

## ANNEX D

*Detailed data on conflict of interest disclosure*

This annex provides data for each responding country on the types of private interests that they require central government decision makers to disclose as well as the level of transparency of these disclosures. The data underlie the summary of data presented in Figures 7.3 and 7.4.

When calculating an aggregate of the country specific data provided on the private interest disclosure in three branches of government and its level of public availability, all private interests and all positions were deemed equally important and were therefore assigned the same weights. To translate the country responses into a point system, the categories “Prohibited” and “Information is disclosed and publicly available online or print” were awarded with 100 points, the highest available. “Information is disclosed and publicly available upon request” was awarded with the second highest point, 67, and “Information is disclosed and not publicly available” was awarded with the third highest point, 33. No points were awarded to the category “Disclosure is not required”. All private interests examined were weighted equally.

**Notes of Table D.1**

In **Australia**, data regarding tax and customs officials refer to tax officials. Data regarding financial authorities refer to employees of the Australian Prudential Regulation Authority (APRA) and board members of the Australian Securities and Investments Commission (ASIC). In **Austria**, the disclosure requirement of private interests for political advisors depends on their previous employment. The information in the table reflects those who were civil servants before their engagement as political advisors. For those who worked in the private sector prior their function as political advisors, the disclosure requirement would depend on individual contracts. In **Estonia**, regular civil servants, tax officials, prosecutors, and procurement officials are generally not obliged to declare their private interests. Exceptions are possible if the head of their institutions has considered the obligation necessary (in case there are certain requirements fulfilled: no other means to prevent corruption, etc.). In case a post referred earlier is obliged to disclose their private interest, the disclosure requirements are the same with senior civil servants. In **Finland**, data regarding judges exclude lay judges. Political advisors/appointees and tax and Customs officials have the same requirements as civil servants/senior civil servants. In **France**, different rules on public availability of the declared information apply according to the positions and the declared information, the detailed rules of which are specified in law n. 2013-97 on transparency in public life. In **Germany**, the rules for political appointees depend on their legal status. Gifts above a certain amount need to be approved or are prohibited and the thresholds differ depending on the officials' position. Previous

employment, assets and liabilities (declaration of sound financial circumstance) of tax customs officers have to be disclosed before taking office. In **Hungary**, the act prescribes asset disclosure obligations for civil servants who have drafting, decision-making and control competences or occupies higher position. In **Israel**, political advisors fill out a conflict of interest form, including questions on substantial assets and liabilities as well as outside positions and occupations. Where there is a possibility of conflict of interest they are required to sign an agreement to ensure that conflict of interest situations are avoided and such agreements are made publicly available upon request. **Mexico's** data for legislative and judicial branches are from 2012 Survey on Managing Conflict of Interest. Prosecutors are not under judicial branch in **New Zealand** and the **United States**. **Norway's** data regarding judges exclude lay judges and judges in conciliation boards. In **Slovenia**, civil servants who participate in procurement procedures have higher disclosure requirements than civil servants in general. In the **United Kingdom**, relevant previous employment of Ministers and senior civil servants are declared and may be made public where relevant to their current post.

Table D.1. Disclosure of selected private interests and public availability of disclosed information by country (2014)

