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

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 Islamic Republic of Pakistan has a comprehensive legal and administrative system of financial disclosures for public officials to ensure full compliance with the said articles of the Convention. Moreover, Pakistan’s second country review is at final stage and detailed reply to these articles have been provided to UNODC in Pakistan’s country review report. However, brief summary regarding financial disclosure system is as under:

The obligation to declare gifts, interests, and assets by all civil servants is established in the Government Servants (Conduct) Rules, 1964. The declarations must be updated for every financial year, ending on 30th June. Members of the Parliament file the declarations with the Election Commission of Pakistan. Civil servants submit declarations within their own departments. Sanctions are in place for violations of the declaration regime. In addition to above all government servants and Members of the Parliament who are taxpayers also file tax returns with Federal Board of Revenue each year disclosing income, expenditures and assets held in their names or in the name of spouses or held as attorney.

National legislation:

b. The Government Servants (Efficiency and Discipline) Rules, 1973;
c. The Government Servants (Conduct) Rules, 1964;
d. The Election Commission Act, 2017;
e. The Federal Board of Revenue Act, 2007;

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.

As per paragraph 13 of The Government Servants (Conduct) Rules, 1964 (Disclosure of assets, immovable, movable and liquid) A Government servant shall, as and when he is so required by Government by a general or special order, furnish information as to his
assets disclosing liquid assets and all other properties, immovable and movable, including shares, certificates, insurance policies, jewellery and land expenses during any period specified by such order in the form specified therein.

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: To ensure transparent governance and a check and balance on this conduct of public officials.

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

Pakistan’s first country review was completed in the year 2017 wherein Pakistan was found compliant to article 20 of the Convention. However, relevant legislations criminalizing illicit enrichment are reproduced as under: -

“As per Section 9 (a)(v) of the National Accountability Ordinance, 1999 (XVIII of 1999) amended upto National Accountability (Second Amendment) Act, 2022 (XVI of 2022): Corruption and corrupt practices:

(a) A holder of a public office, or any other person, is said to commit or to have committed the offence of corruption and corrupt practices

(v) if he or any of his dependents or other Benamidars, through corrupt and dishonest means, owns, possesses or acquires rights or title in assets substantially disproportionate to his known sources of income which he cannot reasonably account for.

Explanation I.— The valuation of immovable property shall be reckoned on the date of purchase either according to the actual price shown in the relevant title documents or the applicable rates prescribed by District Collector or the Federal Board of Revenue whichever is higher. No evidence contrary to the later shall be admissible.

Explanation II. – For the purpose of calculation of movable assets, the sum total of credit entries of bank account shall not be treated as an asset. Bank balance of an account on the date of initiation of inquiry may be treated as a movable asset. A banking transaction shall not be treated as an asset unless there is evidence of creation of corresponding asset through that transaction."

“As per Section 5 of Prevention of Corruption Act (PCA) 1947:

Criminal misconduct--- A public servant is said to commit the offence of criminal misconduct

(a) If he accepts or obtains or agrees to accept or attempts to obtain from any person for himself or for any other person, any gratification (other than legal remuneration) as a motive or reward such as is mentioned in section 161 of the Pakistan Penal Code, or

(b) If he accepts or agrees to accept or attempts to obtain for himself or for any other person, any valuable thing without consideration or for a consideration which he knows to be inadequate, from any person whom he knows to have been or to be, or to be likely to be concerned in any proceeding or business transacted by him, or having any connection with the official functions of himself or of any public servant to whom he is subordinate, or from any person whom he knows to be interested in or related to the person so concerned, or
(c) If he dishonestly or fraudulently misappropriates or otherwise converts for his own use any property entrusted to him or under his control as a public servant or allows any person to do so, or

(d) If he, by corrupt or illegal means, or by otherwise abusing his position as public servant, obtains for himself or for any other person any valuable thing or pecuniary advantage or

(e) For Central Government employees only—If he, or any of his dependents, is in possession, for which the public servant cannot reasonably account of pecuniary resources or of property disproportionate to his known sources of income.

Explanation—In his clause, “dependent” in relation to a public servant, means his wife, children and step-children, parents, sisters and minor brothers residing with an wholly dependent on him.

