

ASSET DISCLOSURE

Introduction

Public officials are elected or appointed to represent the interests of the public. However, there are many cases where public officials become emboldened by the power they hold and use their office for personal gain. Asset declaration requirements are an essential safeguard to prevent and detect cases of favoritism, conflicts of interest, and illicit enrichment of public officials. Typically, these requirements mandate that public servants and their close relatives disclose information on their wealth, possessions, and other interests.

While putting these requirements in place is an important step, information about officials' assets is most useful in combating corruption if it is subject to public scrutiny. Opening data on asset disclosure allows the public to work alongside oversight institutions to monitor those entrusted to serve in their interest. This data is most useful in detecting potential cases of corruption when it is freely available, updated regularly, and available for bulk download in machine-readable format(s).

This analysis is part of the [Broken Links: Open Data to Advance Accountability and Combat Corruption](#) report, which offers an overview of data frameworks and data availability in OGP countries across eight policy topics using data from the Global Data Barometer.

Key Takeaways

Availability	Three-fifths of OGP countries publish data on asset disclosures in any form.
High-Value Information	Most datasets include information on income, assets, and liabilities, along with in-kind and nonfinancial interests, while less information is published on close family members or significant changes in assets and liabilities.
Usability	Most datasets are free to access, but few are published in machine-readable or bulk downloadable formats.

61%
of OGP countries have
data available online

In 2016, the National Agency for Corruption Prevention (NACP) launched an online portal of public officials' asset declarations. Ukrainian lawmakers' assets are now listed in a publicly searchable database. Read more in the Lessons from Reformers story later in this section. Photo by [president.gov.ua](#).



Open
Government
Partnership

Policy Justification

- **Publicly available income and asset disclosure systems help to prevent, detect, and sanction illicit enrichment of public officials, along with conflicts of interest and cases of favoritism.**

Oversight institutions, media/journalists, or interested citizens can scrutinize reported changes in wealth and verify reported declarations [against other public registers](#), including land, company, and beneficial ownership registers (Jenkins, 2015). This can help prevent public officials from engaging in corruption or bribery.

- **Effective asset disclosure systems save money for governments by curbing corruption.** Publicly available asset disclosure data allows for an extra level of scrutiny that can [prevent, detect, and recover stolen assets](#) (Burdescu et al., 2009).

Asset disclosures that are proven to contain false information can be used as evidence to convict officials who may have stolen assets and hidden them abroad.

- **A transparent asset disclosure system increases public confidence in government officials.** The independent verification of submitted declarations [signals to the public](#) that the income and assets of public officials are scrutinized and conflicts of interest are identified and managed (World Bank & UNODC), 2012.

GOOD TO KNOW

What Does "Asset Disclosure Data" Mean in this Report?

This section covers findings from the Global Data Barometer on the publication of asset disclosure data in OGP countries. It includes information on the availability of the following types of data related to asset disclosure:

- Information on income, assets, and liabilities
- In-kind and nonfinancial interests
- Significant changes in assets and liabilities
- Assets and liabilities held by family members for whom disclosure is required
- Unique identifiers for each individual who must disclose

GOOD TO KNOW

Key Terms

- **Assets** are resources with economic value that are held by public officials, including:
 - Fixed assets (real estate)
 - Moveable assets (vehicles, jewelry)
 - Financial assets (bank accounts, stocks, bonds)
- A **conflict of interest** occurs “when a public official has interests in a private capacity that could improperly influence the performance of their official duties and responsibilities,” according to the [Organisation for Economic Co-operation and Development](#) (OECD). Asset disclosure laws typically also require disclosure of outside interests, such as secondary employment, business ownership, or stakeholder interests.
- A **politically exposed person** is “an individual who is or has been entrusted with a prominent function,” according to the [Financial Action Task Force](#) (FATF) an inter-governmental body that sets international standards that aim to prevent illegal activities such as money laundering and terrorist financing (FATF, 2013). Many public officials are considered politically exposed persons, meaning they are at a higher risk of involvement in corruption or bribery due to their position.

