

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/COSPANG.4/2018/3 that could be used as background material for the completion of the questionnaire.

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

Ans: Yes

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.

Ans: Regarding the declaration of assets, the Anti-Corruption Law (2013) and Anti-Corruption Rules (2015) provide as follows:

Section 3 (j) Competent Authority means a Public Servant, Foreign Public Servant, Political-post Holder, High-ranking Official or person with management authority or representative of any public organization who is authorized by virtue of a designation or by administration or by management;

Section 47: The Commission shall issue a notification after requesting the name list of competent authorities who are responsible to submit a letter of declaration in connection with the ownership of monies, properties, liabilities and assets from the relevant departments and organizations and scrutinizing it.

Section 48: The competent authorities who are responsible to submit the letter of declaration under section 47, shall submit declaration of the list of monies, properties, liabilities and assets related to the business which are owned by their families led by them to the Commission annually in accordance with the stipulations.

Section 49: When the competent authorities submit their declaration letter, it shall be attached with —

- (a) the copies of supporting documents stating how they came to own their monies and properties;
- (b) the copies of supporting documents, if the properties are transferred and sold, and if income tax on the sale proceeds have been paid;
- (c) the list of monies and properties, liabilities and assets received both onshore and offshore together with evidence of title to the monies and properties according to sub-sections (a) and (b).

Section 50: Upon the decease of the competent authority who is responsible to submit the letter of declaration in connection with the ownership of monies, properties, liabilities and assets, his successor, legal representative or trustee shall submit the letter of declaration on the list of monies and properties owned by the said deceased to the Commission in accordance with the stipulation.

Section 61: Any Competent Authority is found guilty of an offence of willful default to submit the supporting documents of monies, properties, liabilities and assets within the time frame of the Commission under this Law or submitting false documents or concealing data shall, on conviction, be punished with imprisonment for a term of not exceeding five years and may also be liable to a fine.

Rule 3: The Commission:

(o): shall determine the type of authority, position, duty, etc., and cause to compile the list of money and property, liability and assets and submit thereof, and cause to scrutinize by the relevant working group whether or not the matters submitted as such are correct;

Rule 37: The Commission shall, with the approval of the Union Government, determine the level of the competent authority who shall be responsible to compile the list regarding the currency property, liability and assets, and submit them, and ask for the list of names of such competent authority from the relevant government departments and organization, and issue notification after scrutinizing it.

Rule 38: The relevant government department and organization shall cause to compile the list of co-parcenary property which are money, property, liability and assets owned by the family headed by him from the competent authority responsible to send declaration of ownership in their government department and organization with Form (7), and shall compile and send it to the Commission within 60 days from the issuance of notification under Rule 37.

Rule 39: After sending the declarations from the government department and organization, if the responsible competent authority holding the prescribed position appears again, declaration for such persons shall be sent to the Commission within thirty days from the date of holding such position.

Rule 40: The competent authority responsible to send the declaration under Rule 38 and 39 shall, after compiling the list of co-parcenary property which are money, property, liability and assets owned by the family headed by him with Form (7), send to the Commission on 31st December every year or at a time the Commission has asked for it from time to time.

Rule 41: The competent authority shall, in sending declaration with Form 7:

- (a) attach and submit the copies of evidential documents proving how his money and property have been owned;
- (b) attach and submit the original recommendations of the relevant persons regarding liabilities and assets;
- (c) if there was transfer and sale of property, and was paid tax from sales money, attach and submit the evidence and documents copies proving such payment;
- (d) in addition to the evidence proving ownership of the money and property contained in sub-rule (a), (b) and (c), attach and submit the list of money and property as well as liabilities and assets obtained at home and abroad.

Rule 42: When the competent authority responsible to send the declaration under Rule 38 and 39 passed away, his successor, authorized

agent or trustee shall compile the list of money and property owned by the deceased person with Form 7, and submit it to the commission.

- 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.

Ans: No comment.

- c. What is the objective(s) of your country's financial disclosure system(s) (please select all that apply)?

- Detection of illicit enrichment
- Prevention of conflicts of interest
- 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.

Ans: No comment.

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

If YES, please explain.

Ans: Yes, The Anti-Corruption Law (2013) and Anti-Corruption Rules (2015) provide as follows:

Section 3 (d): The following expressions contained in this Law shall have the meanings given hereunder:

- (d) Enrichment by Corruption means enrichment by accumulating, in money and assets or reducing in liabilities to pay or acquiring money and assets unjustly in exercising official powers and duties by corruption;

Section 19: On findings of investigation of the Investigation Board or other information, if there is a firm evidence to confirm the monies and properties received are gained through enrichment by corruption, the Commission shall form a Preliminary Scrutiny Board for each matter comprising suitable personnel for the purpose of scrutinizing and submitting a report regarding confiscation.

Section 44: Any person may, in accordance with the stipulations, submit information and complaints in respect of corruption or enrichment by corruption to the Commission or Commission Office or working committee, working team, Preliminary Scrutiny Board or any Investigation Board found under this Law or to any relevant government department and organization.

