TRANSPARENCY INTERNATIONAL KENYA

BEYOND RATIFICATION:

A COMPARATIVE ANALYSIS OF AUCPCC IMPLEMENTATION IN KENYA, UGANDA, TANZANIA, AND RWANDA

ABOUT TRANSPARENCY INTERNATIONAL KENYA

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ACKNOWLEDGEMENTS

Transparency international Kenya extends gratitude to all interviewees and survey respondents from across East Africa who generously shared their time, expertise, and insights. Their candid perspectives have been instrumental in developing a comprehensive understanding of the implementation challenges and opportunities surrounding the AUCPCC provisions in the region. We sincerely thank Dr. Lyla Latif who was commissioned to undertake this study and extend our acknowledgement to Joan A. Atim for her assistance with interviews in Kenya and reviewing the first draft. Special appreciation to the Embassy of Sweden, Addis Ababa that provided financial support for this research through Diakonia. We also thank all individuals that participated in the research during the field work and validation exercises.

TI-Kenya also acknowledges the role played by the following staff in the production of this knowledge product under the leadership of Sheila Masinde, the Executive Director and Gibson Mwaita, the Programmes Manager; and programme staff including Titus Gitonga, Caroline Maina, John Ngari and James Kinyua whose review was instrumental throughout the research process.

This research acknowledges with appreciation the vision and foresight of the drafters of the African Union Convention on Preventing and Combating Corruption. Their work two decades ago continues to provide a crucial blueprint for anti-corruption efforts across the continent. As this research has demonstrated, the AUCPCC framework remains vitally important for East Africa's fortification against corruption and illicit financial flows, particularly as the region deepens economic integration through initiatives like the African Continental Free Trade Area.

The courage and commitment of all those working to implement the AUCPCC's provisions in challenging circumstances deserves special recognition. Their ongoing efforts to translate the convention's principles into practical reality are essential for strengthening domestic resource mobilisation and advancing sustainable development across East Africa, and beyond.

Table of Contents

ABBREVIATIONS

ACECA	Anti-Corruption and Economic Crimes Act (Kenya)
AfCFTA	African Continental Free Trade Area
AG	Attorney General
AML	Anti-Money Laundering
ARA	Assets Recovery Agency (Kenya)
ATI	Access to Information
AU	African Union
AUCPCC	African Union Convention on Preventing and Combating Corruption
BNR	National Bank of Rwanda
BO	Beneficial Ownership
BOT	Beneficial Ownership Transparency
BRELA	Business Registration and Licensing Agency (Tanzania)
BRS	Business Registration Service
CAPAR	Common African Position on Asset Recovery
CDD	Customer Due Diligence
DCI	Directorate of Criminal Investigations
DPP	Director of Public Prosecutions
DRM	Domestic Resource Mobilization
EAC	East African Community
EACC	Ethics and Anti-Corruption Commission (Kenya)
EALA	East African Legislative Assembly
EAPCCO	East African Police Chiefs Cooperation Organisation
ESAAMLG	Eastern and Southern African Anti-Money Laundering Group
FATF	Financial Action Task Force
FIA	Financial Intelligence Authority
FIC	Financial Intelligence Centre (Rwanda)
FIU	Financial Intelligence Unit
FRACCK	Framework for the Return of Assets from Corruption and Crime in Kenya
IFF	Illicit Financial Flows
KEMSA	Kenya Medical Supplies Agency
KRA	Kenya Revenue Authority
MDAs	Ministries, Departments, and Agencies
NIRA	National Identification Regulatory Authority (Uganda)
NPPA	National Public Prosecution Authority (Rwanda)
OECD	Organisation for Economic Co-operation and Development
PCCB	Prevention and Combating of Corruption Bureau (Tanzania)
PCCA	Prevention and Combating of Corruption Act (Tanzania)
PFMA	Public Finance Management Act (Kenya)
POCAMLA	Proceeds of Crime and Anti-Money Laundering Act (Kenya)
RDB	Rwanda Development Board
RIB	Rwanda Investigation Bureau
RISA	Rwanda Information Society Authority
StAR	Stolen Asset Recovery Initiative
UNODC	United Nations Office on Drugs and Crime
URA	Uganda Revenue Authority
URSB	Uganda Registration Services Bureau
WB	Whistleblower
WBP	Whistleblower Protection

EXECUTIVE SUMMARY

This study presents a comprehensive assessment of the implementation of the African Union Convention on Preventing and Combating Corruption (AUCPCC) across four East African countries: Kenya, Rwanda, Tanzania, and Uganda. The AUCPCC, adopted in 2003, represents Africa's own comprehensive framework to combat corruption, serving as the cornerstone of the continent's collective efforts to promote transparency, accountability, and good governance. The effectiveness of this convention, however, depends fundamentally on national implementation. This research specifically examines four crucial provisions of the AUCPCC that form an interconnected system for combating corruption: access to information, asset recovery, beneficial ownership transparency, and whistleblower protection. These provisions were selected for their critical importance in preventing illicit financial flows (IFFs) and strengthening domestic resource mobilisation (DRM). When effectively implemented, they create a synergistic framework that significantly curbs corruption, reduces the need for external borrowing, and increases resources available for essential public services and development.

The research employed a systematic comparative approach combining three complementary methods. First, a document-based legal analysis examined each country's constitutional provisions, laws, regulations, and institutional arrangements related to the four anti-corruption mechanisms. Second, open-ended and structured interviews were conducted with policymakers, law enforcement officials, anti-corruption specialists, and civil society representatives across the four countries. Third, a targeted survey was administered to capture broader perspectives from technical staff, legal practitioners, media, and academic experts. Implementation was systematically evaluated on three dimensions: legal framework robustness (comprehensiveness and clarity of laws), institutional arrangements (structures and resources for implementation), and enforcement effectiveness (practical application and outcomes). Each dimension was scored on a scale of 1-5, with composite scores calculated to provide quantifiable measures of implementation levels.

Key Findings

The assessment reveals a fundamental paradox across all four countries: whilst legal frameworks have been established to transpose AUCPCC provisions into domestic law, practical implementation remains severely constrained. This disconnect between de jure compliance and de facto enforcement undermines the convention's transformative potential.

In access to information, all four countries have enacted dedicated laws, yet broad exemption clauses enable officials to withhold records citing 'national security', 'public interest' or 'commercial confidentiality' without meaningful external review. Kenya demonstrates the strongest implementation, with courts issuing mandamus orders to compel disclosure.

Uganda, despite having one of the region's oldest ATI laws, requires exhaustive administrative procedures before judicial relief. Rwanda and Tanzania maintain particularly restrictive frameworks with limited evidence of successful information requests.

Asset recovery frameworks exist across the region, incorporating both conviction-based and non-conviction-based forfeiture provisions. However, only Kenya demonstrates systematic enforcement, with over fifty published forfeiture rulings and documented recoveries under the Stolen Asset Recovery Initiative. Tanzania and Uganda have established specialist units but show minimal successful recoveries, whilst Rwanda despite comprehensive laws, lacks any publicly reported asset recovery cases. Critical gaps persist in pre-seizure financial profiling, asset management systems, and inter-agency coordination.

Beneficial ownership transparency has seen recent legislative progress, with all countries establishing disclosure requirements and registers. Tanzania leads implementation, having established a live register with recent judicial enforcement. Kenya and Rwanda operate functional registers but restrict public access. Uganda reports 70% company compliance but suffers from fragmented systems and cases of individuals listed as directors without their knowledge. Crucially, all four countries rely on self-declarations without robust verification, limiting effectiveness in combating IFFs.

Whistleblower protection emerges as the weakest dimension across the region. Despite dedicated legislation in Kenya, Rwanda, and Uganda, and comprehensive provisions in Tanzania, implementation ranges from moderate (Kenya and Tanzania) to poor (Rwanda and Uganda). Whistleblowers face severe risks including retaliation, job loss, and physical threats. Cultural stigma compounds legal weaknesses, with whistleblowing often perceived as betrayal rather than civic duty.

Cross-cutting challenges identified include pervasive political interference, with enforcement frequently targeting opposition figures whilst protecting politically connected individuals; inadequate verification mechanisms across all anti-corruption systems; restricted public access to information that should enable civic oversight; and minimal regional cooperation despite the cross-border nature of corruption.

The AfCFTA Dimension

The implementation of the African Continental Free Trade Area presents both critical opportunities and substantial risks for anti-corruption efforts. The harmonisation of trade rules could enable establishment of continent-wide transparency standards and strengthen information sharing for asset recovery. However, increased trade volumes without enhanced regulatory frameworks risk amplifying corruption opportunities and enabling regulatory arbitrage. Without coordinated anti-corruption measures integrated into AfCFTA protocols, economic integration may inadvertently facilitate rather than constrain illicit financial flows.

High-Priority Recommendations

The study proposes targeted reforms across multiple dimensions. For beneficial ownership transparency, all countries should mandate public access to registers whilst implementing robust verification through biometric identification systems. Asset recovery requires transparent management systems for recovered assets and strengthened non-conviction-based forfeiture provisions. Access to information frameworks need proactive disclosure requirements and accelerated digitisation of public records. Whistleblower protection demands independent reporting channels, compensation mechanisms for retaliation victims, and sustained funding for protection infrastructure. Regional coordination should be enhanced through establishment of an EAC Beneficial Ownership Exchange, formalised asset recovery networks, and peer review mechanisms for AUCPCC implementation. Civil society and media capacity requires dedicated support for monitoring implementation and investigative journalism on cross-border corruption. In the context of AfCFTA, countries should advocate for minimum transparency standards in trade protocols and develop specialised mechanisms for trade-related corruption.

Conclusion

Two decades after AUCPCC adoption, East Africa has built the legal architecture for anti-corruption but lacks the political will, institutional capacity, and cultural transformation needed for effective implementation. The moderate implementation levels documented across all countries and provisions demonstrate that whilst the region has embraced the letter of the convention, its spirit remains unfulfilled. This implementation gap fundamentally undermines domestic resource mobilisation, perpetuates vulnerability to illicit financial flows, and erodes public trust in governance institutions. As East African nations deepen economic integration through AfCFTA, closing these implementation gaps becomes not merely desirable but essential to prevent amplification of corruption risks and ensure that increased trade delivers genuine prosperity rather than expanded opportunities for illicit enrichment.

Finally, building on the standardised AUCPCC Implementation Assessment Tool developed in this study, the next critical steps should involve: first, expanding the assessment to all 55 African Union member states to establish a comprehensive continental baseline; second, institutionalising triennial implementation audits that track each country's progression across the scoring spectrum from 'below expectations' to 'moderate' to 'advanced' levels; third, creating a dynamic database that enables real-time comparison of implementation trends and identification of best practices; and finally, establishing a formal partnership with the African Union Advisory Board Against Corruption to integrate these empirical assessments into official monitoring mechanisms, ensuring that the data drives both targeted technical assistance programmes and structured peer learning initiatives that can accelerate anti-corruption implementation across the continent.

BACKGROUND

Prior to the adoption of the AUCPCC in 2003, Africa's governance landscape was characterised by fragmented anti-corruption efforts, weak institutional frameworks, and limited legal instruments to combat systemic corruption. Most African countries relied on colonial-era legislation that was ill-suited to address contemporary corruption challenges, whilst lacking comprehensive frameworks for transparency, accountability, and citizen participation. The absence of coordinated continental approaches allowed corruption to flourish across borders, facilitating massive illicit financial flows that continue to drain the continent of vital resources. This governance vacuum was particularly acute in areas such as access to information, asset recovery mechanisms, beneficial ownership disclosure, and whistleblower protection, leaving African states vulnerable to both domestic corruption and international exploitation of weak regulatory systems.

The literature on corruption in East Africa underscores the complex interplay between weak governance structures and widespread corrupt practices. Scholars have argued that corruption not only leads to the misallocation of resources but also undermines economic growth and sustainable development. According to recent estimates , corruption drains approximately $10 billion annually from African economies, whilst illicit financial flows (IFFs) from the continent amount to a staggering $86 billion per year , diverting crucial resources from healthcare, education, and infrastructure development. These corrupt practices, resulting from the lack of transparency in corporate structures, public access to information, effective asset recovery systems, and robust whistleblower protection mechanisms, have forced many governments to resort to borrowing, increasing tax burdens, eliminating subsidies, and imposing austerity measures. Such responses disproportionately affect marginalised groups, particularly women and rural communities, who rely most heavily on public services and have limited alternatives when these services fail.

The African Union Convention on the Prevention and Combatting of Corruption (AUCPCC) was adopted on 11 July 2003 as Africa's own comprehensive framework to combat corruption, preceding the United Nations Convention Against Corruption (UNCAC) by several months (UNCAC was adopted on 31 October 2003). Whilst both conventions emerged from the same global anti-corruption momentum, the AUCPCC is specifically tailored to the African context, mandating that African governments translate international best practices into national laws and regulations to address corruption challenges unique to the continent. In this way, the AUCPCC serves as Africa's primary instrument for anti-corruption, contributing centrally to the realisation of AU Agenda 2063: a vision for an integrated, prosperous, and peaceful Africa.

The AUCPCC contains several important provisions; however, the most critical among these are its emphasis on access to information (Article 9), asset recovery (Articles 16 and 19), and whistleblower protection (Article 5.5). Although beneficial ownership transparency is not explicitly named in the AUCPCC, the convention implicitly underscores the need for transparency in corporate structures through Article 7 to prevent the misuse of legal entities for corrupt purposes.

Since the AUCPCC's adoption, significant progress has been made in legislative development across the continent: by 2025, over 25 African countries have enacted access to information laws, 32 have established asset recovery frameworks, 18 have introduced beneficial ownership disclosure requirements, and 22 have passed whistleblower protection legislation, demonstrating a substantial shift from the pre-AUCPCC era when such laws were virtually non-existent.

Access to Information is central to the AUCPCC's framework and particularly crucial for addressing gender disparities in anti-corruption efforts. Research from Kenya shows that women face disproportionate barriers to accessing public information, with female-headed households having significantly lower access to internet (17.2%) compared to male-headed households (24.7%), limiting their ability to utilise e-government services and access crucial information about public services, subsidies, and economic opportunities. This digital divide is compounded by the fact that women constitute the majority of informal cross-border traders in East Africa yet often lack access to vital trade information, customs procedures, and regulatory requirements. When implemented robustly, access to information can expose mismanagement and corruption, enabling corrective measures and ultimately strengthening domestic resource mobilisation (DRM) by ensuring that public funds are properly allocated and managed.

Asset Recovery provisions in the AUCPCC are designed to reverse the adverse effects of corruption by establishing mechanisms to trace, freeze, confiscate, and repatriate assets that have been illicitly acquired. When countries successfully implement asset recovery measures, they not only reclaim stolen funds to replenish public resources but also send a strong deterrent message to corrupt actors. The recovered assets can then be redirected toward public investment and social services, bolstering DRM and reducing reliance on external borrowing. Moreover, robust asset recovery mechanisms disrupt the financial networks that facilitate IFFs, thus contributing to a healthier, more transparent economic environment. The Mbeki High-Level Panel report emphasises that asset recovery faces significant implementation challenges across Africa. The report identifies three critical gaps in asset recovery systems: First, pre-seizure financial profiling remains weak, with investigation agencies rarely having direct, real-time access to tax, land and banking databases, significantly slowing the tracing phase. Second, asset management systems are rudimentary, even in countries like Kenya, recovered property is often warehoused or left idle, eroding value and undermining public confidence. Third, inter-agency rivalry, particularly between anti-corruption commissions, prosecutors and police, delays joint case development, leading to piecemeal or politically selective forfeiture. The report documents that IFFs from Africa exceed $50 billion annually, making asset recovery crucial for development financing.

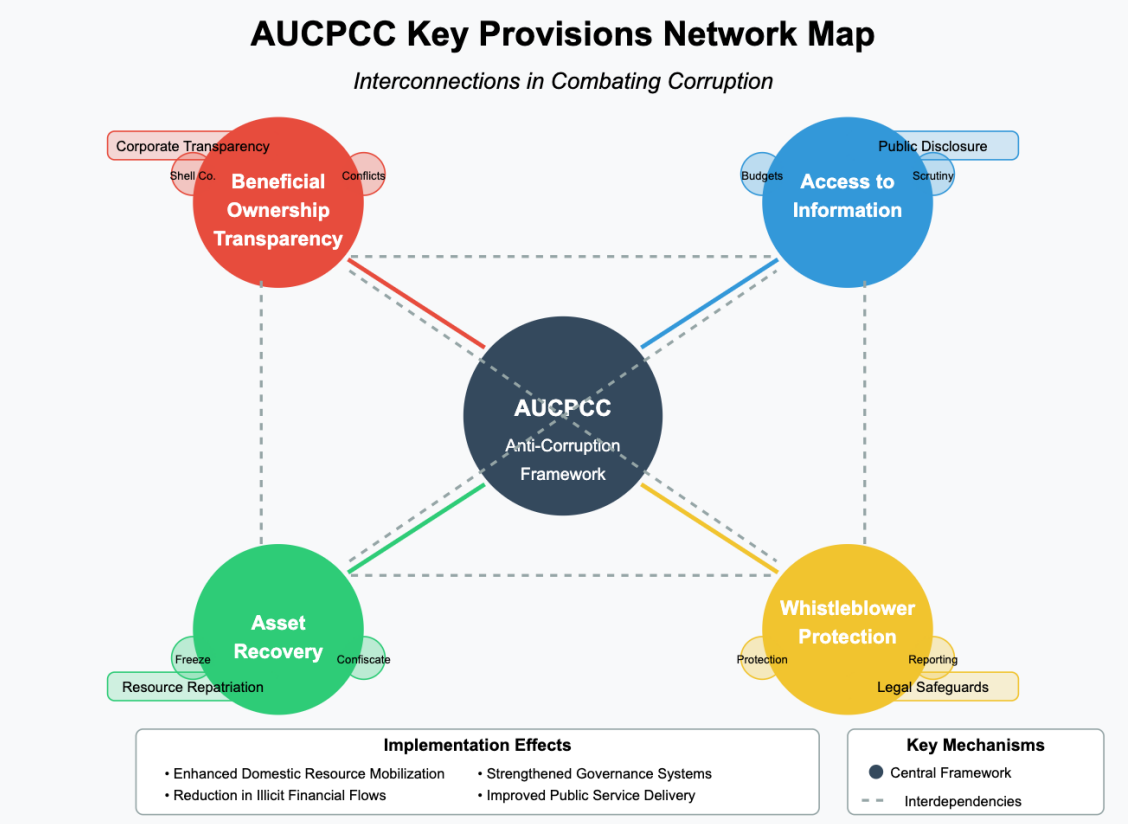
Beneficial Ownership Transparency serves as a critical, albeit implicit, component of the AUCPCC framework. Although not explicitly named within the convention, the AUCPCC recognises the imperative of corporate transparency through its provisions on financial disclosure and anti-money laundering measures.

The opacity of corporate structures across the East African region has historically facilitated the concealment of proceeds from corruption, enabling politically exposed persons to obscure their illicit wealth through complex networks of shell companies and nominees. This phenomenon has deep colonial roots, wherein extractive economic institutions were designed to facilitate resource outflows whilst concealing ultimate beneficiaries. When states implement robust beneficial ownership disclosure requirements, they effectively dismantle the architecture that enables corrupt officials to hide behind corporate veils. Such transparency measures allow for the identification of conflicts of interest in public procurement, expose potential corruption networks, and reveal the ultimate beneficiaries of state contracts and concessions. Consequently, beneficial ownership transparency significantly augments DRM by ensuring that taxation systems capture the true economic actors rather than merely their legal proxies. Further, it disrupts the channels through which IFFs operate, thereby preserving vital resources within national economies rather than allowing their diversion into offshore jurisdictions or private accumulation. The absence of explicit provisions on beneficial ownership in the AUCPCC reflects the convention's timeframe, predating the global consensus on this issue that emerged more prominently following the Panama and Paradise Papers revelations.

Whistleblower Protection is a vital component of the AUCPCC framework, recognising that much corruption is uncovered only through insider disclosures. Non-governmental actors, including civil society organisations, investigative journalists, and courageous citizens, play an indispensable role in exposing corruption and advocating for transparency. These actors often face severe risks, particularly in contexts where political space is constrained and retaliation is common. Effective whistleblower protection ensures that employees, civil society activists, and other stakeholders can report misconduct without fear of retaliation, thereby fostering a culture of accountability and transparency. When whistleblowers are protected, corrupt activities are more likely to be detected early, and the information provided can lead to timely interventions.

Drawing from the analysis of the AUCPCC framework, Diagram 1 illustrates the interrelationships between the four key anti-corruption provisions and demonstrates how they function as an integrated system to combat IFFs and strengthen DRM.

Diagram 1: The Four Key Anti-Corruption Provisions



Source: Lyla Latif (2025)

Since its inception in 2003, the AUCPCC has spurred numerous developments aimed at buttressing countries against corruption. Initiatives such as the World Bank's Stolen Asset Recovery (StAR) Program, and the FATF recommendations have provided additional technical assistance, capacity building, and best practice frameworks to enhance national anti corruption regimes. Civil society organisations across Africa have been instrumental in monitoring implementation, with groups like Transparency International's national chapters conducting systematic assessments that reveal implementation gaps and advocate for reforms. Investigative journalists have exposed major corruption scandals that have led to asset recovery proceedings and policy reforms, whilst citizen movements have successfully pushed for the enactment of access to information laws in several countries.

Within the East African Community (EAC), the relevance of the AUCPCC is enhanced by shared regional challenges and the collective efforts of member states to foster good governance, transparency, and accountability. According to Transparency International's Corruption Perceptions Index 2024, East African countries show varied performance: Rwanda ranks 43 out of 180 globally (score 57/100), Tanzania 82/180 (score 41/100), Kenya 121/180 (score 32/100), and Uganda 140/180 (score 26/100), highlighting both progress and persistent challenges in combating corruption.

These scores, which measure perceived levels of public sector corruption on a scale where 100 represents very clean and 0 highly corrupt, reveal significant disparities within the region. Rwanda's score of 57 places it above the global average and demonstrates relatively stronger anti-corruption systems, whilst Tanzania's score of 41 indicates moderate corruption challenges. Kenya and Uganda's scores below 35 signal serious corruption problems, with both countries ranking in the bottom half globally. This variation highlights that whilst some East African countries have made notable progress in combating corruption, others continue to face persistent challenges that undermine governance and development efforts.

Over the years, the EAC has taken several steps to address corruption at a regional level. The East African Association of Anti-Corruption Authorities' Workshop on Fast-Tracking the Implementation of UNCAC (February 2017) produced an Outcome Statement that emphasised the need for harmonised approaches. The Proposed EAC Protocol on Good Governance (drafted in 2019, still pending adoption) and the EAC Draft Protocol on Preventing and Combating Corruption (drafted in 2019, currently under review) represent attempts to create binding regional frameworks that align with and reinforce AUCPCC commitments. The East African Community Integrity and Anti-Corruption Act 2019 marks the only successfully enacted regional legislation, establishing consistent standards across East Africa. However, the protracted development of other instruments, with protocols remaining in draft form for over a decade, reflects the political challenges in translating anti-corruption commitments into binding regional obligations, mirroring similar implementation challenges observed at national levels.

This integrated approach to anti-corruption not only stunts the proliferation of IFFs but also strengthens DRM, reducing the need for borrowing and the imposition of austerity measures that disproportionately affect women and marginalised communities. Ultimately, these measures contribute to more effective governance, improved standards of living, and a revitalised social contract between governments and citizens in East Africa, with inclusive reforms ensuring that anti-corruption efforts address the specific vulnerabilities faced by all segments of society.

1. INTRODUCTION

Studies focusing on the AUCPCC indicate that while the convention has elevated the discourse on anti corruption in Africa and across the regional economic communities, its effectiveness depends largely on national implementation. Comparative research has revealed significant disparities in the implementation of anti corruption measures across African countries, with institutional capacity, political will, and legal infrastructure emerging as critical factors. In order to gauge the extent of implementation, this report examines four country case studies: Kenya, Rwanda, Tanzania and Uganda to explore in depth how the four interconnected provisions central to the AUCPCC: access to information, asset recovery, beneficial ownership transparency and whistleblower protection have been enacted, implemented, and enforced through domestic laws, regulations, and institutional arrangements.

This research adopts a systematic comparative approach to evaluate the implementation of the AUCPCC across the four East African countries. The methodology employs a deductive, qualitative assessment framework that examines each country's progress in implementing the four key provisions of the convention. For each country, the assessment focuses on implementation across three critical dimensions:

a. Legal Framework Robustness: The research examines the comprehensiveness, clarity, and currency of the relevant laws and regulations. For example, the assessment evaluates whether the Companies Act (or equivalent legislation) mandates the full disclosure of beneficial ownership, whether there is a dedicated Access to Information Act ensuring public disclosure, whether asset recovery laws provide robust mechanisms for freezing and repatriating illicit assets, and whether whistleblower protection laws clearly define the rights and protections for reporters. Each legal framework is reviewed for its alignment with the AUCPCC's core objectives.

b. Institutional Arrangements: The assessment examines the structures and agencies responsible for implementing the legal frameworks. It analyses whether dedicated institutions: such as business registration authorities, financial intelligence units, anti-corruption commissions, and specialised reporting bodies, are adequately established and resourced. This dimension considers institutional capacity, independence, coordination mechanisms, and budgetary allocations.

c. Enforcement Effectiveness: The research focuses on the operational application of the legal and institutional frameworks. The study reviews judicial decisions, case studies, and documented enforcement actions to determine if and how the laws are effectively applied. For example, the assessment evaluates whether cases of non compliance in beneficial ownership disclosure are successfully prosecuted, whether information requests are met in a timely manner, and whether asset recovery processes have led to successful reclamation of public funds. This criterion captures the practical impact of the legal and institutional measures.

As illustrated in Diagram 2 below, each dimension is scored on a scale from 1 to 5, with 1 representing minimal implementation and 5 indicating excellent implementation that exceeds expected standards (see Annex 1 for an explanation of each scoring criteria).

Score 1 (Minimal) indicates virtually no implementation: no dedicated laws exist, no agency is formally responsible, and no enforcement actions have been recorded. Score 2 (Below Expectation) reflects early-stage efforts: draft laws or fragmented provisions exist, responsibilities are scattered across departments with unclear authority, and enforcement is rare or merely symbolic.

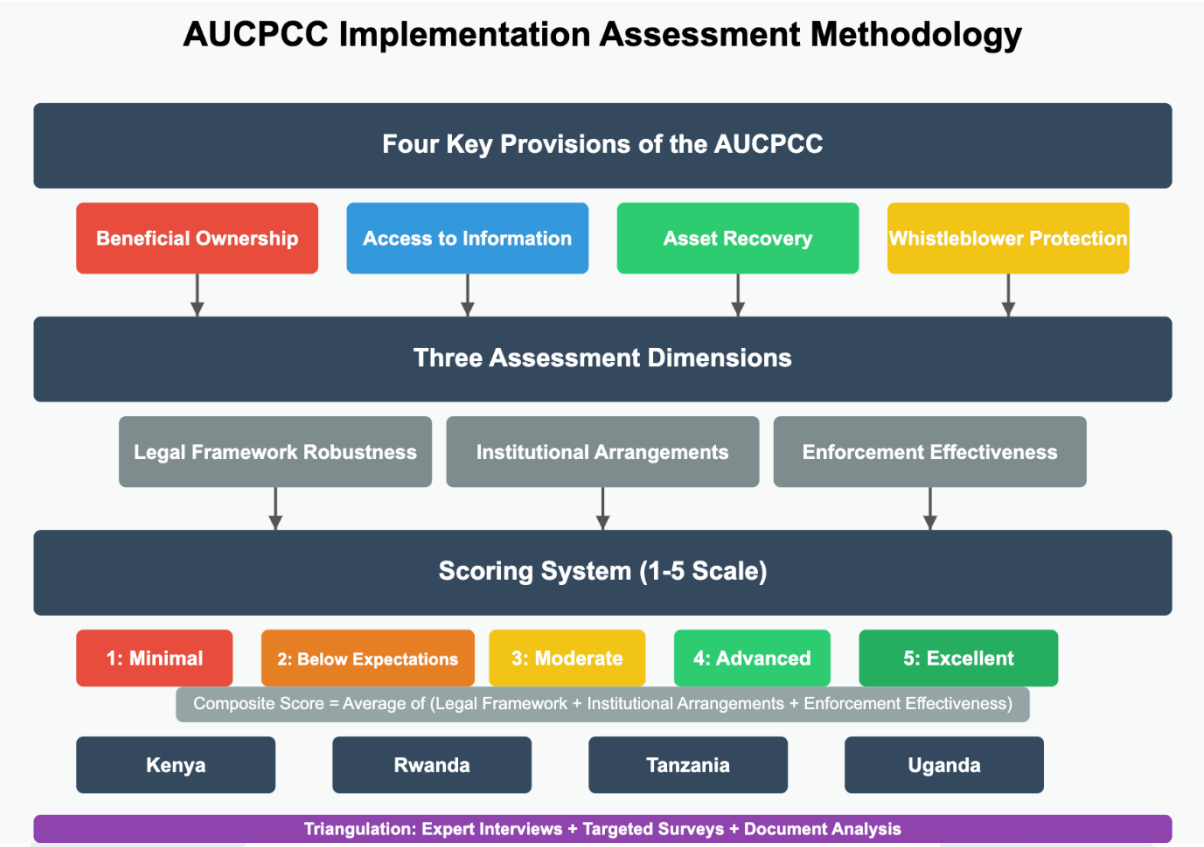
Score 3 (Moderate) represents partial implementation: enabling laws exist but lack crucial regulations, institutions have been created but depend on temporary funding or informal coordination, and enforcement occurs sporadically with long gaps between actions.