		AUS	AUT	BEL	CAN	CHL	CZE	EST	FIN	FRA	DEU	GRC	HUN	ISL	IRL	ISR	ITA	JPN	KOR	MEX	NLD	NZL	NOR	POL	PRT	SVK	SVN	ESP	SWE	CHE	TUR	GBR	USA	BRA	COL	LVA	RUS		
President	Assets	X	O	X	X	●	O	●	O	●	O	O	●	O	O	X	X	X	●	+	X	X	X	+	●	●	+	X	X	X	●	X	●	+	+	●	●		
	Liabilities	X	O	X	X	●	O	●	O	●	O	O	●	O	O	X	X	X	●	+	X	X	X	+	●	●	+	X	X	X	●	X	●	+	+	●	+		
	Income sources	X	O	X	X	O	O	●	O	●	O	O	●	O	O	X	X	X	●	+	X	X	X	+	●	●	O	X	X	X	●	X	●	+	+	●	●		
	Income Amount	X	O	X	X	O	O	+	O	●	O	O	●	O	O	X	X	X	●	+	X	X	X	+	●	●	O	X	X	X	●	X	●	+	+	●	●		
	Outside position: Paid	X	P	X	X	●	O	●	O	O	P	O	P	O	O	X	X	X	●	+	X	X	X	+	P	●	+	X	X	X	P	X	●	+	+	●	+		
	Outside position:Non-Paid	X	P	X	X	●	O	O	O	O	O	O	P	O	O	X	X	X	●	+	X	X	X	+	P	●	+	X	X	X	X	X	●	+	+	●	+		
	Gifts	X	P	X	X	O	O	●	O	O	O	O	O	●	O	O	X	X	X	●	P	X	X	O	●	O	●	+	X	X	X	P	X	●	O	O	●	+	
	Previous Employment	X	O	X	X	O	O	●	O	O	O	O	O	O	O	O	X	X	X	●	P	X	X	X	O	●	●	+	X	X	X	●	X	●	+	●	O	+	
	Assets	●	+	+	●	X	●	●	●	●	●	●	●	●	●	+	●	●	●	X	+	●	●	●	●	●	+	●	●	●	+	●	X	X	X	●	●		
	Liabilities	●	+	O	●	X	●	●	●	●	●	●	●	●	●	+	O	●	●	X	+	●	O	●	●	●	+	●	●	●	+	●	X	X	X	●	+		
Income sources	●	O	O	+	X	●	●	●	●	●	●	●	●	●	+	O	●	●	X	+	●	●	●	●	●	O	+	●	●	+	●	X	X	X	●	●			
Income Amount	O	O	O	+	X	●	●	●	●	●	●	●	●	●	+	●	●	●	X	+	●	●	●	●	●	O	+	●	●	+	●	X	X	X	●	●			
Outside position: Paid	●	P	●	P	X	●	●	●	P	●	P	●	P	P	P	P	P	●	X	P	●	●	●	P	●	+	●	P	P	P	●	X	X	X	●	+			
Outside position:Non-Paid	●	+	●	●	X	●	●	O	O	●	P	●	P	O	P	O	●	X	P	●	●	●	P	●	+	●	P	P	+	●	X	X	X	●	+				
Gifts	●	P	P	●	X	●	●	O	+	+	●	●	●	●	P	O	●	●	X	●	●	●	●	●	O	●	+	P	O	P	●	X	X	X	●	P			
Previous Employment	O	O	O	+	O	O	●	O	●	●	●	●	●	●	●	O	●	●	●	●	●	●	●	●	●	●	+	●	O	O	+	+	●	+	●	O	+		
Ministers or Members of cabinet	Assets	●	+	+	●	●	●	●	●	●	●	●	●	●	●	+	●	●	●	+	●	●	●	●	●	●	+	●	●	●	+	+	+	+	+	+	+		
	Liabilities	●	+	O	●	●	●	●	●	●	●	●	●	●	●	+	O	●	●	+	+	●	O	●	●	●	●	+	●	●	+	●	●	●	+	+	+	+	
	Income sources	●	O	O	+	O	●	●	●	●	●	●	●	●	●	+	O	●	●	+	+	●	●	●	●	●	O	+	●	●	+	●	●	+	+	+	+	+	
	Income Amount	O	O	O	+	O	●	●	●	●	●	●	●	●	●	+	+	●	●	+	+	●	●	●	●	●	O	+	●	●	+	●	●	+	+	+	+	+	
