

# TRANSPARENCY IN THE TIME OF WAR

## THE T-INDEX 2023



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**Editor: Alina Mungiu-Pippidi.**

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## Abstract

This report surveys the current state of government transparency around the world, offering a real transparency measure for 143 countries, based on a survey of both *de facto* (publication of information on the web) and *de jure* (legal commitments) transparency. It is the second full edition of the T-index, after a first 129 country survey (2022). The T-index fulfillment score (% of maximum transparency possible) measures by facts and not by perceptions the distance from where a country is and where it should be on real transparency for accountability using the Sustainable Development Goal 16 and the United Nations Convention against Corruption criteria. The webpage [www.corruptionrisk.org/transparency](http://www.corruptionrisk.org/transparency) thus offers an assessment of the extent to which each country fulfills the transparency benchmarks and allows its comparison against its continent and the world's.

The global average in total fulfillment is at 61%, with the world performing far better on commitments to transparency (77% on *de jure*) and worse on real transparency (54% on *de facto*). With 80% total fulfillment and 73% *de facto*, EU and North America lead in transparency, although the internal variation across this developed region is significant. With a *de facto* index at 36%, Sub-Saharan Africa (SSA) does not even meet half of its *de jure* commitments, although it has progressed in the last year. Middle East and North Africa (MENA) has a smaller implementation gap (32 % *de facto* versus 52 % *de jure*), but the total fulfillment score is lower compared to SSA (38% versus 47%). MENA is the poorest performer in the world.. ECA (Eastern Europe and Central Asia) is above the global average at 66%, followed by Asia-Pacific and Latin American and the Caribbean (LAC) at 62%.

The cases of Ukraine and Russia show what a terrible challenge war brings to transparency. Ukraine, a global transparency leader prior to the war, has had to suspend many of its transparent practices. The report discusses at length the situation of Prozorro, Ukraine's public procurement innovative monitoring platform. In the case of Russia, an earlier legacy of transparency has been gradually shrinking due to the expansion of areas controlled by the military establishment and the need to hide financial and asset declarations of some officials targeted by sanctions. The report uses transparent sources to track the impact of war and sanctions on the oligarchies of Russia and Ukraine. The conclusion so far is that Ukrainian oligarchs have been far more hurt by the conflict than Russian ones: some of the latter have in fact profited due to the energy price rise and despite sanctions. But other documented profiteers of the war exist in industries such as energy and defense also in Western countries.

Finally, taking into consideration the freedom to access, coverage and functionalities of the webpages, the report flags some best examples of online tools which could serve as models for other countries.

## I. From Afghanistan to Ukraine

In the last three decades, the world has witnessed a slow, but steady advance towards government transparency, helped by the Internet and the rise of e-government. Domestic and international initiatives flourished: governments and civil societies have made transparency a prominent issue. In 2021 we measured for the first time by direct observation the state of transparency for accountability in the new T-index (computer mediated government transparency) for 129 countries. The methodology and the first results appeared in [Regulation and Governance](#) in 2022 and a new [webpage](#) created a fully transparent index, where every item could be traced back to the original webpage in one click, and readers had a feedback button to signal errors. We hoped thus to bring a contribution to a new generation of transparent government indices, sheltered from both gaming and undue influence and crowdsourced by governments, media and civil society. We are aware of the development dependence of the new index, due to the fact that we measure **digital transparency**. However, since further digitalization of both government and society is unavoidable and countries will create less and less records on paper in the future, meeting the future at half distance makes sense. Additionally, the poorest continent we covered, sub-Saharan Africa has itself an exponential development of digital citizenship, with increasingly more Internet literate citizens armed with Internet connected smartphones demanding better governance. And poverty is not the only factor of limited transparency: in fact, the political regime is the chief obstacle.

The first draft of the 2022 index came out in October 2021, a few days after the fall of Afghanistan to the Taliban. Afghanistan was our 130<sup>th</sup> country: and for a few weeks still, many webpages remained online, until the information became out of date or the pages became broken. We removed Afghanistan the day we

published, and we only reinserted it this year, as part of a broader discussion if conflict areas should be covered or not. This was a lesson learned in the importance of sustainability of transparency.

From immemorial times, war has created an environment favoring propaganda, not transparency, corruption, and not public integrity. In the first day of the battle of the Somme, which began on July 1, 1916, [19,240 British men lost their lives](#) in what remained the heaviest loss of human life in one day in the first World War. But the British media made headlines claiming that the Allies casualties were not [heavy](#), as it operated under the [Defence of the Realm Act \(DORA\)](#), passed a week after Britain declared war on Germany. It was not even the direct censorship under DORA that did most harm, but the direct participation of the chief media owners in a propaganda national machine, agreeing that during war transparency needs being put on hold.

In 2023, not only Russia and Ukraine are at war, but significant parts of the world have become embattled. Authoritarian countries have long promoted acts to limit foreign influence in their public lives: these days democratic governments are following suit. Government propaganda, which is the opposite of government transparency, as it chiefly means misinformation and misrepresentation from official sources does never seem more justified and acceptable than during a conflict with the propaganda of an enemy. Digitalization has also proved a double-edged knife, as the same miraculous smart phone that we praised for making every citizen a watchdog of the government made every person a target. Public information can become a liability when used by a country's enemies against it, and promoters of malware have increased in numbers and activity, turning the Internet into a battlefield.

However, it is not only that war has affected transparency. After all, this was to be expected. The extraordinary fact is how transparency also affected war. Most of the democratic countries which help the war effort of Ukraine now disclose the exact numbers of equipment shipped, and the figures are discussed on television and the social media; the Western shortage of ammunition supply is common knowledge and the object of much discussion: and the boss of the Russian mercenary group, Wagner, solves his own ammunition deficit by posting alerts on social media to shame the Russian war leadership into delivering the needed supplies. Even before the war, the ‘digital citizens’ from the civic journalism group *Bellingcat* have managed to identify through their [investigations](#) those responsible for the downing of Malaysia Airlines Flight 17 (MH17) on July 17, 2014 in Ukraine using open sources alone. The war turned many ordinary citizens armed with smart phones into enablers of both military strikes and the war relief effort by using the unprecedented transparency of geolocation data.

This new report covers 143 countries and a very different world from the pilot project we ran in 2021, where global trends of democracy backsliding and violence have become all too visible. And still, the public good of transparency is still there and citizens still need to hold their governments accountable even during wartime. Removing countries engaged in war from the T-index would be an artificial way to show the world better than it is: we do not aim for that and although we considered this option, we eliminated it in the end. As war, in one form or another, has become a part of the lives of more countries than the ones directly engaged in it in 2023, we will also show the performance of countries under war in this report, with the clear understanding that causes might be beyond their control. Beyond the loss of life and infrastructure, war destroys transparency built by many governments, sometimes even generations, and its consequences need to be seen as well.

The outline of this report is as follows. In the next brief section (2) we will show the chief concept underpinning the T-index, the components of the index and the aggregation methodology. The third section will show the aggregated results at global and continental level and the gap between *de jure* and *de facto* transparency. The fourth section will discuss the results by tools by regions. The fifth section will show the effect of war on transparency by zooming in on Russia and Ukraine. The sixth will relate transparency to economic regimes (oligarchy) by briefly examining the fate of oligarchs before and after the war. The seventh and final section will end with our recommendations.

## II. What and how does the T-index measure.

ERCAS defines transparency as the available and accessible (free of cost) minimal public information required to deter corruption and enable public accountability in a society (Bovens, 2007; Kosack & Fung 2014). The definition is operationalized on the basis of the United Nations Convention against Corruption ([UNCAC](#), 2004), and the United Nations [Sustainable Development Goal 16](#), which conceptualizes transparency as a corruption prevention tool and aims at ‘developing effective, accountable and transparent institutions’ by ‘ensuring public access to information’. UNCAC is the only legally binding universal anti-corruption instrument. Transparency is conceptualized as the chief preventive anti-corruption tool based on the observation that it is not the agency of the state alone which can deter corruption (rather, in corrupt societies the state is part of the problem) but the agency of the entire society, with each citizen defending himself against the discrimination inherently induced by the existence of government favoritism (Warren, 2004; Rothstein & Teorell, 2008). Transparency is the tool enabling society to resist abuse of power in the private interest of office holders, elected or non-elected.

In the age of Internet and e-government, transparency often becomes computer-mediated - with the advantage that digital transparency can be directly observed. T-index takes advantage of digitalization of transparency and does two innovative things. First, it measures the type of transparency most relevant for anticorruption and rule of law. Second, to do so it distinguishes between *de jure* (legal commitments) and *de facto* (already implemented transparency) and observes the latter directly, as digital transparency. The original methodology paper presented a [detailed discussion on the relation between the two concepts and their empirical measurements](#). The concept of transparency that we use is grounded in the rule of law concept as it is broader than democracy and the index covers a variety of political regimes (143 countries). Regardless of the political regime (how people select rulers) we consider good governance to be universal, as UNCAC spells it (and over 180 states ratified UNCAC), and its core definition is equal and fair treatment of all subjects- a governance on the basis of ethical universalism (Mungiu-Pippidi 2015). Certain tools specific only to advanced democracies (like funding of political parties or lobby registers) are thus not covered by the T-index, as they are not universal- in other words, relevant for all development contexts.

To measure transparency and its effect on corruption we use two sets of indicators: one for *de jure* transparency and the other on *de facto* transparency. The advantage of collecting both is that we can also test to what extent regulation produces the expected outcome, i.e. delivers actual transparency.

The anti-corruption international agreements and treaties compiled in the *de jure* index are listed below. Compared to the first T-index edition, an additional element was added as commitment to have a public central register for beneficial ownership. Although this is partly covered by FATF, its importance is widely recognized and its creation is subject to a variety of other legal arrangements, so we opted for making it a separate item.

1. UNCAC ratification;
2. Membership to Open Government Partnership (OGP);
3. FOI act present in national legislation;
4. Ratification of *either* the OECD Convention against Bribery of International Officials, Extractive Industry Transparency Initiative, World Trade Organization Agreement on Global Procurement (GPA), or the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP);
5. Financial Action Task Force against Money Laundering or equivalent;
6. [Legal commitment](#) for a central public register of beneficial ownership.

The additional 14 *de facto* components cover *fiscal transparency* (past year and current budget expenditures online with free access, including ODA), *administrative transparency* (public and updated commerce register with open access to ownership of companies, digital land cadaster, e-public procurement portal with both calls for bids and awards, mining concessions and at least one public annual report by general auditor covering corruption), *judicial transparency* (all laws published online, supreme courts' schedules and motivations online), *political transparency* (financial and conflict of interest disclosures of officials online) and *municipal transparency* (building permits of capital city published online).

The T-index is an index of qualitative variation (IQV). The availability of the 14 resources in full is considered the 'anti-corruption transparency' target, and each component adds up equally to fulfill it to 100%, which is the equivalent of the maximum score of 14 points. A country's score represents the percentage to which the target is fulfilled. The same logic is applied to the *de jure* and the total T-Index scores, bringing the total 100% up to 20 points.

The result presents many similarities, but also some differences compared to the T-Index 2022. The closest correlation (72%) is with the UN e-government surveys indicators (see Table 1). The correlation with corruption as measured by the World Governance Indicators decreased at 51%, although it is still strongly significant, and many outliers exist which have high transparency and still high corruption (Mexico, Colombia, Moldova), but also the opposite, countries with good control of corruption and mediocre digital transparency (like Germany). The weak spot of any transparency-corruption relation is, of course, the poor corruption indicators that we use: for so many countries we only have perception indicators, and transparency often increases the perception of corruption. T-index correlates at 72% with both expert score V-Dem indicators of democracy (electoral and liberal). A high correlation also exists with the IPI component E-citizenship (household Internet plus Facebook users by country) although they measure quite different things: T-index measures government digital transparency, and E-citizenship measures the societal digital citizenship. Unsurprising, the two are closely connected, and the more demand exists in society for e-government and e-transparency the more governments respond (Kossow 2020).

