



Pursuant to Article 12, paragraph 1, subparagraph 1.9, of Law No. 08/L-017 on the Agency for Prevention of Corruption (Official Gazette No. 19, dated 21.07.2022), Law No. 08/L-108 on Declaration, Origin and Control of Assets and Gifts, as well as the provisions of Law No. 06/L-011 on the Prevention of Conflict of Interest in the Exercise of Public Function, the Director of the Agency for Prevention of Corruption, on 10 February 2025, issues:

REGULATION NO. 01/2025

ON THE PROCEDURE FOR VERIFICATION AND CONTROL OF ASSET DECLARATIONS BY THE AGENCY FOR PREVENTION OF CORRUPTION

Article 1

Purpose

1. The Regulation on the Procedure for Verification and Control of Asset Declarations (hereinafter: the Regulation) establishes rules and procedures regarding the verification and control of assets of declaring entities in terms of the truthfulness and accuracy of the data declared under Law No. 08/L-108 on Declaration, Origin and Control of Assets and Gifts, as well as incompatibilities of functions under Law No. 06/L-011 on the Prevention of Conflict of Interest in the Exercise of Public Function.
2. All terms used in this Regulation are in accordance with Law No. 08/L-108 on Declaration, Origin and Control of Assets and Gifts.

Article 2

Scope

The provisions of this Regulation shall be implemented by the Department for Control of Assets and Gifts, as well as other responsible units of the Agency, which are included in the process of verification and control of asset declarations of declaring entities.

Article 3

Asset declaration form

1. The electronic form for declaring assets shall contain the following data:
 - 1.1. personal data of the declaring entity: name and surname (parent's name), personal number, gender, date of birth, place of birth, temporary residential address, permanent residential address, civil status, e-mail address, landline/mobile contact telephone number, as well as fiscal number whenever possible.

- 1.2. data on the declaring function and other functions or commitments of the declaring entity, as follows: name of the institution, type of institution, address of the institution, municipality, organizational unit, function, level of function (position), date of appointment/start, date of termination/dismissal.
- 1.3. personal data of other family members with whom the declaring entity lives in a family union, spouse or common-law partner, parents and children, as follows: name and surname, date of birth, personal number, gender, status and relationship to the declaring entity.
- 1.4. data on real estate such as: type of property, area, address, municipality, origin, acquisition, plot/identification unit number, year of acquisition, value/price, ownership, and previous owner.
- 1.5. data on movable assets such as: assets over three thousand (3000) Euros, type of asset, model, provenance, origin/acquisition, determination of separate parts, year of acquisition, value/price, ownership, and previous owner.
- 1.6. data on shares in a commercial company such as: type, name, business number, country, percentage of shares, capital in Euros, date of registration, date of acquisition, and holder/ownership of shares.
- 1.7. data on securities such as: quantity, value in Euros, origin, date of acquisition, and owner of the securities.
- 1.8. data on crypto currencies/crypto assets such as: name of currency/asset, current value in Euros, purchase value, quantity, origin, date of acquisition, and owner.
- 1.9. data on cash in current accounts, deposits and loans such as: type, name of financial institution or natural person, country, amount in Euros or other currency, origin, type of account, and owner.
- 1.10. data on financial rights and obligations towards legal and natural persons such as: creditor/debtor, purpose of the obligation, start date, end date, duration, initial value, current value, total amount, and the obligor towards these obligations.
- 1.11. data on donations to political parties such as: type, political party, amount of donation, name, purpose, date, and donor (declarant, spouse or child).
- 1.12. data on donations and expenses such as: type of donation/expense, amount in Euros, name, purpose, date, giver/spender.

- 1.13. data on personal income from salary, participation in boards, committees or any other activity that generates income, such as: type of income, origin, country, financial institution, and amount.
- 1.14. data on the income of the declaring entity's family members such as: type of income, origin, country, financial institution, and amount.
- 1.15. other data which include any other data that the declaring entity cannot include in points 1.1 to 1.14 of this Article.
2. Asset declaration forms until 2023, which have been received by the Agency in physical form, and their content is determined according to the legislation in force at the time of their submission.
3. The forms as in paragraph 2 of this Article shall be maintained by the Agency and used for verification purposes.

