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Transparency and Accountability

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I. Introduction

Successful political systems hold politicians accountable for misconduct such as corruption or favoritism toward associates. Some of the mechanisms of such accountability include checks and balances among branches of government, law enforcement, and voting in elections. Political theorists going back to Locke, Montesquieu, and Madison emphasized the centrality of accountability for good government. More recently, the various mechanisms have been investigated more systematically by political scientists and economists (e.g., Barro 1973, Ferejohn 1986, Przeworski et al. 1999, Schedler et al. 1999, Persson and Tabellini 2000, Besley 2006).

A number of empirical studies also show the benefits of accountability for the quality of government (e.g., Besley and Case 1995, La Porta et al. 1999, Adsera et al. 2003, Olken 2007, Bjorkman and Svensson 2007, and Ferraz and Finan 2008). Accountability of government officials for misconduct relies on availability of information about their activities. There can be little accountability for misconduct without transparency. Recent analyses focus on the role of the media as the source of discovery and dissemination of such information to both voters and law enforcement agencies (e.g., Brunetti and Weder 2003, Djankov et al. 2003, Besley and Prat 2006, and Reinikka and Svenssson 2006). Media surely matter, but there is another, relatively neglected, source of information that facilitates discovery of misconduct, namely disclosure by politicians of their finances and business activities. By exposing deception or self-dealing, disclosure can stimulate both reporting in the media (and thus influence voting) and law enforcement.

In this paper, we analyze the rules and the practices of disclosure by parliamentarians in 126 countries. The analysis is based on a multi-year study of the laws governing financial and business disclosure of parliamentarians, including implementation and compliance. We pay attention to 1) the existence of disclosure mandates, 2) public availability of disclosures by law and in practice, 3) the extent of the information being disclosed, and 4) actual compliance with disclosure rules. We use this information to construct several indices of political transparency for sample countries, and to assess both their determinants and their effect on corruption.

We find that, although 90 of 126 countries in our sample have disclosure laws, the majority of the countries with laws do not make disclosure available to the public. What is available to the public is often extremely limited (in part because the law does not require it, and in part because parliamentarians do not comply), and in particular does not identify specific assets, liabilities and potential conflicts of the parliamentarians. Using a new methodology on the potential scope of disclosure, we find that, on average, less than 10 percent of useful information about parliamentarians is available to their constituents in practice. Yet we also find that it is the public disclosure of information, and in particular public identification of assets, liabilities, income, and conflicts, that is most closely associated with lower corruption. Our indicators of public availability of disclosure in practice are among the most powerful measures of political accountability.

Our principal goals are the construction of political disclosure indices for a large sample of countries and a statistical assessment of their contribution to accountability. Some anecdotal evidence suggests that disclosure does indeed have some bite. A Puerto Rican legislator, Nicolás Nogueras, suspected of helping several drug traffickers escape from prison, was forced to resign as vice president of the senate because "financial statements he filed in recent years do not explain where he came up with the money to make a $50,000 down payment for a $350,000 second home." The Argentine Labor Minister, Felisa Miceli, was forced to resign after an envelope containing $250,000 was found in the private bathroom of her office, and she had trouble explaining where the money came from in light of the asset declaration she submitted. Newspapers in the Ukraine ripped into the President, Viktor Yuschenko, who claimed on his declaration that his family owned no vehicles while his son was seen driving luxury cars, as well as into his nemesis, the Prime Minister Yulia Timoshenko, who lived in a luxury villa while declaring her residence to be a 300 square foot flat. The son of the President and

the Prime Minister each claimed that the cars and the villa, respectively, were borrowed from friends. In South Africa, several prominent politicians, including Winnie Mandela, were caught with assets far in excess of their declarations, and eventually left their parliamentary positions, some landing in jail. In the UK, two Labour MPs, Mo Mowlam and Bob Wareing, failed to declare outside interests and gave wrong information when challenged. The former was mildly censured, the latter suspended from the Commons.

In all these examples, financial and conflict disclosure is part of a broader system of politicians' accountability that includes media reporting, law enforcement, party discipline, and voting itself. The examples suggest a framework for analyzing disclosure as part of a broader system of accountability, illustrated in Figure 1. Our paper focuses on only some of the mechanisms of accountability of MPs which Figure 1 illustrates, so we use it to describe precisely how we can shed light on the problem.

Parliamentarians are subject to at least two major sources of undue influence. First, they are sometimes paid directly by Presidents needing their votes through bribes (or perhaps more benignly through appropriations for their constituents). Such direct payments have been alleged in Brazil, Russia, and Argentina, and have been extensively documented in Peru (McMillan and Zoido 2004). Second, parliamentarians can support bills that either benefit themselves or their families directly, or alternatively benefit selected constituents who pay for the bills through bribes or favors (Faccio 2006, Gehlbach et al. 2007). Both kinds of corruption are more easily detected when parliamentarians have to disclose their assets because their observed consumption exceeds the declared resources (DiTella 2007), as we saw in the examples. Voting for bills benefiting one's family or specific constituents can also be more easily detected when business dealings are disclosed. Once excessive consumption or conflicted voting is detected, they can be addressed by law enforcement agencies or exposed in the newspapers, which may sway voters. Disclosure thus sheds light on potential misconduct by parliamentarians by pointing to discrepancies or outright conflicts. In this way, it becomes an essential part in a system of transparency and accountability.

There is a crucial parallel between financial and business disclosure by politicians and that by corporations issuing securities (Grossman and Hart 1980, La Porta et al 2006) or by corporate executives involved in self-dealing transactions (Djankov et al. 2008). In all these instances, disclosure brings the potentially conflicted conduct into light, so that the ultimate decision makers, be they law enforcement officials, shareholders, or voters, can exercise their rights in disciplining misconduct.

We examine the relationship between the quality of government, as measured by corruption scores,[1] and the channels of accountability suggested by Figure 1, including disclosure, media, and democratic institutions. We have very limited information on the role of law enforcement in battling corruption. We also have an important challenge in that, unlike some of the legal rules previously studied in the comparative context, such as labor laws (Botero et al. 2004) or civil procedures (Djankov et al. 2003), disclosure rules are relatively recent. Although some countries had some disclosure rules in the 1950s, modern disclosure practices begin in the 1970s and 1980s, and the international push toward disclosure by politicians has occured only in the last 20 years, as part of a broader recent wave of democratization. If the effects of these disclosure rules on transparency and accountability materialize slowly, we might not be able to observe, at the beginning of the 21st century, their full effect on corruption. More generally, we do not have enough information to causally interpret the link between disclosure and corruption, in part because there are many omitted variables, and in part because corruption itself can shape disclosure legislation. Nonetheless, our paper provides a more complete picture of transparency and accountability than is available, and adds a possibly important (and one that it is possible to reform) element to the story.

1 - In addition to the papers already mentioned (which focus on media or accountability), some of the main empirical studies of determinants of corruption include Treisman (2000), Fisman and Gatti (2002), ... For a survey of the literature on corruption, see Svensson (2005).

In the next section, we describe our data. Section III presents the basic facts about the determinants of disclosure rules around the world. Section IV shows the effects of various institutional factors, including disclosure, on corruption. Section V concludes.

II. Data.

What we did

We present a new database on financial and business disclosure of members of the lower house of parliament (MPs) in 126 countries. Upper house members, cabinet members, and judges are also frequently required to file disclosure firms, but this paper focuses on MPs in part because all high level officials are subject to similar disclosure requirements, and in part because MPs are numerous enough that political sensitivity in data collection can be avoided. The data have been assembled by the co-authors and several collaborators over three years.

The sample consists of 126 countries. Of those, 34 are high-income, 27 uppermiddle-income, 36 are lower-middle-income, and 29 are low-income countries, according to World Bank classifications. In addition to the 23 OECD countries, we have 11 in East Asia, 23 in Eastern Europe and Central Asia, 25 in Latin America, 13 in the Middle East and North Africa, 26 in Sub-Saharan Africa, and 5 in South Asia.

As a first step, we used the internet as well as contacts with sample country government agencies, World Bank country offices, UN missions, and local NGOs and academics to assemble the database of laws governing disclosure by MPs as of January 2007. There is no standard "law" that addresses disclosure, so in the end we assembled (and translated) nearly 1,000 laws and regulations, including constitutions, parliament standing orders, and anti-corruption and conflict of interest laws. Whenever possible, we contacted multiple sources to verify the accuracy of information.

The analysis of the laws revealed that some kind of disclosure is required of MPs in 89 of our sample countries, and no disclosure is required in the remaining 37 countries. The list of countries with no disclosure legally required is dominated by 16 countries from Sub-Saharan Africa (Botswana, Burkina Faso, Burundi, Cameroon, Cote d'Ivoire, Eritrea, Ethiopia, Guinea, Kenya, Liberia, Malawi, Mozambique, Senegal, Sudan, Zambia, and Zimbabwe), but also includes 6 countries from East Asia (China, Brunei, Malaysia, Vietnam, Timor-Leste, and Singapore) and another 7 from the Middle East and North Africa (Djibouti, Jordan, Kuwait, Oman, the UAE, Saudi Arabia, and Syria).[2] In addition to the 89 countries with disclosure requirements, 6 countries have no legal requirement but use voluntary disclosure mechanisms established either by parliamentary rules (Denmark, Finland, Norway, and Sweden), internal party regulations (Singapore), or imitation of disclosure by cabinet members (Zambia).

An examination of the laws yielded a crucial observation that became central to our analysis. Specifically, there are large differences in the ability of citizens to access the MPs' disclosure forms. In 33 of the 89 countries mandating disclosure by law, disclosure is made to particular government agencies, such as the Speaker of Parliament or an internal Comptroller, but is inaccessible to the public. Most of these countries without public disclosure are from low and middle income groups. Among OECD countries, only France has disclosure without public availability. The other 56 countries make some kind of disclosure available to the public by law. In 3 of these countries, (Armenia, Greece, and Russia), disclosure must be made public under certain conditions such as application by members of the press. Another 7 countries (Brazil, India, Israel, Mexico, Nicaragua, Puerto Rico, and Spain make disclosure publicly available only under certain conditions, such as the authorization of the Speaker, the Comptroller, or the MP. Finally, only 46 countries require MPs to make disclosures publicly available without any conditions or limited access.

2 - In our classification, public availability by law requires that all legal elements are in place to implement this law. This affects only two countries (Jordan and Vietnam), where there are laws requiring MPs to submit non-public disclosure, but no implementation decrees have been passed as of January 2007.

As we detail below, some countries that have public disclosure by law do not enforce compliance. To take this into account, we collected the filled out disclosure forms in countries with public disclosure, using the assistance of the World Bank research team and students in the relevant countries. We tried to obtain the filled out forms of the first four MPs in alphabetical order as well as of the speaker of the lower house. We went to great efforts to make sure that no inappropriate methods were used to obtain the forms. Generally speaking, we could obtain the filled out forms either through the internet (21 countries) or through one or several appearances at the relevant government office (21 countries). In an additional 3 countries (Italy, Japan, and Spain) we could see the forms but were not allowed to copy them. In 9 countries, we failed to obtain the relevant forms. These include countries where forms must be publicly available by law (Namibia, Peru, Sri Lanka, and Uganda), with specific approvals (India, Israel, Puerto Rico, Mexico, and Nicaragua), or via the press (Russia). The distinction between public and non-public disclosure and that between public disclosure by law and in practice are central to any theory of accountability, and we keep track of these data.

As a second step in measuring disclosure, we consider its content and comprehensiveness. Even among the countries that mandate public availability of disclosure, the actual disclosure available to the public is often far less complete than that available to government agencies. To this end, we have sought to obtain for all the 95 countries that have disclosure laws or voluntary disclosure systems the actual forms that MPs are asked to fill out. We sought to obtain such forms both for the countries with public disclosure (see above) and for the countries without public disclosure, for which we sought blank forms. We succeeded in obtaining these forms for 90 of the 95 countries with disclosure reequirements. In Swaziland, the form does not exist, in Papua New Guinea we were told the form is confidential, and we are still working on obtaining forms for Egypt, Guatemala, and Morocco. We then used these blank and filled-out disclosure forms to construct indices of completeness of disclosure relative to the benchmark of a "universal" disclosure form that requires all the disclosures used in any of our countries. We thus have information not only about the broad mandates required by the law, but also about the extent of actual disclosure when the MP fills out the form.

Disclosure Variables

Based on the information-gathering strategies described above, we construct 8 disclosure variables used in the empirical analysis. These and other variables used in the analysis are defined precisely in Table 1; in the text we use less formal definitions. The 8 disclosure variables can be divided into two groups.

The first group includes two indicators that do not rely in any way on the content of disclosure. These indicators record, respectively, whether the law requires that disclosures be made publicly available and if, in practice, citizens have access to the forms. The two indicators differ for three reasons. In some countries (India, Israel, Mexico, Namibia, Nicaragua, Peru, Sri Lanka, Uganda, and Russia), public disclosure is required, but the filled-out forms proved impossible to obtain. In two more countries (Algeria and Mongolia), the law that requires the forms to be publicly available is new, and the deadline for MPs to turn the forms in had not yet elapsed, so we could not get them. In five other countries (Denmark, Finland, Norway, Sweden, and Zambia), public disclosure is not legally required, but is available in practice because social norms or party pressures encourage MPs to disclose. In our sample, disclosure is publicly available de jure or under certain conditions in 56 countries and publicly available in practice in 49 countries.

The second group of variables we use addresses the content of disclosure. Roughly speaking, we ask how many of "conceivable" disclosures are actually made by MPs. We assume that MPs in a country disclose what they are asked to disclose on the blank form, but not more. This assumption seems consistent with what we see in the filled-out forms obtained from the countries that made them available. To construct the content variables, we use the blank disclosure forms we have collected from 90 countries. We construct an artificial universal disclosure form, which incorporates all information

that any country might require to disclose, and then measure for each country whether each bit of data is required to be disclosed in the form it uses for its MPs.

The "universal form" covers items in the following seven areas: (1) assets (e.g. personal residence, other real estate, movable assets, interest-bearing securities and bank accounts, stocks, and business ownership); (2) liabilities (i.e., mortgages, loans); (3) expenditures (e.g., home expenses, education, health, taxes); (4) income from public and private employers, independent activities, business income, financial gains, and income from other sources such as gambling; (5) potential conflicts of interest (e.g., unpaid activities such as board memberships, lobbying activities, previous employment, posttenure agreements); (6) direct and indirect gifts; and (7) travel.[3]

MPs may make two types of disclosure regarding items in these seven areas. Most obviously, MPs may disclose the value of their assets, liabilities, expenses, income, gifts, and travel. In addition, MPs may disclose information needed to identify the precise location of assets, the identity of creditors, the source of income, gifts and travel, and the identity of parties with whom they worked before, with whom they have unpaid relationships or associations, for whom they are lobbying, or with whom they have entered into post-tenure agreements. We keep separate track of disclosure requirements regarding *values* and *identification*, since their accuracy and their effects may differ. For example, it may be easier to lie about the value of an asset than about its location. In our coding, for each of the areas, the index of *values* equals 0 if no disclosure is required, 0.5 if only aggregate values need to be disclosed (e.g., total income, total assets, etc), and 1 if itemized values need to be disclosed. Similarly, for each of the areas, the index of *identification equals* 1 if items need to be identified precisely and zero otherwise.[4] To pursue our interest in public availability of information, we measure the indices of values and identification separately for what is a) available to the Congress, b) available to the public by law, and c) available to the public in practice. These data are shown in the six columns of the second group of variables under "form content" in Table 2.

Measures based on the universal form can take into account the extent of disclosure not only for the MP himself (or herself), but also for family members. Indeed, 60 countries require the disclosure of all or some items for the family members of the MP. Our first two content variables assess values and identification disclosures by the MP and his family, regardless of who sees the form. We call these "available to congress," since the disclosures are typically kept by the parliament's registrar.[5] The mean (median) score for *values* available to congress across countries is 0.17 (0.14), out of the theoretical maximum of 1.0. At the top are countries such as Israel, Indonesia, El Salvador, and Canada, with scores above 0.5. The mean (median) score for *identification* available to congress is 0.22 (0.20), again out of a theoretical maximum of 1.0. At the top are nations such as Israel, Guyana, Lithuania, the United States, Australia and Canada, with scores above 0.60.[6]

The Canadian blank form illustrates the components of the "universal form." Disclosure by Canadian MPs is regulated by the Conflict of Interest Code for Members of the House of Commons, which includes a blank disclosure form that must be used. Canadian MPs have to provide the same amount of information for themselves, their spouses, and dependent children, so intra-family aggregation is irrelevant for Canada.

As explained above, there are seven areas of disclosures required from MPs. The first area is assets. In Canada, MPs must fill out all the details about their personal residence and other real property they own (i.e., buildings, farms, land, and property investments). These details include a description of the property, its purpose, the exact address, the estimated value, the percentage of ownership,

3 - Some countries impose restrictions on the business activities of the MPs or on their ability to receive gifts or to own stock. In principle, such restrictions can serve as a substitute for disclosure. To address this issue, we have followed two approaches. First, the universal form allows us to account for the restrictions in each country. When there is a restriction that is binding in a given item, we do not consider this item a potential disclosure item in that country. Second, we have also created an index of restrictions, which ranges from zero when there are no restrictions to 0.69 for Croatia. The mean (median) value is 0.19 (0.13). We have tested for the importance of this index as a determinant of corruption. The econometric results show that the index is not significantly associated with lower levels of corruption and does not diminish the impact of our key variables presented in the following sections.

4 - "Conflicts of interest" have no values. Likewise, "expenditures" have only values, not identification.

5 - In some countries, registrars serve only as depositaries of the forms. In others, they must check that MPs have turned in their forms and inform of missing forms. In still others, the registrars must also check the forms to ensure that the information is correct. We have coded these "role of the registrar" variables to test their impact on corruption. They do not matter, and do not change the results of section IV.

6 - We assign the value of 0.0 to those countries that do not require disclosures by law.

and the names and relationship of co-owners, if any. MPs must also report if any government entity is a tenant in any of their properties. The blank form also asks about the business assets of the MP and his family members, requesting the disclosure of the nature of each business, its name, address, whether it is a partnership or private corporation, the MP's share of interest, the names of partners or co-owners, the value of the business or approximate value of the MP's interest, and whether the business has any contracts with the Canadian government. MPs must also disclose financial investments and securities. Canadian MPs and their families are required to check what they own from a list of financial investment types (i.e., mutual funds, stocks, corporate bonds, debentures, options, stock market indices, commodities, currencies, insurance policies, savings plans, retirement accounts), and to attach to the form recent statements providing the details. For assets, Canada gets a values (identification) disclosure score of 0.64 (0.57), since it requires MPs to disclose only an aggregate value for term deposits and other interest-bearing financial instruments, which would not allow the reader to know their individual values or their location. Moreover, unlike some other countries, Canada does not require the disclosure of movable assets, such as vehicles, jewelry, or art.

For liabilities, the Canadian blank form requires all the information to identify individual debts or liabilities, mortgages, and guarantees in amounts over 10,000 Canadian dollars. The form requests the amount of each obligation and the name of the creditor or lending institution. This information gives Canada the highest score of 1.0 for the disclosure of both values and identification of liabilities.

The third area of disclosure is expenditures. For this area, the information that one may obtain in principle is that about values and not identification. In Canada, as in the majority of countries in our sample, MPs are not required to detail their expenditure patterns, so Canada gets the minimum score of 0 for values in the expenditure area.[7]

The fourth area of disclosures is income. In Canada, in addition to the detailed information about the MP's own businesses and government contracts, the blank form asks the MP to check from a list of possible sources of income and benefits for himself and his family members, beyond the parliamentary compensation (businesses, farms, jobs, partnerships, professions, offices and directorships, contracts, royalties, interest, dividends, rents, trusts, pensions, annuities, disability benefits). In each case, the MP needs to identify the exact source and nature as well as the amount received in the past and the coming year. Canada gets a score of 1.0 for the disclosure of both values and identification of income.

The area of potential conflicts of interest is also addressed prominently in the Canadian blank form, as it separately requests that the MP identify his or his family's activities and involvements in contractual or employment relationships, professions, businesses, directorships and management positions in corporations, associations, trade unions and non-profit organizations. The name of the organization and the MP's position must be provided in each case. Finally, if any of these organizations lobbies or has any dealings with parliament or the Canadian government, the details need to be supplied. The only information in the universal form that we would not know for Canadian MPs is their past-employment record, which some countries request to identify potential conflicts of interest with previous employers. Canada has the highest score in the sample of 0.86 in the identification of conflicts of interest reported to congress. Eight other countries in our sample score above 0.70 in this area: Australia, Sweden, Israel, Norway, Germany, Antigua and Barbuda, the United Kingdom, and the United States.