**Table 1.**

**How T-index relates to indexes of e-government, corruption and democracy**

	T-Index De jure 2023	T-Index De facto 2023	T-Index total 2023
WGI Control of Corruption 2021	0.36	0.52	0.51
V-Dem Electoral Democracy Index 2023	0.68	0.67	0.72
V-Dem Liberal Democracy Index 2023	0.66	0.67	0.72
IPI 2022 component UN Online Services	0.54	0.72	0.72
IPI component E-citizenship	0.44	0.66	0.65

### III. The state of transparency.

The results of the 2023 survey show that de jure transparency has spread impressively around the world. On paper, nearly everyone ratified UNCAC or some anti-money laundering initiative. Over three quarters of countries in the world have a freedom of information law, and two thirds committed to public registers of beneficial ownership or some region or sector anti-bribery or transparency convention. A smaller majority, but a majority, joined Open Government Partnership and thus has some form of national plan on how to open government information (see Table 2).

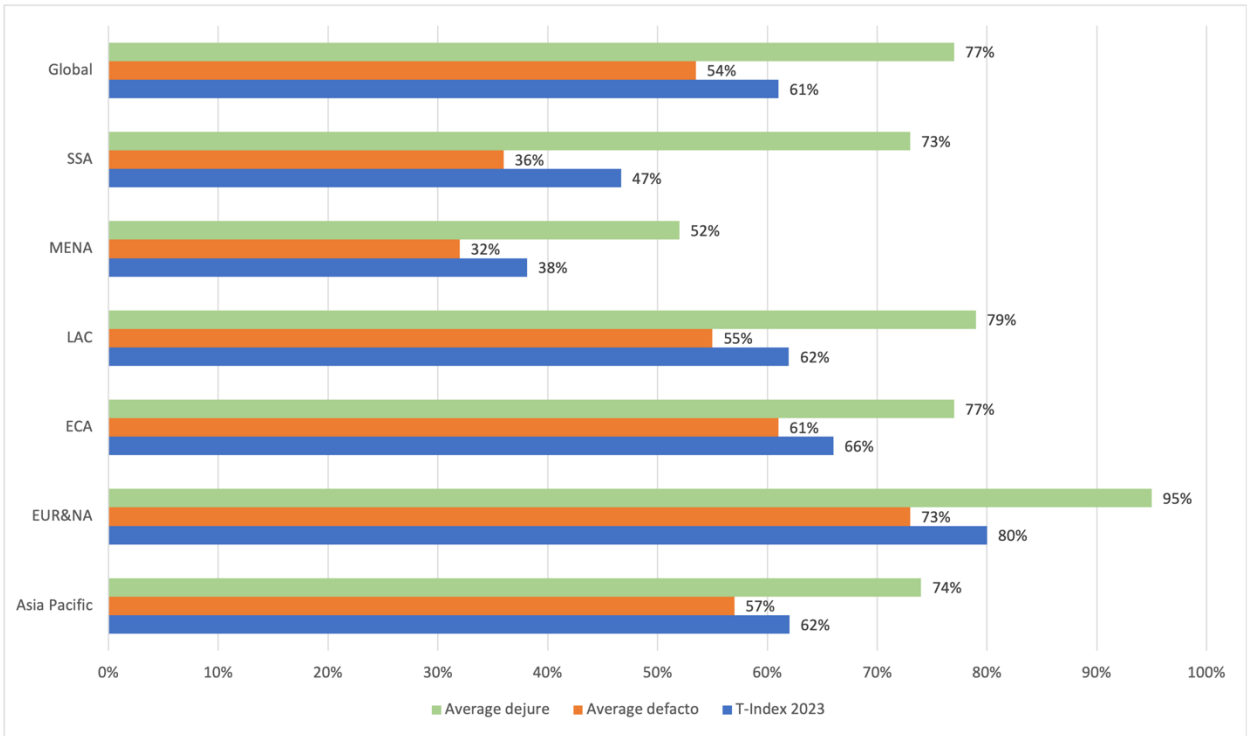
**Table 2. De jure transparency by components in 2023**

Fulfillment	FOIA	OGP member	UNCAC party	FATF or associate	Regional or sector	Beneficial Ownership
No	22%	48%	1%	4%	34%	24%
Yes	78%	52%	99%	95%	66%	66%

N=143. Source: [www.corruptionrisk.org/transparency](http://www.corruptionrisk.org/transparency)

The global average in total fulfillment is at 61%, with the world performing far better on commitments to transparency (77% on *de jure*) and worse on real transparency (54% on *de facto*). With 80% total fulfillment and 73% *de facto*, EU and North America lead in transparency, although the internal variation across this developed region is significant. With a *de facto* index at 36%, Sub-Saharan Africa (SSA) does not even meet half of its *de jure* commitments, although it has progressed in the last year. Middle East and North Africa (MENA) has a smaller implementation gap (32 % *de facto* versus 52 % *de jure*), but the total fulfillment score is lower compared to SSA (38% versus 47%). MENA is the poorest performer in the world. ECA (Eastern Europe and Central Asia) is above the global average at 66%, followed by Asia-Pacific and Latin American and the Caribbean (LAC) at 62%. (see Figure 1).

**Figure 1. State of transparency: legal, real and implementation gap**



*Legend: % represent the average of fulfillment across all cases in a region from total 14 points (de facto), 6 (de jure) and 20 (all index). N=143. Source: [www.corruptionrisk.org/transparency](http://www.corruptionrisk.org/transparency).*

As T-Index 2023 has added 14 countries up to 143, only the initial 129 can be traced across time. Top 10 achievers Slovak Republic, France, USA, Estonia, Spain, Romania and Croatia remained on top of the ranking. Ukraine fell due to the war. Chile, Lithuania and Moldova, entered top 10 -replacing -aside Ukraine- Latvia and Colombia. Many of the new entrants have poor transparency, so they went directly to the bottom ten. Venezuela registered even further losses in transparency. Haiti, Republic of Congo, Yemen, Iran and Cuba are joined in the top of the least transparent countries in the world by Afghanistan, Chad, Gabon, Burundi, Algeria and Syria. Estonia, Croatia, the Slovak Republic and France have the highest score in the world.

A survey of the *de facto* components, allows the observation according to the frequency of implementation, of three categories:

**1. Institutionalized transparency.**

Some tools have by now been accepted and implemented universally, although a minority of countries still miss them. These include the online publication of all legislation (80% of countries satisfy the criterion in full), the publication of Supreme Court rulings (76% of the countries surveyed publish all the rulings), or the publication of previous year expenditure budget (59% comply in full, and 28% in part), public procurement, auditor reports and schedule of Supreme Court (all above 50, more if we add the partial fulfillment, with incomplete information or access).

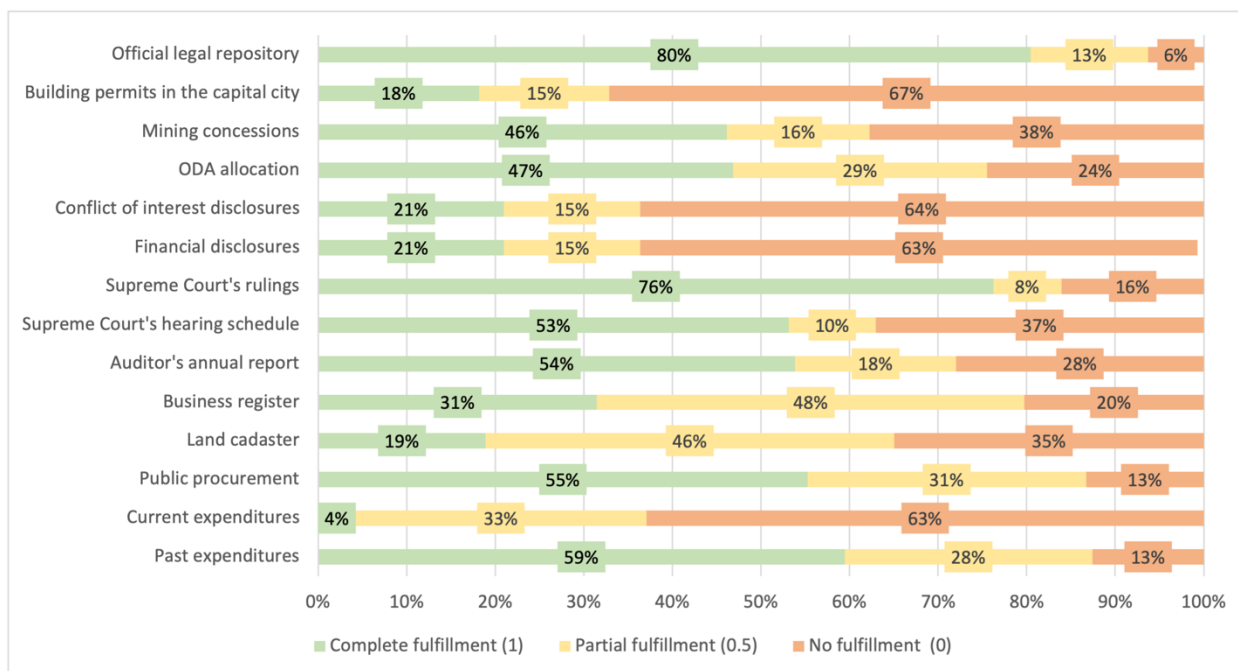
**2. Transparency under development.**

Some tools are incrementally spreading, with complete fulfillment in the range of thirties or forties, and many countries fulfilling just in part. This is the area where we have seen the most development compared to the previous T-index. Perhaps most progress had been registered in the publication of mining concessions, especially in SSA. The register of commerce and the land cadaster are the main tools, which seem to exist in incipient form in many places, in some transitions stage towards for full development: searchable full databases, with the essential information not protected by a paywall. 48% of countries in the sample have some e-commerce register, and 46% some e-cadaster, but the rates of total fulfillment are still low, at 31 and 19%, respectively. The publication of Official Development Assistance (ODA) has also made some progress, with only 24% of countries not publishing anything, although just 47% publish as they should, by donor and project, to enable oversight.

### **3. Limited transparency.**

Some crucial areas for government accountability, especially in countries struggling with corruption problems, remain under-developed. Only 21% of countries publish online financial and conflict of interest disclosures of officials, and the new privacy laws provide an excellent excuse for many developed countries not to follow their example, even when corruption scandals exist. Only 18% of the capital cities from the country sample publish construction permits online, and only a tiny minority of 4% post public expenditures disaggregated by item as part of some current expenditures tracking system. As this latter system needs e-invoices, making it the most technologically demanding tool, its absence is more explainable than the opacity of fortunes and interests of officials in the era of kleptocracy. Of course, among the non-fulfillers we find both countries where corruption is a problem and countries where it is not- they are both included in the group of non-compliers. Finland offers an exception and an interesting practice by publishing once per year all the income and tax of for every resident. But financial disclosures effective in anticorruption are so much more than just taxable income, including properties, loans, traded shares, savings deposits, jewels and art collections. The lifestyle of officials has to be open to scrutiny if corruption is to be prevented, and scandals in the most developed countries have shown in recent years that the practice of online disclosures should be generalized. Still, there seems to be no positive dynamics in this regard.

**Figure 2. T-Index 2023 – De facto by components.**



*Legend: % represents the number of countries which fulfill criteria fully or in part. N=143.*

#### IV. Regional and national performance

While countries all over the world do assume common transparency standards, as we have seen in the *de jure* T-index where variation is not so great, the practice depends on two major factors, economical resources on one side, and political openness on the other. We survey global regions (the World Bank classification) in order to map the state of transparency and recent developments.

##### 1. European Union, UK and North America (EURNA)

This is the richest and most democratic region in the world, so it is no surprise that it is leading. However, significant internal variation exists. Slovak Republic, France, Estonia and Croatia each score 13 out of 14 points and lead the rest. Compared to the T-Index 2021, all four countries have further improved, with Croatia making the biggest progress among them. However,

the single biggest improvement in the region was achieved by Sweden (+3 points), which is slowly moving from its very good general transparency to digital transparency. In a similar situation is Netherlands, one of the least digitally transparent countries of the region, which progressed compared to the last T-index, but remains under the average.