2. Any public servant who commits or attempts to commit criminal misconduct shall be punishable with imprisonment for a term which may extend to seven years or with fine or with both

3. In any trial of an offence punishable under sub-section(2) the fact that the accused person or any other person on his behalf is in possession, for which the accused person cannot satisfactorily account, of pecuniary resources or property disproportionate to his known sources of income may be proved, and on such proof the Court shall presume, unless the contrary is proved, that the accused person is guilty of criminal misconduct ** and his conviction therefor shall not be invalid by reason only that it based solely on such presumption.

4. The provisions of this section shall be addition to, and do not in derogation of, any other law for the time being in force, and nothing contained herein shall exempt any public servant from any proceedings which might, apart from this section, be instituted against him.

5-A Notwithstanding anything contained in the code of criminal procedure, 1898(Act V of 1898), no officer below the rank of (Inspector) shall investigate any offence punishable under any of the sections of the Pakistan Penal Code (Act XLV of 1860), mentioned in section 3 or any offence punishable under section 5 without an order of a Magistrate of the first class or make an arrest therefor without a warrant:

(Note: - The following two section 5-B and 5-C which were added by prevention of corruption (West Pakistan Amendment) Ordinance, 1960, (Ordinance XVI of 1960) are applicable to public servants of West Pakistan Government only)

5-B Declaration of assets—-(1) When the provincial Government on receipt of information and after making such enquiries as it may deem necessary, is satisfied that there is reason to believe that any public servant or any other person on his behalf is in possession of pecuniary resources or property disproportionate to the known sources of income of such public servant it may, by order, require such public servant or other person to furnish in the prescribed manner and within the prescribed time a statement of his property and liabilities and such information relating thereto as may be required by the order.

(2). If such Public Servant or person

a) Upon being so required by an order under sub-section (1) fails to furnish the statement or information or furnishes a statement or information which he knows or has reasonable cause to believe to be false or not true in any material particular, or

b) Makes in any book, account, record, declaration, return or other document, which he required by an order under subsection (1) to furnish, any statement which he knows or has reasonable cause to believe to be false or not true in any material particular, he shall be punishable with imprisonment for a term which may extend to three years shall also be liable to fine.

5.C. Possession of property disproportionate to known sources of income—-(1) Any public servant who has in his possession any property, movable or immovable either in his own name or in the name of any other person, which there is reason to believe to have been acquired by improper means and which is proved to be disproportionate to the known sources of income of such public servant shall, if he fails to account for such possession to the satisfaction of the court trying him, be punishable with imprisonment for a term which may
extend to seven years and with fine, and on such conviction the property found to be disproportionate to the known sources of income of the accused by the Court shall be forfeited to the provincial Government.

(2) The reference in sub-section (1) to property acquired by improper means shall be construed as a reference to property acquired by means which are contrary to law or to any rule or instrument having the force of law or by coercion, undue influence, fraud or misrepresentation within the meaning of the Contract Act, 1872.

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,

✓ Members of National and Provincial Assembly

✓ Members of Senate

✓ Members of Cabinet

✓ Members of the judiciary and prosecution,

✓ Judges of lower and upper courts

✓ Prosecution department

✓ Members of the executive branch, including armed forces and agencies subordinate to a minister

✓ Officials of independent government bodies

✓ Political party officials

✓ Representatives of publicly owned (fully and partially) enterprises,

✓ Representatives of private entities, professional associations, foundations and similar bodies performing public functions and services of public interest

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 core objective to introduce the system of declaration of assets by all levels of public servants and member of Parliament is to increase transparency in public affairs, promote integrity, to prevent and combat corruption.

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

If YES, please list the authority(ies), and explain the applicable criteria and procedures.
The agencies mandated with inquiry/investigation of white-collar crimes like the National Accountability Bureau, Provincial Anti-Corruption agencies can direct the persons to file the financial disclosure. Specifically, the Federal Board of Revenue ensures the legality of the source of income and the recovery of livable taxes from every individual or entity.

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

The list of active taxpayers return filers is created and updated through a central record of online Income Tax Filers. The list is published every financial year on the 1st March and is valid upto the last day of February of the next financial year. The late filers/non-filers can update themselves after filing of tax return and paying surcharge, within 24 hours of filing of return and payment of surcharge.

2.5. Please provide the approximate number of filers.

As per online ATL list available, number of filers is 3.4 million (approximately).

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. On requirement basis whenever asked by the relevant authorities.

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
As per paragraph 13 of The Government Servants (Conduct) Rules, 1964 (Disclosure of assets, immovable, movable and liquid) A Government servant shall, as and when he is so required by Government by a general or special order, furnish information as to his assets disclosing liquid assets and all other properties, immovable and movable, including shares, certificates, insurance policies, jewellery and land expenses during any period specified by such order in the form specified therein.