State of Progress Through OGP

Few OGP members have made asset disclosure commitments in recent years. An active asset disclosure law is part of the core eligibility criteria that countries must meet before becoming an OGP member. Member adoption of asset disclosure commitments within OGP has remained low relative to other policy areas, potentially because countries must already have legislation in place before participating in OGP. Over OGP’s first ten years, 34 members made 67 total commitments related to asset disclosure. Of these commitments, 11 include references to open data principles. Additionally, roughly 15 percent of members have implemented an asset disclosure commitment in recent action plan cycles.

Commitments have typically focused on the publication of asset disclosure data. Although collecting asset disclosures is a core part of OGP’s eligibility criteria, countries do not have to legally require the publication of asset disclosures to become a member. After joining OGP, many members have made commitments to publish asset disclosure data, especially in open formats, and

created mechanisms for monitoring noncompliance and verification. A small number of commitments have focused on expanding the scope of asset declarations, such as increasing the number of people who must disclose or what types of assets must be included.

While asset disclosure commitments have been well-designed, most have not been effectively implemented. Based on assessments by OGP’s Independent Reporting Mechanism (IRM), asset disclosure commitments tend to be more ambitious than the average OGP commitment. Six in ten asset disclosure commitments have had high potential impact, or ambition, compared to half of all OGP commitments. However, a greater emphasis is needed on implementation. Only half of asset disclosure commitments have been substantially or fully completed, which is much lower than OGP’s overall commitment completion rate of two-thirds. According to the IRM, less than 15 percent of asset disclosure commitments have achieved strong early results in opening government, suggesting that the more ambitious commitments have not been effectively implemented.

Key Findings from the Global Data Barometer

GOOD TO KNOW

About GDB Data

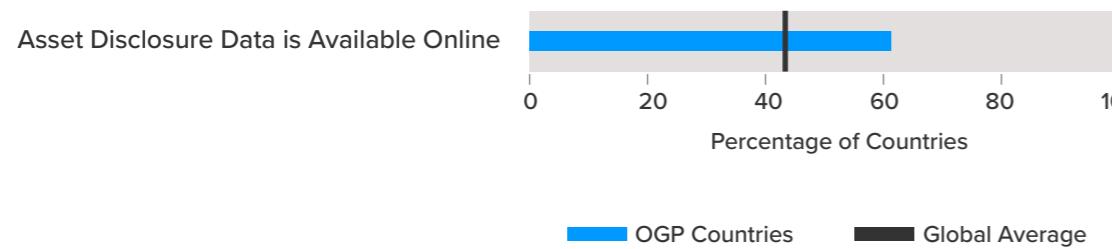
The Global Data Barometer (GDB) is a global expert survey drawing on primary and secondary data that assesses data availability, governance, capability, and use around the world to help shape data infrastructures that limit risks and harms. Together with regional hubs and thematic partners, GDB researchers collected data on 109 countries, including 67 of the 77 OGP participating countries. The GDB captures data developments between May 1, 2019, and May 1, 2021, and includes 39 primary questions and over 500 sub-questions.

Three-fifths of OGP countries publish asset disclosure data. While all OGP countries collect asset disclosure data, 61 percent of OGP countries

make it publicly available. OGP countries outperform the global average of 43 percent with available asset disclosure data (see Figure 1).

FIGURE 1. Most OGP countries publish asset disclosure data online

This figure shows the percentage of OGP countries that publish asset disclosure data online compared to the global average. The GDB assessed 109 countries, 67 of which are OGP members.



Note: This analysis only considers data that is available as a result of government action. See the About Broken Links section of the full report for more details.