	Outside position: Paid	●	P	●	P	●	●	●	P	●	P	●	P	P	P	P	P	●	+	P	●	●	●	P	●	+	●	P	P	P	●	+	+	+	+	+	+		
	Outside position:Non-Paid	●	+	●	●	●	●	O	O	●	P	●	P	O	P	O	●	+	P	●	●	●	P	●	+	●	+	●	P	P	+	●	+	+	+	+	+		
	Gifts	●	P	P	●	●	●	●	O	+	+	●	●	●	●	P	O	O	●	●	●	●	●	●	●	O	●	+	P	O	P	●	+	P	O	●	P		
	Previous Employment	O	O	O	+	O	O	●	O	●	●	●	●	●	●	●	O	●	●	●	●	●	●	●	●	●	●	+	●	O	O	+	+	+	+	+	+	+	
	Assets	O	O	+	O	O	O	X	●	X	+	+	O	●	+	+	O	●	+	O	O	●	●	●	●	●	●	+	●	●	+	+	+	+	+	+	+	+	
	Liabilities	O	O	●	O	O	O	X	●	X	O	+	O	O	+	O	●	+	O	O	O	O	O	O	O	O	O	O	O	O	+	+	+	+	+	+	+	+	+
Income sources	O	O	O	+	O	O	O	X	●	X	+	+	O	●	+	+	O	●	+	O	O	●	●	●	●	O	O	O	O	+	+	+	+	+	+	+	+		
Income Amount	O	+	O	+	O	O	X	●	X	+	+	O	+	+	+	+	O	●	+	O	O	●	●	●	●	O	O	O	+	+	+	+	+	+	+	+	+		
Outside position: Paid	+	+	●	P	O	O	X	●	X	+	P	O	P	●	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+		
Outside position:Non-Paid	+	+	●	●	O	O	X	O	X	+	O	O	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	
Gifts	O	P	P	●	O	O	X	O	X	O	P	O	●	P	+	O	●	+	+	+	+	+	+	+	+	O	O	+	P	O	P	●	+	P	O	●	P		
Previous Employment	O	O	O	+	O	O	X	●	X	+	O	O	O	+	O	O	●	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	
Senior Civil Servants	Assets	+	O	+	●	●	●	+	●	●	●	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	
	Liabilities	+	O	O	●	●	●	+	●	●	●	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+
	Income sources	+	O	O	+	O	●	●	●	●	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+
	Income Amount	+	+	O	+	O	●	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+
	Outside position: Paid	+	+	●	P	●	+	+	+	+	+	P	O	P	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+
	Outside position:Non-Paid	+	+	●	●	●	●	O	O	O	+	+	O	O	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+
	Gifts	+	P	P	●	●	●	O	O	+	O	P	O	+	P	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	
Previous Employment	O	O	O	+	O	O	●	O	+	+	O	O	O	O	O	O	O	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	

