

***Declaration of Interests by Senior Civil Servants in
Some Overseas Countries***

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EXECUTIVE SUMMARY

1. This study aims to provide information on the practices governing declaration of interests made by senior civil servants in overseas countries.
2. Five countries are selected for this study, namely the United Kingdom, the United States, Australia, Singapore, and Japan. These countries have been selected because there are well-developed civil service systems in these places and they provide a mix of both Western and Asian experiences.
3. In addition to the above five countries, we have provided in Appendix I some information relating to declaration of interests by senior public servants in 21 countries, which is an extract of a comparative study on the management of senior public service conducted by the Organisation for Economic Co-operation and Development.
4. This study describes the practices in the countries selected, including the declaration procedure and the control mechanisms, and then makes a comparison of provisions in these countries with those in Hong Kong.
5. In relation to categories of investment/interest to be declared, this study finds that a greater variety of interests are required to be disclosed by senior public servants in the United States and Australia. In addition to income and assets disclosure, these two countries also require their senior public servants to disclose liabilities. Unlike the U.S. or Australia, senior civil servants in Hong Kong are not required to declare liabilities.
6. Concerning the requirement for declaration of family interests, this study finds that all the countries selected, except Japan, require their senior civil servants to declare a wide range of interests of their spouses and their children. The declaration system in Hong Kong only requires senior civil servants in Hong Kong to declare the occupation of their spouses.
7. Finally, this study also finds that other countries mainly use the declaration system as a means to identify conflict of interests. None of the countries covered in this study has a special checking system to check the accuracy of the information declared.

DECLARATION OF INTERESTS BY SENIOR CIVIL SERVANTS IN SOME OVERSEAS COUNTRIES

PART 1 - INTRODUCTION

1. Objective

1.1 This study aims to provide information on the practices governing declaration of interests made by senior civil servants in overseas countries.

2. Methodology

2.1 Requests for information on this subject were sent to relevant government departments in some countries, namely the United Kingdom, the United States, Australia, Singapore, and Japan. These countries have been selected because there are well-developed civil service systems in these places and it is a mix of both Western and Asian experiences.

2.2 In addition to the above five countries, we have provided in Appendix I some information relating to declaration of interests in 21 countries, which is an extract of a comparative study on the management of senior public service conducted by the Organisation for Economic Co-operation and Development.

2.3 We will describe in brief the practices in the countries selected, including the declaration procedure and the control mechanisms, and then make a comparison of provisions in these countries with those in Hong Kong.

2.4 As the focus of this study is on "senior civil servants", we have provided in Appendix II a summary of how this term is understood in the countries covered in this study.

PART 2 - PRACTICES IN SELECTED COUNTRIES

3. Practices in Selected Countries

Declaration Procedure

3.1 As private interests could affect the impartiality of civil servants in their discharge of duties, declaration of private interests has been made a requirement for senior civil servants in all the countries covered in this study. Apart from declaring their own interests, civil servants in these places may also be required to disclose those of their family members. In this section, we provide information on declaration procedure, the interests to be declared and the family interests to be declared in each selected country.

United Kingdom

3.2 According to the Civil Service Management Code¹, civil servants must declare to their department or agency any business interests which they would be able to further as a result of their official position. The Civil Service Management Code provides the central framework governing declarations. The finer details of how declarations are made are left to departments and agencies.

3.3 All civil servants need to declare any business interests (including directorships) or holdings of shares or other securities they hold which they would be able to further as a result of their official position.

3.4 In the United Kingdom, all civil servants need to declare any business interests (including directorships) or holdings of shares or other securities which members of their immediate family (spouse, including partner where relevant, and children) hold, to the extent of their knowledge.

United States

3.5 In the United States, all senior civil servants are required to complete a public financial disclosure form within 30 days of assuming a covered position, annually thereafter and upon termination of office. The financial disclosure form is provided in Appendix III.

¹ This Code is issued under the authority of the Civil Service Order in Council 1995 under which the Minister for the Civil Service has the power to make regulations and give instructions for the management of the civil service.

3.6 The categories of information to be disclosed are prescribed by law,² which include: assets and income; transactions; gifts, reimbursements, and travel expenses; liabilities; agreements or arrangements; outside positions; and compensation in excess of US\$5,000 paid by one source.

3.7 All senior civil servants who file public financial disclosure forms are required to report information concerning their spouses and dependent children in the following categories: assets and income; transactions; gifts, reimbursements, and travel expenses; and liabilities.

