

## Comparative Study of Multi-Country Asset Disclosure Systems from an Anti-Corruption Perspective: Postprint

**Authors:** Ma Jie, Zhang Shiliang, Ge Yan

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### Abstract

[Purpose/Significance] To identify existing issues in the domestic property information disclosure system, a comparative analysis of the property information disclosure systems of four countries was conducted.

[Method/Process] Employing literature research and case analysis methods, this study thoroughly examines the developmental evolution, reporting subjects, reporting content, reporting timeframes, and implementation guarantee levels of property information disclosure systems in four representative countries.

[Result/Conclusion] Relevant recommendations for improving the domestic property information disclosure system are proposed.

### Full Text

#### Preamble

Ma Jie<sup>1,2</sup>, Zhang Shiliang<sup>1</sup>, Ge Yan<sup>1</sup>

<sup>1</sup>School of Management, Jilin University, Changchun 130022

<sup>2</sup>Center for Information Resources Studies, Jilin University, Changchun 130022

#### Abstract

[Purpose/Significance] To identify problems in China's domestic property information disclosure system, this study selects four countries for comparative analysis of their property information disclosure systems. [Method/Process] Using literature review and case analysis methods, we thoroughly examine the developmental evolution, reporting subjects, content, timing, and implementation safeguards of property information disclosure systems in four representative

countries. **[Result/Conclusion]** The paper proposes relevant recommendations for improving China’s domestic property information disclosure system.

**Keywords:** Clean governance; Information disclosure; Property declaration

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British scholar John Locke stated in *Two Treatises of Government* that “the exercise of power must be through clear and public laws; only when laws are public can we ensure that rulers do not act arbitrarily” [1]. In China, government information disclosure began at the local level and gradually expanded from the grassroots upward. The formal implementation of the *Regulations on Open Government Information of the People’s Republic of China* in May 2008 marked China’s entry onto a path of institutionalized and standardized government information disclosure. Administrative organs at all levels have established internal government information disclosure systems [2], with designated agencies responsible for information disclosure work within their departments. Government information refers to information produced or obtained by administrative organs in the course of performing their duties and recorded or preserved in certain forms, accounting for over 80% of total social information [3]. Property information includes the quantity, sources, and disposition of property belonging to individuals and their family members, thus constituting a type of government information.

In Transparency International’s 2016 Corruption Perceptions Index, China ranked relatively low (79th) [4]. Corruption severely restricts economic growth [5], and institutional factors represent the most fundamental cause of corruption’s spread [6]. China’s domestic property information disclosure system remains in the legislative planning stage, while some foreign governments have accumulated rich experience in property information disclosure legislation and practice. From the perspectives of information management and information disclosure, comparative analysis of Chinese and foreign property information disclosure systems can help draw on foreign theoretical and practical experience to propose recommendations for constructing China’s property information disclosure system.

## 2. Related Research

### 2.1 Property Information Disclosure

The property information disclosure process aligns with the information life-cycle, undergoing stages including collection, review, and disclosure. Foreign countries lack a unified name for property information disclosure systems—for example, the United States calls it the *Ethics in Government Act*—so examining foreign research cannot be limited to superficial descriptions. Through synthesizing domestic and foreign property information disclosure systems, we argue that such systems consist of four components: property information declaration,

property information disclosure, property information review, and accountability systems, as shown in Figure 1 [Figure 1: see original paper].

Property information declaration is the prerequisite for property information disclosure. Disclosure refers to making declared information publicly available or accepting public inquiry requests based on the declaration. Disclosure must be premised on declaration, and examination of civil servant property information disclosure systems in reality necessarily includes both declaration and public notification. Declaration involves reporting to specific agencies, while public notification can be either internal or society-facing. Property information declaration should be oriented toward property information disclosure. Only by orienting declaration toward disclosure can the breadth of supervision expand from purely internal government oversight to broader public oversight, ultimately achieving the goal of supervising behavior and preventing corruption. Jiang Ming'an argues that promoting systemic reforms in national political, economic, and social systems (including property declaration systems) can eliminate the institutional roots of corruption, create an institutional environment that guarantees clean governance, and gradually reduce and ultimately eliminate corruption [7].