Score 4 (Advanced) shows substantial progress: comprehensive laws are in place with only minor gaps, institutions are operational and well-staffed with regular inter-agency coordination, and enforcement happens regularly though some delays remain.

Score 5 (Excellent) indicates full implementation: all necessary laws and regulations are current and comprehensive, dedicated institutions have stable funding and clear mandates, and enforcement is routine with multiple well-publicised cases demonstrating that the system works as intended.

The composite score for each provision is calculated as the average of these three-dimensional scores, providing a quantifiable measure of implementation levels.

Diagram 2: AUCPCC Implementation Assessment Methodology Framework



Source: Lyla Latif (2025)

To enhance validity and reliability, the findings are triangulated through expert interviews and targeted surveys. Purposive, open ended and structured interviews with policymakers, law enforcement officials, anti-corruption specialists, and civil society representatives provide contextual insights into implementation challenges and successes. These qualitative perspectives complement the document-based analysis, offering a more nuanced understanding of how the AUCPCC provisions function within each country's specific political, economic, and social context.

The study has six primary objectives: First, to assess the extent of implementation of the AUCPCC provisions across the four countries. Second, to conduct a detailed country-by-country analysis of how the convention has been incorporated into domestic legal and institutional frameworks. Third, to identify patterns, commonalities, and divergences in implementation approaches. Fourth, to highlight critical gaps and challenges that undermine the effectiveness of anti-corruption efforts. Fifth, to examine the implications of these implementation patterns on DRM and vulnerability to IFFs. Finally, to develop evidence-based policy recommendations for strengthening anti-corruption frameworks at national and regional levels. Beyond its anti-corruption objectives, effective AUCPCC implementation fulfils states' human rights obligations to maximise resources for socio-economic development whilst creating the transparent, predictable business environment essential for legitimate investment and fair competition, transforming the fight against IFFs from a governance challenge into an opportunity for rights-based, inclusive economic growth.

This study is deliberately circumscribed. Its sole purpose is to gauge the relative stage of implementation of selected articles of the AUCPCC in Kenya, Rwanda, Tanzania, and Uganda. It is not a forensic investigation, a full governance diagnostic, or an attempt to replicate the far deeper thematic inquiries already produced by specialist organisations such as Open Ownership on beneficial ownership transparency, Common African Position on Asset Recovery (CAPAR), or the Global Integrity Anticorruption Evidence programme on whistleblower protection. Instead, the study aggregates three lines of evidence: documentary analysis, a purposive set of interviews, and an exploratory stakeholder survey into a comparative snapshot of legal architecture, institutional design, and observable enforcement outputs.

Several limitations flow from this design choice. First, the interview and survey components provide qualitative triangulation rather than statistical representation; their findings should be read as indicative perceptions, not population level facts. Secondly, enforcement scores rely on publicly reported judicial decisions, agency statistics, and other documents: where records are incomplete, not publicly available or late, the study necessarily underreports recent action. Thirdly, the research window closed on 13 April 2025; legislative amendments, institutional reforms, or court rulings promulgated thereafter are not reflected. Fourthly, because the index compares only four EastAfrican jurisdictions, high scores denote leadership within this cohort rather than conformity to an ideal global benchmark. Finally, the equal weighting of the three pillars: (1) law, (2) institutions, (3) enforcement, introduces an element of subjectivity; alternative weightings could yield modestly different composites, though the underlying raw scores are provided in Annex A for independent recalculation. Acknowledging these constraints does not detract from the study's utility. By disclosing its evidentiary chain and clarifying that it complements, rather than duplicates, existing thematic research, the report furnishes a replicable regional baseline against which future, more granular investigations can measure progress or regression in AUCPCC implementation.

This study is structured as follows:

Section 2 presents qualitative assessments of the four countries, examining their implementation of the four key provisions: access to information, asset recovery, beneficial ownership transparency and whistleblower protection. Each country analysis evaluates legal frameworks, institutional arrangements, and enforcement effectiveness, assigning scores according to the methodology outlined in Diagram 2.

Section 3 describes patterns and divergences in implementation approaches across the region, highlighting both commonalities and unique national approaches. This section identifies significant gaps in implementation, pointing to areas where policy interventions are most needed. The analysis examines how historical, political, and economic factors have influenced implementation approaches and outcomes across different jurisdictions.

Section 4 presents the empirical data gathered through expert interviews and targeted surveys with policymakers, law enforcement officials, anti-corruption specialists, and civil society representatives. This section provides triangulation of the document-based analysis, offering deeper contextual insights into implementation challenges and successes. It synthesises lessons learned from practical implementation experiences, revealing both formal and informal factors that influence anti-corruption efforts.

Section 5 examines the implications of implementation patterns on DRM and vulnerability to or fortification against IFFs, demonstrating how weaknesses in anti-corruption frameworks directly impact economic development and fiscal sustainability.

Section 6 concludes the study with specific policy recommendations targeted at different stakeholders: national governments, regional bodies, civil society organisations, and international partners. It outlines priority areas for reform and proposes concrete steps to strengthen anti-corruption frameworks. The section also identifies areas for further research, including whether the African Continental Free Trade Area (AfCFTA) presents new opportunities or challenges for anti-corruption efforts in the region, and how its implementation might interact with existing anti-corruption frameworks.

2. IMPLEMENTATION OF ANTI-CORRUPTION PROVISIONS: COUNTRY ASSESSMENTS

2.1. Kenya

2.1.1. Access to Information

Kenya's access to information (ATI) regime is founded on Article 35 of the Constitution of Kenya 2010, which explicitly recognises the right of citizens to access information held by the state. This constitutional provision was operationalised through the Access to Information Act 2016, which established procedures for requesting information (Section 9), timelines for response (Section 11), and grounds for exemptions (Sections 6-8). The Act designates the Commission on Administrative Justice (Ombudsman) as the oversight body responsible for monitoring compliance and enforcing the law's provisions. The Access to Information Regulations 2021 provide detailed implementation guidelines, including procedures for public authorities to proactively disclose information. The ATI law facilitates information requests, though its use varies across government institutions. Despite this comprehensive legal framework, implementation remains uneven, with the Commission on Administrative Justice's annual reports highlighting persistent delays in responding to information requests and inconsistent application across ministries. Since the Act's implementation, CAJ has received 246,760 requests, with 229,054 (92.8%) granted and 242 declined. CAJ has also processed 1,057 applications for review of decisions, successfully resolving 994 cases (94%) where entities either provided the requested information or gave lawful reasons for withholding it. Between 2020-2021, public institutions received 77,845 information requests, disclosing 77,579 (99.66%), whilst in 2019-2020, they disclosed 130,207 out of 130,492 requests (99.78%). The decline in requests was partly attributed to COVID-19 restrictions and budget limitations affecting the CAJ's operations. Despite this comprehensive legal framework and high disclosure rates, implementation remains uneven. CAJ reports that 91.5% of appeals concern institutions' failure to respond or providing unsatisfactory responses. Major enforcement challenges include: inadequate resources for digitisation of government records (most remain in analogue form); a persistent culture of secrecy within government institutions; lack of technical expertise among information officers; poor records management; and instances of unlawful disposal of records to avoid accountability. The ATI office cites these factors as significant barriers, with one official noting that 'many journalists do not know how to request information from government bodies and when denied they also don't know how to appeal.'

A recent High Court decision, Muchiri v Eldoret Hospital Ltd (Const Pet 24 of 2021, judgment 4 Oct 2022), deepens Kenyan jurisprudence on the justiciability of the Access to Information Act, 2016. The Court held that a private hospital's refusal to release the medical records of a deceased public official to his widow violated Article 35(1)(b) of the Constitution and sections 4, 9 and 10 of the Act.

Rejecting the hospital's argument that the documents were held by an independent practitioner, Ogola J issued a mandamus order compelling disclosure and declared that the petitioner's freedom "to seek, receive or impart information" under Article 33(1)(a) had been breached. The judgment is notable on two fronts. First, it affirms that the statutory duty of disclosure binds private bodies whenever the information is "required for the exercise or protection of any right", thereby extending the reach of the AUCPCC's transparency norm beyond the public sector. Second, by citing earlier authority Katiba Institute v IEBC (CA Pet 193/2015) and J L N v Director of Children Services [2014] eKLR the Court underscored a maturing doctrine: non compliance with a valid information request attracts coercive remedies irrespective of the respondent's public or private character. Although such mandates have yet to translate into uniformly prompt compliance, the decision reinforces the report's enforcement narrative: Kenyan courts are willing to operationalise ATI rights, but systemic delays and administrative inertia continue to depress the enforcement sub score.

2.1.2. Asset Recovery

Kenya's asset recovery framework is primarily established through the Proceeds of Crime and Anti-Money Laundering (POCAMLA) Act 2009, which provides the legal basis for asset tracing, freezing, and confiscation in Parts VII, VIII, and IX. This framework was strengthened by the Proceeds of Crime and Anti-Money Laundering (Amendment) Act 2017, which expanded the powers of investigating authorities. The establishment of the Assets Recovery Agency under Section 53 of the Act created a dedicated institution for asset recovery efforts. The proposed amendments under Section 36A(3) of POCAMLA in the 2025 Amendment Bill would place supervisory and enforcement obligations as core functions of regulatory bodies, potentially addressing the current fragmentation where different agencies operate without coordinated oversight mechanisms.

Additional legal support comes from the Anti-Corruption and Economic Crimes Act 2003, which provides for forfeiture of unexplained assets (Section 55). The Public Finance Management Act 2012 contains provisions for managing recovered assets through the establishment of the Criminal Assets Recovery Fund. Kenya's Framework for the Return of Assets from Corruption and Crime in Kenya (FRACCK), signed with various partner countries, provides a mechanism for international cooperation in asset recovery. Despite these robust provisions, implementation has been hampered by coordination challenges among the Ethics and Anti-Corruption Commission, Financial Intelligence Unit, Assets Recovery Agency, and Office of the Director of Public Prosecutions. These coordination challenges stem from overlapping mandates and the absence of unified supervisory frameworks across agencies. Recent legislative developments seek to address these gaps - the Anti-Money Laundering and Combating of Terrorism Financing Laws (Amendment) Bill 2025 proposes to strengthen supervisory powers across multiple sectors including betting, lotteries, mining, SACCOs, accountants, and estate agents, aligning them with FATF standards. However, during public participation, the Law Society of Kenya proposed expanding this mandate to include oversight of land transactions and trusts, highlighting persistent regulatory gaps that enable illicit financial flows.

Recent jurisprudence shows that Kenya's High Court has issued more than fifty published forfeiture or variation rulings, a sample of which underscores both the diversity of predicates and the courts' growing doctrinal clarity.

For example, in Assets Recovery Agency v Kimaco Connections Ltd & Pescom Kenya (E004/2021, judgment 1 Apr 2022), the court ordered forfeiture of KES 304 million spread across three banks after the court found the respondent companies were "nothing more than shells" funnelling contract kickbacks through related accounts. The ruling restated that conviction is unnecessary where the civil standard is met. In ARA v Charity Wangui Gethi & Another (Misc 78/2017, 25 Feb 2021) the court confiscated KES 97 million and traced luxury vehicles bought with National Youth Service loot, holding that Article 40 shelter "does not extend to unlawfully acquired property." In ARA v Felix Obonsi Ongaga & 3 Others (Misc 46/2018, 16 Feb 2020) confirmed that civil forfeiture may proceed in parallel with an ongoing criminal trial because "the standards of proof are different and forfeiture is not dependent on the prosecution's outcome."

In The Assets Recovery Agency v Quorandum Ltd & 2 Others (Misc 4/2017, 21 Sep 2018), the court clarified that civil recovery suits are not constrained by the criminal law presumption of innocence when assessing tainted consultancy fees siphoned from the Youth Enterprise Development Fund. Taken together this growing body of precedent signals an increasingly predictable and activist enforcement landscape.

Box 1: Kenya: Successful Asset Recovery Cases under StAR Initiative

ARW-47 Daniel Arap Moi / World Duty Free Company Limited Origin Kenya Date of Asset Return 2006 Assets Returned ARW-45 Daniel Arap Moi / Anglo-Leasing Case Origin Kenya Asset Location Switzerland USD Value $13,248,234.00 Date of Asset Return 2004 Assets Returned	ARW-46 Daniel Arap Moi / Anglo-Leasing Case / First Mercantile Securities Corporation Origin Kenya Asset Location Switzerland ARW-177 Stanley Mombo Amuti Origin Kenya Asset Location United Kingdom ARW-431 WINDWARD TRADING - 402.20150350 Case Origin Kenya Asset Location Jersey USD Value $3,777,000.00 Date of Asset Return 2018 Assets Returned

Furthermore, recent data from the Ethics and Anti-Corruption Commission (EACC) demonstrates significant progress in domestic asset recovery efforts. According to EACC's Annual Report for FY2023/2024, EACC filed 47 new civil suits to recover assets estimated at KES 9.2 billion and recovered assets and unexplained wealth worth KES 2.9 billion illegally held by public officers. The Commission also traced unexplained and illegally acquired public property worth KES 6.63 billion that is currently in the recovery process. During the same period, EACC filed 62 civil suits targeting assets estimated at KES 8.73 billion in private hands, including land, houses, and cash. Through proactive investigations, EACC disrupted corruption networks and transactions, averting potential losses of public funds estimated at KES 2.9 billion. The report reveals that procurement irregularities accounted for the largest recovery targets, with cases involving Tana Athi Water Works Development Agency (KES 26.7 billion), Kenya Electricity Transmission Company (KES 18.5 billion), Ministry of Health (KES 10.2 billion), Tourism Fund (KES 8.5 billion), and Kenya Railways Staff Retirement Benefits Scheme (KES 8.0 billion). EACC also forwarded 126 investigation files on corruption and economic crimes to the Director of Public Prosecutions with recommendations to prosecute, while issuing 712 compliance advisories, 20 cautions, and 12 notices to public entities and individuals to ensure compliance with Chapter Six of the Constitution.

2.1.3. Beneficial Ownership Transparency

In Kenya, the legal foundation for beneficial ownership disclosure is established through the Companies Act 2015, which mandates the disclosure of significant beneficial ownership information. Section 93A of the Act requires companies to identify individuals who ultimately own or control at least 10% of shares, voting rights, or exercise significant influence or control. This was further strengthened by the Companies (Beneficial Ownership Information) Regulations 2020, followed by Amendment Regulations 2022 and 2023, which established detailed requirements for filing beneficial ownership information. The Business Registration Service (BRS) launched the Beneficial Ownership E-Register in October 2020, creating a centralized database for beneficial ownership information. The Proceeds of Crime and Anti-Money Laundering Act 2009 provides additional regulatory support, requiring financial institutions to conduct customer due diligence that includes beneficial ownership identification under sections 45 and 46.

Kenya's regulatory framework for BO includes substantial penalties for non-compliance with beneficial ownership requirements. Companies and LLPs that fail to file beneficial ownership information face an initial fine of KES 500,000, followed by daily penalties of KES 50,000 for continued non-compliance. Company officers who fail to file amendments within required timeframes face personal fines of KES 2,000 plus KES 100 per day for continued default. Persistent non-compliance can result in companies being struck off the register, effectively terminating their legal status and ability to operate in Kenya.

The implementation of BO transparency has significant gender implications, particularly in public procurement. KIPPRA's research reveals that women-owned enterprises constitute 48% of MSMEs and contribute approximately 20% to Kenya's GDP, yet face disproportionate barriers in accessing public procurement opportunities.

Without transparent BO disclosure, the Access to Government Procurement Opportunities (AGPO) programme, which reserves 30% of public contracts for women, youth, and persons with disabilities, is vulnerable to manipulation through fronting, where ineligible entities use women as nominal owners whilst retaining actual control. Effective BO verification would help ensure that affirmative action procurement benefits reach intended beneficiaries rather than being captured by politically connected entities using women as proxies, thereby advancing both anti-corruption objectives and gender equity in economic participation.

Despite these advancements, Kenya's beneficial ownership regime lacks full public accessibility, with the register primarily available to competent authorities rather than the general public. The restricted public access reflects concerns about data protection and privacy, as well as the need to balance transparency with legitimate business confidentiality. However, this limitation significantly reduces the register's utility for civil society oversight and investigative journalism that could help identify corruption networks and conflicts of interest. Kenya's National Action Plan V under the Open Government Partnership has identified beneficial ownership transparency as a key agenda item, committing to enhance the framework and explore mechanisms for broader access while addressing privacy concerns.

Judicial practice is beginning to close the remaining transparency gap. In Kenya Human Rights Commission & Wanjiru Gikonyo v Attorney General & Cabinet Secretary, National Treasury (Pet. E179 of 2022, judgment 13 December 2024) the High Court was asked to compel disclosure of Kenya's recent sovereign bond contracts together with "the list of bond holders, including beneficial ownership information of the issuing companies." Mugambi J held that Article 35 of the Constitution and sections 4–9 of the Access to Information Act impose an affirmative duty on the State to release financial records unless a concrete statutory exemption is proved. Treasury's invocation of data privacy and commercial secrecy defences failed for want of evidence, and a forty five day mandamus issued. Crucially, the Court reasoned that identifying ultimate bond holders is indispensable to public oversight of debt and the detection of corruption risks, thereby extending the logic of section 93A beyond share registers to encompass other high value financial instruments. By framing beneficial ownership data as a constitutional entitlement that advances the AUCPCC's demand for transparent ownership structures, the decision strengthens the enforcement pillar of Kenya's regime while underscoring that genuine alignment with the Convention requires routine, rather than exceptional, disclosure.

2.1.4. Whistleblower Protection

Kenya is in the midst of enacting a dedicated legal framework for whistleblower protection through the Whistleblower Protection Bill 2023, which provides comprehensive safeguards for individuals reporting corruption and other forms of misconduct. The Bill establishes protected disclosures, prohibits retaliation against whistleblowers, and provides for remedies in cases of reprisal.

Once enacted, the Bill will be supplemented by the Witness Protection Act 2006, which provides additional protection for witnesses in criminal proceedings. The Bribery Act 2016 contains specific provisions on whistleblower protection in Section 21, requiring public and private entities to establish reporting mechanisms. The Ethics and Anti-Corruption Commission (EACC) has established a whistleblower reporting system, though awareness of this system remains limited. This limited awareness stems from inadequate public education campaigns, the technical nature of reporting procedures, and cultural barriers where corruption is often viewed through ethnic rather than legal lenses, as one interviewee noted, "Kenyans have an attitude where they think a fight against corruption is a fight against a community." Additionally, the system lacks visibility due to insufficient resources for outreach, absence of user-friendly reporting channels, and limited publicity of successful whistleblower cases that could encourage others to come forward.

Kenya's National Ethics and Anti-Corruption Policy (2018) emphasises the importance of whistleblower protection in combating corruption. Despite these provisions, implementation has been hampered by limited public awareness and inconsistent application across sectors. Kenyan courts have begun to delineate the contours of statutory protection under the Witness Protection Act 2006 and its cognate instruments. The Court of Appeal's decision in Okiya Omtatah Okoiti & Others v AttorneyGeneral & Others (Civil Appeal 13 of 2015, judgment 19 June 2020) is particularly instructive. The appellants relied on leaked procurement files, supplied, they argued, by "publicspirited whistle blowers" to challenge the award of the Standard Gauge Railway contract. While the Court ultimately found aspects of the procurement unlawful, it nevertheless expunged the leaked documents, holding that (i) Article 50(4) of the Constitution excludes evidence obtained in a manner that violates privacy rights, and (ii) bona fide whistle blowers must channel disclosures through the procedures set out in the Access to Information Act 2016 and the Witness Protection Act 2006.

By insisting on lawful disclosure routes, the Court aligned domestic jurisprudence with Article 12(4) of the AUCPCC, which requires States to protect persons who, "acting in good faith," report corruption, and with Article 9(2) which obliges the State to "promote access to information." The judgment also cited Nicholas Randa Owano Ombija v Judges and Magistrates Vetting Board where the High Court admitted whistleblower material that had been lawfully procured to illustrate that admissibility turns on procedural regularity rather than motive. Taken together, these cases signal a dual expectation: whistle blowers enjoy statutory shields against retaliation, but those shields activate only when disclosures follow the formal channels envisaged in Kenya's whistleblower and access to information legislation. The persistence of informal leaks, coupled with the Court's readiness to exclude tainted evidence, demonstrates that while legal safeguards exist, practical uptake remains tentative and heavily dependent on judicial gatekeeping.

Overall, Kenya has developed a relatively robust anti-corruption framework with strong legal foundations across all four AUCPCC provisions, though implementation effectiveness varies significantly. The assessment below evaluates Kenya's performance against the three key assessment criteria for each provision.

Feature	Assessment Criteria	Score (1-5)	Rationale
Access to Information	Legal Framework Robustness	4	Strong constitutional foundation (Article 35), dedicated Access to Information Act 2016, and detailed Regulations 2021 provide comprehensive coverage.
	Institutional Arrangements	3	Established oversight through Commission on Administrative Justice (Ombudsman) and National ATI Portal, but implementation varies across institutions.
	Enforcement Effectiveness	3	Reports indicate persistent delays in responses to information requests and inconsistent application across ministries.
	Composite Score	**3.3**	**Moderate Implementation**
Asset Recovery	Legal Framework Robustness	4	Comprehensive framework through POCAMLA 2009, ACECA 2003, and PFMA 2012; strengthened by 2017 amendments and international cooperation frameworks (FRACCK).
	Institutional Arrangements	4	Dedicated Assets Recovery Agency established, with supporting roles from EACC, FIU, and ODPP.
	Enforcement Effectiveness	3	Multiple successful asset recovery cases documented under StAR Initiative, but hampered by coordination challenges among institutions.
	Composite Score	**3.7**	**Moderate Implementation**
Beneficial Ownership Transparency	Legal Framework Robustness	4	Strong provisions in Companies Act 2015, detailed regulations (2020, 2022, 2023), and supporting AML legislation with 10% threshold for disclosure.
	Institutional Arrangements	3	Centralised Beneficial Ownership E-Register established in 2020 through Business Registration Service.
	Enforcement Effectiveness	3	Register lacks full public accessibility, limiting utility for civil society oversight and transparency.
	Composite Score	**3.3**	**Moderate Implementation**
Whistleblower Protection	Legal Framework Robustness	4	Dedicated Whistleblower Protection Bill 2023, supplemented by Witness Protection Act 2006 and Bribery Act 2016; comprehensive protections.
	Institutional Arrangements	3	EACC has established whistleblower reporting system.
	Enforcement Effectiveness	2	Implementation hampered by limited public awareness and inconsistent application across sectors.
	Composite Score	**3**	**Moderate Implementation**

Kenya's moderate scores reveal specific gaps preventing higher ratings. For Access to Information (3.3) to improve, the pending ATI regulations must be passed and government records digitised, currently most remain in analogue form. Asset Recovery (3.7) requires better inter-agency coordination protocols and resolution of overlapping mandates between ARA and EACC. Beneficial Ownership (3.3) needs public access to the register and robust verification beyond self-declarations.

Whistleblower Protection (3.0) demands passage of the 2023 Bill into law, public awareness campaigns, and adequate funding for protection mechanisms, currently there's only one voice distortion machine in the Anti-Corruption Court.

2.2. Rwanda

2.2.1. Access to Information

Rwanda's approach to access to information is embedded in Law No. 04/2013 of 08/02/2013 relating to access to information, which establishes the right to information and procedures for requesting and providing government information. This is supplemented by the Rwanda Information Society Authority (RISA) Strategic Plan 2019-2024, which emphasises digitisation of government information and services. A distinctive feature of Rwanda's approach is its emphasis on digital platforms, particularly through the Irembo portal (which citizens find highly efficient) established under the Smart Rwanda Master Plan 2015-2020, which facilitates public service delivery and information access. Presidential Order No. 003/01 of 03/01/2012 established information officers in public institutions, though implementation has been variable. While Rwanda has made significant progress in digital infrastructure for information access, its ATI law contains relatively broad exemptions that limit access to sensitive information. These exemptions are particularly restrictive in sectors critical for anti-corruption oversight. Government contracts, particularly those involving national security or deemed commercially sensitive, are routinely exempted from disclosure. Security sector activities face blanket exemptions that extend beyond legitimate operational security to encompass broader policy discussions. Additionally, information related to foreign relations and economic policy is frequently withheld on grounds of 'national interest,' creating substantial barriers to monitoring government procurement and investment decisions where corruption risks are highest.

There is no publicly available data on ATI requests filed in Rwanda. However, a Thomson Foundation study found that a significant portion of access to information requests were either unanswered or resulted in institutional silence, suggesting that digital infrastructure alone has not overcome bureaucratic resistance to disclosure. The U.S. Department of State's human rights report for Rwanda notes credible reports of serious restrictions on freedom of expression and media, which inevitably impacts citizens' confidence in requesting sensitive information through official channels.

Two recent Supreme Court decisions jointly sketch the emerging doctrinal boundary around Rwanda's constitutional right of access to information and expression. In Re Mugisha Richard (RS/INCONST/SPEC 00002/2018/SC, 18 January 2019) the Court held that any citizen, and particularly an advocate, may challenge statutes that chill press freedom or public scrutiny without first demonstrating personal harm; potential exposure to an allegedly unconstitutional provision suffices to confer standing.

Drawing on comparative authorities such as Ferreira v Levin and Klass v Germany, the Bench characterised such petitions as acts taken "in the public interest", thereby widening the gateway for civil society litigation aimed at vindicating Article 38 rights and the AUCPCC's Article 9 obligation to promote public participation and transparency. Three years later, in Re Byansi Samuel Baker (RS/INCONST/SPEC 00002/2021/SC, 20 May 2022) the Court confronted the substantive limits of that same freedom, upholding Penal Code article 156, which criminalises covert audio visual recording, on the ground that the Constitution equally protects personal privacy and dignity. While quashing an over broad defamation clause, the Court insisted that journalists must channel disclosures through procedures set out in the 2013 Access to Information Law, signalling that legitimate transparency cannot be pursued by illicit means. Taken together, Mugisha and Byansi establish a two step framework: broad standing empowers citizens to test laws that may inhibit transparency, but lawful methods remain a prerequisite for accessing and disseminating information. This doctrinal pairing strengthens the legal pillar of Rwanda's AUCPCC alignment while simultaneously explaining the country's position that although courts are receptive to strategic challenges, effective real world disclosure still depends on actors' capacity to operate within the statutory procedures.