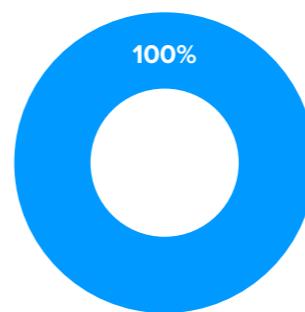
Legal Frameworks for Asset Disclosure Data

OGP's [eligibility criteria](#) require countries to have an operational asset disclosure law that requires public officials to submit disclosures (OGP, 2022). While all OGP countries have a law requiring the collection of asset disclosure data, nearly half of OGP countries do not require the collected information to be published (see Figure 2). Over one-third of OGP countries do not publish asset disclosure data online, likely because it is not legally required. This suggests that further legal reforms can help achieve public disclosure.

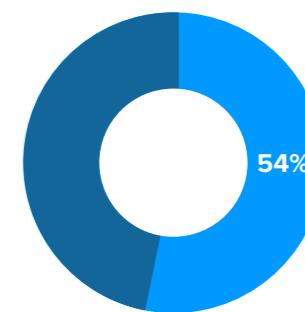
FIGURE 2. Gaps in legal frameworks governing asset disclosure

This figure shows the percentage of OGP countries with collection and disclosure requirements for asset disclosure data. The sample includes all 67 OGP countries assessed by the GDB.

Data Collection Required



Data Publication Required



Note: This analysis only considers binding laws and policies that exist and are operational. See the About Broken Links section of the full report for more details.

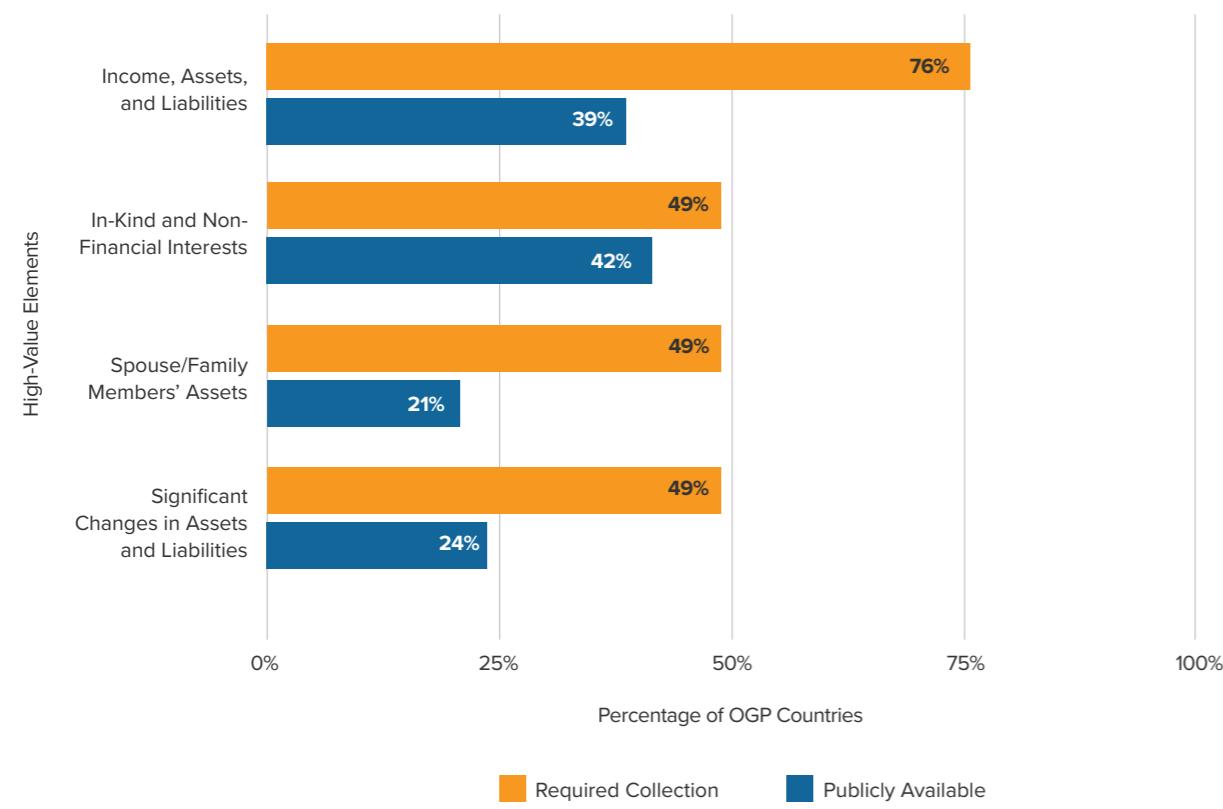
Scope of asset disclosure information is limited.

