

Efficiency of labour duties performance by civil servants: world experience and prospects in Ukraine

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Abstract

The purpose of this study is to examine the operation of the control mechanism that regulates the alignment of expenditure and income among civil servants and evaluate the effectiveness of their responsibilities. The study utilizes a blend of theoretical and empirical approaches. Theoretical methods encompass various approaches such as analysis, synthesis, concretization, generalization, the method of analogy and modelling. Empirical methods encompass the scrutiny of civil service practices in Ukraine and other nations, an assessment of legal and scientific literature pertaining to the topic and the production of scientific research and findings. The study uncovers inherent deficiencies in anti-corruption mechanisms pertaining to the civil service and the execution of civil servants' responsibilities, both domestically in Ukraine and on a global scale. It focuses on analysing the functioning and efficacy of the National Agency for the Prevention of Corruption and the authorized units tasked with the prevention and detection of corruption. The authors assert that Ukraine needs a streamlined system to electronically declare the direct expenses of civil servants. The importance of these findings lies in their capacity to guide future revisions to Ukraine's current legislation regulating civil service operations. The study establishes a basis for suggesting modifications that can improve the efficiency and efficacy of civil service in the context of anti-corruption efforts.

Keywords

civil service; labour rights and responsibilities; civil servant's income; anti-corruption measures

Eficiencia en el desempeño de las obligaciones laborales por parte de los funcionarios: experiencia mundial y perspectivas en Ucrania

Resumen

El objetivo de este estudio es examinar el funcionamiento del mecanismo de control que regula la alineación de gastos e ingresos de los funcionarios y evaluar la eficiencia en el desempeño de sus responsabilidades. El estudio utiliza una mezcla de enfoques teóricos y empíricos. Los métodos teóricos abarcan diversos enfoques como el análisis, la síntesis, la concretización, la generalización, el método de la analogía y la modelización. Los métodos empíricos abarcan el escrutinio de las prácticas de la función pública en Ucrania y otros países, la evaluación de la literatura jurídica y científica relativa al tema y la elaboración de investigaciones y conclusiones científicas. Asimismo, pone de manifiesto las deficiencias inherentes a los mecanismos anticorrupción relativos a la función pública y a la ejecución de las responsabilidades de los funcionarios, tanto a escala nacional en Ucrania como a escala mundial. Se centra en el análisis del funcionamiento y la eficacia de la Agencia Nacional para la Prevención de la Corrupción, así como en las unidades autorizadas encargadas de la prevención y detección de la corrupción. Los autores afirman que Ucrania necesita un sistema simplificado para declarar electrónicamente los gastos directos de los funcionarios. La importancia de estas conclusiones radica en su capacidad para orientar futuras revisiones de la actual legislación ucraniana que regula el funcionamiento de la función pública. El estudio sienta las bases para sugerir modificaciones que puedan mejorar la eficiencia y eficacia de la función pública en el contexto de los esfuerzos anticorrupción.

Palabras clave

función pública; derechos y responsabilidades laborales; ingresos de los funcionarios; medidas anticorrupción

Introduction

Declaring the income and expenditure of civil servants in developed countries around the world has become common practice in recent decades, as illicit enrichment carries a number of risks, both for the specific country and for the world community. Currently, more than 100 countries have an electronic declaration system due to the promotion of such a mechanism of state control over their officials by the United Nations (Adnan *et al.*, 2022). However, a much smaller percentage of countries use online technology at a sufficient level to actually verify electronic declarations of compliance with anti-corruption legislation. And, in most countries, the general inspection is only concerned about the legality of the origin of the income received by the civil servant, which is a one-sided and inefficient approach. After all, it is the expenses of an official for vacation, such as expensive cars, luxury apartments and houses, as well as branded clothes and

good food in restaurants, that should be subject to state inspection, but not his/her income, which is declared.

