Annex 2

Rules Governing the Obligation to Make a Declaration of Assets

Applicable legislation

1. §

(1) Act CLII of 2007 on Certain Obligations to Declare Assets (hereinafter referred to as the "DecAssAct"),
(2) Act CXII of 2011 on the Right to Informational Self-Determination and Freedom of Information.

Persons required to make a declaration of assets

2. §

(1) At the University of Pannonia, an obligation exists under the DecAssAct for

a) persons in an employment relationship
   i. who have the right to make commitments, allocate payments or countersign, who exercise the powers under the DecAssAct as members of the Senate and the Public Procurement Committee;
   ii. who exercise the powers under the DecAssAct in connection with the funding projects (project managers);

b) persons having student status,
   - who, as members of the Senate, exercise the powers under the DecAssAct.

c) A person who is otherwise required to make a declaration of assets under a special law is not required to make a declaration of assets for the University. The declarant must prove the validity of the declaration of assets made under a special law with the help of a certificate issued by the person responsible for keeping the declaration of assets not more than 8 days ago.

(2) The declaration of assets also includes information on the income, interests and properties of the declarant's ***relatives living in the same household as the declarant***. A relative is a spouse, a life partner, a parent, child, child of the spouse, including adopted and foster children, living in the same household.

The person responsible for keeping and receiving declarations of assets and his or her duties

3. §

(1) The Head of Directorate of Human Resources Management (hereinafter referred to as "DHRM") is responsible for the collection and safekeeping of declarations of assets.

(2) The person responsible for safekeeping

a) informs the declarant of the existence, termination and due date of the obligation to make a declaration of assets prior to the due date;
b) certifies, when receiving the declaration of assets, that the declaration has been delivered in a sealed envelope;
c) provides the declaration of assets with a registration number;
d) keeps the declaration of assets handed over by the declarant separately from other documents;
e) requires the declarant in writing to fulfil his or her obligation if the declarant has not made a declaration of assets within the time limit laid down by law;
f) returns the copy of the declaration of assets kept by him or her to the declarant when the obligation to make a declaration of assets ceases or the declarant makes a new declaration of assets;
g) ensures a hearing for the declarant before a wealth gain investigation is started;
h) initiates a wealth gain investigation if the conditions are met;
i) notifies the person or entity exercising employer's rights of the necessity to terminate the employment or mandate of the declarant in accordance with DecAssAct;
j) notifies the declarant of the termination of his or her employment or mandate in accordance with the DecAssAct.

(3) The person responsible for safekeeping must ensure that the data are protected, in particular against unauthorised access, alteration, disclosure, deletion or destruction and also against accidental destruction or damage.

(4) The person responsible for safekeeping is responsible for ensuring that no third party other than the people entitled to access the declarations of assets may have access to them or be notified of them.

(5) The person responsible for safekeeping may entrust a member of the staff of the DHRM to perform the safekeeper's duties. The safekeeper may not delegate the tasks related to the hearing to be held before the initiation of a wealth gain investigation, and the content of the declaration of assets may only be disclosed to the safekeeper and, to the extent strictly necessary, the keeper of the minutes acting during the hearing.

(6) The persons referred to in this section are subject to criminal liability and must comply with the legal provisions on the protection of personal data.

(7) In order to perform the duties set forth in Section (2), the partner organisational units (Chancellor's Office, Directorate of Legal Affairs and Procurement, Directorate for Economic Affairs) must send the list of the persons concerned and their contact details in the case of non-university employees, to the person responsible for safekeeping within 5 working days in the event of a new or terminated appointment.

Procedural rules for complying with the obligation to make a declaration of assets

4. §

(1) The safekeeper must inform the declarant of the existence, termination and due date of the obligation to make a declaration of assets.

(2) The declarant must personally hand the 2 identical sealed envelopes containing the declaration of assets, completed in blue pen and signed by the declarant on each page over to the person acting on behalf of the person responsible for safekeeping. The declaration of assets may also be completed electronically, however, in such a case, it must be signed on all pages.

(3) If the declarant has already made a declaration of assets under a special law, he or she must send the declaration or certificate on this to the person responsible for safekeeping in person or by postal service.