Half of OGP countries do not legally require reporting details such as changes in assets and liabilities, in-kind support, or information on family member assets (see Figure 3). An even larger percentage of OGP countries do not publish this information online, even if public officials report it. A limited scope of

publicly available information limits the ability of the relevant oversight institution and the media, civil society, or the public to monitor possible cases of illicit enrichment or conflicts of interest. For example, broadening the scope of disclosure allows for public monitoring of [in-kind contributions from authoritarian regimes](#) (Rudolph & Morley, 2020).

FIGURE 3. Required collection and availability of high-value information is limited

This figure shows the percentage of OGP countries that require collection of key elements of asset disclosure data compared to those that publish the key elements online. The sample includes all 67 OGP countries assessed by the GDB.



Note: For this analysis, countries with “partial” disclosure are considered cases of “no” disclosure. See the About Broken Links section of the full report for more details.

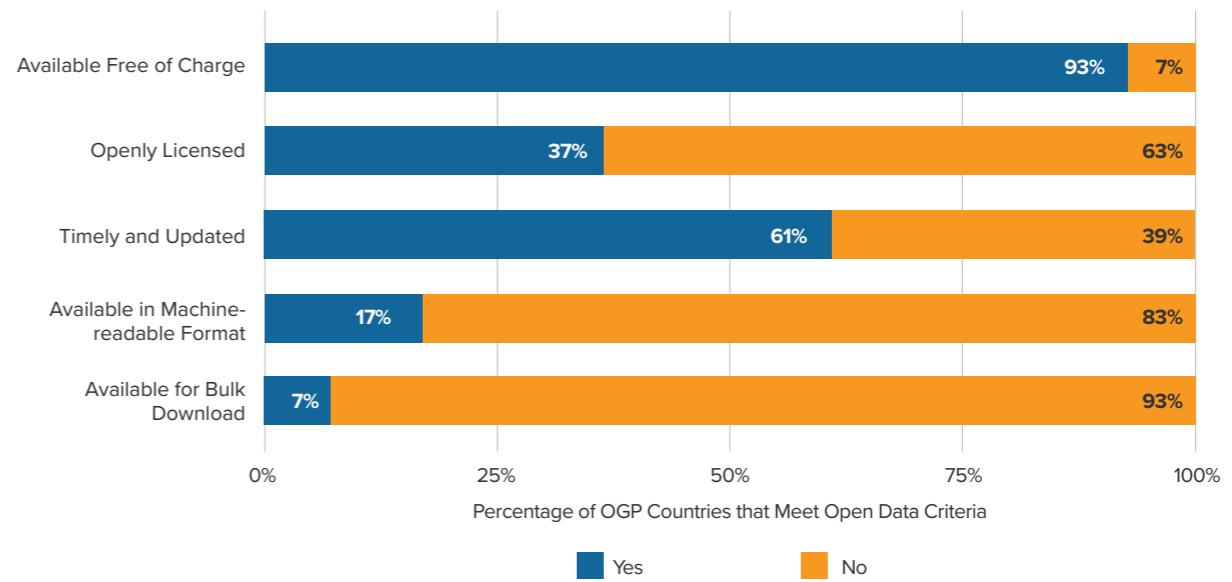
Data lacks usability.