Australia

3.8 Senior civil servants in Australia are required to provide written statements of their own private interests and those interests of their immediate family to the Secretary of a Department of State. Departments usually have pro forma statements prepared for staff to register their interests. Basically, the Secretary provides a statement to the Minister, and statements by other staff are provided to the Secretary. Public servants have to update their statements annually and notify significant alterations as they occur.

3.9 The declaration usually covers the following areas: real estate; shareholdings; trusts or nominee companies; directorships in companies; other investments; other assets; other substantial sources of income; gifts, sponsored travel and hospitality; and liabilities.

3.10 Senior civil servants in Australia are required to provide written statements of interests of their immediate family (spouse, including de facto spouse, and dependent children) to the Secretary of a Department of State, to the extent to which they are known. A senior civil servant is required to incorporate into the statement an acknowledgement that family members to whom the personal information relates have been advised of its collection and possible disclosure.

Singapore

3.11 In Singapore, all civil servants have to make a declaration of their interests or investment when they are first appointed into Singapore Civil Service and annually thereafter.

² Title 5, Code of Federal Regulations part 2634, <http://www.usoge.gov/ogeregs/5cfr2634.html>

3.12 A civil servant must annually make a declaration of his interest or investments in shares of private or public companies and land, houses (whether owner-occupied or otherwise) or other property. He must also declare within a week when he purchases a private property.

3.13 The assets that a civil servant has to declare include the assets of his spouse and financially dependent children. An officer must also declare within a week any purchase of private property by his spouse or financially dependent children.

3.14 In addition to the declaration requirements, a civil servant in Singapore is required to comply with strict personal investment guidelines. Subject to certain exceptions³, a civil servant may not directly or indirectly acquire or keep any stock or share or hold an interest in any company or firm which carries on business in Singapore. A civil servant also needs to seek approval from a Permanent Secretary if he or she wants to hold shares, such as shares that were inherited and were acquired before the employment, in a private company other than a company formed for the purpose of holding family assets.

3.15 Details of the declaration system in Singapore are provided in *Singapore Civil Service Policies on Private Investment and Ownership of Land or Houses* attached in Appendix IV.

Japan

3.16 On August 9, 1999, the Japanese Diet passed the "National Public Service Ethics Law (NPSEL)", to be effective on April 1, 2000. The NPSEL sets out the major framework for regulating ethical behavior of national public servants.

3.17 Under the NPSEL, top public officials, such as deputy director generals or higher ranking officials, are required to present a "personal securities transaction report" and a "personal income report" to their supervisors once a year. The "personal securities transaction report" shall provide information indicating the nature, titles, amount and timing of securities transactions. All senior public officials, including top public officials, are also required to submit an "advantages received report" to their departmental supervisors whenever they receive a gift or a favour exceeding ¥5000 (approx. HK\$370).

3.18 In Japan, there is no requirement for senior civil servants to declare financial interests of their family members.

³ See Appendix IV, 1(a)-(c).

Monitoring Mechanism

3.19 In this section, we provide information relating to the checking procedure, status of declaration and disciplinary procedure in each of the selected countries.

United Kingdom

3.20 There is no mention in the Civil Service Management Code that a department or an agency has the responsibility to perform checks on civil servants' declarations. However, civil servants are required to comply with any instructions from their department or agency regarding the retention, disposal or management of those declared interests that they would be able to further as a result of their official position.

3.21 Also, there is no requirement in the Civil Service Management Code that civil servants' declarations be made available to the public.

3.22 Adherence to the rules laid down in the Civil Service Management Code is a condition of service. Breaches are subject to disciplinary action with penalties up to and including dismissal. The Code does not lay down penalties to be applied, which are a matter for each department in the light of the circumstances of each case.

United States

3.23 In the United States, ethics officials⁴ have a 60-day period to review financial disclosure reports. Each disclosure report is reviewed in the light of the agency's mission and the filer's duties. Ethics officials review the disclosure reports for accuracy and thoroughness to ensure that the forms are filled out correctly and that all required information is presented. Disclosure reports are not routinely audited to determine whether a filer may be falsifying or omitting information. Random checks are not conducted.

3.24 Financial disclosure reports are available to the public upon request. There are detailed legal provisions governing the custody of and access to disclosure reports. It is unlawful for any person to obtain or use a public report : 1) for any unlawful purpose; 2) for any commercial purposes other than for dissemination to the general public by news and communications media; 3) for determining the credit rating of any individual; or 4) for use, directly or indirectly, in the solicitation of money for any political, charitable, or other purpose. The legal provision also includes procedures for making application for inspection of a report, charging method to recover the cost of reproduction of a report and penalties for misuse of a report.