The last two areas covered by the universal form are travel and gifts, which might involve potential conflicts of interest. Canada is one of 12 countries that ask for information allowing identification of travel. Canadian MPs must file a form for each sponsored trip they undertake. In this form, they need to provide the names of the people accompanying them on the trip, destinations, dates, purpose,

7 - Only 12 countries require expenditure disclosure. Only Indonesia and Paraguay have disclosure levels that give them a score above 0.3.

sponsors, and the description and value of all benefits received (gifts, transportation, accommodation), with supporting documents if possible. This is the maximum of items in our universal form. Canada gets a score of 1.0 in the areas of values and identification of travel, since it asks for disaggregated information in both cases.

Finally, Canadian MPs also have to file an additional form for each individual gift or benefit received, stating the nature, the source, and the circumstances under which the gift was received. With this information, Canada is one of the 14 countries that get a score of 1.0 in the identification of gifts. Although we would know the specific value of gifts obtained during a trip, there is no general requirement to provide individual value of each gift, so Canada scores 0.0 for the disclosure of gift values.

In sharp contrast with the amount of information requested from Canadian MPs, very little is made available to congress (among the countries that have disclosure forms) in Austria, Australia, Belgium, Hong Kong, Italy, Ireland, Namibia, New Zealand and Switzerland, each with a score below 0.05. For the case of identification available to congress, the bottom scores among countries with required disclosures by law are Austria, the Dominican Republic, Switzerland and Ukraine, all with scores below 0.10. While some of these countries are in both bottom groups, some others like Australia, New Zealand, Namibia and Ireland rank very high on identification disclosure. In these nations, the focus of the disclosure is the identification of the sources of potential conflicts of interests, not on financial values.

Of the 91 countries with some kind of MP disclosure for which we have a blank disclosure form, 32 do not make the disclosures available to the public, and an additional 23 make available only a summary form, whose content varies widely from one country to another. This leaves us with only 36 countries where the public has access to full disclosures.

The "universal form" methodology allows us also to calculate indices of the content of the forms available to the public by law and compare it to the forms submitted internally to congress. The 6th and 7th columns of data in Table 2 show the measures of values and identification publicly available by law. Disclosure available to the public is significantly more limited than that kept in congress. The mean (median) for our sample is 0.07 (0.08) for values and 0.11 (0.08) for identification. If we focus on the 22 countries that make only part of the form available to the public, the mean reduction is 0.13 in values disclosure and 0.17 in identification disclosure.

Canada makes disclosures available to the public, but not all the information is disclosed. The Canadian values disclosure score falls from 0.61 to 0.49, while the identification score falls from 0.90 to 0.61. Canada still has the fourth (third) largest values (identification) publicly-available by law score. The main cause of this reduction is the suppression of the main details of the addresses of properties, and of the individual values of assets, liabilities and incomes. Public disclosure in Canada still contains information that allows identification of accounts, assets, sources of income, and business connections. The individual forms for gifts and travel are also publicly available in full.

The last two columns in table 2 present the indices for values and identification publicly-available in practice, taking into account the results of our effort to obtain the actual forms for the 5 chosen MPs in each country, as well as those countries that have disclosures de facto but not de jure. These two columns are our most comprehensive summary measures of the content of MP disclosures, as they take into account not only the breadth of the content of the forms, but also the failure of some countries to comply with their public disclosure laws and the availability of data in other (Scandinavian) countries despite the absence of legal mandates. As with de jure measures, we assign the lowest score of 0.0 to countries that do not have public disclosure in practice.

The summary statistics give us a final picture of the transparency of MP disclosures. In the full sample of 126 countries, the mean (median) score of values disclosure available to the public in practice is 0.05 (0.05), while the mean (median) score of identification disclosure available to the public in practice is 0.09 (0.14). Transparency is quite rare once we take all the relevant factors into account.

III. Determinants of Transparency.

Table 2 presents our eight measures of transparency. The first two variables capture public availability of disclosure by law and in practice, respectively. The next three variables summarize the scope of the disclosure of *values* available to: (1) congress by law; (2) the public by law; and (3) the public in practice. The last three variables measure the range of items that are *identified* in the form available to: (1) congress by law; (2) the public by law; and (3) the public in practice.

Panel M of Table 2 presents average scores for countries grouped by income. Start with the de jure variables. Low-income countries have the lowest transparency on all five de jure scores. However, de jure transparency improves quickly with income and peaks for upper middle income countries. Low-income countries also have the lowest scores for transparency in practice. High-income countries do relatively better in terms of actual rather than required disclosure. For example, the score of public availability in practice is the highest (0.63) for high-income countries. Moreover, although disclosures of *values* and *identification* are positively correlated as illustrated in Figure II, high income countries stress the disclosure of *identification* rather than that of *values*. The disclosure of *identification* publicly available in practice is the highest in rich countries (0.19) and declines monotonically with income. The corresponding *values* disclosure for high income countries (0.06) is not statistically different from the world mean of 0.05. As with de jure disclosure, the *values* index is the highest for upper middle income countries (0.09) and the lowest for low income countries (0.03).

Table 3 examines three potential determinants of the eight disclosure variables more systematically. The first is ethnic fractionalization, which has been shown in previous studies to influence the quality of public sector institutions (see, e.g., Easterly and Levine 1997, La Porta et al. 1999). The second is economic development, since richer countries generally have better institutions. However, one might be concerned that per capita income is endogenous, a problem difficult to resolve in a study like ours. Accordingly, in Panel A of Table 3, we control for latitude as an exogenous proxy for economic development, while in Panel B, we replace latitude with the logarithm of per capita income. The third potential influence on transparency we examine is the average democracy score between 1950 and 2006 from Polity IV.

The results in Table 3 confirm that economic development, measured directly or proxied for with latitude, is associated with greater transparency. A plausible interpretation of this finding is that richer (or perhaps higher human capital) countries demand greater accountability of their politicians, and to this end impose more stringent transparency rules to promote such accountability. In contrast, we do not find in these data that ethnic heterogeneity is consistently associated with lower transparency.

We expect democracies to have more transparency: when voters select politicians, they require information for their decisions, some of which may come from disclosures (and is perhaps then disseminated or amplified by the media). Indeed, democracy is a statistically significant predictor of public availability of some disclosure. On the other hand, democracies have more extensive disclosures to congress but not to the public. This is a surprising finding: democracies are more likely to make disclosure public, they have more extensive disclosure to congress, but they do not require more *detailed* disclosure to the public. Democracy and economic development are critical determinants of public availability of disclosure, but not of its completeness.

IV. Consequences of Transparency for Accountability.

We next investigate the effect of transparency on the quality of government as part of a broader system of accountability. We measure the quality of government using the average over 2003-2007 corruption score from the International Country Risk Guide, a standard measure of corruption and the one with the longest time series data available. We report results for four of our transparency variables and discuss others in the text. In various regressions, we also control for latitude, log per capita income in 2006 and ethnolinguistic fractionalization, all of which have been previously shown to influence corruption (La Porta et al. 1999).

The essential point we made in the introduction is that disclosure by politicians is part of a broader framework of accountability, which also includes the political system, media, and law enforcement. Accordingly, in addition to considering transparency by itself as a determinant of corruption, we also examine its consequences in conjunction with other measures of accountability. These fall into three groups. First, we consider democracy and its types as elements of the system of accountability. The indicators here include (1) average democracy over 1950-2006, introduced earlier, (2) proportional representation, and (3) party-specific, as opposed to candidate-specific, voting. Previous research has shown that democracy and proportional representation are associated with lower corruption (Persson and Tabellini 2003). Party-specific voting may deter corruption because parties bear the costs of corruption by their members, and so might discipline them on their own.

Second, in just about every theory of accountability, and in particular in Figure 1, the media plays a crucial role. We consider three indicators of potential media effectiveness in deterring corruption. The first two are government ownership of the press and of TV, both of which we expect to undermine media effectiveness in exposing corruption (Djankov et al. 2003). The third indicator is the logarithm of daily newspaper circulation, which in theory should improve media effectiveness in promoting accountability.

Third, again in most theories, as well as in Figure 1, the judiciary plays an important role in promoting the accountability of politicians. Our measure of the power of the judiciary is judicial independence from La Porta et al. (2002), which is presumably helpful in making sure that judges can fight corruption without fear of retribution. The results are organized as follows. Table 4 presents results for our two indicators of public availability of disclosure by MPs–by law and in practice. Table 5 then presents the corresponding results for the completeness of the disclosure forms available to the public in practice—for values and for identification. Tables 6 and 7 present some checks of robustness.

Before turning to these results on disclosure, Panel A of Table 4 presents the regressions of corruption on *other* measures of accountability, including the various measures of democracy, media, and judicial independence. These particular regressions include no controls. With the exception of government ownership of television, which is high in many developed countries, all the other measures of accountability influence corruption. Countries that are more democratic, have proportional representation, have party-specific voting, low government ownership of the press, and independent judiciaries all have lower levels of corruption. These are not new results, but they raise the question of whether disclosure by politicians also matters.

In Panel B, we add public availability by law to the specifications in Panel A. The first column shows that public availability by law is associated with significantly lower corruption with no other controls in the regression. However, once we include other measures of accountability, public availability by law is somewhat significant only with proportional representation, party-specific voting, and government ownership of the press. Once we control for latitude and ethnic fractionalization (Panel C) or per capita income and fractionalization (Panel D), public availability by law is no longer statistically significant. In fact, only two other accountability variables are significant; the most important influence on corruption is per capita income.

The results are radically different for public availability of disclosure in practice, as illustrated in Table 4B. As Panel A shows, this measure is a powerful predictor of low corruption by itself, but also controlling for every other indicator of accountability. Only democracy, government ownership of the press, and newspaper circulation remain significant in a regression that includes public disclosure in practice. If we control for latitude and ethnic fractionalization, public availability in practice remains uniformly significant. If we control for per capita income and ethnic fractionalization, we obtain three key results. First, with the exception of democracy, all other measures of accountability lose statistical significance. Second, per capita income is a strong predictor of low corruption. And third—and most interestingly for our purposes—in every specification, public availability of disclosure in practice is a highly statistically significant predictor of low corruption. Although these results should be interpreted with caution, they suggest that the crucial element of transparency of political system necessary for accountability is public availability of disclosure.

The next two tables deal with the content of disclosure. In both instances, in light of the evidence in Table 4, we focus on disclosure publicly available in practice. We are interested in finding out whether public disclosure in practice of values or identification matters for corruption. Table 5A shows that, in nearly every specification, more complete disclosure of values by an MP does not influence corruption. If interpreted literally, these results indicate that public disclosure of a politician's resources is not particularly important for ensuring accountability.

Table 5B turns to the effects of identification disclosure. Here the results are very different. Publicly available identification disclosure is a highly statistically significant predictor of low corruption with every single control for other elements of accountability (Panel A). When we add latitude and ethnic heterogeneity as controls, it remains significant in every specification except when we control of judicial independence (Panel B). Similar results hold if we replace latitude with per capita income (Panel C). Although the level of statistical significance declines, publicly available disclosure of identification remains significant even with the per capita income control. In contrast, only democracy and judicial independence remain (marginally) significant in Panel C specification. The results in Table 5B suggest that publicly available disclosure of identification is an important element of a successful system of political accountability.

The effect is statistically significant, but at best moderate in size. An increase in *identification* disclosure from none to complete leads to, depending on the specification, an increase of about 1 point in the ICRG score. To put this in perspective, the ICRG score ranges from 0 (Zimbabwe) to 6 (Finland) and its standard deviation is 1.15.

Interestingly, many other measures of accountability lose statistical significance once disclosure identification publicly available in practice is included in the regressions. One measure that is however consistently associated with lower corruption is judicial independence. It also seems to wipe out the effect of *identification*—the only accountability measure to do so. Part of the problem is smaller sample size, but the data clearly point to the importance of judicial independence as well.

Before turning to the robustness checks, we note that availability to the public in practice is what is crucial about identification disclosure. Availability to congress has no influence on corruption. As seen in Tables 4B and 5B, the two variables associated with lower corruption both concern public availability of disclosure in practice.

Tables 6A and 6B show the results of dividing the sample in half by the democracy score for our two key measures of disclosure: public availability in practice and identification disclosure publicly available in practice. We present only the "toughest" specification: with the GDP per capita control, as well as controls for other accountability measures. The results in these tables show that our measure of disclosure works only for the democratic countries. In Table 6A, public availability in practice is

statistically significant in every specification for the democratic countries, but in none for the undemocratic ones. In Table 6B, disclosure of identification publicly available in practice is statistically significant in several specifications for the democratic countries, but never in the undemocratic ones. Figures 3 - 6 illustrate these results graphically. Disclosure by MPs as we measure it seems to be of no consequence in the undemocratic countries in our data. A plausible interpretation of this finding is that democracy is essential for transparency to matter.

Table 7A presents our results for alternative measures of corruption. The left side of the table shows the results for public availability of disclosure in practice. The right side shows results for identification disclosure publicly available in practice. In Panel A, we have no controls. In Panel B, we control for ethnic fractionalization, democracy, and latitude. In Panel C, we control for fractionalization, per capita income, and democracy. We use five additional corruption measures: from Kauffmann et al., from Transparency International, from the Heritage Foundation, from GCR, and finally (for a few countries), the percentage of firms reporting bribes from World Bank surveys.

Panel A shows that, with no additional controls, each of our public disclosure variables predicts lower corruption. In Panel B, results become weaker with democracy, latitude, and fractionalization controls, although in several specifications public disclosure variables remain significant. The results on disclosure disappear in Panel C, in part because democracy is more closely correlated with corruption for these alternative indices than for the ICRG measure. Perhaps we have excessive controls, perhaps the ICRG score is unrepresentative. However, as Table 7B shows, the results are stronger in the democratic countries, even with the harshest controls, consistent with our broad conclusion that disclosure is an important element of accountability in democracies.

V. Conclusion

In this paper, we presented new measures of disclosure by MPs in 126 countries, and examined their determinants as well as consequences for corruption. The measures distinguished between disclosure by law and in practice, between public and non-public disclosure, as well as between more and less comprehensive disclosure. These distinctions motivated the creation of several indices of disclosure in sample countries.

Several results of the analysis are worth reiterating. First, there is tremendous variation among countries—and even among countries with some disclosure mandates—in whether disclosure is made public and how much is made public. Having a disclosure law in place is no guarantee that the public sees much if any information relevant for evaluating politicians. Second, the crucial feature of disclosure from the viewpoint of stimulating political accountability is perhaps its public availability in practice. Many countries keep disclosure by MPs in congress, and such secret disclosure, even if extensive, appears uncorrelated with corruption. In contrast, public disclosure appears to be correlated with lower corruption even controlling for other measures of political accountability, such as media freedom and democracy, which are commonly seen as very important. Third, with respect to the content of disclosure, what appears to matter is identification of details of an MP's assets, gifts, other activities, etc., rather than the reporting of aggregate values of assets and income. This result is perhaps unsurprising once we recognize that such identification is crucial for detecting conflicts of interest. Fourth, public disclosure seems to be strongly associated with lower corruption in the democratic but not the undemocratic countries, which points to complementarity of transparency and democracy.

Our data do not allow for a causal interpretation of this evidence. It might be that public disclosure by MPs indeed reduces corruption, or it might be that, in corrupt countries, legislatures successfully protect themselves against disclosure. Our data do allow a perhaps more limited suggestion, which might be relevant in light of the recent growth of disclosure laws around the world. If a country,

especially a democracy, wishes to pass disclosure laws with the purpose of reducing corruption, the most effective laws are those that make disclosure public and that focus on identification of the MP's assets and activities, rather than on some aggregate values. Secret disclosure, by contrast, does not do much for political accountability.

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Figure 1

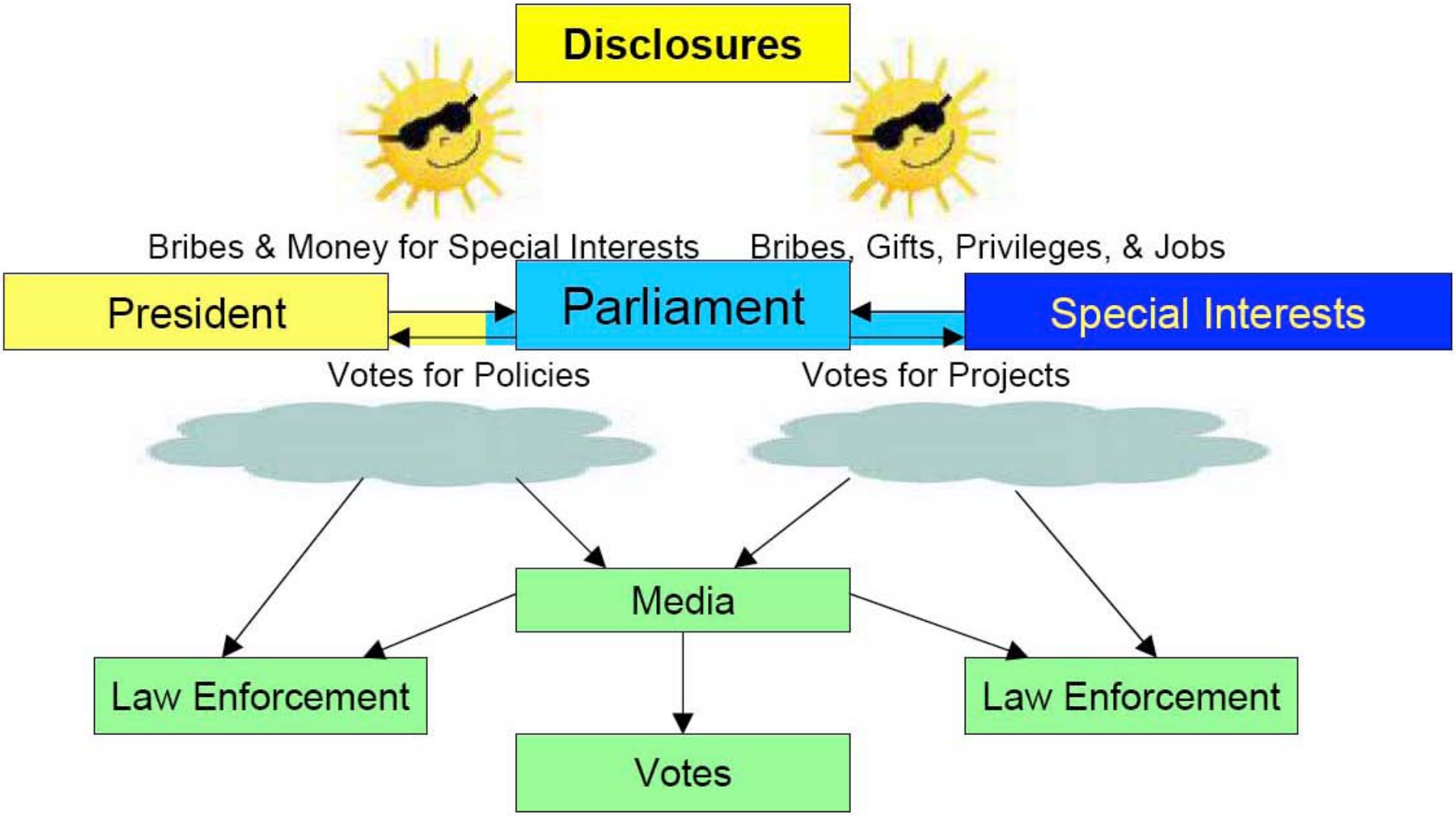

Disclosures
Bribes & Money for Special Interests
Bribes, Gifts, Privileges, & Jobs
President
Parliament
Special Interests
Votes for Policies
Votes for Projects
Media
Law Enforcement
Law Enforcement
Votes

Table I
Description of the Variables

This table describes the variables collected for the 126 countries in our study. Unless otherwise noted, the sources of the variables are the laws, regulations and blank disclosure forms of each country.