While just over half of OGP countries legally require the publication of asset disclosures, a slightly higher portion of countries, 60 percent, actually publish asset disclosure data online. However, only a small minority of these countries provide data that is machine-readable and bulk downloadable (see Figure 4). Without these essential

elements, the public will be less likely to efficiently use the data for monitoring and accountability purposes. Public monitoring is essential, especially where anti-corruption bodies or equivalent oversight institutions lack the mandate or capacity to detect and act on inconsistencies.

FIGURE 4. Usability remains an area of improvement for countries with available data

This figure shows the percentage of OGP countries whose asset disclosure datasets meet open data criteria. The sample includes only the 41 OGP countries that publish asset disclosure data online.

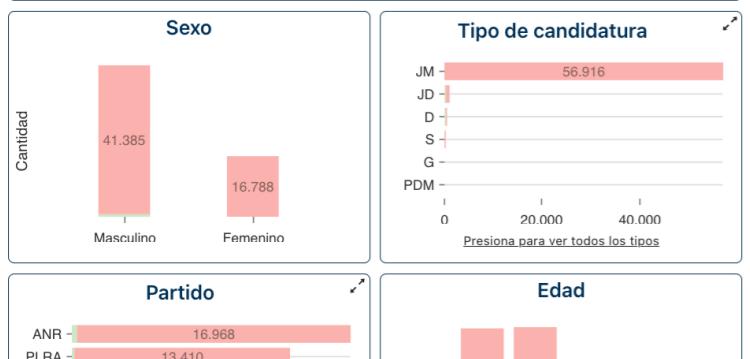


Note: For this analysis, countries with “partial” disclosure are considered cases of “no” disclosure. See the About Broken Links section of the full report for more details.

Cantidad de autoridades electas que han presentado su declaración



No Presentados: 58.173
Presentados: 656



Citizens can use the Control Ciudadano website to view asset declarations from public officials in Paraguay.

Photo by <https://controlciudadanopy.org/>.

Maturity Model for Future Actions

Below is a set of steps, from foundational to advanced, that members across the spectrum of policy implementation can take to improve the collection and disclosure of high-quality asset disclosure data. Open data alone, however, is not enough (see the *Beyond Open Data* section for a discussion of other steps that must complement data collection and disclosure).

• Improve asset disclosure laws and regimes:

In addition to requiring the collection of asset disclosures, require that asset disclosures be publicly available for monitoring by civil society, journalists, and other interested citizens. Assign legal authority to an independent oversight body that will monitor submissions and verify information.

• Expand scope of those subjected to disclosure requirements:

Require disclosure first from the most senior-level officials, elected officials, and members of the judiciary. As resources increase, apply regulations to an increased number of public officials who hold high-risk positions and their close family members, and increase the regularity of submissions.

• Broaden scope of required information:

Require disclosure of the asset types (financial, moveable and non-moveable, in-kind benefits) that are at most risk for corrupt activity, as well as liabilities and conflicts of interest. This should include disclosure of board memberships, secondary employment, and stakeholder interests.

- Streamline data collection for timely, accurate release:** Create one online system to streamline submission of asset disclosure data, and ensure system administrators are well-equipped to assist those submitting information.

Ensure data is accessible and usable: At minimum, make asset disclosures publicly available and free for the public to access. As capacity increases, publish data that is machine-readable and bulk downloadable. As much information as possible should be published, protecting sensitive information only when necessary and explaining why the data cannot be made public. Ensure data is updated regularly, and make historical data available to allow monitoring for changes over time. Publish data on compliance rates, as well as statistics on false submissions and subsequent penalties.

Interoperability: Make asset disclosure data interoperable with other datasets, including data on lobbying, political finance, land ownership, and beneficial ownership. Create unique identifiers for individuals who submit declarations that can be used across datasets (see *Good to Know: Common Identifiers to Link Up Anti-Corruption Data*). Consider introducing automatic red-flagging on conflicts of interest for high-risk areas such as public procurement, like in Romania's [PREVENT system](#) (European Commission, n.d.).