⁴ Usually referred to as the designated agency ethics official.

3.25 There are disciplinary procedures for improper filings, which include acts of wilful omission, falsification and failure to file. Besides civil and administrative penalties for improper filings, there are criminal sanctions for lying or falsifying information on Federal forms.

Australia

3.26 There is no centrally prescribed or recommended system of checking the accuracy of the declarations of personal interests. Individual government agencies may carry out checks.

3.27 The declarations of interests are retained by the Head of each agency under strict security.

3.28 The Public Service Regulations requires public servants to disclose to their supervisor situations where their private interests may conflict with their official duties. Failure to follow this regulation may constitute misconduct and could lead to disciplinary action under the Public Service Act 1922.

Singapore

3.29 There is no mechanism for a Ministry to check the accuracy of the information declared by any civil servant. Each declaration of interest or investment will be assessed by the Permanent Secretary to see whether the interest or investment will bring the officer's private interest into real or apparent conflict with his public duties. If the Permanent Secretary feels that there may be a conflict of interest, he has to decide whether the officer should be allowed to keep the interest or investment.

3.30 All declarations are considered as confidential information and they are not available for public inspection.

3.31 Regulations in the Government Instruction Manual state that a civil servant who makes a false declaration will face disciplinary proceedings and is liable to be dismissed from the Civil Service. Disciplinary action, if any, will be taken against the civil servant under the Public Service (Disciplinary Proceedings) Regulations. There is no specific disciplinary procedure for dealing with conflict of interest between a senior civil servant's official duties and his or her family members.

Japan

3.32 A National Public Service Ethics Board will be set up under the NPSEL, which has the authority to examine declarations made by senior public officials. After a senior public servant submits an "advantages received report", a "personal securities transaction report" and a "personal income report" to his or her supervisor, copies of the reports have to be sent to the National Public Service Ethics Board.

3.33 A senior public servant's "advantages received report", "personal securities transaction report" and "personal income report" will be kept for five years. Only the "advantages received report" will be available for public inspection upon request. In special case when disclosure may affect the national security and the protection of public order, the National Public Service Ethics Board's permission needs to be sought.

3.34 A civil servant who violates public service ethical standards provided in the NPSEL is subject to disciplinary action. The National Public Service Ethics Board is empowered to initiate investigations on matters relating to ethical violations. An authorizing agent (an appointment officer of a ministry/agency) can also perform similar investigations on its own or together with the National Public Service Ethics Board.

PART 3 - REFERENCE FOR HONG KONG

4. Reference for Hong Kong

Categories of Investment/Interest to be Declared

4.1 In Hong Kong, Civil Service Regulations 461 to 466 impose requirements on civil servants to avoid making private investments which may lead to a real or apparent conflict of interest with their official duties. The existing guidelines and requirements on declaration of investment of civil servants are provided in Civil Service Bureau Circular No. 8/98 dated 18 September 1998.

4.2 The above-mentioned Circular sets out a revised declaration system, resulting from a comprehensive review conducted by the Civil Service Bureau in 1998. A revised system and a number of amendments to relevant Civil Service Regulations were introduced so as to rationalise the declaration arrangement and to clarify related declaration rules.

4.3 Under the revised system, officers requiring declaration are classified into two Tiers. Tier I posts are centrally designated, including Chief Secretary for Administration, Financial Secretary, Directors of Bureaux, Commissioner of Police and other principal official posts. Tier II posts include administrative assistants and personal secretaries in support of Tier I posts, all directorate posts and non-directorate posts designated by Bureau Secretaries or Heads of Departments. According to an Information Note for the Legco Panel on Public Service Meeting on 29 June 1999 provided by the Civil Service Bureau, 26 key government posts belong to Tier I and 2 884 officers belong to Tier II.

4.4 Officers in Tier I or II are required to report all their investments in and outside Hong Kong annually or biennially respectively. The term "investments" are specified in the Civil Service Regulations 463(1), which include any investment, shareholding or direct or indirect interest in any company or undertaking; any interest in land or buildings in HK and /or in places outside HK; securities listed on the Stock Exchange of HK; futures and options contracts and other products traded on the HK Futures Exchange; and any investment which belongs to an officer but is held in the name of his/her spouse of any other person or agent or company acting on his/her behalf.