Cyprus is the only country in the whole EURNA region which does not adequately publish its laws in an official gazette and is furthermore the least fiscally transparent country of the region. The worst performing European countries also tend to be non-transparent when it comes to disclosures of officials' assets and interests, published official development aid as well as issued mining concessions, while audit reports and supreme court rulings are published at least partially published. In Cyprus, neither the register of commerce nor the land cadaster are accessible. In Poland, information on official development aid, mining concessions and state audits has been downscaled, even though fiscal transparency has somewhat improved. Greece and Hungary both underperform, but so do BENELUX countries. It is a paradox of digital transparency that countries on top of development and without rule of law serious problems as the BENELUX group have close ratings with Hungary and Poland, long-time transparency leaders but which experience democratic backsliding, or Cyprus, Europe's least open country and whose citizens complain of corruption in the Eurobarometer. The lack of investment in transparency of old EU member states due to their relatively good control of corruption seems to have provided an alibi for the regress of newer EU members, as clearly there are no unitary standards. Europeans should reflect that the cross-border nature of corruption, as well as the nature of EU itself as a place of unitary excellent standards should make all countries invest more in digital transparency, even those who consider they do not have a domestic corruption problem. Countries which do well in corruption charts are known to offer fertile grounds for kleptocrats from corrupt countries to

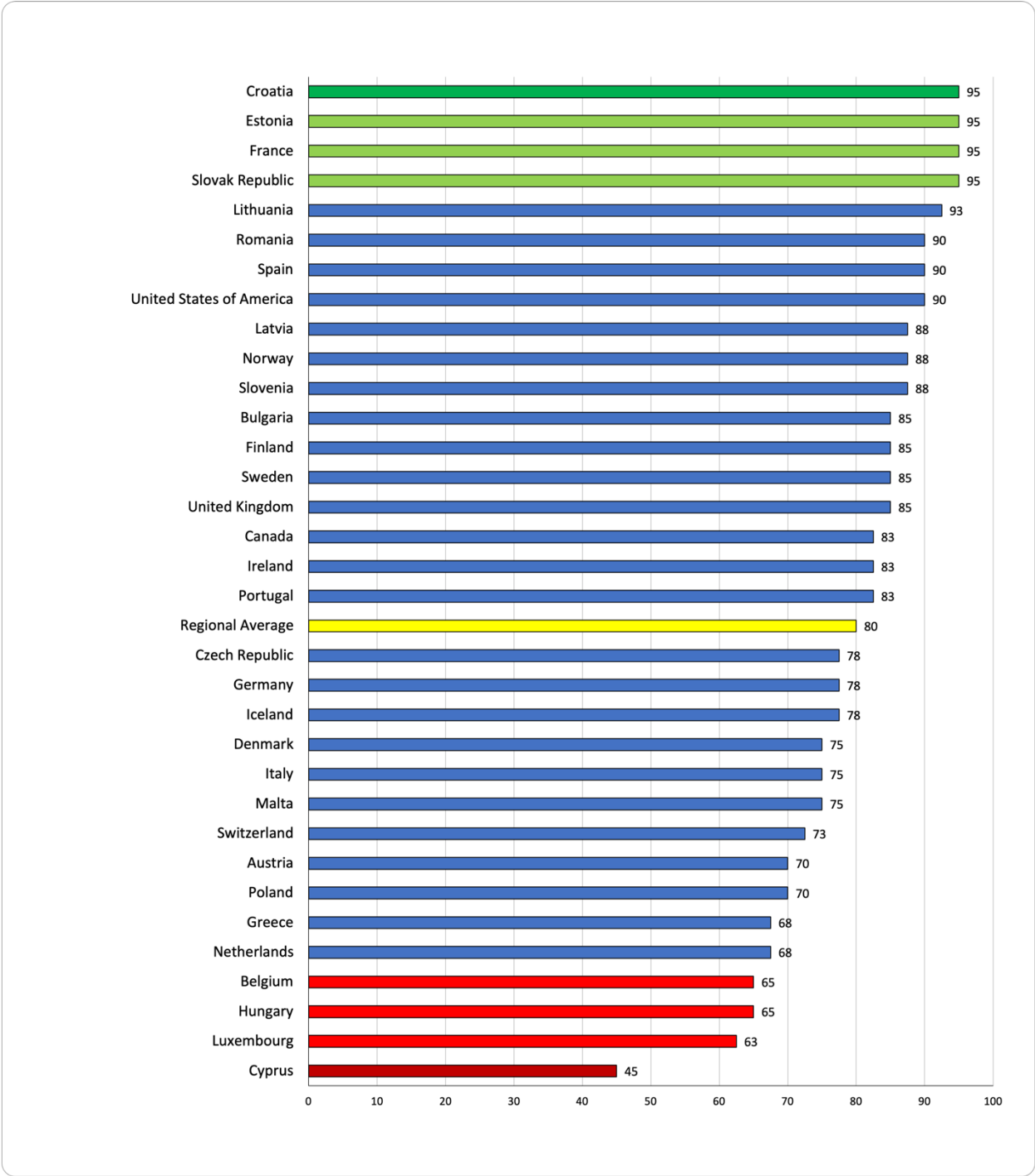
launder their money in their banks and real estate and take advantage of liberal rules of company registration. Such is the case of Netherlands, home to the Russian company VIMPEL, sanctioned under Foreign Corrupt Practice Act.

The information on beneficial ownership in Europe remains poor despite EU directives: there is no official website to link even ordinary registers or commerce across countries. In the absence of interconnected databases (indeed many do not have the required open formats) it is a Ukrainian private company, YouControl, which offers a search engine to search for assets of kleptocrats in Western economies. The poor information on public procurement in countries like Malta or Cyprus, or the secrecy surrounding companies in Luxemburg should raise red flags.

Citizens and businesses have long indicated in the Eurobarometer surveys commissioned by DG Home that construction permits is an area of great corruption, and still many EU countries capitals do not publish them. As to financial and conflict of interest disclosures, East Europeans are the leaders, with West European countries -except France- offering a limited possibility to their citizens to check on the integrity of their officials, invoking privacy laws or other motives. By and large, EU does not have uniform standards.

Even if this is not included in the current T-index, United States should receive an additional bonus for the financial and private sector transparency compared to some European Union countries.

**Figure 3. The T-index ranking EU, UK and North America (EURNA)**



**2. Eastern Europe and Central Asia (ECA)**

ECA is a geographically vast and diverse area including the six Western Balkans countries that are not yet in the European Union and Turkey (all EU

accession countries) and eleven countries which were a part of the former Soviet Union. The region saw divergent trends captured by our index. The aggression of Russia forced [Ukraine](#), a transparency leader prior to the war, to abandon many of its transparent practices such as online cadastral map and free access to the commercial registry.<sup>1</sup> As an aggressor state, [Russia](#) had less necessary adjustments to make but has nevertheless limited its fiscal transparency and now applies less checks on financial and asset declarations of its officials. This marked the end of its specific outlier status; an authoritarian country that was remarkably transparent despite its slide into authoritarianism. Azerbaijan is a similar case. The country's flirtation with transparency has ended as it is no longer a party in the Open Government Partnership and has become increasingly authoritarian. The absolute laggard of the region is, however, Belarus, which has which has cracked down, following the suppression of the 2020 citizens' protests against rigged elections, on many transparency components, including judicial transparency.

The four Central Asian countries have improved compared to previous years, but much room for progress remains. Significant gains have been achieved in judicial and commercial transparency with the registries for public procurement and in some instances cadastral maps becoming widely accessible. However, much data remains inaccessible, leading to the hypothesis that the gains made were a result of a drive for more state capacity rather than an attempt to open to public accountability. All four countries are yet to establish a meaningful public oversight of financial, conflict of interest disclosures and a more prominent role of the audit office. Overall, Kirgiz

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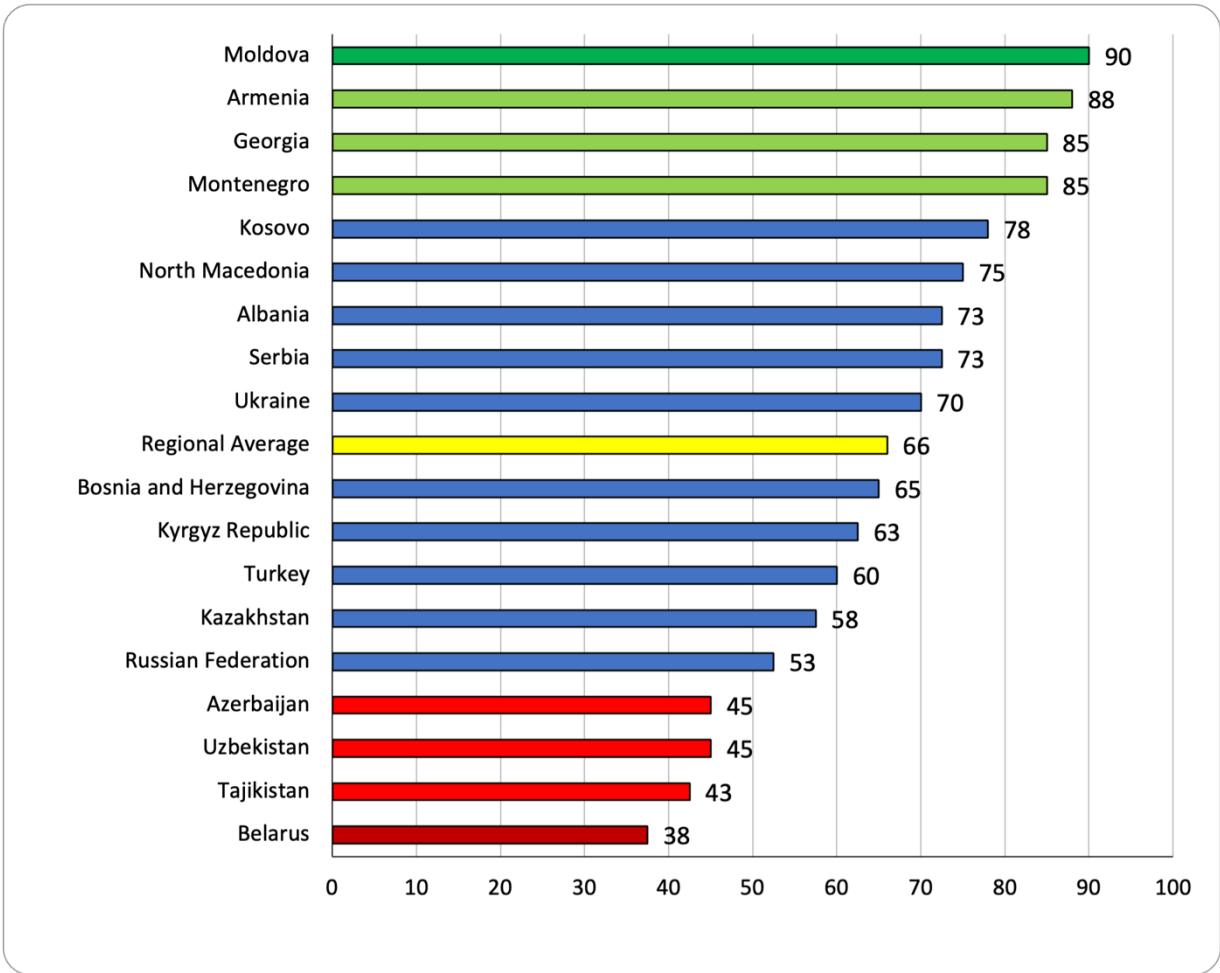
<sup>1</sup> Notably, the coalition of Ukrainian and international civil society organizations protested the unavailability of the commercial registry stating that it makes corruption prevention more difficult. See [An open statement from RISE regarding the complete opening of the USR, Feb 8, 2023](#).

Republic is the biggest achiever in this region, while Tajikistan remains the lowest ranked.

Progress in the Western Balkans remains limited. Kosovo leads, with North Macedonia and Montenegro having been at the forefront of anti-corruption reforms; it is there that we find the two examples of best practices in terms of financial disclosures (Montenegro) and budget spending tracking (North Macedonia). Kosovo and Bosnia's unfinished statehood business limit them in their potential advancement; for Bosnia, the lack of internal consensus prevents the effectiveness and full development of transparency mechanisms, for Kosovo limited membership in international institutions remains problematic. Despite their increase in stature towards the international partners, Serbia and Albania have not made much progress in being more transparent or fighting corruption. Indicatively, none of the countries in the Western Balkans has made the process of issuing the building permits in the capital cities – a traditional staple of bureaucratic corruption – fully transparent.

The two other ECA countries faced with strong Russian influence, Georgia and Moldova continue to perform strongly in the face of domestic and international challenges. Both are highly ranked, with Moldova, which leads the transparency score being the only country in the region that informs its citizens of the international aid it receives in a comprehensive way. Contrary to the Western Balkans countries, building permits in capital cities can be accessed digitally in Georgia. The former Soviet Union Republics thus appear far more committed to anticorruption and EU accession than the Western Balkans, although the latter are more advanced on the EU integration path.

