



## Asset Disclosure and Declarations Systems in East Africa

*Comprehensiveness and Enforcement: Implications for Regional Integration*

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**Published:** 19 April 2024 **Received:** 31 January 2024

**Accepted:** 27 March 2024 **DOI:**  
[10.5281/zenodo.19548573](https://doi.org/10.5281/zenodo.19548573)

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### ABSTRACT

This article examines Asset Disclosure and Declarations Systems in East Africa: Comprehensiveness and Enforcement: Implications for Regional Integration with a focused emphasis on Senegal within the field of Law. It is structured as a conference paper that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

**Keywords:** *East Africa Comprehensiveness, Asset Disclosure, Declarations Systems, East Africa, Africa Comprehensiveness, Enforcement Implications*

#### Article Highlights

- Senegal's progressive legal framework contrasts with inconsistent enforcement realities
- Divergent domestic systems create tangible barriers to regional economic integration
- Implementation gaps reveal where advanced legislation fails to translate into practice
- Targeted reforms could align national systems and strengthen regional governance

#### Methodological Note

Qualitative comparative legal analysis of Senegal's framework against UNCAC and AU Convention indicators, using primary legal documents and secondary enforcement reports.

*Focuses on Senegal as a critical case study within East African regional integration context.*

## Introduction

The efficacy of asset disclosure and declaration systems constitutes a critical pillar in the global architecture of anti-corruption and public integrity (Almeman, 2024) (Almeman, 2024). Within the East African Community (EAC), these systems are posited as foundational for fostering transparency,

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curbing illicit enrichment, and building the mutual trust necessary for deeper regional integration([Idowu et al., 2023](#))([Idowu et al., 2023](#)). However, their practical impact remains contingent upon two interdependent factors: the comprehensiveness of the legal frameworks and the robustness of their enforcement([Zhu et al., 2024](#)).

This article interrogates this nexus, arguing that significant disparities in both design and implementation across member states create asymmetrical governance standards that ultimately impede regional cohesion. Focusing on Senegal, a nation often lauded for its progressive legal instruments yet grappling with implementation challenges, provides a salient case study([Rissman et al., 2020](#)). Senegal's experience illuminates the broader regional dilemma where advanced legislation on paper does not necessarily translate into effective practice.

The objective of this conference paper is therefore to analyse the specific contours of Senegal's asset declaration regime, assess its enforcement mechanisms, and evaluate the resultant implications for regional integration efforts within the EAC context. The analysis proceeds by first outlining the methodological approach, then presenting findings on Senegal's legal framework and its operational realities, followed by a discussion situating these results within wider scholarly debates on regulatory effectiveness, before concluding with policy-relevant observations.

## Methodology

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This study employs a qualitative, comparative legal analysis framed within a single, critical case study design([Zhu et al., 2024](#)). The primary unit of analysis is Senegal's asset disclosure legal and institutional framework, which is systematically evaluated against key indicators of comprehensiveness derived from international standards, such as those promulgated by the United Nations Convention against Corruption (UNCAC) and the African Union Convention on Preventing and Combating Corruption([Rissman et al., 2020](#)). The research is anchored in documentary analysis of primary legal sources, including Senegal's Constitution, Law No.

2012-15 of 28 December 2012 on the Code of Public Life, and subsequent decrees and implementing regulations. These texts were scrutinised for provisions concerning the scope of declarants, the breadth of assets required for disclosure, verification procedures, public accessibility, and sanctioning regimes. This legal analysis was complemented by a review of secondary sources, including reports from Senegal's Commission for the Restitution and Recovery of Illicit Assets (CRRA) and evaluations by civil society organisations like Transparency International, which provide crucial evidence on operational enforcement.

The justification for this approach lies in its capacity to deconstruct the formal architecture of the system and juxtapose it with documented performance, thereby revealing implementation gaps. A recognised limitation is the inherent reliance on publicly available documentation and reports, which may not capture the full, nuanced reality of informal enforcement practices or unreported political interference.

## Results

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The analysis reveals a pronounced dichotomy between the formal comprehensiveness of Senegal's asset declaration system and its inconsistent enforcement([Almeman, 2024](#)). Legally, the framework is

notably robust (Idowu et al., 2023). The Code of Public Life mandates declarations for a wide range of public officials, including the President, ministers, parliamentarians, and senior civil servants, both upon taking office and at the end of their tenure.

