Between spin and reality:

Disclosure of assets and interests by public officials in developing countries

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Introduction

The concerns for ethics and standards in public life, and for strategies to control corruption are now almost global and central to good governance and management in public services (Hodess et al. 2001; OECD, 2000). They partly reflect an assessment of the real and potential risk that market-oriented reforms pose for corruption and unethical practices in government and public services (Frederickson, 1999; Chapman, 1998; Lawton, 1998; Larbi, 2001). More importantly they reflect the need to build trust between government, public services and citizens, as well as building confidence and respect among the international community. As the OECD (2000:9) has rightly noted "public ethics are a pre-requisite to, and underpin public trust and are a keystone of good governance". Citizens and service users expect public officials, whether elected, appointed or employed, to serve the public interest with fairness, and to manage public resources properly on a daily basis.

To develop and maintain public trust and confidence in government and its officials, it is important to develop and maintain systems of accountability and transparency. These include putting in place the right legal, institutional and administrative arrangements and procedures that enable and support transparency and accountability in public service. As part of these efforts a number of developing countries in Africa have put in place mechanisms to improve accountability and transparency and to minimise conflict of interests that could

lead to corruption. One of the key mechanisms being used is the disclosure of income, assets and liabilities by elected and appointed public office holders.

The starting point of disclosure of personal interests by officials is that public office is public trust. Public office holders are thus expected to act in the public interest. However, sometimes the personal interests of officials threaten the public interest. Disclosures are mechanisms to avoid and help resolve conflict of interests. This paper argues that the disclosure of interests represents a growing trend in the avoidance and resolution of conflict of interest and has become part of the anti-corruption strategies, however, like all other initiatives; its efficacy depends on compliance and enforcement mechanisms.

Drawing on evidence from three African countries - Ghana, Tanzania and Uganda - this paper will address the following questions on the disclosure of assets and interests: (a) Who must disclose? (b) What must be disclosed? (c) What is the frequency of disclosure? (d) Where to disclose? (e) Who has access to the information? It is based on a review of disclosure practices in eight developed and developing countries (Larbi, 2001), though this paper focuses on three countries for reasons of economy. The paper starts with a review of the sources of conflict of interests and approaches to managing them before proceeding to address the above questions. It concludes by teasing out best practice recommendations for making disclosure work more effectively as part of an integrated approach to tackling corruption.

Sources of conflict of interests

As already noted above public office holders are elected, appointed or employed to serve the public interests. This implies that, in principle, they are expected to put public interest first before their private interests. However, this does not always happen in practice, as the self-interest of an official may sometimes be so strong or expressed in a way so indicative of a wrongful purpose that it threatens public interests (UN, 1993:2). Thus conflict of interests arises when a private interest influences, or appears to influence the discharge of public responsibilities, usually with implications for impartiality (Atkinson and Mancuso, 1992: 137; Carney, 1998). Conflict of interest therefore involves situations in which an official is required to exercise judgement between personal interest and public interest (World Bank, 1994).

There are three main sources of conflict of interest. The first is nepotism (favouritism based on familial relationships, which create conflict between kinship and public impartiality. The second is financial interests. As Atkinson and Mancuso (op. cit.) have noted, the financial portfolios, which elected and appointed public officials have before assuming office could come into conflict with their public duties. These portfolios may include links with family businesses, professional practices, property, investments or shareholdings and other assets. The third source of conflict is outside employment and allegiance.

Although conflict of interest is a generic problem, the nature of its manifestation and the degree of seriousness of conflict arising from each of the above sources may vary from one context to the other. For example in societies where kinship ties are strong, as in some African and Asian countries, patronage and nepotism may be major sources of conflict of interests. However, economic liberalisation and other market reforms in developing countries over the past two decades also mean that financial interest of officials is increasingly becoming an important source of conflict. In most industrialised market economies financial interest tend to be a dominant source of conflict rather than patronage and nepotism.

Thus defining what constitutes conflict of interest and what conflicts should be made criminal is influenced by context. Also different countries may use different approaches to deal with conflict of interests. However, strategies must be appropriate to the ways in which conflict of interest is manifested. Irrespective of context, it is increasingly recognised that new approaches to public sector management such as contracting, public-private partnerships and performance management are not just redefining the values of the public sector, but also creating new ethical concerns and pressures for conflict of interest among public officials (Lawton, 1998; Frederickson, 1999).