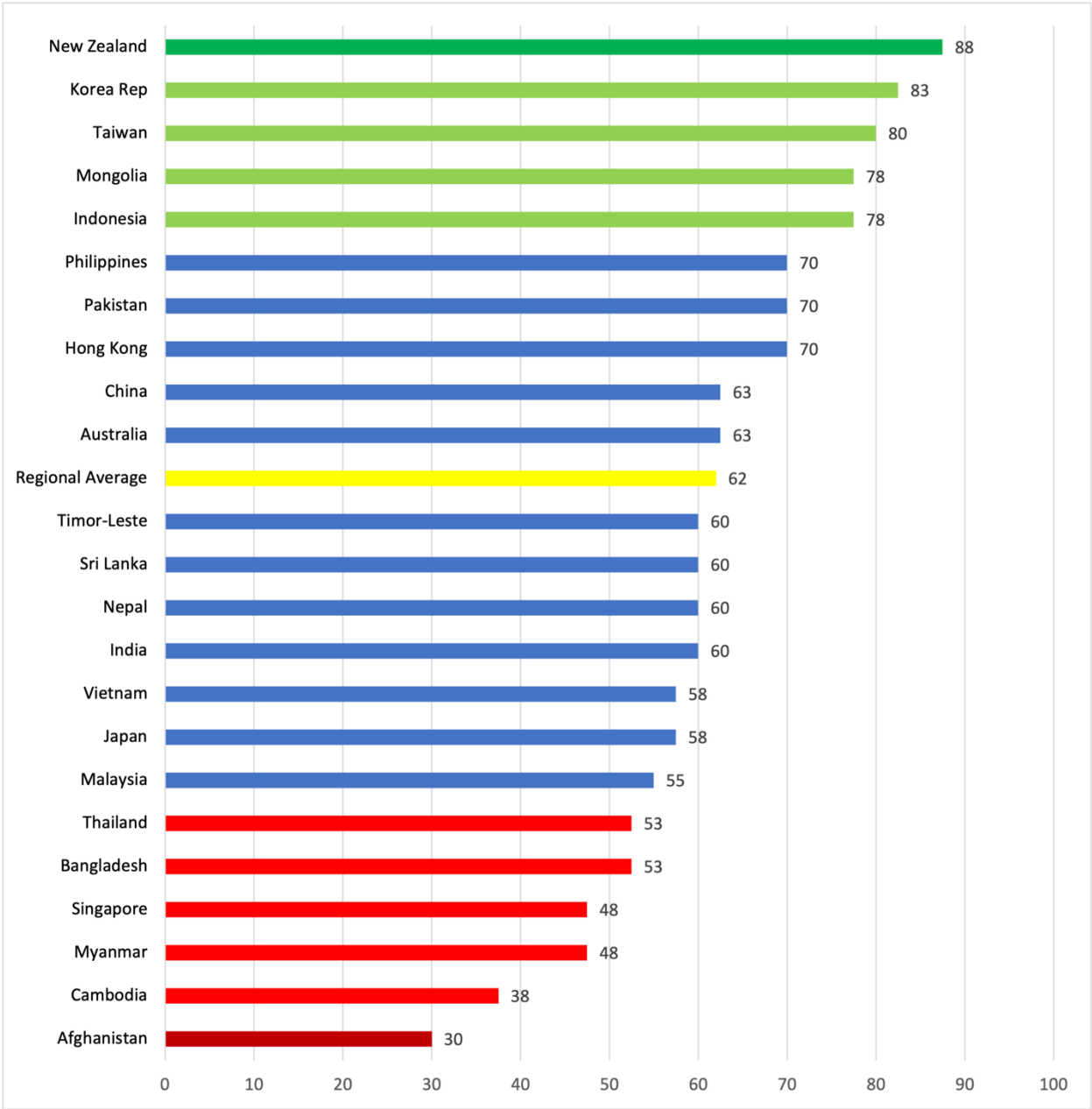
**Figure 4. The T-index rankings for ECA**



**3. East and South-East Asia and the Pacific (Asia-Pacific)**

This region, which is paired with LAC as the second best, at a small distance behind ECA, is even more diverse when geography and political regimes are concerned. The diversity in performance is even more striking, with New Zealand on top and Australia tied with China. Other top performers are the Republic of Korea, Taiwan, Indonesia and Mongolia. The next ranking group includes Hong Kong, Philippines and Pakistan, all performing surprisingly well seeing their political developments.

**Figure 5. T-index rankings in Asia-Pacific**



Afghanistan and Cambodia are the lowest scorers in the region with 38 and 30% fulfillment of the total criteria respectively. Singapore (was not covered in previous T-index) with 48% is on a par with Myanmar, a country which before the resumption of military rule was progressing. All of them score zero

on at least five indicators. Data is often partial for the entire sub-region, with broken links and not up to date information.

Progress across the Asia-Pacific has been mixed and diversified across political regimes. Since the previous T-index, where it had scored zero on transparency of mining concessions, China has developed a National Mineral exploration and Mining Information Publicity System with an easy-to-use interface and details of mining and exploration [rights](#) for oil and gas as well as other natural resources. The data starts only from 2020, however.

It is paradoxical that in Sri Lanka, where the Rajapaksas personal regime collapsed due to the country defaulting its debts in 2023, public officials, including prominent parliamentarians, have posted since 2018 their financial assets trying to contain the perception of a kleptocratic regime. In countries like China, Pakistan and Nepal, such declarations of assets and/or conflicts of interests are only made to the respective Anti-Corruption Authorities or the Party/Cabinet, but not made available publicly. For some state ministries in India, on the other hand, '[proactive disclosures](#)' are a norm. But they often do not provide assets or conflict of interest data, and a clear benchmark is missing. Instead, occasional reports exist of spending on foreign travel or gifts.

In several Asian countries including India, Indonesia, Pakistan and Sri Lanka among others, digitization of land records is still work in progress, so only partial data is available, or mapping is incomplete. Comprehensiveness of cadastral coverage also tends to vary within provinces/states/administrative units, and land data can take various forms including maps, physical registers which are scanned and uploaded or searchable datasets. In some cases like Nepal, however, data is only available to landowners or access requires registration and paid subscription. In many instances the incompleteness of the cadaster reflects real property issues, territorial conflicts, property

disputes between ethnic groups or states and incomplete state control over some national territories.

Some progress is visible in the area of publishing open development aid, as most countries in the Asia-Pacific region are aid recipients. In fact, increasing transparency through the development of public service or information portals has been a stated goal of several foreign grants and funded-projects. Interestingly, two of the major donors in the region, China and Japan, scored partially because they did not have detailed or up to date data for development assistance on their websites.

For several indicators, data from older years was not available online. China's mining concessions can only be viewed since 2020, building permits in Beijing from 2006 onwards. In Pakistan, capital building permits are also not available publicly for past years, although the authorities have started publishing data in 2022. For Bangladesh Supreme Court judgments are not available for past years.

[India](#) is a case apart in the region. The country has invested in digitalization for government and has pioneered digital tools to reduce informality, like digital IDs or payments that it is now exporting as a model using its G20 presidency. But India remains below average when transparency for accountability is concerned. Seeing the abrupt democratic backsliding of India, which has affected in recent years its freedom of the press and the judiciary, this paradox is a source of concern. India has the means to empower its citizens more, as its success in digitalization of certain areas shows. But it has also shown so far a certain restraint in this endeavor, with the result of the development of a type of digitalization enabling social control rather than public accountability. It certainly has the means to change this, and it should do so, because despite all the recent reforms corruption has not gone down

in India, and it can hardly do so if major accountability tools that the citizens can use are suboptimal or do not exist.

#### 4. Latin America and the Caribbean (LAC)

Latin American and Caribbean countries have seen important efforts by governments and civil society organizations to foster transparency and access to public information. They score as the third region on the average, together with Asia-Pacific. One important driver of this effort has been the role of regional cooperation organizations and regional human rights bodies, such as the Organization of American States (OAS) and its judicial institution the Inter-American Court of Human Rights (Oropesa, 2012). In the case of OAS, different regional agreements have been established within the organization, aimed to provide the region with a legal framework for transparency and accountability<sup>2</sup>, and to promote similar frameworks at the country-level. Regarding the Inter-American Court of Human Rights, its rulings have also played an important role in enforcing the right to access to information in the region and they have been relevant in driving reforms in countries both directly addressed by its decisions and in the region as a whole<sup>3</sup>.

Strong points in the region are budgetary transparency and the role of Supreme Audit Institutions (SAI). Most countries have delivered platforms to give access to citizens to annual reports with detailed information about budgetary execution, and some of them have implemented *citizen budgets* and other tools aimed to make this information understandable and fit for use by

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<sup>2</sup> Among these instruments we can mention the Inter-American Convention against Corruption, adopted in 1996; the Inter-American Declaration of Principles on Freedom of Expression, adopted in 2000; and the Model Inter-American Law on Access to Information and its implementation guide, from 2010 (and its second version from 2020).

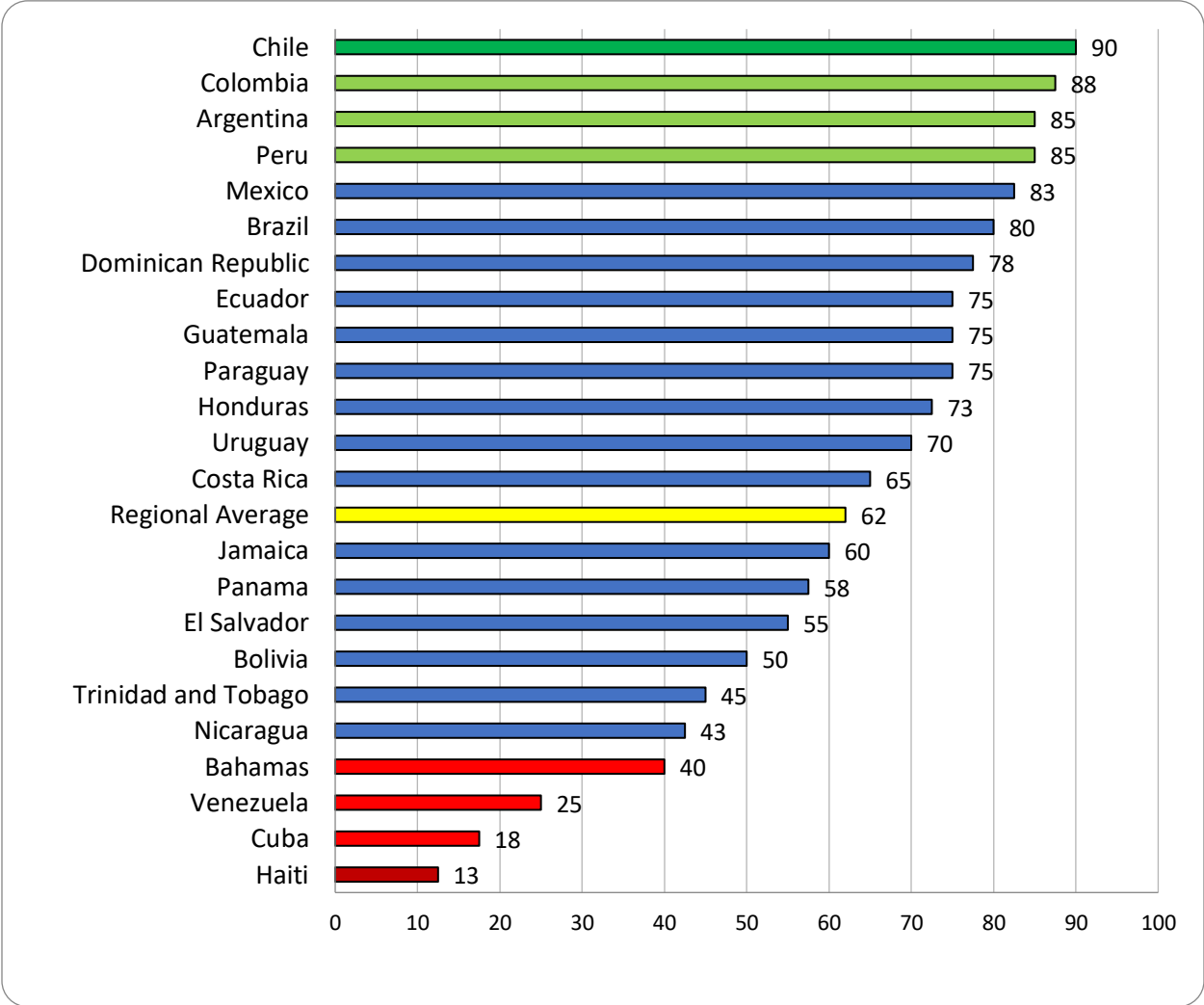
<sup>3</sup> The most prominent cases at this respect are Claude Reyes et al. vs Chile from 2006, and Gomes Lund et al. vs Brasil, from 2010.

civil society. Good practices in this matter are online platforms implemented by [Chile](#) and [Brazil](#), which allow to monitor current expenditures by the central government through a tracking system disaggregated by items. In the case of SAI, most of these institutions in Latin America publish at least one annual report with a description of their activities, including a summary and the results of individual audits performed during the year.

