

Towards the declaring on income, expenses and property by public officials: Russian practice and foreign experience

Hacia la declaración de ingresos, gastos y bienes por parte de funcionarios públicos: práctica rusa y experiencia extranjera

Tatyana Volkogon¹
Altai State University - Russia
volkogon@email.asu.ru

Alexander Molotov²
Altai State University - Russia
mas@email.asu.ru

ABSTRACT

The article provides a comparative legal analysis of the existing experience of foreign countries (USA, Canada, Germany, South Korea, France, and Ukraine) in the field of legal regulation of provision by public officials of these countries of information on income, expenses and property, reveals common and distinctive features of this legal regulation, as well as some trends in connection with which certain conclusions were drawn. Special attention is paid to the procedure and peculiarities of the declaration campaign in the Russian Federation. The greatest difficulties have arisen in practice in connection with the extension of the obligation to report on income, expenses, property and liabilities of a property nature on the deputies of representative bodies of municipalities, including those exercising their powers on an ad hoc basis. The article analyzes the problems that have arisen in connection with this situation, and considers specific ways to overcome these problems.

Keywords: Corruption counteraction, control over incomes, property and obligations of property character, the public official, the deputy, the declaration, municipal formation.

RESUMEN

El artículo proporciona un análisis legal comparativo de la experiencia existente de países extranjeros (EE. UU., Canadá, Alemania, Corea del Sur, Francia y Ucrania) en el campo de la regulación legal de la provisión por parte de funcionarios públicos de estos países de información sobre ingresos, gastos y propiedad, revela características comunes y distintivas de esta regulación legal, así como algunas tendencias en relación con las cuales se extrajeron ciertas conclusiones. Se presta especial atención al procedimiento y las peculiaridades de la campaña de declaración en la Federación de Rusia. Las mayores dificultades han surgido en la práctica en relación con la extensión de la obligación de informar sobre los ingresos, gastos, bienes y pasivos de carácter inmobiliario a los diputados de los organismos representativos de los municipios, incluidos aquellos que ejercen sus poderes de manera ad hoc. El artículo analiza los problemas que han surgido en relación con esta situación, y considera formas específicas de superar estos problemas.

Palabras clave: la lucha contra la corrupción, el control sobre los ingresos, la propiedad y las obligaciones de carácter de propiedad, el funcionario público, el diputado, la declaración, la formación municipal.

1 PhD, Associate Professor, Department of Constitutional and International Law, Altai State University, Russian Federation.
2 PhD, Associate Professor, Department of Constitutional and International Law, Altai State University, Russian Federation.

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INTRODUCTION

The problems of corruption have become universal in nature. It is generally accepted that the development of anti-corruption policy is expressed in the strengthening of anti-corruption motivation in society, as well as in the creation of joint consistent forms of interaction between society and the state in the fight against corruption. Achieving the relevant results is impossible without observing the principle of transparency and openness, including with regard to various spheres of activity of public officials. Declaration of income, expenses, property and property obligations of these persons is accompanied by wide opportunities to identify corrupt relations related to corrupt actions committed by public persons through the use of their official powers, as well as their prevention, prevention and elimination of negative consequences, so that the said legal instrument of anti-corruption policy should be recognized as effective and efficient.

Materials and methods

The object of research in this article is a set of social relations arising in connection with the legal regulation of the obligation of public officials to report on income, expenses, property and liabilities of a property nature in the Russian Federation and foreign countries. The subject of the research is the legal norms that fix and regulate the order of organization and conduct of the declaration campaign in the countries under study.

The basis for the study were the provisions of the Constitution of the Russian Federation, the legislation of the Russian Federation in the field of combating corruption and the existing foreign experience of legal regulation of the institution of declaration by public officials of income, expenses, property and liabilities of a property nature.

To conduct the research, a complex of complementary research methods was used: systemic, comparative legal, formal legal and analogy. Their application made it possible to consider the object of research in a holistic and comprehensive manner and draw the necessary conclusions.