GOOD TO KNOW

Common Identifiers to Link Up Anti-Corruption Data

Data is more likely to advance accountability when it can be combined with other data. In addition to the high-value elements of each dataset, certain elements should be shared across datasets through the employment of "common identifiers." These may be stored in a third dataset, reducing the need for data cleaning and validation.

Combining asset disclosure data with beneficial ownership, political finance, and land ownership data is particularly important. When designing or improving a particular dataset, decision makers should ensure that datasets rely on common identifiers as much as possible and require validation of those common identifiers in the entry of information. The facts below show how many OGP countries have the most important common identifiers for asset disclosure data.

- **12%** of OGP countries publish unique identifiers for each public official and any family members or intimates for whom disclosure is required. This ensures that historical changes in assets can be tracked across datasets.
- However, asset declarations and political finance disclosures share common identifiers for interests, assets, and liabilities in just **6%** of OGP countries. This limits the degree to which oversight bodies, auditors, and watchdog organizations can evaluate conflicts of interest, identify bad actors, and identify potential kickbacks for political campaigns.

LESSONS FROM REFORMERS

Monitoring Unexplained Wealth Growth During the Pandemic in Paraguay

[Control Ciudadano](#) is an open data platform developed during the pandemic in hopes of giving citizens more control and oversight of public resources (Control Ciudadano, n.d.). The platform sources data from official Paraguay government websites or from requests for information access. Available data includes asset declarations from public officials, along with other useful data for public monitoring, such as government purchases made during the pandemic.

The platform includes a growth analysis tool that allows the user to determine if there is a large amount of unexplained wealth or inconsistencies between declarations. If the tool detects an inconsistency, the user can then report the case to the Comptroller General of the Republic, who oversees asset declarations. Tools like this have allowed the public to uncover cases of extreme wealth growth among high-ranking officials, including a former senator whose wealth [grew by 4.600 percent over a four-year period](#) (ABC en el Este, 2020).

Beyond Open Data

Making asset disclosure data available and usable is not enough to adequately combat corrupt activity among public officials. Other steps must be taken to ensure the data is monitored, verified, and used to identify potential risks, including:

- **Citizen monitoring and reporting:** A complaint mechanism should be in place for the media, civil society, or interested citizens to request verification of certain information. The government body responsible for the information should investigate and respond to all requests in a timely manner.
- **Enforcement and oversight:** An independent oversight body should be given legal authority to monitor and verify asset declaration submissions. In some countries, such as [Liberia](#) (*An Act of Legislature*, n.d.) and [Paraguay](#) (UNODC, 2014), the supreme audit institution is legally responsible for monitoring and verifying submissions. Other

countries may assign relevant anti-corruption bodies to take on the oversight role, like in [Ukraine](#) (National Agency for the Prevention of Corruption Order, 2021) and [Indonesia](#) (UNODC, 2019). Responsibilities of the oversight body should include:

- *Verification of data:* The oversight body should be charged with verifying submitted information informed by a risk-based approach. They must be given the legal right to access other government records and/or private sector information for verification purposes. The oversight body should provide timely and adequate responses to public requests for verification of specific information.
- *Enforcement mechanism:* The oversight body must enforce penalties or sanctions upon noncompliant public officials, whether for lack of submission or submission of false or incomplete information, and the penalties should be proportionate to the level of offense.

GUIDANCE AND STANDARDS

The **World Bank** has several resources on asset disclosure, including:

- A paper looking at the benefits and challenges of [electronic filing](#) (Kotlyar & Pop, 2019)
- Detailed [case studies](#) of asset disclosure frameworks around the world (UNODC, 2013)
- Recommendations on how asset disclosure can be used to identify [politically exposed persons](#) (Rossi et al., 2012)
- An [analysis](#) on how to design an effective asset disclosure mechanism (Burdescu et al., 2010)

The **G20 Anti-Corruption Working Group** has published [high-level principles](#) on asset disclosure (G20, n.d.), as well as [country profiles](#) on the asset disclosure frameworks of G20 members (Federal Ministry of Justice, 2016).