2.2.2. Asset Recovery

Rwanda has integrated asset recovery measures within its anti-money laundering and anti-corruption laws. The Law No. 75/2019 on prevention and punishment of money laundering, terrorism financing and proliferation financing provides comprehensive provisions for asset freezing, confiscation, and management in Chapter VIII. This is complemented by Law No. 54/2018 of 13/08/2018 on fighting against corruption, which contains provisions for asset recovery in cases of corruption. Rwanda established the Financial Intelligence Centre under the National Bank of Rwanda through Law No. 55/2007 to support money laundering investigations and asset tracing. The Office of the Ombudsman, established under Article 182 of the Constitution, has broad powers to investigate corruption and coordinate asset recovery efforts. Rwanda's National Strategy for Transformation (NST1) 2017-2024 identifies strengthening asset recovery as a priority area for improving governance. Implementation is coordinated through inter-agency mechanisms, including the Rwanda Investigation Bureau and the National Public Prosecution Authority. There are no asset recovery cases under the StAR Intiative with Rwanda. Neither are there publicly reported judicial orders of confiscation or civil recovery in the official gazette, on the portal of Rwandan case law, or in Ministry of Justice annual reviews; specialist literature likewise records "strategic deficiencies and dormancy" in the enforcement of the statute. An empirical survey by Dusabe concludes that the framework is sound on paper but "suffers from gaps in application that render asset recovery largely theoretical."

2.2.3. Beneficial Ownership Transparency

Rwanda's beneficial ownership framework has evolved significantly, culminating in the establishment of a live beneficial ownership register. The Law No. 007/2021 of 05/02/2021 governing companies contains provisions requiring disclosure of company ownership and control structures, establishing a legal foundation for beneficial ownership transparency. What's particularly noteworthy is that Rwanda has successfully implemented a functional, operational beneficial ownership register through the Rwanda Development Board (RDB), which serves as the primary regulatory authority responsible for company registration and ownership disclosure. This register represents a significant advancement in Rwanda's transparency infrastructure, allowing for the systematic collection and maintenance of beneficial ownership information.

Rwanda's Law No. 75/2019 of 29/01/2020 on prevention and punishment of money laundering, terrorism financing and proliferation financing further strengthens this framework by including provisions that address beneficial ownership through customer due diligence requirements for financial institutions and designated non-financial businesses. Rwanda's beneficial ownership register, integrated into its digital business registration platform, demonstrates the country's commitment to enhancing corporate transparency and combating illicit financial flows. This implementation places Rwanda among the regional leaders in beneficial ownership transparency.. The existence of a live register represents an important achievement in Rwanda's anti-corruption and transparency efforts, providing a mechanism for identifying the natural persons who ultimately own or control corporate entities operating within the country.

Rwanda's post 2021 reforms have built an elaborate administrative machinery for beneficial ownership (BO) disclosure, enforcement remains almost entirely regulatory rather than judicial. The 2023 amendments to the Companies Law created a central register of beneficial owners, now managed by the Registrar General, and extended identical filing duties to partnerships, trusts and foundations. Instructions No. 001/2023/RG fix the disclosure threshold, requiring every legal person to identify any natural person who ultimately controls shares, voting rights or capital contributions at, or above, that level, while the 2024 Capital Markets Guidelines and the 2025 Anti Money Laundering Law oblige reporting institutions to verify and relay BO data to the Registrar General and the Financial Intelligence Centre. Sector specific penalty regulations issued by the Capital Markets Authority stipulate graduated administrative fines and, in persistent cases, suspension of operating licences.

In practice, therefore, enforcement proceeds through compliance notices, monetary sanctions and registry freezes rather than through the courts. Companies that fail to file or update their internal BO registers are first placed on a public "noncompliant" list; continued default can trigger suspension of the company's status or the imposition of regulatory fines set out in CMA Regulations 001/2023.

The Registrar General also wields the power introduced in Article 116 of the amended Companies Law to strike off entities that ignore repeated demands for accurate BO information. Financial institutions, for their part, are required to halt transactions if BO data are missing or unverifiable, creating an indirect but potent enforcement lever. Yet three constraints temper Rwanda's enforcement score. First, no court reported BO dispute has reached the public domain, indicating that compliance conflicts are being resolved administratively or remain untested. Secondly, the central register is closed to the general public; only competent authorities and obliged entities may interrogate it, limiting the external accountability that Article 12 of the AUCPCC envisages. Thirdly, verification is still largely declaratory: although the Registrar General is empowered to crosscheck filings against tax and land registries, the technical interface for automated validation is not fully functional. Accordingly, Rwanda's BO regime is legally robust and institutionally equipped, but enforcement depends on administrative deterrence rather than litigated precedent, and the absence of public facing oversight continues to circumscribe its preventive reach.

2.2.4. Whistleblower Protection

Rwanda has a dedicated whistleblower protection statute - the Law for Protection of Whistleblowers No. 44/2017. This dedicated legislation establishes a comprehensive framework specifically designed to protect individuals who report wrongdoing. The law provides clear protections for whistleblowers, establishing safeguards against retaliation and creating mechanisms for confidential reporting. This standalone whistleblower protection law demonstrates Rwanda's commitment to encouraging the reporting of corruption and other forms of misconduct by providing explicit legal protections for those who come forward. The law complements other anti-corruption measures, including the Law No. 54/2018 of 13/08/2018 on fighting against corruption and the Organic Law No. 61/2008 on the leadership code of conduct. The Office of the Ombudsman plays a key role in implementing these whistleblower protections, having established specific reporting mechanisms designed to facilitate and protect whistleblower disclosures. This dedicated legal framework addresses previous inconsistencies in enforcement and support across different institutions by establishing clear standards and procedures for whistleblower protection.

Rwanda's implementation of a dedicated whistleblower protection law represents an important element of its overall anti-corruption framework, providing legal certainty and institutional support for those who report corruption and other forms of wrongdoing. No publicly reported court decisions have yet tested Rwanda's 2017 Law on Protection of Whistleblowers. Searches on the amategeko website, Official Gazette archives, Ministry of Justice annual reviews, and secondary commentary by Transparency International Rwanda and United Nations Office on Drugs and Crime (UNODC) reveal no judgments: civil, criminal, or constitutional, addressing retaliation, remedies, or admissibility of whistleblower disclosures. All enforcement to date appears to be administrative: the Office of the Ombudsman receives coded reports, institutions issue internal disciplinary sanctions, and the Anti Corruption Advisory Council can refer egregious reprisals to prosecutors, but none of these actions has resulted in a published ruling. Generally, Rwanda demonstrates a particularly strong performance in beneficial ownership transparency, with notable emphasis on digital infrastructure across all provisions.
The following assessment reveals Rwanda's systematic approach to implementing the AUCPCC framework.

Feature	Assessment Criteria	Score (1-5)	Rationale
Access to Information	Legal Framework Robustness	3	Dedicated Law No. 04/2013 establishes right to information, but contains relatively broad exemptions.
	Institutional Arrangements	3	Strong digital infrastructure through Irembo portal and RISA Strategic Plan; dedicated information officers established by Presidential Order.
	Enforcement Effectiveness	2	Significant progress in digital service delivery, but broad exemptions may limit access to sensitive information.
	Composite Score	**2.7**	**Below Expectations**
Asset Recovery	Legal Framework Robustness	4	Comprehensive provisions in Law No. 75/2019 on AML and Law No. 54/2018 on corruption; constitutional foundation for Ombudsman.
	Institutional Arrangements	4	Well-established Financial Intelligence Centre under National Bank, with coordinating role of Office of Ombudsman.
	Enforcement Effectiveness	1	No documented asset recovery cases under StAR Initiative; limited evidence of successful asset recovery operations.
	Composite Score	**3.0**	**Moderate Implementation**
Beneficial Ownership Transparency	Legal Framework Robustness	4	Rwanda's beneficial ownership framework is legally robust, anchored in seven interlocking primary statutes: the Companies Law 007/2021 as amended by Law 019/2023, the Partnerships Law 008/2021 as amended by Law 018/2023, the Trusts Law 063/2021, the Foundations Law 059/2021, the Collective Investment Schemes Law 062/2021 and the Anti-Money Laundering Law 001/2025 and operationalised through at least four subordinate instruments (Registrar General Instructions 001/2023/RG on the central register, companion BO threshold Instructions 001/2023/RG, CMA Guidelines 001/2023 on AML/CFT, and CMA Sanctions Regulations 001/2023), together mandating comprehensive, centralised disclosure consistent with AUCPCC transparency standards.
	Institutional Arrangements	4	Successfully implemented live beneficial ownership register through Rwanda Development Board; integrated into digital business registration platform.
	Enforcement Effectiveness	2	Functional, operational register.
	Composite Score	**3.3**	**Moderate Implementation**
Whistleblower Protection	Legal Framework Robustness	4	Dedicated Law for Protection of Whistleblowers No. 44/2017 provides comprehensive protections; complemented by anti-corruption laws.
	Institutional Arrangements	3	Office of the Ombudsman established specific reporting mechanisms for whistleblower disclosures.
	Enforcement Effectiveness	1	Minimal evidence of effective implementation; significant political constraints on whistleblowing in practice; serious concerns about protection of whistleblowers despite strong legal framework.
	Composite Score	**2.7**	**Below Expectations**

Rwanda's below-expectation scores highlight critical enforcement gaps. Access to Information (2.7) needs removal of broad exemptions and actual compulsion of ministries to release information. Asset Recovery (3.0) urgently requires moving from paper frameworks to actual prosecutions and recoveries, currently zero cases documented. Beneficial Ownership (3.3) must open the register to public scrutiny and implement automated verification beyond declarations. Whistleblower Protection (2.7) needs safe channels for politically sensitive cases and actual prosecution of retaliation cases to build confidence, currently the law remains untested in courts.

2.3. Tanzania

2.3.1. Access to Information

Tanzania's access to information framework was significantly enhanced with the passage of the Access to Information Act No. 6 of 2016, which established for the first time a statutory right to information. However, the law contains extensive exemptions and restrictions in Section 6 that limit its effectiveness. These exemptions are particularly restrictive across several critical areas that hinder transparency and anti-corruption oversight. Section 6(2)(a) permits withholding information that could 'undermine the defence, national security and international relations,' creating broad grounds for denying access to defence procurement contracts and security-related expenditures. Section 6(2)(f) allows restrictions based on 'lawful commercial interests, including intellectual property rights,' which government agencies routinely invoke to withhold details of public-private partnerships and major infrastructure contracts. Section 6(2)(g) enables denial of information that could 'hinder or cause substantial harm to the Government to manage the economy,' providing cover for restricting access to economic policy documents, loan agreements, and fiscal planning materials. Section 6(2)(j) permits withholding 'Cabinet records and those of its committee,' effectively placing high-level policy decisions beyond public scrutiny.

Implementation is further constrained by the Access to Information Regulations 2017, which impose cumbersome requirements for information requests, including the need to state reasons for requesting information. Before 2016, Tanzania relied primarily on sectoral approaches to information disclosure, with no overarching legal framework. The Media Services Act 2016 contains additional provisions related to access to information, though it has been criticized for imposing restrictions on media freedom. Tanzania's National ICT Policy 2016 emphasizes e-government as a means of improving access to information, though implementation has been limited by infrastructure constraints. Empirical evidence reveals severe implementation challenges despite the legal framework. The 2018 MIT GOV/LAB mystery shopper study conducted across 26 districts found that only 33% of information requests were fulfilled, whilst 67% were denied. The Media Council of Tanzania's 2020 efficacy study showed even worse performance: only 10% of information seekers received all requested information, whilst 90% were denied. Most concerning, 57% of requests failed to receive responses within the statutorily mandated 30-day timeframe, with some taking over four days for any acknowledgment.

The studies revealed systematic barriers including 63% of information seekers being inappropriately interrogated about their reasons for requesting information, contrary to Regulation 6 of the ATI Regulations 2017, which prohibits requiring justification for information requests. Additionally, 76.7% of offices lacked published procedures for handling information requests, forcing applicants to navigate unclear bureaucratic processes that often resulted in misplaced applications requiring fresh submissions. These statistics demonstrate that Tanzania's access to information implementation remains severely constrained, with denial rates consistently above 60-70% across multiple studies, suggesting systematic resistance to disclosure rather than isolated compliance failures.

Two recent High Court rulings illustrate how Tanzania's benches are beginning to translate the statutory right created by the Access to Information Act 2016 into enforceable practice, thereby giving operational effect to Article 9 of the AUCPCC. In Euro Poultry (T) Ltd v Pollo Italia (T) Ltd (Misc. Commercial Application 214/2022, 20 April 2023) the Commercial Division ordered the respondent company to disclose its audited financial statements and the BRELA Form 14A listing its first directors. Agatho J rejected the plea that the documents were "not in the company's possession", holding that sections 151 and 458(1) of the Companies Act 2002 oblige a company to procure certified copies from BRELA when a court so directs. By reading those provisions together with section 4(1)(b) of the ATI Act—access to information "held by another person" where it is needed to protect a right, the Court confirmed that corporate records fall within the ambit of the statutory right and that judicial orders can override a company's reluctance to disclose. The judgment thus provides a concrete enforcement route for AUCPCC Article 9's demand that States ensure timely access to information relevant to corruption prevention.

Earlier, in Legal and Human Rights Centre & Others v Minister for Information & Others (Misc. Civil Cause 25/2018, 9 January 2019) the High Court reviewed the 2018 Online Content Regulations. Dyansobera J struck down the Minister's attempt to expand the definition of "content" beyond what section 103 of the Electronic and Postal Communications Act permits, but upheld most other provisions after applying the constitutional test of "reasonableness and necessity in a democratic society". The ruling signals that subordinate legislation which unduly restricts disclosure will be pruned, yet it also affirms that the ATI Act's exemptions in sections 6–12—privacy, security, public order—can survive if narrowly drawn. In doing so, the Court balanced the AUCPCC's transparency imperative with the Convention's allowance for proportionate limitations. Taken together, these decisions show a judiciary prepared to (i) compel disclosure of information critical to corporate accountability and (ii) police executive rule making that threatens to erode the statutory right. Enforcement remains reactive, litigants must trigger it, but the cases mark an important step toward embedding AUCPCC Article 9 in Tanzanian legal practice.

2.3.2. *Asset Recovery*

Tanzania's asset recovery framework is established through the Prevention and Combating of Corruption Act 2007, which provides for freezing, seizure, and forfeiture of proceeds of corruption in Part VI. The Anti-Money Laundering Act 2006 (amended in 2022) contains additional provisions for tracing and confiscating proceeds of crime in Parts III and IV. The Proceeds of Crime Act 1991 remains in force, though some provisions have been superseded by more recent legislation. Tanzania established the Financial Intelligence Unit (FIU) through the Anti-Money Laundering Act, with responsibility for collecting and analysing information on suspicious transactions that may lead to asset recovery. The National Anti-Corruption Strategy and Action Plan Phase III (2017-2022) identifies asset recovery as a priority area, though implementation has been inconsistent.

Coordination is led by the Prevention and Combating of Corruption Bureau (PCCB), but effective collaboration with other agencies, including the Director of Public Prosecutions, remains challenging. The coordination barriers include overlapping mandates between the executive, DPP, and PCCB regarding asset recovery powers, as evidenced when the President's 2019 amnesty proposal had to be redirected through plea-bargaining processes because direct amnesty was legally untenable. Resource constraints compound these challenges, with prison overcrowding and limited investigative capacity forcing agencies to compete for resources rather than collaborate effectively. Political interference undermines coordination mechanisms, particularly in high-profile cases where suspects wield significant political influence, making normal prosecutorial cooperation difficult. The absence of clear legislative frameworks for asset recovery procedures creates regulatory gaps that force ad hoc coordination arrangements rather than systematic inter-agency collaboration.

In so far as asset recovery is concerned, data from the 2023/24 period reveals that the agency recovered TZS 30.19 billion through various investigative operations, including TZS 6.6 billion in defaulted loans from Tanzania Development Bank that had been issued improperly to Amboni Sisal Properties Ltd, and TZS 6.8 billion in unpaid taxes from revenue collectors in Ilala City Council who had failed to deposit collected funds. The PCCB's prosecution success rate also increased to 76 percent from 67.7 percent in the previous year, with 334 successful prosecutions out of 440 corruption cases that received court rulings. Additionally, investigations into alleged embezzlement of TZS 46.46 billion in government revenue through POS machine diversions resulted in 73 convictions and recovery of TZS 6.2 billion. These figures indicate strengthened enforcement capacity, though they represent only cases handled by the PCCB and may not reflect the full scope of asset recovery efforts across all relevant agencies. Box 2 shows the successful asset recovery cases under the StAR Initiative of assets stacked in foreign jurisdictions.

Box 2: Tanzania: Successful Asset Recovery Cases under StAR Initiative

ARW-22 BAE Systems / Tanzania Radar Defence System Case
Origin
Tanzania
Asset Location
United Kingdom
Date of Asset Return
2012

ARW-147 Oxford University Press / World Bank Settlement
Origin
United Kingdom
USD Value
$500,000.00
Date of Asset Return
2012
Assets Returned

ARW-244 Standard Bank/ Enterprise Growth Market Advisors / Tanzania Sovereign Note Private Placement
Origin
Tanzania
Date of Asset Return
2016

2.3.3. Beneficial Ownership Transparency

Tanzania's approach to beneficial ownership transparency has evolved significantly in recent years. While the Companies Act 2002 initially contained only basic requirements for company registration and shareholder disclosure with no explicit provisions for beneficial ownership transparency, substantial progress has been made since then. In 2020, the Business Registration and Licensing Agency (BRELA) issued new guidelines requiring companies to disclose beneficial ownership information, creating a foundation for greater transparency. A significant advancement came with the enactment of the Companies (Beneficial Ownership) Regulations, 2023 and Trustees' Incorporation (Transparency of Beneficial Ownership) Rules, 2024, which established more comprehensive requirements for beneficial ownership disclosure. This regulatory framework moved Tanzania beyond the basic provisions of the Companies Act 2002, creating specific obligations for identifying and registering the natural persons who ultimately own or control corporate entities.

Importantly, Tanzania has successfully implemented a live beneficial ownership register through BRELA, marking a major milestone in the country's transparency infrastructure. This register that follows a restricted access model only open to competent authorities rather than full public access, represents a tangible outcome of Tanzania's commitment to enhancing corporate transparency and aligning with international standards on beneficial ownership disclosure. This development is complemented by the Anti-Money Laundering Act 2006 (amended in 2022), which includes due diligence provisions that address beneficial ownership by requiring financial institutions to identify the natural persons behind legal entities. Tanzania's National Anti-Money Laundering Strategy (2018-2022) identified beneficial ownership transparency as a priority area, and the establishment of the live register demonstrates significant progress in implementing this strategic objective.

However, BRELA's capacity for active verification and validation of beneficial ownership filings remains limited, with the system primarily relying on self-declaration by entities rather than systematic cross-verification with other government databases or independent validation processes, which may compromise the accuracy and reliability of the information contained in the register.

Tanzania's new disclosure architecture is already being policed from the Bench. In Rajiv Bharat Bhesania v Hardeep Kaur Chaggar (Comm. Div. HC, Misc Comm Cause 21/2023, ruling 15 Jan 2024) the High Court invalidated a "Declaration of Trust" that had been secretly lodged at BRELA to mask the foreign ultimate owner of substantial landed assets: the judge held that any instrument which "changes the share structure underhand and shrouds ownership in secrecy" contravenes the Companies (Beneficial Ownership) Regulations 2023 and is void ab initio; he ordered the registrar to expunge the filing and restore the original shareholder record, stressing that corporate arrangements may not be "used for purposes of evading taxes or moneylaundering ". The Court's reasoning builds on earlier experience in (T) Electric Supply Co Ltd v Dowans (Misc Civ Appl 8/2011) where opacity around Richmond/Dowans' real owners derailed procurement duediligence and ultimately cost the exchequer more than US $65 million; the case is now cited as a cautionary tale of what happens when beneficialownership information is unavailable at the point of contracting. Taken together, these decisions show that enforcement of Tanzania's BO regime is no longer confined to administrative fines: the Commercial Division will strike down corporate manoeuvres that defeat the transparency purpose of the Regulations, direct BRELA to cleanse its register, and treat concealed ownership as evidence of illegality. Judicial scrutiny therefore complements BRELA's compliance notices and the AML due diligence duties imposed on reporting entities, giving the AUCPCC's call for transparent ownership structures a tangible enforcement backbone albeit one that still depends on litigants bringing suspect transactions before the courts.

2.3.4. Whistleblower Protection

Tanzania has made notable strides in whistleblower protection through the enactment of the Whistleblower and Witness Protection Act, 2015. This legislation provides a legal framework for individuals to disclose information on corruption and other unlawful activities without fear of retaliation. The law grants whistleblowers confidentiality and immunity from civil or criminal liability for disclosures made in good faith. Additionally, the law establishes mechanisms for reporting corruption, including through the Prevention and Combating of Corruption Bureau (PCCB), reinforcing Tanzania's commitment to combating illicit financial flows and asset recovery. However, challenges remain in ensuring effective enforcement, as whistleblowers often face social and institutional risks despite legal protections. Social risks include ostracisation from communities who view whistleblowing as 'fitina' (malicious gossip), threats to family members, and in extreme cases, physical violence or suspicious disappearances. Institutional risks manifest as sudden job terminations, punitive transfers to remote locations, blocked promotions, and fabricated criminal charges.

Journalists investigating corruption face particular harassment, including intimidation by security forces, confiscation of equipment, and arrests on spurious charges such as sedition or publication of false information. These retaliation patterns create a chilling effect where potential whistleblowers remain silent, undermining the Act's effectiveness. Strengthening enforcement mechanisms and raising public awareness are crucial for enhancing whistleblower protection in Tanzania.

The Court of Appeal's decision in Paulo Andrea @ Mbwilande & John Paul v Republic (Criminal Appeal 613 of 2020, judgment 22 July 2022) gives the clearest statement yet that Tanzanian courts will shield whistle blowers' identities when criminal proceedings hinge on their tips. Defence counsel demanded that the prosecution call the informer who had posed as a buyer of illicit elephant tusks; the Court refused, holding that section 53(2) of the Economic and Organised Crime Control Act incorporates the Whistle blower and Witness Protection Act and therefore "guarantees protection to informers against disclosure of their identity." Drawing on its earlier ruling in Khamis Said Bakari v Republic (Cr App 359/2017), the Court said a whistle blower is not a "material witness" if their role was limited to triggering the investigation, and that admitting them could undermine future reporting. It distinguished Esther Aman v Republic where the missing witness was not an informer to underline that the protective cloak applies only to bonafide whistleblowers. By explicitly anchoring informer anonymity in statute, the judgment operationalises Article 12(4) of the AUCPCC, which obliges States to protect persons who, acting in good faith, report corruption or related offences. It also signals to law enforcement agencies that prosecutions will not collapse merely because they decline to parade an informer in open court, provided the substantive evidence is otherwise sound. In practical terms, Mbwilande strengthens the enforcement pillar of Tanzania's whistle blower framework: it reassures potential tipsters of judicial protection, clarifies evidentiary rules for prosecutors, and aligns domestic practice with the Convention's safeguards against reprisals.

In summary, Tanzania shows uneven implementation across the four AUCPCC provisions, with particularly weak performance in access to information but stronger developments in beneficial ownership transparency. The assessment below highlights these implementation disparities.

Feature	Assessment Criteria	Score (1-5)	Rationale
Access to Information	Legal Framework Robustness	3	Access to Information Act 2016 established statutory right, but contains extensive exemptions and restrictions (Sections 6-12).
	Institutional Arrangements	3	Regulations impose cumbersome requirements for information requests; Media Services Act 2016 restricts rather than enables information access.
	Enforcement Effectiveness	2	Implementation constrained by infrastructure limitations and requirements to state reasons for information requests.
	Composite Score	**2.7**	**Below Expectations**
Asset Recovery	Legal Framework Robustness	3	Framework established through Prevention and Combating of Corruption Act 2007, Anti-Money Laundering Act 2006 (amended 2022), and Proceeds of Crime Act 1991.
	Institutional Arrangements	3	Financial Intelligence Unit established; Prevention and Combating of Corruption Bureau leads coordination.
	Enforcement Effectiveness	3	Several successful asset recovery cases documented under StAR Initiative, but coordination challenges with DPP remain.
	Composite Score	**3**	**Moderate Implementation**
Beneficial Ownership Transparency	Legal Framework Robustness	4	Evolved from basic Companies Act 2002 to more comprehensive Companies (Beneficial Ownership) Regulations 2023.
	Institutional Arrangements	4	Successfully implemented live beneficial ownership register through BRELA, with cross-feeds to FIU; registry can strike off for non-compliance
	Enforcement Effectiveness	3	Administrative fines, status suspensions and the High Court's expungement order in Bhesania show enforcement beyond paper notices, albeit still case driven. Active verification and validation of BO filings remains limited, system is heavily reliant on self declaration by entities rather than systematic cross-verification with other government databases.
	Composite Score	**3.7**	**Moderate Implementation**
Whistleblower Protection	Legal Framework Robustness	4	Dedicated Whistleblower and Witness Protection Act 2015 provides comprehensive framework, including confidentiality and immunity provisions.
	Institutional Arrangements	3	Mechanisms established for reporting through PCCB.
	Enforcement Effectiveness	2	Whistleblowers face social and institutional risks despite legal protections; limited evidence of enforcement.
	Composite Score	**3**	**Moderate Implementation**

Tanzania's mixed performance indicates specific areas needing attention. Access to Information (2.7) requires cultural change from colonial-era secrecy, removal of blanket exemptions, and infrastructure for digital records. Asset Recovery (3.0) needs streamlined burden of proof requirements and judicial confidence in non-conviction-based forfeiture. Beneficial Ownership (3.7) could improve further with systematic verification across sectors beyond court-driven enforcement. Whistleblower Protection (3.0) demands cultural shift from viewing whistleblowing as 'fitina' (betrayal), plus adequate funding for witness protection programmes.

2.4. Uganda

2.4.1. Access to Information

Uganda's access to information framework is anchored in Article 41 of the Constitution and operationalized through the Access to Information Act 2005, one of the first such laws in the region. The Act establishes procedures for requesting information (Section 11), timeframes for response (Section 16), and exemptions (Sections 25-33). The Access to Information Regulations 2011 provide detailed implementation guidelines, including the designation of information officers in public bodies. Despite having a relatively long-established legal framework, implementation has been constrained by several factors. The Official Secrets Act 1964 has not been comprehensively revised to align with the ATI law, creating potential conflicts. The implementation of the ATI law has been further hampered by limited resources allocated to information officers and a culture of secrecy in many government institutions. Uganda's Second National Development Plan (NDP II) 2015/16 – 2019/20 identified improved access to information as a strategic priority, but progress has been limited.

Implementation challenges are reflected in the low utilisation and success rates of information requests. According to the Africa Freedom of Information Centre's 2019 report, out of 4,059 known requests tracked, only 9% were partially successful, while 81% remained unanswered beyond the statutory 21-day response period. The data reveals that few information requests are actually filed, and when submitted, they face significant delays with most public bodies failing to respond within the required timeframe. Additionally, many government institutions have not complied with the mandatory requirement to submit annual reports to Parliament detailing the number of information requests received and their responses, further obscuring the true scope of ATI implementation.

Ugandan jurisprudence now conveys a clear, if exacting, message on the constitutional right of access to information. In Namale Desire and Muyingo v Horeb Services Uganda Ltd the High Court compelled a private labour export company to release the medical and repatriation records of a deceased migrant worker, holding that a "private body holding information necessary for the protection of life and dignity" falls squarely within sections 9 and 10 of the Access to Information Act 2005; the Court emphasised that the right in Article 41 of the Constitution attaches wherever disclosure is indispensable to vindicate fundamental rights, thereby giving practical force to the transparency imperative in Article 9 of the AUCPCC. Yet two Constitutional Court decisions expose the procedural discipline that applicants must observe before judicial relief is forthcoming.