Less accomplished are the public disclosures of assets and conflicts of interests by public officials. In spite of the widespread legislation existent on the subject in the region, still few countries have implemented effective mechanisms to access comprehensive information about public officials' wealth, liabilities and interests. The weakness of these frameworks has been noticed by some Latin American countries, and several of them, such as Paraguay and Colombia, have recently embarked on efforts to strengthen their financial disclosure obligations and its enforcement.

Other deficient areas are building permits, and the implementation of more comprehensive registers of commerce. With a few exceptions such as Panama City, capital cities in the region generally do not fully inform their citizens about the issuing of building permits, or the coverage of information delivered to the public is limited (only some issuing processes are published, or relevant information, such as solicitors, is not accessible). In the case of registers of commerce, information also remains limited, as these registers only provide general information about the legal status of companies and names of legal representatives, without informing about shareholders or other relevant information regarding ownership.

**Figure 6. The T-index ranking LAC**



The regional leaders in transparency are Chile, Colombia, Peru, Argentina, Mexico and Brazil<sup>4</sup>. In Chile, the cooperation among public agencies, and between these agencies and civil society, has greatly helped progress in matters of transparency. A [centralized online portal](#) provides information about financial and interest disclosure of public official in all branches of the State. Colombia has made efforts in almost all components. One of the best

<sup>4</sup> Chile, Colombia and Mexico are members of the OECD.

practices in terms of budget execution reports can be found in this country, as well as very thorough and clear information about [funds received](#) in the context of international cooperation for development. Peru has a good online platform with comprehensive information about mining concessions, as well as data about the use and exploitation of other natural resources. Argentina also implemented policies of open government and its public procurement is transparent. As for Mexico, the country has been important in setting regional benchmarks for transparency, for instance through the creation of a Federal Institute for Access to Information as part of Mexico's FOI in 2002 and more recently with the implementation of wide-open budget policies. For Brazil, longtime observer Gregory Michener finds that "transparency has improved over time, but remains highly variable across branches and among levels of government but under increasing threat from a new privacy law and worrying patterns of noncompliance"<sup>5</sup>. Countries with chronic infrastructure deficiencies, such as Haiti or Bolivia face important economic challenges to transparency. In Venezuela, Cuba and Nicaragua transparency faces rule of law and political challenges.

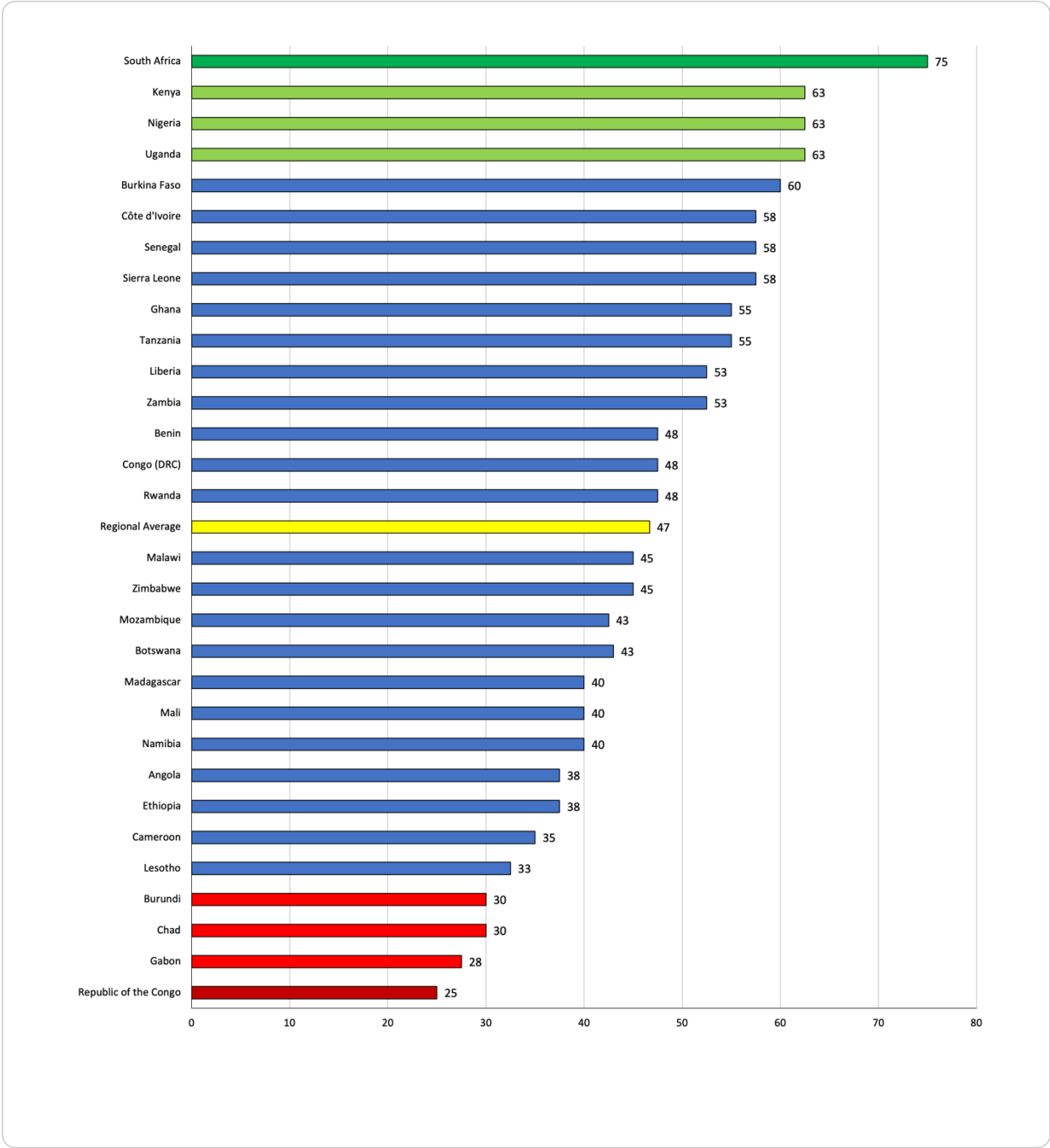
### 5. Sub-Saharan Africa (SSA)

The poorest region among all, sub-Saharan Africa is in fact not doing the worst where transparency is concerned, largely on behalf of its implementation gap: its countries commit to a lot but do far less. With 75% fulfillment, South Africa is the regional champion and has no challengers. [Botswana](#) and [Rwanda](#), which enjoy good scores in Corruption Perception Index do poorly, Rwanda is nearly on the average (47) and Botswana under (40). Burundi, Chad, Gabon and Congo have the worst performances.

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<sup>5</sup> Interview with Gregory Michener (02.06.23).

Figure 7. T-index ranking for Sub-Saharan Africa



There are many lessons that other SSA countries could learn from [South Africa](#), especially on fiscal transparency. Since the last T-index, there has been some progress on mining concessions and publishing ODA. Some efforts have also

been made on the land cadaster, but those are still work in progress, in particular since many property problems have not been solved or conflicts exist leading to disputed territories of poor control of states. Rwanda, who boasts the most business-friendly approach is anything but transparent. The entire region needs open registers of commerce, the discussion on 'beneficial ownership' making no sense in the absence of untransparent ownership even when normal (not offshore) property is at stake.

Countries like Uganda, Nigeria, Kenya have the potential to develop more on an already existing basis. Tanzania and Ghana underperform seeing how much donors' investment exists in these countries. Uganda performs rather well on official legal repository as well as auditor's annual report. The office of the auditor general, Uganda's supreme audit institution, issues regular reports with detailed information and specific audits. A commendable level of detail is also available for its Supreme Court hearing schedules.

Among French-speaking African countries, Senegal and Burkina Faso are leading the way in the implementation of transparency tools with some positive developments also in Burkina Faso, Benin, Côte d'Ivoire and Congo DRC. Benin made exceptional progress on four indicators, showing the country's efforts in improving transparency. The current public expenditures are now published online through a report. A comprehensive register of commerce where information on companies (the shareholders, date of creation) is published is available. Besides, the country made incoming donor funds allocations available and has set-up a government portal which publishes all official legislation.

Burundi and Ethiopia appear to struggle the most with implementing transparency tools. Though Burundi offers a good annual auditor's report, transparency on ODA allocations and a detailed official legal repository, it performs poorly on nearly all other indicators with the exception of public

procurement. Ethiopia on the other hand lost more points from the few it had at the previous evaluation on current expenditures and supreme court rulings.

Two new Sub-Saharan African countries added in the 2023 T-Index, the Republic of the Congo and Gabon both struggle with implementing transparency tools. They only provide an official gazette and a public procurement portal. In many countries in the region including Ghana, Benin, Côte d'Ivoire, Cameroon, Congo DRC, Republic of the Congo and others, although public officials are legally obliged to make their financial and conflict of interest disclosures before taking office, these disclosures do not have to be made public and therefore remain useless for public accountability.

In [Congo DRC](#) and [Burkina Faso](#) the governments are developing land cadasters. If comprehensive information is published and publicly available, including ownership and property information, this could play a key role in deterring fraud and protecting citizens' property rights.

Most countries in the region are recipients of donor funds, not donors. We were able to identify data on the use of official development aid, and the share of the state budget it represents, looking at the budgetary execution and tax revenues of countries. It is a first step towards more transparency in the use of donor funds. Currently, in many instances the information provided lacks specificity regarding the donors and the particular sectors/projects to which the funds were allocated. Additionally, to ensure easy accessibility of the data on Official Development Assistance (ODA) for citizens, it would be more suitable to present it on a dedicated website rather than within the context of budgetary execution or tax revenues. Moldova (in ECA) remains the example on how such funds should be disclosed, by donor and project with expected

outcomes and full information to allow citizens to assess how foreign aid is spent.

Construction permits in the capitals are unavailable in most SSA countries, except in Côte d'Ivoire, Liberia and Tanzania.