## 2.2 Research Status on Property Information Disclosure

Foreign property information disclosure systems began relatively early, focusing primarily on property declaration laws themselves, conflict of interest principles, privacy rights, and government ethics. W. Andrew believes that government information disclosure positively influences the degree of constraint on administrative organs [8]. R. Messick [9] argues that property information to be disclosed should include all assets, sources, positions in profit or non-profit companies, debts, gifts received, and travel or other expenses, as disclosing these items provides a complete description of personal financial status. F.N. Brady [10] examines the tension and balance of administrative ethical conflicts from an aesthetic perspective, arguing that the existence of conflict forms the basis for proper administrative management and policy formulation. S.C. Selden et al. [11] use analytical methods to categorize administrative personnel into five types: public interest helmsmen, adaptive realists, pragmatic utilitarians, compliant managers, and practical idealists, and point out the behavioral manifestations of each type.

Domestic research on property information disclosure systems falls into three categories: First, introduction and comparative studies of foreign property declaration systems, such as comparing the United States, Singapore, South Korea, and China from the perspectives of declaration subjects and content, and proposing expanding the types of property declarations and the scope of reporting personnel [12]. Second, research on dilemmas and influencing factors in China's official property declaration system, mainly analyzing three aspects: officials' resistance psychology, conflicts with privacy protection [13], and incomplete supporting facilities. Third, research on methods and pathways for implementing property declaration systems [14-15], with applying big data thinking and

technology to property declaration verification becoming a research hotspot. Current research emphasizes the significance and role of property declaration systems, but there is relatively little research on the specific process of establishing such systems, with more attention paid to the impact, significance, and value after establishment.

## **2.3 The Relationship Between Property Information Disclosure Systems and Clean Governance**

### **2.3.1 Foreign Clean Governance Information Management Models**

Foreign clean governance information management models primarily consist of ethical systems, clean governance institutions, supervision systems, and information platforms, as shown in Figure 2 [Figure 2: see original paper]. Ethical systems mainly include moral education, ethical legal systems, and clean governance culture. Clean governance institutions include laws and regulations such as government transparency, property declaration, interest coordination, recusal, and punishment. Supervision systems include anti-corruption agencies, media, and the public. Information platforms mainly involve the electronic and dynamic management of clean governance information.

Based on clean governance management models, countries establish clean governance systems. Singapore has built a zero-tolerance clean governance system founded on four pillars: law, independent judiciary, effective law enforcement, and responsive public services, underpinned by firm political will and leadership capabilities [16], making Singaporean officials dare not, cannot, and do not want to be corrupt. Denmark's national clean governance system comprises 13 institutional pillars, each constituting an element of the system and falling into three categories: government pillars (legislature, executive, judiciary); public sector pillars (public sector, law enforcement agencies, election management bodies, ombudsman, audit institutions, anti-corruption agencies); and non-government pillars (political parties, media, civil society, business organizations). Each pillar fully and effectively performs its role, jointly supporting national clean governance construction.

### **2.3.2 The Relationship Between Information Disclosure and Clean Governance**

The establishment of information disclosure systems is based on citizens' right to know public information held by government and public departments. The purpose of information disclosure legislation is to ensure public access to information as a fundamental government obligation [17]. Supervising state organs' power through information disclosure systems (protecting citizens' rights) promotes transparency in power operation, safeguards citizens' right to know and supervise, and thereby reduces the possibility of power abuse, playing a role in clean governance (as shown in Figure 3 [Figure 3: see original paper]). As an anti-corruption system widely recognized and implemented worldwide [18], property information disclosure systems represent one approach to promoting clean governance.

### 3. Comparative Analysis

The global Corruption Perceptions Index (CPI), established by the renowned NGO Transparency International, reflects the degree of official integrity and bribery conditions in a country's government. Based on surveys of entrepreneurs, risk analysts, and the general public regarding their experience and perceptions, countries are scored from 10 to 0, with higher scores indicating lower corruption levels. The CPI uses a 100-point scale, where 100 represents the most clean and 0 the most corrupt; 80-100 indicates relatively clean; 50-80 indicates slight corruption; 25-50 indicates serious corruption; and 0-25 indicates extreme corruption.