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		AUS	AUT	BEL	CAN	CHL	CZE	EST	FIN	FRA	DEU	GRC	HUN	ISL	IRL	ISR	ITA	JPN	KOR	MEX	NLD	NZL	NOR	POL	PRT	SVK	SVN	ESP	SWE	CHE	TUR	GBR	USA	BRA	COL	LVA	RUS			
EXECUTIVE BRANCH	Civil Servants	Assets	○	○	○	◆	○	○	○	○	○	◆	○	○	◆	○	○	○	○	◆	○	○	○	◆	○	○	○	○	○	○	◆	◆	○	○	◆	●	●			
		Liabilities	○	○	○	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	◆	○	○	○	◆	○	○	○	○	○	○	◆	◆	○	○	◆	●	◆		
		Income sources	◆	○	○	◆	○	○	○	○	○	○	◆	◆	○	○	○	○	○	○	◆	○	○	○	○	○	○	○	○	○	○	◆	◆	○	○	◆	●	●		
		Income Amount	○	◆	○	◆	○	○	◆	○	○	○	◆	◆	○	○	○	○	○	○	◆	○	○	○	○	○	○	○	○	○	○	◆	◆	○	○	◆	●	●		
		Outside position: Paid	○	◆	◆	○	○	○	◆	○	○	○	◆	◆	○	○	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	○	○	○	○	◆	P	◆	○	○	◆	●	◆		
		Outside position:Non-Paid	○	◆	◆	○	○	○	○	○	○	○	◆	◆	○	○	○	◆	◆	◆	◆	◆	◆	◆	◆	○	○	○	○	○	◆	◆	◆	○	○	◆	●	◆		
		Gifts	○	P	P	◆	○	○	○	○	○	○	◆	○	P	○	◆	P	◆	◆	◆	P	◆	◆	◆	○	○	○	○	○	P	◆	P	◆	○	○	○	●	P	
		Previous Employment	○	○	○	◆	○	○	○	○	○	○	◆	◆	○	○	○	◆	○	○	○	◆	◆	◆	◆	○	○	○	○	○	○	◆	◆	◆	○	○	●	○	◆	
LEGISLATIVE BRANCH	Upper House Legislators	Assets	●	○	◆	◆	●	◆	×	×	◆	×	×	×	×	●	×	◆	◆	×	○	×	×	●	×	×	○	◆	×	○	×	●	●	◆	◆	×	●			
		Liabilities	●	○	○	◆	●	◆	×	×	◆	×	×	×	×	×	×	×	◆	◆	×	○	×	×	●	×	×	○	◆	×	○	×	○	●	●	◆	×	◆		
		Income sources	●	●	○	◆	○	◆	×	×	◆	×	×	×	×	●	×	◆	◆	×	○	×	×	●	×	×	○	◆	×	○	×	○	●	●	◆	◆	×	●		
		Income Amount	○	●	○	◆	○	◆	×	×	◆	×	×	×	×	●	×	◆	◆	×	○	×	×	●	×	×	○	◆	×	○	×	○	●	●	◆	◆	×	●		
		Outside position: Paid	●	●	●	◆	●	◆	×	×	●	×	×	×	×	●	×	◆	◆	×	◆	●	×	×	●	×	×	○	●	×	●	×	●	●	◆	◆	×	◆		
		Outside position:Non-Paid	●	◆	●	◆	●	◆	×	×	●	×	×	×	×	○	×	◆	○	×	◆	●	×	×	●	×	×	○	●	×	●	×	●	●	◆	◆	×	◆		
		Gifts	●	P	P	◆	●	◆	×	×	○	×	×	×	×	●	×	P	◆	×	P	●	×	×	●	×	×	◆	○	×	○	×	○	●	●	○	○	×	P	
	Previous Employment	○	○	○	◆	○	○	×	×	●	×	×	×	×	○	×	◆	○	×	◆	○	×	×	○	×	×	○	×	○	×	○	○	●	◆	●	×	◆			
	Lower House Legislators	Assets	●	○	◆	◆	●	◆	○	◆	○	●	●	●	●	◆	◆	◆	◆	◆	○	●	◆	◆	○	●	●	○	◆	◆	○	◆	○	◆	◆	◆	◆	●		
		Liabilities	●	○	○	●	●	◆	○	○	◆	○	○	○	○	○	◆	◆	◆	◆	○	●	○	○	●	○	○	○	○	○	○	○	○	○	○	○	○	○	◆	
		Income sources	●	●	○	●	○	◆	●	○	◆	●	●	●	●	●	◆	◆	◆	◆	●	●	●	●	●	○	◆	○	○	◆	○	○	○	○	○	○	○	○	○	