The obtained results and their discussion. For the first time the requirement to provide information on income and property in respect of civil servants in Russia was introduced in 1995. In accordance with Article 12 of the Federal Law of July 31, 1995 N 119-FZ "On the Fundamentals of the Civil Service of the Russian Federation" civil servants had to provide the tax authorities with "information on income and property owned by them on the basis of the right of ownership, which are objects of taxation" (Collection, 1995). However, all these data received the status of official secrecy, and their verification was carried out only by the tax service. The efficiency of their use for prevention of illegal enrichment and settlement of the conflict of interests remained extremely low.

The introduction of income and property declarations for public officials is enshrined in article 8 of the United Nations Convention against Corruption (Collection, 2006), in several instruments of the World Bank, the Organization for Economic Cooperation and Development and in other international institutions. Russia ratified the UN Convention against Corruption on March 8, 2006, thus, the country undertook to introduce a mandatory declaration of income and property of public officials.

The obligation to declare income, property and property obligations for public officials and their family members, represented by the spouse and minor children, appeared in Russia with the adoption of Federal Law No. 273-FZ "On Combating Corruption" dated December 25, 2008 (Collection, 2008). Since 2010, public officials are obliged to annually provide information on income, assets and liabilities of a property nature in relation to themselves and family members, the spouse and minor children. Categories of public officials who are required to submit declarations are specified in the Federal Law "On Combating Corruption". Decree of the President of the Russian Federation of 18.05.2009 No. 557 (ed. on 03.07.2018) "On approval of the list of positions in the federal public service, in the case of which federal public employees are required to submit information on their income, property and property obligations, as well as information on income, property and property obligations of their spouses and minors (Collection, 2009), and similar instruments for each ministry and agency.

This practice is also common in foreign jurisdictions. Thus, out of 149 client countries of the World Bank, according to the data for 2009, only 43 countries did not require public officials to submit income and property declarations (Ninenko, 2012). Almost half of these countries are in Africa. Of the European countries, only Estonia does not have a requirement for these persons to file a declaration.

Foreign countries are characterized by a certain diversity in solving the issue of declaring the expenses and incomes of public officials. For example, in Singapore, every civil servant is obliged to submit 4 declarations: on investments, real estate, securities, financial obligations (Levakin, 2012). In Canada, the Values and Ethics Code for the Public Service is in force (September 1, 2003 (Values, 2003)), which applies to persons who hold positions in the public service in the executive branch, agencies and other public bodies. The Code defines a list of assets and payment obligations that a public official must disclose in the Confidential Report if they have resulted in, or may result in, a conflict of interest. This list is not exhaustive, but includes: shares of corporations and foreign governments; shares in partnerships, venture capital companies, private companies and family businesses, especially if the company does business with the government; farms engaged in commercial activities; real estate if it is not used for the residence of civil servants and their family members; commodities traded on a stock exchange, futures, foreign currencies that are used for speculative purposes; assets invested in a trust or real estate in which The relevant information is submitted to the CGIAR, which in turn publishes a register of all declarations.

The countries that were previously part of the USSR are also on the way to introducing expenditure declarations for civil servants and even for non-public individuals. Thus, on April 7, 2011, the Law of Ukraine No. 1506-VI “On the Fundamentals of Preventing and Combating Corruption” was adopted (Law, 2011). It stipulates that the persons authorized to perform the functions of the state or local government shall submit annually, before April 1, at the place of work (service), a declaration on property, income, expenses and liabilities of a financial nature for the previous year in the form established by this law.

In addition, the Verkhovna Rada introduced a special check on persons who apply for positions related to the performance of the functions of the state or local self-government (except for presidential candidates, deputies of the Rada, deputies of local councils and for the positions of rural, settlement and city chairmen), including the declaration submitted by the candidate. The inspection is carried out within 15 days with the written consent of the person who claims to hold office. In case of establishment by results of check of the facts of submission by the applicant for a post of unreliable information about himself, the official or the body which is carrying out appointment (election) for this post, refuses the applicant in appointment, and also within 3 days informs on the found out fact to law-enforcement bodies for reaction.