Variable	Description
	1)Public Availability of Disclosures
Publicly available by law	This variable measures the degree of public availability of MP disclosures. It takes a value of 1 if the law requires that MPs' financial assets and liabilities OR business interests disclosures be available to the average citizen. The variable takes a value of 0.66 if: (i) the law requires that disclosures be public under certain conditions, such as publication only if the mass media apply to obtain the disclosures, or publication with consent of the MP, the Speaker of the Parliament or the Comptroller, or (2) if the law states that disclosure forms "may" be available to the public; or (3) if the laws states a presumption of confidentiality for the disclosures but mandates that a summary of the disclosures be public. The variable takes a value of 0.33 if the law requires that disclosure forms be confidential unless certain conditions are fulfilled, such as the consent of the MP, the Speaker, or the comptroller. Finally, the variable takes a value of 0 if: (i) no disclosure is required; or (ii) disclosure forms are not available to the public; (iii) the law is silent on the publicity of the forms; or (iv) there is a conflict between two laws, one that says that disclosures are public and one that says they are confidential; or (v) disclosure forms are available to the public only by presenting a court order; or (vi) if the law requires that only MP's disclosures on doing business with the government be available to the public.
Publicly available in practice	This variable takes a value of 1 if through our access experiment we were able to get access to the actual filled-out forms of the MPs' financial OR business interests disclosures that were supposed to be accessible by a citizen of the country. The variable also equals 1 if the country has voluntary disclosures which are available to the public and we could access them. The variable takes a value of 0.5 if : (i) the country has two different standards for public availability of disclosures for the financial and the business interest forms, and only one of them was indeed available after our experiment (Belgium, Colombia, Spain, Hungary); or (ii) we could not access the forms of the MPs during our access experiment because we went to get them during the time when there was a legal vacuum that provided for a gap between the time the law passes and the time the first disclosures would be available to the public (Algeria, Czech Republic, Mongolia). The variable takes a value of zero otherwise.
	2) Measures of Disclosure based on Blank Disclosure Forms
Values available to congress de jure	Values content of disclosures available to congress based on the blank form. This index roughly measures how many of "conceivable" disclosures of values are required to be made available to congress by the MP and his family. The index is calculated as the percentage of all values of items potentially disclosed in the artificial "universal form" which are contained in the country's blank disclosure form available to congress. To construct the universal form, we use the blank disclosure forms we have collected for the 91 countries with forms. The universal disclosure form essentially incorporates all information that any country might require to disclose. The universal blank form covers items in the following seven categories of potential disclosures: (1) assets (e.g. personal residence, other real estate, movable assets, interest-bearing securities and bank accounts, stocks, and business ownership); (2) liabilities (i.e., mortgages, loans); (3) expenditures (e.g., home expenses, education, health, taxes); (4) income from public and private employers, independent activities, business income, financial gains, and income from other sources such as gambling; (5) potential conflicts of interest (e.g., unpaid activities such as board memberships and consulting, lobbying activities, previous employment, post-tenure agreements); (6) direct and indirect gifts; and (7) travel. The individual items that enter in each of these seven categories are described in detail in the appendix. The index measures for each country the percentage of particular bits of data required to be disclosed in the blank form. For each item, we assign a value of one when the item is included in the blank form requesting to provide disaggregated values (i.e., the value of each property, of each wage, etc…). We assign a value of 0.5 for each item included in the blank form requesting to provide only an aggregate value (i.e., the total value of all properties owned, total value of wages, etc…). We assign a value of 0 when the blank form does not include the specific item. We then create an equally weighted index of the values of each item for each of the seven categories of disclosure. The values

Variable	Description
	index of the blank form is the equally weighted average across all the categories with potential disclosures of values (i.e., assets, liabilities, income, expenditure, gifts, and travel). Finally, to create our final values index, we average the identification index of the MP's blank form and that of his family that are available to congress.
Values publicly available de jure	Values content of disclosures available to the public de jure based on the blank form. This index roughly measures how many of "conceivable" disclosures of values are required to be made available to the public (i.e., an average citizen of the country) by the MP and his family. It is constructed following the same procedures as the previous index but we now only consider those values that are required by law to be made available to the public. There are two main differences with the previous variable: (1) some countries make available only a subset of items to the public (i.e., there is a "summary form" publicly available); and (2) some countries do not make public any of the disclosres available to congress.
Values publicly available de facto	Values content of disclosures available to the public de facto based on the blank form. This index roughly measures how many of "conceivable" disclosures of values are actually made available to the public (i.e., an average citizen of the country) by the MP and his family. It is constructed following the same procedures as the previous index of values publicly available de jure. This index is the result of taking into account: (1) the results of running the "access experiment" we describe in the text where we tried to collect the actual filled-out disclosures by MPs and their family across countries; and (2) the disclosure content of those countries that have disclosures de facto but not de jure.
Identification available to congress de jure	Identification content of disclosures available to congress based on the blank form. This index roughly measures how many of "conceivable" disclosures of item identification are required to be made available to congress by the MP and his family. The index is calculated as the percentage of all identification of items potentially disclosed in the artificial "universal form" which are contained in the country's blank disclosure form available to congress. To construct the universal form, we use the blank disclosure forms we have collected for the 91 countries with forms. The universal disclosure form essentially incorporates all information that any country might require to disclose. The universal blank form covers items in the following seven categories of potential disclosures: (1) assets (e.g. personal residence, other real estate, movable assets, interest-bearing securities and bank accounts, stocks, and business ownership); (2) liabilities (i.e., mortgages, loans); (3) expenditures (e.g., home expenses, education, health, taxes); (4) income from public and private employers, independent activities, business income, financial gains, and income from other sources such as gambling; (5) potential conflicts of interest (e.g., unpaid activities such as board memberships and consulting, lobbying activities, previous employment, post-tenure agreements); (6) direct and indirect gifts; and (7) travel. The individual items that enter in each of these seven categories are described in detail in the appendix. The index measures for each country the percentage of particular bits of data required to be disclosed in the blank form. For each item, we assign a value of one when the blank form requests the information needed to identify the precise location of assets, the identity of creditors, the source of income, gifts and travel, and the identity of parties with whom they worked before, they have unpaid relationships or associations, or are engaged in lobbying with, or with whom they have entered into post-tenure agreements, are engaged. We assign a value of 0 when the blank form does not include the specific item, or when the information requested is not sufficient to identify the item location or source. We then create an equally weighted index of the values of each item for each of the seven categories of disclosure. The identification index of the blank form is the equally weighted average across all the categories with potential disclosures of values (i.e., assets, liabilities, income, connections, gifts, and travel). Finally, to create our final identification index, we average the identification index of the MP's blank form and that of his family that are available to congress.
Identification publicly available de jure	Values content of disclosures available to the public de jure based on the blank form. This index roughly measures how many of "conceivable" disclosures of values are required to be made available to the public (i.e., an average citizen of the country) by the MP and his family. It is constructed following the same procedures as the previous index but we now only consider those values that are required by law to be made available to the public. There are two main differences with the previous variable: (1) some countries make available only a subset of items to the public (i.e., there is a "summary form" publicly available); and (2) some countries do not make public any of the disclosres available to congress.

Variable	Description
Identification publicly available de facto	Values content of disclosures available to the public de facto based on the blank form. This index roughly measures how many of "conceivable" disclosures of values are actually made available to the public (i.e., an average citizen of the country) by the MP and his family. It is constructed following the same procedures as the previous index of values publicly available de jure. This index is the result of taking into account: (1) the results of running the "access experiment" we describe in the text where we tried to collect the actual filled-out disclosures by MPs and their family across countries; and (2) the disclosure content of those countries that have disclosures de facto but not de jure.
	3) Other Variables and Controls
Ln GNI/POP 2006	Logarithmic of per capita Gross National Product Atlas Method (in US dollars) in 2006. Source: *World Development Indicators* at http://devdata.worldbank.org/dataonline/.
Latitude	The absolute value of the latitude of the country, scaled to take values between 0 and 1. *Source: CIA World Factbook.*
Ethnic Fractionalization	The probability that two randomly selected people from a given country will not belong to the same ethnolinguistic group. The definition of ethnicity involves a combination of racial and linguistic characteristics. *Source: Alesina et al (2003)*
Democracy 1950-2006	The Democracy indicator is an additive eleven-point scale (0-10). The indicator of democracy is derived from codings of the competitiveness of political participation, the openness and competitiveness of executive recruitment, and constraints on the chief executive. *Source: Polity IV Database*
Proportionality 1975-2006	Equals one if legislators were elected based on the percentage of votes received by their party; equals zero otherwise. *Source: Database of Political Institutions*
Party versus Candidate Specific Voting	Focus attention on the distinction between casting votes for either parties or individual candidates: (0) where voters have only one vote for a party; (1) where voters can vote for a party or a candidate, where voters have multiple votes for multiple candidates, or where votes for a party or candidate are observationally equivalent; (2) where voters have one vote for an individual candidate. *Source: Johnson & Wallack (2006)*
Government Ownership of Press	Market share of state-owned newspapers out of the aggregate market share of the five largest daily newspapers (by circulation). *Source: Djankov et al (2003)*
Government Ownership of TV	Market share of state-owned television stations out of the aggregate market share of the five largest television stations (by viewership). *Source: Djankov et al (2003)*
Newspaper circulation	Logarithmic of newspapers and periodicals circulation per thousand inhabitants in the year 2000 (or closest available). Source: United Nations Statistical Database (http://unstats.un.org).
Judicial Independence	Judicial independence is computed as the normalized sum of Tenure of Supreme Court Judges, Tenure of the Administrative Court Judges, and Case Law. *Source: La Porta et al (2004)*

Table 2: Transparency indices by income groups and public availability

	Disclosure Requirements and Public Availability		Form Content (based on Universal Form concept)					
	De jure	De facto	De jure		De facto	De jure		De facto
Country	Public Availability by Law	Public Availability in practice	Values Available to Congress	Values Publicly Available	Values Publicly Available	Identification Available to Congress	Identification Publicly Available	Identification Publicly Available
Panel E: Upper middle Income with disclosures available to congress de jure								
Costa Rica	0.00	0.00	0.28	0.00	0.00	0.31	0.00	0.00
Lebanon	0.00	0.00	0.00	0.00	0.00	0.11	0.00	0.00
Mauritius	0.00	0.00	0.20	0.00	0.00	0.12	0.00	0.00
Mexico	0.66	0.00	0.40	0.40	0.00	0.45	0.45	0.00
Russia	0.66	0.00	0.17	0.00	0.00	0.20	0.00	0.00
St. Lucia	0.00	0.00	0.50	0.00	0.00	0.50	0.00	0.00
Trinidad and Tobago	0.00	0.00	0.50	0.00	0.00	0.55	0.00	0.00
Turkey	0.00	0.00	0.29	0.00	0.00	0.33	0.00	0.00
Uruguay	0.00	0.00	0.43	0.00	0.00	0.42	0.00	0.00
Venezuela	0.00	0.00	.	0.00	0.00	.	0.00	0.00
Mean	**0.15**	**0.00**	**0.31**	**0.04**	**0.00**	**0.33**	**0.05**	**0.00**
Panel F: Upper middle Income without Disclosure Requirements								
Botswana	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Malaysia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Oman	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Panama	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mean	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Panel G: Lower middle income with disclosures publicly available de facto								
Algeria	1.00	0.50	0.05	0.05	0.05	0.19	0.19	0.19
Armenia	0.66	0.00	0.35	0.04	0.04	0.31	0.03	0.03
Bolivia	0.00	1.00	0.24	0.04	0.04	0.24	0.04	0.04
Bulgaria	1.00	1.00	0.27	0.27	0.27	0.18	0.18	0.18
Colombia	0.50	0.50	0.16	0.05	0.05	0.22	0.06	0.06
Dominican Republic	1.00	1.00	0.07	0.07	0.07	0.00	0.00	0.00
Georgia	1.00	1.00	0.25	0.25	0.25	0.30	0.30	0.30
Indonesia	1.00	1.00	0.65	0.06	0.06	0.59	0.06	0.06
Moldova	1.00	1.00	0.27	0.01	0.01	0.41	0.01	0.01
Philippines	1.00	1.00	0.12	0.12	0.12	0.14	0.14	0.14
Mean	**0.82**	**0.80**	**0.24**	**0.10**	**0.10**	**0.26**	**0.10**	**0.10**
Panel H: Lower middle income with disclosures available to congress de jure								
Belarus	0.00	0.00	.	0.00	0.00	.	0.00	0.00
Bosnia and Herzegovina	0.00	0.00	0.14	0.00	0.00	0.18	0.00	0.00
Brazil	0.00	0.00	0.35	0.00	0.00	0.43	0.00	0.00
Ecuador	0.00	0.00	0.27	0.00	0.00	0.27	0.00	0.00
Egypt	0.00	0.00	.	0.00	0.00	.	0.00	0.00
El Salvador	0.00	0.00	0.50	0.00	0.00	0.35	0.00	0.00
Guatemala	0.00	0.00	.	0.00	0.00	.	0.00	0.00
Guyana	0.00	0.00	0.37	0.33	0.00	0.63	0.57	0.00
Jamaica	0.00	0.00	0.27	0.00	0.00	0.26	0.00	0.00
Kazakhstan	0.00	0.00	0.16	0.00	0.00	0.13	0.00	0.00
Morocco	0.00	0.00	.	0.00	0.00	.	0.00	0.00
Namibia	1.00	0.00	0.01	0.01	0.00	0.39	0.39	0.00
Nicaragua	0.66	0.00	0.43	0.43	0.00	0.46	0.46	0.00
Paraguay	0.00	0.00	0.20	0.00	0.00	0.14	0.00	0.00
Peru	1.00	0.00	0.10	0.04	0.00	0.14	0.05	0.00
Serbia	0.00	0.00	0.20	0.00	0.00	0.22	0.00	0.00
Sri Lanka	1.00	0.00	0.19	0.19	0.00	0.33	0.33	0.00
Swaziland	0.00	0.00	.	0.00	0.00	.	0.00	0.00
Tunisia	0.00	0.00	0.17	0.00	0.00	0.25	0.00	0.00
Ukraine	0.00	0.00	0.23	0.00	0.00	0.02	0.00	0.00
Mean	**0.18**	**0.00**	**0.24**	**0.05**	**0.00**	**0.28**	**0.09**	**0.00**

Table 2: Transparency indices by income groups and public availability

	Disclosure Requirements and Public Availability		Form Content (based on Universal Form concept)					
	De jure	De facto	De jure		De facto	De jure		De facto
Country	Public Availability by Law	Public Availability in practice	Values Available to Congress	Values Publicly Available	Values Publicly Available	Identification Available to Congress	Identification Publicly Available	Identification Publicly Available
Panel A: High Income with disclosures publicly available de facto								
Australia	1.00	1.00	0.00	0.00	0.00	0.87	0.87	0.87
Austria	1.00	1.00	0.00	0.00	0.00	0.10	0.10	0.10
Belgium	0.50	0.50	0.02	0.00	0.00	0.17	0.08	0.08
Canada	1.00	1.00	0.61	0.41	0.41	0.90	0.61	0.61
Denmark	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.28
Finland	0.00	1.00	0.00	0.00	0.05	0.00	0.00	0.18
Germany	1.00	1.00	0.19	0.07	0.07	0.25	0.10	0.10
Greece	0.66	1.00	0.24	0.24	0.01	0.27	0.27	0.01
Hong Kong, China	1.00	1.00	0.01	0.01	0.01	0.25	0.25	0.25
Ireland	1.00	1.00	0.01	0.01	0.01	0.50	0.50	0.50
Italy	0.50	0.50	0.05	0.03	0.03	0.15	0.08	0.08
Japan	1.00	1.00	0.13	0.13	0.13	0.12	0.12	0.12
Korea	0.50	1.00	0.33	0.33	0.33	0.33	0.33	0.33
Luxembourg	1.00	1.00	0.11	0.11	0.11	0.11	0.11	0.11
Netherlands	1.00	1.00	0.11	0.10	0.10	0.24	0.22	0.22
New Zealand	1.00	1.00	0.01	0.01	0.01	0.35	0.35	0.35
Norway	0.00	1.00	0.00	0.00	0.02	0.00	0.00	0.30
Portugal	1.00	1.00	0.14	0.14	0.14	0.19	0.19	0.19
Spain	0.33	0.50	0.14	0.04	0.04	0.25	0.08	0.08
Sweden	0.00	1.00	0.00	0.00	0.01	0.00	0.00	0.14
Switzerland	1.00	1.00	0.00	0.00	0.00	0.08	0.08	0.08
Taiwan, China	1.00	1.00	0.29	0.29	0.29	0.33	0.33	0.33
United Kingdom	1.00	1.00	0.09	0.09	0.09	0.39	0.39	0.39
United States	1.00	1.00	0.33	0.33	0.33	0.78	0.78	0.78
Mean	**0.73**	**0.94**	**0.12**	**0.10**	**0.09**	**0.28**	**0.24**	**0.27**
Panel B: High Income with disclosures available to congress de jure								
Antigua and Barbuda	0.00	0.00	0.28	0.00	0.00	0.35	0.00	0.00
France	0.00	0.00	0.15	0.00	0.00	0.20	0.00	0.00
Israel	0.33	0.00	0.54	0.00	0.00	0.62	0.00	0.00
Puerto Rico	0.33	0.00	.	0.00	0.00	.	0.00	0.00
Singapore	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Slovenia	0.00	0.00	0.12	0.00	0.00	0.29	0.00	0.00
Mean	**0.11**	**0.00**	**0.22**	**0.00**	**0.00**	**0.29**	**0.00**	**0.00**
Panel C: High Income without Disclosure Requirements								
Brunei	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kuwait	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Saudi Arabia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
United Arab Emirates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mean	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Panel D: Upper middle Income with disclosures publicly available de facto								
Argentina	1.00	1.00	0.45	0.45	0.45	0.45	0.45	0.45
Belize	1.00	1.00	0.29	0.03	0.03	0.33	0.04	0.04
Chile	1.00	1.00	0.17	0.17	0.17	0.23	0.23	0.23
Croatia	1.00	1.00	0.16	0.16	0.16	0.18	0.18	0.18
Czech Republic	1.00	0.50	0.16	0.16	0.16	0.23	0.23	0.23
Estonia	1.00	1.00	0.17	0.15	0.15	0.17	0.15	0.15
Hungary	0.50	0.50	0.26	0.22	0.22	0.24	0.20	0.20
Latvia	1.00	1.00	0.21	0.14	0.14	0.25	0.17	0.17
Lithuania	1.00	1.00	0.21	0.18	0.18	0.65	0.53	0.53
Poland	1.00	1.00	0.16	0.15	0.15	0.49	0.47	0.47
Romania	1.00	1.00	0.44	0.44	0.44	0.49	0.49	0.49
Slovakia	1.00	1.00	0.13	0.08	0.08	0.18	0.11	0.11
South Africa	1.00	1.00	0.30	0.14	0.14	0.58	0.28	0.28
Mean	**0.96**	**0.92**	**0.24**	**0.19**	**0.19**	**0.34**	**0.27**	**0.27**

Table 2: Transparency indices by income groups and public availability

	Disclosure Requirements and Public Availability		Form Content (based on Universal Form concept)					
	De jure	De facto	De jure		De facto	De jure		De facto
Country	Public Availability by Law	Public Availability in practice	Values Available to Congress	Values Publicly Available	Values Publicly Available	Identification Available to Congress	Identification Publicly Available	Identification Publicly Available
Panel I: Lower middle income without Disclosure Requirements								
Azerbaijan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cameroon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
China	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Djibouti	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jordan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Syria	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mean	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Panel J: Low Income with disclosures publicly available de facto								
Kyrgyz Republic	1.00	1.00	0.35	0.12	0.12	0.31	0.11	0.11
Mongolia	1.00	0.50	0.29	0.29	0.29	0.25	0.25	0.25
Pakistan	1.00	1.00	0.27	0.27	0.27	0.45	0.45	0.45
Zambia	0.00	1.00	0.00	0.00	0.10	0.00	0.00	0.07
Mean	**0.75**	**0.88**	**0.23**	**0.17**	**0.20**	**0.25**	**0.20**	**0.22**
Panel K: Low Income with disclosures available to congress de jure								
Ghana	0.00	0.00	0.23	0.00	0.00	0.26	0.00	0.00
India	0.33	0.00	0.33	0.33	0.00	0.33	0.33	0.00
Madagascar	0.00	0.00	0.31	0.00	0.00	0.31	0.00	0.00
Nigeria	0.00	0.00	0.38	0.00	0.00	0.46	0.00	0.00
Papua New Guinea	0.00	0.00	.	0.00	0.00	.	0.00	0.00
Rwanda	0.00	0.00	0.26	0.00	0.00	0.31	0.00	0.00
Tanzania	0.00	0.00	0.43	0.00	0.00	0.42	0.00	0.00
Uganda	1.00	0.00	0.38	0.38	0.00	0.41	0.41	0.00
Mean	**0.17**	**0.00**	**0.33**	**0.09**	**0.00**	**0.36**	**0.09**	**0.00**
Panel L: Low Income without Disclosure Requirements								
Afghanistan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Burkina Faso	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Burundi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Côte d'Ivoire	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Eritrea	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ethiopia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Guinea	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Haiti	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kenya	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liberia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Malawi	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mozambique	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senegal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sudan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Timor-Leste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vietnam	0.00	0.00	0.06	0.00	0.00	0.14	0.00	0.00
Zimbabwe	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mean	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.01**	**0.00**	**0.00**
Panel M: All countries								
World Mean	**0.38**	**0.36**	**0.17**	**0.07**	**0.05**	**0.22**	**0.11**	**0.09**
Panel N: Means by income groups (and significance of t-tests group vs. the rest)								
High Income	**0.52 b**	**0.63 a**	**0.12 c**	**0.06**	**0.06**	**0.25**	**0.16**	**0.19 a**
Upper middle income	**0.50**	**0.44**	**0.23 b**	**0.11 b**	**0.09 a**	**0.29 c**	**0.15**	**0.13**
Lower middle income	**0.33**	**0.22 b**	**0.19**	**0.05**	**0.03 c**	**0.22**	**0.08**	**0.03 a**
Low income	**0.15 a**	**0.12 a**	**0.12 c**	**0.05**	**0.03**	**0.13 a**	**0.05 c**	**0.03 a**