4.5 In addition, Tier I officers are required to register annually certain financial interests for public inspection on request. These interests include 1) land and building (including self-occupied property); 2) proprietorships or directorships of companies; and 3) shareholdings of 1 % or more of the issued share capital in any listed, public or private company.

4.6 Bureau Secretaries or Heads of Department in Hong Kong are also requested by the Civil Service Bureau to consider, in the light of their operational needs, drawing up additional investment guidelines, including requiring staff to avoid or declare certain specified investment activities because of apparent conflict of interest⁵.

4.7 In addition to the requirements on declaration of investment, there are separate rules and guidelines relating to civil servants undertaking outside work and accepting advantages and entertainment in Hong Kong⁶.

4.8 Table 1 shows a comparison of the types of interests to be declared in various places, including Hong Kong.

⁵ Civil Service Bureau Circular No. 8/98, paragraph 13. 22 bureaux and other departments had imposed additional declaration requirements on their staff, see *Report of the Director of Audit: Audit examination of the tax returns or submissions made or represented by J. Enterprise Secretarial and Taxation Limited*, July 1999, paragraph 64.

⁶ See Civil Service Regulations 550-559 and Civil Service Branch Circular No. 17/92 and 18/92.

Table 1 - A Comparison of the Categories of Investment/Interest to be Declared

	United Kingdom	United States	Australia	Singapore	Japan	Hong Kong
Interests/ Investments to be declared	1) business interests (including directorships) 2) holdings of shares 3) other securities	1) assets and income; 2) transactions; 3) gifts, 4) reimbursements, and travel expenses; 5) liabilities; 6) agreements or arrangements; 7) outside positions; and 8) compensation in excess of \$5,000 paid by one source	1) real estate; 2) shareholdings; 3) trusts or nominee companies; 4) directorships in companies 5) other investments; 6) other assets; 7) other substantial sources of income; 8) gifts, sponsored travel and hospitality; and 9) liabilities	1) shares; 2) land, houses or other property	1) Gifts and offers exceeding ¥5,000 2) securities transaction record 3) personal income	<u>Tier I</u> 1) all investments in/or outside Hong Kong (annually) 2) any investment transaction equivalent to or exceeding HK200,000 (within 7 days) 3) to register certain financial interests for public inspection (annually) <u>Tier II</u> 1) all investments in/or outside Hong Kong (biennially) 2) any investment transaction equivalent to or exceeding HK200,000 or 3 months' salary, whichever is the less (within 7 days)

4.9 As seen from Table 1, in the United States and Australia, a greater variety of interests are required to be disclosed by senior public servants. In addition to income and assets disclosure, these two countries also require their senior public servants to disclose liabilities. Senior servants in the United States are required to report liabilities over US\$10,000 owed to any one creditor at any time during the reporting period by themselves, their spouses or dependent children.⁷ Unlike the situations in the U.S. or Australia, senior civil servants in Hong Kong are not required to declare liabilities.

Declaration of Family Interests

4.10 Since a civil servant's private interests often involve his or her family interests, we make a comparison of the declaration requirements of family interests in other countries. Except Japan, all the countries selected require their senior civil servants to declare a wide range of the interests of their spouses and their children (see Table 2).

Table 2 - A Comparison of the Declaration Requirements of Family Interests

	United Kingdom	United States	Australia	Singapore	Japan	Hong Kong
Family Interests/ Investments to be declared	to declare any business interests (including directorships) or holdings of shares or other securities which members of immediate family (spouse, including partner where relevant, and children) hold	Spouses and dependent children's financial interests on: 1) assets and income; 2) transactions; 3) gifts, 4) reimbursements, and travel expenses; 5) liabilities.	to provide written statements of interests of immediate family (spouse, including de facto spouse, and dependent children)	1) assets of spouses and financially dependent children 2) to declare when spouses or financially dependent children purchase a private property	No requirement	<u>Tier I</u> Occupation of spouses <u>Tier II</u> Occupation of spouses

4.11 In Kong Hong, officers in both Tier I and Tier II posts are only required to report the occupation of their spouses. Although a senior civil servant is required to declare any investment held in the name of his or her spouse or of any other person or agent or company acting on his or her behalf, the substance to be declared does not include interests of spouses and dependent children.

⁷ excluding mortgages on their own residences unless they are rented out, loans secured by automobiles, household furniture or appliances, and liabilities owed to certain relatives.

4.12 A wide range of issues will inevitably be involved once the declaration requirement is extended to family members. Issues like family member's right to privacy and whether a civil servant has a full knowledge of his or her family member's interests may arise. However, all the countries covered in this paper, except Japan, consider that the declaration requirement should be extended to family members.