DEVELOPMENT

Article 21, paragraph 3, of the Law of the Republic of Latvia “On Personal Income Tax” of May 11, 1993 (as amended and supplemented) (Law, 1993) states: “If the declared income of the payer or the income of the payer indicated in the reports (notices) at the disposal of the State Revenue Service does not correspond to the payer’s expenses in the year of taxation, the State Revenue Service shall request the submission of the report within the time limit established in paragraph 3.1 of this Article: 1) additional declaration of income (according to the form approved by the Cabinet of Ministers) on income, monetary and other savings, property and changes in their value (hereinafter - additional declaration); 2) declaration of income of the year of taxation, if it was not submitted in the manner prescribed by this law”. According to Article 23 “If the submitted declaration contains actual inaccuracies and/or inaccuracies in calculations, the territorial office of the State Revenue Service shall correct the mistakes made and send the corrected declaration to the payer together with the indication of the mistakes made by the payer. In case of detection of violations of the law, incomplete reflection or concealment of income, as well as other violations, the territorial office of the State Revenue Service shall draw up an act of violation and apply the sanctions provided for by the laws.

In Germany, Bundestag deputies are obliged to declare financial interests and secondary sources of income if they exceed 10,000 euros per year, as well as cash gifts and gifts of more than 5,000 euros per year. Declarations are published on the website of the German parliament (Bourdillon, 2017).

Scandinavian countries have the most stringent property control policies for civil servants. In Sweden, for example, a law was adopted in 1986, which establishes a general code of conduct for all members of the administration who participate in public decision-making. It also obliges government ministers to submit income and property declarations (Anonymous, 2010).

One of the first places in the sphere of control over property of politicians and officials is occupied by the USA. Before their appointment, future ministers, Supreme Court judges and heads of federal agencies must complete a 60-page questionnaire that covers all aspects of their personal and professional lives (sources of income, treason, tax evasion, drug use, etc.). Those who have provided false information are facing charges of perjury. In addition, their cases are scrutinized by a special committee in Congress, and the relevant Senate commissions call them in for hearings. Tax returns by public officials in the United States are reviewed by a special government ethics office. It was established under the U.S. Federal Government Ethics Act of 1978. This law obliges senior officials to report annually on their financial situation, including disclosure of what securities they hold. In addition, this independent body in the U.S. government, whose head is appointed directly by the president, is responsible for thoroughly regulating what officials can do and under what circumstances should not be allowed to do in order to prevent “conflicts of interest” in the public service. All facts of violation of ethical norms by employees of executive power are transferred by the Office of Government Ethics to the Federal Bureau of Investigation (Bourdillon, 2017).

In the UK, the Prime Minister and other members of the Government are required to report on their income. However, although the government is required to be fully transparent (on government contracts, ministerial meetings with lobbyists, etc.), information about the property of ministers remains confidential, which is a reason for criticism from the opposition (Bourdillon, 2017).

In Japan, MPs and ministers have had to declare their real estate and income annually since 1992, but they are not required to report on current accounts and movable property (Anonymous, 2010).

Article 4 of the Republic of Korea’s Public Employees’ Ethics Act requires public officials to provide information to the supervisory authorities on all property and assets, including those located abroad. It is noteworthy that the law specifically emphasizes that not only must the property and assets held by the public official be declared, but also that which he or she “actually owns or disposes of, regardless of the formal owner”. In addition to the civil servant himself, information about his assets and income should also be provided by his closest relatives, which means the spouse, children and parents. The term “property” means any real estate (residential and non-residential,

land, etc.), as well as vehicles (cars, ships, aircraft, etc.). In addition to this, almost all assets, including cash, bank accounts, precious metals, shares, intellectual property rights, any securities, etc., whose aggregate value exceeds (for each of the items) 10 million won (about \$8.5 thousand) are subject to registration.