Some of the most effective e-declaration laws were created in Germany, the United States (US) and Georgia. According to the Corruption Perceptions Index (CPI) (2022), these countries rank 9th, 24th and 42nd, respectively. In Germany, federal ministries and departments of the government have implemented anti-corruption measures contained in a special package of documents called the *Directive of the Federal Government on the Prevention of Corruption* (2004). The Federal Ministry of the Interior developed this normative document, which is still in effect in Germany. The directive includes a Code of Action against Corruption, as well as Guidelines for managers and management. Thus, according to this Code in Germany, if a civil servant lives on only one salary, he/she does not need to fill out declarations. This is done by the accounting department of the enterprise or government organization

where the person works. Relevant information about the monthly salary of a civil servant is sent directly by the accounting department to the tax service department. In Germany, this department monitors the compliance of civil servants' incomes with their standard of living (Ceschel *et al.*, 2022). However, if a German citizen receives any additional income from other sources not related to his/her main job, in this case the civil servant must submit an annual declaration. In practice, this means the following: if a civil servant in Germany, in addition to his/her salary at the main place of work, receives, for example, subsidies or other forms of state financial assistance or has any additional income from his/her research activities, only in this case, he/she is obliged to file an annual declaration with the tax office. To do this, he/she must issue an electronic tax card (a prototype of the e-declaration), and filling it out is the responsibility of the head of the state body where the person works. The tax authorities will compare the income of this tax card with the information available in their databases about his/her expenses and will conduct an appropriate check if the expenses exceed the received income. Such an electronic declaration system allows the state to control the legality of civil servants' expenditures (Directive of the Federal Government on the Prevention of Corruption, 2004).

The activities of US civil servants are governed by the *Principles on the Ethical Conduct of Government and Civil Servants and the U.S. Code of Conduct and Ethics*. According to these documents, the main anti-corruption measures of the US include:

- 1) constant control over the mandatory declaration of financial income and expenses of the employee for the year;
- 2) criminal liability not only of individuals but also of legal entities for corruption (Andersen, 2018; Suprun-Kovalchuk & Didenko, 2020).

In the US, a civil servant must provide the Ethics Office with information about his or her expenses and income, as well as the expenses and income of his or her close relatives - children, spouses and parents, including information on the origin of property, its composition, and its cost; information on available deposits, received, and issued loans; a list of the received gifts that cost more than \$50; and a list of transport, entertainment, and other comparable services paid not from personal or budgetary funds (with indication of the source) (Moltz *et al.*, 2023). A commission verifies the data provided and, if necessary, may ask for more details, interviews the officials them-

selves and carries out investigations. In cases of serious violations, criminal prosecution is possible. In the US, high-level government officials undergo a mandatory polygraph examination. This condition is often highlighted in job descriptions or employment contracts. If an official or employee does not pass such an inspection, his/her contract may be terminated. Thus, the authors note that in the US, civil servants report to the state not only on their income but, most importantly, on their annual expenses (Pchelina *et al.*, 2019).

Many of Georgia's reforms performed during the mid-2000s set an example for Ukraine to follow. Georgia's rapid rise in Transparency International's CPI from the 124th place in 2003 to the 42nd place in 2022 was led by several success factors. After the Rose Revolution, a new anti-corruption policy was formed based on the strategy and implementation of priority actions aimed at fighting corruption. A key moment in the legal regulation of Georgia's anti-corruption policy was the adoption of Decree No. 550 "On Approval of the National Anti-Corruption Strategy" (2005) by the President of Georgia. This normative act was developed with the participation of civil society and international organizations. The country's budget has increased several times in a short period of time. Taking bribes has become unprofitable not only because of the increase in civil servants' salaries but also because of the inevitability of punishment for corruption (Robertson *et al.*, 2016; Arbatskaya & Mialon, 2020). Criminal prosecutions for corruption crimes have initiated new cadres in the reformed law enforcement agencies. Georgian authorities have managed to transform bodies that duplicate each other's functions. Also, citizens began to receive social services online. In addition, one of the greatest successes was the introduction of electronic declarations of civil servants and electronic property registers. It must be noted that electronic declarations are given a lot of attention in Georgia. There are special bodies and authorized personnel who monitor the living standards of employees in accordance with their declared property. Civil servants fill in electronic declarations annually and electronic registers only before entering civil service. All the properties that the employee had before his/her appointment is indicated in the electronic registers (Khuroshvili, 2023).