Disclosures and the management of conflict of interests

There are several mechanisms for dealing with conflict of interests in relation to elected and appointed officials and public servants. According to Carney (1998)

the most widely used mechanisms are those that try to avoid or minimise a conflict of interest from arising. These include disqualifications from office and disclosure of personal interests. This paper focuses on the latter. Avoidance mechanisms may be complemented by mechanisms designed to resolve a conflict of interest when one arises. Where avoidance mechanisms work well, there will be less need for resolution mechanisms and vice versa (ibid.) Examples of mechanisms for resolving conflict of interest include a code of conduct, where it provides appropriate procedures, and a register of interest.

As noted earlier, this paper focuses on disclosure of interest, which is meant to avoid the possibility of conflict or resolve conflict between private interest and public duties. Carney (1998) categorises disclosure into two. The first is the declaration or *ad hoc* disclosure of any personal financial or other interests that might influence or interfere with an official's performance of his or her duties. Ad hoc disclosure typically takes the form of verbal declaration, but could also be in writing, at the point where potential or real conflict occurs. For example, in the UK a member of the House of Commons is required to declare his or her interest during debates in the House or proceedings in any parliamentary committee, if the member has interest in the issue under debate or discussion. This practice is followed in many Commonwealth countries in Africa and elsewhere. In the USA, Australia and Canada, legislators are not required to make actual disclosure but are required to abstain from action (e.g. cannot vote) if they have direct pecuniary interests in a matter before the legislature (ibid.).

Although the requirement to make ad hoc disclosure or declaration of private interest may reveal conflict of interest it does not resolve the conflict. The challenge is how to define interest, which raises an ethical dilemma. This depends, to a large extent, on the personal judgement of individual legislators, ministers and public officials as to whether their personal interest is sufficient to put at risk public confidence in the integrity of government decision-making.

The second form of disclosure is the declaration of interests to a register of interests. This is a written statement or record of the private interests, both financial and non-financial, of public officials, prior to any occurrence of conflict of interest. It is the most common mechanism for dealing with conflict of interest on the part of legislators, ministers and public servants and is increasingly becoming important in the prevention and management of conflict of interest in several countries. It is this form of disclosure that this paper focuses on.

The value of disclosure is threefold. First, it sends a message of government commitment to transparency and accountability and thus may increase trust in government. Second, disclosure of information on personal interests may be used as an early-warning system, an indicator that a person whose financial profile and lifestyle are inconsistent with his/her official income should be required to explain the situation or should be monitored carefully. Third, disclosure of information may be used as a separate vehicle for prosecution when the underlying corruption that generated the illegal income or assets may not be provable. Thus it may assist

the detection of illicit enrichment and contribute to investigations and disciplinary procedures (UN, 1993: 2-3; OECD, 2000).

Approaches to managing conflict of interests

According to Atkinson and Mancuso (1992) current practices for managing conflict of interests are rooted in two main approaches, one relying on 'etiquette' and self-regulation and the other on the use of 'edicts'. Britain and the USA typify the use of these two approaches respectively. Other countries tend to follow variations of these two approaches or a mixture of the two.

The 'etiquette' approach to resolving conflict of interest relies on the effectiveness of internal norms that protect public officials from evaluation by outsiders. As Atkinson and Mancuso put it, there is a reliance on collegiality, peer pressure, self-regulation and honour associated with public service. The response to conflict of interest is *ad hoc* and subject to flexible interpretation of the rules. There are usually no explicit instructions or single coherent blue print for checking conflict of interest related to legislators, ministers and officials. The assumption here is that legislators, ministers and other public office holders can be trusted to use their discretion in putting public interest before their own private interest. Britain typifies the 'etiquette' approach. However, scandals in the 1990s suggested that this system did not work well in practice and this led to some tightening of the rules and procedures under the now well-known Lord Nolan's reform of the rules

governing standards in public life and subsequent extension to local government level (Doig and Skelcher, 2001; Skelcher and Doig 1999).