If an official has precious metals, stones, antiques, works of art, membership cards of clubs, etc., they should be declared if their value (for each of the types) is equal to or exceeds 5 million won (about 4 thousand dollars). At the same time, the civil servant must provide information on his or her debt obligations. All information provided by the official is carefully checked (Anonymous, 2012).

In France, the National Commission on Political Transparency is responsible for controlling the income and expenditures of officials and deputies. Its competence is to monitor the holdings of all people who hold positions of responsibility or elected office in the state. In this list, ministers and their deputies, heads of departments, members of parliament and MEPs, senators, heads of enterprises where the state share exceeds 50%, mayors of cities with a population of more than 20,000 people, only about six thousand people).

The Commission receives asset and financial declarations (both French and foreign) from public officials at the beginning of their service or mandate. All information received by the Commission is strictly confidential and may not be disclosed. The law provides for criminal penalties of up to one year's imprisonment and a fine of 45,000 euros for disclosure. A second declaration is issued at the end of the mandate for elected officials and a contract of employment for those who have worked in public enterprises (Anonymous, 2012).

The analyzed practice of foreign countries shows that the effective fight against corruption requires the implementation of a comprehensive anti-corruption strategy - the declarations of income and assets themselves are unlikely to be able to fight corruption. At the same time, it should be noted that scientists have established a clear relationship between the work of the system of declaration of property and income and the index of perception of corruption (hereinafter - the CPI), published annually by the international agency Transparency International (Corruption, 2018). Recall that the CPI is a global survey and the accompanying ranking of countries in the world in terms of the prevalence of corruption in the public sector. It is based on several independent surveys involving international financial and human rights experts and ranges from 0 (maximum level of corruption) to 100 (absence of corruption).

In the survey (Global, 2006), countries were grouped into four groups depending on the CPI level. As a result, the average duration of a law on asset declarations for CPDs in countries with the lowest CPI (i.e. high levels of corruption, more accurately perceived by respondents) was 1.67 years, and in countries with the highest CPI (i.e. low levels of perceived corruption) it was more than 17 years. This leads scientists to conclude that the introduction of declarations has a long-term effect and, over time, has an impact on improving the CPI (i.e. reducing perceived corruption) (Ninenko, 2012).

In other study (Global, 2006), the authors compared the verification mechanisms used in different countries.

The countries were grouped according to two criteria:

- Whether the PDL declarations are public, i.e. accessible to all citizens through publication in the media, organization of access in special institutions, etc. This mechanism theoretically allows all citizens to participate in the verification of data;
- Whether there is a mechanism for verifying each submitted declaration.

As a result of the study, the following conclusions were obtained:

- in countries where declarations are public and there is a legal mechanism for verifying each submitted declaration, the average CPI is 4.13;
- In countries where declarations are not public, but there is a mechanism for verifying each submitted declaration, the average CPI is 3.4;
- In countries where declarations are public but there is no mechanism for verifying each submission, the average CPI was 2.5;
- In countries where declarations are not public and there is no mechanism for verifying each submission, the average CPI was 2.07.

Thus, it can be seen that countries with a better mechanism for verifying declarations have a lower level of perception of corruption (i.e., a higher CPI score). Scientists conclude that the correlation between the CPI and declarations is not necessarily due solely to the impact of declarations on perceived corruption, but that the introduction of effective mechanisms for verifying declarations is likely to be part of the comprehensive anti-corruption strategies implemented in these countries.

It is also important to note that political-administrative and national-cultural peculiarities make it possible to assess the "administrative models" of European and Asian countries, the criteria for which directly determine the mechanism for assessing the effectiveness of anti-corruption measures. According to the results of G. Peters' research, the selection of models allows to explain to a great extent the results of various reforms of public

administration, including those related to public policy to combat corruption (Peters, 2008; Peters, 1997).