FIGURE 2

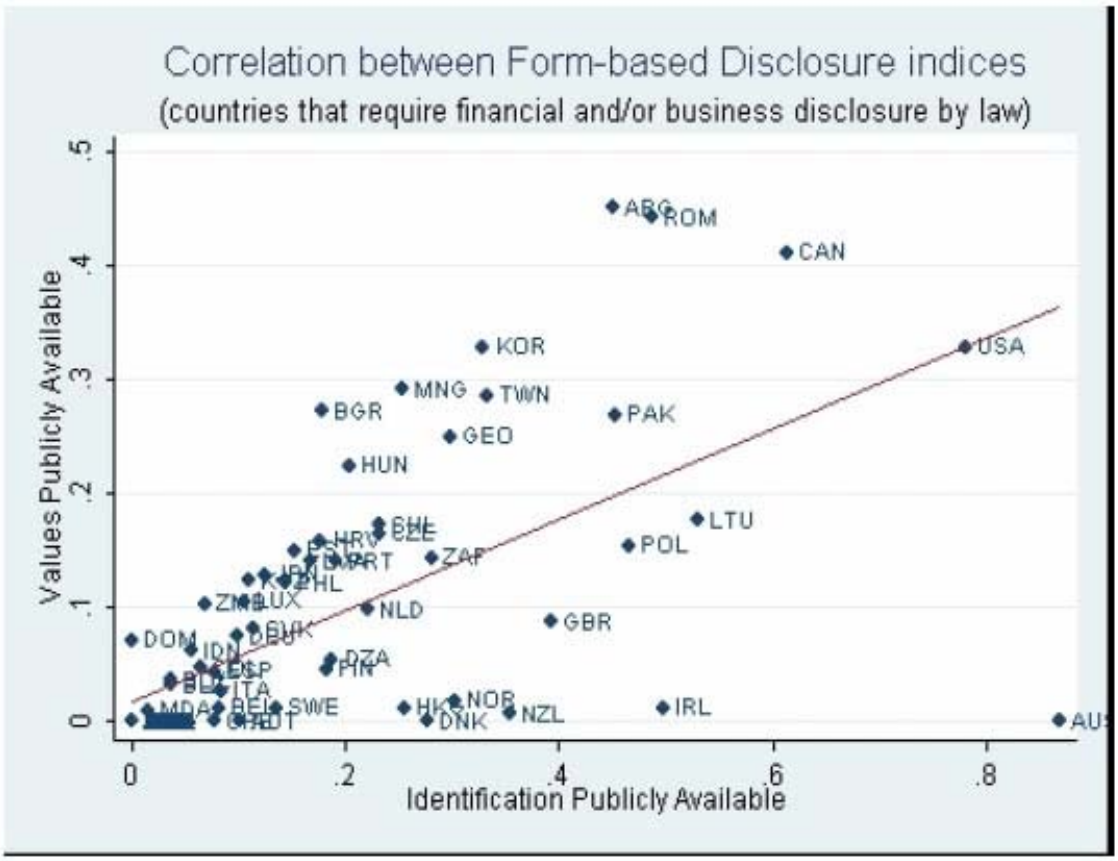

Correlation between Form-based Disclosure indices
(countries that require financial and/or business disclosure by law)
Values Publicly Available
Identification Publicly Available
0
.1
.2
.3
.4
.5
0
.2
.4
.6
.8
ROM
CAN
KOR
USA
MNG
TWN
BGR
PAK
GEO
HUN
LTU
POL
ZAF
NLD
GBR
DOM
DZA
ITA
SWE
NOR
NZL
IRL

Table 3: Cross-sectional determinants of Transparency Indices and Democracy

	Disclosure Requirements		Form Content (based on Universal Form concept)					
	De jure	De facto	De jure		De facto	De jure		De facto
Dependent Variable =	Publicly Available by law	Publicly Available in practice	Values Available to Congress	Values Publicly Available	Values Publicly Available	Identification Available to Congress	Identification Publicly Available	Identification Publicly Available
Panel A: Controling for Latitude and Ethnic Fractionalization								
Latitude	0.7592a	1.1158a	-0.04776	0.1291c	0.2206a	-0.05088	0.1419	0.3098a
	[0.245]	[0.214]	[0.102]	[0.0684]	[0.0573]	[0.135]	[0.111]	[0.0948]
Ethnic Fractionalization	0.1134	0.09853	0.06392	0.03553	0.02336	0.06957	0.03134	-0.01275
	[0.164]	[0.160]	[0.0786]	[0.0531]	[0.0477]	[0.100]	[0.0806]	[0.0752]
Democracy (1950-2006)	0.02751b	0.02986a	0.008320c	-0.0008602	-0.001995	0.02323a	0.01058c	0.009421c
	[0.0113]	[0.0100]	[0.00476]	[0.00322]	[0.00279]	[0.00635]	[0.00568]	[0.00523]
Constant	-0.03403	-0.1736	0.1091c	0.01755	-0.01800	0.09673	0.007662	-0.03925
	[0.118]	[0.115]	[0.0624]	[0.0411]	[0.0375]	[0.0789]	[0.0608]	[0.0566]
Observations	118	118	111	118	118	111	118	118
R-squared	0.20	0.35	0.03	0.03	0.14	0.13	0.09	0.24
Robust standard errors in brackets								
a p<0.01, b p<0.05, c p<0.								
Panel B: Controling for Log GNIpercapita 2006 and Ethnic Fractionalization								
LogGNIpercap 2006	0.05735c	0.09359a	-0.01316	0.008907	0.01624b	-0.001184	0.02015	0.03231a
	[0.0311]	[0.0306]	[0.0123]	[0.0103]	[0.00779]	[0.0149]	[0.0132]	[0.0114]
Ethnic Fractionalization	0.01241	-0.02938	0.04813	0.01647	-0.006952	0.08174	0.03332	-0.03425
	[0.163]	[0.155]	[0.0812]	[0.0534]	[0.0470]	[0.0984]	[0.0757]	[0.0691]
Democracy (1950-2006)	0.02716c	0.02702c	0.01075b	-0.0007075	-0.001989	0.02247a	0.008157	0.007053
	[0.0144]	[0.0141]	[0.00481]	[0.00425]	[0.00334]	[0.00618]	[0.00581]	[0.00511]
Constant	-0.2165	-0.5162b	0.1977c	-0.006695	-0.06759	0.08826	-0.1020	-0.1851c
	[0.246]	[0.238]	[0.118]	[0.0851]	[0.0688]	[0.141]	[0.113]	[0.103]
Observations	118	118	111	118	118	111	118	118
R-squared	0.15	0.26	0.03	0.01	0.05	0.13	0.09	0.21
Robust standard errors in brackets								
a p<0.01, b p<0.05, c p<0.								

Table 4A: Determinants of Corruption.
Publicly Availability de jure, politics, media and judicial independence

Dependent variable in all regressions is = Corruption index 2003-2007 from ICRG

Additional Control Variable is ==		Democracy (1950-2006)	Proportional Representation (1975-2006)	Party vs Candidate-specific voting	Government owned press (%)	Government owned TV (%)	Log (Daily Circulation)	Judicial independence
				Panel A: No controls				
Additional control variable		0.1747a	0.5073b	0.4289a	-1.3860a	-0.3565	0.5877a	1.1888a
		[0.0284]	[0.244]	[0.162]	[0.266]	[0.341]	[0.106]	[0.432]
Constant		1.7821a	2.3267a	2.4445a	3.0847a	3.0178a	0.3967	2.0129a
		[0.118]	[0.193]	[0.156]	[0.159]	[0.237]	[0.462]	[0.289]
Observations		109	103	88	78	78	70	61
R-squared		0.30	0.04	0.03	0.15	0.01	0.39	0.07
				Panel B Controlling only for the transparency index				
Additional control variable		0.1676a	0.3619	0.3657b	-1.3392a	-0.2019	0.5862a	1.0558b
		[0.0325]	[0.269]	[0.170]	[0.346]	[0.355]	[0.111]	[0.481]
Publicly available by law	0.6458a	0.1599	0.4843c	0.6055b	0.08426	0.4431	0.01584	0.7237c
	[0.239]	[0.233]	[0.283]	[0.286]	[0.340]	[0.326]	[0.265]	[0.385]
Constant	2.3783a	1.7527a	2.2166a	2.2227a	3.0346a	2.7137a	0.3956	1.8002a
	[0.138]	[0.126]	[0.182]	[0.179]	[0.283]	[0.337]	[0.467]	[0.303]
Observations	111	109	103	88	78	78	70	61
R-squared	0.07	0.31	0.07	0.09	0.15	0.04	0.39	0.13
				Panel C: Controlling for latitude and ethnic fractionalization				
Additional control variable		0.1371a	0.1749	0.2952c	-1.0326a	-0.2083	0.5419a	0.9585b
		[0.0289]	[0.239]	[0.152]	[0.306]	[0.352]	[0.110]	[0.455]
Latitude	2.0885a	1.4359b	2.2733a	2.2707a	1.8551b	2.0086b	0.8110	3.9539a
	[0.754]	[0.709]	[0.785]	[0.811]	[0.825]	[0.944]	[0.749]	[0.920]
Ethnic Fractionalization	-0.3568	0.03195	-0.2451	-0.3833	-0.5689	-0.7626	0.2284	-0.2435
	[0.492]	[0.450]	[0.539]	[0.583]	[0.593]	[0.642]	[0.625]	[0.645]
Publicly available by law	0.2728	0.01685	0.1352	0.1621	-0.08509	0.1443	-0.07558	0.3147
	[0.250]	[0.222]	[0.271]	[0.294]	[0.296]	[0.299]	[0.298]	[0.286]
Constant	2.0014a	1.4729a	1.8422a	1.8529a	2.5983a	2.4242a	0.2488	0.8920c
	[0.395]	[0.381]	[0.483]	[0.451]	[0.530]	[0.552]	[0.581]	[0.485]
Observations	111	109	103	88	78	78	70	61
R-squared	0.21	0.35	0.22	0.24	0.29	0.23	0.40	0.51
				Panel D: Controlling for income per capita and ethnic fractionalization				
Additional control variable		0.06282b	0.05055	0.07436	0.03058	0.2549	-0.03486	0.8396b
		[0.0305]	[0.201]	[0.150]	[0.323]	[0.282]	[0.141]	[0.385]
Log GDP per capita 2006	0.5180a	0.4468a	0.5766a	0.5866a	0.6348a	0.6429a	0.6653a	0.5576a
	[0.0683]	[0.0786]	[0.0707]	[0.0739]	[0.0866]	[0.0819]	[0.116]	[0.0787]
Ethnic Fractionalization	0.5082	0.5843	0.7679c	0.5029	0.6245	0.6475	0.3630	0.08029
	[0.380]	[0.365]	[0.391]	[0.426]	[0.404]	[0.415]	[0.502]	[0.513]
Publicly available by law	0.07694	-0.03146	-0.07635	-0.05478	-0.1004	-0.06678	-0.1029	0.05183
	[0.192]	[0.193]	[0.206]	[0.216]	[0.236]	[0.223]	[0.237]	[0.252]
Constant	-1.9566a	-1.6488b	-2.4885a	-2.4837a	-2.8740a	-3.1107a	-2.8717a	-2.6089a
	[0.598]	[0.643]	[0.610]	[0.642]	[0.855]	[0.824]	[0.701]	[0.775]
Observations	111	109	103	88	78	78	70	61
R-squared	0.47	0.49	0.51	0.53	0.58	0.59	0.56	0.62

Robust standard errors in brackets
a p<0.01, b p<0.05, c p<0.1

Table 4A: Determinants of Corruption.
Publicly Availability de jure, politics, media and judicial independence

Dependent variable in all regressions is = Corruption index 2003-2007 from ICRG

Additinoal Control Variable is ==		Democracy (1950-2006)	Proportional Representation (1975-2006)	Party vs Candidate-specific voting	Government owned press (%)	Government owned TV (%)	Log (Daily Circulation)	Judicial independence
			Panel A: No controls					
Additional control variable		0.1747a	0.5073b	0.4289a	-1.3860a	-0.3565	0.5877a	1.1888a
		[0.0284]	[0.244]	[0.162]	[0.266]	[0.341]	[0.106]	[0.432]
Constant		1.7821a	2.3267a	2.4445a	3.0847a	3.0178a	0.3967	2.0129a
		[0.118]	[0.193]	[0.156]	[0.159]	[0.237]	[0.462]	[0.289]
Observations		109	103	88	78	78	70	61
R-squared		0.30	0.04	0.03	0.15	0.01	0.39	0.07
			Panel B Controlling only for the transparency index					
Additional control variable		0.1676a	0.3619	0.3657b	-1.3392a	-0.2019	0.5862a	1.0558b
		[0.0325]	[0.269]	[0.170]	[0.346]	[0.355]	[0.111]	[0.481]
Publicly available by law	0.6458a	0.1599	0.4843c	0.6055b	0.08426	0.4431	0.01584	0.7237c
	[0.239]	[0.233]	[0.283]	[0.286]	[0.340]	[0.326]	[0.265]	[0.385]
Constant	2.3783a	1.7527a	2.2166a	2.2227a	3.0346a	2.7137a	0.3956	1.8002a
	[0.138]	[0.126]	[0.182]	[0.179]	[0.283]	[0.337]	[0.467]	[0.303]
Observations	111	109	103	88	78	78	70	61
R-squared	0.07	0.31	0.07	0.09	0.15	0.04	0.39	0.13
			Panel C: Controlling for latitude and ethnic fractionalization					
Additional control variable		0.1371a	0.1749	0.2952c	-1.0326a	-0.2083	0.5419a	0.9585b
		[0.0289]	[0.239]	[0.152]	[0.306]	[0.352]	[0.110]	[0.455]
Latitude	2.0885a	1.4359b	2.2733a	2.2707a	1.8551b	2.0086b	0.8110	3.9539a
	[0.754]	[0.709]	[0.785]	[0.811]	[0.825]	[0.944]	[0.749]	[0.920]
Ethnic Fractionalization	-0.3568	0.03195	-0.2451	-0.3833	-0.5689	-0.7626	0.2284	-0.2435
	[0.492]	[0.450]	[0.539]	[0.583]	[0.593]	[0.642]	[0.625]	[0.645]
Publicly available by law	0.2728	0.01685	0.1352	0.1621	-0.08509	0.1443	-0.07558	0.3147
	[0.250]	[0.222]	[0.271]	[0.294]	[0.296]	[0.299]	[0.298]	[0.286]
Constant	2.0014a	1.4729a	1.8422a	1.8529a	2.5983a	2.4242a	0.2488	0.8920c
	[0.395]	[0.381]	[0.483]	[0.451]	[0.530]	[0.552]	[0.581]	[0.485]
Observations	111	109	103	88	78	78	70	61
R-squared	0.21	0.35	0.22	0.24	0.29	0.23	0.40	0.51
			Panel D: Controlling for income per capita and ethnic fractionalization					
Additional control variable		0.06282b	0.05055	0.07436	0.03058	0.2549	-0.03486	0.8396b
		[0.0305]	[0.201]	[0.150]	[0.323]	[0.282]	[0.141]	[0.385]
Log GDP per capita 2006	0.5180a	0.4468a	0.5766a	0.5866a	0.6348a	0.6429a	0.6653a	0.5576a
	[0.0683]	[0.0786]	[0.0707]	[0.0739]	[0.0866]	[0.0819]	[0.116]	[0.0787]
Ethnic Fractionalization	0.5082	0.5843	0.7679c	0.5029	0.6245	0.6475	0.3630	0.08029
	[0.380]	[0.365]	[0.391]	[0.426]	[0.404]	[0.415]	[0.502]	[0.513]
Publicly available by law	0.07694	-0.03146	-0.07635	-0.05478	-0.1004	-0.06678	-0.1029	0.05183
	[0.192]	[0.193]	[0.206]	[0.216]	[0.236]	[0.223]	[0.237]	[0.252]
Constant	-1.9566a	-1.6488b	-2.4885a	-2.4837a	-2.8740a	-3.1107a	-2.8717a	-2.6089a
	[0.598]	[0.643]	[0.610]	[0.642]	[0.855]	[0.824]	[0.701]	[0.775]
Observations	111	109	103	88	78	78	70	61
R-squared	0.47	0.49	0.51	0.53	0.58	0.59	0.56	0.62

Robust standard errors in brackets
a p<0.01, b p<0.05, c p<0.1

Table 4B: Determinants of Corruption.
Publicy availability de facto, politics, media and judicial independence

Dependent variable in all regressions is = Corruption index 2003-2007 from ICRG								
Additinoal Control Variable is =		Democracy (1950-2006)	Proportional Representation (1975-2006)	Party vs Candidate-specific voting	Government owned press (%)	Government owned TV (%)	Log (Daily Circulation)	Judicial independence
Panel A: Controlling only for the transparency index								
Additional control variable		0.1255a	0.1674	0.3147c	-0.7139a	-0.05020	0.4430a	0.3707
		[0.0258]	[0.212]	[0.164]	[0.243]	[0.298]	[0.105]	[0.417]
Publicly available in practice	1.2962a	0.8488a	1.2406a	1.2596a	1.1083a	1.3172a	0.8496a	1.6517a
	[0.229]	[0.209]	[0.240]	[0.248]	[0.267]	[0.262]	[0.261]	[0.302]
Constant	2.1465a	1.7003a	2.0531a	1.9689a	2.4336a	2.2242a	0.6057	1.9036a
	[0.0904]	[0.123]	[0.169]	[0.168]	[0.153]	[0.199]	[0.423]	[0.289]
Observations	111	109	103	88	78	78	70	61
R-squared	0.28	0.40	0.27	0.28	0.31	0.28	0.48	0.40
Panel B: Controlling for latitude and ethnic fractionalization								
Additional control variable		0.1140a	0.07692	0.2780c	-0.6108b	-0.05758	0.4518a	0.6236
		[0.0256]	[0.217]	[0.156]	[0.256]	[0.306]	[0.107]	[0.477]
Latitude	1.0770	0.6867	1.2466c	1.2836c	1.0493	1.0315	-0.1579	3.1073a
	[0.659]	[0.658]	[0.709]	[0.737]	[0.796]	[0.867]	[0.711]	[0.910]
Ethnic Fractionalization	-0.3285	-0.02130	-0.2620	-0.3827	-0.5547	-0.6778	-0.003753	-0.1029
	[0.463]	[0.441]	[0.519]	[0.556]	[0.572]	[0.600]	[0.595]	[0.664]
Publicly available in practice	0.9984a	0.7269a	0.9240a	0.9098a	0.8263a	0.9851a	0.8767a	0.8366b
	[0.228]	[0.202]	[0.241]	[0.247]	[0.255]	[0.255]	[0.285]	[0.334]
Constant	2.0490a	1.5856a	1.9397a	1.8687a	2.3780a	2.2717a	0.6138	1.1261b
	[0.367]	[0.365]	[0.464]	[0.428]	[0.497]	[0.496]	[0.563]	[0.438]
Observations	111	109	103	88	78	78	70	61
R-squared	0.32	0.41	0.31	0.33	0.37	0.34	0.48	0.55
Panel C: Controlling for income per capita and ethnic fractionalization								
Additional control variable		0.04706c	-0.03349	0.07399	0.2574	0.3163	-0.06941	0.4920
		[0.0273]	[0.182]	[0.146]	[0.299]	[0.254]	[0.140]	[0.374]
Log GDP per capita 2006	0.4379a	0.3891a	0.4958a	0.5061a	0.5759a	0.5659a	0.5827a	0.4808a
	[0.0619]	[0.0759]	[0.0664]	[0.0696]	[0.0869]	[0.0780]	[0.117]	[0.0763]
Ethnic Fractionalization	0.5557	0.6053c	0.7617b	0.5388	0.7005c	0.7008c	0.3523	0.3089
	[0.345]	[0.342]	[0.367]	[0.401]	[0.356]	[0.375]	[0.456]	[0.486]
Publicly available in practice	0.6320a	0.5422a	0.5183a	0.5027b	0.5522a	0.5291a	0.6201a	0.7316a
	[0.186]	[0.183]	[0.186]	[0.193]	[0.199]	[0.197]	[0.228]	[0.270]
Constant	-1.5129a	-1.3154b	-1.9949a	-2.0579a	-2.7470a	-2.7821a	-2.3436a	-2.0707a
	[0.552]	[0.607]	[0.566]	[0.605]	[0.848]	[0.783]	[0.672]	[0.739]
Observations	111	109	103	88	78	78	70	61
R-squared	0.52	0.53	0.54	0.56	0.61	0.62	0.60	0.67

