.

In 2022, in the e-Patri System, there are about 1.003.000 filers.

3. Frequency of disclosure

3.1. When and how often are targeted officials required to file/submit financial disclosures? Please select all that apply.

- Upon entering office
- Upon leaving office
- Annually
- Biennially (once every two years)
- Once every three years
- Some categories of officials are more frequently required to declare than the others
- Other, please describe. _____

3.2. Does the competent authority have the power to request targeted officials (filers) to submit ad hoc financial disclosures between the official submission periods? **YES/NO**

If YES, please explain.

No.

3.3. Are the targeted officials required to update/amend their financial disclosures between submission periods? **YES/NO**

If YES, please provide the ground for updating/amending submitted disclosures and the relevant time frame.

Yes, it is possible in some situations described in the regulation, such as when occupying public office, upon returning to service, in the case of a federal public agent who was, for any reason, removed or on leave, without remuneration, from service, for a period equal to or greater than one year or when the public servant leaves office or retires.

In addition, the filers who are obligated to disclosure information about conflict of interest must update the financial disclosures in the date that they are legally required.

4. Competent authority and disclosure process

4.1. Which authority/entity is responsible for collecting and maintaining financial disclosures? Please select all that apply.

- Central competent authority
- Entities employing the targeted officials
- Other authorities depending on the categories/levels of officials (election Commissions, supreme courts, parliamentary committees, etc.). Please list: _____

4.2. How are the financial disclosures submitted?

Centralized submission directly to the central competent authority via:

- Electronic (online) submission system
 - Submission using the paper submission
- Delegated submission using paper submission (e.g., to individual bodies, which store them and transmit them to the competent authority)

- Delegated submission using both paper and electronic (online) submission (*paper declarations are submitted to individual bodies while the electronic copies are submitted to a centralized online system of the competent authority*)
- Other.

4.2.1. Please elaborate on your response above and describe the processes and methods of submitting the disclosures.

The financial disclosures can be submitted directly by the filers in the electronic system (online), fulfilling the required information, or through sharing information about assets and income disclosure from the Federal Revenue Service of Brazil, entity responsible for the tax law enforcement, after a civil servant acquiesces.

4.3. If electronic submission is possible, please describe the online tools and platforms available for submitting financial disclosures.

There is a website where filers can access and submit the declaration of assets and income directly, following the annual calendar or a legal requirement (occupying or leaving public office position).

4.4. Please describe the measures implemented to ensure compliance and appropriate quality of information when completing and submitting the financial disclosure (e.g., disseminating information materials, training, awareness raising, etc.).

There are distinct measures adopted to ensure compliance and appropriate quality of information. The filer can allow the information sharing by Federal Revenue Service of Brazil; s/he also can use the same data file generated by this entity when s/he discloses his assets and income. However, if the filer intends to fill every required information, there is a manual explaining the procedure step by step, beyond an e-mail address that works as user support service

5. Scope of disclosures

5.1. Please list the assets and interests included in the financial disclosure forms, including categories of assets and other financial interests. Please also refer to the list below.

- (x) Immovable and movable assets
 - (x) their value and source
 - (x) those (assets) held in the name of others
- (x) Income
 - (x) their source
- (x) Securities
- (x) Investments
- (x) Savings
- (x) Bank accounts
 - (x) Any other business relationships with financial institutions

- (x) Liabilities / loans / mortgage
- (x) Cash
- (x) Gifts
- (x) Livestock
- (x) Ownership interests (*shareholdings*) in companies and other legal entities and arrangements
- (x) Business / outside activities (*business interests and financial connections*)
 - License(s) (*to carry out commercial activities*)
 - Usufruct rights (to use and benefit from an asset owned by others)
- (x) Information on all legal persons linked to the official in any way, individual economic activity, membership and position in undertakings, establishments, associations or foundations

5.2. Is the requirement to disclose an asset dependent on its value (*e.g., assets below a certain threshold do not need to be declared*)? Please explain.

No. All assets need to be declared.

5.3. Does the information mentioned in question 5.1 include assets and relevant financial interests located both in and outside the country? **YES/NO**

Yes.