(4) The procedure described in Section (3) may not be applied in the case of an obligation to make a declaration of assets upon termination of employment.

(5) The declarant and the person responsible for safekeeping must simultaneously certify that the declaration has been handed over in a sealed envelope by signing both copies of the declaration on the envelope sealing surface.

(6) The person responsible for safekeeping must mark the sealed envelopes with the registration number of the declaration.

(7) The person responsible for safekeeping keeps a register of the declarations received, recording the date of the declaration of assets, the next due date and the date of return. The register must be capable of verifying that each declarant has fulfilled his or her obligation to make a declaration of assets within the time limits laid down.

(8) The person responsible for receiving declarations issues a certificate of receipt of the declaration of assets.

(9) One copy of the declaration of assets will remain with the declarant, who will keep it, while the other copy will be kept by the person responsible for safekeeping separately from other documents.

(10) The declarant must fulfil his or her obligation to make a declaration of assets for the first time within 30 days of the establishment of the employment relationship, position, job or task which gives rise to the obligation to make a declaration of assets.

(11) The declarant must make a final declaration of assets within 15 days of the termination of the employment relationship, position, job or task which gave rise to the obligation to make a declaration of assets.

(12) During the period of the employment relationship, position, job or task giving rise to the declaration, a declaration must be made again (consecutively) after the first declaration by 30th June of the year in which it is due.

Refusal to make a declaration of assets

5. §

(1) The obligation to make a declaration of assets is fulfilled by the person who makes a true and correct declaration of assets when it is due. If the declarant fails to make a declaration of assets by the due date, the person responsible for receiving it must give the declarant written notice to comply with this obligation of his or hers within 8 days of receipt of the notice.

(2) Failure to comply with the time limit set out in Section (1) above must be deemed to constitute a refusal to comply with the obligation to make a declaration of assets, unless the declarant was unable to comply with the obligation through no fault of his or her own.

(3) In the case provided for in Section (2) above, the declarant must comply with the obligation to make a declaration of assets within 8 days after the reasons for failure to comply have ceased to exist. Failure to do so must be deemed to constitute a refusal to comply with the obligation to make a declaration of assets.

(4) If the declarant refuses to comply with the obligation to make a declaration of assets, the mandate or legal relationship on which the obligation to make a declaration of assets is based must be terminated and he or she may not enter into a civil service legal relationship for three years from the termination of the legal relationship, nor may he or she perform any job, function, activity or position on which the obligation to make a declaration of assets is based pursuant to the DecAssAct.

(5) The declarant may not exercise his or her mandate or legal status until he or she has fulfilled his obligation.

(6) The person exercising primary employer's rights must notify the declarant of the termination of the mandate or the legal relationship within 3 working days of the refusal and, at the same time, order the withdrawal of the mandate or the termination of the legal relationship and declare the termination of the office.

Whistleblowing report resulting in a wealth gain investigation, the hearing

6. §

(1) If a whistleblowing report on the financial situation of the person obliged to make a declaration of assets is sent, the person responsible for safekeeping must, within 5 working days of the report, notify the declarant of the content of the report, who may comment in writing on the content of the report within 5 working days of receipt of the notification. (The person exercising primary employer's rights must also inform the declarant if a whistleblowing report has been made concerning the declarant but he or she has not ordered a hearing on the basis of the report.) The person exercising primary employer's rights must decide whether to order a hearing within 5 working days of the expiry of the time limit or receipt of the comments and must inform the declarant in writing.

(2) The declarant may give reasons in the written comments if the whistleblowing report contains facts or circumstances that are not included in the declarant's declaration of assets, if there are reasonable grounds to assume from the report that the declaration of assets does not contain true information or if the information in the report suggests that the wealth gain from an illegal source is attributable to a relative living in the same household as the declarant.

(3) If the whistleblowing report on the declarant's financial situation indicates that there are reasonable grounds for believing that his or her wealth gain cannot be justified on the basis of his or her income from the legal relationship on which the obligation to make a declaration is based or from other lawful sources known to the person responsible for safekeeping, the person responsible for safekeeping must consider the possibility of initiating a wealth gain investigation.

(4) If the reported wealth gain is due to a spouse or partner and a child living in the same household as the declarant, the employer must also initiate a hearing.