In Lwabayi Mudiba & Uganda Local Government Workers' Union v Attorney General the bench dismissed a petition for wage related data because the union had not first followed the ATI Act's internal ladder: request to the information officer, complaint to a Chief Magistrate, and statutory appeal, making clear that Article 41 is enforceable in court only after the statutory pipeline has been exhausted. A similar reasoning underpinned Kamba Saleh v Attorney General , where the refusal of Parliament's Appointments Committee to provide written reasons for rejecting a ministerial nominee survived challenge on the ground that the petitioner had filed no formal ATI request and thus failed to trigger the Act's review procedures; the Court invoked its earlier pronouncement in Akankwasa Damian v Uganda to underline the constitutional hierarchy of remedies. Together these rulings demonstrate a judiciary willing to enforce disclosure extending even to private custodians yet equally insistent that litigants traverse every statutory rung before invoking constitutional jurisdiction; until information officers are adequately resourced and administrative appeals become predictable, the practical realisation of AUCPCC level transparency will continue to turn on applicants' stamina in navigating that procedural gauntlet.

2.4.2. Asset Recovery

Uganda's asset recovery framework is anchored in the Anti-Corruption Act 2009, which provides for confiscation of proceeds of corruption in Part VI. This is supplemented by the Anti-Money Laundering Act 2013, which establishes comprehensive provisions for asset freezing, confiscation, and management in Parts II, IV, and VII. The Leadership Code Act 2002 (amended in 2017) contains provisions for the recovery of illicitly acquired assets by public officials. Uganda established the Financial Intelligence Authority (FIA) through the Anti-Money Laundering Act, with responsibility for tracking suspicious financial transactions. The Asset Recovery Unit within the Office of the Director of Public Prosecutions was established in 2015 to specialise in pursuing proceeds of crime. Uganda's National Anti-Corruption Strategy (2019-2024) emphasises strengthening asset recovery mechanisms as a key component of the anti-corruption framework. Despite these provisions, implementation has been hampered by limited technical capacity and coordination challenges among relevant agencies.

Technical constraints include insufficient expertise in financial investigations and inadequate digital forensic capabilities. Coordination issues stem from overlapping mandates between the FIA, Asset Recovery Unit, and other agencies, limited resource allocation, political interference in high-profile cases, and weak information-sharing protocols between institutions. Asset recovery outcomes reflect these institutional weaknesses, with the ODPP recovering only UGX 1.17 billion (approximately USD 328,000) between November 2017 and 2018, and just UGX 69 million (approximately USD 19,000) representing 10% of proceeds of crime orders issued in 2019/2020. Over nine years since the establishment of the Anti-Corruption Court, total recoveries amount to UGX 71 billion (approximately USD 20 million) from over 200 corruption cases.

The legal framework itself presents implementation challenges, with the IGG noting in 2019 that current asset recovery laws 'lack specific procedures to follow on recovery of proceeds of crime' and contain no specific timeframes for realising illicitly acquired assets. Cross-border asset recovery remains particularly limited, with only one publicly known case involving foreign jurisdiction - that of former presidential advisor Ananias Tumukunde's conviction in the UK for receiving bribes. Ugandan courts are gradually weaving the Anti Corruption Act 2009 into a coherent asset recovery doctrine that resonates with Article 16 of the AUCPCC, which calls on States to seize, trace and return corruption proceeds while safeguarding third party rights.

In Uganda (DPP) v Wamukuyu Ignatius Mudini the AntiCorruption Division issued a wide ranging ex parte restraining order over fourteen parcels of land standing in the name of a sitting MP who faces charges of diverting war loss compensation funds; Okuo J held that, at the provisional stage, the Director of Public Prosecutions need only demonstrate "reasonable grounds to believe" the property may later be subject to confiscation, and expressly adopted the objective "reasonable belief" test articulated by the Botswana Court of Appeal in DPP v Khato Civils. By choosing an investigative detective's affidavit and the suspect's own asset declarations as sufficient evidential anchors, the Court confirmed that Uganda's restraint machinery can be triggered well before conviction, thereby preventing dissipation and aligning domestic practice with the Convention's preventive thrust. The courts have also shown a willingness to temper confiscatory zeal where innocent interests are at stake.

Box 3: Uganda: Successful Asset Recovery Cases under StAR Initiative

ARW-15 Ananias Tumukunde
Origin
Uganda
Asset Location
United Kingdom
USD Value
$55,000.00
Date of Asset Return
2012

In addition, recent domestic enforcement demonstrates Uganda's growing capacity for complex asset recovery operations. In Uganda vs Kamya Valentino & Three Others (2020), the Financial Intelligence Authority successfully traced UGX 8.4 billion embezzled from the Swedish Embassy, revealing sophisticated concealment schemes through fake companies and nominee ownership. The case resulted in full restitution of UGX 8.4 billion and convictions for money laundering, including family members who assisted in asset concealment. Similarly, Uganda vs Yudaya Ntumwa involved USD 200,000 in banking fraud, demonstrating FIA's capacity to investigate financial crimes involving foreign currency transactions.

2.4.3. Beneficial Ownership Transparency

Uganda's beneficial ownership framework is anchored in the Companies Act 2012, which includes provisions for the disclosure of control and ownership in Sections 119 and 120. These provisions were strengthened by the Companies (Amendment) Act 2022, the Partnerships (Amendment) Act, 2022, the Partnerships (Beneficial Owners) regulations, 2023 and the Companies (Beneficial Owners) Regulations, 2023 which introduced more explicit beneficial ownership disclosure requirements. The regulatory framework is comprehensive, establishing mandatory disclosure requirements for various entity types including companies limited by shares or guarantee, trusts, foundations, cooperatives, and Savings and Credit Cooperative Organisations (SACCOs). Companies must disclose beneficial ownership information within 14 days of changes, reflecting a commitment to timely transparency.

The Anti-Money Laundering Act 2013 contains additional provisions requiring customer due diligence that indirectly address beneficial ownership disclosure. The Uganda Registration Services Bureau (URSB) has issued guidelines for ownership disclosure, and the Financial Intelligence Authority has published additional regulations for the financial sector. The framework includes significant penalties for non-compliance, with companies facing daily penalties of 500,000 Ugandan Shillings per director and per company, and provisions for deregistration after five years of failing to file returns.

Despite these legal provisions, Uganda lacks a fully operational, centralised, and publicly accessible beneficial ownership register, with information fragmented across different government agencies. The beneficial ownership information remains accessible only to Ministries, Departments, and Agencies (MDAs), limiting civil society oversight. While there has been progress with approximately 70% of companies submitting beneficial ownership information, verification processes exhibit notable vulnerabilities. The current system utilises National Identification Numbers through the National Identification Regulatory Authority (NIRA) but lacks biometric verification, reportedly leading to instances where individuals have been listed as directors without their knowledge. Additionally, many companies appear to merely list shareholders as beneficial owners without identifying the natural persons who ultimately control or benefit from the entity, undermining the purpose of beneficial ownership transparency.

The Kamya Valentino case exemplifies the verification challenges identified in Uganda's beneficial ownership framework. The defendant successfully concealed UGX 8.4 billion in stolen assets by 'registering properties in the names of a fake company in which his father-in-law was a shareholder,' while 'other properties were registered in the names of his wife.' This case demonstrates how inadequate verification mechanisms enable sophisticated concealment schemes that exploit nominee ownership structures, undermining the effectiveness of beneficial ownership registers that rely primarily on self-declarations without robust cross-verification.

2.4.4. Whistleblower Protection

Uganda has established a dedicated legal framework for whistleblower protection through the Whistleblower Protection Act 2010, which sets out safeguards for individuals reporting corruption and other misconduct. The Act defines protected disclosures (Section 2), establishes procedures for making disclosures (Section 4), prohibits victimisation of whistleblowers (Section 9), and provides for remedies in cases of retaliation (Section 10). The Anti-Corruption Act 2009 contains additional provisions for protecting those who provide information about corruption. The Inspectorate of Government established under the Constitution has created mechanisms for receiving whistleblower reports, though public awareness of these mechanisms remains limited. Uganda's National Anti-Corruption Strategy (2019-2024) emphasises the importance of whistleblower protection in encouraging reporting of corruption. Despite these provisions, implementation has been hampered by limited resources, cultural factors that discourage reporting, and inadequate protection mechanisms in practice.

Judicial interpretation of whistleblower protection has revealed both the potential and limitations of Uganda's framework. In Godfrey Magezi v. The Attorney General of the Republic of Uganda (Appeal No. 3 of 2015) , a whistleblower who reported financial irregularities involving USD 17.8 million in government drug procurement expected a 5% reward under Section 19 of the Whistleblower Protection Act 2010. However, after the IGG initially recommended recovery in 2011, she later reversed her position in 2013 following legal advice that the funds could not be recovered, leaving the whistleblower without compensation. The case highlights challenges in ensuring effective follow-through on whistleblower disclosures and the contingent nature of reward systems. Additionally, recent court decisions have addressed reputational protection for whistleblowers. In Uganda Revenue Authority v. Whistleblower (Ref. TID 170819150) (Civil Appeal No. 0030 of 2021), the High Court clarified that whistleblower rewards constitute unilateral contracts where acceptance occurs through performance, and that rights vest only when tax recovery is actually achieved rather than when information is provided.

Empirical research from Uganda's public procurement sector further illustrates these systemic challenges. A comprehensive 2018 study by Tumuramye et al documented several instances that exemplify the practical failures of the protection framework. Notably, a whistleblower in the Office of the Prime Minister who reported procurement-related fraud involving overpayments of USh 8,647,602,417 to 23 companies had their identity revealed, resulting in job loss despite the Act's confidentiality provisions. More gravely, the research referenced a 2013 incident where a reporter in Kasese was found dead whilst investigating misappropriation of Universal Primary Education funds, demonstrating the extreme risks faced by those exposing corruption. The study also documented a whistleblower who exposed fraud in a cobalt company leading to recovery of over USh 5.4 billion but never received the stipulated 5% reward under Sections 15 and 16 of the Whistleblower Protection Act 2010, reinforcing judicial findings about the contingent nature of reward mechanisms. Survey data revealed that 9.9% of respondents indicated their reluctance to report misconduct stemmed from fear of victimisation, as wrongdoers typically command high social status in communities.

Uganda's courts have yet to apply the Whistle blower Protection Act 2010 in a retaliation context, but the High Court's decision in Pius Bigirimana v Monitor Publications Ltd (Civil Suit 612/2017, judgment 10 December 2021) nevertheless shapes the legal climate within which would be whistleblowers operate . Justice Ssekaana held the newspaper group liable in defamation for a series of articles that portrayed the plaintiff, then Permanent Secretary in the Office of the Prime Minister, as a "smart criminal" who "disguises himself as a whistle blower", awarding USh 350 million in general damages, USh 100 million exemplary damages, an apology and a permanent injunction. In reaching that result the Court canvassed a wide range of Commonwealth authority, including Adam v Ward, Reynolds v Times Newspapers, Jameel v Wall Street Journal and Horrocks v Lowe, to reaffirm that qualified privilege shields media reporting on matters of public interest only where the publisher has taken reasonable steps to verify its allegations. Because the defendants had neither sought the plaintiff's version nor substantiated the core claims with documentary evidence, their "watch dog" defense collapsed; the judgment therefore signals that Uganda's law will protect individuals whether genuine whistle blowers or not from reckless or malicious labelling that could deter future disclosures. Although Bigirimana does not interpret the 2010 Act directly, it complements the AUCPCC's Article 12(4) imperative by warning that reputational smears against self identified whistleblowers attract heavy civil liability, thus creating an additional layer of judicial deterrence against reprisals by vilification. Finally, Uganda demonstrates mixed implementation of the AUCPCC provisions, with stronger legal frameworks than institutional or enforcement mechanisms. The assessment below reveals particular challenges in beneficial ownership transparency and access to information implementation.

Feature	Assessment Criteria	Score (1-5)	Rationale
Access to Information	Legal Framework Robustness	4	Constitutional foundation (Article 41) and early Access to Information Act 2005 with regulations, but conflicts with Official Secrets Act 1964.
	Institutional Arrangements	3	Information officers designated in public bodies but with limited resources.
	Enforcement Effectiveness	2	Implementation hampered by culture of secrecy and limited progress despite inclusion in National Development Plan.
	Composite Score	**3.0**	**Moderate Implementation**
Asset Recovery	Legal Framework Robustness	4	Comprehensive framework through Anti-Corruption Act 2009, Anti-Money Laundering Act 2013, and Leadership Code Act (amended 2017).
	Institutional Arrangements	3	Financial Intelligence Authority established; dedicated Asset Recovery Unit within ODPP.
	Enforcement Effectiveness	2	Limited successful cases (one documented under StAR Initiative); constrained by technical capacity and coordination challenges.
	Composite Score	**3**	**Moderate Implementation**
Beneficial Ownership Transparency	Legal Framework Robustness	4	Companies Act with Companies (Beneficial Ownership) Regulations 2023 and Partnership (Beneficial Ownership) Regulations 2023 establish comprehensive framework with clear penalties for non-compliance.
	Institutional Arrangements	3	System established through URSB with verification through National Identification Regulatory Authority (NIRA), but lacks biometric verification components
	Enforcement Effectiveness	2	70% migration rate of companies submitting beneficial ownership information, but information remains inaccessible to the public; conflation between shareholders and beneficial owners; cases of listed directors without knowledge or consent.
	Composite Score	**3**	**Moderate Implementation**
Whistleblower Protection	Legal Framework Robustness	4	Dedicated Whistleblower Protection Act 2010 with comprehensive provisions; supplemented by Anti-Corruption Act 2009.
	Institutional Arrangements	3	Inspectorate of Government has created reporting mechanisms.
	Enforcement Effectiveness	1	Political constraints severely limit implementation; inadequate protection in practice; whistleblowers face significant risks despite legal provisions.
	Composite Score	**2.7**	**Below Expectations**

Uganda's consistently low enforcement scores reveal systemic implementation failures. Access to Information (3.0) needs reconciliation between the ATI Act and Official Secrets Act, plus resources for information officers. Asset Recovery (3.0) requires protection from political interference, currently cases against ruling party members face deliberate obstacles. Beneficial Ownership (3.0) urgently needs public register access and biometric verification to prevent listing directors without their knowledge. Whistleblower Protection (2.7) demands actual testing of the law in courts, protection against transfers to remote posts, and cultural acceptance of reporting beyond ethnic loyalties.

Note: Annex 2 lists all the laws, regulations, constitutional provisions, and key court cases mentioned in the country assessments, organised by AUCPCC provision for each of the four East African countries examined in this study.

3. EAC IMPLEMENTATION LEVEL OF AUCPCC

The AUCPCC asks States to adopt laws and to ensure they are "effectively applied" (Art. 5). The four country scoring exercise shows that East Africa has, by and large, fulfilled the first half of that obligation; the second half remains uneven.

Access to Information (Art. 9): Article 9 requires States to guarantee citizens "effective access to information" and to promote public participation.

- **Kenya (3.3)** is closest to that standard: courts issue mandamus orders against public and private bodies, making the right judicially enforceable.
- **Uganda (3.0)** has an older statute, but a rigid exhaustion doctrine means that citizens rarely reach court, so the right is more theoretical than practical.
- **Rwanda and Tanzania (2.7 each)** still rely on broad national security or public order exemptions, and neither has yet produced a judgment compelling a ministry to release contested records.

Regional level implementation: legal provisions exist, but only Kenya shows evidence of regular, coercive enforcement. Full AUCPCC compliance therefore remains moderate at best.

Asset Recovery (Arts. 16, 19): Articles 16 and 19 direct States to trace, freeze, confiscate and return proceeds of corruption.

- **Kenya (3.7):** a dedicated Assets Recovery Agency and more than fifty published High Court forfeiture rulings demonstrate active use of Articles 16/19 powers.
- **Tanzania and Uganda (3.0 each):** statutes and specialist units are in place, but only sporadic restraint or confiscation orders reach the law reports; inter agency coordination remains the chief bottleneck.
- **Rwanda (3.0):** laws allow both conviction and nonconviction based forfeiture, yet no reported court order has applied them.

Regional level implementation: the architecture is sound everywhere, but only Kenya has converted it into systematic returns leaving the effective application side of Article 16 largely unmet elsewhere.

Beneficial Ownership (implicit in Arts. 7, 12): While the Convention predates today's BO terminology, Articles 7 (private sector integrity) and 12 (identifying "natural or legal persons involved in corrupt acts") clearly envisage full transparency of corporate control.

- **Tanzania (3.7)** now meets that test on paper and in court: a live public sector register, 2023 BO Regulations and a 2024 High Court ruling (Bhesania) that invalidated a sham trust filing.
- **Kenya and Rwanda (3.3 each):** functioning central registers and detailed filing rules exist, but access is restricted and verification still declaratory.
- **Uganda (3.0):** mandatory filings cover multiple entity types, yet the register is fragmented and verification weak.

Regional level implementation: progress is strong on legislation and digitisation, but the Convention's spirit of public transparency and traceable ownership remains only partially achieved.

Whistle blower Protection (Art. 5(5) & 12(4)): Article 5(5) calls for "conducive conditions for civil society and the media," while Article 12(4) demands protection for those who report corruption.

- **Kenya and Tanzania (3.0 each)** possess functioning statutes and recent appellate rulings that protect informer anonymity, yet practical uptake is limited, and reprisals still occur.
- **Rwanda (2.7)** has a high quality law but virtually no reported enforcement.
- **Uganda (2.7)** shows the widest gap; the 2010 Act exists, but no retaliation case has tested it.

Regional level implementation: every country has met the law adoption requirement, but none is yet delivering the "effective protection" envisioned by the AUCPCC; this is the weakest pillar across the dataset.

In conclusion the strongest alignment with the AUCPCC appears in asset recovery (Kenya) and beneficial ownership transparency (Tanzania) where legislation, institutions and jurisprudence converge. Persistent gaps lie in the practical enforcement of access to information and whistleblower safeguards: the very mechanisms meant to trigger detection of corruption remain the least operational. Common constraints: political interference, inadequate verification systems, restricted public access, and weak regional cooperation (contrary to Art. 20) cut across all four jurisdictions and explain why scores rarely exceed the "moderate" band. In sum, East Africa has largely satisfied the AUCPCC's requirement to legislate against corruption but is still some distance from meeting the Convention's equally important demand that those laws be actively and evenly applied.

4. VOICES FROM THE FIELD: EMPIRICAL PERSPECTIVES

This section presents the empirical findings from the primary data collection conducted to triangulate and deepen the document-based assessment of AUCPCC implementation. The research employed a mixed-methods approach combining qualitative and quantitative techniques to provide a comprehensive assessment of how Kenya, Rwanda, Tanzania, and Uganda have implemented key AUCPCC provisions.

The primary data collection consisted of two main components: key informant interviews (KIIs) and a structured survey. Key informant interviews were conducted with officials and technical experts from various institutions, including anti-corruption agencies, financial intelligence units, procurement, business registration authorities, law enforcement, revenue authorities, and a parliamentarian. These interviews followed a semi-structured format (see Appendix 2) that allowed for comparison across countries whilst providing flexibility to explore country-specific implementation challenges. The structured survey (see Appendix 3) was administered electronically through Survey Monkey to capture broader perspectives from mid-level technical staff in relevant institutions, civil society representatives, legal practitioners, media, academic experts and an international organisation. The survey included both closed-ended questions using Likert scales to quantify implementation levels and open-ended questions to capture nuanced insights on implementation challenges and reform priorities.

The sampling approach was purposive, targeting institutions and individuals with specific knowledge of and experience in implementing the AUCPCC provisions related to access to information, asset recovery, beneficial ownership transparency and whistleblower protection. This non-probability sampling approach was appropriate given the specialised nature of the research focus and the institutional complexity of anti-corruption frameworks.

4.1. Expert Interview Insights

The primary data collection through expert interviews across Kenya, Rwanda, Tanzania, and Uganda provided rich contextual insights into the practical implementation of the AUCPCC provisions. These interviews revealed nuanced perspectives on implementation challenges that go beyond what is visible in legal and policy documents. Data analysis (Annex 4) is presented next.

Kenya

Beneficial Ownership Transparency

The Kenya interviews revealed serious questions about the existence of an effective beneficial ownership framework in practice. An interviewee posed a striking question, 'is there a framework in the first place?' pointing to a fundamental disconnect between formal legal structures and operational reality.

The interviewees consistently highlighted verification as the most critical gap, with one noting that the system 'relies on self-declarations' and 'there is no way the system goes out of its way to verify this.' This verification challenge is compounded by what another interviewee described as 'confusion between shareholders and beneficial owners,' where companies simply list shareholders without identifying ultimate beneficial owners. Multiple interviewees characterised the framework as 'window dressing' implemented primarily to comply with international standards rather than to create genuine transparency. Political interference emerges as a significant barrier to effective implementation, with limited political will to enforce beneficial ownership requirements when they might affect powerful interests. This political dimension helps explain why Kenya has established a register but struggles with verification and effective usage of the information.

Asset Recovery

The interviewees provided valuable insights into asset recovery challenges. All three interviewees highlighted institutional coordination problems, particularly the overlapping mandates between the Assets Recovery Agency (ARA) and the Ethics and Anti-Corruption Commission (EACC). As an interviewee noted, 'there is a duplicity of mandate between ARA and EACC. The division is not clear.'
Political selectivity in asset recovery emerges as a dominant theme. The interviewee's question, 'how do they determine who to go for?' reflects a perception that asset recovery targets those who are politically out of favour rather than being applied consistently based on evidence. As they noted, 'this current government will never look at assets stolen in the previous government, yet the law allows for that.' Interviewees also raised concerns about asset management after recovery. They mentioned the lack of clear frameworks for managing recovered assets, while others questioned where recovered funds go. The reference to out-of-court settlements in corruption cases (such as Governor Obado's case) raises transparency concerns about how asset recovery outcomes are determined.

Access to Information

The interviews revealed systemic barriers to accessing information in Kenya. Common reasons for denying information requests include claims of national security, commercial confidentiality, and right to privacy. An interviewee observed that bureaucratic culture significantly impedes implementation, noting that 'most public forums do not reply to requests for access to information, their websites do not have functional telephone numbers and it has been normalised. Thus, it's a culture.' All three interviewees suggested that the legal framework for access to information already exists but is not effectively implemented. An interviewee stated, 'what we have already works. Kenya should stop legislating,' implying that the challenge is not inadequate laws but rather the failure to implement existing provisions. This echoes a broader theme across all the interviews regarding Kenya's tendency to create legal frameworks without ensuring effective implementation.

Whistleblower Protection

The interviewees consistently identified whistleblower protection as severely underdeveloped in Kenya. They highlighted serious risks for whistleblowers, including isolation, retaliation, and insufficient protection resources. An interviewee mentioned the case of a witness in the MP Muchai case who 'was abandoned', 'faced isolation', etc. He was betrayed by the Witness Protection Agency.' The interviewee also noted limited facilities, stating there is 'only one voice distortion machine in the whole Anti-Corruption Court.' Cultural factors also impede whistleblowing, with an interviewee observing that 'Kenyans have an attitude where they think a fight against corruption is a fight against a community. A whole community comes out to defend their thief.'

A significant theme across all interviews is Kenya's focus on enforcement rather than prevention. An interviewee insightfully noted, 'it is supposed to be anti-corruption. Instead, they forget the 'anti' and wait for 'corruption' enforcement.' This observation highlights a fundamental misalignment in Kenya's approach, focusing on addressing corruption after it occurs rather than preventing it. The interviews also reveal concerns about the impact of the African Continental Free Trade Area (AfCFTA) on anti-corruption efforts. An interviewee questioned whether AfCFTA might create 'loosened financial reporting' that could 'make it easier for people to launder and steal.' Overall, the interviewees painted a picture of a country with relatively comprehensive legal frameworks, but significant implementation gaps driven by political interference, limited institutional capacity, and cultural barriers. The focus on formalistic compliance with international standards rather than substantive implementation is particularly evident in beneficial ownership transparency, which multiple interviewees characterised as primarily 'window dressing.'

Rwanda

Beneficial Ownership Transparency

The Rwanda interviews revealed that the country has made notable progress on beneficial ownership transparency, largely thanks to its integration with the country's digital governance infrastructure. As one procurement officer noted, 'what distinguishes our approach is the integration with our digital governance system, particularly through the 'Irembo' platform, which centralises government services.' This digital-first approach appears to be a significant strength in Rwanda's implementation framework. However, despite this technological advantage, verification remains a critical challenge. A finance officer indicated that beneficial ownership transparency in Rwanda is 'still in early implementation stages, as the concept was formally introduced in legislation only in 2021, with practical implementation beginning in March 2023.' The procurement officer elaborated on this challenge, noting that 'we rely heavily on self-declared information with limited capacity for cross-checking.

This becomes particularly acute with multinational companies having complex ownership structures spanning multiple jurisdictions.' The banking sector interviewee confirmed these verification challenges: 'Although RDB and the National Bank of Rwanda (BNR) are proactive in capacity building, verification and enforcement can be challenging due to limited technological infrastructure and expertise in some institutions.'

Asset Recovery

The Rwanda interviewees highlighted a relatively robust legal framework for asset recovery but significant implementation challenges. A banker stated that 'Rwanda's legal framework for asset recovery, especially the law on Recovery of Offences and Proceeds of Crime, is quite robust. However, practically, we face delays due to procedural complexities, especially when cross-border recovery is involved.' The finance officer expanded on these procedural complexities, noting 'stringent evidentiary requirements and resource limitations, resulting in low recovery rates.' The interviews suggest that while Rwanda has comprehensive legal provisions for asset recovery, actual rates of recovery remain limited. Interestingly, there was no mention of successful asset recovery cases under the StAR Initiative in Rwanda, contrasting with Kenya's experience. This aligns with the documentary analysis finding that Rwanda lacks documented successful asset recovery cases despite its relatively strong legal framework.

Access to Information

Rwanda's approach to access to information appears heavily centered on its digital governance infrastructure. A banker noted that 'Rwanda has made significant strides in transparency, with many government documents and data now available online via the e-Government portal, Irembo.' The procurement officer elaborated on this digital approach, describing Rwanda's access to information implementation as 'characterised by a gradual expansion of proactively disclosed information, particularly regarding procurement processes, budgetary allocations, and public service delivery metrics.' However, despite these technological advances, the interviewees suggested limitations in practice. The banker observed that 'practical implementation varies between institutions, often limited by bureaucratic culture and hesitance in fully embracing transparency.' The financial official noted the need to 'streamline processes and reduce bureaucratic delays' to 'significantly enhance transparency and responsiveness.' This suggests that while Rwanda's digital infrastructure provides a foundation for information access, cultural and bureaucratic factors still limit the effectiveness of implementation in practice.

Whistleblower Protection

The Rwanda interviewees revealed a striking contrast between strong legal provisions for whistleblower protection and weak practical implementation. A procurement officer stated that Rwanda's whistleblower protection law enacted in 2017 'established comprehensive protections for individuals reporting corruption and other misconduct' and 'covers both public and private sector whistleblowers and prohibits retaliation in various forms.' However, all three interviewees highlighted significant implementation gaps. A banker noted that 'while there is legal protection, culturally, whistleblowing can still carry stigma or fear of reprisal.' More specifically, the procurement officer identified critical protection gaps, including that 'the burden of proving that adverse actions were taken in response to whistleblowing falls heavily on the whistleblower. This creates considerable risk, especially in hierarchical work environments.' Perhaps most revealing, the procurement officer observed that 'the protection framework does not adequately address the unique vulnerabilities of whistleblowers in politically sensitive cases.' This suggests politically motivated limitations on whistleblower protection in practice, despite strong formal legal provisions.