Section 51: The Commission shall, under the investigation report of the Investigation Board, assign the Preliminary Scrutiny Board to scrutinize

and submit in connection with monies and properties owned by any competent authority who is enriched by corruption.

Section 52: The Preliminary Scrutiny Board shall, as assigned by the Commission, submit to the Commission its findings report with its remarks as to whether or not the said monies and properties should be confiscated after obtaining relevant evidence in accordance with this Law.

Section 53: The Commission, after scrutinizing that findings report on those monies and properties submitted by the Preliminary Scrutiny Board shall:

- (a) order to confiscate the said monies and properties as Public 22 Property, if the evidence obviously shows that the monies and properties have indeed been obtained through corruption;
- (b) return the said monies and properties to the competent authority, if it can be proved by the competent authority that such monies and properties have been obtained by lawful means.

Rule 3: The Commission:

- (d) shall, if made a decision to investigate enrichment by corruption or corruption, form the necessary investigation boards in accord with law, and assign duty to them to carry out investigation, entering into the building, searching and seizing the property as exhibit;

- (e) shall, when assignment is conferred under the rule (d), issue an order with Form (1) to the Investigation board or the Inspector to investigate, enter into the building and inspect, search and seize property as exhibit with respect to enrichment by corruption or money and property obtained by corruption;

Rule 47: The Commission:

- (a) shall, if it is found out that the person under investigation, person whose property has been seized or beneficiary in evidential property has transferred, eradicated, destroyed or caused to be destroyed the property seized as exhibit relevant to enrichment by corruption or corruption during the investigation period, make no further investigation and pass the order of confiscating of the property;

Rule 61: If the person whose property has been seized or who has beneficial interest regarding enrichment by corruption or corruption:

- (a) is able to submit the sufficient evidence such property has been transferred and obtained by giving consideration or due price by any means in good faith, he shall be exempted from taking action with the offence contained in this Law, and is entitled to regain the seized money and

property in accord with Sub-rule (a), (b) and (c) of Rule 44;

- (b) if it is exposed that such property has been transferred and obtained with or without consideration or due price by any means without in good faith or is exposed that he submitted fraudulently stating such property has been transferred and obtained by giving consideration or due price by any means, he shall be taken legal action under this Law.

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.

- 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:
 - Members of the executive branch, including armed forces and agencies subordinate to a minister, please list:
 - Officials of independent government bodies (eg, 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:
- 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:

Ans: Please see the answer 1.1 (a).

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.

Ans: No comment.

2.2.1. Please elaborate on your response above.

Ans: No comment.

2.3. Does any authority have the power to request any official who would usually fall outside the disclosure system to file financial disclosure (eg, designate

those in high-risk categories, those under investigation for corruption offences, etc.)? **YES/NO**

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

Ans: No comment.

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

Ans: No comment.

2.5. Please provide the approximate number of filers.

Ans: No comment.

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.

Ans: No comment.

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.

Ans: No comment.

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

Ans: The Anti-Corruption Law (2013) provides as follow:

Section 48: The competent authorities who are responsible to submit the letter of declaration under section 47, shall submit declaration of the list of monies, properties, liabilities and assets related to the business

which are owned by their families led by them to the Commission annually in accordance with the stipulations.

Section 50: Upon the decease of the competent authority who is responsible to submit the letter of declaration in connection with the ownership of monies, properties, liabilities and assets, his successor, legal representative or trustee shall submit the letter of declaration on the list of monies and properties owned by the said deceased to the Commission in accordance with the stipulation.

4.2. How are the financial disclosures submitted?

- Centralized submission directly to the central competent authority vis:
 - Electronic (online) submission system
 - Submission using the paper submission
- Delegated submission using paper submission (eg, 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

Ans: **Section 48:** The competent authorities who are responsible to submit the letter of declaration under section 47, shall submit declaration of the list of monies, properties, liabilities and assets related to the business which are owned by their families led by them to the Commission annually in accordance with the stipulations.

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

Ans: In Section 49 and Section 50 of Anti-Corruption Law and Anti-Corruption Rules were enacted as follow:

Section 49: When the competent authorities submit their declaration letter, it shall be attached with —

- (a) the copies of supporting documents stating how they came to own their monies and properties;
- (b) the copies of supporting documents, if the properties are transferred and sold, and if income tax on the sale proceeds have been paid;
- (c) the list of monies and properties, liabilities and assets received both onshore and offshore together with evidence of title to the monies and properties according to sub-sections (a) and (b).

Section 50: Upon the decease of the competent authority who is responsible to submit the letter of declaration in connection with the ownership of monies, properties, liabilities and assets, his successor, legal representative or trustee shall submit the letter of declaration on the list of monies and properties owned by the said deceased to the Commission in accordance with the stipulation.

Rule 41: The competent authority shall, in sending declaration with Form 7:

- (a) attach and submit the copies of evidential documents proving how his money and property have been owned;
- (b) attach and submit the original recommendations of the relevant persons regarding liabilities and assets;
- (c) if there was transfer and sale of property, and was paid tax from sales money, attach and submit the evidence and documents copies proving such payment;
- (d) in addition to the evidence proving ownership of the money and property contained in sub-rule (a), (b) and (c), attach and submit the list of money and property as well as liabilities and assets obtained at home and abroad.