## 6. Middle East and North Africa (MENA)

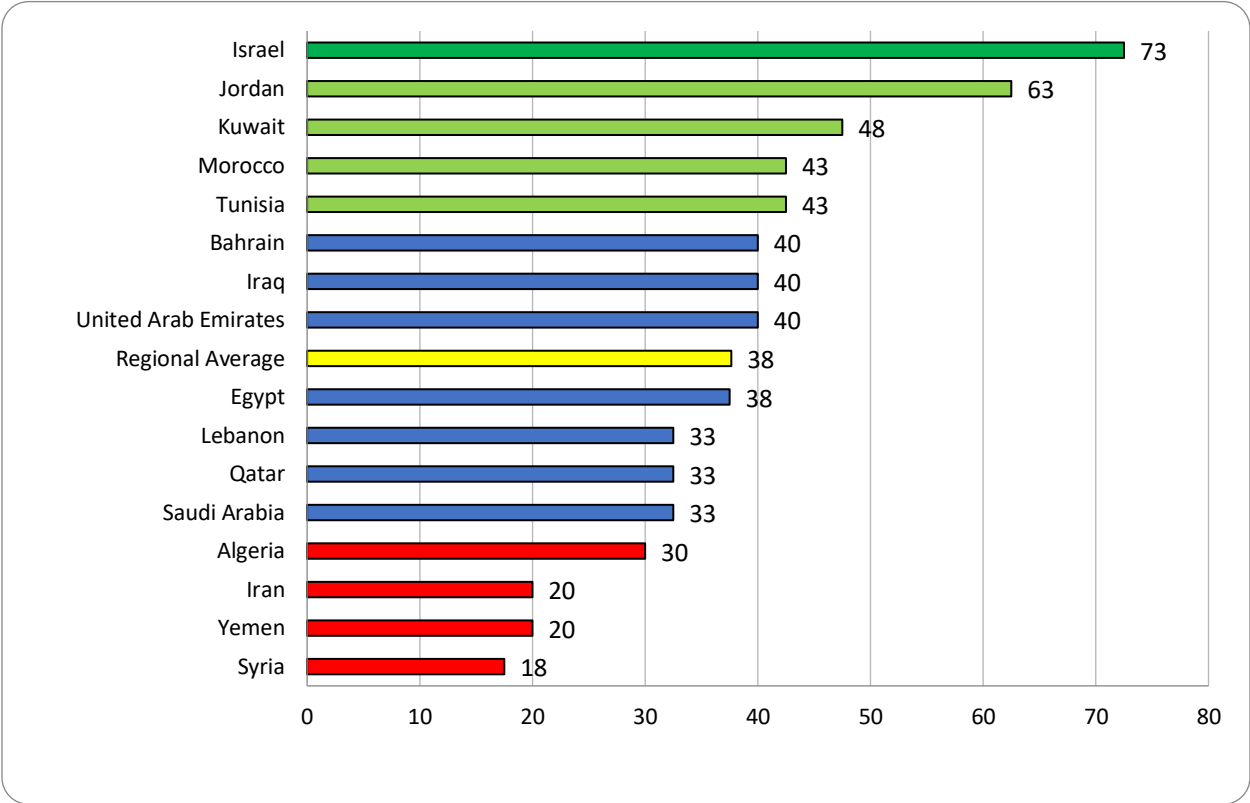
The worst performer in the world when transparency is concerned, MENA is a region dominated by autocratic regimes of various sorts, a mix of monarchies, from despotic to nominally constitutional, several failed democratic transitions after the Arab Spring (with Tunisia the latest casualty), unfinished conflicts and states which do not control in full their territories or are flooded by refugees (Yemen, Libya, Syria, Iraq, Lebanon).

The average of 38% fulfillment is very poor, and if we remove the top performer Israel it becomes catastrophic. The only liberal democracy, Israel, is also the best performer on transparency (73% total fulfillment) with a non-impressive total score of 9.5 in the *de facto* indicators. Israel has a very polarized political society, where corruption and anticorruption are politically instrumentalized. Jordan and the new T-index addition Kuwait manage on *de facto* T-index 7.5 each, scoring well on some indicators compared to their regional counterparts, but 0 on others. [Tunisia](#) with 43% fulfillment reflects not only its latest turn to authoritarianism by the current president, but a poor anticorruption strategy from the democratic Tunisia. After the Arab Spring the country and its donors drew five years anticorruption plans but missed strategic reforms which would have convinced the public of the government's commitment to good governance.

Progress is uneven but it exists. [Morocco](#), a very poor performer in the previous T-index made progress in some areas. The transparency of the Supreme Audit Institution improved. Indeed, the *Cour de Cassation* now publishes an annual report accessible to the public. Furthermore, the Supreme Court now publishes court sentences in a registry. Finally, details on the incoming donor funds are listed in the budget execution. Jordan remains the second best placed but has further room to improve. Indeed for [Jordan](#) and Morocco improving the transparency related to everyday life would be a smooth way to gain trust of both the public and business.

Yemen and Syrian, two countries which have experienced civil war are the worst performers. However, they are joined by Iran and Algeria, which manage to have equally abysmal performance- an indication of how they treat their citizens without the excuse of an internal war. Many autocracies in the Gulf have the means to perform in computer mediated transparency- indeed, they do far better on online government than transparency, since the deliberate attempt to prevent any empowerment of their citizens by digital tools, which otherwise are used to empower government or help foreign investment or other policy targets. An example is Saudi Arabia's Aid [Platform](#), which breaks aid data down by countries, nature of projects and categories and sectors with comprehensive data also available in English to boost the reputation as donor of the country.

Figure 8. T-index MENA rankings



In several countries in the region like Morocco, Tunisia and Algeria, public officials are legally obliged to make their financial and conflict of interest disclosures before taking office. Unfortunately, these disclosures do not have to be made public. Only by allowing the public to consult them would the government enable third parties, citizens, media or civil society, to intervene and start building some trust. But the trend is negative. Israel’s officials were publishing these declarations of conflict of interests and financial assets, however, this has been [in decline](#), with officials ignoring the deadline and not filing them as there is no penalty for doing so and severe politicization of anticorruption exists.

Most countries in the MENA region don’t publish ODAs, including recipient countries. Jordan, Lebanon and Morocco have started publishing the aid data recently, which is progress. Two key donors, Saudi Arabia and Qatar are also

transparent about the aid data they donate abroad. [Israel](#) does not publish details of its ODA, despite being an OECD country.

## V. The cases of Ukraine and Russia

The cases of Ukraine and Russia show what a terrible challenge war brings to transparency. T-index 2021-2022 Ukraine was a champion, reflecting the commitment of the government and civil society. The war forced significant changes (see Table 3).

**Table 3. T-index change of Ukraine 2021 vs 2023**

Indicator ( <i>de facto</i> )	2021 (Before Russia's invasion)	2023 (After Russia's invasion)
Q1 (past expenditures)	0,5	1 ↑
Q2 (current expenditures)	0,5	0 ↓
Q3 (public procurement)	1	1 ■
Q4 (land cadaster)	1	0 ↓
Q5 (business register)	1	0,5 ↓
Q6 (auditor's annual report)	1	0,5 ↓
Q7 (Supreme Court's hearing schedule)	1	1 ■
Q8 (Supreme Court's rulings)	1	1 ■
Q9 (financial disclosures)	1	0,5 ↓
Q10 (conflict of interest disclosures)	1	0,5 ↓
Q11 (ODA allocation)	1	0,5 ↓
Q12 (mining concessions)	1	0 ↓
Q13 (building permits in the capital city)	0,5	0,5 ■
Q14 (official legal repository)	1	1 ■

Legend: ↑ Improved; ↓ Regressed; ■ Unchanged

The closer examination of the public procurement (PP) situation highlights the changes even more. The public procurement system in Ukraine, ProZorro is a public-private partnership, introduced after the Revolution of Dignity in 2014 due to civil society agency. It has fast become one of the most successful in the world and received international recognition. Information on [public procurement has become transparent and available in real time](#), enabling civil society and the general public to exercise their oversight. However, the beginning of a full-scale military invasion by the Russian Federation in February 2022 and the introduction of martial law throughout the territory of Ukraine forced a change in approaches to public procurement. For the sake of speed in conducting purchases, Ukraine had to give up some of the procedures that ensured their openness, transparency, and guaranteed participants equal access to bidding. Needing to carry out a large volume of purchases, Ukrainian government removed public procurement from the ProZorro system<sup>6</sup>. TI Ukraine, ERCAS, OCP EBRD and the GPA WTO all used this data to monitor red flags, although no indication exists that the Ukrainian government other than allowing the posting of such risk indicators followed up with monitoring and sanctions the defective contracting authorities.

Table 4 shows how ProZorro data allowed tracing from one year to another the major corruption red flag in public procurement, *de facto* no-competitive tenders (in *de jure* open procedures), the so-called single bidding. The table was drawn on data only one year after the system started having information and show still a very high number of problematic tenders: the current situation is no longer known.

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<sup>6</sup> Resolution of the CMU No. 169 of 28 February 2022 [“Some issues of defense and public procurement of goods, works and services under martial law”](#).

**Table 4. Monitoring corruption across time by red flags in Ukrainian public procurement using pro-Zorro full data before the war**

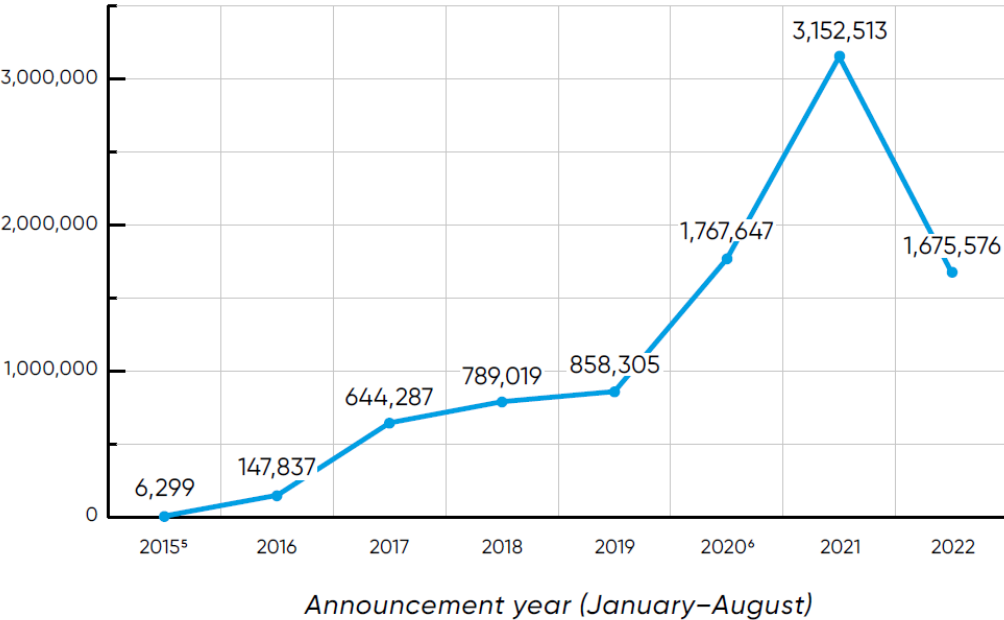
Region	Single Bidding 2016/17	Single Bidding 2018/19	Change	Relative Change	Change in Number of Claims and Complaints
Cherkasy	60.63%	59.08%	-1.56%	-2.57%	48.58%
Chernihiv	64.73%	65.81%	1.08%	1.67%	5.59%
Chernivtsi	53.30%	53.80%	0.50%	0.94%	43.09%
Dnipropetrovsk	64.09%	65.80%	1.71%	2.66%	9.21%
Donetsk	65.13%	66.45%	1.32%	2.03%	10.17%
Ivano-Frankivsk	57.04%	58.02%	0.99%	1.73%	96.38%
Kharkiv	63.17%	66.01%	2.83%	4.49%	44.82%
Kherson	57.36%	53.22%	-4.14%	-7.22%	119.80%
Khmelnyskyi	61.39%	57.76%	-3.63%	-5.91%	47.11%
Kirovohrad	59.68%	56.06%	-3.62%	-6.06%	35.14%
Kyiv	62.40%	63.44%	1.04%	1.67%	16.90%
Luhansk	59.71%	52.78%	-6.93%	-11.61%	11.83%
Lviv	61.74%	62.04%	0.30%	0.49%	18.70%
Mykolaiv	59.34%	61.52%	2.18%	3.67%	25.34%
Odesa	59.59%	61.06%	1.47%	2.47%	57.79%
Poltava	54.62%	54.82%	0.21%	0.38%	58.29%
Rivne	60.95%	57.76%	-3.19%	-5.24%	26.27%
Sumy	62.70%	61.68%	-1.02%	-1.62%	13.62%
Ternopil	59.87%	57.25%	-2.62%	-4.37%	0.00%
Vinnytsia	61.50%	64.97%	3.47%	5.63%	72.73%
Volyn	62.26%	63.84%	1.59%	2.55%	-28.69%
Zakarpattia	55.34%	50.97%	-4.37%	-7.90%	107.86%
Zaporizhzhia	61.08%	62.55%	1.47%	2.40%	14.21%
Zhytomyr	62.60%	63.10%	0.50%	0.80%	63.70%

Source: Prozorro. Compiled by ERCAS 2019, [www.againstcorruption.eu](http://www.againstcorruption.eu).

In the summer of 2022, the government resumed the mandatory use of Prozorro system for procurement<sup>7</sup>. However, the rules still allow for the use of direct procurement procedure when it is deemed critically important. This applies to the procurement of goods, works and services by the Ministry of Defense and intelligence services, the Ministry of Internal Affairs, the Security Service of Ukraine (SBU), the State Special Communications Service, the State Emergency Service, other law enforcement agencies and State Administration of Railway Transport of Ukraine (Ukrzaliznytsia).