Checking Mechanisms

4.13 There has been discussion whether or not a special checking mechanism needs to be installed in the Hong Kong's declaration of interests system for the civil servants so as to check the accuracy of the information declared. However, countries in this study mainly use the declaration system as a means to identify conflict of interests. None of the countries covered in this study has a special checking system to check the accuracy of the information declared. (see Table 3)

Table 3 - A Comparison of the Checking Procedure

	United Kingdom	United States	Australia	Singapore	Japan	Hong Kong
Checking Procedure	Not mentioned in relevant code	Review for accuracy and thoroughness to ensure compliance	No centrally prescribed system	No mechanism for a ministry to check the accuracy	The National Public Service Ethics Board can initiate investigation	CSB and Bureau Secretaries/Head of Department is responsible for examining declarations
Random Checking System	Unknown	No	No	No	Not mentioned in relevant legislation	No

4.14 One way to encourage honest declaration of interests is to allow public scrutiny of such declarations. Among the countries studied in this paper, the United States has the most extensive requirement for declarations to be opened to the public. In Hong Kong, only certain financial interests declared by Tier I officers are available for public inspection. Other information declared by the Tier I officers and the declarations made by Tier II officers are not open to the public.

Appendix I

An Extract of Provisions Relating to Declaration of Interests and Acceptance
of Gifts or Benefit in OECD Countries

Country	Requirement to declare personal interests	Status of such declarations	Acceptance of gifts or benefits
Australia	Yes, in writing to the department Secretary	Confidential	Only with written approval of the department Secretary. Gifts or benefits in connection with overseas trips must be declared to the Secretary.
Austria	No, but there are restrictions	N.A.	Not permitted if they relate to official duties
Belgium	No	N.A.	Not permitted
Canada	Yes	Initial declarations are confidential, more limited public declarations are prepared from them for all Public Office Holders	Any gifts or benefits that could influence office holders in carrying out their public duties are to be declined. There is a requirement for Public Office Holders to declare gifts over \$200
Denmark	No	N.A.	Regulated by the common penalty clauses in the penal code relating to bribery and the principles of the ombudsman concerning "satisfactory administration". Trivial gifts not directly related to discharge of official duties are permitted in practice.
Finland	Yes, from 1 September 1997	Declaration concerning financial matters is confidential. Otherwise the declaration is public.	A civil servant may not demand, accept or receive any financial or other advantage if this may reduce confidence in him/her or in an authority.

Country	Requirement to declare personal interests	Status of such declarations	Acceptance of gifts or benefits
France	No, except for senior officials of public enterprises, subsidised housing bodies and mixed economy companies		Public servants may not accept or request gifts or benefits
Germany	Civil servants must request permission to engage in other activities and they must notify their superior when they undertake an official act that affects them or their families	Information may not be disclosed with consent	Civil servants are not permitted to accept benefits arising out of their office except with approval of the highest level authority
Iceland	Yes, an oral declaration	Confidential	Left to the judgement of the individual
Ireland	Yes, written declaration	Confidential	No written rules, accepted practice is that gifts of any significant value should be returned or handed over the Department
Japan	No formal mechanism, but public employees are prohibited from holding executive positions at profit-making enterprises and approval of the Prime Minister is required before starting a business on the side		Legal and disciplinary sanctions for acceptance of gifts or benefits which are recognised as bribes
Mexico	Yes, annually and at the beginning and end of a public service assignment	Confidential	Public servants are prohibited from receiving gifts of benefits in connection with their work
Netherlands	No formal requirement, it is left to the discretion of the individual		Gifts or benefits cannot be accepted without permission of top management

Country	Requirement to declare personal interests	Status of such declarations	Acceptance of gifts or benefits
New Zealand	No formal mechanism for the public service as a whole, but requirements for some positions (e.g. in Treasury)		No formal rules, but the public service conduct states that public servants may accept gifts or benefits which might compromise, or be seen to compromise integrity or the integrity of the organisation
Norway	No	N.A.	Officials may not accept a gift or benefit which is likely to or is intended to influence his/her official actions.
Portugal	Senior officials are required to submit a written declaration to the Office of the Attorney General	Confidential	Public servants are not permitted to benefit directly or indirectly from the execution of their functions
Sweden	Yes, a declaration of outside employment. The government decides which agencies should have the right to demand written declarations from their employees showing their holdings of stocks and bonds.	Declarations of outside employment are open to the public. Declarations of stocks and bonds are confidential	Not permitted.
Switzerland	No	N.A.	Civil servants are prohibited from receiving gifts or benefits in connection with their official duties.
Turkey	Yes, every 5 years, in writing	Confidential	Civil servants cannot accept any gifts or benefits

Country	Requirement to declare personal interests	Status of such declarations	Acceptance of gifts or benefits
United Kingdom	Yes, the details of how declarations are made is left to departments and agencies		Departments and agencies are expected to inform their staff of the circumstances in which they need to report offers of gifts or benefits and the circumstances in which they need to seek permission before accepting them
United States	Yes, annually in writing	Public	Officials are prohibited from accepting gifts or benefits.