According to Transparency International's CPI data shown in Figure 4 [Figure 4: see original paper], Denmark consistently scores above 90, earning the title "world's cleanest country." The United States scores between 70-80, with the most detailed property declaration system provisions [19]. J.S.T. Quah's statistics on Singapore's CPI over the past decade show it ranks first in Asia [20]. Based on these factors, we selected four representative countries—the United States, Denmark, Singapore, and China—to conduct a comparative analysis of multinational property information disclosure systems according to their content composition, examining institutional development and evolution, declaration subjects, content, timing and form, and supervision of property declarations.

#### 3.1 Most Countries Lack Specialized Property Declaration Legislation, Instead Integrating the System into Anti-Corruption Laws [21]

From the practical experience of the United States, Singapore, and Denmark, property information disclosure systems have all been established through gradual processes. Since the passage of the *Freedom of Information Act* in 1966, the U.S. government has formulated various policies and regulations to promote and ensure effective use of government information. To date, these policies ensure that the American public and businesses can effectively obtain information from relevant government departments [17]. The United States began exploring property declaration systems for political candidates in the first half of the 20th century, but formal implementation only began with the 1978 *Ethics in Government Act*. The Act clearly stipulated that the president, vice president, members of Congress, federal judges, and most employees in the executive, legislative, and judicial systems with annual salaries above \$50,000 must declare their property and disclose their own and their spouses' property status. In 1989, the *Ethics Reform Act* [27] mandated unified property declaration systems for the legislative, executive, and judicial systems. In February 2012, the U.S. House of Representatives amended the *Ethics in Government Act* again, requiring members of Congress to post their property information disclosure reports online for public access when submitting them to the House and Senate [22].

Singapore's property declaration system advantage lies in its enforcement of su-

pervision provisions for civil servants' property in relevant anti-corruption laws [22], such as the successive formulation, revision, and improvement of regulations including the *Prevention of Corruption Act*, *Civil Service Act*, *Civil Service Code and Disciplinary Regulations*, *Prevention of Bribery Act*, *Corruption (Confiscation of Benefits) Act*, *Property Declarations Act*, *Central Provident Fund System*, and *Shared Values White Paper*. Among these, the *Property Declarations Act* provides detailed provisions on declaration subjects, timing, and content.

In November 2008, Denmark introduced criminal law amendments explicitly criminalizing “bribery of government officials and government corruption,” with bribing foreign officials also constituting a crime. Simultaneously, businesses arranging travel, special services, or giving gifts for commercial purposes are criminal acts. In 2009, the Danish Parliament passed the *Transparency Act*, requiring cabinet ministers to publicly disclose monthly official dining expenses, travel costs, and gifts received [23]. Additionally, Denmark has formulated a “zero-tolerance policy” that permeates departmental regulations, maximizing the absolute implementation of existing laws. Denmark’s *Public Administration Act* stipulates that direct relatives who abuse administrative power for benefits face legal sanctions under both domestic and international public regulations.

In contrast, China’s property information disclosure system remains in the legislative planning stage. In 1994, the Standing Committee of the National People’s Congress included the *Property Declaration Law* in its legislative plan. Beginning with the *Regulations on Income Declaration for Party and Government Leading Cadres at the County (Division) Level and Above* issued in April 1995, China began implementing personal income declaration for county-division-level and above leading cadres. As shown in Table 1, after several adjustments, the 2017 *Regulations on Leading Cadres Reporting Personal Matters* currently serves as the key regulation, though it does not mention property information disclosure. In 1999, the Ministry of Supervision submitted a legislative proposal for the *National Public Servants Property Declaration Law* to the State Council, but it was not approved [24]. Therefore, China has not yet truly implemented a universal property information disclosure system; the system’s positioning remains an internal reporting and political review mechanism, still essentially a policy document without legislative confirmation [25].