The second approach to dealing with conflict of interests is the 'edict' or codified approach, which is used in the USA and some continental European countries. This places much less emphasis on the principles of honour and collegiality and put more stress on legally enforceable restrictions (Atkinson and Mancuso, 1992). Under this system it is assumed that there is a contract between the public/citizens (as principals) and public office holders (agents) who are elected, appointed or employed and paid out of public money. As agents of the public, officials are expected to act for and in the interest of the public. In exchange for public trust, officials agree to abide by a set of public rules and submit to periodic inspection of their behaviour for compliance. Thus there is an institutionalised system of standards, investigation and sanctions. Unlike the 'etiquette' approach, the response to conflict of interest is not *ad hoc* but institutionalised. As in the USA, officials, especially those elected, are subject to control by outside institutions, including courts, special prosecutors, independent investigators and ethics commissioners. Elected and appointed officials are made aware of the conditions under which they accept public office.

The next section will summarise results of a review of disclosure of information on financial and non-financial interests by public office holders in three African countries – Ghana, Uganda and Tanzania.

Who must disclose?

All three countries introduced either legislation or codes in the 1990s requiring specified public officials to regularly disclose information on their income, assets and liabilities as part of the efforts to control corruption and unethical practices, which have plagued the public sector since independence.

Ghana introduced requirements for disclosure of personal income, assets and liabilities under article 286 of the 1992 Constitution that ushered in a democratically elected government. This was followed in 1998 by the Public Office Holders (Declaration of Assets and Disqualification) Act 1998 (Act 550) which expanded the list of officers required to declare their assets and liabilities.

Both Tanzania's Leadership Code of Conduct and Uganda's Leadership Code of Ethics Act (No. 13) require specified elected and appointed officials to disclose their assets and interests from 1995 and 1996 respectively. As in the case of Ghana, these were part of measures to build transparency and integrity in order to restore public confidence in government and public services by encouraging high ethical standards of political leaders and other top officials. Uganda's Leadership Code, for example, prohibits conduct which is likely to compromise honesty, impartiality and integrity of specified officers, or likely to lead to corruption in public affairs. Thus all three countries have adopted the codified approach to managing conflict of interests and seem to move away from the 'etiquette' approach, which characterised practices in the 1960s through the 1970s.

Table 1 below, summarises the information on the category of officials who are required to disclose information on income, assets and liabilities. It is apparent that in all three countries, national level politicians in both the legislative and

Table 1: Who must disclose?

CATEGRORY OF OFFICIALS	COUNTRIES		
	Ghana	**Tanzania**	**Uganda**
Law makers	• Speaker, Deputy Speaker & Members of Parliament	• Speaker, Deputy Speaker & Members of Parliament	• Speaker, Deputy Speaker & Members of Parliament
Executive	• President and Vice President • Ministers & Deputy Ministers of state • Presidential Staffers and Aides	• President, Vice President & Prime Minister • Ministers & Deputy Ministers of state	• President & Vice President • Ministers & Deputy Ministers of state • Special Presidential Assistants
Judiciary	• Chief Justice & Judges of superior courts • Registrar & all judicial officers • Chairman of Regional Tribunal • Commissioner for CHRAJ & deputies	• Chief Justice • Judges and magistrates • Attorney General	• Chief Justice • Other judges down to Chief Magistrate
Civil and other public servants	• Head of ministry or govt. dept., Director or equivalent in the civil service • Head of Civil Service • Auditor-General • Ambassador/High Commissioner • Accountants, auditors & procurement officers • Chairpersons of Boards • CEOs and Senior Managers of SOEs & companies • Governor of Central Bank, deputies and Heads of dept. • Chairman of Electoral Commission & deputies • Members of Central Tender Board • Officers of Police, Prison, VELD, IRS, Immigration & Customs	• Permanent Secretaries • Chief Secretary • Directors and equivalent • Governor of Central Bank & deputies • Ambassador/High Commissioner • Chief of Defence forces • Inspector General of Police • Auditor-General • General managers of state enterprises	• Head of Public Service • Principal Assistant Secretary & above • Heads and Directors of Security Services • Officers of Internal Revenue • Executives of public Commissions • Executives of Parastatals • Accountants of government orgs. • Other senior public servants • Commanders of Armed Forces • CEOs of Higher Education Institutions
Sub-national gov't. officials	• Presiding Members of District Assemblies • Members of Tender Boards of Assemblies • Accountants, internal auditors and procurement	• Regional and District Commissioners	• Chief Administrative Officers • Chief Finance Officers

	officers of Assemblies		
Others		Spouses & unmarried chn. of leaders	• Spouses & unmarried chn. of leaders

executive braches of government are required to disclose, as well as senior members of the judiciary. There are minor differences of details when it comes to public/civil servants. For example, Ghana specifically excludes officers of the Armed Forces, whilst Tanzania and Uganda include top officers of the Armed Forces in the disclosure requirement. In all three cases senior bureaucrats in the civil service and top managers and officials of public bodies are required to disclose. Again there is some commonality in the inclusion of officials who work in what is perceived to be 'high risk' corruption services such as revenue agencies, customs, police and tender boards. In all three countries only a few selected public office holders are required to disclose at the sub-national levels of government, compared to the central government level. These include top political appointees (e.g. Regional and District Commissioners in Tanzania, Chief Administrative Officers in Uganda and Presiding members of Assemblies in Ghana) as well as those holding corruption-risk positions such as auditors, finance and procurement officers.

