

Preface

This volume is the result of a joint project by the Stolen Asset Recovery (StAR) Initiative and the Public Sector and Governance Department (PRMPS) of the World Bank. This guide focuses on income and asset disclosure (IAD) requirements for the executive and legislative branches of government, though some of the systems examined require disclosure from members of the judiciary. The findings in this guide are based on case studies, desk research, and the analysis of data gathered as part of the World Bank's Public Accountability Mechanisms (PAM) Initiative, using data on the legal frameworks for IAD systems in 88 countries.

Detailed case studies were conducted of the IAD systems in Argentina; Croatia; Guatemala; Hong Kong SAR, China; Indonesia; Jordan; the Kyrgyz Republic; Mongolia; Rwanda; Slovenia; and the United States. Case studies were conducted by means of in-depth interviews with practitioners, academics, and representatives of civil society.

This guide draws from and builds on a study prepared for the 2009 Conference of States Parties to the United Nations Convention against Corruption, *Income and Asset Declarations: Tools and Trade-Offs*. The methodology and the indicators that guided this research are provided in appendix A.

This volume and its companion, *Income and Asset Disclosure: Case Study Illustrations*, are intended as a guide for practitioners and policy makers, and for others with an interest in anticorruption tools and procedures. It seeks to fill a gap in the anticorruption literature by setting out the basic elements of IAD systems and key considerations that can influence the design, implementation, and enforcement of an IAD framework in different contexts. Readers should take from this guide an understanding of the different elements that make for effective IAD administration, and an awareness of the contextual factors that may influence the success of a disclosure regime and should, therefore, be considered when making decisions about system design or improvements.