A distinctive feature of Rwanda's implementation approach is the integration of anti-corruption measures with performance management systems. The procurement officer mentioned that 'the 'Imihigo' performance contracts that we as officials sign now include metrics related to procurement integrity.' This integration of anti-corruption metrics into Rwanda's performance-oriented governance model represents a unique implementation approach not mentioned in other country transcripts. The interviews also reveal significant emphasis on Rwanda's digital transformation as a vehicle for anti-corruption implementation. The banker described Rwanda's 'significant strides in transparency' through digital means, while the financial official highlighted 'enhanced access to databases and timely processing of information' as key improvements in anti-corruption operations. However, the interviews suggest that this technological progress has not fully addressed more fundamental political and cultural challenges to anti-corruption implementation. The procurement officer's observation about inadequate protection for whistleblowers in 'politically sensitive cases' hints at political constraints on anti-corruption efforts that technological solutions alone cannot overcome. Rwanda's interviewees also noted the country's limited participation in international cooperation mechanisms, with the financial official observing that 'not being part of the EGMONT Group limits our direct international intelligence-sharing capabilities.' This suggests that despite Rwanda's advances in domestic implementation, its international cooperation on anti-corruption measures remains underdeveloped. Overall, the Rwanda interviews paint a picture of a country leveraging digital governance infrastructure to advance formal implementation of anti-corruption measures, particularly beneficial ownership transparency, while still facing significant challenges in enforcement, verification, and politically sensitive areas of implementation.

Tanzania

Beneficial Ownership Transparency

The Tanzania interviewees revealed significant progress in establishing a beneficial ownership framework but with substantial implementation challenges. An official noted that 'Tanzania has made considerable progress in this area. Our legal framework for beneficial ownership transparency has evolved significantly, particularly through the amendments to the Companies Act,' which now requires disclosure of persons who control more than 25% of shares or voting rights. All three interviewees emphasised verification as a critical weakness. The official stated that 'the most significant gap is the verification challenge,' elaborating that 'whilst we collect beneficial ownership information, we still have limitations in our verification mechanisms.' A Tanzanian MP similarly highlighted 'significant gaps, especially concerning verifying the accuracy of beneficial ownership information.' The opacity of the current system was noted by multiple interviewees. Another official observed that 'the public accessibility of beneficial ownership information remains restricted, limiting the potential for external scrutiny.' This lack of public access appears to be a significant limitation in Tanzania's implementation, reducing the effectiveness of the register for anti-corruption purposes. Interviewees also highlighted sector-specific challenges, with an official noting 'resistance from certain sectors, particularly in mining and real estate, where complex ownership structures have been the norm for decades.' This sectoral resistance suggests uneven implementation across different parts of the economy.

Asset Recovery

The Tanzania interviews revealed a relatively robust legal framework for asset recovery but significant practical challenges. The MP stated that 'Tanzania's asset recovery process, governed primarily by the Prevention and Combating of Corruption Act, 2007 (PCCA), faces procedural and legal challenges. Judicial processes are often protracted, and asset tracing and recovery mechanisms frequently become entangled in complex legal proceedings, resulting in low recovery rates.' An official elaborated on specific obstacles: 'One significant obstacle is the burden of proof. Prosecutors must establish a direct link between specific criminal conduct and the assets in question, which is often difficult when dealing with sophisticated financial crimes.' He also noted challenges with non-conviction based forfeiture, observing that 'whilst our laws allow for non-conviction based forfeiture, in practice, there is still hesitancy among some judges to apply this mechanism.' Interestingly, Tanzania has had several successful asset recovery cases under the StAR Initiative, including the BAE Systems/Tanzania Radar Defence System Case. However, the interviews suggest these successes remain exceptional rather than systematic, with the official noting that 'we've had some successes in using beneficial ownership information to support anti-corruption investigations' but that 'the full impact could be much greater if the verification was stronger.'

Access to Information

The Tanzania interviewees highlighted significant concerns about access to information implementation. The MP described Tanzania's access to information as theoretically robust but practically limited: 'Tanzania's access to information is primarily governed by the Access to Information Act, 2016. Theoretically, this Act is robust, but in practice, bureaucratic resistance remains a major hurdle.' An official provided additional context about the cultural dimensions of this resistance: 'There is a deeply entrenched culture of secrecy within our civil service, dating back to colonial administration. Many officials view information as power and are reluctant to share it.' This historical context helps explain Tanzania's particularly poor score on access to information enforcement in the assessment. The official confirmed these challenges, noting that exemptions to disclosure are 'often applied without the necessary harm test or public interest considerations. The law requires authorities to balance potential harm from disclosure against the public interest, but in practice, this balancing rarely occurs.' All three interviewees mentioned the frequent use of national security as a justification for withholding information, with the MP noting that 'information requests are frequently denied on the grounds of national security or confidentiality without clear justification.'

Whistleblower Protection

The Tanzania interviewees revealed a particularly concerning situation regarding whistleblower protection. The MP observed that 'whistleblower protection in Tanzania is addressed under the Whistleblower and Witness Protection Act, 2015. Cultural stigma and institutional retaliation pose significant barriers. Despite legal safeguards, whistleblowers often experience retaliation, severely undermining confidence in these protections.' The official elaborated on the sociocultural dimensions: 'Whistleblowing is often perceived as betrayal or disloyalty, particularly in workplace contexts. There is a strong cultural emphasis on resolving issues within families, communities, or organisations rather than bringing in external authorities.' He specifically mentioned that 'fitina (malicious gossip or tale-bearing) is sometimes applied to whistleblowing, casting it in a negative light.' The other official described whistleblower protection as 'one of our weakest areas,' noting that 'Tanzania does not have a standalone whistleblower protection law, although some provisions exist within the Prevention and Combating of Corruption Act.' This institutional fragmentation appears to further weaken the effectiveness of whistleblower protections.

A distinctive feature of the Tanzania interviews is the frequent use of Swahili proverbs to illustrate governance challenges. The official used the proverb 'Maneno mazuri hayajengi nyumba' (Good words don't build a house) to highlight the gap between policy and implementation, and 'Kamba hukatika penye unyororo' (The rope breaks at its weakest point) to describe enforcement weaknesses. The interviewees consistently emphasised the role of political leadership in anti-corruption efforts, with the MP repeatedly identifying 'corrupt leaders' as the primary challenge. The official noted that 'where there is weak oversight, corruption will flourish,' suggesting systemic governance challenges.

The interviews also reveal concerns about sectoral vulnerabilities, particularly in the extractive industry. Another official observed that 'the extractive sector, which is critical to Tanzania's economy, has historically lost significant revenue through opaque ownership structures that facilitate tax avoidance and profit shifting.' All three interviewees identified beneficial ownership transparency as the area that would yield the greatest impact on domestic resource mobilisation if strengthened. The official stated that 'from the FIU's perspective, beneficial ownership transparency would yield the greatest impact. Our analysis of suspicious transaction reports frequently reveals complex ownership structures designed to hide the true beneficiaries of illicit financial flows.' Overall, the Tanzania interviews paint a picture of a country with significant legal frameworks for anti-corruption but substantial implementation challenges driven by cultural factors, political leadership issues, and limited institutional capacity, with access to information emerging as a particularly concerning area of weakness.

Uganda

Beneficial Ownership Transparency

The Uganda focus group discussion provides particularly detailed insights into beneficial ownership transparency implementation. The Uganda Registration Services Bureau (URSB) representative stated that 'we are the implementing agency for the Companies (Beneficial Ownership) Regulations 2023 and the Partnership (Beneficial Ownership) Regulations 2023,' indicating that Uganda has established a relatively recent legal framework for beneficial ownership disclosure. Multiple participants emphasised verification challenges. The URSB representative acknowledged that 'while we don't have a fully automated verification system, we do verify information through the National Identification Regulatory Authority using National Identification Numbers. However, I acknowledge this is not foolproof.' Other participants reported cases where 'individuals have been listed as directors without their knowledge,' highlighting significant verification weaknesses. The focus group revealed a critical limitation regarding public access. A government officer observed that 'the single biggest gap is the absence of public access to the beneficial ownership register. Currently, only government agencies can access this information, which severely limits accountability.' While the URSB claimed that approximately 70% of registered companies have submitted beneficial ownership information, the government officer noted that 'without public access, the effectiveness of the register is significantly diminished.' Several participants also highlighted confusion about beneficial ownership concepts. A ministry representative noted that 'many companies, especially those registered before the new regulations, simply list their shareholders as beneficial owners without understanding the distinction,' undermining the purpose of beneficial ownership transparency.

Asset Recovery

The Uganda interviews revealed significant challenges with asset recovery implementation despite a relatively comprehensive legal framework. The senior government official stated that 'the legal framework itself isn't the primary obstacle—it's actually quite comprehensive. The most significant challenges lie in implementation and political will.' Procedural hurdles were emphasised by the official: 'The burden of proof remains extremely high. Prosecutors must establish beyond reasonable doubt both that a crime occurred and that specific assets directly resulted from that crime.' Court delays also hinder effectiveness, with asset recovery cases taking '5-10 years to resolve, during which assets may deteriorate in value or be dissipated through hidden channels despite freezing orders.' Institutional coordination emerges as a particularly severe challenge in Uganda. The official laughed when asked about coordination, saying ''Coordination' might be giving us too much credit. We have an Asset Recovery Inter-Agency Network, but it functions more as an occasional discussion forum than an operational coordination mechanism.' He described information silos and even active withholding of information between agencies. The political dimension of asset recovery was explicitly acknowledged, with the official noting: 'When cases involve politically connected individuals, this coordination breaks down further, with some agencies becoming remarkably unresponsive or obstructive. I've had cases where we traced assets only to have another agency warn the suspects, allowing assets to be moved before seizure.'

Access to Information

The Uganda interviews highlighted significant implementation gaps in access to information despite a relatively long-established legal framework. The senior government official noted that 'Uganda's access to information framework is anchored in Article 41 of the Constitution and operationalised through the Access to Information Act 2005, one of the first such laws in the region.' However, he observed that 'implementation has been constrained by several factors,' including conflicts with the Official Secrets Act 1964 and 'a culture of secrecy in many government institutions.' The official elaborated on institutional barriers, noting that 'most officials view information as something to guard rather than share' and that 'there's also a hierarchical culture where junior officials won't release information without explicit approval from superiors, creating delays or de facto denials.' The impact on anti-corruption efforts was directly addressed: 'Without access to government contracts, procurement records, and beneficial ownership information, investigating corruption becomes exponentially more difficult. We often cannot establish the basic facts necessary to begin an investigation without months of bureaucratic battles for information.'

Whistleblower Protection

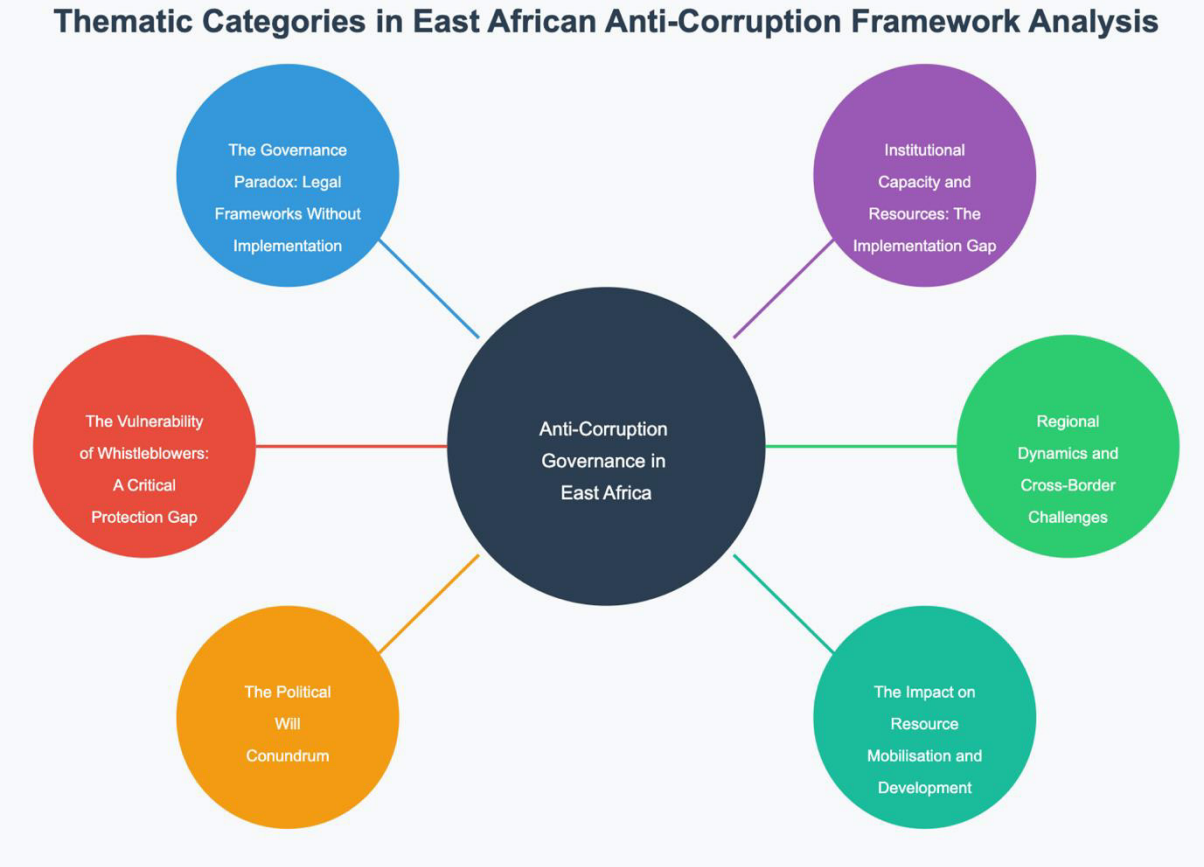
The Uganda interviews revealed particularly severe challenges with whistleblower protection implementation despite relatively strong legal provisions. The senior government official stated that 'Uganda has the Whistleblower Protection Act of 2010, which was quite progressive when enacted,' but 'the implementation has significant gaps.' These gaps include ineffective protection against professional retaliation and limited physical protection in high-profile cases. Most significantly, the official highlighted political interference as a fundamental barrier: 'When disclosures implicate politically connected individuals, there's often subtle pressure to slow-walk investigations or limit protection measures.' Another official provided a specific example: 'Take the case of [redacted], who reported procurement irregularities in the Ministry of [redacted] in 2020. The evidence was solid, but because it implicated associates of a cabinet minister, the whistleblower faced immediate transfer to a remote outpost, followed by harassment and eventually constructive dismissal. Despite clear violations of the Whistleblower Protection Act, no action was taken to protect them or address the retaliation.' Cultural factors also impede whistleblower protection, with another official noting that 'in Uganda, like many African societies, there's cultural ambivalence about whistleblowing. On one hand, there's strong moral disapproval of corruption. On the other hand, there's also emphasis on loyalty, especially to clan, family, and ethnic group.'

Political interference emerges as a fundamental cross-cutting challenge in Uganda's anti-corruption implementation. The senior government official stated candidly: 'Uganda's political system has evolved into one where power and economic interests are deeply intertwined. Many in the political elite have business interests that benefit from government contracts, natural resource concessions, or regulatory decisions.' He elaborated on the selective implementation this creates: 'It's not that anti-corruption measures are actively opposed indeed, they're often publicly championed but their implementation is carefully managed to avoid threatening core interests.' Institutional fragmentation also emerges as a distinctive feature of Uganda's implementation challenges. The focus group discussion revealed significant coordination barriers between multiple agencies with overlapping mandates. One participant noted that 'there's no single integrated system that allows us to easily compare information from tax records, land registry, company registry, and so on.' The interviews also highlighted concerns about the impact of the African Continental Free Trade Area. The senior official noted both 'opportunities and risks,' suggesting that 'without strong safeguards, AfCFTA could facilitate new channels for corruption and illicit flows through increased cross-border transactions that outpace our monitoring capacity.' Overall, the Uganda interviews paint a picture of a country with relatively comprehensive legal frameworks for anti-corruption but severe implementation challenges driven by political interference, institutional fragmentation, and cultural barriers. Whistleblower protection and asset recovery appear to be particularly undermined by political factors, while beneficial ownership transparency suffers from verification weaknesses and restricted public access.

4.2. Stakeholder Survey Results

This sub-section analyses the survey responses from 12 participants across Kenya, Rwanda, Tanzania and Uganda regarding anti-corruption measures, with particular focus on access to information, asset recovery, beneficial ownership transparency, and whistleblower protection. Most respondents (6) were from Kenya, with 2 each from Rwanda, Tanzania and Uganda. They represented various sectors including international organisations, law enforcement, academia, civil society, media, and government. The relatively low numbers of respondents from Rwanda, Tanzania and Uganda were complemented through interviews. In Uganda, eight respondents were interviewed from various government departments. In Tanzania, three respondents were interviewed: a parliamentarian, senior legal officer and the Financial Intelligence Unit (FIU). In Rwanda three respondents were interviewed: a banker, a procurement officer and an officer from the Financial Intelligence Centre (FIC). The survey responses were analysed using thematic coding, where recurrent patterns, concerns, and observations were identified across multiple respondents, then clustered into thematic categories (see Diagram 3) that capture the most significant dimensions of anti-corruption governance in East Africa as perceived by participants.

Diagram 3: Thematic Clusters



Source: Lyla Latif (2025)

I. The Governance Paradox: Legal Frameworks Without Implementation

A dominant theme emerging from the survey is the significant disconnect between the existence of legal frameworks and their practical implementation. East African countries have made notable progress in establishing legal provisions for transparency and accountability, particularly in beneficial ownership disclosure and access to information. Most respondents indicated that beneficial ownership transparency and access to information frameworks are 'mostly developed', whilst whistleblower protection is consistently rated as 'partially developed' or even 'non-existent'.

This governance paradox manifests most clearly in beneficial ownership transparency. Despite respondents largely rating their country's legal framework as developed, they unanimously identified significant gaps in implementation. One respondent highlighted 'lack of full transparency of BO register' as a significant gap, whilst another pointed to 'verification mechanisms, interoperability, the problem of minors being used as proxy for actual BO, [and] incorporation of trust to comply with BO law' as critical shortcomings.

The survey reveals that even where comprehensive legal frameworks exist, enforcement remains selective at best and non-existent at worst. One respondent from Kenya explicitly identified 'political interference' as the primary limiting factor, explaining that 'law enforcement is majorly affected by who holds power' and that 'most culprits comprise of the political class'. This selective enforcement creates unpredictable governance environments where anti-corruption measures might be applied in certain contexts but ignored in others, potentially serving political purposes rather than promoting systematic accountability.

This implementation gap directly undermines DRM and facilitates IFFs, when BO registers exist without verification, shell companies continue to shift profits offshore and evade taxes, whilst restricted access to information prevents detection of transfer mispricing and corrupt procurement deals, collectively draining billions in potential revenue that could fund public services and development.

II. The Vulnerability of Whistleblowers: A Critical Protection Gap

Whistleblower protection emerges as the most neglected dimension of anti-corruption infrastructure in East Africa. None of the survey respondents considered their country's whistleblower protection framework as fully developed, with the majority rating it as either in early development or non-existent. This protection gap has profound implications for anti-corruption efforts more broadly. Multiple respondents indicated that whistleblowers in their countries face severe risks, with one respondent starkly noting that 'many whistleblowers are killed'. For example, Nelson Amenya, who exposed a $2 billion airport deal, faced 'death threats' and had to flee to France for safety, with 'social media accounts continued to send him messages threatening that his mother wasn't as safe as he was in France'. Another respondent observed that 'the police or law enforcement work for the criminal elements in government', highlighting how whistleblowers often lack protection from the very institutions meant to safeguard them.

The lack of whistleblower protection reflects a deeper issue: anti-corruption measures in East Africa have often focused more on technical legal provisions and institutional structures than on the human dimensions of fighting corruption. A Kenyan respondent noted the need for a 'legistaltion [sic] in Kenya to be enacted' to protect whistleblowers, whilst another recommended 'an independent agency should be put in place to protect them'. Yet without protecting those who take personal risks to expose corruption, even the most sophisticated legal frameworks will remain ineffective.

III. The Political Will Conundrum

Perhaps the most telling finding from the survey concerns political will. No respondents reported consistent high-level commitment to anti-corruption efforts, with the vast majority indicating only nominal political support. This absence of political will represents a foundational challenge to anti-corruption efforts in the region. The political will conundrum manifests in various ways: governments may establish anti-corruption agencies but fail to resource them adequately; they may pass laws but neglect implementation mechanisms; they may prosecute low-level corruption while shielding political elites. As one respondent from Tanzania repeatedly and emphatically identified 'CORRUPT LEADERS' as the primary challenge across all aspects of anti-corruption work, suggesting that those in positions of authority themselves benefit from weak enforcement. Another respondent from Uganda highlighted how 'when the duty bearers are the ones engaged in high corruption, they frustrate the application of the law'. This pattern of superficial commitment without substantive action undermines public trust and the effectiveness of anti-corruption efforts.

IV. Institutional Capacity and Resources: The Implementation Gap

Institutional capacity appears inadequate across the board. Most respondents rated their countries' institutional capacity for implementing anti-corruption measures as merely 'basic' or 'moderate', with resources described as 'below minimum requirements' or merely 'meeting basic needs'. This suggests that even where legal frameworks exist, the administrative architecture necessary for implementation remains underdeveloped. One Ugandan respondent identified 'poor enforcement of the legislative measures', 'and inadequate capacity of the law enforcement officers' as key institutional challenges. Another Tanzanian respondent pointed to 'limited awareness, limited human and technical resources, lack of robust institutional capabilities, [and] lack [of] robust enforcement mechanisms' as critical constraints. These capacity limitations directly impact enforcement, with one respondent noting that anti-corruption agencies need 'strong investigations and evidence which can stand in a court' to effectively recover stolen assets.

These capacity limitations directly contravene the spirit of AUCPCC Article 20, which mandates state parties to afford one another 'the widest possible cooperation and technical assistance' in preventing and combating corruption.

The severe resource constraints and technical deficits identified across East Africa demonstrate that despite the Convention's emphasis on mutual support and capacity building, implementation has fallen short of creating the robust institutional infrastructure envisaged. Without fulfilling Article 20's vision of systematic technical cooperation, including sharing of expertise in transfer pricing, BO verification, and digital records management, individual countries remain trapped in cycles of inadequate capacity that perpetuate vulnerability to illicit financial flows and undermine DRM efforts.

V. Regional Dynamics and Cross-Border Challenges

Regional cooperation on anti-corruption measures appears minimal, with most respondents characterising information sharing between East African countries as 'limited ad hoc sharing' or 'no formal sharing mechanisms'. This lack of coordination directly undermines AUCPCC Article 18, which obligates state parties to cooperate in criminal investigations, extradition proceedings, and mutual legal assistance, yet implementation remains largely aspirational despite the EAC Draft Protocol on Preventing and Combating Corruption remaining in draft form since 2019. The absence of effective regional cooperation enables sophisticated cross-border illicit schemes. For instance, multinational corporations could exploit varying BO disclosure thresholds: 10% in Kenya versus 25% in Tanzania, by structuring ownership just below each country's threshold. Similarly, the telecommunications sector faces widespread SIM box fraud, where operators route international calls through multiple East African jurisdictions to evade taxes, costing Kenya alone $44000 monthly and other African governments an estimated $150 million annually. Transfer pricing manipulation thrives when companies shift profits between subsidiaries across the region, exploiting the fact that only Kenya, Tanzania, and Uganda have transfer pricing units, whilst Rwanda lacks such capacity entirely.

One respondent identified 'lack of harmonised standards, different definitions, varied thresholds and lack of cooperation mechanisms' as the main challenges for regional cooperation on beneficial ownership transparency. Another suggested the East African Community should 'harmonize anti-corruption laws, enhance cross-border information sharing, fast-track asset recovery, and establish advanced whistleblower protection mechanisms' to strengthen anti-corruption efforts. The regional dimension of corruption requires coordinated responses that the current country-by-country approach may not adequately address. As one respondent put it, the East African Community should 'encourage cross border co-operation and improve on the systems in place for enforcement and sharing of information'.

VI. The Impact on Resource Mobilisation and Development

The survey participants overwhelmingly identified corruption and related issues as 'major factors' affecting domestic resource mobilisation, tax collection, and public service delivery. This underscores how corruption fundamentally undermines economic development and governance across the region, directly contravening AUCPCC's core objective of promoting socio-economic development (Article 2) and impeding AU Agenda 2063's Aspiration 1 for 'a prosperous Africa based on inclusive growth and sustainable development.'

The scale of these losses is staggering, whilst the High Level Panel on Illicit Financial Flows from Africa estimates the continent loses over $50 billion annually through IFFs, UNCTAD's 2020 report places this figure at $88.6 billion per year, equivalent to 3.7% of Africa's GDP. In the East African context, Kenya alone has lost an estimated $1.51 billion through trade misinvoicing, whilst Tanzania's losses in the extractive sector amount to billions through opaque ownership structures.

One respondent provided a concrete example, noting how 'the Kenya Medical Supplies Agency (KEMSA) procurement scandal exposed how companies with hidden ownership benefited from inflated contracts, draining resources meant for public healthcare'. Another observed that 'in some counties, whistleblowers who exposed ghost projects and fictitious payments have faced job loss or threats, allowing corruption to persist and reducing funds available for essential services like healthcare'. Without beneficial ownership information, as one respondent explained, 'it's difficult to identify companies engaging in tax malpractice, fraud and corruption. It is difficult to prosecute culprits. And makes it easy for the offenders to get away'. This relationship between corruption and resource mobilisation is particularly significant in East African contexts where domestic revenue generation remains a persistent challenge.

4.3. Lessons Learnt

Several valuable lessons emerge from this analysis of East African anti-corruption efforts:

i. Legal frameworks alone are insufficient. The existence of laws and regulations, whilst necessary, does not guarantee effective anti-corruption outcomes. Implementation mechanisms, institutional capacity, and enforcement are equally crucial elements of effective anti-corruption infrastructure.

ii. Political will is foundational. Without genuine commitment from political leadership, anti-corruption efforts are likely to remain superficial and ineffective. Building political will requires addressing the incentive structures that currently favour corruption or nominal rather than substantive reform.

iii. Protection of whistleblowers is a critical priority. The vulnerability of whistleblowers represents a fundamental weakness in current anti-corruption frameworks. Beyond legal protections, addressing cultural and social norms that stigmatise whistleblowing, transforming perceptions from viewing whistleblowers as snitches to recognising them as brave citizens is essential for creating an enabling environment. This cultural shift, combined with strengthensed legal frameworks, could significantly enhance the effectiveness of other anti-corruption measures by improving detection and evidence gathering, whilst reducing the secrecy that currently shields corrupt practices

iv. Regional approaches are essential. Corruption in East Africa frequently transcends national boundaries, requiring coordinated regional responses. Strengthening regional cooperation mechanisms could enhance the effectiveness of national anti-corruption efforts.

v. Anti-corruption should be framed as an economic as well as governance imperative. The links between corruption and resource mobilisation provide a powerful economic rationale for strengthening anti-corruption measures. Demonstrating the fiscal benefits of reduced corruption could help build broader support for reform.

vi. Holistic approaches are needed. Focusing on individual elements of anti-corruption frameworks in isolation is unlikely to yield significant results. Effective anti-corruption efforts require attention to the entire ecosystem of transparency, accountability, and integrity.

vii. Digital infrastructure and tools are transformative. The Rwandan experience demonstrates how digital procurement systems, online transparency portals and electronic monitoring mechanisms can significantly reduce opportunities for corruption while enhancing accountability. Investment in robust digital infrastructure should be prioritised as a core component of modern anti-corruption strategies.

These lessons point towards the need for a more integrated, politically astute approach to anti-corruption in East Africa one that moves beyond technical legal reforms to address the fundamental political economy dynamics that enable corruption to persist despite formal anti-corruption frameworks.

4.4. Triangulation

The expert interviews and survey findings present complementary perspectives on the implementation of anti-corruption measures across East Africa. When triangulated, these data sources reveal consistent patterns that strengthen the validity of the research findings while also highlighting nuanced differences in emphasis.

Converging Evidence

All the data sources emphatically confirm the fundamental disconnect between legal frameworks and practical implementation. The survey respondents explicitly identified this as 'The Governance Paradox,' while interviews across all four countries provided specific examples of this phenomenon. The Kenyan legal expert's characterisation of anti-corruption measures as 'window dressing' directly parallels survey respondents' observations about 'mostly developed' frameworks with significant implementation gaps. This convergence provides strong evidence that the primary challenge across the region is not inadequate legislation but rather the failure to operationalise existing legal frameworks effectively. As one Tanzanian interviewee noted using a Swahili proverb, 'Maneno mazuri hayajengi nyumba' (Good words don't build a house), which perfectly encapsulates the sentiment expressed by survey respondents regarding paper reforms without practical effect.