5.3.1. **If YES**, does it require the disclosure of an interest in or a signature or other authority over a financial account in a foreign country (please see article 52, paragraph 6, of the Convention)?

Yes.

5.4. Does your country's financial disclosure system include a declaration of beneficial ownership (of legal entities and arrangements, including nominee arrangements and trusts)?¹ **YES/NO**

Please explain.

Yes. All assets and interests must be declared.

5.4.1. Are the targeted officials required to declare assets and interests held, managed or controlled through such legal entities and arrangements? **YES/NO**

If YES, please explain.

Yes. All assets and interests of targeted officials must be declared, even if held, managed or controlled by others.

¹ On beneficial ownership, please refer to the conference room paper prepared by the secretariat entitled "Good practices and challenges with respect to beneficial ownership and how it can foster and enhance the effective recovery and return of proceeds of crime" ([CAC/COSP/WG.2/2022/CRP.1](#)).

5.5. Are targeted officials also required to submit information for their family members? **YES/NO**

Yes, in some situations.

If YES,

- a. Please describe the scope of the family members (spouse(s), registered/non-registered partner(s), children (minor, financially dependent, within the same household, age limits, etc.)).

Information about spouse, registered/non-registered partner and any financially dependent is required.

- b. Please describe the type of information that must be submitted for family members. Is it the same as of the public official?

Basically, data to identify the spouse or partner (such as the name and Individual Taxpayer Registration) is required. Furthermore, targeted officials also are required to submit information as such as his/her name, date of birth, Individual Taxpayer Registration, country of residence, in addition to assets and interests of financially dependent people.

5.6. Does the financial disclosure system cover individuals other than the family members of the filers? **YES/NO**

If **YES**, please list the applicable individuals and the type of information that needs to be submitted.

No.

5.7. For subsequent regular financial disclosures, what is the extent of information included in such financial disclosures?

- Information required in the disclosure includes only changes in the equity of the filer since the last disclosure
(x) A complete new disclosure (i.e., a net worth statement)
 Other, please describe: _____

5.8. Does your country's financial disclosure regime require declaring expenditures? **YES/NO**

If YES, please provide an overview of the relevant features.

Yes. Payments made by the filer or dependents/maintenance, such as alimony, rents, rural leasing, instruction, payments to self-employed professionals (doctors, dentists, psychologists, lawyers, engineers, architects, brokers, teachers, etc.) must be submitted.

6. Access to disclosed information

6.1. Is the information on financial disclosure publicly available? **YES/YES IN PART/NO**

No.

If YES OR YES IN PART

- a. Please describe the measures in place to ensure public access to financial disclosure information (*e.g., proactive publication on a central online platform and/or on relevant authorities' websites, ad hoc disclosure in a paper form upon request, etc.*)
- b. If not all disclosures are publicly available, please list the categories of targeted officials whose disclosures are accessible and/or remain confidential.
- c. If only part of the financial disclosure information is available, please list the type of information that is publicly available.
- d. Does accessing financial disclosure information entail any costs?
- e. Does the publication of financial disclosure provide features to search information by different types of information, e.g., legally and beneficially held entities' names and business addresses, types of assets and interests? Please explain.
- f. Do the means of enabling public access allow for a comparison of the targeted officials' assets and interests over a specific period?
- g. Are any measures in place to protect the personal information of the targeted officials and their family members, when applicable? Please explain.
- h. Please provide the link(s) to the online platform/resource where financial disclosure information is available to the public, if applicable.

6.2. Do the relevant competent national authorities (law enforcement, FIU, tax and customs authorities, etc.) have access to the financial disclosures? **YES/YES IN PART/NO**

If YES or YES IN PART, please explain how such access is granted, including the list of competent national authorities that can access or request access.

Yes, in part. The tax and customs authority, Brazilian Federal Revenue Service, has access to the financial disclosures submitted. As explained before, the Brazilian Federal Revenue Service shares information with the Office of the Comptroller General on assets and incomes declared by public officials when it is allowed by them.