The **Organization of American States** created a [model law](#) for asset declarations that reflects international standards and can be used when drafting legislation (OAS, 2009).

Transparency International has several resources, such as:

- A [general overview](#) of the role asset disclosure plays in anti-corruption (Jenkins, 2015)
- A [report](#) on open data for political integrity in Europe, including asset disclosure (Kerguero & Vrushi, 2020)
- A discussion of potential [oversight mechanisms](#) (Martini, 2020)
- [Recommendations](#) for how OGP members can incorporate asset disclosure in their OGP action plans (Amin & Marín, 2020)

The **Financial Action Task Force's Recommendations 12 and 22** include standards for preventing and detecting fraud and corruption by politically exposed persons, including asset disclosure mechanisms (FATF, 2013).



LESSONS FROM REFORMERS

Independent Monitoring of Asset Disclosure in Georgia

Georgia has been viewed for years as a leader in its region on anti-corruption efforts, including its mandatory asset disclosure laws for public officials. Before 2017, the asset disclosure system provided full public access to a comprehensive set of officials' assets, but there was no tool to audit and check the accuracy of declarations.

As part of their [2016 OGP action plan](#), Georgia (n.d.) committed to implementing the first independent monitoring system for public officials' asset declarations. New amendments to the law introduced sanctions for violating asset disclosure rules. The Civil Service Bureau started monitoring public officials' asset declarations, which were either selected randomly through the unified electronic system or reported as suspicious by external stakeholders.

In the inaugural year of the strengthened system, 80 percent of declarations selected for verification were found to have violations. However, violations decreased to 45 percent in the monitoring system's third year, following the publication of detailed instructions for filing asset declarations. Since then, Georgia has continued to provide full public access to comprehensive information on asset disclosures.

Old Georgian Parliament Building, Tbilisi, Georgia. Photo by OGP.



LESSONS FROM REFORMERS

Ensuring Accountability of Asset Disclosure Submissions in Ukraine

Before 2014, thirty percent of Ukraine's budget was embezzled by organized crime and political groups. As part of their 2014 OGP action plan, Ukraine (n.d.) committed to creating a unified online platform for all government officials to submit and disclose their declarations of income, property, and expenditure. In 2016, the National Agency for Corruption Prevention (NACP) launched an online portal of public officials' asset declarations. For the first time, public officials' asset declarations were accessible to the public in open data format through a centralized portal. Citizens could now view this information and report any irregularities found in the declarations.

The e-declarations system yielded early results and was well received by the public. For its first stage in 2016, more than 100,000 high- and mid-level officials were required to complete declarations, making more than 135,000 documents available to the public. Four months into its launch, the National Anti-Corruption Bureau (NABU) had begun ten criminal investigations due to cases of false declarations and illicit enrichment. In a public opinion poll in December 2016, the platform was listed as one of Ukraine's main political successes of 2016.

Yet, a major setback came with a controversial decision from Ukraine's Constitutional Court in October 2020. By then, the NABU had 110 open criminal investigations, and detectives were investigating around 180 cases of false submissions, which carries a potential penalty of two years of prison. A surprise decision of the Constitutional Court of Ukraine abolished criminal liability for false declaration. All of the ongoing cases, including 34 that had reached the court, were dropped. Fortunately, the NACP was able to resume verification of declarations in March 2021, and in June 2021, the Parliament restored liability for false declarations.

Ukraine's online portal gave citizens an opportunity to assess the wealth of senior public servants such as former President Petro Poroshenko. Photo by <https://www.president.gov.ua/photos/urochisti-zahodi-z-nagodil-vstupu-na-post-novoobranogo-prezid-11>.

List of Resources

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Asset Disclosure is part of the *Broken Links: Open Data to Advance Accountability and Combat Corruption* report that can be found here: <https://www.opengovpartnership.org/broken-links/>