### **3.2 All Countries Specify Property Information Declaration Subjects, with High-Level Officials Disclosing First**

Since the United States is a typical separation-of-powers system, horizontally, the three systems—legislative, executive, and judicial—must all conduct property information declarations at corresponding levels, as shown in Table 2. Vertically, property information declarations are conducted according to certain position ranks. The U.S. *Ethics Reform Act* stipulates that federal judges and employees of the executive, legislative, and judicial systems must declare and disclose their own and their spouses’ financial situations before taking office,

and must declare monthly thereafter. The United States only discloses family property information for senior public officials. Approximately 300,000 U.S. government employees need to declare property, but only about 25,000 senior public officials and government employees disclose their property information to the public [28].

Singapore's small national scale and small total number of civil servants are objective conditions for implementing universal declaration systems. Compared with other countries, Singapore's property declaration subjects are more extensive and stringent, ranging from the prime minister to newly hired ordinary civil servants, all of whom must be included in property declaration scope [29], though politicians are not involved. The *Civil Service Code and Disciplinary Regulations* mainly regulate civil servants' daily and work behaviors. Regarding declaration subjects, civil servants must explain property changes when declaring property; if changes are deemed unqualified and the individual fails to provide reasonable explanations, the property is identified as corruption proceeds.

According to the 2017 *Regulations on Leading Cadres Reporting Personal Matters*, China requires centralized annual reporting by January 31st of each year for the matters listed in Table 3 from the previous year, with reporters responsible for the authenticity and completeness of content and subject to supervision. Domestic property information declaration subjects are limited to county-division-level and above, including cadres in administrative organs, public institutions managed in accordance with the Civil Service Law, and public officials in state-owned enterprises.

### 3.3 All Countries Specify Property Information Declaration Content

The U.S. Office of Government Ethics categorizes declaration content into four types: (1) Property and income, mainly including all property and income of the individual, spouse, and children. Property includes securities, pensions, annuities, personal savings, mutual funds, real estate, livestock, collections, etc. Income is divided into investment income and labor income. Investment income refers to interest, rent, dividends, and capital gains obtained by the declarant, spouse, and children from property and business operations; labor income includes wages, commissions, and service fees. (2) Transaction activities, requiring reporters to disclose certain property purchases, sales, and exchanges by themselves, spouses, and children. (3) Gifts and reimbursements received by the individual, spouse, and children. (4) Debts and employment situations, requiring declaration of any debts exceeding \$10,000 and social part-time employment [13].

Singapore conducts property information declarations on July 1st each year, specifically including: the individual's investment shares, land, housing, and other real estate and property; the spouse's investments and other property that may cause conflicts of interest. Singapore's property declaration information is comprehensive and detailed, mainly for inspection purposes, playing a

preventive and warning role.

In Denmark, personal property is statistically recorded and economically valued by tax authorities. Owners of property, housing, and land must all register, making concealment or omission difficult. Citizens must declare their property or income on tax forms annually, and anyone can query individuals' income and property information from tax authorities [30].

China's property declaration scope still needs expansion, lacking mandatory provisions on gifts received, employment situations, and especially hidden properties such as art investments [26]. Property information such as automobiles, antiques, calligraphy, paintings, and creditor's rights and debts are not required for declaration [18].

### **3.4 Some Countries' Declaration Timeframes Include Appointment, In-Office, and Departure Declarations, While China's Relevant Provisions Have Not Been Truly Implemented**

The United States, Singapore, and Denmark all require property information declarations during three stages: appointment, in-office, and departure, ensuring the system does not become mere formality and enabling property supervision. Singapore does not publicly disclose property declaration information, emphasizing ex-ante supervision.

China's property information declaration cycle is annual, requiring declarations upon initial appointment and departure, with requirements for immediate reporting (within 30 days) when new declaration content occurs during tenure. However, actual implementation shows only one annual regular declaration; provisions for reporting job transfers, reassignments, and routine property changes have not been truly implemented [14]. Domestic property information disclosure is conditionally internal [32], such as when organizational departments in cadre supervision work and cadre selection and appointment work may, after approval and according to cadre management authority, access relevant leading cadres' materials.