As for Ukraine, after 7 years of a resolute fight against corruption (Revolution of Dignity), according to Transparency International, Ukraine received 33 points out of 100 possible according to the CPI in 2022, and now it ranks 116th out of 180 countries. Next to Ukraine in the ranking are the Kyrgyz Republic, Azerbaijan and Djibouti (Trans-

parency International, 2022). Why did this happen if, since the proclamation of Ukraine's independence, special attention has been paid to the fight against corruption in society? The first legal document was adopted: the Law of Ukraine *On Combating Corruption* (1995), which defined the concepts, features and types of acts of corruption. In the future, domestic anti-corruption legislation will begin to develop rapidly. It moves away from a theoretical direction, and its rules have a purely practical component. Thus, in the following legislative acts, the Law of Ukraine No. 1506-VI *On Principles of Prevention and Counteraction to Corruption* (2009) and the Law of Ukraine No. 3206-VI *On Principles of Prevention and Counteraction of Corruption* (2011), which have accordingly expired, very similar definitions of corruption are given. They introduced the mandatory declaration of income by civil servants. It must be noted that the latter, unlike previous legislative acts, contained information on actions for declaring subjects who were not able to submit a declaration for the previous year by April 1 at the place of work. In addition, this Law determined the procedure for storing the declarations themselves and using the information specified in the declarations (Ukraine, 2011). The adoption of these laws laid the legal foundations for civil servants to declare their income. However, despite the adoption of this anti-corruption legislation, virtually nothing has changed in the lives of civil servants (Decarolis *et al.*, 2022). Every year, they filled "empty" declarations of meager income and continued driving luxury cars and spending vacations in their luxury villas (owned by their grandparents).

The aim of this study is to investigate the necessity and potential advantages of implementing an effective electronic declaration system for monitoring the direct expenditures of civil servants and their families in Ukraine. The study seeks to determine whether such a system can facilitate the scrutiny of civil servants' lifestyles in relation to their salaries and contribute to the overarching goal of combating corruption within the country. The study's significance lies in its call for the establishment of a robust electronic declaration system in Ukraine, crucial for enhancing transparency and accountability within the government. The research problem addressed in this article is the lack of an effective electronic system for civil servants in Ukraine to declare their expenditures.

The study employed a multifaceted methodology, blending theoretical and empirical approaches. Theoretical methods encompassed analysis, synthesis, concretization, generalization, the method of analogy and modelling, forming

the conceptual framework for understanding the significance of electronic declaration systems in fighting corruption. Empirical methods involved an in-depth examination of civil service practices in Ukraine and other countries, a comprehensive review of relevant legal and scientific literature and the generation of scientific research findings. Drawing on the lessons learned from developed countries like the US, where income and expenditure declaration is a key anti-corruption tool, the study emphasized the necessity for Ukraine to adopt similar mechanisms and move closer to its goal of eradicating corruption and promoting democratic governance.

1. Application of international experience in creating an electronic declaration system

Given that financial control is aimed at fighting corruption, the authors decided that the declaration of assets by civil servants is part of the system. It is worth noting that most developed countries, such as the United Kingdom, Finland, Germany, Singapore, the USA, China or Georgia, use a fairly effective mechanism, namely declaring not only the servants' income and the income of their families but also recording the costs themselves (Chen *et al.*, 2020). It is based on a simple idea: society and regulatory bodies do not have the opportunity to catch red-handed those who in some way receive a corrupt income. But it is not necessary to catch a corrupt person at the scene of a crime while handing him/her labelled money under a hidden camera; what is necessary is looking at corruption indicators, the most important of which is the mismatch of income and expenditure.

In the above countries, where costs are fixed, the following arguments are used: if the Deputy Minister with an annual salary of \$35,000-50,000 buys a house with land for \$1-2 million or stays at a hotel where there are no rooms cheaper than €1,500 per night, it gives reason to ask where the money came from (Nolan, 2023). That is what they do abroad. And if the relevant authorities do not receive satisfactory explanations, it is possible to state the probability of receiving corrupt income. At the same time, the authors do not know exactly what this civil servant did wrong - took a "kickback" in the public procurement of tomographs or demanded a bribe. Only life inconsistent with one's wealth is visible (Peters, 2019). The basic scheme of anti-corruption control of expenditure is based on the

fact that money does not disappear without a trace: if someone steals a million, sooner or later this amount will be paid for something. Unless the thief is a numismatist, in developed countries, the verification of these data is carried out by specialists, which, if necessary, may request additional information, summon officials for an interview or conduct investigations. In cases of serious violations, it is possible to be prosecuted (Paranata, 2022).

In the US, where corruption is minimal, civil servants must declare the value of each financial asset they own as well as any dividends they have received. Any expenses or transactions with property and assets are declared, for example:

- 1) any purchase, sale, lease, or exchange in the amount of more than \$1,000;
- 2) expenses for each trip not related to official business trips if it was not paid for by the employee him/herself;
- 3) any financial or property liability of the employee is recorded (Garcia-Teruel & Simón-Moreno, 2021).