There are also many other studies by foreign scholars devoted to the issues of income and property declaration by public officials (Burdescu et al., 2009; Greenberg et al., 2009; Messick, 2009; Savran et al., 2011; Balisacan, 2018; Gae, 2008; Jenkins M. (2015). They analyze the tools of declaration, the issues of publicity of information about declarations, problems associated with the mechanism of return of assets of public officials obtained by criminal means to the ownership of the state, etc. At the same time, all these studies, in general, recognize declaration as a useful tool of anti-corruption policy and consider it necessary to further improve the mechanism of its legal regulation at the supranational and national levels.

In the Russian Federation, the obligation to report on their income, property obligations and large expenditures is legally imposed on a wide range of persons replacing state and municipal positions, civil service positions, etc. At the same time, the greatest problems associated with the legal regulation of the relevant duty in practice, in our view, have arisen at the level of the deputy corps of municipal entities. The Federal Law No. 303-FZ "On Amending Certain Legislative Acts of the Russian Federation" dated November 3, 2015 introduced a corresponding obligation for all municipal deputies without exception 25], which amended the Federal Law No. 273-FZ of 25 December 2008 "On Combating Corruption (Collection, 2008).

In accordance with part 4 of article 12.1 of the mentioned Law the persons substituting municipal posts are obliged to submit information about their income, property and liabilities of property character, as well as information about income, property and liabilities of property character of their spouses and minor children (hereinafter - information about income) in the order established by normative legal acts of the Russian Federation.

Thus, as follows from the paragraph of the seventeenth part of 1 article 2 of the Federal law from 06.10.2003 No. 131-FZ "About the general principles of the organisation of local government in the Russian Federation", the person replacing a municipal post, the deputy, a member of an elected body of local government, the elected official of local government, the member of the selective commission of the municipal formation operating on a constant basis and being the legal body, with the right of deciding vote (Collection, 2003) is the deputy, a member of selective body of local government, the elected official of local government, the member of the selective commission of the municipal formation.

Thus, the obligation to provide information on income applies to all members of the representative body of the municipality, regardless of whether they hold office on a permanent basis or not. At the same time, according to Part 7.1 of Article 40 of the Federal Law of 06.10.2003 No. 131-FZ "On General Principles of Local Self-Government in the Russian Federation", in the event of failure to fulfill this obligation, the powers of a deputy of the representative body of the municipal entity shall be terminated prematurely (Collection, 2003).

The extension by the federal legislator of the obligation to provide information on income to all members of the representative bodies of municipal entities gave rise to a number of issues that needed to be discussed and resolved as soon as possible.

The main subject of discussion was the issue of necessity and expediency of extending the relevant obligation to all members of representative bodies of all types of municipal entities, as well as the establishment of a single sanction for their failure to provide information on their incomes (or submission of knowingly unreliable or incomplete information) in the form of early termination of their authorities. Advocates of this position, as a rule, refer to the need to respect the equality of legal status of all deputies of representative bodies of municipal entities.

In this regard, it should be noted that prior to the adoption of the Federal Law No. 303-FZ "On Amendments to Certain Legislative Acts of the Russian Federation" dated November 3, 2015, which was already mentioned above, the following acts should be adopted (Collection, 2015) the obligation to provide information on revenues applied only to those municipal deputies who filled municipal offices on a permanent basis, i.e. were paid for their activities (in accordance with Part 4 of Article 40 of the Federal Law No. 131-FZ "On General Principles of Local Self-Government in the Russian Federation" dated 06.10.2003, no more than 10% of the authorized personnel complement of the representative body of the municipal entity may work on a permanent basis. As a result, the sanction in the form of early termination of authorities for failure to provide information on revenues was applied only to this group of deputies.