3.3. Are the targeted officials required to update/amend their financial disclosures between submission periods?

Yes. The taxation authorities can ask if the audit demand so.

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. Please list: The taxation authorities of Federal Provincial or local level.
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.

As per amendments in the Government Servants (Conduct) Rules, 1964 vide SRO No.
984(1)/2004, dated 15-12-2004

• The declaration of assets belonging to officers of PAS, PSP, Secretariat Group and
  OMG officers only will be forwarded to the Establishment Division.

• A certificate to the effect that such declaration has been obtained from all
  officers/officials should be forwarded to the Establishment Division by all the
  Ministries/Divisions by 1st of September each year. The controlling
  Ministries/Divisions will submit a consolidated certificate in respect of Departments
  etc. controlled by them.

• It will be the responsibility of Ministries/Divisions/Departments/corporations/Autonomous Bodies to obtain the declaration of assets in respect of
  persons serving under them, take disciplinary actions against the defaulting
  officers/officials who do not submit declarations by the prescribed date or within
  fifteen days thereof.

• Ministries/Divisions/Departments/Corporations/Autonomous Bodies shall also
  maintain database regarding annual declaration of income, assets and expenses in
  respect of the officers/officials administratively controlled by them.

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

Online/electronic Financial Disclosure can be made through Online portal of Federal Board
of Revenue (FBR) i.e. Internal Revenue Information Services (IRIS) which facilitates the
filing of returns of all public/private persons including individuals, companies and
associations of persons (AOP) or foreign nationals.

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.).

To avoid insufficient understanding and dealing of financial disclosure resulting in sporadic
compliance, Establishment Divisions keeps issuing instructions regarding Declaration of
Property and Assets from time to time. Moreover, a detailed guide on completion and
submission of Asset Declarations have also been issued in ESTA CODE (Edition 2021)

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 (e.g., assets below a certain threshold do not need to be declared)? Please explain.

The Declaration should include the description/ details of all immovable property such as land, houses required, built, or under construction including the property which is under mortgage or which is otherwise encumbered and movable property such as motor vehicles, investment or ownership (part or otherwise) of business enterprises, stocks, shares, securities, certificates, prize bonds, insurance policies and jewellery having a total value of Rs. [50,000] or more, in terms of rule 12 of the Government Servants (Conduct) Rules, 1964.

5.3. Does the information mentioned in question 5.1 include assets and relevant financial interests located both in and outside the country? 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)?

YES

5.4.1. Are the targeted officials required to declare assets and interests held, managed or controlled through such legal entities and arrangements? YES

If YES, please explain.

In terms of rule 12 of the Government Servants (Conduct) Rules, 1964, all government servants are required to declare the description/ details of all immovable property such as land, houses required, built, or under construction including the property which is under mortgage or which is otherwise encumbered and movable property such as motor vehicles, investment or ownership (part or otherwise) of business enterprises, stocks, shares, securities, certificates, prize bonds, insurance policies and jewellery having a total value of Rs. [50,000] or more.

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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

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.).

As per Rule 3(1)(c) of Conduct Rules 1964) "member of a Government servant's family" includes
his wife, child or step-child, whether residing with the Government servant or not; and any other
relative of the Government servant or his wife, when residing with and wholly dependent upon the
Government servant, but does not include a wife legally separated from the Government servant, or a
child or step-child who is no longer in any way dependent upon him, or of whose custody the
Government servant has been deprived by law.

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

   YES
   All assets owned by the officer & his family members (Family as defined in Rule 3(1)(c) of Conduct
   Rules 1964) should be declared. Assets acquired by major children dependents & others where funds
   have been provided by the officer are also to be declared.

5.6. Does the financial disclosure system cover individuals other than the family members of the
filers? Yes, if the individual has any interest in it.

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 (i.e., a net worth statement)

   ✓ Other, please describe: Any addition or disposal of assets.

5.8. Does your country's financial disclosure regime require declaring expenditures?

YES

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

Financial disclosure requires declaring all Personal / Household/ other expenditures including
Rent, Rates / Taxes / Charge / Cess, Vehicle Running / Maintenance, Travelling expense,
Electricity, Water, Gas, Telephone, Asset Insurance / Security, Medical, Educational, Club,
Functions / Gatherings, Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium,
etc.