		Income Amount	○	●	○	◆	○	◆	○	◆	○	●	●	●	○	●	◆	◆	◆	◆	●	●	○	●	●	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
		Outside position: Paid	●	●	●	●	●	◆	●	○	●	●	●	P	●	●	P	◆	◆	◆	◆	●	●	◆	●	●	○	◆	●	◆	●	P	●	●	◆	◆	●	◆		
		Outside position:Non-Paid	●	◆	●	○	●	◆	○	○	●	●	●	P	●	○	P	◆	○	◆	◆	●	●	◆	●	●	○	◆	●	◆	○	○	○	○	○	○	○	○		
Gifts		●	P	P	●	●	◆	●	○	○	◆	◆	●	●	●	P	P	◆	◆	P	●	●	◆	●	●	○	◆	○	P	○	P	○	○	○	○	○	P			
Previous Employment	○	○	○	●	○	○	●	○	●	●	●	○	○	○	○	○	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○			
JUDICIAL BRANCH	Judges	Assets	○	○	..	○	●	○	◆	●	○	◆	◆	○	○	◆	◆	○	○	○	○	○	○	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○		
		Liabilities	◆	○	..	○	●	○	◆	●	○	◆	◆	○	○	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○		
		Income sources	○	○	..	○	○	○	●	○	○	○	◆	◆	◆	○	◆	◆	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
		Income Amount	○	◆	..	○	○	○	◆	○	○	○	◆	◆	○	○	◆	◆	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
		Outside position: Paid	◆	◆	..	○	○	○	◆	○	○	◆	◆	P	◆	○	P	◆	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
		Outside position:Non-Paid	◆	◆	..	○	○	○	◆	○	○	◆	◆	P	○	○	◆	◆	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
		Gifts	○	P	..	○	○	○	●	○	○	P	P	◆	○	○	◆	P	○	◆	P	P	○	P	○	P	○	○	○	○	○	○	○	○	○	○	○	○	P	
	Previous Employment	◆	◆	..	○	○	○	◆	○	●	◆	◆	○	○	○	◆	◆	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
	Prosecutors	Assets	○	○	..	◆	●	○	◆	●	○	◆	◆	○	◆	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
		Liabilities	○	○	..	◆	●	○	○	○	○	○	◆	◆	○	○	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○
		Income sources	○	○	..	○	○	○	○	○	○	○	◆	◆	◆	○	◆	◆	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○
		Income Amount	○	◆	..	○	○	○	○	○	○	○	◆	◆	○	○	◆	◆	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○
		Outside position: Paid	◆	◆	..	◆	●	○	◆	○	○	◆	◆	P	◆	○	P	◆	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○
		Outside position:Non-Paid	◆	◆	..	◆	●	○	◆	○	○	◆	◆	P	○	○	○	◆	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○
Gifts		◆	P	..	◆	●	○	○	○	○	P	P	◆	○	◆	P	P	◆	◆	P	◆	○	P	○	P	○	○	○	○	○	○	○	○	○	○	○	○	○	P	
Previous Employment	○	◆	..	○	○	○	○	○	○	○	◆	◆	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○		