Article 4

Types of asset declaration and deadlines

1. The declaration of assets by declaring entities is carried out according to the following types:
 - 1.1. declaration when taking office, which contains data on the current situation at the moment of assuming official duty;
 - 1.2. regular annual declaration, which contains data for the previous year from January 1 to December 31;
 - 1.3. declaration after termination of public office, which contains data for the period remaining from the last declaration;
2. For control purposes according to declaration types, the control is carried out for the following periods:
 - 2.1. the truthfulness or accuracy of the current situation data in the case of the type of declaration according to paragraph 1, subparagraph 1.1, of this Article.
 - 2.2. the truthfulness or accuracy of the data for the period specified in the case of the type of declaration according to paragraph 1, subparagraph 1.2, of this Article; and
 - 2.3. the truthfulness or accuracy of the latest data in the case of the type of declaration according to paragraph 1, subparagraph 1.3, of this Article;

Article 5

Selection of reporting entities for full audit

1. After the deadline for correcting the asset declaration has expired, the Department for Control of Assets and Gifts begins the full audit process.
2. The Director of the Department for Control of Assets and Gifts, in coordination with the Division for E-Services and Systems, takes the necessary actions to determine the declaring entities for full audit as follows:
 - 2.1. declaring entities for full audit according to Law No. 08/L-108, Article 4, sub-paragraphs 1.1 to 1.18 will subject to full audit every year. In the following years this category of entities will be subject to full audit only if the change in any of the types of declared assets is 25,000 Euros or more.
 - 2.2. exceptionally from the value determined as in point 2.1 of this Article, for declaring entities of the aforementioned category, the Agency may assess and may not take the stated value as a basis, taking into account other circumstances that may represent a potential for risk assessment.
 - 2.3. regarding declaring entities according to Article 4, sub-paragraphs 1.19 to 1.38 of the Law, 1/3 of them are randomly selected by the system for full audit. In the following year, 1/3 of the remaining declaring entities are randomly selected by the system for full audit. In addition, 1/3 of the remaining part of this category of declaring entities will be subject to full audit.
 - 2.4. Declaring entities according to Article 5 of Law No. 08/L-108 are subject to full audit every year, up to 500 entities. The selection is done randomly by the system, while the number for full audit from this category is determined by the Director of the Department for Control of Assets and Gifts.
3. Declaring entities that are not part of the selection lists may also be subject to a full audit, based on information received after assessment by the relevant department.
4. After receiving the request for correction from the declaring entity, the Agency for the Prevention of Corruption approves the request for access to the system only once within this deadline.

Article 6

Processing cases for full audit

1. After selecting the declaring entities for full audit, the general list is recorded and serves only for the Agency's internal needs.
2. The Director of the Department for the Control of Assets and Gifts makes a Decision on the proportional allocation of cases to the responsible officials within the department to implement the full audit procedure.

3. The assignment of cases to each responsible official is done by the Director of the Department in collaboration with the Head of the Division, through the DMSA-CMS electronic system.
4. In case of a potential conflict of interest related to the case, the responsible official is obligated to reject the case in the system with justification, and informs the direct supervisor and the Director of the Department. In all other cases, the official confirms the acceptance of the cases.
5. In cases where a declaring entity is part of the full audit as a result of the information received, and at the same time is selected by the system within the general list, the same is transferred to the responsible official who has previously initiated the review and handling of the case.
6. In certain cases, the Director of the Department, depending on the specifics of the case, may decide otherwise on the allocation of the case to the responsible official.
7. In cases where Agency officials are part of the full audit according to the general list, they are transferred for review to the relevant Committee in the Assembly for the oversight of the Agency.
8. The responsible official will cooperate with the direct supervisor during the conduct of the procedure, without compromising professional independence in concluding the case.
9. After completing the case procedure, the responsible official closes the case with a final report, which is sent through the DMSA-CMS system to the direct manager for approval.
10. Cases completed by officials are approved or rejected by the direct supervisor. In cases of rejection through DMSA-CMS, the Director of the Department is notified.
11. The Director of the Department approves or rejects cases received by the direct supervisor.
12. In cases where the Head of the Division is the responsible official for the case, the case is approved by the Director of the Department.
13. For cases reported externally upon suspicions of inaccuracies in the declaration of assets, the Agency only handles the reporter's claim; while in all other cases it applies verification and full audit of the property.