N.A. -- not applicable

Source: OECD, *Managing the Senior Public Service: A Survey of OECD Countries*, 1997, Table 10.
[Http://www.oecd.org/puma/mgmtres/hrm/pubs/sps97](http://www.oecd.org/puma/mgmtres/hrm/pubs/sps97)

Appendix II

Senior Civil Servants

United Kingdom

The Senior Civil Service comprises the most senior staff in department and agencies, they include all agency chief executives.

United States

There is no definition on such term. Any officer or employee in the executive branch whose position is classified above GS-15⁸ of the General Schedule is required to make financial disclosure, which include posts such as Deputy Assistant Secretary, Office or Division Director and Branch Chief.

Australia

Officers who are members of the Senior Executive Service are senior public servants, which include Deputy Secretary, First Assistant Secretary and Assistant Secretary grades.

Singapore

Officers in the Singapore Civil Service are divided into 4 Divisions. Officers in divisions 1 are deemed senior civil servant, and they perform a wide range of administrative and professional duties.

Japan

Top officials include deputy director generals or higher ranking officials. Senior civil officials mean assistant directors or high ranking officials working in headquarters of ministries and agencies.

⁸ Level 15 of the General Schedule. The General Schedule is the executive branch pay scale for all civil servants.

Appendix III

Appendix IV

Singapore Civil Service Policies on Private Investment and Ownership of Land or Houses

1. In the interest of the integrity of the Service, an officer may not directly or indirectly acquire or keep and stock or share or hold an interest in any company or firm which carries on business in Singapore, except that he may:
 - (a) invest in stocks and shares in a publicly-listed company but he cannot accept any new shares offered to him on a private placement basis;
 - (b) invest in land or property, provide he does not take up discounts or other concessions to buy property if:
 - (i) the offers arose on account of acquaintanceship in an official capacity, regardless of whether there were in fact official dealings; or
 - (ii) there were or are official dealings between the developer or vendor and the officer of his department;
 - (c) hold shares in a private company formed solely for holding family assets and for personal tax planning (because of incomes or for careful estate planning). The officer may become a director in such a company or hold any office in it. But this company must not engage in any trading operations.

2. A Permanent Secretary in person to allow an officer to hold shares in a private company other than a company formed for the purpose of holding family assets under the following circumstances:
 - a) the shares were inherited;
 - b) the shares were acquired by the officer before joining the Service; or
 - c) the officer is holding only 1 unit of share to meet legal requirement for registering the company with his spouse.

In granting approval, the Permanent Secretary must be satisfied that the private investment of the officer will not bring the officer's private interests into real or apparent conflict with his public duties, or in any way influence him in the way he does his duties.

3. An officer must make a declaration of his interest or investment in share of private or public companies and land, houses (whether owner-occupied or otherwise) or other property:
 - a) when he is first appointed, and
 - b) annually on 2 January or date fixed by the Permanent Secretary,

The declaration will include the assets of his spouse, and financially dependent children.

4. An officer must declare within a week of when he (or his spouse or financially dependent children) commits to the purchase of a private property (other than a Housing & Development Board property). This is in addition to the annual declaration on shares and property.
5. The declaration forms under paragraphs 3 and 4 must be submitted to the Permanent Secretary. Permanent Secretaries will make their declarations to the Head of Civil Service. The Head of Civil Service will make his declaration to the Prime Minister.
6. Each declaration of interest or investment will be assessed by the Permanent Secretary to see whether the interest or investment will bring the officer's private interest into real or apparent conflict with his public duties, or may, in any way, influence the way he does his duties. If the Permanent Secretary feels that there may be such a conflict of interest, he has to decide whether the officer should be allowed to keep the interest or investment.
7. An officer who has been given permission to acquire or keep any private investment, must ask for approval again:
 - a) whenever his duties are substantially changed; or
 - b) when he is posted to another Ministry.