**Figure 9. The effect of war on public procurement transparency in Ukraine**

*Number of lots published from January to August, by year*



Source: [Transparency International 2022](#)

In January 2023 the news broke on the procurement of foodstuffs for Ministry of Defense [with a price far above the market value](#). The information

<sup>7</sup> Resolution of the Cabinet of Ministers of Ukraine [“On Amending Resolutions of the Cabinet of Ministers of Ukraine No. 822 of 14 September 2020 and No. 169 of 28 February 2022”](#).

about these procurement contracts, which was not public, came to the attention of the journalists due to leaks from whistleblowers. The public outcry and the attention of Western donors led to a large-scale investigation, the firing of several public official responsible for procurement in the Ministry of Defense, as well as public statement from the Cabinet of Ministers that Ukraine [would be changing its approach to defense procurement](#). According to the Minister of Defense, defense purchases will be divided into two groups: the first will include weapons, equipment, other defense goods (information about them will remain restricted), and the second group will include, in particular, food products, where the information will be public again.

By and large, in response to the onset of full-scale aggression the government swiftly took measures to ensure the threatened flow of necessary goods and services. As the spring and summer of 2022 progressed, a gradual return to normalcy in procurement practices started. Eventually, the legislative conflict surrounding procurement under martial law was partially resolved. The months without Prozorro demonstrated the critical need for transparency and competition, even in times of war. Already in April-May of 2022, businesses were requesting to participate in the online bidding processes. At the end of March 2022 Prozorro conducted a [survey of businesses](#), and 49% of respondents noted that, in their opinion, the return of competitive simplified procurement procedure would help them normalize their activities and get new contracts.

There are evident risks associated with operating outside Prozorro, including the potential resurgence of old schemes such as preferential contracting or inflated pricing (scandals plagued the previous war in Donbas in this respect), which need to be minimized. Even at present, the process of restoring affected enterprises and infrastructure has commenced gradually, with

procurement volumes set to increase substantially following Ukraine's recovery process. As Ukraine heavily relies on donor funds for reconstruction, it becomes paramount to uphold a transparent procurement system, demonstrating efficiency and integrity in the spending of public funds. It also needs to complete the missing accountability link to follow up the public procurement transparency. Prozorro is a monitoring system with no public management authority over contracting agents. To avoid having a transparent system that is also corrupt, Ukraine needs to establish policy targets: what are the desired benchmarks of public procurement (using the EU ones from the Public Procurement scoreboard is the simplest option) and introducing the benchmarks (transparency, competitiveness, value for money, acceptable level of red flags) in the performance criteria of managers of contracting agents, so to have the normal managerial levers to act on red flag warnings and prevent corruption.

The case of Russia is different, but starting from a similar background where transparency was initially high. It may come as a surprise to some, but Russia used to be quite a transparent country, especially in relation with its corruption level. This was especially true before 24th February 2022. Moreover, countries with higher digitalization and slighter lower corruption level like Kazakhstan underperform compared to Russia when transparency is concerned.

Transparency was one of the key causes promoted by the new President Medvedev in 2008. Russia developed one of the best e-procurements systems. It developed a decent land cadaster, satisfactory publication of court rulings, and hearings databases. Russia undertook most legal commitments on transparency; the only one missing was OGP membership, although Russia did consider joining it as well. Transparency and anti-corruption were high on the public agenda, especially in 2008-2012. This was a time of great

hope for change. However, after 2012, when Putin returned to Kremlin, the anti-corruption step-by-step disappeared. The trend became clearly negative after the Crimea annexation in 2014. In 2015-2021, Alexei Navalny, TI - Russia, and many journalists published dozens of investigations on the corrupt assets of top officials, including, finally, the report about Putin's 'palace' in 2021. All these investigative reports drew on sources that the Russian government had opened previously, so they doomed government transparency, whose potential as a regime threat became over visible.

This background explains why Russia still has many transparency leftovers. Not all these past foundations for open government have been destroyed so far. Even today, Russia provides detailed spending on the federal budget, so that an ERCAS article last year could correlate sub-national transfers with the share of vote for president Putin in the last elections (Gurianov, A, 2022). But only about 60% of the spending is transparent, however, with large secret areas. The use of the e-procurement portal is still mandatory, from giant state companies with 800 000 employees, like Russian railways, to small Siberian municipalities. But even by 2019, way before the war, 35% of all procurements have become secret, and the classified amount has now risen to 50% due to high military spending. Land cadaster provides detailed information about any property. But in March 2023, it was closed for public access with several exceptions. There are tens of such caveats. Many of them appeared only in a few last years. Some of them were specifically enacted by new laws. For example, Russia specifically relieved security and defense entities from publishing of any procurements, including food and other non-military goods. Meanwhile, speaking about the drastic increase in secret court dockets is related to spy mania in recent years, especially after February 2022. Many things were justified by the ongoing war. For example, in December 2022, the President abandoned the publication of public officials' assets declaration

until further notice. This decree was issued even before the President had been entrusted with the legal power to rule on this.

Meanwhile, transparency remained relatively untouched in some other spheres deemed less dangerous for regime survival. Building permits are published, and one can get a huge amount of information on private construction. Mining concessions are also available online. Even when critical, reports of the Chamber of Accounts (Supreme Audit institution) are occasionally posted online and widely disseminated.

## **VI. Assessing oligarchs' war fortunes.**

The Ukrainian invasion, followed by the war of collective and individual sanctions waged by the West against Russia has thus affected transparency in the concerned countries. But due to innovative companies like Youcontrol, which harnesses information from free Registers of Commerce or land cadasters in Western countries, or due to regulation in advanced countries like the United States which make business earnings public in detail we can trace another consequence of war, the fate of oligarchs. Transparency can help us monitor the impact of war and sanctions and see who bears the cost of war.

For years, oligarchs have been a prominent feature in Ukrainian economic and political life. As of the beginning of 2021, [they owned 36 of the 100 largest enterprises in Ukraine](#). They control the businesses that other businesses and private consumers buy from, such as electricity, natural gas, and fuel. They buy the entire production chains, limiting their growth and diversity. According to [Forbes Ukraine](#), the main sources of income of the 100 richest Ukrainians in 2021 were metallurgy (17%), energy (15%), real estate (12%) and retail (10%). And it is precisely these industries that have mostly suffered as a

result of the war, and the owners of the corresponding assets have suffered the greatest losses. First and foremost, the war affected the fortunes of oligarchs due to the physical damage or destruction of production facilities, real estate, lost assets in the occupied territories, etc.

In the annual ranking of the Ukrainian Forbes in 2022, the fortunes of the 20 richest people in Ukraine have decreased by more than \$20 billion compared to the beginning of February 2022 (see Table 5). The richest Ukrainian oligarch, Rinat Akhmetov, suffered the most because of the war. Although he retained his position as the richest Ukrainian, he lost more than 9.3 billion dollars due to the destructions of two main metallurgical enterprises that functioned in the now Russian-occupied Mariupol – among them the famous Azovstal. These plants produced 90% of the steel of the entire group and 40% of all Ukrainian production of metal products. Moreover, in recent months, Akhmetov's energy company - DTEK – [has also suffered a blow](#) when Russia began purposefully destroying the energy infrastructure in Ukraine.

However, in 2023, a year after the full-scale invasion of Ukraine by Russia, some redress started for the fortunes of some, although it is still a far cry from the pre-war level. For example, while the list of Ukrainian billionaires became a few names shorter, Rinat Akhmetov's net worth increased to \$5.7 billion, indicating an upward trend. Despite the challenging circumstances caused by the invasion, some oligarchs managed to maintain or even grow their wealth due to their diversified business portfolios and the fact that part of their assets are secured abroad.

The Ukrainian wealthiest were called oligarchs in the first place due to their political influence, exercised both directly but especially through their media empires. For decades, the political influence of oligarchs was based not only on their wealth, but on their direct control of key TV channels in the country and individual politicians or entire political forces. Naturally, they used this

power to their advantage, influencing the adoption of favorable political decisions in the parliament. Due to the war not only did their wealth suffer, but the abovementioned influences were completely or partially restricted by war and martial law.

Firstly, the war has weakened the parliament, which customarily accommodates a variety of interest groups funding the campaigns of individual deputies or entire political groupings and exercises a strong influence over adopted regulation. It has also redistributed some of the power from the oligarchs to the office of the president. Secondly, some processes which started before the war (Zelensky's war on oligarchs, the law forcing them to sell or give up their shares in media holdings) came to a culmination when shortly after the invasion all the key TV channels with the biggest audiences created a common "New Marathon" broadcasting relevant news non-stop. This marathon is currently financially supported by the government, so oligarchs cannot influence the information broadcast. The legacy of all media being controlled by the government during the war will not be an easy one to tackle after.

At the beginning of the war in Ukraine, [Russia's rich and influential people lost \\$67 billion](#) of their collective wealth, which is a 20% drop compared to 2021 (see Table 6). Numerous sanctions introduced by the West, as well as uncertainty on the markets caused damage to Russia's oligarchs and their business interests. £18.4 billion (\$22.2 billion) of Russian assets [were frozen](#) in Britain, and 17 billion euros worth (\$18 billion) more - in the European Union.

**Table 5. Billionaires' worth in Ukraine before and after the war**

Rank in 2022	Name	Rank in 2023	Net worth 2022	Net worth 2023	Source/Industry
1	Rinat Akhmetov	1	\$4.2 B	\$5.7 B ↑	steel, coal/metals & mining
2	Victor Pinchuk	2	\$1.9 B	\$2.1 B ↑	steel pipes, diversified/metals & mining
3	Vadim Novinsky	3	\$1.3 B	\$1.4 B ↑	steel/metals & mining
4	Kostyantyn Zhevago	4	\$1.3 B	\$1.3 B ■	mining/metals & mining
5	Henadiy Boholyubov	5	\$1.1 B	\$1.1 B ■	banking, investment/diversified
6	Vlad Yatsenko	--	\$1.1 B	↓ no longer a billionaire	fintech/finance & investments
7	Ihor Kolomoyskyy	--	\$1 B	↓ no longer a billionaire	banking, investment/diversified

*Source: Forbes World's Billionaires List.*

Legend: ↑ Improved; ↓ Regressed; ■ Unchanged

However, massive anti-Russian sanctions imposed in connection with the Russian invasion of Ukraine have not managed a significant effect by mid-2023. Russian billionaires [have in fact increased their wealth](#) during the first year of the war by \$152 billion. The high prices for natural resources were, of course, a chief cause. According to Forbes, there are now 110 official billionaires in Russia, and their total fortune has grown to \$505 billion from \$353 billion in 2022. The first on this list is Andrey Melnichenko, whose main business is in coal and fertilizers, and who is included in the list of Russia's richest people with an estimated net worth of \$25.2 billion. He more than doubled his estimate last year.

The reason why Russia's kleptocratic assets have survived is due to the active protection and concealment by a network of enablers, including some

western banks, law firms, offshore agents, etc. The Russian oligarchs also initiated lawsuits against the sanctions trying to recover what they lost. While the West continues to introduce new sanctions as the war goes on, their effects remain ambiguous, with Russia expanding its “parallel import” market, basically smuggling the goods needed to continue its invasion. Table 6 summarizes the current situation.