Article 7

Initiation of the full audit procedure

1. The responsible official, after receiving the case, analyzes, evaluates and compares the data on the current form of the declaring entity with the data declared on the form of the previous year, if the entity was a declaring entity.

2. The responsible official begins the full audit by requesting from competent public and private, local and international institutions electronic data, reports, documents, evidence or any other information that serves the procedure regarding the accuracy and veracity of the declared assets of the declaring entity and family members, as follows:
 - 2.1. data on the declaring function and other functions or engagements, from the institution where the declaring entity exercises the function or other engagement, as well as other institutions, e.g. Kosovo Tax Administration, Kosovo Pension Trust, Central Election Commission; etc.;
 - 2.2. personal data about the declaring entity and other family members, from the Civil Registration Agency;
 - 2.3. data on real estate from the Property Cadastral Agency, the Property Tax Department at the Ministry of Finance, as well as other institutions;
 - 2.4. data on movable assets, from the Civil Registration Agency-Vehicle Registry as well as other public and private institutions;
 - 2.5. data on shares in commercial companies, from the Business Registration Agency, the Tax Administration of Kosovo, as well as the Department for Registration of Non-Governmental Organizations in the relevant ministry;
 - 2.6. data on securities, from the Treasury of Kosovo, as well as other public and private, local and international institutions;
 - 2.7. verification data for crypto currencies/crypto assets from the declaring entity;
 - 2.8. data on cash in current accounts, deposits and loans, from the Ministry of Finance, the Kosovo Tax Administration, the Kosovo Pension Trust, the Financial Intelligence Unit, financial institutions, as well as other public and private, local and international institutions;
 - 2.9. data on financial rights and obligations towards legal and natural persons, from financial institutions - banks and microfinance institutions;
 - 2.10. data on donations to political parties, the Central Election Commission and political entities;
 - 2.11. data on donations and expenditures, from public and private institutions;
 - 2.12. data on personal income, from salary, participation in boards, commissions or any other activity that brings income to the declaring entity and family members, from

the Ministry of Finance, the Kosovo Pension Trust, the Kosovo Tax Administration, as well as other public and private institutions;

3. Verification in points 1.1 to 1.12 is carried out through data received electronically or physically, or through the connection of the DMSA-CMS system with the electronic systems of the relevant institutions;
4. In addition to the standard verification under paragraphs 1 and 2 of this Article, the Agency, based on the assessment of the potential risk, conducts a lifestyle check, to ensure there is consistency between the declared information and the declarant's standard of living (through on-site visits to their home, checking social media platforms such as Facebook, Instagram, etc. or other examinations).

Article 8

Findings of the full audit

1. As a result of the full audit procedure, where there are indications or suspicions of inaccuracies or inconsistencies in the declaration of assets by the declaring entity, in the data according to Article 2 of this Regulation, the responsible official requests clarification from the declaring entity for the inaccuracies identified by the process of verification and full audit of his/her undeclared assets.
2. After receiving the clarification from the declaring entity, the responsible official evaluates and recommends whether the case is:
 - 2.1. to be closed with a report when the declaring entity manages to provide convincing evidence justifying the inaccuracy identified in its asset declaration;
 - 2.2. to proceed with information to the State Prosecution Office or the Kosovo Police, in cases where the Agency has suspicions of a criminal offense but is unable to provide sufficient evidence, while to the Kosovo Tax Administration in cases of suspicions of tax evasion;
 - 2.3. to proceed with a criminal report to the State Prosecutor's Office, when there is sufficient evidence and reasonable suspicion of a criminal offense provided for by the Criminal Code of Kosovo;
3. In the cases provided for in point 2.1 of paragraph 2 of this Article, the Agency closes the cases when it is established that:
 - 3.1. the undeclared function does not generate any revenue (case closed with public reprimand and non-public reprimand);
 - 3.2. does not live in a family community with the declaring entity;
 - 3.3. undeclared real estate assets are under the value of 3000 Euros;
 - 3.4. undeclared movable assets are under the value of 3000 Euros;