Robust standard errors in brackets
a p<0.01, b p<0.05, c p<0.1

Table 5A: Determinants of Corruption.
Values publicy available de facto, politics, media and judicial independence

Dependent variable in all regressions is = Corruption index 2003-2007 from ICRG								
Additinoal Control Variable is ==		Democracy (1950-2006)	Proportional Representation (1975-2006	Party vs Candidate-specific voting	Government owned press (%)	Government owned TV (%)	Log (Daily Circulation)	Judicial independenc
Panel A: Controlling only for the transparency index								
Additional control variable		0.1715a	0.4943b	0.4449a	-1.3947a	-0.2906	0.5895a	1.1011b
		[0.0289]	[0.240]	[0.162]	[0.303]	[0.340]	[0.107]	[0.462]
Values publicly available de facto	1.6798c	1.1593c	1.5221	1.1837	-0.09036	0.9036	-0.2305	1.1687
	[0.950]	[0.669]	[1.083]	[0.934]	[1.142]	[1.063]	[0.919]	[1.445]
Constant	2.5466a	1.7338a	2.2471a	2.3526a	3.0925a	2.9182a	0.4051	2.0144a
	[0.123]	[0.123]	[0.182]	[0.181]	[0.207]	[0.266]	[0.466]	[0.291]
Observations	111	109	103	88	78	78	70	61
R-squared	0.02	0.31	0.06	0.04	0.15	0.02	0.39	0.08
Panel B: Controlling for latitude and ethnic fractionalization								
Additional control variable		0.1385a	0.2030	0.2932c	-1.0582a	-0.2735	0.5353a	1.0557b
		[0.0279]	[0.231]	[0.154]	[0.291]	[0.344]	[0.110]	[0.447]
Latitude	2.3233a	1.3687c	2.4025a	2.5136a	1.9394b	2.1152b	0.9422	4.1790a
	[0.750]	[0.740]	[0.780]	[0.822]	[0.842]	[0.954]	[0.751]	[0.915]
Ethnic Fractionalization	-0.3627	0.02586	-0.2364	-0.3764	-0.5321	-0.7681	0.3118	-0.2552
	[0.497]	[0.448]	[0.542]	[0.582]	[0.592]	[0.643]	[0.631]	[0.633]
Values publicly available de facto	-0.02314	0.3664	-0.1283	-0.5277	-0.8186	-0.2420	-0.7690	-0.6598
	[1.001]	[0.749]	[1.042]	[1.018]	[1.083]	[1.063]	[0.989]	[1.058]
Constant	2.0383a	1.4776a	1.8422a	1.8765a	2.5724a	2.5112a	0.2148	0.9246b
	[0.401]	[0.377]	[0.487]	[0.455]	[0.510]	[0.534]	[0.583]	[0.460]
Observations	111	109	103	88	78	78	70	61
R-squared	0.20	0.35	0.22	0.24	0.30	0.23	0.41	0.50
Panel C: Controlling for income per capita and ethnic fractionalization								
Additional control variable		0.06235b	0.03238	0.06398	0.03826	0.2512	-0.03662	0.8783b
		[0.0295]	[0.194]	[0.149]	[0.309]	[0.280]	[0.142]	[0.391]
Log GDP per capita 2006	0.5244a	0.4424a	0.5731a	0.5864a	0.6341a	0.6421a	0.6583a	0.5667a
	[0.0650]	[0.0792]	[0.0688]	[0.0704]	[0.0868]	[0.0799]	[0.114]	[0.0792]
Ethnic Fractionalization	0.5051	0.5865	0.7623c	0.5081	0.6297	0.6500	0.3674	0.08193
	[0.383]	[0.363]	[0.392]	[0.430]	[0.409]	[0.419]	[0.504]	[0.527]
Values publicly available de facto	0.07053	0.1502	-0.2266	-0.3609	-0.4740	-0.3568	-0.1311	-0.4639
	[0.594]	[0.548]	[0.590]	[0.609]	[0.647]	[0.632]	[0.624]	[0.850]
Constant	-1.9819a	-1.6310b	-2.4640a	-2.4762a	-2.8880a	-3.1115a	-2.8454a	-2.6692a
	[0.595]	[0.641]	[0.599]	[0.634]	[0.863]	[0.829]	[0.687]	[0.792]
Observations	111	109	103	88	78	78	70	61
R-squared	0.47	0.49	0.50	0.53	0.58	0.59	0.56	0.62

Robust standard errors in brackets
a p<0.01, b p<0.05, c p<0.1

Table 5B: Determinants of Corruption.
Identification publicy available de facto, politics, media and judicial independence

Dependent variable in all regressions is = Corruption index 2003-2007 from ICRG

Additinoal Control Variable is ==		Democracy (1950-2006)	Proportional Representation (1975-2006	Party vs Candidate-specific voting	Government owned press (%)	Government owned TV (%)	Log (Daily Circulation)	Judicial independence
			Panel A: Controlling only for the transparency index					
Additional control variable		0.1432a	0.4247c	0.3616b	-0.9774a	-0.008529	0.5250a	0.5804
		[0.02919]	[0.2156]	[0.1537]	[0.2650]	[0.3139]	[0.1110]	[0.4477]
Identification publicly available de facto	2.8805a	1.7498a	2.7149a	2.5292a	1.9729a	2.5716a	1.3221b	2.8766a
	[0.5281]	[0.4770]	[0.5563]	[0.5358]	[0.5697]	[0.5790]	[0.5044]	[0.6515]
Constant	2.3405a	1.7550a	2.0858a	2.1822a	2.7359a	2.4668a	0.4777	2.1056a
	[0.09610]	[0.1187]	[0.1643]	[0.1570]	[0.1683]	[0.2133]	[0.4626]	[0.3060]
Observations	111	109	103	88	78	78	70	61
R-squared	0.19	0.37	0.21	0.19	0.24	0.18	0.43	0.24
			Panel B: Controlling for latitude and ethnic fractionalization					
Additional control variable		0.1240a	0.2394	0.2944c	-0.7740a	-0.04009	0.5121a	0.7988c
		[0.0273]	[0.210]	[0.1492]	[0.271]	[0.321]	[0.111]	[0.462]
Latitude	1.6053b	1.0221	1.6824b	1.8114b	1.4385c	1.5026c	0.3202	3.6804a
	[0.687]	[0.671]	[0.704]	[0.7680]	[0.787]	[0.866]	[0.659]	[0.918]
Ethnic Fractionalization	-0.2760	0.05227	-0.1538	-0.3442	-0.5532	-0.7211	0.1430	-0.2169
	[0.449]	[0.427]	[0.496]	[0.5406]	[0.532]	[0.563]	[0.571]	[0.630]
Identification publicly available de facto	1.9597a	1.3999a	1.8290a	1.5309b	1.3442b	1.7212a	1.2357b	1.0770
	[0.568]	[0.493]	[0.602]	[0.6153]	[0.629]	[0.621]	[0.548]	[0.679]
Constant	2.0315a	1.5264a	1.8144a	1.8770a	2.4704a	2.3324a	0.3752	1.0878b
	[0.354]	[0.358]	[0.451]	[0.4126]	[0.455]	[0.459]	[0.553]	[0.447]
Observations	111	109	103	88	78	78	70	61
R-squared	0.27	0.39	0.28	0.29	0.33	0.29	0.44	0.52
			Panel C: Controlling for income per capita and ethnic fractionalization					
Additional control variable		0.05488c	0.05682	0.07521	0.1499	0.3372	-0.02948	0.6985c
		[0.0285]	[0.186]	[0.1457]	[0.296]	[0.266]	[0.140]	[0.396]
Log GDP per capita 2006	0.4727a	0.4091a	0.5234a	0.5438a	0.6031a	0.6008a	0.6144a	0.5303a
	[0.0663]	[0.0780]	[0.0706]	[0.07313]	[0.0891]	[0.0814]	[0.116]	[0.0792]
Ethnic Fractionalization	0.5582	0.6184c	0.7969b	0.5450	0.6415c	0.6578c	0.3698	0.1263
	[0.359]	[0.349]	[0.372]	[0.4104]	[0.375]	[0.390]	[0.476]	[0.505]
Identification publicly available de facto	1.1939a	1.0103b	0.9369b	0.7836c	0.7086c	0.7691c	0.7509c	0.7500
	[0.415]	[0.401]	[0.421]	[0.4071]	[0.413]	[0.424]	[0.417]	[0.488]
Constant	-1.6891a	-1.4258b	-2.1943a	-2.2563a	-2.7755a	-2.9363a	-2.6063a	-2.3570a
	[0.585]	[0.627]	[0.592]	[0.6290]	[0.852]	[0.808]	[0.682]	[0.769]
Observations	111	109	103	88	78	78	70	61
R-squared	0.50	0.51	0.52	0.54	0.59	0.60	0.57	0.63

Robust standard errors in brackets
a p<0.01, b p<0.05, c p<0.1

Table 6A: Corruption and Publicly available disclosures de facto

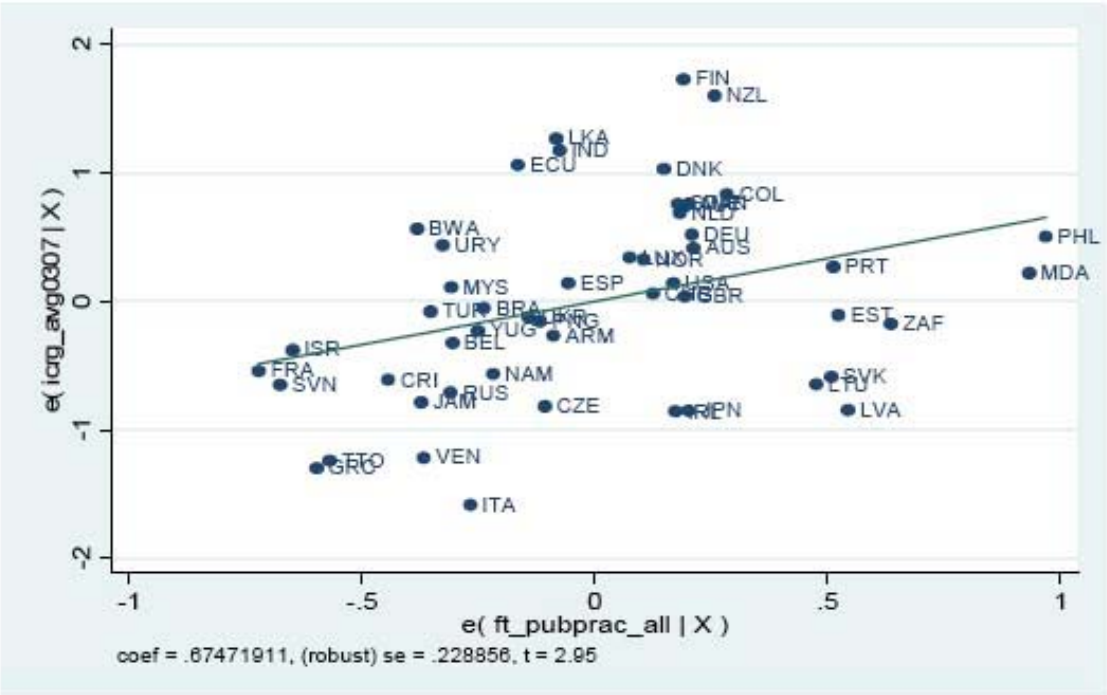
Observations split in groups above and below mean Democracy (1950-2006) score for our sample of 126 countries

Dependent variable in all regressions is = Corruption index 2003-2007 from ICRG								
Additional Control Varialbe is ==		Democracy (1950-2006)	Proportional Representation (1975-2006)	Party vs Candidate-specific voting	Government owned press (%)	Government owned TV (%)	Log (Daily Circulation)	Judicial independence
				Panel A: Above the Mean Democracy (1950-2006) score				
Additional control variable		0.002262	0.7535	0.01114	0.7535	0.7540	0.1330	1.0797c
		[0.05288]	[1.9492]	[0.2151]	[1.9492]	[0.4787]	[0.1709]	[0.5935]
Log GDP per capita 2006	0.6604a	0.6589a	0.7076a	0.6336a	0.7076a	0.6639a	0.5795a	0.5945a
	[0.08380]	[0.1004]	[0.1795]	[0.09734]	[0.1795]	[0.08566]	[0.1539]	[0.1388]
Ethnic Fractionalization	-0.2547	-0.2523	0.07752	-0.1649	0.07752	0.05969	-0.2312	0.09746
	[0.4815]	[0.4803]	[0.6014]	[0.5239]	[0.6014]	[0.5772]	[0.5334]	[0.6210]
Publicly available in practice	0.6759a	0.6747a	0.7422a	0.7267b	0.7422a	0.7033a	0.6318b	0.8249b
	[0.2313]	[0.2289]	[0.2570]	[0.2799]	[0.2570]	[0.2381]	[0.3058]	[0.3688]
Constant	-3.2537a	-3.2581a	-3.8587b	-3.0514a	-3.8587b	-3.7275a	-3.0861a	-3.5516b
	[0.7849]	[0.7682]	[1.8560]	[0.8727]	[1.8560]	[0.8294]	[0.9362]	[1.4512]
Observations	51	51	40	47	40	40	43	31
R-squared	0.70	0.70	0.69	0.68	0.69	0.71	0.69	0.70
				Panel B: Below the Mean Democracy(1950-2006) score				
Additional control variable		0.02203	0.1028	0.09176	-0.003400	0.01091	-0.1203	0.0008395
		[0.08539]	[0.2477]	[0.2022]	[0.2821]	[0.2847]	[0.1511]	[0.5379]
Log GDP per capita 2006	0.2170b	0.2170b	0.2778b	0.2942c	0.3426b	0.3432b	0.5076c	0.3229b
	[0.1011]	[0.1012]	[0.1263]	[0.1454]	[0.1471]	[0.1476]	[0.2890]	[0.1366]
Ethnic Fractionalization	0.7162c	0.7190c	0.9552b	0.7463	0.6748	0.6776	1.2996	0.7419
	[0.3978]	[0.4011]	[0.4589]	[0.5484]	[0.5180]	[0.5188]	[0.9361]	[0.6918]
Publicly available in practice	0.2131	0.1797	0.1400	0.1247	0.1404	0.1436	0.04221	0.3023
	[0.2083]	[0.2693]	[0.2479]	[0.2550]	[0.2929]	[0.2489]	[0.3197]	[0.3893]
Constant	0.1129	0.08031	-0.4874	-0.4832	-0.7982	-0.8139	-1.7299	-0.7527
	[0.8490]	[0.8459]	[1.0116]	[1.1674]	[1.3302]	[1.3519]	[2.1050]	[1.1501]
Observations	58	58	53	41	38	38	25	30
R-squared	0.15	0.16	0.19	0.22	0.32	0.32	0.27	0.33
				Panel C: Tests for the equality of transparency index across groups				
F-Statistic	2.21	1.96	2.57	2.53	2.39	2.68 c	1.80	0.95
Prob > F	0.1401	0.1645	0.1120	0.1159	0.1271	0.0987	0.1846	0.3344

a p<0.01, b p<0.05, c p<0.1

FIGURES 3 and 4

Partial Scatter plots of Public availability de facto and Corruption for the subsamples of countries above (Figure 3-DEM) and below (Figure 4-DEM) the mean value of the Democracy (1950-2006) score of our 126 countries. In addition to the transparency index, each regression controls for: log of GDP per capita 2006, democracy 1950-2006, and ethnic fractionalization.



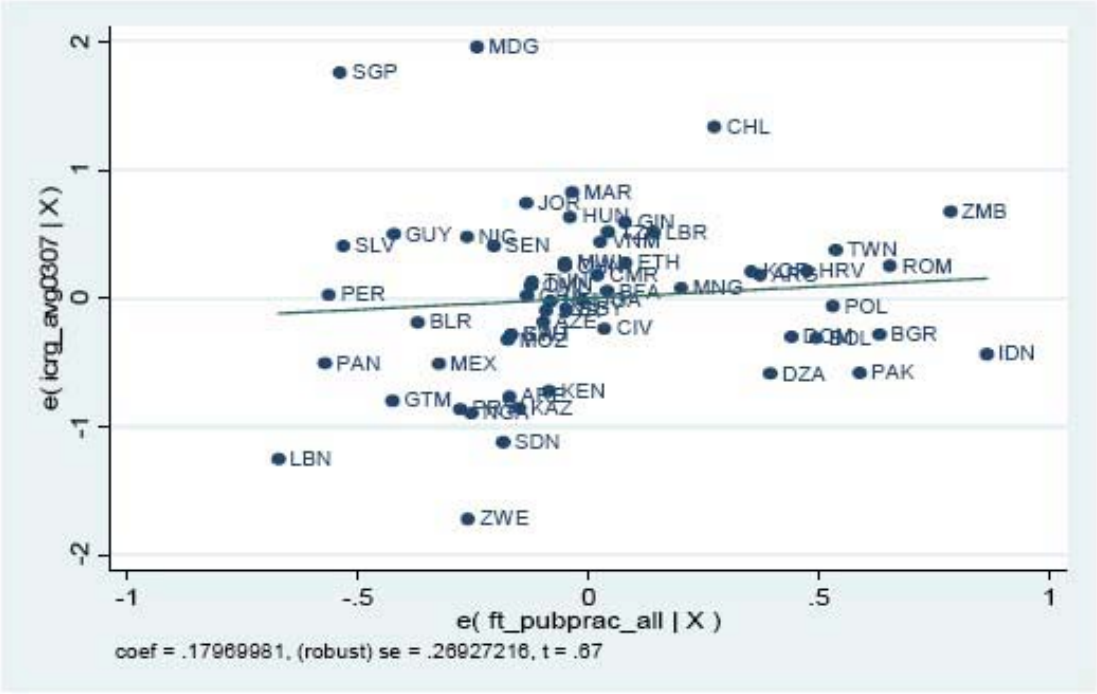


Table 6B: Corruption and Identification publicly available de facto

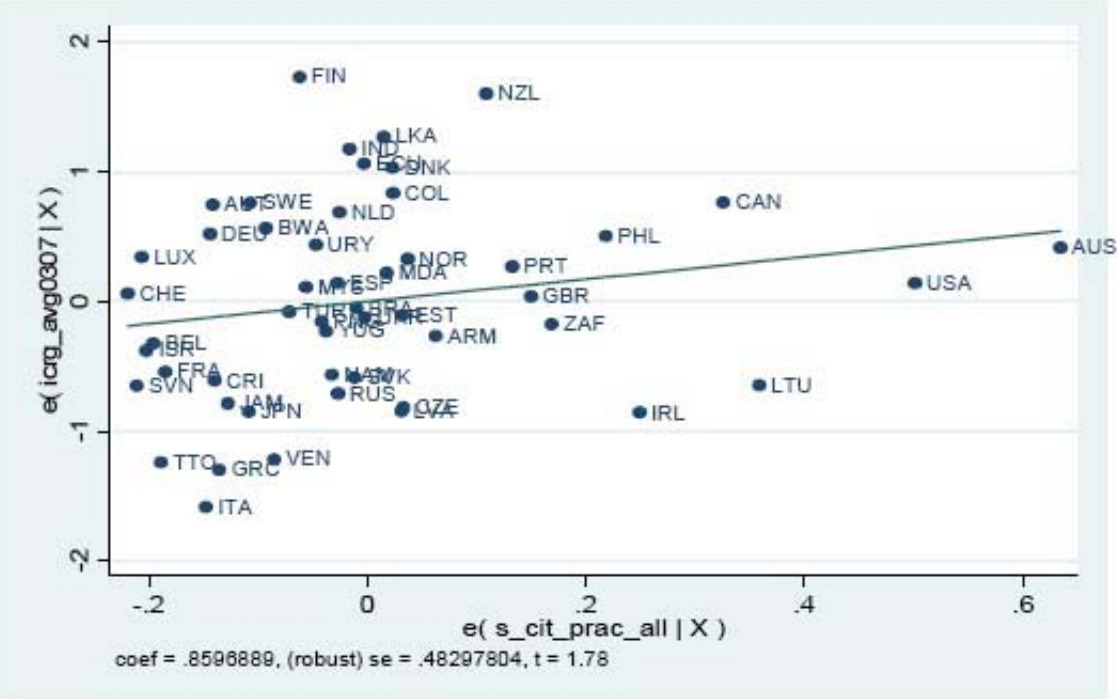
Observations split in groups above and below mean Democracy (1950-2006) score for our sample of 126 countries