The above information, which pertains to costs and is separately stated in the declaration, also applies to spouses and children who are single and under the age of 21 and reside with their parents. Analysing the world experience in the expenditures of civil servants, the authors can say that sooner or later they will still have to borrow and use it and move to a system of control over the expenditures of civil servants. This will significantly improve the declaration system and punish those who conceal their corrupt income. Then it will be almost impossible to hide money and property, and declaring expenses will be a significant step in overcoming corruption in Ukraine.

The most pressing problem in Ukraine, as in many countries around the world, is the development of an effective legal mechanism for preventing and fighting corruption, especially in the context of European integration. Due to the importance of approximating anti-corruption legislation to European standards, according to the recommendations of the international community, the Verkhovna Rada of Ukraine adopted in autumn 2014 a package of anti-corruption legislation, the main one being Ukraine's Law *On Prevention of Corruption* (2014). The adoption of these legislative anti-corruption initiatives has created a legal basis for the creation of a number of completely new anti-corruption bodies for countries, the analogues of which are already working successfully in Europe. Thus, in accordance with current legislation, the National Anti-Corruption Agency of Ukraine (NAPC), the

National Anti-Corruption Bureau of Ukraine (NABU), the Specialized Anti-Corruption Prosecutor's Office (SAP), the Specialized Anti-Corruption Court and the State Bureau of Investigation (SBI) operate in Ukraine. The package of anti-corruption laws adopted has radically changed the approach to state control on the income of civil servants. Thus, in accordance with Ukraine's Law *On Prevention of Corruption* (2014), a special legal term, *Financial Control*, was introduced, to which Section VII of this Law is devoted. One of the main innovations in financial control was the submission of the declaration of persons authorized to perform the functions of state or local self-government in electronic form. Therefore, annually - by April 1 -, civil servants must submit electronic declarations in accordance with Part 1 of Art. 45 of this Law by filling out a form on the National Agency's official website that the same body has established (Ukraine, 2014).

The law also introduces a mechanism to control the expenses of officials by monitoring the lifestyle of the declaration subjects. However, the legislator stipulates that it should be carried out selectively and only by the staff of the National Agency for the Prevention of Corruption. In the author's opinion, it is quite correct that the monitoring is carried out to establish the standard of living of a civil servant on the property available to him/her and his/her family members and the income received by him/her, which is reflected in the declaration of this official (Lough & Dubrovskiy, 2018). However, unfortunately, monitoring should be carried out only on the basis of information received from individuals and legal entities, or from the media or other open sources of information, and only if it contains information about the inconsistency of living standards for the declared property and income. Given the low number of NAPC staff (about 300 people) and the heavy workload of verifying civil servants' declarations, cost monitoring will be applied to a very meager number of civil servants. Accordingly, the effectiveness of this method of verifying the expenditures of officials will be minimal.

Political and social transformations that took place in Ukraine as a result of the revolutionary events in November 2013 - February 2014 contributed to the renewal of anti-corruption legislation and the introduction of specialized anti-corruption bodies, which should be the driving force to achieve the strategic goal - overcoming corruption as a systemic phenomenon that threatens national security. An example of finding optimal and effective models of special anti-corruption institutions is the expe-

rience of countries that have made significant progress in fighting this “social disease”, including Germany and the US - two powerful world leaders, and Georgia, the only country in the post-Soviet space that has managed to create an effective system of anti-corruption measures. The openness of the government is a fundamental principle of interaction between civil servants and the public. The active position and interest of the public in controlling the income and expenditure of employees are formed at the level of civic duty. Nowadays, electronic declaration of income by civil servants is the main administrative and legal mechanism that might eliminate such a negative phenomenon as corruption (Schmidhuber *et al.*, 2020). However, at present, the implementation of this system does not correspond to the expected results. There are many ways to hide a specific income so that no one can see it, especially when anti-corruption authorities have no knowledge of a civil servant's corrupt income. An example of this is the civil servants' declarations, in which one can observe an obvious discrepancy between how a person lives and what he/she declares. Therefore, in the author's opinion, it is necessary to make effective changes to the existing mechanism of state control, as the existing mechanism of electronic declaration cannot be considered perfect, as evidenced by the large number of violations of the living standards of civil servants in accordance with their declared property.