Both interviews and survey data identified political interference as a critical factor undermining anti-corruption efforts. The survey's 'Political Will Conundrum' directly aligns with interview insights, particularly from Uganda where a senior official explicitly described how cases involving opposition figures proceed efficiently while those implicating ruling party members face obstacles. The consistency of this finding across different data collection methods and countries provides compelling evidence that political factors rather than technical or resource constraints alone represent the most significant barrier to effective implementation. As the Tanzanian respondent who repeatedly identified 'corrupt leaders' as the primary challenge noted, those with power often have vested interests in maintaining weak enforcement. The particularly severe implementation gap in whistleblower protection was consistently identified in both data sets. Survey respondents' stark observation that 'many whistleblowers are killed' aligns with interview insights from all four countries about the risks faced by those who report corruption.

The interviews added valuable contextual depth to this finding, highlighting cultural factors such as Rwanda's social stigma around whistleblowing and Tanzania's concept of 'fitina' (malicious gossip) that create barriers beyond legal frameworks. This triangulation reveals how technical legal solutions alone cannot address whistleblower protection without engaging with deeper cultural and institutional factors.

Both data sources specifically identified verification of beneficial ownership information as a critical weakness. Survey respondents pointed to 'verification mechanisms, interoperability, the problem of minors being used as proxy for actual BO' as key challenges, while interviews across all countries provided specific examples of verification failures, including Uganda's case of 'individuals listed as directors without their knowledge.' This triangulation strengthens the conclusion that beneficial ownership frameworks across the region suffer from a common implementation gap in verification, rendering the systems less effective for combating corruption and illicit financial flows.

Nuanced Differences

While broadly consistent, the two data sources revealed some differences in emphasis that provide a more nuanced understanding of anti-corruption challenges.

Survey responses placed relatively greater emphasis on technical capacity constraints, with respondents frequently citing 'limited awareness, limited human and technical resources' as primary barriers. While interviews acknowledged these factors, they more consistently emphasised political factors as the fundamental constraint. This difference suggests that technical capacity building, while necessary, may be insufficient without addressing the political economy of corruption. As one Ugandan interviewee noted, 'Without addressing the political economy of corruption, technical improvements to laws and institutions will have limited impact.'

The interviews revealed more distinct country-specific implementation patterns than the survey data, which tended to emphasise regional commonalities. Rwanda's digital-first approach, Tanzania's particularly restrictive information access culture, Kenya's emphasis on enforcement over prevention, and Uganda's institutional fragmentation emerged more clearly in the interviews. This difference highlights the value of combining broader regional survey data with in-depth country-specific interviews to capture both patterns and variations in implementation approaches. The interview data provided richer insights into cultural factors affecting implementation, including Rwanda's performance-oriented 'Imihigo' contracts, Tanzania's colonial legacy of bureaucratic secrecy, Kenya's ethnic dynamics in corruption perception, and Uganda's hierarchical reporting structures. These cultural dimensions were less evident in the survey data but represent important contextual factors for understanding implementation challenges.

Triangulating these data sources yields a more comprehensive understanding of anti-corruption implementation across East Africa:

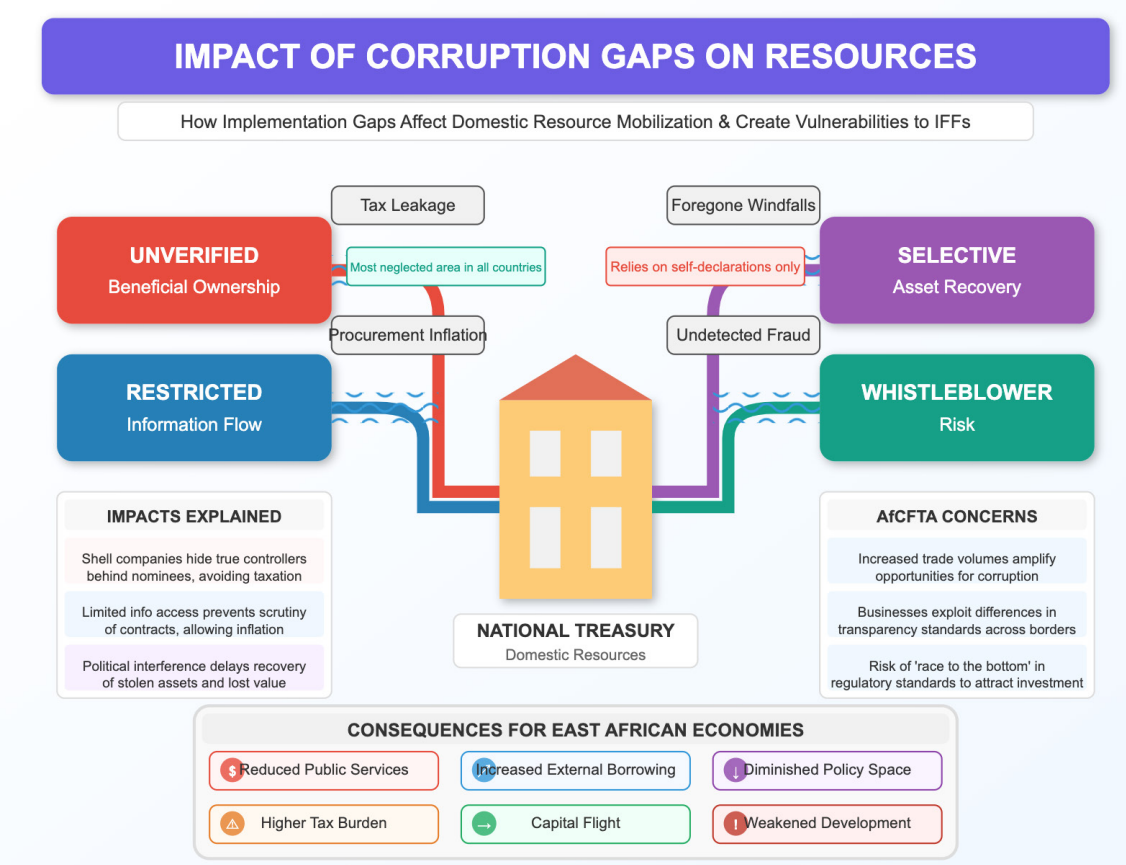
1. Multi-level Implementation Barriers: Effective implementation faces challenges at multiple levels: political, institutional, technical, and cultural, requiring comprehensive approaches rather than narrow technical solutions.
2. Verification as a Critical Weakness: Both data sources confirm that verification mechanisms represent a fundamental weakness across all countries, particularly in beneficial ownership transparency systems.
3. Human Security Dimension: The consistent findings regarding whistleblower vulnerability highlight how anti-corruption efforts fundamentally involve human security dimensions that go beyond technical legal frameworks.
4. Regional Cooperation Deficit: Both sources confirm minimal regional cooperation despite the cross-border nature of corruption and illicit financial flows, suggesting a critical gap in the regional response.
5. Digital Capacity Disparities: Rwanda's relatively advanced digital infrastructure emerged more clearly in the interviews, highlighting significant regional disparities in implementation capacity that affect regional cooperation potential.

This triangulation strengthens the research validity while providing a more textured understanding of both regional patterns and country-specific variations in anti-corruption implementation discussed in section 2.

5. IMPLICATIONS FOR DRM AND VULNERABILITIES TO IFFS

The four AUCPCC provisions assessed in this study: access to information, asset recovery, beneficial ownership (BO) transparency and whistleblower protection are not merely governance niceties; they are fiscal levers. When they work, they widen the tax base, curtail procurement waste, repatriate stolen assets and surface hidden revenue risks before money exits the system. When they stall, IFFs expand, public service budgets shrink and governments turn to regressive taxation or external borrowing to plug the gap. The composite scores and field evidence therefore translate directly into a revenue story: moderate implementation means moderate and often avoidable revenue loss.

5.1. Implications for DRM



Source: Lyla Latif

From the foregoing analysis, the following can be observed on how the gaps identified drain revenue:

First, unverified beneficial ownership enables systematic tax leakages. Transfer pricing audits, related-party tax adjustments and capital-gains assessments all depend on knowing the natural person who ultimately controls a company. When registers accept self-declarations without cross-checks—as occurs in all four countries—shell entities can freely over-invoice imports, understate exports or shift profits to low-tax jurisdictions. This opacity violates both FATF Recommendation 24 and UNCAC Article 52 on money-laundering prevention.

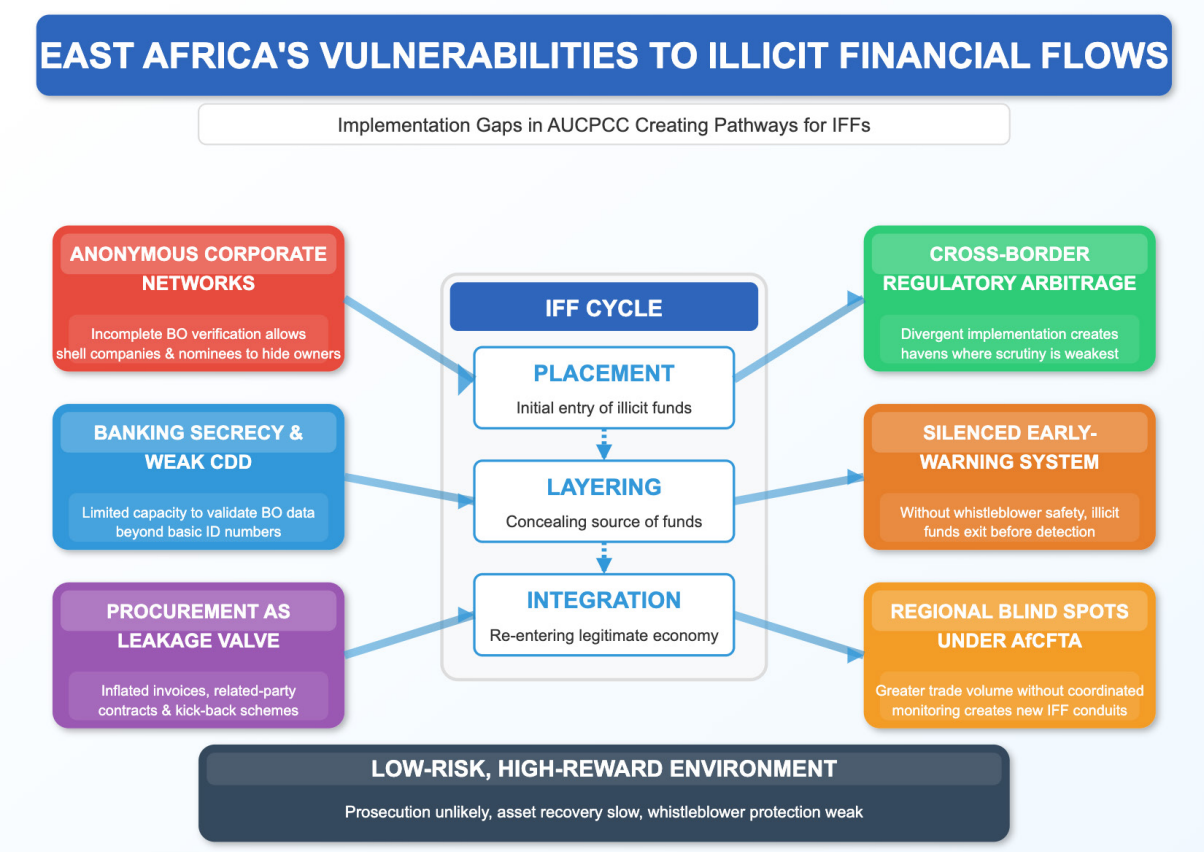
Survey respondents identified this as a 'major factor' in lost corporate-income tax, with Kenyan interviewees tracing the practice directly to Covid-supply contracts where politically connected firms secured KES 7.8 billion in irregular tenders through hidden ownership structures.

These ownership gaps are then compounded by restricted information flows that enable procurement inflation. ATI exemptions and bureaucratic secrecy prevent journalists, CSOs and even line auditors from examining bids, evaluation reports and contract amendments—directly contravening UNCAC Article 10 on public reporting. Without transparency, the same hidden beneficiaries identified above can secure inflated tenders repeatedly. The KEMSA scandal exemplifies this dynamic, where undisclosed owners diverted healthcare budgets that could have immunised millions of children or equipped hundreds of clinics. Full Article 9 compliance would make procurement documents routinely public, squeezing out over-pricing that currently costs the region an estimated 20-25% of procurement budgets annually.

Even when corruption is detected, selective asset recovery means stolen funds remain unavailable for development. Whilst Kenya has achieved steady forfeitures, recovering KES 2.9 billion in FY2023/24, elsewhere procedural delays and political vetoes keep restrained property in limbo—violating UNCAC Chapter V on asset recovery. Each unrecovered villa or frozen account represents dormant capital that could fund infrastructure critical for achieving SDG 9. Moreover, delayed realisation erodes value through depreciation, diminishing eventual treasury receipts by an estimated 15-20% annually.

Finally, the entire detection system is undermined when whistleblowers face retaliation rather than protection. Where reporting leads to job loss or threats as documented across all four countries, early warnings of corruption vanish, breaching both AUCPCC Article 5(5) and UNCAC Article 33. Survey participants confirmed informers' identities remain exposed, whilst Ugandan officials described whistleblowers transferred to remote posts or dismissed. This enforced silence allows bogus VAT claims, counterfeit fuel imports and 'ghost' payroll schemes to persist undetected, with African countries losing an estimated 5-10% of tax revenues to such frauds, funds that could otherwise support universal healthcare coverage under SDG 3.

5.2. Vulnerability to IFFs



Source: Lyla Latif

Under the AUCPCC every State Party is expected to close the pathways through which corrupt proceeds are generated, transferred and concealed. Because implementation across the four East African Under the AUCPCC every State Party is expected to close the pathways through which corrupt proceeds are generated, transferred and concealed. Because implementation across the four East African countries remains "moderate" rather than "advanced", critical gaps persist at each stage of the IFF cycle and those gaps translate directly into lost revenue and diminished policy space as follows:

a. Anonymous corporate networks: Incomplete verification of beneficial ownership filings leaves the placement stage largely unguarded . Nominee shareholders, minors and shell companies continue to appear in registers even after the new disclosure laws. Without systematic crosschecks against ID, tax and land databases the true controller of a firm can route stolen or untaxed funds into local bank accounts and on to foreign counterparts with negligible detection risk. This undermines AUCPCC Article 12, which calls for identifying "natural or legal persons involved in corrupt acts," and erodes the tax base by hiding the ultimate recipients of dividends, royalties and capital gains.

b. Cross border regulatory arbitrage: Divergent implementation levels create corridors for layering illicit proceeds across jurisdictions. If Tanzania's access to information channel remains restrictive while Kenya's is more open, a corrupt actor need only route transactions or incorporate a holding company where scrutiny is weakest. The same logic applies to beneficial ownership thresholds: a 25 percent disclosure trigger in one state and a 10 percent trigger in another invite structuring designed solely to stay below the stricter bar. Such arbitrage defeats Article 20's mandate for mutual assistance and information exchange, allowing funds to migrate until they find the softest regulatory landing.

c. Banking secrecy and weak CDD: Interviews in Uganda and Rwanda point to limited capacity in banks and company registries to validate BO data beyond basic ID numbers. Where politically connected clients are involved, requests for additional documentation are quietly set aside. Combined with legacy banking secrecy norms, these weaknesses aid the placement, layering and integration phases of money laundering : funds are commingled with legitimate earnings and reintroduced into the economy as property purchases or foreign investments. The AUCPCC's preventive aspiration—in particular Article 14 on money laundering —is therefore only partially met.

d. Low risk, high reward environment: The interviews reveal a simple calculus among duty bearers : prosecution is unlikely, asset recovery is slow, and whistle blowers seldom survive careerwise. This low risk environment raises the expected return on corruption and thus the volume of IFFs. Where offences do come to light , selective enforcement ensures that politically protected actors can still shift assets abroad before restraint orders are signed, contravening Articles 16 and 19 on tracing and freezing proceeds.

e. Procurement as a leakage valve: Weak ATI, opaque BO registers and intimidated whistleblowers combine to make public procurement a prime generator of IFFs. Inflated invoices, related party subcontracting and kickback financed supply chains channel budget funds into private offshore accounts. Once laundered, these funds are rarely returned because asset recovery caseloads exceed institutional capacity . Thus, procurement weaknesses become a standing drain on domestic resource mobilisation.

f. Silenced early warning system: Whistle blowers are the AUCPCC's frontline detectors, but without credible anonymity and compensation schemes the flow of tips dries up. That delay allows illicit funds to exit the jurisdiction before tax authorities or FIUs even open a file. The cost is twofold: revenue is lost, and deterrence evaporates, inviting further embezzlement.

g. Regional blind spots under AfCFTA: With the African Continental Free Trade Area poised to expand the volume and speed of cross border transactions, weak regional coordination amplifies vulnerability. If beneficial ownership data, customs declarations and suspicious transaction reports remain siloed nationally, the trade bloc risks becoming a wider conduit for capital flight. The AUCPCC's framers envisaged cooperation provisions as a bulwark against precisely this outcome; incomplete implementation keeps that bulwark porous.

In conclusion, the transition from "moderate" to "advanced" AUCPCC implementation is not a cosmetic upgrade; it is a prerequisite for stemming IFFs that already eclipse many national health or education budgets. Until verification becomes routine, access to information automatic, whistleblowers safe and enforcement politically neutral, East Africa will continue to leak resources through anonymous companies, manipulated procurement and cross border arbitrage resources that could otherwise finance its own development agenda.

6. THE WAY FORWARD: RECOMMENDATIONS

Source: Lyla Latif

6.1. Strengthening National Legal and Institutional Frameworks

The assessment of AUCPCC implementation across Kenya, Rwanda, Tanzania, and Uganda reveals that whilst individual countries face specific challenges (detailed in each country section), the fundamental barriers to effective anti-corruption frameworks are remarkably consistent across the region. This convergence of implementation gaps calls for harmonised regional recommendations that can strengthen AUCPCC compliance collectively rather than through fragmented country-level approaches. The recommendations below therefore focus on standardised interventions that all East African countries should adopt simultaneously to prevent regulatory arbitrage and ensure comprehensive regional fortification against illicit financial flows. However, recognising that each country has unique implementation contexts and varying levels of progress, detailed country-specific recommendations are provided in **Annex 5.**

Beneficial Ownership Transparency

- All four countries should amend their company laws and regulations to mandate public access to beneficial ownership information. These countries already have functional registers but limit access to government agencies, could implement this reform most rapidly by removing access restrictions rather than building new systems.

In every case, disclosure must respect domestic Data Protection Acts: registers should publish only the data needed for accountability, mask sensitive contact details, and incorporate cybersecurity controls, audit trails and breach response protocols to guard against misuse or identity theft.

- Countries should enhance verification systems by integrating biometric identification with beneficial ownership data. Rwanda's digital infrastructure provides a foundation for implementing this reform first, while Kenya, Tanzania, and Uganda should establish phased implementation plans prioritising high-risk sectors.
- Regulatory authorities should implement risk-based supervision frameworks focusing enforcement resources on high-risk sectors (extractives, public procurement, and real estate) where beneficial ownership transparency can yield greatest impact on domestic resource mobilisation.

Asset Recovery

- Each country should create transparent systems for managing recovered assets, with clear rules for utilisation that direct resources toward social development programs and strengthen public trust in asset recovery efforts.
- All four countries should introduce or strengthen non-conviction based forfeiture provisions to address cases where criminal prosecution is not possible but illicit assets can be identified.

Access to Information

- All countries should mandate proactive publication of key government information, particularly regarding procurement, budgets, and project implementation, reducing the need for formal information requests.
- Building on Rwanda's e-government systems, countries should accelerate digitisation of public records with user-friendly interfaces for public access, with priority given to information most relevant to accountability and anti-corruption.

Whistleblower Protection

- All countries should create protected, anonymous reporting channels managed by independent bodies rather than the institutions being reported on.
- Legal frameworks should include specific provisions for compensation and career restoration for whistleblowers who suffer retaliation, creating positive incentives for reporting corruption.
- Governments should launch campaigns to educate citizens about whistleblower protections and reporting channels, addressing the cultural barriers to reporting identified in the research.
- Fund the protection architecture. Parliaments should earmark dedicated, multi year budgets for witness and whistleblower protection units, including money for secure accommodation, legal aid and digital forensics. Without sustained funding, statutory promises cannot translate into realworld safety.

6.2. Enhancing Regional Coordination Mechanisms

- Establish an EAC Beneficial Ownership Exchange: Create a secure platform for sharing beneficial ownership information across EAC member states, enabling identification of cross-border corruption networks and tax evasion schemes. This exchange should be housed within the EAC Secretariat's Directorate of Customs, Trade and Monetary Affairs, leveraging existing customs cooperation mechanisms and trade facilitation infrastructure. Housing the exchange within the trade directorate rather than creating new institutions reduces political resistance whilst capitalising on established cross-border information flows. The Secretariat's technical mandate provides political insulation from member state interference, whilst the trade focus aligns with AfCFTA implementation priorities that governments already support.
- Develop Regional Asset Recovery Networks: Formalise and strengthen existing asset recovery networks by creating dedicated liaison officers in each country, standardised information sharing protocols, and joint investigation teams for complex cross-border cases. This network should operate as a specialised unit within the East African Police Chiefs Cooperation Organisation (EAPCCO), which already facilitates cross-border law enforcement cooperation. EAPCCO's operational focus and existing mutual legal assistance frameworks provide the most appropriate institutional foundation, avoiding the creation of parallel structures that might face political resistance. The network should establish rotating secretariat functions among member states to ensure shared ownership and prevent any single country from dominating operations.
- Create Regional Peer Review Mechanisms: Establish formal peer review processes for AUCPCC implementation, where countries evaluate each other's anti-corruption frameworks and share best practices, creating positive competitive pressure for reform. This mechanism should be anchored in the East African Legislative Assembly (EALA) as the region's parliamentary body, with civil society organisations serving as permanent observers to enhance legitimacy and reduce political capture. EALA's democratic mandate and oversight functions provide political legitimacy for peer review processes, whilst CSO observers ensure independent monitoring and public accountability. The African Peer Review Mechanism provides a continental precedent for this approach, demonstrating how parliamentary institutions can facilitate constructive peer pressure whilst civil society participation enhances credibility and reduces the risk of mutual protection among political elites.

6.3. Building Civil Society and Media Capacity

- Create formal networks linking civil society organisations across Kenya, Rwanda, Tanzania and Uganda specifically focused on monitoring the four key AUCPCC provisions. These networks should operate under existing umbrella organisations such as Transparency International chapters or the East African Civil Society Organisations Forum (EACSOF) to leverage established infrastructure and avoid duplicating institutional costs. Each network should establish standardised monitoring protocols using the AUCPCC Implementation

Assessment Tool developed in this study, enabling consistent data collection and comparative analysis across countries. This approach builds on successful models like the Open Government Partnership's civil society engagement mechanisms whilst addressing the specific implementation gaps identified in beneficial ownership transparency, asset recovery, access to information, and whistleblower protection.

- Given that beneficial ownership transparency emerged as having significant legal frameworks but weak verification mechanisms across all countries, civil society should receive targeted training in corporate structure analysis, cross-border ownership tracing, and public procurement monitoring. This training should include practical skills in analysing company registries, identifying nominee arrangements, and using digital tools for ownership mapping. Partners such as the Open Ownership initiative and Global Witness have developed proven training modules that could be adapted for East African contexts. Civil society organisations should also establish collaborative relationships with investigative journalists to jointly investigate complex ownership structures that facilitate corruption and illicit financial flows.
- Establish a formal partnership with the African Union Advisory Board Against Corruption to integrate civil society assessments into official monitoring mechanisms, ensuring that independently collected data drives both targeted technical assistance programmes and structured peer learning initiatives. This partnership should include civil society representation on AU monitoring missions, joint publication of implementation reports, and civil society input into technical assistance programming. The partnership should be structured to maintain civil society independence whilst creating formal channels for civil society evidence to influence continental anti-corruption policy and resource allocation.

6.4. The AfCFTA Dimension: Opportunities and Challenges

The implementation of the African Continental Free Trade Area (AfCFTA) presents both significant opportunities and substantial challenges for anti-corruption efforts in East Africa. As the world's largest free trade area by number of participating countries, AfCFTA aims to create a single market for goods and services across Africa, with free movement of business persons and investments. This transformation of regional economic dynamics will inevitably intersect with existing anti-corruption frameworks in complex ways. AfCFTA creates several potential opportunities to strengthen anti-corruption efforts across the four key provisions examined in this study:

i. First, the harmonisation of trade rules and standards necessitated by AfCFTA provides a unique opportunity to establish continent-wide transparency standards. As East African countries adapt their regulatory frameworks to comply with AfCFTA protocols, they can integrate stronger beneficial ownership transparency requirements, particularly for companies engaged in cross-border trade. The need for standardised documentation and certification under AfCFTA creates entry points for embedding ownership disclosure requirements into trade facilitation mechanisms.

ii. Second, AfCFTA implementation will require enhanced customs cooperation and information sharing, which can strengthen asset recovery frameworks. The information exchange platforms being developed for trade could be expanded to include financial intelligence data, enabling more effective tracking of IFFs across borders. This framework should be strategically aligned with the AU's Digital Transformation Strategy (2020–2030) and the Common African Position on Asset Recovery (CAPAR) to avoid institutional fragmentation that creates exploitable regulatory gaps. The Digital Transformation Strategy's emphasis on continental digital identity systems and interoperable platforms provides the technical architecture necessary for secure cross-border financial intelligence sharing, whilst CAPAR's standardised asset recovery protocols ensure that enhanced information flows translate into coordinated enforcement actions. Without such alignment, competing frameworks risk creating jurisdictional blind spots that sophisticated corruption networks can exploit to circumvent detection and recovery efforts. As one respondent from Uganda noted, 'AfCFTA creates shared regional interests in preventing trade-based money laundering that could undermine the benefits of increased trade.'
iii. Third, the economic integration agenda of AfCFTA creates stronger incentives for addressing corruption as a market distortion. As businesses operate across borders more seamlessly, they have increased motivation to advocate for transparent and fair business environments. This could strengthen constituencies supporting access to information reforms and whistleblower protection measures that create more predictable business environments.

However, AfCFTA also presents considerable challenges for anti-corruption efforts in East Africa. Most significantly, increased trade volumes and economic integration could potentially amplify opportunities for corruption and illicit financial flows if not accompanied by strengthened regulatory frameworks. The expansion of trade corridors creates new vectors for trade mispricing, smuggling, and other forms of illicit commercial activities that facilitate corruption. Additionally, regulatory arbitrage becomes a more acute risk as businesses can more easily relocate or structure operations across multiple jurisdictions. Countries with weaker beneficial ownership transparency or whistleblower protection frameworks may become preferred locations for certain business activities, creating a potential race to the bottom in transparency standards. Several respondents expressed concern that competition for investment under AfCFTA could undermine political will for robust anti-corruption measures.

Furthermore, capacity constraints in implementing both AfCFTA requirements and anti-corruption measures simultaneously present practical challenges. Most East African countries already struggle with effective implementation of existing anti-corruption frameworks, as documented throughout this study. The additional regulatory demands of AfCFTA implementation may further strain limited institutional resources. The intersection of AfCFTA implementation with existing anti-corruption frameworks in East Africa can therefore occur through multiple channels:

i. The AfCFTA Protocol on Investment, currently under negotiation, will establish rules governing investment flows across the continent. This presents an opportunity to incorporate beneficial ownership disclosure requirements directly into investment protocols, strengthening existing national frameworks.