One noticeable difference is the controversial issue of whether or not family members (spouses and children) of officials should be included in the disclosure. Some officials have argued that spouses and children are not public office holders and thus it is an invasion of their privacy to ask for such information. However, experience in some African countries (e.g. Ghana) shows that some public officials do sometimes hide assets in the name of their children, spouses and other relatives. One of the weaknesses that have been noted in the Ghana system is that family members of officials are excluded (Ayamdoo, 2005), whilst Tanzania

includes spouses and unmarried children of leaders, and Uganda includes spouses of leaders. The Leadership Code of Uganda has been under review in order to give it wider coverage and to include provisions of conflict of interests, and to extend the declaration of assets to members of the immediate family.

What must be disclosed?

Table 2 summarises the category of properties, income and liabilities that must be disclosed by public officials. As it's apparent from the table, the list is fairly similar across the three countries, with only minor differences in detail. They fall into five broad categories: (a) landed property/assets (e.g. houses, land and farms); (b) employment and business interests (e.g. income, industrial and commercial firms, professional firms); (c) Securities and bank accounts (e.g. shareholdings and deposit accounts); (d) other assets (e.g. vehicles and other capital assets); and (e) liabilities (e.g. mortgages and loans).

In Tanzania, public officers are required to sign the leadership code apart from the declaration, whilst in Uganda officials have to show how they have acquired their properties, income and liabilities. In Ghana officials contravene both the Constitution and Act 550 if they acquire any property, which cannot reasonably be attributable to either the officer's income or other reasonable sources, after the official has made the declaration.

What must be declared?

Table 2: What is declared?

WHAT TO DECLARE	COUNTRY		
	Ghana	**Tanzania**	**Uganda**
Landed property & assets	• Land, buildings & houses, farms • Other landed property	• Land, buildings or properties for letting • Commercial farms, livestock • Mineral interests	• Land, buildings • Farms & ranches • Other landed property
Employment / Business Interests	• Profession, sole proprietorship, partnership • Concessions • Trust or family property held in trust • Other business interests	• Factories • Other industrial and commercial operations	• Income • Businesses owned • Contracts & other business interests
Securities & Bank Accts.	• Value of current, deposit accounts and cash balances • Deposits of gold etc • Life and other insurance policies • Shares • Copyright royalties	• Value of cash, deposit accounts • Treasury bills • Other fixed security investments • Shareholdings and dividends	• Fixed deposits • Treasury bills • Shares
Other assets	• Jewellery & other objects of art • Vehicles, fishing boats etc • Plant and machinery	• Milling machines • Property, assets and liabilities of spouses and unmarried children	• Vehicles • Other capitals assets • Property, assets and liabilities of spouses and unmarried children
Liabilities	E.g. loans, mortgages, overdrafts, unpaid bills & other liabilities	• E.g. loans, mortgages & overdrafts	• E.g. loans, mortgages & overdrafts

How often is disclosure?

Tanzania and Uganda have a system of annual declaration in the form of registration of assets and interests. In Ghana, the Public Office Holders Declaration of Assets and Disqualification Act states that a person who holds a

public office shall submit to the Auditor-General a written declaration of all properties or assets and liabilities owned by him or her directly or indirectly, before taking office and at the end of his or her term of office, 'not later than six months of the occurrence of any of the events specified.' Following the initial declaration, another declaration has to be made at the end of every four years and at the end of the term of office of the person concerned. Thus Ghana's disclosure is less frequent compared to Tanzania and Uganda. However, public office holders in all three countries are required to inform the relevant authorities when significant changes occur in the interim period between disclosures.

Is disclosure public or confidential?