According to the current legislation, the NAPC develops and implements anti-corruption standards, one of which is cooperation with authorized personnel on the prevention and detection of corruption. According to Art. 13-1 of Ukraine's Law *On Prevention of Corruption* (2014), authorized units (authorized personnel) for the prevention and detection of corruption are being formed (determined) in any state body or institution. One of the main tasks of authorized units is to verify the fact of submission of declarations by subjects and notify the National Agency of cases of non-submission or late submission of such declarations in accordance with Ukraine's Law *On Prevention of Corruption* (2014). As a result, the authors come to the conclusion that the National Agency for the Prevention of Corruption conducts all inspections and the authorized units only check the timeliness of e-declarations at this time. According to the NAPC Order (2020) No. 112/20 *On the establishment of mandatory requirements for the minimum staff of the authorized unit for the prevention and detection of corruption in public bodies*, the authorized unit must be established in each state body, the number

of which is calculated from the number of full-time civil servants of such a state body.

To sum up, financial control aimed at fighting corruption involves the declaration of assets by civil servants. While some developed countries have effective mechanisms for monitoring not only income but also expenses and assets, Ukraine's system falls short in its current form. To improve anti-corruption efforts, Ukraine should consider expanding the scope of expenditure monitoring, allocating more resources to anti-corruption agencies and enhancing the verification process for declarations. Learning from successful models in other countries can help Ukraine address its corruption-related challenges and promote government transparency.

2. Declaration of income and property in the Ukrainian legislation

According to Ukraine's Law *On Prevention of Corruption* (2014), the electronic declaration of income and property of public officials is an annual declaration submitted by civil servants and other public officials, the structure of which includes the following sections:

- 1) type of declaration and period;
- 2) information about the subject of the declaration and information about the family members of the subject of the declaration;
- 3) real estate;
- 4) unfinished construction projects
- 5) valuable movable property (except vehicles);
- 6) valuable movable property - vehicles;
- 7) securities;
- 8) corporate rights;
- 9) legal entities, the ultimate beneficial owner (controller) of which is the subject of the declaration or members of his/her family;
- 10) intangible assets;
- 11) income;
- 12) monetary assets;
- 13) financial liabilities;
- 14) expenses and transactions of the declaring subject;
- 15) part-time work of the declaring subject;
- 16) membership of the declaring subject in organizations and their bodies.

Ukraine's Law *On Prevention of Corruption* (2014) provides for four types of subject declarations and notification to the National Agency for Prevention of Corruption, namely:

- Annual declaration - covers the previous year;
- Declaration before release - covers a period that was not covered by previously submitted declarations;
- Declaration after dismissal - covers the previous year, i.e., the year in which the person resigned;
- Declaration of the candidate for the position - if the position belongs to the list of subjects of the declaration or to the list of positions with increased corruption risk;
- Notification of significant changes in property status, which is submitted in accordance with the second part of Art. 52 of the Law, in case of significant changes in property status of the declaring subject, namely income, acquisition of property in excess of 50 subsistence minimums as of January 1 of the relevant year, within ten days of receiving income or purchasing property, is reported to the National Agency for the Prevention of Corruption, through its personal e-office in the section "New notice of significant changes in property status" (Ukraine, 2014).

According to Art. 47 of the Law, the National Agency for the Prevention of Corruption (NAPC) records and publishes the declaration by maintaining the Unified State Register of declarations of persons authorized to perform the functions of the state or local self-government. Free access to such a register on the official website of the National Agency is provided by the ability to view, copy, and print information, as well as in the form of a data set (electronic document), organized in a format that allows its automated processing by electronic means (machine reading) for reuse. According to the mentioned article, the information on the registration number of the taxpayer's registration card or series and passport number of a citizen of Ukraine, place of residence, date of birth of natural persons, information on which is indicated in the declaration, and location of objects shall not be displayed in the public domain that is given in the declaration (except for the region, district, settlement where the object is located), as this is information with limited access (Ukraine, 2014).

An electronic declaration is a rather cumbersome document that is not very easy to fill out, especially for people who do it for the first time. That is why there are a lot

of mistakes when filling it out, which can be corrected by contacting the NAPC. However, this declaration contains information on the assets and income of the civil servant and his/her family members, but only one section contains information on the expenses and transactions of the declarant. As for the expenses of family members, the e-declaration does not require such information (Cagigas *et al.*, 2021). Thus, the absence of the need to declare expenses by members of the civil servant's family creates an opportunity for him/her to receive corrupt incomes and legalize them through the expenses for the beautiful lives of his/her family and him/herself. Therefore, one of the ways to solve this problem should be to fix the costs at NAPC and compare them with the incomes.