6. Access to disclosed information

6.1. Is the information on financial disclosure publicly available?

   Yes, in part and as per the requirement.

   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.)

   As per Section 138 regarding Publication of statement of assets and liabilities.
   The Commission shall publish in the official Gazette the statements of assets and
   liabilities received by it under section 137 and any person may obtain copies of a
statement of assets and liabilities on payment of prescribed fee.

b. If not all disclosures are publicly available, please list the categories of targeted officials whose disclosures are accessible and/or remain confidential.

"It includes all officials"

c. If only part of the financial disclosure information is available, please list the type of information that is publicly available.

a copy of his statement of assets and liabilities including assets and liabilities of his spouse and dependent children for that financial year

d. Does accessing financial disclosure information entail any costs?

Yes. As per Section 138 of Election Commission Act, regarding Publication of statement of assets and liabilities.
The Commission shall publish in the official Gazette the statements of assets and liabilities received by it under section 137 and any person may obtain copies of a statement of assets and liabilities on payment of prescribed fee.

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?

Yes

f. Do the means of enabling public access allow for a comparison of the targeted officials’ assets and interests over a specific period?

Yes

g. Are any measures in place to protect the personal information of the targeted officials and their family members, when applicable? Please explain.

No personal information of any individual is publically accessible unless required by Law.

h. Please provide the link(s) to the online platform/resource where financial disclosure information is available to the public, if applicable.

NA

6.2. Do the relevant competent national authorities (law enforcement, FIU, tax and customs authorities, etc.) have access to the financial disclosures?

YES

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, all Law Enforcements Authorities (LEAs) i.e., NAB FIA, ACE, FMU, tax and customs authorities can request access to such information.

7. Verification of financial disclosure information

7.1. Is the information disclosed verified? YES/NO

Yes, as per rules.
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 (e.g., manual examination, electronic checks undertaken against other databases or relevant information, etc.) A combination of all measures

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

Yes

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

Yes

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

Yes

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

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 non-compliance of the Government Servants (Conduct) Rules, 1964 & Instructions tantamount to —Misconduct within the meaning of Rule 2(4) of the Government Servants (Efficiency and Discipline) Rules, 1973. Further, in light of Rule 7 (j) of Civil Servants Promotion (BS-18 to BS-21) Rules, 2019 —the civil servant who has not submitted his/her annual declaration of assets forms for the last five years will be deferred from promotion in the respective promotion boards.

Moreover, as per Section 137 of Election Commissions Act, regarding Submission of statement of
assets and liabilities.

The Commission, on the first day of January each year through a press release, shall publish the names of Members who failed to submit the requisite statement of assets and liabilities within the period specified under subsection (1).

The Commission shall, on the sixteenth day of January, by an order suspend the membership of a Member of an Assembly and Senate who fails to submit the statement of assets and liabilities by the fifteenth day of January and such Member shall cease to function till he files the statement of assets and liabilities.

Where a Member submits the statement of assets and liabilities under this section which is found to be false in material particulars, he may, within one hundred and twenty days from the date submission of the statement, be proceeded against for committing the offence of corrupt practice.

8.2. Is there any applicable statute of limitations? No, the declaration is a personal record which fall under the category of permanent record.

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

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

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

Mutual Legal Assistance (Criminal matters) Act 2020 gives detail channels and mechanism for cooperation. Ministry of Interior has been designated central authority for receiving and disseminating information for all matters except the matters falling under UNCAC for which NAB has been designated central 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

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).

Ministry of Interior
NAB for corruption matters under UNCAC

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.

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?

The concerned LEA of Pakistan in close cooperation with LEA of foreign Jurisdiction has successfully recovered and repatriated assets of 32 Billion PKR to Pakistan.

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.
As per the Civil Servants Promotion Rules, 2019, the civil servant who has not submitted his/her annual declaration of, assets forms for the last five years will not be promoted to the higher grade.

11. Challenges

11.1. What were the main challenges faced by your country when introducing the financial disclosure system(s)?
   The system of financial disclosures has been established since long. No challenges are being faced.

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?
   Information seeking from abroad is time taking and based on willingness of the requested state to cooperate.

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

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.

   Efforts are being made to have centralized collection/ upgradation and verification of financial disclosure record in FBR and to improve the quality of the compliance of financial disclosure, Tax Asaan Apps and video tutorials programs have also been initiated

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.

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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.