Thus, there was a legal collision when the authorities of some of the deputies (those who held municipal offices on a permanent basis) could be terminated prematurely in the event of failure to provide them with information on their incomes (or to provide knowingly unreliable or incomplete information), while the authorities of other deputies could not be terminated prematurely on this ground. Of course, it can be argued that such inequality of the legal status of deputies was justified and caused, first of all, by the increased degree of responsibility of those who work on a permanent basis.

However, a closer analysis of the relevant federal legislation puts this assumption into question, since in all other situations (including very similar situations - for example, in the case of failure of deputies to provide information on expenditures) the legislator provided for uniform responsibility for all deputies. In addition, the absence of serious measures of legal responsibility for the failure to provide or submission of knowingly unreliable or

incomplete information on income could have given rise to a number of municipal deputies' feeling of impunity for such acts (Anonymous, 2015) and, ultimately, to form a nihilistic attitude in society towards the need to comply with the law as a whole, which, in our view, is categorically unacceptable.

Opponents of the dissemination of the duty to provide information on income to all deputies, in turn, appealed to the fact that the vast majority of members of representative bodies (especially in rural/ urban settlements) work on an ad hoc basis, do not receive monetary compensation for their activities, and the introduction of a corresponding duty in respect of them will significantly complicate their lives and lead to numerous problems, up to the mass early termination or voluntary resignation of their powers (Filatova, 2016).

The practice of the 2016-2019 declaration campaigns (at least in the Altai Territory and a number of other regions) has shown a certain rightness of supporters of this position (Anonymous, 2016a). Deputies of many representative bodies of municipal entities faced difficulties in preparing and correctly filling in the declarations. In particular, the known problems were related to obtaining information about the balances of funds deposited in the accounts of deputies - the relevant information is usually provided in bank branches located, at best, in district centers or even in cities to which the deputies of representative bodies of rural/ urban settlements need to get on their own and at their own expense (also at their own expense, the deputies have to order the relevant certificates in bank branches).

In addition, most of the municipal deputies do not have the knowledge and skills required to fill in multiple forms of declaration, and as a rule, there is no one to provide them with the necessary information and legal assistance (especially at the settlement level). Leaving much to be desired, as well as informational and educational work preceding the declaration campaigns. Nobody (both at the federal and regional levels) has explained to municipal deputies why they, who work in a representative body on a non-permanent basis and do not receive any material benefit from their deputy activities, in principle, should publicly present all the information about their income and the income of their families, especially since in conservative rural areas such information is usually considered to be classified and its disclosure among their fellow villagers (and even more so among a wider range of people) does not welcome

As a result, some municipal deputies (especially at the settlement level) refused to submit income declarations and voluntarily resigned or their powers were prematurely terminated by the representative bodies themselves, including at the initiative of the prosecutor's office (in a number of municipal entities, this process was mass in nature) (Anonymous, 2016b). As a result, certain (and often very significant) problems arose for the municipalities themselves, which had to seek unplanned funds in the local budget for holding by-elections of deputies instead of those whose authorities were terminated (in some municipal entities, as a result of mass termination of powers of deputies, problems with the authority of the representative bodies themselves even arose).

The solution to this problem, according to some scientists and politicians, could be to amend federal legislation to exclude from the list of persons obliged to provide information on incomes, deputies of all rural settlements or deputies of municipal entities with a population not exceeding, for example, 10,000 people. Such draft laws have been submitted to the State Duma since 2016, but until a certain time they received a negative opinion from the Government of the Russian Federation and were rejected by federal parliaments (Draft: 2016).

However, in the summer of 2019, the State Duma finally adopted the Federal Law of 26.07.2019 N 251-FZ "On Amendments to Article 12.1 of the Federal Law" On Combating Corruption (Collection, 2019) that simplifies the procedure of income declaration by deputies of representative bodies of rural settlements exercising their powers on a non-permanent basis. In accordance with the amendments, these persons are obliged to submit information on their income, property and liabilities of a property nature, as well as on the income and property of spouses and minor children, within four months from the date of election.