7. Verification of financial disclosure information

7.1. Is the information disclosed verified? **YES/NO**

Yes, an analysis on data disclosed is done if is identified evidence of incompatible patrimonial increase.

If YES, please describe the procedures and practices in place to verify the content of financial disclosures, including:

- a. Competent authority that conducts the verification (centralized and/or delegated)

The Office of the Comptroller General and the Federal Court of Accounts in the cases established in its Organic Law.

- b. Frequency (regularity) of verifications (ad hoc and/or systematic and routine)

Systematic routine of monitoring of patrimonial increase from the data annually submitted by the public officials.

- c. Extent of verification (verification of completeness, compliance with disclosure requirements and/or the analysis of the content of the disclosures)

Compliance with disclosure requirements – Monitoring of obliged submission of the required disclosures.

Analysis of the content of the disclosures – When is identified evidence of incompatible patrimonial increase.

- d. Verification processes and methodologies (e.g., manual examination, electronic checks undertaken against other databases or relevant information, etc.)

Automated monitoring based on patrimonial increased risk indexes and the manual investigation in the cases that there is high-level risk index.

The system does electronic checks undertaken against other databases either.

7.2. How does your country determine which disclosures to verify?

- Annual verification plan(s)

Periodic mandatory verification of specific categories of officials

Random sampling of declarations

- Media reports and/or complaints from the public

- Requests from law enforcement / investigative units

Other, please describe: _____

7.3. If applicable, does the electronic financial disclosure mechanism(s) allow for automated verification (cross-checking) of information across various registers and databases held by the public and private entities, such as registries of various assets, company registers, HR, tax and real estate data, etc.? **YES/NO**

If YES, please explain.

The e-Patri System is prepared to cross-check the declared patrimonial data with other databases that are under custody of the Office of the Comptroller General.

7.4. Do the competent authorities have timely and direct access to databases and information necessary to verify information in the financial disclosure? **YES/NO**

Please explain.

Yes. Information submitted through the system can be checked with the Brazilian Federal Revenue Service in consequence of a formal request made in an administrative process established.

It is also possible to request information to the notary offices and commercial boards to check data about properties and participation in companies.

7.5. Do competent authorities have access to the information held by financial institutions, including bank account records? **YES/NO**

Please explain.

Yes. Access to the information held by financial institutions is possible through a court order.

7.6. Please provide the overall verification rate of financial disclosures in percentages for each applicable verification method.

It is not possible to provide this information yet because the system has been developed and it is still receiving the disclosures. The team hopes to count on systematic analysis provided by the system until the end of 2023.

8. Sanctions

8.1. Please provide an overview of sanctions for non-compliance with financial disclosure requirements, including the sanctionable conducts, type of sanctions, forms of sanctions (administrative/criminal) and targeted officials.

The public officer can be fired if s/he refuses to submit the assets and interest disclosure. In addition, if inconsistencies that indicate illicit enrichment are detected in the assets and interest disclosure, every public official on the Federal Executive Branch may be notified to provide clarifications by the Office of the Comptroller General or the Public Ethics Commission. After that, both entities can adopt administrative proceedings to investigate and to punish the public official, if necessary, according to the Brazilian applicable legislation. These administrative proceedings do not prevent the Brazilian Federal Prosecution Service from filing lawsuits.

8.2. Is there any applicable statute of limitations? **YES/NO**

Please explain.

Yes, there is a limitation period of 5 years for administrative disciplinary procedures counted from the date that the fact became known. And there is a limitation period of 8 years for legal proceedings of administrative improbity counted from the occurrence of the fact or, in the case of permanent infractions, from the day on which the stay ceased.

- 8.3. Please describe the powers available to the competent authority (responsible for verification of disclosures) to impose and enforce the sanctions described above.

The possible procedures available to the competent authorities responsible for verification of disclosures has been already described in item 8.1.

9. International cooperation and asset recovery

- 9.1. Does your country (proactively or at the request of another State party) share financial disclosure information with foreign States? **YES/NO**

If YES, please describe the channels and mechanisms for cooperation.