**Table 6. Billionaires’ worth in Russia before and after the war**

No. in the country ranking in 2022	Name	Net worth 2022	No in the country ranking in 2023	Net worth 2023	Source/Industry
1	Vladimir Lisin	\$18.4 B	3	\$23.1 B ↑	steel, transport/ metals & mining
2	Vladimir Potanin	\$17.3 B	2	\$23.7 B ↑	metals/ metals & mining
3	Leonid Mikhelson&family	\$14 B	4	\$21.6 B ↑	gas, chemicals/energy
4	Alexey Mordashov&family	\$13.2 B	5	\$20.9 B ↑	steel, investment/ metals & mining
5	Mikhail Fridman	\$11.8 B	9	\$12.6 B ↑	oil, banking, telecom/energy
6	Alisher Usmanov	\$11.5 B	8	\$14.4 B ↑	steel, telecom, investment/ metals & mining
7	Gennady Timchenko	\$11.3 B	7	\$18.5 B ↑	oil, gas/energy
8	Andrey Melnichenko & family	\$11.1 B	1	\$25.2 B ↑	fertilizers, coal/ metals & mining
9	Vagit Alekperov	\$10.5 B	6	\$20.5 B ↑	oil/energy

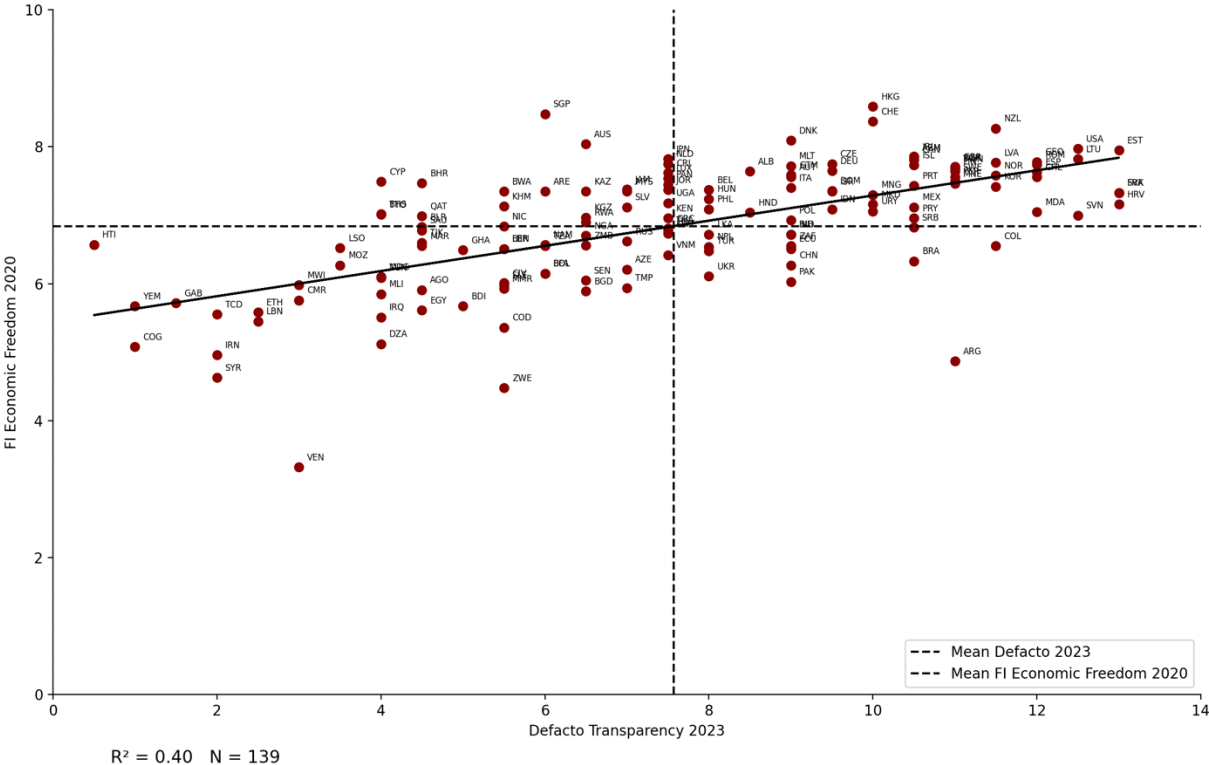
Source: *Forbes World’s Billionaires List* ; Legend: ↑ Improved; ↓ Regressed;

■ Unchanged

The reduction of the discussion just to Russian and Ukrainian oligarchs is not fair, however. Due to mandatory regulatory filings in United States for the

private sector (not covered by the T-index), we know the earnings of US companies, owners and executives of US companies which profit from the war. According to [Business Insider](#), on the top of the winners list we find Exxon Mobil and its CEO Darren Woods, who managed record profits on the oil boom amid Russia's invasion of Ukraine, after cooperating with the Putin regime until the very last moment. The share price of Exxon surged nearly 80% in 2022, and its CEO received \$35.9 million in total compensation last year, rising 52% from 2021 after the war in Ukraine triggered higher oil prices. Beyond these findings, the T-index is closely associated with economic freedom. The relationship is intuitive, with the closest economies with the largest state intervention being also the least transparent.

**Figure 10. Correlation between real transparency and economic freedom**



## Some transparency benchmarks 2023.

The webpage of the T-index displays for all the countries that developed some digital tool or another a direct link. For 143 countries and 14 *de facto* tools this means that (with the exception of completely missing pages) over one thousand links exist with different approaches to offering some kind of public information in a variety of languages. Even if our rating system is not very sensitive (a trichotomous 0-0.5-1), some webpages are obviously more developed than others. Taking into consideration the freedom to access, coverage and functionalities of the webpages the T-index research item would like to highlight the best examples which could serve as models for other countries.

### 1. Past expenditures reporting.

This is a widely fulfilled criterion because most countries have a budget law where the Parliament needs to approve past year expenditure and a detailed spending budget is usually also posted. Still, Colombia's Ministry of Finance webpage offers a good example. The Ministry has developed a [portal](#) with access to Open Data with detailed information about central government expenses, disaggregated by sectors and subsectors, services and programs. This information is updated monthly. An annual [citizen budget](#) report is also available, with an explanation of the budgetary process, a glossary and an interactive panel that allows to find disaggregated information about central government's expenses with a simple search.

### 2. Current expenditures reporting.

Slovenia's [ERAR platform](#) is certainly one the best examples of public budget trackers. The platform grants information about current expenses of public institutions, state-owned companies and municipalities. Additionally to an

user-friendly search engine, the portal displays an updated list of the largest spenders and recipients of public resources, and statistical information about expenditure by sectors. The portal also grants access to the e-invoices received by the public institutions allowing the user to track the expenses at the transactional level. In terms of fiscal transparency, it is also worth mentioning Croatia's [Ministry of Finance website](#). The portal gives detailed information about expenditures by the central government, through an Open Data section that allows to download monthly reports by organizational classification of the State budget.

### **3. Procurement Portal.**

In the Slovak Republic we can find a very good example of a comprehensive centralized public procurement portal. Tenders are published by the Slovak Office for Public Procurement in a public [online gazette](#) updated daily. Nevertheless, the most notable feature is the Slovak [Central Register of Contracts](#) (CRC) which contains comprehensive and daily updated information about all contracts concluded by the Slovak state (every contract entered into by the state only comes into effect when it is published online in the register of contracts). The search engine allows the user to perform a simple search by date, or a more advanced search by supplier, amounts, department, etc. More information about the development of this tool and its benefits can be found [here](#).

### **4. Land Cadaster.**

A best practice of digital land cadaster is Estonia's [e-Land Register](#). The portal allows the verification of a wide range of information, such as general data, size, owners, restrictions and encumbering mortgages of immovable properties. It has been implemented by the Centre of Registers and Information Systems (RIK), dependent of the Ministry of Justice, and unlike

other land cadasters it issues data with legal force on immovable properties. Based on blockchain, the portal is about more than transparency and therefore its access is not entirely open (requires an e-identity which is more than just a formal registration/login process). Still, not only does the portal prevent fraud but civil society can use it.

#### **5. Register of Commerce and Beneficial Ownership.**

New Zealand's Ministry of Business, Innovation and Employment has implemented a remarkable public [Companies Register](#). It provides, free of charge, complete information about the companies' general data, including the number of shares, the names of shareholders and how many shares they hold. The search engine allows not only to look for companies, but also for individual directors and shareholders. Optimally, beneficial ownership should be implemented within such portals rather than on a separate webpage.

#### **6. Auditor General's report.**

The Chilean SAI ("Contraloría General de la República") has put in place a number of relevant initiatives to inform the public about a wide range of activities linked to its responsibilities. Beside a very comprehensive [annual report](#), the SAI website integrates a search engine that grants access to individual inspection and audit reports, including those related to measures taken after sanctions or recommendations made by the SAI. The SAI has also taken the lead in other matters, such as the creation, in coordination with the Chilean Transparency Agency, of an online portal for the publication of public officials' assets and conflict of interests' disclosures.

The Supreme Audit Office (SAO) of Czech Republic has also made remarkable efforts to provide the public with an extensive list of [reports and documents](#), containing exhaustive information about a wide range of

activities. The SAO, beside an annual report submitted to the government and parliament, publishes a monthly journal with the approved conclusions for inspections and the planned inspection activities. The SAO also publishes its opinion on the implementation of the State budget and provides a yearly report on the financial management of European Union funds in the Czech Republic.

### **7. Supreme Court's hearings.**

The Brazilian Supreme Federal Court has made available to the public an easily accessible [hearings' agenda](#), with information about the judicial officers intervening, the parties, and the thematic of the case on trial. It has also made available the agenda of judges, and a streaming service which allows to see some of the Courts' public hearings and other relevant information. The Brazilian Supreme Federal Court has also implemented a program to counter disinformation, aimed to disseminate clear information about the meaning of its decisions and the court's functioning and powers.

### **8. Supreme Court's rulings.**

The [Norwegian Supreme Court website](#) represents a best practice in terms of the timely and comprehensive publication of rulings. Its portal also allows to search sentences back to 2004, while summaries of all decisions are available back to 2000. The website provides an abstract of the rulings, as well a full transcription of the sentence.

### **9. Financial disclosure.**

In accordance with Montenegro's Law on Prevention of Corruption (Official Gazette of Montenegro 53/2014 and 42/2017), a complete report on financial disclosure of public officials can be found in this [public portal](#). The disclosure

system in Montenegro is consolidated for all branches of government, legislative, executive and judicial. The search engine allows to easily look for the disclosure report of public officials only with information about the name of the servant. The report includes data about different sources of income such as activities in working bodies, premiums and profits based on other business or rents. The report also informs about real estate property in the country and abroad, property owned by legal entities of which the official is the owner or founder, as well as shares.

#### **10. Conflicts of interests' disclosure.**

Another good website for the transparent disclosure of assets and also interests is the Romanian portal of National Integrity Agency [ANI](#). Boasting over 11 million disclosures, the portal allows open searches, but also presents regular information on ANI's legal actions, as the Agency challenges what it considers conflicts of interest or undue wealth.

#### **11. Official Development Assistance (ODA).**

The [Irish Aid portal](#) provides a very good example of transparency regarding official development assistance from the side of donors. This very complete website delivers detailed information about Irish Aid's strategy and goals, and makes accessible an annual report providing detailed information in the form of text, tables and case studies, which show how the official development assistance budget for the year was spent.

Another remarkable effort in transparency is the [Aid Management Platform](#) of Moldova, which is Europe's poorest country. This public portal allows the user to easily access information about donors, programs and amounts committed through different tools, such as reports, a search engine and an interactive map. The portal also integrates tools for data analysis and direct links to the development assistance projects.

## **12. Mining concessions.**

One of the best practices regarding the accessibility and coverage of information about mining concessions can be found in Peru. The public portal [GEOCATMIN](#) delivers comprehensive information about mining concessions, as well as data about the use and exploitation of other natural resources. The portal allows the user to search for mining rights by code, number or name of its owners, or through an interactive map. When clicking on a particular concession, the portal provides a summary report of the mining rights, with information about the owner, payments, legal information, and other general data.

## **13. Building permits.**

An exemplary practice regarding transparency on the issuing of building permits is the [portal](#) implemented by the City of Paris. This website provides daily updated information about town planning authorizations, including building permits approved and rejected, allowing for perfect transparency of criteria. It allows to easily search for permits by district, and shows information about dossier number, solicitor, object, address, and authority's decision (the Open Data tool also allows for information to be downloaded in different formats).

## **14. Official Gazette.**

Many countries now publish all laws online. [Uruguay official gazette's](#) is among the best, as it is daily updated, and informs about decrees and laws from different branches of the State, in a friendly and very well-organized format. The gazette has been certified under UNIT- ISO 9001:2015, regarding editorial production services of the official gazette and services of electronic legal-normative data bank.

## VII. Conclusion

The T-index offers a succinct actionable roadmap for countries, civil society and governments working to fulfill SDG 16. The way ahead for any country is not through more formal adoption of tools, but by the implementation and the granting of citizens, the media and civil societies the freedom to use them. While Russia and Ukraine are tragic cases due to the unprovoked invasion of Ukraine and the ensuing war, both countries would be far more unbearable if they had not started from a high level of transparency, and they would not have been able to hold to a part of it. Their citizens still have tools to monitor their government- far less in Russia than in Ukraine, but still. Transparency does not disappear overnight, and people get accustomed to it and struggle to get hold or recover it. They should do so in India and many other backsliding democracies.

This report offers a list of best practices to guide them in their choices of design and implementation for the use of government and civil societies advocating transparency. **The entire T-index fulfillment score measures - by facts and not by perceptions- the distance from where a country is and where it should get on real transparency, so its free webpage should be used by everyone as the starting point to narrow the implementation gap.**

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