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

Ans: No comment.

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

Ans: No comment.

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.

- Immovable and movable assets
 - their value and source
 - those (assets) held in the name of others
- Income
 - their source
- Securities
- Investments Savings
- Bank accounts
 - Any other business relationships with financial institutions
- Liabilities/loans/mortgage
- Cash
- Gifts
- Livestock
- Ownership interests (shareholdings) in companies and other legal entities and Arrangements
- 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)
- 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 (eg, assets below a certain threshold do not need to be declared)? Please explain.

Ans: No.

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

Ans: 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))?

Ans: The Anti-Corruption Law (2013) provides as follow:

Section 49: When the competent authorities submit their declaration letter, it shall be attached with —

- (a) the copies of supporting documents stating how they came to own their monies and properties;
- (b) the copies of supporting documents, if the properties are transferred and sold, and if income tax on the sale proceeds have been paid;
- (c) the list of monies and properties, liabilities and assets received both onshore and offshore together with

evidence of title to the monies and properties according to sub-sections (a) and (b).

- 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)? **YES/NO**

Please explain.

Ans: No comment.

- 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

Ans: No comment.

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

If YES,

Ans: Yes, In Section 48 of Anti-Corruption Law was enacted as follow:

Section 48: The competent authorities who are responsible to submit the letter of declaration under section 47, shall submit declaration of the list of monies, properties, liabilities and assets related to the business which are owned by their families led by them to the Commission annually in accordance with the stipulations.

- 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.))

Ans: No comment.

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

Ans: No comment.

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

Ans: No comment.

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
- A complete new disclosure (ie, a net worth statement)
- Other, please describe;

Ans: No comment.

55. Does your country's financial disclosure regime require declaring expenditures? YES/NO IYES, please provide an overview of the relevant features.

Ans: No comment.

6. Access to disclosed information

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

Ans: No.

If YES OR YES IN PART

- a. a. Please describe the measures in place to ensure public access to financial disclosure information (eg. proactive publication on a central online platform and/or on relevant authorities websites, ad hoc disclosure in a paper form upon request, etc.)
 - b. b. If not all disclosures are publicly available, please list the categories of targeted officials whose disclosures are accessible and/or remain confidential.
 - c. c. If only part of the financial disclosure information is available, please list the type of information that is publicly available.
 - d. d. Does accessing financial disclosure information entail any costs?
 - e. e. Does the publication of financial disclosure provide features to search information by different types of information, eg, legally and beneficially held entities' names and business addresses, types of assets and interests? Please explain.
 - f. f. Do the means of enabling public access allow for a comparison of the targeted officials assets and interests over a specific period?
 - g. g. Are any measures in place to protect the personal information of the targeted officials and their family members, when applicable? Please explain.
 - h. 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**Ans:** No comment.

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.

7. Verification of financial disclosure information

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

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)
- b. Frequency (regularity) of verifications (ad hoc and/or systematic and routine)
- c. Extent of verification (verification of completeness, compliance with disclosure requirements and/or the analysis of the content of the disclosures)
- d. Verification processes and methodologies (eg, manual examination, electronic checks undertaken against other databases or relevant information, etc.)

Ans: No comment.

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:

Ans: No comment.

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.

Ans: No comment.

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.

Ans: No comment.

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

Please explain.

Ans: The Anti-Corruption Law (2013) provides as follow:

Section 32: Notwithstanding anything contained in any existing legal provision, if the Commission considers that it is necessary to investigate any offence under this Law, it may empower to the Investigation Board or any Inspector to inspect the relevant bank accounts:

- (a) Inspecting and copying Banking Documents, bank account records or any bank documents which are in

the possession of or under the control of any bank and financial institution;

- (b) Investigating and copying the lists of shares, purchases, expenditure or any drawing accounts opened in bank by any person;
- (c) Investigating any items kept in any safe deposit box at any bank and financial institution; (d) Examining and investigating documents, accounts and other information or data related to any item set forth under sub-section (a), (b) and (c)

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

Ans: No comment.

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.

Ans: The Anti-Corruption Law (2013) provides as follow:

Section 61: Any Competent Authority is found guilty of an offence of willful default to submit the supporting documents of monies, properties, liabilities and assets within the time frame of the Commission under this Law or submitting false documents or concealing data shall, on conviction, be punished with imprisonment for a term of not exceeding five years and may also be liable to a fine.

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

Please explain.

Ans: No comment.

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

Ans: No comment.

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.

Ans: No comment.

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.

Ans: No comment.

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).

Ans: Anti-Corruption Commission

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.

Ans: No comment.

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?

Ans: No comment.

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.

Ans: No comment.

11. Challenges

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

Ans: The main challenge is the need for technical assistance and human resource.

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?

Ans: The main challenge is the technical issues and human resource.

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

Ans: No comment.

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 7 of the political declaration adopted by the General Assembly at its special session against corruption held in June 2021.

Ans: No comment.

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.

Ans: No comment.