However, if the protocol fails to include such provisions, it could undermine national efforts by creating parallel systems with lower transparency standards.

ii. Similarly, the AfCFTA Protocol on Competition Policy will establish rules on anti-competitive business practices. This protocol could be structured to explicitly recognize corruption as an anti-competitive practice and require participating countries to implement specific anti-corruption measures. As one Kenyan respondent noted, 'without integrating anti-corruption provisions into AfCFTA's competition rules, we risk creating trade rules that ignore one of the most significant market distortions.'

iii. The AfCFTA Protocol on Dispute Settlement provides mechanisms for resolving trade disputes between member states. How these mechanisms address corruption-related claims will significantly influence the effectiveness of existing anti-corruption frameworks. If corruption allegations can be effectively raised through AfCFTA dispute settlement, this could strengthen enforcement of anti-corruption provisions. Conversely, if trade agreements are enforced without consideration of corruption concerns, this could undermine existing anti-corruption efforts.

Given these opportunities and challenges, East African countries should focus on the following priorities in the context of AfCFTA in relation to the four thematic areas examined in this study:

On Beneficial Ownership Transparency: East African countries should advocate for the inclusion of minimum beneficial ownership transparency standards within AfCFTA implementation protocols. This would include:

- Establishing a regional beneficial ownership registry specifically for companies engaged in cross-border trade under AfCFTA
- Integrating beneficial ownership verification into the AfCFTA digital trade documentation systems
- Developing common due diligence standards for high-risk sectors under AfCFTA

On Asset Recovery: In the AfCFTA context, East African countries should prioritise:

- Establishing specialised asset recovery coordination mechanisms focused on trade-related corruption
- Incorporating provisions for expedited freezing of assets in trade disputes involving corruption allegations
- Developing common standards for asset management and return that prevent trade distortions

Kenya's comparatively strong implementation of asset recovery frameworks provides a model for other East African countries to adapt as trade integration deepens. The successful asset recovery cases documented under the StAR Initiative demonstrate Kenya's capacity to lead in this area.

On Access to Information: To leverage AfCFTA for strengthening access to information, East African countries should focus on:

- Ensuring transparency provisions in trade documentation and customs procedures
- Creating public access to aggregated trade data that enables monitoring of potential corruption risks
- Implementing transparent public procurement standards for AfCFTA-related infrastructure development

And finally, on Whistleblower Protection: In relation to whistleblower protection under AfCFTA, East African priorities should include:

- Developing protected reporting channels for trade-related corruption
- Establishing mutual recognition of whistleblower protections across AfCFTA member states
- Creating specialised protections for whistleblowers reporting on cross-border corruption schemes

7. BRIEFING NOTE

The AUCPCC Implementation Gap and Potential Recommendations: Evidence from Four East African Countries

1. Introduction

Corruption across East Africa is not merely a moral failing; it is a systemic governance problem that erodes institutional legitimacy, undermines fiscal sovereignty, and obstructs the delivery of public goods. At the heart of this governance crisis is the persistence of illicit financial flows (IFFs), which are unauthorised movements of money across borders that often originate from tax evasion, misappropriation of public funds, abuse of power, and commercial secrecy. These flows deprive countries of the resources needed for sustainable development, deepen inequality, and hinder efforts to build democratic, accountable states.

Recognising the scale and urgency of this challenge, the African Union Convention on Preventing and Combating Corruption (AUCPCC) was adopted in 2003. It provides an African-led framework for addressing corruption in a manner that is legally binding, contextually relevant, and normatively grounded in the continent's aspirations for self-reliance and good governance. Yet for the Convention to move beyond aspiration and into transformative impact, its provisions must be effectively implemented. Four provisions are particularly essential for disrupting corruption networks and curbing IFFs:

a. **Access to Information** - to ensure transparency and public oversight
b. **Asset Recovery** - to reverse the financial harm of corruption
c. **Beneficial Ownership Transparency** - to unmask the real actors behind corrupt transactions and
d. **Whistleblower Protection** - to empower insiders to expose wrongdoing without fear of retaliation.

For these provisions to succeed, they must be enshrined in national legal systems, supported by independent and well-resourced institutions, and rigorously enforced.

2. Study Background and Methodology

Transparency International - Kenya commissioned a regional study to assess how effectively these four AUCPCC provisions have been implemented in four East African countries: Kenya, Uganda, Tanzania, and Rwanda. The rationale for this study stems from the need to bridge the gap between legal commitments and real-world enforcement, and to understand how these gaps create vulnerabilities for IFFs and weaken domestic resource mobilisation (DRM).

A qualitative, multi-method research approach was adopted. This included:

- **Desk reviews** of AUCPCC compliance reports, national legislation, and existing academic and grey literature
- **Key informant interviews** with 17 officials from anti-corruption agencies, financial intelligence units, judiciary, oversight commissions, and law enforcement; and
- **Structured surveys** completed by 12 practitioners from across the four countries, drawn from government, civil society, private sector, and media.

The use of the three triangulated methods enabled the study to:

- Validate findings across sources;
- Understand both formal (de jure) and informal (de facto) practices; and
- Capture the political, legal, and administrative nuances that shape implementation in each country.

3. Study Objectives

The objectives of the study were to:

1. Assess the integration of the four AUCPCC provisions into national laws and regulations
2. Evaluate institutional effectiveness in operationalising these provisions
3. Examine how the implementation (or lack thereof) of these provisions affects domestic resource mobilisation and exposure to IFFs
4. Identify policy, legal, and institutional gaps and vulnerabilities and
5. Offer recommendations for national, regional, and continental reforms to accelerate implementation and curb IFFs

4. Summary of Key Findings

The study revealed that while the four East African countries have taken steps to incorporate AUCPCC provisions into their national legal systems, implementation remains uneven and constrained by political, institutional, and technical challenges. Through interviews and surveys, several patterns emerged that offer a deeper understanding of the status quo and the lived realities of anti-corruption implementation across the region.

In **Kenya**, the asset recovery framework is the most developed, and recent court rulings under non-conviction-based forfeiture have set important precedents. However, enforcement remains dependent on political will, and stakeholders reported selective application of laws. Kenya has a legal obligation under the Companies Act to maintain a beneficial ownership register, which is operational but not publicly accessible. Whistleblower protection remains underdeveloped: there is no comprehensive whistleblower protection legislation in force, only a pending bill. This legislative vacuum has left whistleblowers with limited protection, contributing to widespread underreporting. Interviewees highlighted fragmentation, weak coordination, and institutional competition as major impediments.

Rwanda demonstrates high regulatory compliance and a strong digital backbone. Government respondents praised the ease of reporting corruption through digital platforms, while civil society actors raised concerns about limited access to information and an overreliance on executive directives. While whistleblower laws are in place, enforcement is low, and cultural stigma limits uptake. The BO register is operational, yet not open to public access. Courts are under-utilised in asset recovery.

In **Tanzania**, reforms to the Companies Act introduced beneficial ownership requirements, but interviews with legal practitioners and civil society flagged weak inter-agency coordination and capacity deficits. Survey respondents reported a lack of public education on whistleblower protections and information access procedures. Although Tanzania has demonstrated interest in asset recovery, data revealed only a handful of successful cases in the past five years.

Uganda lags significantly behind. Survey respondents overwhelmingly described its frameworks as outdated or incomplete. No functional BO register exists, and ATI requests often go unanswered. The Office of the IGG lacks prosecutorial independence, and whistleblower protections are largely theoretical. Court decisions on corruption rarely result in asset forfeiture. Interviews consistently cited lack of political will, resource constraints, and weak public demand for accountability as interlocking barriers.

Across the four countries, three systemic findings were repeatedly echoed:

1. **Political interference** impedes the independence of anti-corruption agencies, curtails investigations, and fosters selective enforcement. Over 70% of interviewees cited this as the single biggest constraint to implementation.
2. **Opacity in procurement, public contracting, and corporate vehicles** facilitates elite capture and laundering of public funds. Despite BO laws, data remains fragmented, poorly verified, and rarely available in formats useful for detection or prosecution.
3. **Whistleblower protection is chronically underutilised,** due to inadequate legislation, lack of awareness, retaliation risks, and deep-rooted stigma. Respondents from civil society and investigative journalism described threats, social isolation, and job loss resulting from disclosures.

These gaps weaken domestic resource mobilisation efforts. The inability to access reliable beneficial ownership data, enforce asset recovery, or protect whistleblowers hampers tax authorities and investigative bodies from uncovering and disrupting illicit financial networks. This results in foregone revenue, misallocated public resources, and untraceable cross-border financial flows. Without robust legal and institutional mechanisms, East African governments are exposed to manipulation by corrupt actors who exploit opacity and institutional inertia. This undermines public confidence, weakens state legitimacy, and diminishes the region's ability to fund its own development priorities through domestic means.

The findings signal that while AUCPCC commitments are present on paper, their spirit remains unrealised in practice. Implementation must now be treated as a political, institutional, and cultural priority.

5. Policy Recommendations

For National Governments:

- **Public Beneficial Ownership (BO) Registers:** Mandate the publication of beneficial ownership data for all legal entities through primary legislation. BO data must be freely accessible, machine-readable, and verified by public authorities to prevent manipulation. Enforcement can be enhanced by linking access to government contracts and licensing to BO disclosure compliance. At the same time, it is essential to ensure data protection and privacy rights are safeguarded through clearly defined legal standards. BO disclosures should include lawful exemptions for personal data security where necessary, with independent oversight bodies responsible for balancing transparency with privacy in line with international best practices.
- **Access to Information (ATI):** Revise ATI laws to remove broad exemptions, establish fixed timeframes for responses, and create independent information commissions to enforce compliance. Digital portals should be built for proactive publication of procurement data, budgets, and company ownership.
- **Asset Recovery Frameworks:** Enact standalone asset recovery laws to empower non-conviction-based forfeiture, establish independent asset management agencies, and adopt transparent rules for the use of recovered assets. Inter-agency coordination must be formalised via MOUs and shared databases across anti-corruption, tax, and judicial bodies.
- **Whistleblower Protection Mechanisms:** Strengthen legal protections for whistleblowers with penalties for retaliation, and establish anonymous, secure reporting platforms managed by independent oversight bodies. Allocate dedicated budgets for whistleblower compensation and legal assistance.

For the EAC Secretariat and Regional Bodies:

- **EAC Anti-Corruption Protocol:** Finalise and ratify a regional anti-corruption protocol aligned with AUCPCC principles. It should establish minimum standards for implementation and allow for collective enforcement.
- **Regional Peer Review Mechanism:** Create an AUCPCC-aligned peer review mechanism under the EAC framework, with regular monitoring, public scorecards, and capacity support for lagging countries.
- **Cross-Border BO and Asset Recovery Exchange:** Develop interoperable systems for sharing BO data and asset recovery leads. Link national BO registers through an EAC-wide digital hub that supports due diligence and enforcement across borders.
- **Whistleblower Protection Fund:** Establish an EAC-managed regional fund to support high-risk whistleblowers, including those facing transnational threats. This fund could be co-financed by member states and donors.

For Civil Society and Media:

- **Monitoring and Legal Action:** Build national coalitions to monitor compliance with BO, ATI, and whistleblower laws. Where possible, use strategic litigation to enforce transparency obligations and challenge illegal exemptions or redactions.
- **Investigative Journalism and Data Use:** Provide journalists with training and digital tools to analyse BO and procurement data. Support cross-border collaborations to trace IFFs.
- **Public Education Campaigns:** Run targeted campaigns to shift narratives around whistleblowing and public accountability. Use storytelling, community engagement, and vernacular platforms to demystify technical concepts.

For Development Partners:

- **Technical Assistance:** Fund digitisation of BO registers, court record access systems, and asset management platforms. Provide training on forensic accounting, financial crime investigation, and transnational cooperation.
- **Civil Society Strengthening:** Provide core support to watchdog organisations, legal aid centres, and independent media to ensure continuity of oversight.
- **Multi-Country Programmes:** Support regional peer exchanges, expert missions, and legal harmonisation workshops focused on AUCPCC implementation.

6. Implications for AfCFTA and AU-Level Action

The findings of this study underscore the necessity of aligning anti-corruption governance with Africa's evolving economic integration agenda. The African Continental Free Trade Area (AfCFTA) opens new opportunities for intra-African commerce, but also carries significant risks if governance weaknesses persist. Without appropriate safeguards, the liberalisation of cross-border trade and investment can become a conduit for money laundering, base erosion, profit shifting, and other IFF-generating activities.

To ensure that trade integration supports, rather than undermines, fiscal integrity and public accountability, the following actions are recommended at the continental level:

- **Harmonise Anti-Corruption Standards within AfCFTA Protocols:** AUCPCC provisions should be explicitly referenced and operationalised within AfCFTA's legal instruments, particularly investment, competition, and dispute resolution protocols. BO disclosure should be mandatory for all corporate actors engaging in cross-border investment and procurement under AfCFTA rules.
- **Establish a Continental BO Transparency Platform:** The AU Commission, in collaboration with the African Tax Administration Forum (ATAF) and the African Union Advisory Board on Corruption (AUABC), should lead the development of a continental BO data exchange platform. This would facilitate due diligence and enforcement across member states.

- **Strengthen the Role of the AUABC:** The AUABC should be equipped with resources and authority to provide technical assistance, conduct compliance assessments, and publicly report on AUCPCC implementation. It should also work with RECs, including the EAC, to strengthen peer learning and legal harmonisation.
- **Integrate Asset Recovery into Regional Cooperation Frameworks:** The AU should encourage member states to adopt the Common African Position on Asset Recovery (CAPAR) and create an African asset recovery network to support information exchange, capacity building, and case coordination.

7. Conclusion

This policy brief demonstrates that the four AUCPCC provisions: access to information, asset recovery, beneficial ownership transparency, and whistleblower protection, are not merely legal reforms. They are the operational core of accountable, transparent, and fiscally just governance in East Africa.

Strengthening these areas is not only vital for reducing IFFs but also for building institutions that are trusted, inclusive, and resilient. Each provision enhances the architecture of good governance: ATI enables scrutiny, BO transparency disrupts secrecy, asset recovery restores stolen wealth, and whistleblower protection makes wrongdoing visible.

Through this study, Transparency International - Kenya contributes to advancing a more evidence-based, regionally coordinated, and politically viable anti-corruption agenda. The findings reveal both the urgency and the opportunity. EAC governments must now act decisively: individually and collectively, to fulfil their AUCPCC commitments and protect Africa's wealth for Africa's people.

ANNEX 1 – METHODOLOGY

INTERPRETIVE GUIDE TO THE FIVE POINT IMPLEMENTATION SCALE – ASSESSMENT TOOLKIT

This guide explains what each score (1–5) captures in the present East African, AUCPCC focused assessment. Because countries are compared only with one another, "advanced" or "excellent" signals regional leadership rather than flawless global best practice.

Score	Access to Information (ATI)	Asset Recovery (AR)	Beneficial Ownership (BO)	Whistleblower Protection (WP)
LEGAL FRAMEWORK DIMENSION				
5 – Excellent Criteria 4 must be fully met for score 5 to be applied	• Constitutional right with absolute protection • Comprehensive ATI law with presumption of disclosure • Automatic declassification rules • Digital-first legal requirements • Citizen participation mechanisms in law	• Full range of recovery tools including extended confiscation • Automatic asset management provisions • Real-time international cooperation treaties • AI-enhanced tracing provisions • Victim compensation schemes	• Public register mandated by law subject to national data protection laws • Real-time disclosure requirements • Biometric verification required • Cross-border verification treaties • Covers all legal structures including trusts	• Comprehensive whistleblower protection law including relocation rights and strong penalties against retaliation • Financial compensation guaranteed • Career restoration provisions • Anonymous reporting with technology protection • International protection agreements
4 – Advanced Criteria 3 must be fully met for score 4 to be applied	• Comprehensive ATI Act with narrow exemptions • Judicial review of denials required • Proactive disclosure mandated • Regular legal updates mechanism	• Robust criminal and civil forfeiture laws in line with existing measures like CAPAR, FATF • Non-conviction based forfeiture • Comprehensive asset management law • Mutual legal assistance treaties • Unexplained wealth provisions	• Low disclosure threshold • Comprehensive verification requirements in line with recommendation provided by Open Ownership • Strong penalties (significant fines) • Covers multiple entity types • Regular update requirements	• Comprehensive whistleblower protection law • Multiple reporting channels • Strong remedies and compensation • Covers public and private sectors • International cooperation provisions
3 – Moderate	• ATI Act exists • Reasonable exemptions with some review • Basic regulations in place • Some procedural clarity • Gaps in implementation details	• Both criminal and civil forfeiture • Basic asset management rules • Some international cooperation • Limited non-conviction provisions • Basic unexplained wealth laws	• Disclosure requirements (10-25% threshold) • Basic verification provisions • Penalties exist but may be weak • Limited entity type coverage • Some update requirements	• Whistleblower protection provisions in law exist or there is a bill in place • Clear reporting procedures • Basic protection measures • Some gaps in remedies • Limited sector coverage

Score	Access to Information (ATI)	Asset Recovery (AR)	Beneficial Ownership (BO)	Whistleblower Protection (WP)
2 - Below Expectations	• Constitutional right exists but no implementing law • Draft ATI bill pending • Broad exemptions without review • Limited procedural guidance • Significant legal gaps	• Criminal forfeiture only • No civil recovery provisions • No asset management framework • Limited international cooperation • Basic criminal law only	• Basic disclosure requirements • No verification provisions • High thresholds (>50%) • No sanctions for non-compliance • Limited entity coverage	• Limited provisions in other laws • No dedicated protection statute • Unclear reporting channels • Weak protection measures • No remedies specified
1 - Minimal	• No constitutional right • No ATI law • Only general administrative procedures • No exemptions framework• No legal foundation	• Basic criminal law only • No forfeiture provisions • No asset management • No international cooperation • No unexplained wealth laws	• Only basic company registration • No ownership disclosure requirements • Shareholders-only records • No penalties• No verification system	• No protection provisions • General employment law only • Criminal sanctions for disclosure • No reporting mechanisms • No legal safeguards
INSTITUTIONAL ARRANGEMENTS DIMENSION				
5 – Excellent Criteria 4 must be fully met for score 5 to be applied	• AI-powered information systems • Automatic disclosure mechanisms • Citizen engagement platforms • Real-time monitoring systems • International cooperation networks	• AI-enhanced asset tracing units • Blockchain-based asset management • Real-time international sharing • Predictive analytics capacity • Victim compensation administration	• Real-time verification systems • Public access with privacy protection • International data sharing • AI-powered risk assessment • Automatic compliance monitoring	• Comprehensive protection services • International protection networks • AI-powered threat assessment
4 – Advanced Criteria 3 must be fully met for score 4 to be applied	• Well-funded information commission • Trained officers across all agencies • Comprehensive digital systems • Proactive disclosure systems • Regular performance audits	• Well-resourced asset recovery agency • Specialised courts and prosecutors • Comprehensive asset management • Strong international networks • Joint investigation teams	• Sophisticated verification systems • Real-time updates capability • Cross-database integration • Trained compliance staff • Risk-based supervision	• Comprehensive protection services • Multiple secure channels • 24/7 support availability • Witness relocation capacity • Dedicated safe houses
3 – Moderate	• Information commission operational • Trained officers in major agencies • Basic digital systems • Regular oversight reports • Some coordination mechanisms	• Dedicated asset recovery agency • Specialised prosecutors • Basic asset management • Some international cooperation • Limited technical capacity	• Electronic register operational • Verification procedures in place • Cross-agency coordination • Limited public access • Basic compliance monitoring	• Protection agency established • Secure reporting channels • Basic protection services • Some law enforcement coordination • Limited resources

Score	Access to Information (ATI)	Asset Recovery (AR)	Beneficial Ownership (BO)	Whistleblower Protection (WP)
2 - Below Expectations	• Information officers appointed • No training provided • Basic oversight mechanism • Limited operational budget • Poor coordination	• Asset recovery unit exists • Understaffed operations • Limited technical capacity • No dedicated prosecutors • Temporary funding	• Electronic registry established • Basic data collection only • Limited verification capacity • No public access systems • Weak coordination	• Basic reporting mechanisms • Limited protection capacity • No dedicated budget • Unclear procedures • Poor coordination
1 - Minimal	• No information commissioners • General admin units only • No oversight body • No dedicated resources • No coordination	• General police handle cases • No specialised units • No asset management • No coordination • No resources	• Basic company registry only • No BO unit • Manual filing systems • No verification capacity • No coordination	• No protection agency • General HR bodies only • No specialised procedures • No resources • No coordination
ENFORCEMENT EFFECTIVENESS DIMENSION				
5 – Excellent Criteria 4 must be fully met for score 5 to be applied	• 95%+ compliance rates • Automatic enforcement • Real-time processing • Proactive disclosure standard• International best practice	• 20+ major cases annually • Near 100% recovery rates • Cases resolved within 6 months • Automated asset management • Leading international cooperation	• Near 100% compliance • Real-time verification • Automatic sanctions • Register actively used by civil society • International cooperation standard	• Near 100% protection success • Zero tolerance for retaliation • Innovative protection technologies • Increasing voluntary reporting • Strong deterrent effect
4 – Advanced Criteria 3 must be fully met for score 4 to be applied	• 80%+ compliance rates • 15+ court orders annually • Most requests within time limits • Proactive disclosure increasing • Strong deterrent effect	• 10+ significant cases annually • Substantial amounts recovered • Cases resolved within 18 months • Professional asset management • Strong international cooperation	• 80%+ compliance rates • Systematic verification • Regular prosecutions • Strong deterrent effect • Public register actively used	• Comprehensive protection provided • Strong retaliation enforcement • 80%+ whistleblowers protected • Increasing reporting rates • Strong public confidence
3 - Moderate	• 50-70% compliance rates • 5-10 court orders annually • Some requests within limits • Basic enforcement • Moderate deterrent effect	• 3-5 significant cases annually • Moderate amounts recovered • Cases within 2-3 years • Basic asset management • Some international cooperation	• 50-70% compliance rates • Some verification checks • Occasional prosecutions • Moderate deterrent effect • Limited register use	• 3-5 protection cases annually • Basic security provided • Some retaliation prosecutions • Moderate public confidence • Some deterrent effect

Score	Access to Information (ATI)	Asset Recovery (AR)	Beneficial Ownership (BO)	Whistleblower Protection (WP)
2 - Below Expectations	• 1-2 court orders per year • Occasional admin penalties • Most requests denied/delayed • Weak enforcement • Little deterrent effect	• 1-2 recovery cases • Small amounts recovered • Cases take 5+ years • Limited asset management • Minimal international cooperation	• Occasional administrative fines • Minimal verification • Most companies non-compliant • No systematic enforcement • Weak deterrent effect	• 1-2 protection cases • Limited security provided • Some retaliation prosecuted • Most whistleblowers unprotected • Weak deterrent effect
1 - Minimal	• No court orders • No penalties imposed • No appeals processed • Requests routinely denied • No deterrent effect	• No asset freezing orders • No confiscation cases • No recovered assets • No international cooperation • No deterrent effect	• No sanctions imposed • No verification checks • No prosecutions • Companies routinely non-compliant • No deterrent effect	• No retaliation cases prosecuted • No protection provided • No successful appeals • Whistleblowers routinely persecuted • No deterrent effect

Composite Scoring Methodology

Calculation: The composite score for each provision is calculated as the arithmetic mean of the three dimensional scores:

Composite Score = (Legal Framework + Institutional Arrangements + Enforcement Effectiveness) ÷ 3

Interpretation Bands:

- **4.1 - 5.0:** Excellent Implementation
- **3.1 - 4.0:** Advanced Implementation
- **2.1 - 3.0:** Moderate Implementation
- **1.1 - 2.0:** Below Expectations
- **1.0:** Minimal Implementation

Detailed Breakdown of Scores by Country

Country	Access to Information				Asset Recovery				Beneficial Ownership Transparency				Whistleblower Protection				Overall Average
	Legal	Inst	Enfor	Comp	Legal	Inst	Enfor	Comp	Legal	Inst	Enfor	Comp	Legal	Inst	Enfor	Comp	
Kenya	4	3	3	3.3	4	4	3	3.7	4	3	3	3.3	4	3	2	3	**3.33**
Rwanda	3	3	2	2.7	4	4	1	3	4	4	2	3.3	4	3	1	2.7	**2.92**
Tanzania	3	3	2	2.7	3	3	3	3	4	4	3	3.7	4	3	2	3	**3.10**
Uganda	4	3	2	3	4	3	2	3	4	3	2	3	4	3	1	2.7	**2.92**
Average	3.5	3	2.3	2.9	3.8	3.5	2.3	3.2	4	3.5	2.5	3.3	4	3	1.5	2.8	**3.07**

Key Insights

- Kenya has the highest overall performance (3.33), followed by Tanzania (3.10)
- All countries show a significant gap between legal frameworks and enforcement effectiveness
- Beneficial Ownership Transparency is the strongest feature across the region (avg 3.33)
- Whistleblower Protection has the weakest enforcement (avg 1.50)

Annex 2 - Table of Laws by Country and Anti-Corruption Provision (AUCPCC Implementation)

Kenya

AUCPCC Provision	Primary Laws	Regulations	Key Court Cases
Access to Information	• Access to Information Act 2016	• Access to Information Regulations 2021	• Muchiri v Eldoret Hospital Ltd (2022) • Katiba Institute v IEBC (2015) • J L N v Director of Children Services (2014) • Okiya Omtatah Okoiti & Others v Attorney General & Others (2020) • Nicholas Randa Owano Ombija v Judges and Magistrates Vetting Board
Asset Recovery	• Proceeds of Crime and Anti-Money Laundering (POCAMLA) Act 2009 • Proceeds of Crime and Anti-Money Laundering (Amendment) Act 2017 • Anti-Corruption and Economic Crimes Act 2003 • Public Finance Management Act 2012		• Assets Recovery Agency v Kimaco Connections Ltd & Pescom Kenya (2021) • ARA v Charity Wangui Gethi & Another (2021) • ARA v Felix Obonsi Ongaga & 3 Others (2020) • The Assets Recovery Agency v Quorandum Ltd & 2 Others (2018)
Beneficial Ownership Transparency	• Companies Act 2015 • Proceeds of Crime and Anti-Money Laundering Act 2009	• Companies (Beneficial Ownership Information) Regulations 2020 • Companies (Beneficial Ownership Information) Amendment Regulations 2022 • Companies (Beneficial Ownership Information) Amendment Regulations 2023	• Kenya Human Rights Commission & Wanjiru Gikonyo v Attorney General & Cabinet Secretary, National Treasury (2024)
Whistleblower Protection	• Witness Protection Act 2006 • Bribery Act 2016 • Anti-Corruption and Economic Crimes Act 2003		• Okiya Omtatah Okoiti & Others v Attorney General & Others (2020) • Nicholas Randa Owano Ombija v Judges and Magistrates Vetting Board

Rwanda

AUCPCC Provision	Primary Laws	Regulations	Key Court Cases
Access to Information	• Law No. 04/2013 of 08/02/2013 relating to access to information • Penal Code (Article 156)	• Presidential Order No. 003/01 of 03/01/2012 • Smart Rwanda Master Plan 2015-2020 • Rwanda Information Society Authority (RISA) Strategic Plan 2019-2024	• Re Mugisha Richard (RS/INCONST/SPEC 00002/2018/SC, 2019) • Re Byansi Samuel Baker (RS/INCONST/SPEC 00002/2021/SC, 2022) • Ferreira v Levin • Klass v Germany

AUCPCC Provision	Primary Laws	Regulations	Key Court Cases
Asset Recovery	• Law No. 75/2019 on prevention and punishment of money laundering, terrorism financing and proliferation financing • Law No. 54/2018 of 13/08/2018 on fighting against corruption • Law No. 55/2007 establishing Financial Intelligence Centre		No reported cases
Beneficial Ownership Transparency	• Law No. 007/2021 of 05/02/2021 governing companies • Law No. 75/2019 of 29/01/2020 on prevention and punishment of money laundering, terrorism financing and proliferation financing • 2025 Anti Money Laundering Law	• Instructions No. 001/2023/RG • 2024 Capital Markets Guidelines • CMA Regulations 001/2023	No reported cases
Whistleblower Protection	• Law for Protection of Whistleblowers No. 44/2017 • Law No. 54/2018 of 13/08/2018 on fighting against corruption • Organic Law No. 61/2008 on the leadership code of conduct		No reported cases

Tanzania

AUCPCC Provision	Primary Laws	Regulations	Key Court Cases
Access to Information	• Access to Information Act No. 6 of 2016 • Media Services Act 2016 • Electronic and Postal Communications Act • Companies Act 2002	• Access to Information Regulations 2017 • 2018 Online Content Regulations	• Euro Poultry (T) Ltd v Pollo Italia (T) Ltd (Misc. Commercial Application 214/2022, 2023) • Legal and Human Rights Centre & Others v Minister for Information & Others (Misc. Civil Cause 25/2018, 2019)
Asset Recovery	• Prevention and Combating of Corruption Act 2007 • Anti-Money Laundering Act 2006 (amended 2022) • Proceeds of Crime Act 1991		No significant reported cases
Beneficial Ownership Transparency	• Companies Act 2002 • Anti-Money Laundering Act 2006 (amended 2022)	• Companies (Beneficial Ownership) Regulations 2023 • Trustees' Incorporation (Transparency of Beneficial Ownership) Rules 2024	• Rajiv Bharat Bhesania v Hardeep Kaur Chaggar (Comm. Div. HC, Misc Comm Cause 21/2023, 2024) • (T) Electric Supply Co Ltd v Dowans (Misc Civ Appl 8/2011)

AUCPCC Provision	Primary Laws	Regulations	Key Court Cases
Whistleblower Protection	• Whistleblower and Witness Protection Act 2015 • Economic and Organised Crime Control Act • Prevention and Combating of Corruption Act 2007		• Paulo Andrea @ Mbwilande & John Paul v Republic (Criminal Appeal 613 of 2020, 2022) • Khamis Said Bakari v Republic (Cr App 359/2017) • Esther Aman v Republic

Uganda

AUCPCC Provision	Primary Laws	Regulations	Key Court Cases
Access to Information	• Access to Information Act 2005 • Official Secrets Act 1964	• Access to Information Regulations 2011	• Namale Desire and Muyingo v Horeb Services Uganda Ltd • Lwabayi Mudiba & Uganda Local Government Workers' Union v Attorney General • Kamba Saleh v Attorney General • Akankwasa Damian v Uganda
Asset Recovery	• Anti-Corruption Act 2009 • Anti-Money Laundering Act 2013 • Leadership Code Act 2002 (amended 2017)		• Uganda (DPP) v Wamukuyu Ignatius Mudini • DPP v Khato Civils (Botswana precedent) • Uganda vs Kamya Valentino & Three Others (2020) • Uganda vs Yudaya Ntumwa
Beneficial Ownership Transparency	• Companies Act 2012 • Companies (Amendment) Act 2022 • Partnerships (Amendment) Act 2022 • Anti-Money Laundering Act 2013	• Partnerships (Beneficial Owners) Regulations 2023 • Companies (Beneficial Owners) Regulations 2023	• Uganda vs Kamya Valentino & Three Others (2020) - illustrating verification challenges
Whistleblower Protection	• Whistleblower Protection Act 2010 • Anti-Corruption Act 2009		• Godfrey Magezi v. The Attorney General of the Republic of Uganda (Appeal No. 3 of 2015) • Uganda Revenue Authority v. Whistleblower (Civil Appeal No. 0030 of 2021) • Pius Bigirimana v Monitor Publications Ltd (Civil Suit 612/2017, 2021) • Adam v Ward • Reynolds v Times Newspapers • Jameel v Wall Street Journal • Horrocks v Lowe

Annex 3 – Interview Questionnaire

TARGETED INTERVIEW QUESTIONS BY THEMATIC AREA

Respondent Information:

- Country: _____
- Sector/Institution represented: _____
- Position/Role: _____
- Years of experience in anti-corruption work: _____
- Gender: _____
- Primary area of expertise (select one):
  - □ Legal
  - □ Financial
  - □ Policy
  - □ Investigations
  - □ Academic
  - □ Civil Society
  - □ Other: _____
- Have you been directly involved in AUCPCC implementation? □ Yes □ No
- If yes, in what capacity? _____

1. BENEFICIAL OWNERSHIP TRANSPARENCY (BOT)

1. Are you familiar with the concept of beneficial ownership and the existing beneficial ownership transparency frameworks in your country?