### **3.5 Some Countries Have Specialized Property Information Disclosure Supervision Agencies, While China's Competent Department Remains Undetermined [34]**

The U.S. accountability system has strong separation-of-powers characteristics. The executive system is governed by the Office of Government Ethics, responsible for property declaration matters and ethical behavior supervision. Additionally, each department has "special prosecutors" responsible for property information declaration matters [35]; if false declarations occur, they directly report to the president and recommend disciplinary action. The legislative and judicial systems have specialized committees responsible for property information declaration review (see Table 5). The law stipulates severe penalties for violations:

units may directly penalize individuals who refuse to declare, provide false information, omit information, or delay without reason; judicial departments may file civil lawsuits, with courts imposing fines up to \$10,000; individuals who intentionally provide false information may face criminal prosecution with fines up to \$250,000 or five years' imprisonment.

Singapore established the Corrupt Practices Investigation Bureau (CPIB) in October 1952, primarily tasked with investigating any corruption suspicions in public service departments and government statutory bodies [36] and responsible for prosecuting corruption cases including bribery. Additionally, Singapore established the Cabinet Integrity Office to handle property declarations, independent of government departments, enhancing transparency in civil servants' property status and enabling timely discovery and investigation of suspicious issues [37].

Denmark's Ombudsman system was established in 1955. The Ombudsman is elected by and only accountable to Parliament, with main responsibilities including receiving direct citizen complaints or obtaining information from networks and conducting investigations on matters deemed necessary.

Currently, China's property information declaration acceptance agencies are organization departments, personnel departments, and discipline inspection and supervision organs, which lack specialized supervision functions and are not conducive to strengthening supervision and accountability for property declaration work. The 2017 revised *Regulations on Leading Cadres Reporting Personal Matters* stipulates penalties for four situations: failure to report on time without justifiable reasons, inaccurate reporting, concealment, and failure to handle matters according to organizational responses. However, the regulations do not design complete accountability procedures, largely becoming a formality.

## 4. Foreign Experience and Implications for China

### 4.1 Elevate the Legislative Level of Property Information Disclosure and Formulate Specialized Laws

Most countries' property information disclosure regulations appear as independent laws. As shown in Table 1, property information disclosure is a complex institutional design whose effective operation depends on other supporting systems. Domestic administrative departments have issued some administrative regulations on property information disclosure, but none have risen to the legal level, thus having relatively weak binding force on the public. Therefore, China should promptly enact a *Property Information Disclosure Law*, focusing on key links such as declaration subjects, scope, review, and supervision agencies, placing it at a relatively high level second only to the Constitution, while establishing other relevant supporting systems.

#### **4.2 Improve the Subject System of Property Information Disclosure**

In modern democratic and rule-of-law societies, the public is the rights subject of property information disclosure. Considering China's large base of public officials and operational feasibility, all property information could be required for declaration, but only partial information would be publicly disclosed. Newly appointed officials should both declare and have their declaration materials disclosed to the public. Implementation could begin by expanding local pilot practices and gradually extending them nationwide. For pilot areas, certain incentive measures could be adopted, such as exempting or mitigating penalties for officials who voluntarily turn over assets of unclear origin.

#### **4.3 Strictly Define and Appropriately Expand Property Information Disclosure Content**

From worldwide legislative practice, property declaration covers a broad scope. The concepts of "property declaration" and "income declaration" differ: "property" naturally includes "income," but "income" cannot encompass "property." "Income" focuses on future earnings, while "property" focuses on asset accumulation from the past to the present. Combining the concept of property in the *General Principles of Civil Law* [38], the types and scope of property declarations should be appropriately expanded to include citizens' lawful income, housing, savings, daily necessities, cultural relics, books and materials, forest trees, livestock, means of production permitted by law, and other lawful property—all requiring declaration. Additionally, particular attention should be paid to asset changes of the individual, spouse, and children.

#### **4.4 Reasonably Define the Scope and Form of Property Information Disclosure**

Countries adopt different principles and methods for property information disclosure, mainly divided into open and confidential principles. Considering domestic realities, China should adopt limited property information disclosure methods. Based on the right to know, as social subjects, the public has the right to understand senior officials' age, education, experience, morality, ability, property, and other situations, and officials have the obligation to disclose such information to the public.