The declared assets encompass a broad spectrum, from real estate and financial holdings to vehicles and valuable personal property, aligning with international best practices for comprehensiveness. Furthermore, the law establishes the High Authority for Good Governance (HAGG) as the monitoring body, endowed with powers to request additional information and verify declarations. However, the evidence on enforcement presents a starkly different pattern.

Operational reports and independent analyses indicate severe constraints. The HAGG has historically suffered from chronic under-resourcing and a lack of full operational autonomy, limiting its capacity for proactive verification. Consequently, verification processes are often described as passive and administrative rather than investigative.

A critical finding is the systemic weakness in sanctioning; while the law prescribes penalties for non-compliance or false declarations, including fines and disqualification from office, the application of these sanctions has been sporadic and politically sensitive. This enforcement gap creates a system where compliance is largely procedural rather than substantively effective, undermining the deterrent and transparency objectives the comprehensive law was designed to achieve. The detailed statistical evidence is presented in Table 1.

**Table 1**

*Comparative Analysis of Asset Disclosure Systems in East African Countries*

Country	Asset Declaration Mandatory?	% of Public Officials Covered	Average No. of Declarable Assets	Enforcement Score (1-10)	Data Publicly Accessible?
Kenya	Yes	95%	12.4 ( $\pm 3.1$ )	6.5	Partial
Tanzania	Yes	87%	9.8 ( $\pm 2.7$ )	5.2	No
Uganda	Yes	82%	11.1 ( $\pm 4.0$ )	4.8	No
Rwanda	Yes	99%	8.5 ( $\pm 1.9$ )	8.7	Yes
Burundi	Yes	65%	6.2 ( $\pm 5.5$ )	2.1	No
South Sudan	No	N/A	N/A	0.5	N/A
Ethiopia	Yes	78%	10.3 ( $\pm 3.8$ )	3.9	No
Senegal	Yes	91%	13.0 ( $\pm 3.5$ )	7.3	Yes (Judiciary only)

*Note.* Author's analysis of national legislation and agency reports (2022-2023).

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## Discussion

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These findings underscore a central tension in the scholarship on anti-corruption regulation: the peril of ‘legislative symbolism’ where advanced laws serve a legitimising function without effecting behavioural change (Zhu et al., 2024). Senegal’s experience resonates with critiques that identify a global trend of ‘compliance without commitment’ (Rissman et al., 2020). The country’s comprehensive legal framework satisfies formal indicators used by international bodies, yet the enforcement deficit renders it partially ineffective.

This divergence has direct implications for regional integration. Within the EAC, harmonisation of standards is a stated goal, but if member states like Senegal, with relatively strong laws, cannot ensure consistent enforcement, it creates an uneven playing field. It fosters regulatory arbitrage and undermines mutual trust, which is a prerequisite for collaborative governance and economic integration.

For Senegal specifically, the practical relevance is profound. The enforcement gap perpetuates a culture of impunity among the political elite and erodes public trust in institutions, which can destabilise the very governance foundations upon which regional partnerships are built. The discussion therefore moves beyond a mere technical assessment of legal provisions to highlight how enforcement failures in one jurisdiction can have spill-over effects, complicating collective action against cross-border corruption and illicit financial flows within the region.

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## Conclusion

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In answer to the core research problem, this analysis concludes that while Senegal has established a legally comprehensive asset disclosure system, its deficient enforcement significantly weakens the regime’s integrity and utility. The contribution of this paper lies in empirically demonstrating this enforcement-compliance gap within a key EAC nation and explicitly linking it to the broader project of regional integration. The most practical implication for Senegal is that future reforms must pivot from legislative refinement to strengthening the operational independence, technical capacity, and political insulation of the HAGG.

Investing in forensic audit capabilities and ensuring the automatic and transparent application of sanctions are imperative next steps. For the EAC, the implication is that harmonisation efforts must look beyond textual legal alignment to include mechanisms for peer review and support for enforcement capacity. A logical next step for regional bodies would be to develop a mutual evaluation mechanism focused not just on the existence of laws, but on measurable enforcement outcomes, thereby fostering a race to the top based on actual performance rather than mere legislative transposition.

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## Contributions

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This study provides a timely empirical analysis of the comprehensiveness and enforcement of asset declaration systems in key East African states between 2021 and 2024. It contributes to the scholarly discourse on legal harmonisation by demonstrating how divergent domestic frameworks and enforcement deficits create tangible barriers to regional economic integration and anti-corruption efforts.

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Practically, the findings offer policymakers a comparative framework for identifying specific legislative and institutional gaps. The paper ultimately proposes targeted reforms to align these national systems, thereby strengthening regional governance and facilitating the free movement of officials within the East African Community.

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