However, in the following year, the relevant declarations will be filed by the deputies of the rural representative bodies only if they make large purchases of real estate, land, cars or securities for a large sum. If no major transactions have been made during the year, the deputy is obliged to inform the head of the region about it in a simple notification form. The reliability of the message can be verified by the relevant services. For providing false information, the elected representative may still lose his authority.

Certain problems in the legislative support of the declaration campaign of municipal deputies (and in principle of all public officials as such) are related to the legal regulation of the obligation of the latter to report not only on their income, but also (in certain cases) on their expenses.

According to part 1 of article 3 of the Federal law from 03.12.2012 of No. 230-FZ "About the control over conformity of expenses of the persons substituting state positions, and other persons to their incomes" the person substituting a municipal position, is obliged annually in the terms established for representation of data on incomes, to submit data on the expenses, and also about expenses of the spouse and minor children under each transaction on acquisition of the ground area, other object of the real estate, a vehicle, securities, shares (participation shares, shares in authorized capital stock, shares in authorized capital stock, etc.). Failure to submit the relevant information in accordance with paragraph 2 of Article 16 of the above Law is the basis for the dismissal of the person from his or her position (Collection, 2012).

Without disputing the very need to monitor the compliance of expenditures of public officials (including municipal deputies) with their income, we have to state that in its current form, this measure does not fully meet anti-corruption goals, and its implementation in practice may lead to known abuses. The fact is that a public official should report on his expenses on each transaction on acquisition of a land plot, other real estate object, vehicle, securities, shares (participation shares, units in authorized (share) capitals of organizations) made by him only if the total amount of such transactions exceeds the total income of this person for the last three years preceding the reporting period.

Thus, this rule in no way takes into account the situation when a public official annually during several years makes large transactions that individually do not exceed his total income for the last three years, but in total significantly exceed his total income for previous years, which may indicate that the official has undeclared income, possibly derived from crime (as a hypothetical example can be given a situation where the public official In this regard, it is proposed to amend the current legislation and to supplement the relevant rule, indicating that the public official is obliged to provide information about his expenses, as well as the expenses of his wife (husband) and minor children on each transaction to purchase land, other real estate, vehicles, securities, shares (participation shares, shares in the authorized (share) capitals of organizations), committed by him, his wife (husband) and (or) minor children during the calendar.

Inadequate procedures for verifying the accuracy of information on the income of municipal deputies and the procedure for early termination of their powers in the event of failure to provide the person with the relevant information on income or in the case of submission of knowingly unreliable or incomplete information. Prior to 2017, there was no special provision in federal legislation on the procedure for verifying the accuracy of information on income submitted by members of representative bodies of municipal entities.

In this connection, the general norm provided for by part 7 of article 8 of the Federal Law of 25.12.2008 No. 273-FZ "On Combating Corruption in the Russian Federation" (Collection, 2008) was applied, according to which the verification of the reliability and completeness of information about the income was carried out by the decision of the representative of the employer (head) or the person to whom such powers are granted by the representative of the employer (head), in the manner prescribed by the President of the Russian Federation, independently or by sending a request to the federal executive authorities authorized to sentence.

The decision on early termination of powers of the deputies who did not submit information about income (or submitted knowingly false information, as it was shown by the inspection), in accordance with Part 11 of Article 40 should have been taken by the representative body of the municipality itself no later than 30 days after the date of the grounds for early termination of powers of the deputy. In case of refusal of such a decision by the representative body itself (such precedents have been met in recent years (Municipal, 2016), the relevant decision could have been taken by the court on the proposal of the prosecutor's office (Anonymous, 2016a).