- 3.5. the value of the undeclared profit/dividend or business capital or commercial shares is below the value of 3000 Euros;
 - 3.6. the value of the undeclared securities in possession is below 3,000 Euros;
 - 3.7. the value of undeclared crypto currencies/crypto assets in possession and not declared is below 3,000 Euros;
 - 3.8. the total value of cash is below 3000 Euros;
 - 3.9. the value of undeclared financial rights or obligations is below 3,000 Euros;
 - 3.10. the value of undeclared donations to political parties is below 3,000 Euros (case closed with a warning);
 - 3.11. the value of undeclared donations or expenses is below 3,000 Euros;
 - 3.12. undeclared income for the declaring entity, or for a family member, does not exceed the amount of 3,000 Euros;
 - 3.13. Units of area measurement or monetary units were declared with technical errors such as permutation. (This means that the units were declared keeping the same content of the digits, but changing only the order.
4. In cases where a declaring entity has made errors and as a result there are discrepancies in the declaration, the Agency shall impose a public or non-public reprimand as a misdemeanor measure.
 - 4.1 When in the case as in paragraph 4 the declaring entity is imposed a public or non-public reprimand, and if the same error is repeated by the declaring entity, the case shall be processed in accordance with paragraph 2, sub-paragraph 2.3 of this Article.

Article 9

Completion of full audit

1. After completing the full audit, the Division for Asset Verification and Control within the Department for Control of Assets and Gifts prepares a summary report on conclusion of the full audit process.
2. The Director of the Agency, after receiving the summary report for the full audit, approves and decides on the final decision.

Article 10

Incompatibilities of functions from the full audit process

1. As a result of the full audit process, the review of the conflict of the interests declared by the declaring entity, in terms of incompatibility of functions, is conducted by the Department for the Prevention of Conflict of Interest, in accordance with the exercise of functions under Law No. 06/L-011 on the Prevention of Conflict of Interest in the Exercise of Public Function.

2. The list of reporting entities from the regular annual declaration, for reporting entities that exercise two or more functions/engagements, is forwarded by the E-Services and Systems Division, to the Department for Prevention of Conflict of Interest.
3. A complete checklist for reporting entities, which includes at least the functions, income, ownership in businesses or other interests, is forwarded by the Department for Control of Assets and Gifts and the Division for E-Services and Systems to the Department for Prevention of Conflict of Interest for further assessment and review.
4. The Department for Control of Assets and Gifts also forwards responses from other institutions, such as TAK, DNGO and KBRA, etc., to the Department for Prevention of Conflict of Interest if income or commitments are identified that were not initially reported.
5. In cases under paragraphs 2 and 3 of this Article, where there are indications of a potential or actual conflict of interest, or of actual or potential violations of the rules governing incompatibilities of functions under the law, the Department for Prevention of Conflict of Interest shall handle them according to its regular procedures.

Article 11 **Storage of full audit files**

Data from the full audit process, including the electronic asset declaration form, reports, evidence, documents and any other information within the framework of the full audit procedure, shall be stored in the DMSA-CMS electronic system.

Article 12 **Final provisions**

1. For any matter not regulated by this Regulation, the provisions of Law No. 08/L-108 on Declaration, Origin and Control of Assets and Gifts, as well as the provisions of Regulation No. 03/2023 on Procedures for Administrative Investigations by the Agency for the Prevention of Corruption, shall apply.
2. This Regulation may be reviewed, supplemented or amended, depending on the needs and circumstances that may arise.

Article 13 **Entry into force**

This Regulation enters into force on the day of signing and publication on the official website of the Agency.

YII BULESHKAJ

Director of the Agency for Prevention of Corruption