□ Yes
□ No
□ Somewhat familiar

If yes or somewhat familiar, could you briefly describe your understanding of these frameworks?

2. What are the most critical gaps in your country's beneficial ownership transparency framework?
3. What specific implementation challenges do institutions face in collecting and verifying beneficial ownership information?
4. How has beneficial ownership information been used in practice for anti-corruption efforts, has BOT resulted in an increase in domestic resource mobilisation?
5. How does regional cooperation on beneficial ownership currently function, and how could it be improved?
6. What concrete reforms would most effectively strengthen beneficial ownership transparency implementation?

2. ASSET RECOVERY (AR)

1. Are you familiar with the asset recovery frameworks and processes in your country?

□ Yes
□ No
□ Somewhat familiar

If yes or somewhat familiar, could you briefly describe your understanding of these frameworks?

2. What specific procedural or legal obstacles most frequently hinder asset recovery efforts in your country?
3. How effective are inter-agency coordination mechanisms for asset recovery, and what are the main coordination challenges?
4. What has been your experience with cross-border asset recovery cases within the EAC region?
5. How does the current approach to managing and utilizing recovered assets affect incentives for pursuing asset recovery?
6. What reforms would most significantly improve asset recovery outcomes?

3. ACCESS TO INFORMATION (A2I)

1. Are you familiar with the access to information laws and implementation frameworks in your country?

□ Yes
□ No
□ Somewhat familiar

If yes or somewhat familiar, could you briefly describe your understanding of these frameworks?

2. Does your country have online portals or registries where the public can access government records and information? How effective are these systems?
3. What are the most frequently cited reasons for denying information requests, and how are these justified?
4. How do bureaucratic practices and institutional culture affect implementation of access to information laws?
5. What enforcement mechanisms exist when information access is improperly denied, and how effective are they?
6. How has access to information (or lack thereof) directly affected anti-corruption efforts in your experience?
7. What practical reforms would most improve access to information implementation?

4. WHISTLEBLOWER PROTECTION (WBP)

1. Are you familiar with whistleblower protections laws and frameworks in your country?

□ Yes
□ No
□ Somewhat familiar

If yes or somewhat familiar, could you briefly describe your understanding of these frameworks?

2. What specific protections are most lacking in your country's whistleblower protection framework?
3. What institutional barriers prevent effective implementation of existing whistleblower protections?

4. How have cultural attitudes toward whistleblowing affected implementation efforts?
5. What has been your experience with cases where whistleblowers faced retaliation despite legal protections?
6. What practical reforms would most effectively encourage whistleblowing of corruption?

5. CROSS-CUTTING QUESTIONS (SELECT AS RELEVANT)

1. How do implementation gaps in these four areas specifically contribute to illicit financial flows in your country/region?
2. What practical coordination mechanisms exist between agencies responsible for these four areas, and how effectively do they function?
3. How have political interests influenced implementation of these anti-corruption measures?
4. Which of these four areas would yield the greatest impact on domestic resource mobilization if strengthened, and why?
5. How might the African Continental Free Trade Area affect implementation of these anti-corruption measures?

Interview Guide:

- Select the most relevant questions based on the respondent's expertise and time available
- Focus on gathering insights not available in published literature
- Probe for specific examples and cases that illustrate implementation challenges
- Ask for evidence-based recommendations rather than general aspirations

Annex 4 – Survey Design

Respondent Information

1. Country:
   - o Kenya
   - o Uganda
   - o Tanzania
   - o Rwanda
2. Sector:

Public Sector:
- o Government Ministry/Department
- o Anti-Corruption Agency
- o Public Procurement Authority
- o Judiciary
- o Law Enforcement
- o Regulatory Authority

Private Sector:
- o Financial Services
- o Extractive Industries
- o Construction/Infrastructure
- o Legal Practice
- o Other Business (please specify): _____

Other:
- o Civil Society Organization
- o Academia/Research
- o International Organization
- o Media
- o Other (please specify): _____

3. Years of experience in anti-corruption work:
   - o Less than 2 years
   - o 2-5 years
   - o 6-10 years
   - o More than 10 years

4. Which AUCPCC provisions are you aware of? (Please select all that apply)

AUCPCC Provision	Aware of this provision
Article 4: Scope of Application	
Article 5: Legislative and other Measures	
Article 6: Laundering of the Proceeds of Corruption	
Article 7: Fight Against Corruption and Related Offences in the Public Service	
Article 8: Illicit Enrichment	
Article 9: Access to Information	
Article 10: Funding of Political Parties	
Article 11: Private Sector	

AUCPCC Provision	Aware of this provision
Article 12: Civil Society and Media	
Article 13: Jurisdiction	
Article 14: Minimum Guarantees of a Fair Trial	
Article 15: Extradition	
Article 16: Confiscation and Seizure of Proceeds and Instrumentalities of Corruption	
Article 17: Bank Secrecy	
Article 18: Cooperation and Mutual Legal Assistance	
Article 19: International Cooperation	
Article 20: National Authorities	
Article 22: Follow up Mechanism	

Based on the number of provisions selected:

- 13-18: Very familiar
- 6-12: Somewhat familiar
- 1-5: Slightly familiar
- None: Not familiar

Legal Framework Assessment

5. Please rate the comprehensiveness of your country's legal framework for implementing AUCPCC provisions on: (Scale: 1=Non-existent/Not implemented, 2=Early development, 3=Partially developed, 4=Mostly developed, 5=Fully developed and functional)

Area	1	2	3	4	5
Beneficial Ownership Transparency					
Asset Recovery					
Whistleblower Protection					
Access to Information					

6. Please rate the alignment of your country's legal framework with AUCPCC requirements for: (Scale: 1=Not aligned, 2=Somewhat aligned, 3=Mostly aligned, 4=Fully aligned)

Area	1	2	3	4
Beneficial Ownership Transparency				
Asset Recovery				
Whistleblower Protection				
Access to Information				

7. What significant gaps exist in the legal framework for these areas?

_____

_____

_____

Institutional Framework Assessment

8. Please rate the institutional capacity for implementing AUCPCC provisions on: (Scale: 1=No capacity/infrastructure, 2=Basic capacity, 3=Moderate capacity, 4=Substantial capacity, 5=Full implementation capacity)

Area	1	2	3	4	5
Beneficial Ownership Transparency					
Asset Recovery					
Whistleblower Protection					
Access to Information					

9. Please rate the adequacy of resources (human, financial, technical) for implementing institutions: (Scale: 1=Critically insufficient, 2=Below minimum requirements, 3=Meets basic needs, 4=Well-resourced, 5=Optimally resourced)

Area	1	2	3	4	5
Beneficial Ownership Transparency					
Asset Recovery					
Whistleblower Protection					
Access to Information					

10. How would you rate inter-agency coordination for implementation? (Scale: 1=No coordination mechanisms, 2=Ad hoc/informal coordination, 3=Formal but limited coordination, 4=Regular coordinated activities, 5=Fully integrated coordination systems)

□ 1 □ 2 □ 3 □ 4 □ 5

11. How would you rate the political will to implement AUCPCC provisions in your country? (Scale: 1=Active resistance, 2=Nominal support only, 3=Mixed support, 4=Consistent support, 5=Champion-level commitment)

□ 1 □ 2 □ 3 □ 4 □ 5

12. What are the main institutional challenges affecting implementation?

_____

_____

_____

Sector-Specific Implementation Assessment

13. Please rate the level of transparency in public procurement regarding beneficial ownership: (Scale: 1=No public access (0%), 2=Limited access (25%), 3=Partial access (50%), 4=Substantial access (75%), 5=Complete access (100%))

□ 1 □ 2 □ 3 □ 4 □ 5

14. Are there documented cases of whistleblowing in public procurement in your country?

□ Yes □ No □ Don't know

15. If yes, were the whistleblowers adequately protected?

□ Yes □ No □ Don't know □ N/A

16. Are there documented cases of asset recovery related to public procurement corruption?

□ Yes □ No □ Don't know

Enforcement Assessment

17. Please rate the level of enforcement of provisions related to: (Scale: 1=No enforcement actions, 2=Rare enforcement (<25% of cases), 3=Selective enforcement (25-50% of cases), 4=Regular enforcement (51-75% of cases), 5=Consistent enforcement (>75% of cases))

Area	1	2	3	4	5
Beneficial Ownership Transparency					
Asset Recovery					
Whistleblower Protection					
Access to Information					

18. Please rate the level of compliance among regulated entities for: (Scale: 1=Rare compliance (<10% of entities), 2=Limited compliance (10-30%), 3=Moderate compliance (31-60%), 4=Substantial compliance (61-80%), 5=Widespread compliance (>80%))

Area	1	2	3	4	5
Beneficial Ownership Transparency					
Asset Recovery					
Whistleblower Protection					
Access to Information					

19. What factors limit effective enforcement?

_____

_____

_____

Regional Cooperation Assessment

20. Please rate the effectiveness of regional cooperation mechanisms for: (Scale: 1=No measurable outcomes, 2=Few outcomes (<25% of targets), 3=Some outcomes (25-50% of targets), 4=Most outcomes achieved (51-75% of targets), 5=All/nearly all outcomes achieved (>75% of targets))

Area	1	2	3	4	5
Beneficial Ownership Transparency					
Asset Recovery					
Whistleblower Protection					
Access to Information					

21. How would you rate information sharing between EAC countries on these issues? (Scale: 1=No formal sharing mechanisms, 2=Limited ad hoc sharing, 3=Regular but restricted sharing, 4=Systematic sharing with some limitations, 5=Comprehensive and timely sharing

□ 1 □ 2 □ 3 □ 4 □ 5

22. What are the main challenges in regional cooperation?

_____

_____

_____

Impact Assessment

23. In your assessment, how much do gaps in implementing AUCPCC provisions (in the areas of beneficial ownership transparency, asset recovery, whistleblower protection, and access to information) contribute to each of the following problems in your country? (Scale: 1=Not a factor, 2=Minor factor, 3=Moderate factor, 4=Major factor, 5=Primary factor)

Issue	1	2	3	4	5
Corruption					
Illicit financial flows					
Tax evasion					
Money laundering					
Poor service delivery					
Resource mobilization challenges					

24. Please provide examples of how implementation gaps have affected domestic resource mobilization:

_____

_____

_____

Reform Priorities

25. Please rank the following reform priorities from 1 (highest priority) to 5 (lowest priority):

Reform Area	Rank (1-5)
Strengthening legal frameworks	
Building institutional capacity	
Enhancing enforcement mechanisms	
Improving regional cooperation	
Increasing public awareness and participation	
Resource mobilization challenges	

26. What specific reforms would you recommend for each area?
Beneficial Ownership Transparency:

_____

_____

Asset Recovery:

_____

_____

Whistleblower Protection:

_____

_____

Access to Information:

_____

_____

27. What role should regional bodies play in supporting implementation?

_____

_____

_____

28. How might the African Continental Free Trade Area (AfCFTA) affect anti-corruption efforts in these areas?

_____

_____

_____

Additional Comments

29. Please provide any additional comments or insights regarding AUCPCC implementation in your country:

_____

_____

Annex 5 – Qualitative Data Analysis of Expert Interviews

1. Data Preparation

All interviews (Kenya, Rwanda, Tanzania, Uganda) were transcribed verbatim.

2. Coding Process

I employed a five step grounded theory workflow:

1. Transcription – Verbatim transcripts produced and checked against recordings.
2. Open Coding – Line by line reading to assign initial labels (e.g. "verification gaps", "political interference").
3. Axial Coding – Grouping related open codes into categories (e.g. "Legal/Technical Barriers", "Institutional Dynamics").
4. Thematic Development – Synthesising categories into core themes aligned with the four AUCPCC provisions.
5. Pattern Identification – Mapping co occurrences and frequencies to uncover dominant issues.

3. Codebook and Frequencies

A set of five principal codes emerged inductively. The tables below summarise each code's definition.

An illustrative excerpt from the Kenya Interview 1, and its total frequency across all expert interviews is presented:

Code	Definition	Sample Excerpt	Frequency
Verification Gaps	Lack of systematic procedures or tools to verify information accuracy	"It relies on self declarations…no way the system goes out of its way to verify this."	12
Political Interference	Undue influence by political actors undermining processes	"The political interference…no one really cares."	11
Access Restrictions	Legal or procedural barriers limiting information disclosure	"Broad exemptions and variable implementation limit substantive disclosure."	9
Institutional Coordination	Challenges in information or task sharing across agencies	"Parallel investigations…different results…affects prosecution."	10
Whistleblower Risk	Fear of retaliation or lack of protections for whistleblowers	"Witnesses are killed…low awareness and inconsistent application."	10

An illustrative excerpt from the Rwanda Interview 1, and its total frequency across all expert interviews is presented:

Code	Definition	Sample Excerpt	Frequency
Verification Gaps	Lack of systematic procedures or tools to verify information accuracy.	"Verification and enforcement can be challenging due to limited technological infrastructure and expertise in some institutions."	12
Political Interference	Undue influence by political actors undermining processes.	"But underlying all these technical reforms is the need for genuine political commitment to pursuing high level corruption without interference. Without that, even the best legal and institutional frameworks will remain underutilised."	11
Access Restrictions	Legal or procedural barriers limiting information disclosure.	"Practical implementation varies between institutions, often limited by bureaucratic culture and hesitance in fully embracing transparency."	9

Code	Definition	Sample Excerpt	Frequency
Institutional Coordination	Challenges in information or task sharing across agencies.	"Procedural challenges include rigorous international standards of proof, legal bureaucracy, and sometimes inconsistent inter agency collaboration."	10
Whistleblower Risk	Fear of retaliation or lack of protections for whistleblowers.	"While there is legal protection, culturally, whistleblowing can still carry stigma or fear of reprisal."	10

An illustrative excerpt from the Tanzania Interview 1, and its total frequency across all expert interviews is presented:

Code	Definition	Sample Excerpt	Frequency
Verification Gaps	Lack of systematic procedures or tools to verify information accuracy.	"Institutional capacity is limited, with inadequate trained personnel, technological resources, and financial support for verification processes."	12
Political Interference	Undue influence by political actors undermining processes.	"Many businesses remain unaware or deliberately avoid transparency due to fears of exposing corrupt activities."	11
Access Restrictions	Legal or procedural barriers limiting information disclosure.	"Information requests are frequently denied on grounds of national security or confidentiality without clear justification, and enforcement mechanisms for challenging denials remain weak."	9
Institutional Coordination	Challenges in information or task sharing across agencies.	"Stringent evidentiary requirements and limited cooperation between domestic agencies, such as the PCCB, lead to duplication of efforts and gaps in oversight."	10
Whistleblower Risk	Fear of retaliation or lack of protections for whistleblowers.	"Cultural stigma and institutional retaliation pose significant barriers, severely undermining confidence in whistleblower protections."	10

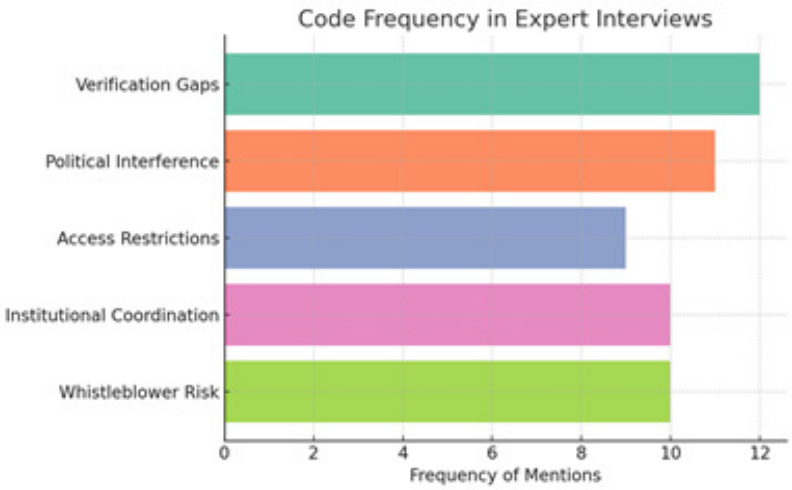
An illustrative excerpt from the Uganda FGD, and its total frequency across all expert interviews is presented:

Code	Definition	Sample Excerpt	Frequency
Verification Gaps	Lack of systematic procedures or tools to verify information accuracy.	"While it's true we don't have a fully automated verification system, we do verify information through the National Identification Regulatory Authority using National Identification Numbers. However, I acknowledge this is not foolproof."	12
Political Interference	Undue influence by political actors undermining processes.	"Implementation is hampered by lack of political will. Many politically exposed persons have interests in companies and are not keen to have their beneficial ownership exposed, which creates subtle resistance to effective implementation."	11
Access Restrictions	Legal or procedural barriers limiting information disclosure.	"The single biggest gap is the absence of public access to the beneficial ownership register. Currently, only government agencies can access this information, which severely limits accountability."	9

Code	Definition	Sample Excerpt	Frequency
Institutional Coordination	Challenges in information or task sharing across agencies.	"We face challenges with cross referencing beneficial ownership information across different government databases. There's no single integrated system that allows us to easily compare information from tax records, land registry, company registry, and so on."	10
Whistleblower Risk	Fear of retaliation or lack of protections for whistleblowers.	"Another major gap is protection against physical threats. In high profile or politically sensitive cases, whistleblowers have faced intimidation, and the state has limited capacity to provide physical protection."	10

4. Code Frequency

I then looked at how often each code appeared, to confirm for example the prominence of verification gaps and political interference in stakeholders' accounts.



5. Triangulation with Survey and Document Review

These themes were further cross checked against:

- Findings from the stakeholder survey.
- The legal institutional enforcement scoring from document analysis, where each code aligned with the corresponding composite scores.

Together, these steps demonstrate a systematic, transparent, and robust approach to deriving and validating the study's key insights from primary qualitative data.

Kenya

Provision	Current Score	Key Gaps Identified	Priority Recommendations
Access to Information	3.3 (Moderate)	• Persistent delays in responses • Inconsistent application across ministries • Most records remain in analogue form	• Digitise government records • Strengthen oversight through Commission on Administrative Justice • Implement standardised response protocols
Asset Recovery	3.7 (Moderate)	• Coordination challenges between ARA and EACC • Overlapping mandates • Political selectivity in enforcement	• Establish clear inter-agency coordination protocols • Resolve overlapping mandates between ARA and EACC • Create transparent asset management systems • Strengthen independence of asset recovery agencies
Beneficial Ownership	3.3 (Moderate)	• Register lacks public access • Relies on self-declarations • Limited verification mechanisms	• Open beneficial ownership registers to public • Implement robust verification beyond self-declarations • Integrate biometric identification systems • Cross-check against tax and land registries
Whistleblower Protection	3.0 (Moderate)	• Limited public awareness • Inconsistent application • Only one voice distortion machine in Anti-Corruption Court	• Pass Whistleblower Protection Bill 2023 into law • Launch public awareness campaigns • Provide adequate funding for protection mechanisms • Establish independent reporting channels

Rwanda

Provision	Current Score	Key Gaps Identified	Priority Recommendations
Access to Information	2.7 (Below Expectations)	• Broad exemptions limit access • Digital infrastructure not fully utilised for transparency • Bureaucratic culture limits disclosure	• Remove broad exemption clauses • Compel ministries to release information • Leverage digital infrastructure for proactive disclosure • Train officials on transparency obligations
Asset Recovery	3.0 (Moderate)	• Zero documented cases under StAR Initiative • No publicly reported recoveries • Implementation remains theoretical	• Move from paper frameworks to actual prosecutions • Establish transparent asset recovery procedures • Build institutional capacity for complex cases • Document and publicise successful recoveries

Provision	Current Score	Key Gaps Identified	Priority Recommendations
Beneficial Ownership	3.3 (Moderate)	• Register closed to public • Verification largely declaratory • Limited external accountability	• Open register to public scrutiny • Implement automated verification systems • Cross-check against tax and land registries • Enable civil society oversight
Whistleblower Protection	2.7 (Below Expectations)	• Law untested in courts • Political constraints on sensitive cases • Cultural stigma around reporting	• Test law through actual retaliation cases • Create safe channels for politically sensitive cases • Address cultural barriers through awareness campaigns • Provide compensation for retaliation victims

Tanzania

Provision	Current Score	Key Gaps Identified	Priority Recommendations
Access to Information	2.7 (Below Expectations)	• Colonial-era culture of secrecy • Blanket exemptions applied without justification • Infrastructure limitations	• Transform bureaucratic culture from secrecy to transparency • Remove blanket exemptions and require harm tests • Invest in digital records infrastructure • Train officials on public interest balancing
Asset Recovery	3.0 (Moderate)	• High burden of proof requirements • Judicial hesitancy on non-conviction forfeiture • Coordination challenges with DPP	• Streamline burden of proof requirements • Build judicial confidence in non-conviction forfeiture • Improve coordination between agencies • Establish clear asset management protocols
Beneficial Ownership	3.7 (Moderate)	• Limited systematic verification • Enforcement remains court-driven rather than systematic • Sector-specific resistance	• Implement systematic verification across all sectors • Move beyond court-driven enforcement • Address resistance in mining and real estate sectors • Strengthen administrative enforcement
Whistleblower Protection	3.0 (Moderate)	• Cultural stigma ('fitina' - malicious gossip) • Social and institutional retaliation risks • Inadequate funding for protection programmes	• Address cultural perception of whistleblowing as betrayal • Provide adequate funding for witness protection • Strengthen enforcement against retaliation • Create secure reporting channels

Uganda

Provision	Current Score	Key Gaps Identified	Priority Recommendations
Access to Information	3.0 (Moderate)	• Conflicts with Official Secrets Act • Culture of secrecy • Limited resources for information officers	• Reconcile ATI Act with Official Secrets Act • Provide adequate resources for information officers • Transform bureaucratic culture • Strengthen oversight mechanisms
Asset Recovery	3.0 (Moderate)	• Political interference in cases • Limited technical capacity • Coordination challenges between agencies	• Protect from political interference • Build technical capacity for complex cases • Improve inter-agency coordination • Establish transparent case selection criteria
Beneficial Ownership	3.0 (Moderate)	• Register inaccessible to public • Individuals listed as directors without knowledge • Fragmented systems across agencies	• Protect from political interference • Build technical capacity for complex cases • Improve inter-agency coordination • Establish transparent case selection criteria
Whistleblower Protection	2.7 (Below Expectations)	• Law never tested in courts • Political constraints severely limit implementation • Cultural barriers around ethnic loyalty	• Test law through actual court cases • Protect against politically motivated transfers • Address ethnic loyalty barriers to reporting • Establish truly independent protection mechanisms

TRANSPARENCY INTERNATIONAL KENYA

HEAD OFFICE - NAIROBI

Transparency International Kenya
Bishop Magua Center, Off Ngong Road – George Padmore Lane
Ground Floor, Wing B, Office No. UG 7
Tel: +254-20-2727763/5 | 0722 296 589
Email: transparency@tikenya.org
Website: www.tikenya.org

ALAC NAIROBI

Bishop Magua Center, Off Ngong Road – George Padmore Lane
Ground Floor, Wing B, Office No. UG 7
P.O. Box: 198 – 00200, City Square, Nairobi
Cell: 0701 471 575
Email: alacnairobi@tikenya.org

ALAC MOMBASA

Ambalal Building, Nkrumah Rd,
Mombasa CBD
9th Floor, Office No. 4
Cell: 0728 418 822
Email: alacmombasa@tikenya.org

ALAC WESTERN (KISUMU)

Harleys Building – Opposite Blackberry
P.O. Box: 35960 – 40100
Cell: 0716 900 227
Email: alacwestern@tikenya.org

ALAC ELDORET

FIMS Building, Nandi Street,
Opp. Nandi Arcade
3rd Floor, Room C26
Cell: 0704 899 887
Email: alaceldoret@tikenya.org

Toll-Free Hotline: 0800 720 721
SMS: 22129

This research work and publication has been produced with support from the **Embassy of Sweden** through **Diakonia.**

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@Ti-kenya www.tikenya.org