#### **4.5 Establish Judicial Safeguard Systems and Implement Accountability Mechanisms**

First, improve administrative safeguard systems: any regulations, rules, or normative documents not formally published have no legal effect. Second, establish judicial safeguard systems: since administrative information in property information disclosure involves public rights and interests, it should be handled with caution. Third, establish People's Congress supervision systems: the Standing Committee should legally supervise the non-disclosure of information that

should be public or false disclosure. Fourth, establish accountability mechanisms: accountability, as an important link in property information disclosure systems, currently lacks a standardized system in China, but as a fundamental institution, it is necessary to optimize it to better suit China's property information disclosure system.

#### 4.6 Implement a “Data-Based” Property Information Disclosure Model

Based on the composition of property information disclosure systems, we propose constructing a “data collection-information analysis-information application” property information declaration model to address issues such as false declarations, low inspection rates, verification difficulties, and limited public participation. Property information is divided into three forms: structured data, semi-structured data, and unstructured data. Structured data is mainly provided by functional departments, including property-related information from banks, public security, real estate, and tax authorities, with stable structure and single data types. Semi-structured and unstructured data refers to individuals' data information on social networks and “data feedback” provided by the public, with diverse data types that may include images, audio, or video.

In the data collection stage, corresponding to the declaration and disclosure links of property information disclosure systems, the declaration stage focuses on integrating and comparing declared data with organizational department data. For structured data, integration is key; since different departments store data in different formats, effective integration is needed during collection. For semi-structured and unstructured data, the focus is on data collection. Integrated data sources and collected data should be correlationally linked—for example, using ID numbers provided by public security departments as the basis for data association. The disclosure stage focuses more on collecting data information generated after public participation.

The data processing stage aims to discover whether declarants have potential conflicts of interest [39] and analyze the authenticity of property information for early warning by relevant departments. By integrating tax, real estate, and banking department information through the national credit system, verification departments can easily monitor property information changes, quickly identify problems, and respond.

The data application stage mainly involves property information disclosure verification and accountability. In the verification link, automatic system verification can both expand the verification scope and improve efficiency and accuracy. In the accountability link, combining verification results, supervisory agencies can identify problems or public reports to initiate accountability procedures, assigning relevant agencies to conduct investigations according to their authority and procedures. If no accountability issues are involved, the process terminates; otherwise, accountability measures such as admonitory talks, public criticism,

deadline corrections, or dismissal are implemented based on severity.

Drawing on foreign experience in property information disclosure system construction, this paper proposes using data analysis methods to develop property information disclosure models, which has important practical significance for improving China's system. However, it must be noted that significant differences exist between China and the other three representative countries in legislative level, subject system, and information disclosure content. Due to different national conditions, only by proceeding from China's actual situation can we formulate a property information disclosure system suitable for China.

Currently, China's property information disclosure system remains in the planning stage, with insufficient theoretical research. In constructing China's system, further theoretical and practical explanation is needed regarding who should declare (scope of declaration subjects), to whom (acceptance agencies), what to declare (declaration content), how to declare (declaration procedures), declaration supervision (accountability system), and how to disclose (disclosure forms).

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## Author Contributions

Ma Jie: Responsible for proposing research propositions and ideas, writing and revising the paper.

Zhang Shiliang: Responsible for paper writing, revision, and final editing.

Ge Yan: Responsible for data collection and paper writing.

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## Multinational Comparative Study on the Official Property Information Disclosure System from the Perspective of Building a Clean Administration

Ma Jie<sup>1,2</sup>, Zhang Shiliang<sup>1</sup>, Ge Yan<sup>1</sup>

<sup>1</sup>School of Management, Jilin University, Changchun 130022

<sup>2</sup>Center for Studies of Information Resources, Jilin University, Changchun 130022

**Abstract:** [Purpose/significance] In order to make clear the problems existing in the domestic property information disclosure system, this paper selects four countries to compare and analyze their property information disclosure systems. [Method/process] By using the literature research method and the case analy-

sis method, the official property information disclosure systems of four typical countries were thoroughly analyzed from the following aspects: the development and evolution process, the declaration subject, the reporting content, the reporting time, the property information and guarantee implementation level. [Result/conclusion] This paper puts forward some relevant suggestions on improving domestic property information disclosure systems.

**Keywords:** clean government; information disclosure; property declaration

*Note: Figure translations are in progress. See original paper for figures.*

*Source: ChinaXiv — Machine translation. Verify with original.*