Dependent variable in all regressions is = Corruption index 2003-2007 from ICRG								
Additional Control Variable is ==		Democracy (1950-2006)	Proportional Representation (1975-2006)	Party vs Candidate-specific voting	Government owned press (%)	Government owned TV (%)	Log (Daily Circulation)	Judicial independence
				Panel A: Above the Mean Democracy (1950-2006) score				
Additional control variable		0.003055	0.01298	0.1004	1.2686	1.0348b	0.2245	1.4093c
		[0.05610]	[0.2300]	[0.2026]	[1.7446]	[0.4977]	[0.1676]	[0.7879]
Log GDP per capita 2006	0.7324a	0.7305a	0.7311a	0.7323a	0.8015a	0.6930a	0.6065a	0.7250a
	[0.09101]	[0.1023]	[0.09529]	[0.09687]	[0.1783]	[0.09229]	[0.1532]	[0.1142]
Ethnic Fractionalization	-0.3188	-0.3153	-0.2959	-0.2373	0.07043	-0.04341	-0.2808	-0.09828
	[0.4858]	[0.4863]	[0.4839]	[0.5212]	[0.5713]	[0.5358]	[0.5298]	[0.5044]
Identification publicly available de facto	0.8656c	0.8597c	0.8617c	0.8061	0.7687	1.0743b	0.7489	0.2441
	[0.4608]	[0.4630]	[0.5117]	[0.4949]	[0.4092]	[0.5017]	[0.4880]	[0.5830]
Constant	-3.6747a	-3.6818a	-3.6756a	-3.7665a	-4.4484b	-3.8562a	-3.5238a	-4.6075a
	[0.8432]	[0.8423]	[0.8142]	[0.8934]	[1.8323]	[0.8333]	[0.9215]	[1.5468]
Observations	51	51	50	47	40	40	43	31
R-squared	0.67	0.67	0.67	0.65	0.65	0.69	0.67	0.64
				Panel B: Below the Mean Democracy (1950-2006) score				
Additional control variable		0.02887	0.1114	0.08821	-0.05491	-0.01458	-0.1178	0.07657
		[0.07579]	[0.2406]	[0.2008]	[0.2870]	[0.2959]	[0.1442]	[0.5351]
Log GDP per capita 2006	0.2207b	0.2193b	0.2791b	0.2965b	0.3471b	0.3521b	0.5091c	0.3315b
	[0.09967]	[0.09992]	[0.1242]	[0.1416]	[0.1445]	[0.1444]	[0.2745]	[0.1359]
Ethnic Fractionalization	0.7680c	0.7651c	1.0057b	0.7982	0.6374	0.6529	1.3031	0.7002
	[0.4085]	[0.4154]	[0.4631]	[0.5678]	[0.5372]	[0.5289]	[0.9044]	[0.7577]
Identification publicly available de facto	0.6409	0.5475	0.4998	0.4061	0.04770	0.09923	-0.02057	0.3928
	[0.5996]	[0.6902]	[0.6423]	[0.7171]	[0.7017]	[0.5659]	[0.6547]	[1.0597]
Constant	0.06907	0.03624	-0.5257	-0.5170	-0.7559	-0.8170	-1.7347	-0.8035
	[0.8367]	[0.8279]	[0.9819]	[1.1376]	[1.3342]	[1.3407]	[2.0157]	[1.1392]
Observations	58	58	53	41	38	38	25	30
R-squared	0.15	0.16	0.19	0.22	0.31	0.31	0.27	0.31
				Panel C: Tests for the equality of transparency index across groups				
F-Statistic	0.08	0.14	0.20	0.21	0.71	1.66	0.91	0.01
Prob > F	0.7787	0.7120	0.6597	0.6468	0.4019	0.2016	0.3446	0.9091

a p<0.01, b p<0.05, c p<0.1

FIGURES 5 and 6

Partial Scatter plots of Identification publicly available de facto and Corruption for the subsamples of countries above (Figure 5-DEM) and below (Figure 6-DEM) the mean value of the Democracy (1950-2006) score of our 126 countries. In addition to the transparency index, each regression controls for: log of GDP per capita 2006, democracy 1950-2006, and ethnic fractionalization.



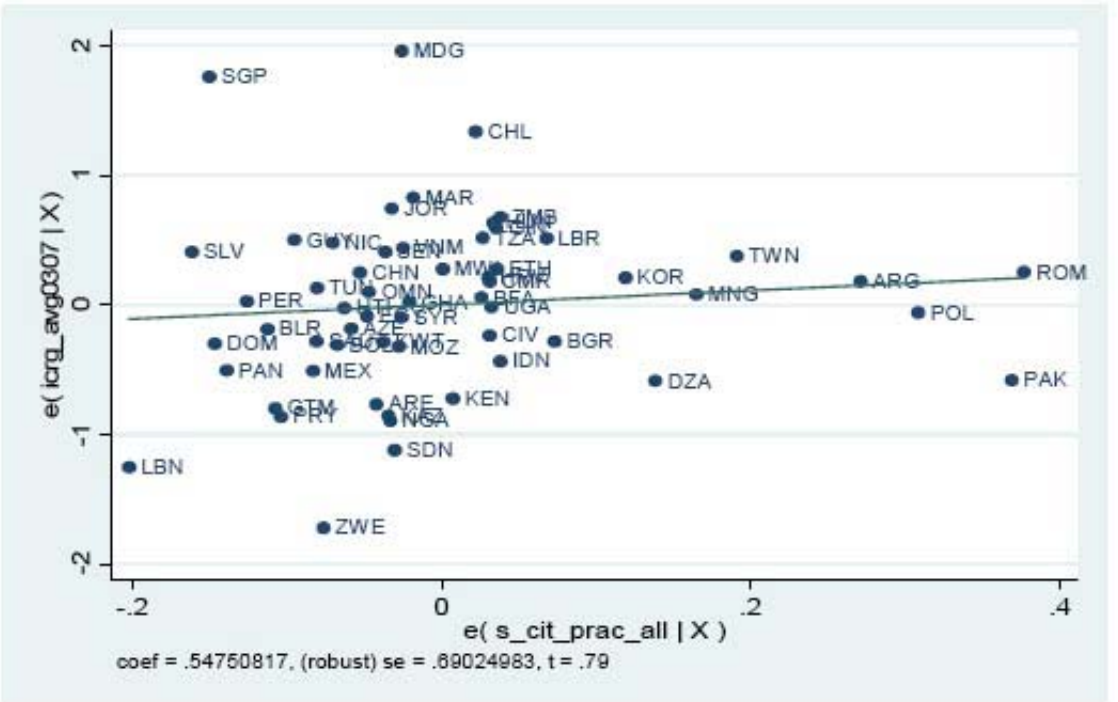


Table 7A: Other Corruption Measures (full sample)

Dependent variables are ==	Kaufmann (2003-2005)	Transparency International Corruption Index (2003-2007)	Heritage Foundatoin Corruption Index (2003-2007)	GCR Corruption Index (2003-2007)	Firms that said to pay bribes (%)	Kaufmann (2003-2005)	Transparency International Corruption Index (2003-2007)	Heritage Foundatoin Corruption Index (2003-2007)	GCR Corruption Index (2003-2007)	Firms that said to pay bribes (%)
					Panel A: Transparency index with No Additional Controls					
Public Availability De facto	1.0544a	2.1673a	22.437a	0.9743a	-9.4902c					
	[0.2037]	[0.4573]	[4.5892]	[0.2452]	[5.0763]					
Identification Publicly Available de facto						2.7114a	5.4123a	56.577a	2.4962a	-33.329b
						[0.4691]	[1.0902]	[10.911]	[0.5314]	[16.089]
Constant	-0.2957a	3.6505a	35.131a	3.8995a	38.335a	-0.1754b	3.9736a	38.073a	4.0290a	37.870a
	[0.08501]	[0.1998]	[1.9752]	[0.1252]	[3.3096]	[0.08540]	[0.2042]	[1.9713]	[0.1193]	[3.0173]
Observations	124	104	115	103	63	124	104	115	103	63
R-squared	0.22	0.21	0.21	0.15	0.04	0.20	0.18	0.18	0.14	0.05
					Panel B: Controlling for Latitude, Ethnic Fractionalization and Democracy					
Democracy (1950-2006)	0.1240a	0.2765a	2.8770a	0.1691a	-2.0069c	0.1262a	0.2776a	2.8936a	0.1689a	-2.0441b
	[0.02142]	[0.04926]	[0.4670]	[0.02885]	[1.0138]	[0.02219]	[0.05064]	[0.4826]	[0.02932]	[1.0117]
Latitude	0.7475	2.3781	15.994	-0.03479	16.181	0.8756	2.5996c	17.707	0.04623	15.580
	[0.5830]	[1.4652]	[13.062]	[0.7229]	[13.698]	[0.5481]	[1.3643]	[12.021]	[0.6969]	[13.051]
Ethnic Fractionalization	-0.6741b	-1.2615	-12.291	-1.0703b	9.3753	-0.6214c	-1.1472	-11.228	-1.0166b	5.5667
	[0.3284]	[0.7746]	[7.5961]	[0.4588]	[11.787]	[0.3164]	[0.7378]	[7.2461]	[0.4434]	[11.460]
Public Availability De facto	0.4010b	0.6035	6.6307	0.3208	-9.7222c					
	[0.1841]	[0.4145]	[4.1631]	[0.2139]	[5.6547]					
Identification Publicly Available de facto						1.0311b	1.6014	18.744c	0.9206b	-33.458c
						[0.4241]	[1.0253]	[9.9061]	[0.4467]	[19.169]
Constant	-0.5884b	2.6282a	27.676a	3.7547a	37.564a	-0.6176b	2.5763a	27.204a	3.7373a	39.078a
	[0.2958]	[0.7449]	[6.7988]	[0.4089]	[7.4829]	[0.2890]	[0.7247]	[6.5863]	[0.4031]	[7.2174]
Observations	118	101	112	100	62	118	101	112	100	62
R-squared	0.50	0.50	0.47	0.45	0.14	0.50	0.50	0.47	0.45	0.14
					Panel C: Controlling for Income per capita, Ethnic Fractionalization, and Democracy					
Democracy (1950-2006)	0.03040c	0.09814b	0.6597	0.06093c	-0.8478	0.03201c	0.1031b	0.6810	0.06034c	-0.8770
	[0.01739]	[0.04073]	[0.4156]	[0.03458]	[1.1480]	[0.01747]	[0.04114]	[0.4205]	[0.03533]	[1.1539]
Log GDP per capita 2006	0.4707a	1.0595a	10.768a	0.4718a	-6.2831b	0.4721a	1.0676a	10.752a	0.4663a	-6.2179c
	[0.05076]	[0.1136]	[1.2054]	[0.1017]	[3.0830]	[0.05001]	[0.1134]	[1.1980]	[0.09914]	[3.1980]
Ethnic Fractionalization	0.09530	0.2533	4.3240	-0.1233	-7.4564	0.1075	0.2720	4.5438	-0.1109	-8.5442
	[0.2265]	[0.4932]	[5.1017]	[0.3658]	[12.523]	[0.2248]	[0.4917]	[5.0540]	[0.3641]	[12.656]
Public Availability De facto	0.1968	0.3572	2.8440	0.03684	-3.3278					
	[0.1236]	[0.2818]	[2.8871]	[0.1730]	[4.5719]					
Identification Publicly Available de facto						0.5245c	0.7013	8.3270	0.2613	-11.249
						[0.2933]	[0.7260]	[7.4674]	[0.3716]	[17.120]
Constant	-4.0395a	-5.1847a	-51.775a	0.04518	91.798a	-4.0440a	-5.2146a	-51.601a	0.07512	91.707a
	[0.4211]	[0.9033]	[9.8993]	[0.7950]	[25.281]	[0.4179]	[0.9086]	[9.8655]	[0.7888]	[25.673]
Observations	118	101	112	100	62	118	101	112	100	62
R-squared	0.73	0.73	0.71	0.62	0.19	0.73	0.73	0.71	0.62	0.19

Robust standard errors in brackets
a p<0.01, b p<0.05, c p<0.1

Table 7B: Other Corruption Measures for High Democracy Countries

Observations above the mean Democracy (1950-2006) score for our sample of 126 countries

Dependent variables are ==	Kaufmann (2003-2005)	Transparency International Corruption Index (2003-2007)	Heritage Foundation Corruption Index (2003-2007)	GCR Corruption Index (2003-2007)	Firms that said to pay bribes (%)	Kaufmann (2003-2005)	Transparency International Corruption Index (2003-2007)	Heritage Foundation Corruption Index (2003-2007)	GCR Corruption Index (2003-2007)	Firms that said to pay bribes (%)
					Panel A: Transparency index with No Additional Controls					
Public Availability De facto	1.3663a	2.8746a	26.873a	1.2672a	-7.0239					
	[0.2547]	[0.5806]	[5.8775]	[0.2846]	[8.4134]					
Identification Publicly Available de facto						2.6635a	5.3957a	53.382a	2.6317a	-19.067
						[0.5311]	[1.1644]	[11.155]	[0.5745]	[33.763]
Constant	-0.03519	4.1470a	42.196a	4.1891a	33.100a	0.2879c	4.9126a	48.777a	4.4714a	32.051a
	[0.1426]	[0.3240]	[3.0628]	[0.1595]	[6.1348]	[0.1485]	[0.3400]	[3.2418]	[0.1614]	[5.3706]
Observations	54	50	51	53	24	54	50	51	53	24
R-squared	0.36	0.33	0.29	0.29	0.03	0.24	0.22	0.21	0.22	0.02
					Panel B: Controlling for Latitude, Ethnic Fractionalization and Democracy					
Democracy (1950-2006)	0.2423a	0.5010a	6.1025a	0.2895a	0.8756	0.2368a	0.4765a	5.9152a	0.2805a	1.4881
	[0.07141]	[0.1574]	[1.5902]	[0.07786]	[2.6297]	[0.07831]	[0.1701]	[1.7049]	[0.08100]	[2.8662]
Latitude	0.7781	2.4028	7.3367	0.1899	21.938	1.3791b	3.7166b	20.092	0.7045	22.146
	[0.6323]	[1.5639]	[13.360]	[0.6494]	[17.648]	[0.6194]	[1.4233]	[12.929]	[0.6524]	[16.158]
Ethnic Fractionalization	-0.7641	-1.3637	-16.044	-0.8083	-36.736	-0.7886c	-1.2938	-15.889	-0.8366	-38.505c
	[0.4636]	[1.0559]	[10.991]	[0.5639]	[21.796]	[0.4600]	[1.0221]	[10.366]	[0.5717]	[19.869]
Public Availability De facto	0.7298a	1.4180b	14.501b	0.6531b	-8.7215					
	[0.2472]	[0.5849]	[5.5213]	[0.2897]	[8.8528]					
Identification Publicly Available de facto						1.1586b	2.2255b	22.856b	1.1426b	-33.754
						[0.4445]	[1.0334]	[9.9845]	[0.4798]	[30.990]
Constant	-1.7484a	0.2613	0.9388	2.3546a	35.007	-1.7279b	0.3448	1.5493	2.4024a	30.744
	[0.6090]	[1.3209]	[13.845]	[0.6947]	[24.555]	[0.6522]	[1.3801]	[14.104]	[0.7351]	[24.040]
Observations	53	50	51	52	24	53	50	51	52	24
R-squared	0.59	0.58	0.56	0.53	0.19	0.56	0.56	0.54	0.52	0.20
					Panel C: Controlling for Income per capita, Ethnic Fractionalization, and Democracy					
Democracy (1950-2006)	0.07215c	0.1492c	1.4757c	0.07442	3.0642	0.06766c	0.1414c	1.3617	0.06751	3.1515
	[0.03766]	[0.07904]	[0.8747]	[0.06093]	[3.8432]	[0.03958]	[0.08274]	[0.9042]	[0.06255]	[3.9377]
Log GDP per capita 2006	0.6036a	1.2904a	13.766a	0.6354a	-10.744	0.6383a	1.3718a	14.308a	0.6510a	-10.664
	[0.05844]	[0.1229]	[1.4596]	[0.1268]	[9.5583]	[0.05690]	[0.1179]	[1.4099]	[0.1131]	[9.6784]
Ethnic Fractionalization	-0.2287	-0.4610	-0.5111	-0.06800	-46.424b	-0.2725	-0.5296	-1.3202	-0.1134	-46.716b
	[0.2776]	[0.6959]	[6.7975]	[0.3805]	[20.205]	[0.2933]	[0.7183]	[6.7306]	[0.3926]	[20.843]
Public Availability De facto	0.3661a	0.8812b	6.6091c	0.2647	-1.4668					
	[0.1360]	[0.3416]	[3.4785]	[0.2089]	[6.3365]					
Identification Publicly Available de facto						0.5319c	1.2004c	10.852	0.5538	-5.7124
						[0.2729]	[0.7122]	[6.7011]	[0.3513]	[25.437]
Constant	-5.6165a	-7.8865a	-87.462a	-1.7736c	116.74c	-5.7718a	-8.2548a	-89.344a	-1.7865b	115.49c
	[0.4441]	[1.0236]	[11.065]	[0.8972]	[60.852]	[0.4758]	[1.0459]	[11.126]	[0.8222]	[62.079]
Observations	53	50	51	52	24	53	50	51	52	24
R-squared	0.84	0.81	0.80	0.75	0.28	0.83	0.80	0.79	0.75	0.28

Robust standard errors in brackets
a p<0.01, b p<0.05, c p<0.1

Appendix A: Correlations acorss transparncy indices

	Requirements		Content				
			De jure		De facto	De jure	
	Publicly Available by law	Publicly Available in Practice	Values Available to Congress	Values Publicly Available	Values Publicly Available	Identif'n. Available to Congress	Identif'n. Publicly Available
Publicly Available in Practice	0.7404a	1					
Values Available to Congress	0.2287b	0.0921	1				
Values Publicly Available (de jure)	0.5698a	0.4075a	0.5194a	1			
Values Publicly Available(de facto)	0.5788a	0.6377a	0.3813a	0.7638a	1		
Identif'n. Available to Congress	0.4501a	0.2929a	0.7606a	0.4995a	0.3906a	1	
Identif'n. Publicly Available (de jure)	0.6621a	0.5038a	0.2945a	0.7526a	0.5936a	0.7020a	1
Identif'n. Publicly Available (de facto)	0.5998a	0.7204a	0.137	0.5087a	0.7045a	0.5528a	0.8131a

Appendix B: Correlations of main transparncy indices and other variables

Dependent Variable =	Publicly Available in Practice	Identif'n. Publicly Available de facto	Democracy (1950-2006)	Proportional Representation (1975-2006	Party vs Candidate-specific voting	Gov. owned press (%)	Gov. owned TV (%)	Log (Daily Circulation)	Judicial independence	Ethnic Fract'n	Latitude
Identification Publicly Available de facto	0.7204a	1									
Democracy (1950-2006)	0.4390a	0.3749a	1								
Proportional Representation (1975-2006)	0.2725b	0.1075	0.2920a	1							
Party vs Candidate-specific voting	0.0677	0.0427	0.1665c	-0.3429a	1						
Government owned press (%)	-0.4311a	-0.3670a	-0.6489a	-0.3941a	-0.1535	1					
Government owned TV (%)	-0.1682	-0.2409b	-0.4902a	-0.3393a	-0.131	0.6285a	1				
Log (Daily Circulation)	0.3527a	0.2680b	0.6589a	0.1665	0.2255c	-0.6216a	-0.3292a	1			
Judicial independence	0.2993b	0.3071b	0.3490a	-0.1596	-0.0033	-0.2296c	-0.0764	0.2177	1		
Ethnic Fractionalization	-0.2332a	-0.2542a	-0.3867a	-0.1910b	-0.0518	0.3144a	0.1924c	-0.4527a	0.1067	1	
Latitude	0.5383a	0.4579a	0.4710a	0.2906a	0.1128	-0.3193a	-0.1441	0.4861a	0.1058	-0.3744a	1
Log GNI per cap 2006	0.4648a	0.4274a	0.6563a	0.3028a	0.1687c	-0.5860a	-0.3301a	0.8578a	0.0942	-0.4726a	0.5629a

Appendix C: Correlations of other Corruption Variables

	Kaufmann (2003-2005)	Transparency International Corruption Index (2003-2007)	Heritage Foundatoin Corruption Index (2003-2007)	GCR Corruption Index (2003-2007)	Percentage of firms that said to pay bribes (%)	ICRG Corruption Index (2003-2007)	Publicly Available in Practice	Identification publicly available (de facto)	Latitude	Log GNI per cap 2006	Ethnic Fract'n.
Kaufmann (2003-2005)	1										
Transparency International Corruption Index (2003-2007)	0.9818a	1									
Heritage Foundatoin Corruption Index (2003-2007)	0.9679a	0.9855a	1								
GCR Corruption Index (2003-2007)	0.8936a	0.9230a	0.9020a	1							
Percentage of firms that said to pay bribes (%)	-0.4203a	-0.4105a	-0.3783a	-0.3928a	1						
ICRG Corruption Index (2003-2007)	0.8804a	0.8939a	0.8677a	0.7868a	-0.2944b	1					
Publicly Available in Practice	0.4724a	0.4561a	0.4599a	0.3886a	-0.2069	0.5291a	1				
Identification publicly available de facto	0.4430a	0.4249a	0.4267a	0.3755a	-0.2188c	0.4405a	0.7204a	1			
Latitude	0.4822a	0.5188a	0.4812a	0.3950a	-0.1594	0.4435a	0.5383a	0.4579a	1		
Log GDP per capita 2006	0.8152a	0.8432a	0.8356a	0.7814a	-0.5007a	0.6793a	0.4648a	0.4274a	0.5629a	1	
Ethnic Fractionalization	-0.3558a	-0.4152a	-0.3887a	-0.4233a	0.1417	-0.2935a	-0.2332a	-0.2542a	-0.3744a	-0.4726a	1
Democracy (1950-2006)	0.6412a	0.6268a	0.6285a	0.6178a	-0.3814a	0.5511a	0.4390a	0.3749a	0.4710a	0.6563a	-0.3867a

Office of the Ethics Commissioner
Bureau du commissaire à l'éthique

DISCLOSURE STATEMENT FOR MEMBERS AND THEIR FAMILY MEMBERS

prepared under the authority of the
CONFLICT OF INTEREST CODE FOR
MEMBERS OF THE HOUSE OF COMMONS

Disclosure Statement for	
Member of Parliament for	
Deadline for filing this form	

For any questions, please contact Legislative Affairs at (613) 995-0721.