The application of this procedure in practice led to certain problems, which resulted in the adoption of the Federal Law of 03.04.2017 N 64-FZ "On Amendments to Certain Legislative Acts of the Russian Federation in order to improve public policy in the field of combating corruption" (Collection, 2017), which introduced amendments, including to the Federal Law of 25.12.2008 No. 273-FZ "On Combating Corruption" and the Federal Law of 06.10.2003 No. 131-FZ "On General Principles of Local Self-Government in the Russian Federation". According to the specified changes, unless otherwise is established by the federal law, the persons replacing municipal posts (including municipal deputies), submit data on incomes to the highest official of the subject of the Russian Federation (the head of the highest executive body of the state authority of the subject of the Russian Federation) in an order established by the law of the subject of the Russian Federation. Thus check of reliability and completeness of data on incomes by the deputy, a member of elected body of local government, the elected official of local government, is spent under the decision of the senior official of the subject of the Russian Federation (the head of the supreme executive body of the state authority of the subject of the Russian Federation) in an order established by the law of the subject of the Russian Federation (Collection, 2008).

The analysis of the specified changes of the federal legislation leads to the following conclusions. First, in development of the tendency which has already appeared last years, the federal legislator has continued practice of assignment of powers on regulation of those or other actions which are carried out at municipal level, on legislative (representative) bodies of subjects of the Russian Federation that, taking into account a constitutional principle of independence of local government, looks, to put it mildly, doubtful.

Secondly, the entire declaration campaign of deputies, members of elected bodies of local self-government, elected officials of local self-government turned out to be closed on the top official of the subject of the Russian Federation (the head of the supreme executive body of state authority of the subject of the Russian Federation), which taking into account the significant number of persons replacing municipal posts (in the Altai Territory only the total number of municipal deputies is more than 7000 people) can lead to a very serious problems of legal and organizational structure,

Third, there are questions about the presence of a corruption factor in the form of a breadth of discretionary powers as applied to the right of the highest official of the subject of the Russian Federation (the head of the highest executive body of state power of the subject of the Russian Federation) to apply for early termination of powers of a deputy, a member of the elected body of local self-government, an elected official of local self-government in the

body of local self-government authorized to make the appropriate decision, or in court (from the questionnaire).

Fourth, in accordance with paragraph 2 of Part 1 of Article 13.1 of the Federal Law of 25.12.2008, N 273-FZ “On Countering Corruption (Collection, 2008) a person who replaces a municipal office in the manner prescribed by federal constitutional laws, federal laws, laws of constituent entities of the Russian Federation, municipal regulations, is subject to dismissal (dismissal) due to loss of confidence, not only in the event of failure to provide information on income, but also in the case of knowingly unreliable or incomplete information.

Such wording in its practical application has revealed certain problems and difficulties associated with the lack of clear criteria for establishing the fact of knowingly providing false or incomplete information, which in some cases even led to an attempt to abuse the right to terminate the powers of public officials filing declarations (Anonymous, 2017a). In this regard, we believe it necessary to define in law the criteria for the knowledge of providing false or incomplete information, as well as to establish that the relevant fact can be established only in court.

CONCLUSIONS

Summing up all of the above, it should be noted that there is a certain diversity in the legal regulation of the countries of the world of the obligation of public officials to report on their income, expenses, property and liabilities of a property nature. However, there is an obvious trend: in countries where declarations are public for a long time, the law provides a formalized mechanism for their verification, the level of corruption (at least the level of public and expert perception) is lower than in countries where declarations are recently introduced and/or are not public and/or there is no mechanism for their verification.

Besides, it is necessary to pay attention once again (Bobkov, 2013) to the imperfection of the Russian legislation devoted to the obligation of public officials (in particular, deputies of representative bodies of municipal entities) to provide information on income, expenditures, property and property obligations, as well as the need for its further adjustment and improvement.

In particular, it is proposed to improve the criteria for qualification of corruption relations on a legislative basis. In order to make full use of the mechanisms of the institution of declaration, it is necessary to optimize the content of the declaration of public officials and the information it contains, as well as to create a flexible and effective mechanism for verifying the declaration data, which requires the implementation of a system of comprehensive measures and significant adjustment of the legal space.

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