Table D.1. Disclosure of selected private interests and public availability of disclosed information by country (2014)

		AUS	AUT	BEL	CAN	CHL	CZE	EST	FIN	FRA	DEU	GRC	HUN	ISL	IRL	ISR	ITA	JPN	KOR	MEX	NLD	NZL	NOR	POL	PRT	SVK	SVN	ESP	SWE	CHE	TUR	GBR	USA	BRA	COL	LVA	RUS			
AT-RISK AREAS OFFICIALS	Tax and Customs Officials	Assets	◆	○	○	◆	○	◆	○	○	○	◆	◆	◆	○	◆	◆	○	○	●	◆	..	○	○	●	○	◆	○	○	◆	○	◆	◆	◆	◆	●	●			
		Liabilities	◆	○	○	◆	○	◆	○	○	○	○	◆	○	○	○	◆	○	○	○	●	◆	..	○	○	●	○	○	○	○	○	◆	○	◆	◆	◆	◆	●	◆	
		Income sources	◆	○	○	○	○	◆	○	○	○	○	◆	◆	◆	○	○	◆	◆	○	●	◆	..	○	○	●	○	○	○	○	◆	◆	○	◆	◆	◆	◆	●	●	
		Income Amount	◆	○	○	○	○	◆	○	○	○	○	◆	◆	◆	○	○	◆	◆	○	●	◆	..	○	○	●	○	○	○	○	◆	◆	◆	○	○	◆	◆	●	●	
		Outside position: Paid	◆	◆	◆	◆	●	◆	◆	○	○	○	◆	◆	P	○	◆	P	○	●	◆	◆	..	◆	◆	●	◆	◆	◆	○	◆	P	P	◆	○	◆	●	◆		
		Outside position:Non-Paid	◆	◆	◆	◆	●	◆	○	○	○	○	◆	◆	○	○	○	○	○	●	◆	◆	..	○	○	◆	○	◆	○	○	○	◆	○	◆	○	○	◆	●	◆	
		Gifts	◆	P	P	◆	○	◆	○	○	○	○	P	P	○	○	◆	P	P	◆	◆	P	..	◆	◆	○	P	○	◆	○	P	◆	P	○	◆	○	○	○	P	
		Previous Employment	○	○	○	○	○	○	○	○	○	○	◆	◆	○	○	○	◆	●	○	◆	..	◆	◆	○	○	○	○	○	○	○	○	◆	○	◆	○	○	●	○	◆
		Procurement Agents	Assets	X	○	○	◆	○	◆	X	○	○	◆	◆	○	○	◆	◆	◆	○	●	◆	..	○	○	○	○	○	○	○	X	○	◆	○	◆	◆	◆	●	●	
	Liabilities		X	○	○	◆	○	◆	X	○	○	○	◆	○	○	○	◆	○	○	○	●	◆	..	○	○	○	○	○	○	X	○	◆	○	◆	◆	◆	◆	●	◆	
	Income sources		X	○	○	○	○	◆	X	○	○	◆	◆	◆	○	○	◆	◆	◆	○	●	◆	..	○	○	○	○	○	○	X	◆	◆	○	◆	◆	◆	◆	●	●	
	Income Amount		X	○	○	○	○	◆	X	○	○	◆	◆	◆	○	○	◆	◆	◆	○	●	◆	..	○	○	○	○	○	○	X	◆	◆	○	○	◆	◆	◆	●	●	
	Outside position: Paid		X	◆	◆	◆	○	◆	X	○	◆	◆	P	○	◆	P	○	◆	◆	◆	◆	..	◆	○	○	◆	○	○	◆	X	◆	P	P	◆	◆	◆	●	◆		
	Outside position:Non-Paid		X	◆	◆	◆	○	◆	X	○	○	○	○	○	○	○	◆	◆	◆	◆	◆	..	○	○	◆	○	○	○	◆	X	○	◆	○	◆	◆	◆	●	◆		
	Gifts		X	P	P	◆	○	◆	X	○	○	P	P	○	○	◆	P	◆	◆	◆	P	..	◆	○	○	P	○	○	○	X	◆	P	○	◆	○	○	○	○	P	
	Previous Employment		X	○	○	○	○	○	X	○	○	○	◆	○	○	○	○	○	○	○	◆	..	◆	○	○	○	○	○	○	X	○	◆	○	◆	◆	◆	●	○	◆	
	Financial Authorities		Assets	◆	○	○	◆	●	◆	◆	◆	○	◆	◆	◆	◆	◆	◆	◆	○	●	◆	..	○	◆	○	○	◆	○	○	◆	○	◆	◆	◆	◆	◆	●	●	
		Liabilities	◆	○	○	◆	●	◆	◆	○	○	○	◆	◆	○	○	◆	◆	○	○	●	◆	..	○	◆	○	○	○	○	○	◆	○	◆	○	◆	◆	◆	◆	●	◆
		Income sources	○	○	○	○	○	◆	○	◆	○	◆	◆	◆	◆	○	◆	◆	◆	○	●	◆	..	○	◆	○	○	○	○	○	○	◆	○	◆	◆	◆	◆	●	●	
		Income Amount	○	○	○	○	○	◆	○	◆	○	◆	◆	◆	○	○	◆	◆	◆	○	●	◆	..	○	●	◆	○	○	○	○	◆	○	○	○	◆	◆	◆	●	●	
		Outside position: Paid	◆	◆	◆	◆	●	◆	○	◆	◆	○	P	○	◆	P	○	◆	◆	◆	◆	..	◆	◆	○	○	◆	◆	○	◆	P	◆	P	◆	○	◆	◆	◆	◆	
		Outside position:Non-Paid	◆	◆	◆	◆	●	◆	○	..	◆	P	◆	○	○	○	○	○	○	○	◆	◆	..	○	○	○	○	○	○	◆	◆	○	◆	○	◆	○	◆	●	◆	
		Gifts	◆	P	P	◆	●	◆	○	◆	P	P	P	○	○	◆	P	P	◆	◆	P	..	◆	◆	P	○	P	○	◆	○	P	P	P	●	◆	P	○	○	P	
		Previous Employment	○	○	○	○	○	○	◆	○	◆	○	◆	○	○	○	○	◆	◆	○	◆	..	◆	◆	○	○	○	○	○	○	◆	◆	●	◆	○	○	●	○	◆	

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 ● Information is disclosed and publicly available online or print.  
 ◆ Information is disclosed and publicly available upon request.  
 ○ Information is disclosed and not publicly available.  
 ○ Disclosure is not required.  
 X Not applicable (e.g. The country does not have such positions).  
 .. Data are missing.  
 For country-specific notes see Statlink.



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