Brazilian authorities are authorized to share financial information only with court orders, given that such data is protected by secrecy. This information is regularly sent after processing and concluding requests for international legal cooperation. In Brazil, a request for international legal cooperation may be processed as a rogatory or as direct assistance. Both applications are submitted to Brazil's central authority. The request is processed as rogatory in the event of a foreign judicial act or decision being presented which, in order to be executed in Brazil, require the evaluation of the Superior Court of Justice. Once granted the "exequatur", this Superior Court sends the request to the first instance of the Federal Court to comply with the request for cooperation, adopting the necessary steps to obtain the desired financial data. In direct assistance, the request for cooperation is sent by the Brazilian central authority to the competent authority to assess the merits of the request for financial information. Once the request is fulfilled by the competent authority, it returns to the central authority in Brazil, which forwards it to the requesting foreign authority.

- 9.2. Does your country cooperate and execute requests received from foreign authorities to assist them in the verification of information in their financial disclosures? **YES/NO**

If YES, please explain, including the channels used.

- 9.3. If applicable, please provide the contact details of the authority responsible for the above types of international cooperation (for exchanging financial disclosure information).

In Brazil, in the large majority of cases, the Department for Asset Recovery and International Legal Cooperation (DRCI) of the Ministry of Justice and Public Security is designated as the central authority (with two exceptions: requests based on a Brazil/Canada bilateral agreement; and requests between Public Ministries based on an agreement on mutual assistance in criminal matters concluded between countries of the Portuguese Speaking Community - CPLP). DRCI contacts for cooperation in criminal matters are: drci@mj.gov.br; repatriacao.drci@mj.gov.br; and cooperacaopenal@mj.gov.br.

10. Good practices

10.1. Please provide examples of any good practices in connection with your country's financial disclosure regime that facilitated the recovery and return of proceeds of crime.

Considering that the disclosure system is new and the process to public officials submit financial disclosures in it is beginning in 2023, there is currently no data to answer this question.

10.2. Do you have any case studies or examples where the financial disclosure regime has enabled or facilitated the recovery and return of proceeds of crime in (or for) your country?

Considering that the disclosure system is new and the process to public officials submit financial disclosures in it is beginning in 2023, there is currently no data to answer this question.

10.3. Please provide examples of good practices concerning the operation of your country's financial disclosure system, including policies and measures adopted to enhance compliance with financial disclosure requirements.

The system developed for public officer on the Federal Executive Branch to submit the disclosure of assets and interests follows the same pattern established for the declaration of assets and income by the Federal Revenue Service of Brazil.

11. Challenges

11.1. What were the main challenges faced by your country when introducing the financial disclosure system(s)?

One challenge faced is the integration of various human resources databases maintained by federal public administration entities. Another big challenge is collecting and updating human resources data from public companies, autarchies, foundations), that are spread in their own systems. In addition, another challenge is to make organizations and their target public officers aware of the obligation to provide declarations, how the information is used and the implications of their absence.

11.2. In your opinion, what are the main challenges faced by competent authorities of your country to verify financial disclosures, including accessing information regarding assets and financial interests located abroad?

11.3. What are the main challenges faced by your country when imposing and enforcing sanctions for non-compliance?

As Brazil is facing the beginning of the process (receiving the first disclosures), there is not enough data to answer this question.

12. Follow-up to the special session of the general assembly against corruption

12.1. Please describe any other measures, if any, that your country may have taken to implement paragraph 7² of the political declaration adopted by the General Assembly at its special session against corruption held in June 2021.

The disclosure system is also used to accept submissions of declarations of conflicts of interest from public officials indicated to fill specific high-level functions as state ministers and presidents and directors of Federal Executive Branch entities.

13. Other

13.1. Please provide any other information you consider relevant to your country's legal framework and practices in connection with establishing an effective financial disclosure system that is not highlighted in the questions above.

² 7. We will strengthen our efforts to prevent, identify and manage conflicts of interest, including by assessing and mitigating corruption risks and through effective and transparent financial disclosure systems, with information disclosed by appropriate public officials made available as widely as possible, and we will use innovative and digital technology in this field, with due regard for data protection and privacy rights.