Office of the Ethics Commissioner
P.O. Box 16, Centre Block
Parliament of Canada
66 Slater Street
22nd Floor
OTTAWA, ONTARIO
CANADA
K1A 0A6
Telephone: (613) 995-0721
Fax: (613) 995-7308
Web: www.parl.gc.ca/oec-bce

DISCLOSURE STATEMENT FOR MEMBERS AND THEIR FAMILY MEMBERS
prepared under the authority of the
CONFLICT OF INTEREST CODE FOR MEMBERS OF THE HOUSE OF COMMONS

The Disclosure Statement for Members and their Family members, in which the Member discloses his or her private interests as well as those of his or her family, is the initial document which a Member of the House must complete and file with the Office of the Ethics Commissioner. The Disclosure Statement, once filed with the Office of the Ethics Commissioner, is a confidential document.

From the information provided by the completed Disclosure Statement, the Ethics Commissioner is required to prepare a Disclosure Summary which sets out the source and nature, but not the value, of income, assets and liabilities equal to or exceeding $10,000 in value, identify any contracts held with the Government of Canada and list the corporations in which a Member or a family member has an interest, along with the names of any affiliated companies. The Disclosure Summary is to be placed in the public registry which is available for public inspection during normal business hours.

APPLICATION TO MEMBERS
The provisions of the *Conflict of Interest Code for Members of the House of Commons* apply to all Members of the House of Commons when carrying out the duties and functions of their office as Members of the House. The information provided in this document will enable the Office to advise Members on necessary compliance measures.

- **For all amounts in this document, an estimation or the insured value is acceptable.**

This publication is available upon request in multiple formats.
This publication is also available electronically on the World Wide Web at the following address:
http://www.parl.gc.ca/oec-bce

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112005-07E

PERSONAL INFORMATION

MEMBER OF THE HOUSE OF COMMONS

Home Address

Phone Number ( ) -

Fax Number ( ) -

E-mail

I would prefer to be contacted at my

Parliament Hill Office ◯ Constituency Office ◯ Home ◯ Other:

This form is also completed for my Spouse ◯ Common-law partner ◯ Name:

* For dependent children, refer to page 10 Dependent children ◯ Name(s):

REAL PROPERTY Section 21(1)a

MEMBER OF THE HOUSE OF COMMONS	SPOUSE or COMMON-LAW PARTNER
Do you own any real property (e.g. home, cottage, rental units or similar)? YES ◯ NO ◯ *If yes, please identify below*	Do you own any real property (e.g. home, cottage, rental units or similar)? YES ◯ NO ◯ *If yes, please identify below*
Principal Residence N/A ◯	Principal Residence N/A ◯
Civic address	Civic address
Value $	Value $
Ownership Sole ◯ Joint ◯ *Name of co-owner(s) and relationship (spouse, child, friend, etc.)*	Ownership Sole ◯ Joint ◯ *Name of co-owner(s) and relationship (spouse, child, friend, etc.)*
Your share in %	Your share in %

MEMBER OF THE HOUSE OF COMMONS	SPOUSE or COMMON-LAW PARTNER
Secondary Residence N/A ◯	Secondary Residence N/A ◯
Civic address	Civic address
Value $	Value $
Ownership Sole ◯ Joint ◯	Ownership Sole ◯ Joint ◯
Name of co-owner(s) and relationship (spouse, child, friend, etc.)	*Name of co-owner(s) and relationship (spouse, child, friend, etc.)*
Your share in %	Your share in %
Use (i.e. recreational, personal, investment and/or rental use)	Use (i.e. recreational, personal, investment and/or rental use)

MEMBER OF THE HOUSE OF COMMONS	SPOUSE or COMMON-LAW PARTNER
Investment - Real Properties N/A ◯	Investment - Real Properties N/A ◯
Civic address	Civic address
Value $	Value $
Ownership Sole ◯ Joint ◯	Ownership Sole ◯ Joint ◯
Name of co-owner(s) and relationship (spouse, child, friend, etc.)	*Name of co-owner(s) and relationship (spouse, child, friend, etc.)*
Your share in %	Your share in %
Is the federal government or one of its agencies a tenant?	Is the federal government or one of its agencies a tenant?

MEMBER OF THE HOUSE OF COMMONS	SPOUSE or COMMON-LAW PARTNER
Farm(s) N/A ◯	Farm(s) N/A ◯
Civic address	Civic address
Value $	Value $
Ownership Sole ◯ Joint ◯	Ownership Sole ◯ Joint ◯
Name of co-owner(s) and relationship (spouse, child, friend, etc.)	*Name of co-owner(s) and relationship (spouse, child, friend, etc.)*
Your share in %	Your share in %
Specify whether hobby farm, commercial farm or leased farm *Provide details of operation (i.e. hay, beef, dairy, seed, etc.)*	Specify whether hobby farm, commercial farm or leased farm *Provide details of operation (i.e. hay, beef, dairy, seed, etc.)*
Specify whether there were or will be any contracts, grants or contributions with the Government of Canada in the preceding 12 months or in the next 12 months	Specify whether there were or will be any contracts, grants or contributions with the Government of Canada in the preceding 12 months or in the next 12 months

MEMBER OF THE HOUSE OF COMMONS	SPOUSE or COMMON-LAW PARTNER
Vacant Land(s) N/A ◯	Vacant Land(s) N/A ◯
Civic address	Civic address
Value $	Value $
Ownership Sole ◯ Joint ◯	Ownership Sole ◯ Joint ◯
Name of co-owner(s) and relationship (spouse, child, friend, etc.)	*Name of co-owner(s) and relationship (spouse, child, friend, etc.)*
Your share in %	Your share in %
Use (i.e. recreational, personal, investment and/or rental use)	Use (i.e. recreational, personal, investment and/or rental use)

INVESTMENTS Sections 21(1)a & 24(3)

MEMBER OF THE HOUSE OF COMMONS			SPOUSE or COMMON-LAW PARTNER		
Do you have investments in any of the following?			Do you have investments in any of the following?		
REGISTERED INVESTMENTS **Recent statement(s) of account required**			REGISTERED INVESTMENTS **Recent statement(s) of account required**		
Registered Retirement Savings Plans (RRSPs)	YES ◯	NO ◯	Registered Retirement Savings Plans (RRSPs)	YES ◯	NO ◯
Registered Education Savings Plans (RESPs)	YES ◯	NO ◯	Registered Education Savings Plans (RESPs)	YES ◯	NO ◯
Registered Retirement Income Funds (RRIFs)	YES ◯	NO ◯	Registered Retirement Income Funds (RRIFs)	YES ◯	NO ◯
Locked in Retirement Accounts (LIRAs)	YES ◯	NO ◯	Locked in Retirement Accounts (LIRAs)	YES ◯	NO ◯
ADDITIONAL INVESTMENTS **Recent statement(s) of account required**			ADDITIONAL INVESTMENTS **Recent statement(s) of account required**		
Mutual funds	YES ◯	NO ◯	Mutual funds	YES ◯	NO ◯
Stocks	YES ◯	NO ◯	Stocks	YES ◯	NO ◯
Corporate bonds	YES ◯	NO ◯	Corporate bonds	YES ◯	NO ◯
Corporate debentures	YES ◯	NO ◯	Corporate debentures	YES ◯	NO ◯
Trust units	YES ◯	NO ◯	Trust units	YES ◯	NO ◯
Stock options, warrants, rights and similar instruments, deferred shared units	YES ◯	NO ◯	Stock options, warrants, rights and similar instruments, deferred shared units	YES ◯	NO ◯
Stock market indices	YES ◯	NO ◯	Stock market indices	YES ◯	NO ◯
Closed-end mutual funds	YES ◯	NO ◯	Closed-end mutual funds	YES ◯	NO ◯
Commodities, futures and foreign currencies held or traded for speculative purposes	YES ◯	NO ◯	Commodities, futures and foreign currencies held or traded for speculative purposes	YES ◯	NO ◯
ADDITIONAL INVESTMENTS **No statement required**			ADDITIONAL INVESTMENTS **No statement required**		
Guaranteed Investment Certificates *If yes, value $*	YES ◯	NO ◯	Guaranteed Investment Certificates *If yes, value $*	YES ◯	NO ◯
Term deposits *If yes, value $*	YES ◯	NO ◯	Term deposits *If yes, value $*	YES ◯	NO ◯
Securities or bonds issued or guaranteed by any level of government in Canada *If yes, value $*	YES ◯	NO ◯	Securities or bonds issued or guaranteed by any level of government in Canada *If yes, value $*	YES ◯	NO ◯

BUSINESS ASSETS Sections 16, 18, 21(1)c & 21(1)d * If involved in a commercial farming operation provide details under the Farm(s) section on page 5

MEMBER OF THE HOUSE OF COMMONS	SPOUSE or COMMON-LAW PARTNER
Legal status: Sole proprietorship ◯ Partnership ◯ Private corporation ◯	Legal status: Sole proprietorship ◯ Partnership ◯ Private corporation ◯
Name and address of business, partnership or private corporation	Name and address of business, partnership or private corporation
Nature of business activities	Nature of business activities
Share of interest %	Share of interest %
Value of business or approximate value of interest $	Value of business or approximate value of interest $
Any contracts with the Government of Canada YES ◯ NO ◯ *If yes, please specify terms* (i.e. subject matter, nature and benefit)	Any contracts with the Government of Canada YES ◯ NO ◯ *If yes, please specify terms* (i.e. subject matter, nature and benefit)
If partnership, specify name(s) of other partner(s) If private corporation, specify name and address of affiliated (subsidiaries) companies and of all persons having an interest in the corporation	If partnership, specify name(s) of other partner(s) If private corporation, specify name and address of affiliated (subsidiaries) companies and of all persons having an interest in the corporation

ACTIVITIES Sections 7, 8, 9, 10 & 18

MEMBER OF THE HOUSE OF COMMONS	SPOUSE or COMMON-LAW PARTNER
Are you involved in a Employment or profession YES ◯ NO ◯ Business YES ◯ NO ◯ Director or officer in a corporation, association, trade union or non-profit organization. YES ◯ NO ◯	Are you involved in a Employment or profession YES ◯ NO ◯ Business YES ◯ NO ◯ Director or officer in a corporation, association, trade union or non-profit organization. YES ◯ NO ◯
If yes to any of the above, please specify below	*If yes to any of the above, please specify below*
Position / Organization / Any lobbying of or dealings with Parliament or the Government of Canada YES ◯ NO ◯	Position / Organization / Any lobbying of or dealings with Parliament or the Government of Canada YES ◯ NO ◯
If the organization lobbies or has any dealings with Parliament or the Government of Canada, please provide details	*If the organization lobbies or has any dealings with Parliament or the Government of Canada, please provide details*

PERSONAL ASSETS Section 21(1)a

MEMBER OF THE HOUSE OF COMMONS	SPOUSE or COMMON-LAW PARTNER
Do you hold a whole life insurance policy (as opposed to a term life policy), including jointly held? YES ◯ NO ◯ *If yes, please specify the name of the insurer(s) and current cash surrender value*	Do you hold a whole life insurance policy (as opposed to a term life policy), including jointly held? YES ◯ NO ◯ *If yes, please specify the name of the insurer(s) and current cash surrender value*
Are you owed any money, for example, mortgage, lien, promissory note worth $10,000 or more? YES ◯ NO ◯ *If yes, please identify* Name and address of borrower Amount owed $ Nature	Are you owed any money, for example, mortgage, lien, promissory note worth $10,000 or more? YES ◯ NO ◯ *If yes, please identify* Name and address of borrower Amount owed $ Nature

SOURCE OF INCOME/BENEFITS Sections 21(1)b, 21(2) & 24(3)b

MEMBER OF THE HOUSE OF COMMONS			SPOUSE or COMMON-LAW PARTNER		
Other than your parliamentary compensation, did you or will you receive, in the preceding or following 12 months, income/benefits from any of the following sources?			Did you or will you receive, in the preceding or following 12 months, income/benefits from any of the following sources?		
Employment	YES ◯	NO ◯	Employment	YES ◯	NO ◯
Annuities	YES ◯	NO ◯	Annuities	YES ◯	NO ◯
Pensions	YES ◯	NO ◯	Pensions	YES ◯	NO ◯
Rental	YES ◯	NO ◯	Rental	YES ◯	NO ◯
Trust	YES ◯	NO ◯	Trust	YES ◯	NO ◯
Offices & Directorships	YES ◯	NO ◯	Offices & Directorships	YES ◯	NO ◯
Disability benefits	YES ◯	NO ◯	Disability benefits	YES ◯	NO ◯
Business	YES ◯	NO ◯	Business	YES ◯	NO ◯
Profession	YES ◯	NO ◯	Profession	YES ◯	NO ◯
Interest	YES ◯	NO ◯	Interest	YES ◯	NO ◯
Dividends	YES ◯	NO ◯	Dividends	YES ◯	NO ◯
Royalties	YES ◯	NO ◯	Royalties	YES ◯	NO ◯
Contract(s)	YES ◯	NO ◯	Contract(s)	YES ◯	NO ◯
Grants or contributions from Government	YES ◯	NO ◯	Grants or contributions from Government	YES ◯	NO ◯
Farming	YES ◯	NO ◯	Farming	YES ◯	NO ◯
Partnership	YES ◯	NO ◯	Partnership	YES ◯	NO ◯
Other income/benefits	YES ◯	NO ◯	Other income/benefits	YES ◯	NO ◯
If yes to any of the above, please identify			*If yes to any of the above, please identify*		
Source and nature	Last 12 months $	Next 12 months $	Source and nature	Last 12 months $	Next 12 months $

LIABILITIES Sections 21(1)a & 24(3)a

MEMBER OF THE HOUSE OF COMMONS	SPOUSE or COMMON-LAW PARTNER
Do you owe money under a mortgage? YES ◯ NO ◯ *If yes, please identify*	Do you owe money under a mortgage? YES ◯ NO ◯ *If yes, please identify*
Address of mortgaged property / Amount owing $ / Name of lender	Address of mortgaged property / Amount owing $ / Name of lender
Have you guaranteed or co-signed a loan of $10,000 or more for anyone including corporate or partnership interests? YES ◯ NO ◯ *If yes, please identify*	Have you guaranteed or co-signed a loan of $10,000 or more for anyone including corporate or partnership interests? YES ◯ NO ◯ *If yes, please identify*
Creditor (financial institution) / Principal debtor / Amount guaranteed or co-signed $	Creditor (financial institution) / Principal debtor / Amount guaranteed or co-signed $
Do you have any individual credit card balances of $10,000 or more, outstanding for six months or more? YES ◯ NO ◯ *If yes, please identify*	Do you have any individual credit card balances of $10,000 or more, outstanding for six months or more? YES ◯ NO ◯ *If yes, please identify*
Name of institution / Amount owed $	Name of institution / Amount owed $
Do you have any support obligations of $10,000 or more per annum (i.e. spousal, common-law partner, child support)? YES ◯ NO ◯ *If yes, please identify*	Do you have any support obligations of $10,000 or more per annum (i.e. spousal, common-law partner, child support)? YES ◯ NO ◯ *If yes, please identify*
Person to whom support is paid / Amount of obligation $	Person to whom support is paid / Amount of obligation $
Do you have any other debts or liabilities not previously stated of $10,000 or more (i.e. lines of credit, promissory notes, unpaid taxes)? YES ◯ NO ◯ *If yes, please identify*	Do you have any other debts or liabilities not previously stated of $10,000 or more (i.e. lines of credit, promissory notes, unpaid taxes)? YES ◯ NO ◯ *If yes, please identify*
Description of debt/liability / Amount $ / Name of lender	Description of debt/liability / Amount $ / Name of lender

DISCLOSURE STATEMENT FOR CHILDREN Section 20(1)

MEMBER OF THE HOUSE OF COMMONS

Based on each section in this form, do you have anything to disclose concerning your dependent child(ren)?

REAL PROPERTY N/A ◯ YES ◯ *If yes, please specify*

INVESTMENTS N/A ◯ YES ◯ *If yes, please specify*

BUSINESS ASSETS N/A ◯ YES ◯ *If yes, please specify*

PERSONAL ASSETS N/A ◯ YES ◯ *If yes, please specify*

LIABILITIES N/A ◯ YES ◯ *If yes, please specify*

ADDITIONAL INFORMATION AND SIGNATURE

MEMBER OF THE HOUSE OF COMMONS

To the best of your knowledge, please provide ANY ADDITIONAL INFORMATION PERTINENT TO YOUR SITUATION AND/OR THAT OF YOUR FAMILY MEMBERS not already disclosed elsewhere, on an additional sheet.

The Code requires that material changes be reported within 30 days. Please refer to the "Material Change" section of our website for further information.

This disclosure statement form, as well as forms related to the disclosure of gifts, benefits and sponsored travel are all available on our website at <www.parl.gc.ca/oec-bce>.

The above Disclosure Statement has been completed to the best of my knowledge, information and belief.

Signature _____ Date _____

Please print name _____

This statement will be kept in confidence in a personal, protected file. The Ethics Commissioner shall retain all documents relating to a Member for a period of 12 months after he or she ceases to be a Member, after which the documents shall be destroyed unless there is an inquiry in progress under the Code for Members of the House of Commons concerning a member or a charge has been laid against a Member under an Act of Parliament and the documents may relate to that matter.

Office of the Ethics Commissioner
Bureau du commissaire à l'éthique

PUBLIC STATEMENT OF GIFTS OR OTHER BENEFITS
DÉCLARATION PUBLIQUE DE CADEAUX OU AUTRES AVANTAGES

14. (1) Neither a Member or any member of a Member's family shall accept, directly or indirectly, any gift or other benefit, except compensation authorized by law, that is related to the Member's position.

(2) A Member or a member of the Member's family may, however, accept gifts or other benefits received as a normal expression of courtesy or protocol, or within the customary standards of hospitality that normally accompany the Member's position.