(5) The content of the declaration of assets may only be disclosed to the person responsible for safekeeping if he or she has to decide to initiate a wealth gain investigation. The declaration of assets may be opened only in the presence of the declarant.

(6) The person responsible for safekeeping must conduct the hearing preceding the initiation of the wealth gain investigation within 15 working days of receipt of the written notice of the hearing by the declarant. The declarant must be notified in writing of the purpose, date, manner and method of the hearing prior to the wealth gain investigation at least 8 working days before the hearing. The hearing may take place, at the request of the declarant, in the presence of a representative of the interest representation organisation or of another person entrusted by the declarant, with minutes being taken.

(7) No hearing may be initiated if the whistleblower is anonymous, or if the whistleblowing report is clearly unfounded or refers to facts or circumstances that the person responsible for safekeeping has already clarified in a previous hearing.

(8) During the investigation, the person responsible for safekeeping must hear the person obliged to make a declaration. Minutes of the hearing must be taken (2 copies).

(9) The person exercising primary employer's rights must place a copy of the minutes of the hearing of the declarant and the declarant's declaration of assets in the files relating to the declaration of assets. These documents must be kept for 3 years, after which they must be destroyed.

(10) The declarant's legal representative may be present at the hearing.

(11) The hearing must be held within 30 days of the whistleblowing report.

(12) A copy of the minutes of the hearing must be given to the declarant.

(13) The person responsible for safekeeping initiates a wealth gain investigation relating to the declarant and his or her relative living in the same household with the national tax authority under the Act on the Rules of Taxation if:

a) the facts, data and circumstances set out in the whistleblowing report are not clarified beyond reasonable doubt during the hearing procedure;

b) it was found during the hearing procedure that the declaration of assets was not true and accurate;

c) during the hearing, it becomes known that the declarant's wealth gain is the result of an activity subject to reporting, however, the declarant has failed to report it.

(14) If the person responsible for safekeeping determines that the procedure by the national tax authority is justified, he or she must, while informing the person exercising primary employer's rights, initiate a wealth gain investigation with the national tax authority within 10 days of the conclusion of the investigation. At the same time as initiating the wealth gain investigation, the person responsible for safekeeping must send the

declaration of assets to the national tax authority and notify the declarant of the initiation of the procedure.

(15) The initiation of a wealth gain investigation must be documented.

Safekeeping and management of the declaration of assets

7. §

(1) The person responsible for safekeeping must keep the sealed envelopes containing the declarations of assets and all documents generated in the course of the procedure for making a declaration of assets separately and locked away from other documents.

(2) The person responsible for safekeeping must ensure that the data are protected, in particular against unauthorised access, alteration, disclosure, deletion or destruction and against accidental destruction or damage.

(3) All newly created documents must be placed in the storage facilities without delay.

(4) The person responsible for safekeeping may only have access to the content of a declaration if there is a suspicion that gives rise to a wealth gain investigation. The fact of such access must be documented.

Returning a declaration of assets

8. §

(1) When the obligation to make a declaration of assets ceases or the declarant makes a new declaration of assets, the person responsible for safekeeping must inform the declarant when, where and how his or her declaration of assets may be received and must return it to him or her within 8 days.

(2) In the event of the termination of the legal relationship, post, job or function on which the obligation to make a declaration of assets is based, the person responsible for safekeeping must keep the declaration of assets made by the declarant, which is mandatory due to the termination of the legal relationship, post, job or function on which the obligation is based, for three years from the date of termination of the legal relationship, post, job or function on which the obligation is based.

(3) The return of the declaration of assets msut be entered in the register, indicating the date of return.

(4) If, on the basis of a written communication by the declarant, personal receipt is not possible (e.g. because the declarant is prevented from receiving it), the person responsible for safekeeping may, within 8 days, hand the declaration of assets in person over to the declarant's proxy authorised in writing at the place and time specified in Section (1).

(5) In the event of the death of the declarant, the copy of the declaration of assets held by the person responsible for safekeeping must be destroyed by the person responsible for safekeeping, which must be documented.

(6) If the declarant has not received the declaration of assets either in person or through a proxy authorised in writing, the DHRM must destroy it, in a documented manner, 30 days after the expiry of the time limit for its receipt.