In the fight against corruption in Ukraine, income and asset declaration obligations play a crucial role in ensuring transparency and accountability. Ukrainians consider corruption the country's second-most-serious problem, only behind the Russian invasion, according to a poll conducted by the Kyiv International Institute of Sociology (Stockman, 2023). To address this issue, Ukrainian lawmakers have been encouraged to reinstate wealth declarations by politicians, which were suspended in the early days of the invasion. However, some lawmakers have resisted this scrutiny, passing a bill that would reinstate the obligation to declare but keep the information closed to the public for a year or longer.

The control of unjustified asset growth in Ukraine has been a significant issue, with President Volodymyr Zelenskiy recently vetoing a parliamentary bill that sought to retain closed asset declarations for officials, citing the need for full disclosure of declarations without any loopholes. This move is part of Ukraine's ongoing struggle against graft, which is a requirement for Ukraine's accession to the European Union and a priority for the government alongside repelling Russia's invasion (Izzeldin *et al.*, 2023). The International Monetary Fund has also highlighted the return of mandatory asset declarations as one of several benchmarks for providing financial assistance to Ukraine. Despite the challenges, Ukraine offers potential opportunities for investors, and the government continues to advance the legislation to bring the country into compliance with EU standards and regulations.

The impact of digitalization on the fight against corruption is a topic of growing interest. Digitalization has been found

to introduce both opportunities and challenges in the fight against corruption. According to A. Khan *et al.* (2021), digitalization has had pervasive effects on corruption, introducing new opportunities and challenges to minimize the use of corruptive behaviours. A study by A. Malik and F.J. Froese (2022) suggested that e-government and internet adoption could complement each other in anti-corruption programs. Additionally, digitalization can disrupt corruption by reducing discretion, increasing transparency and enabling accountability by dematerializing services and limiting human interactions. However, it is important to note that digitalization also creates new corruption risks as a result of the sharp rise in governments' tech budgets and the increasing complexity of technological solutions that governments need to procure. Therefore, while digitalization can be an effective anti-corruption strategy it is not a standalone solution, and the institutional context, state capacities and strong leadership are also key factors in the fight against corruption.

Conclusion

In conclusion, the practice of declaring income and expenditure by civil servants has gained prominence in developed countries globally, driven by the need to fight corruption and ensure transparency in public service. While more than 100 countries have implemented electronic declaration systems, there exists a significant gap between the mere existence of such systems and their effective utilization for verifying compliance with anti-corruption legislation.

Some of the most effective e-declaration laws are found in Germany, the US and Georgia, contributing to their relatively low corruption levels as indicated by their Corruption Perceptions Index rankings. These countries adopt comprehensive approaches, monitoring not only income but also expenses and assets of civil servants. In contrast, Ukraine faces challenges in its fight against corruption, with the current electronic declaration system primarily focusing on income reporting, leading to a significant mismatch between the lifestyles of civil servants and their declared income. In the era of digitalization, technology can play a pivotal role in fighting corruption by reducing discretion, increasing transparency and enabling accountability. However, digitalization must be accompanied by strong institutional frameworks, state capacity and

committed leadership to effectively address the complex challenge of corruption.

This study underscores the need for Ukraine to enhance its electronic declaration system to encompass expenditures of civil servants and their families, allocate more resources to anti-corruption agencies, improve the verification process and consider measures to detect inconsistencies between declared income and expenditures. To sum up, implementing an effective electronic declaration system in Ukraine is crucial for enhancing transparency, accountability and combating corruption. Learning from successful international models can provide valuable insights for achieving these vital goals.

The prospects for further studies in Ukraine revolve around the imperative of establishing an effective electronic declaration system for monitoring the expenditures of civil servants and their families. Research should delve into the development and implementation of such a system, its capacity to assess the standard of living in relation to official incomes and strategies to foster transparency within the government. Drawing from the experiences of developed nations, particularly the US, and examining corruption indicators, these studies can inform legal and institutional reforms that enhance the current declaration system, promoting openness and accountability in Ukraine's public administration while deterring corrupt practices.

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