(3) If gifts or other benefits that are accepted under subsection (2) exceed $500 in value, or if the total value of all such gifts or benefits received from one source in a 12-month period exceeds $500, the Member shall, within 30 days after receiving the gifts or other benefits, or after that total value is exceeded, file with the Ethics Commissioner a statement disclosing the nature of the gifts or other benefits, their source and the circumstances under which they were given.

(4) Any disclosure made pursuant to the requirements of section 15 [sponsored travel] does not need to be disclosed as a gift or other benefit under subsection (3).

14. (1) Le député ou un membre de sa famille ne peut, dans le cadre de la charge du député, accepter, même indirectement, de cadeaux ou d'autres avantages, sauf s'il s'agit d'une rétribution autorisée par la loi.

(2) Le député ou un membre de sa famille peut toutefois accepter les cadeaux ou autres avantages qui sont des marques normales ou habituelles de courtoisie ou de protocole ou des marques d'accueil habituellement reçues dans le cadre de la charge du député.

(3) Si un cadeau ou un autre avantage visé au paragraphe (2) a une valeur supérieure à 500 $ ou si, sur une période de douze mois, des cadeaux ou autres avantages de même provenance ont une valeur totale supérieure à cette somme, le député dépose auprès du commissaire, dans les trente jours suivant la date de la réception du cadeau ou de l'avantage ou celle à laquelle la valeur totale dépasse 500 $, une déclaration mentionnant la nature de chaque cadeau ou avantage, sa provenance et les circonstances dans lesquelles il a été donné.

(4) Ce qui est divulgué en application de l'article 15 [déplacements parrainés] n'a pas à être déclaré comme un cadeau ou un autre avantage aux termes du paragraphe (3).

Source: *Conflict of Interest Code for Members of the House of Commons* adopted on April 29, 2004 / *Code régissant les conflits d'intérêts des députés* adopté le 29 avril 2004.

Subject to **Section 14** of the Conflict of Interest Code for Members of the House of Commons, I disclose having received the following gifts / benefits:
Conformément à la **Section 14** du Code régissant les conflits d'intérêts des députés, je déclare avoir reçu les cadeaux / autres avantages suivants :

Nature of gifts or benefits received / Nature des cadeaux ou avantages reçus :

_____

Source / Provenance :

_____

Circumstances under which received / Circonstances dans lesquelles reçu(s) :

_____

This declaration is made with the knowledge that a certified copy will be placed on file at the Office of the Ethics Commissioner where it will be available for public inspection during normal business hours Monday through Friday.	Cette déclaration est faite sachant qu'une copie conforme sera gardée au bureau du commissaire à l'éthique, laquelle sera accessible au public pour examen pendant les heures normales d'ouverture du lundi au vendredi.

N.B. Dans ce formulaire, la forme masculine désigne tant les femmes que les hommes.

DATE YYYY / MM / DD — AAAA / MM / JJ	NAME / NOM (Please print clearly – SVP inscrire en lettres moulées)	SIGNATURE

Updated as of December 2006 / Mis à jour en décembre 2006

Office of the Ethics Commissioner
Bureau du commissaire à l'éthique

PUBLIC STATEMENT OF SPONSORED TRAVEL BY MEMBERS
DÉCLARATION PUBLIQUE DE DÉPLACEMENTS PARRAINÉS

15. (1) If travel costs of a Member for a trip that arises from or relates to his or her position exceed $500 and those costs are not wholly paid from the Consolidated Revenue Fund or by the Member personally, his or her political party or any inter-parliamentary association or friendship group recognized by the House, the Member shall, **within 30 days after the end of the trip**, file a statement with the Ethics Commissioner disclosing the trip.

(2) The statement shall disclose the name of the person or organization paying for the trip, the name of any person accompanying the Member, the destination or destinations, the purpose and length of the trip, the nature of the benefits received and the value, including supporting documents for transportation and accommodation.

15. (1) Si les frais payables pour tout déplacement qu'il effectue dans le cadre de sa charge dépassent 500 $ et ne sont pas entièrement pris en charge par le Trésor, par lui-même ou son parti, ou par un groupe d'amitié ou une association interparlementaire reconnu par la Chambre, le député dépose auprès du commissaire à l'éthique une déclaration faisant état du déplacement, **dans les trente jours qui en suivent la fin**.

(2) La déclaration comporte le nom de la personne ou de l'organisation qui prend en charge les frais de déplacement, le nom de toute personne accompagnant le député, la ou les destinations, le but et la durée du déplacement, la nature des avantages reçus et leur valeur, ainsi que des documents justificatifs pour les frais de transport et de logement.

Source: *Conflict of Interest Code for Members of the House of Commons* adopted on April 29, 2004 / *Code régissant les conflits d'intérêts des députés* adopté le 29 avril 2004.

Name of Member / Nom du député :

_____

Name of any person accompanying the Member (if any) / Nom de toute personne accompagnant le député (s'il y a lieu) :

_____

Destination(s) : _____

Purpose of the trip / But du déplacement : _____

Sponsor of trip (official name) / Parrain du déplacement (nom officiel) : _____

Dates : From/De : _____ To/À : _____ (days / jours)
(yyyy - aaaa / mm / dd - jj) (yyyy - aaaa / mm / dd - jj)

Benefits received / Avantages reçus :

Nature			Value / Valeur	Description
Gifts / Cadeaux	yes / oui ❑	no / non ❑	$_____	_____
Transportation / Transport	yes / oui ❑	no / non ❑	$_____	_____
Accommodation / Logement	yes / oui ❑	no / non ❑	$_____	_____
Other / Autre	yes / oui ❑	no / non ❑	$_____	_____

❑ I am including supporting documents for transportation and/or accommodation / Je fournis des documents justificatifs pour les frais de transport et/ou de logement

❑ I was unable to obtain supporting documents for transportation and/or accommodation / Je suis dans l'impossibilité de fournir des documents justificatifs pour les frais de transport et/ou de logement

Signature _____ **Date** _____

Updated as of December 2006 / Mis à jour en décembre 2006

OFFICE OF THE ETHICS COMMISSIONER — BUREAU DU COMMISSAIRE À L'ÉTHIQUE
PARLIAMENT OF CANADA – LE PARLEMENT DU CANADA

DISCLOSURE SUMMARY — DÉCLARATION SOMMAIRE

Disclosure Summary made under the authority of the *Conflict of Interest Code for Members of the House of Commons*
Déclaration sommaire émise en vertu du *Code régissant les conflits d'intérêts des députés de la Chambre des communes*

☐ My income, assets and liabilities referred to in my Disclosure Statement, need not be disclosed in accordance with subsection 24.(3) of the *Conflict of Interest Code for Members of the House of Commons*.

☐ Mes sources de revenus, mes actifs et passifs dévoilés à ma déclaration ne sont pas mentionnés en vertu de la sous-section 24.(3) du *Code régissant les conflits d'intérêts des députés de la Chambre des communes*.

I, the undersigned disclose :

☒ **Assets:**
- Two rental properties, jointly with spouse, Canmore, Alberta.
- Ownership, jointly with spouse, of Ron Sauer Machinery Ltd., Calgary, Alberta.

Other Income:
- Income, jointly with spouse, from two rental properties, Canmore, Alberta.

Liabilities:
- Two mortgages, jointly with spouse, with the Royal Bank of Canada.
- A line of credit, jointly with spouse, with TD Canada Trust

Spouse's Assets:
- Self-directed RRSP with TD Canada Trust.

Spouse's Income:
- Commission income from Ron Sauer Machinery Ltd., Calgary, Alberta.

This declaration is made with the knowledge that a certified copy of the Disclosure Summary will be placed on file at the Office of the Ethics Commissioner where it will be available for public inspection during normal business hours Monday through Friday.

Cette déclaration est faite sachant qu'une copie certifiée de la déclaration sommaire sera gardée au bureau du commissaire à l'éthique lequelle sera accessible au public pour examen pendant les heures normales d'ouverture du lundi au vendredi.

Form – Formulaire EC-04

N.B. Dans ce formulaire, la forme masculine désigne tant les femmes que les hommes.

DATE		
2006/06/22 YYYY / MM / DD — AAAA / MM / JJ	Diane Ablonczy NAME / NOM (Please print clearly – S/P Inscrire en lettres moulées)	D Ablonczy SIGNATURE

A certified copy has been deposited in the Public Registry.
Une copie certifiée a été versée au registre public.

Ethics Commissioner / Le commissaire à l'éthique

Office of the Ethics Commissioner
Bureau du commissaire à l'éthique

PUBLIC STATEMENT OF SPONSORED TRAVEL BY MEMBERS
DÉCLARATION PUBLIQUE DE DÉPLACEMENTS PARRAINÉS

15. (1) If travel costs of a Member for a trip that arises from or relates to his or her position exceed $500 and those costs are not wholly paid from the Consolidated Revenue Fund or by the Member personally, his or her political party or any inter-parliamentary association or friendship group recognized by the House, the Member shall, within 30 days after the end of the trip, file a statement with the Ethics Commissioner disclosing the trip.

(2) The statement shall disclose the name of the person or organization paying for the trip, the name of any person accompanying the Member, the destination or destinations, the purpose and length of the trip, the nature of the benefits received and the value, including supporting documents for transportation and accommodation.

15. (1) Si les frais payables pour tout déplacement qu'il effectue dans le cadre de sa charge dépassent 500 $ et ne sont pas entièrement pris en charge par le Trésor, par lui-même ou son parti, ou par un groupe d'amitié ou une association interparlementaire reconnu par la Chambre, le député dépose auprès du commissaire à l'éthique une déclaration faisant état du déplacement, dans les trente jours qui en suivent la fin.

(2) La déclaration comporte le nom de la personne ou de l'organisation qui prend en charge les frais de déplacement, le nom de toute personne accompagnant le député, la ou les destinations, le but et la durée du déplacement, la nature des avantages reçus et leur valeur, ainsi que des documents justificatifs pour les frais de transport et de logement.

Source: *Conflict of Interest Code for Members of the House of Commons* adopted on April 29, 2004 / *Code régissant les conflits d'intérêts des députés* adopté le 29 avril 2004.

Name of Member / Nom du député :
Leon Benoit

Name of any person accompanying the Member (if any) / Nom de toute personne accompagnant le député (s'il y a lieu) :
Mrs. Linda Benoit

Destination(s) : Taipei, Taiwan

Purpose of the trip / But du déplacement : Canada-Taiwan Relations – Lobby Taiwan government on trade issues, especially beef, and to gain knowledge of the democratic process of Taiwan

Sponsor of trip (official name) / Parrain du déplacement (nom officiel) : Chinese Int'l Economic Cooperation Assoc.

Dates : From/De : 2006/07/15 (yyyy - aaaa / mm / dd - jj) To/A : 2006/07/22 (yyyy - aaaa / mm / dd - jj) (7 days / jours)

Benefits received / Avantages reçus :

Nature			Value / Valeur	Description
Gifts / Cadeaux	yes / oui ☑	no / non ☐	$150.00	Various Low Value Gifts
Transportation / Transport	yes / oui ☑	no / non ☐	$2789.00	Airfare - Vcr. to Taipei Return
Accomodation / Logement	yes / oui ☑	no / non ☐	$1418.03	Hotel Accomodation
Other / Autre	yes / oui ☐	no / non ☑	$	

Please provide any supporting documents – additional material or pages may be provided as required /
Veuillez nous fournir tout document justificatif – de la documentation ou des pages supplémentaires peuvent être ajoutées au besoin

Signature: [signature] Date August

Please print your name / Nom en lettres moulées Leon Benoit

A certified copy has been deposited in the Public Registry.
Une copie certifiée a été versée au registre publique.

Ethics Commissioner / Le commissaire à l'éthique

Annexe 1 Modèle de formulaire pour la liste des mandats

LISTE DE MANDATS, FONCTIONS ET PROFESSIONS

Déclaration faite en exécution de l'article 2 de la loi (spéciale) du 2 mai 1995 relative à l'obligation de déposer une liste de mandats, fonctions et professions ainsi qu'une déclaration de patrimoine.

Je soussigné(e),

Nom: .....

Prénoms: .....

Sexe: féminin – masculin*

Langue: français – néerlandais – allemand*

**biffer les mentions inutiles*

Rue, numéro et boîte postale: .....

Code postal: .....

Localité: .....

Lieu de naissance: .....

Date de naissance: .....

Mentions facultatives:

Téléphone: .....

Fax:: .....

E-mail: .....

déclare sur l'honneur avoir exercé, au cours de l'année précédente, les mandats, fonctions dirigeantes et professions énoncés dans la liste ci-après :

Nom de l'institution	Mandat, fonction, profession exercé(e)	Début	Fin	Rémunéré ou non?
Utilisez la dénomination statutaire ou usuelle	*Utilisez la dénomination la plus courante*	*Si vide = 01/01/2006*	*Si vide = 31/12/2006*	*oui/non*

Dépôt d'une liste de mandats et d'une déclaration de patrimoine

Annexe 3 Modèle indicatif de déclaration de patrimoine.

DECLARATION DE PATRIMOINE.

Déclaration faite en exécution de l'article 3, §§ 1 et 2, de la loi (spéciale) du 2 mai 1995 relative à l'obligation de déposer une liste de mandats, fonctions et professions ainsi qu'une déclaration de patrimoine.

Je, soussigné,

Nom :

Prénom :

Rue, numéro et boîte postale :

Code postal :

Localité :

Lieu de naissance :

Date de naissance :

Mandat ou fonction donnant lieu à l'assujettissement :

Expose la composition de mon patrimoine en date du ..../..../200.... *(date de la prise de cours du mandat, de l'abandon du mandat, de l'expiration d'une période de cinq ans)* comme suit :

1. BIENS IMMOBILIERS

- Nature : *(ex.)* maison, parcelle de culture, terrain à bâtir, ….
- Situation : commune, rue, numéro éventuel….
- Relevé cadastral : si possible.
- Propriétaire du bien, en propre, *(ex)* « en communauté avec mon épouse Madame X », en copropriété, en indivision etc…

2. COMPTES BANCAIRES / CARNET DE DEPOT ET D'EPARGNE
(pour chacun des comptes)

- Institution bancaire : *(ex)* Dexia, Fortis, I.N.G. etc…
- Numéro de compte : (*12 chiffres*).
- Titulaires du compte : (si vous n'êtes pas titulaire seul : *(ex*) « en mon nom et celui de mon épouse, Madame X », …

3. PARTICIPATIONS, ACTIONS, OBLIGATIONS *(pour chaque titre).*

- Nom de la société ou de l'institution émettrice.
- Pour chacune des sociétés ou institutions, le nombre d'actions ou d'obligations avec mention facultative de la valeur nominale.
- Propriétaire (copropriété avec X).

4 AUTRES BIENS MOBILIERS.

- Mentionnez ici les objets de valeurs :

Antiquités, œuvres d'art, peintures, mobiliers, tapis

La déclaration de patrimoine peut être une preuve importante d'innocence en cas d'accusation infondée d'enrichissement sans cause. C'est la raison pour laquelle nous vous invitons, dans votre intérêt, à dresser la liste la plus exhaustive possible.

Pour chaque objet, une brève description est recommandée. (ex : un dessin à la plume intitulé « Vue sur la plage » signée J. Ensor).

5 DETTES.

- Si vous le souhaitez, vous pouvez mentionner ici les dettes et charges financières : *(ex)* Emprunt de 50.000 € accordé par Fortis Banque dont il reste x mensualités de ……..€ à rembourser.

Je déclare sur l'honneur que cette déclaration est exacte et sincère.

.....	.....
DATE	SIGNATURE

BELGISCH STAATSBLAD | MONITEUR BELGE

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Avis officiels

Cour des Comptes

Publication en exécution de l'article 7, § 3, des lois spéciale et ordinaire du 26 juin 2004 portant exécution des lois spéciale et ordinaire du 2 mai 1995 relatives à l'obligation de déposer une liste de mandats, fonctions et professions et une déclaration de patrimoine (deuxième année d'application), p. 39416. — Publication en exécution de l'article 8 des lois spéciale et ordinaire du 26 juin 2004 portant exécution des lois spéciale et ordinaire du 2 mai 1995 relatives à l'obligation de déposer une liste de mandats, fonctions et professions et une déclaration de patrimoine (corrections aux listes publiées le 12 août 2005. Première année d'application), p. 40425.

1012 bladzijden/pages

Abeels Andrée *(vervolg/suite)*					
	Fonds de Prévision et d'Utilité Publique de l'Inspection des Véhicules Automobiles	Administratrice	Rémunéré		
Abeloos Martine					
	Regering van het Brusselse Hoofdstedelijk Gewest, Ambtenarenzaken en Haven van Brussel	Adjunct-kabinetschef	Bezoldigd	01/02/2005	31/12/2005
	Gewestelijke Secretariaat voor Stadsontwikkeling GSSO Brussel	Bestuurder	Niet bezoldigd		
	CD&V Plaatselijke afdeling	Voorzitter	Niet bezoldigd		
	Interface België-Algerije	Voorzitter	Niet bezoldigd	20/06/2005	31/12/2005
	Sint-Jan Berchmanscollege Brussel	Secretaris ouderraad	Niet bezoldigd		
Abelshausen Werner					
	Kruispuntbank van de Sociale Zekerheid	Lid van het beheerscomité	Bezoldigd		
	Rijksdienst voor Kinderbijslag voor Werknemers	Lid van het beheerscomité	Bezoldigd		
	Rijksdienst voor Sociale Zekerheid	Lid van het beheerscomité	Bezoldigd		
	Paritair fonds voor de professionele en syndicale vorming in de banksector	Bestuurder	Niet bezoldigd		
	Paritair comité voor de banken	Lid	Niet bezoldigd		
	Arbeidsrechtbank van Brussel	Sociaal rechter	Bezoldigd		
	Febelfin - Belgische Vereniging van Banken	Directeur	Bezoldigd		
	Sociale Zekerheid	Lid van het beheerscomité	Bezoldigd		
Abrahams Gui					
	Gingelom (Gemeente)	OCMW-voorzitter	Bezoldigd		
	VFSIPH	Voorzitter	Bezoldigd		
	SP.a Lokale afdeling	Voorzitter	Niet bezoldigd		
	Nevenorganisaties Mutualiteit De Voorzorg	Bestuurder	Niet bezoldigd		
Abrams Luc					
	Kortrijk (Gemeente)	Schepen	Bezoldigd		
	Abrams & Co VOF	Zaakvoerder	Bezoldigd		
	AGB Kortrijk	Afgevaardigd bestuurder	Niet bezoldigd		
	AGB Kortrijk	Bestuurder	Bezoldigd		
Abs Albert					
	Chaumont-Gistoux (Commune de)	Conseiller communal	Rémunéré		
	SEDIFIN	Administrateur	Rémunéré		
	SEDILEC	Conseiller	Rémunéré		
	Zone de police ARDENNES BRABANCONNES	Membre du conseil de police	Rémunéré		
Absil Marie-Claude					
	Province de Namur	Conseillère provinciale	Rémunéré		
	Houyet (Commune d')	Bourgmestre	Rémunéré		
	BEP	Administratrice	Rémunéré		
	BEP	Membre du comité de direction	Rémunéré		
	INASEP	Administratrice	Rémunéré		
	INASEP	Membre du comité de direction	Rémunéré		
	Intercommunale des Modes d'Accueil pour Jeunes Enfants	Administratrice	Non rémunéré		
	Centre culturel de Beauraing	Administratrice	Non rémunéré		
	Centre culturel de Rochefort	Administratrice	Non rémunéré		
	Distri-Denrées	Administratrice	Non rémunéré		
	La Terrienne de crédit social Province de Namur	Administratrice	Rémunéré		
	Les Plus Beaux Villages de Wallonie	Administratrice	Non rémunéré		
	Les Plus Beaux Villages de Wallonie	Membre du comité de direction	Non rémunéré		
	Maison de l'Emploi	Membre du comité de direction	Non rémunéré		
	Maison du Tourisme (communale)	Administratrice	Non rémunéré		
	Société coopérative de logements sociaux Ardenne et Lesse scrl	Administratrice	Non rémunéré		
		Prépensionnée	Rémunéré		
Absillis Albert					
	Provincie Vlaams-Brabant	Provincieraadslid	Bezoldigd		
	Vilvoorde (Stad)	Schepen	Bezoldigd		
	Waterwegen en Zeekanaal NV	Bestuurder	Bezoldigd		
	Waterwegen en Zeekanaal NV	Ondervoorzitter van de raad van bestuur	Bezoldigd	23/09/2005	31/12/2005
	HAVICREM	Bestuurder	Bezoldigd		
	HAVICREM	Lid van het directiecomité	Bezoldigd		
	HAVI-GIS	Ondervoorzitter van de raad van bestuur	Bezoldigd		