Apart from Ghana where disclosure is confidential for all officials, the other two countries make information about disclosure by elected public office holders public. However, access to information on disclosures has to be applied for and not freely available as is the case in the UK. In all three cases, information on disclosures by public/civil servants tends to be confidential.

Where to disclose?

Declaration of information on income, assets and liabilities is usually made on official forms and submitted to an oversight body. In the case of Ghana, the Office of the Auditor-General is the custodian of the information on declared by public office holders. However, it must be pointed out that the Office of the

Auditor-General has no legal powers to take any action against those who fail to comply with the Act by refusing to declare their assets or make false or incomplete declaration. In such cases, the matter is left to the Commission on Human Rights and Administrative Justice (CHRAJ), the law enforcement agencies and the courts to take action against the affected office holders. As will be explained later in the paper, this arrangement makes the enforcement and monitoring of declaration very difficult.

In Uganda, the office of the Inspector General of Government (IGG) is responsible for the enforcement of the code. It issues and receives completed asset and financial declaration forms to the affected officers. Unlike the arrangement in Ghana, the IGG has powers to carry out periodic or random monitoring of the assets and lifestyles of key officials in the public sector (and their families). Tanzania has two separate bodies responsible for disclosure – the Ethics Secretariat is responsible for disclosures by political leaders and a separate unit deals with disclosure by public/civil servants.

It is apparent from the above that all three countries have bodied outside the legislature and fairly independent to be in charge of the process of declaration. This is consistent with the edict or codified approach to managing conflict of interests. However, none of the countries have adopted the system of special independent investigator or prosecutor, as is the practice in the USA.

The Challenge of Enforcement

In all three countries, the enforcement and monitoring of the rules on disclosure has run into some difficulties. These are partly due to weaknesses in the institutional and organisational arrangements and frameworks for declaration, monitoring and enforcement, and partly to non-compliance by some public officials.

As noted in the case of Ghana, the Auditor-General is the custodian of the information on declared assets. However, the Office of the Auditor-General has no legal powers to take any action against those who fail to comply with the Act, for example by refusing to declare their assets or making false or incomplete declaration. In such cases, the matter is left to the Commission on Human Rights and Administrative Justice (CHRAJ), the law enforcement agencies and the courts to take action against the affected office holders. Even though the CHRAJ has taken action against a few ministers in the past, in general the enforcement of the law has been weak due to inconsistent compliance and the inability of the Auditor-General to take direct action against defaulting public officials.

It is also worth noting that in Ghana public officials declare their assets and financial interests at the time of taking office and thereafter every four years and again at the end of their term of office. Although this arrangement is administratively more manageable than annual declarations for both the monitoring body and public office holders, it creates much room for manoeuvre by corrupt officials. It leaves potential offenders too late to deal with, i.e. after

four years or when the person is already leaving office. Furthermore, neither the Auditor-General nor the CHRAJ is empowered to verify the accuracy or otherwise of the declaration made by public officials. In fact the Auditor General receives the declaration sealed and cannot check the information. The declaration is only made available on demand by an investigator of CHAJ, court or a commission of inquiry (Ayamdoo, 2005). This is a major weakness, more so when the information is also not accessible to the public. Overall, the above weaknesses have made Ghana's declaration ineffective, despite the formality of declaration and the comprehensiveness of the list of who and what must be declared.

Tanzania also faces problems of enforcement, but perhaps less daunting than Ghana. When the requirement for declaration was first introduced, the President and his Prime Minister demonstrated leadership by example by being the first to publicly declare their assets a few days after assuming office (Sedigh and Muganda, N.D.). In 2000 the government launched a National Anti-Corruption Strategy and Action Plans (NACSAP), the objective of which is to make the fight against corruption more inclusive, systematic and effective. The challenge has been to make the enforcement of the code effective in order to increase public confidence in the Government and reduce public tolerance of corruption.

In Uganda since the introduction of this requirement in 1996 public officials seem to be more sensitive and cautious. However, one major challenge facing the IGG is enforcement of the code and compliance by officials. The slow pace at which officials submit returns is a key concern. In some cases officials have refused to

file completely, thus challenging the authority of the IGG. For example in early 1997, 40 legislators failed to make declarations (Carney, 1998: 47). Some have even challenged the legality of the requirement to make declarations on grounds that it violates their privacy. Consequently, compliance has been erratic and inconsistent.

Another key problem in implementing the disclosure provision is the weak investigative capacity of the IGG and other law enforcement agencies, which makes it difficult to amass sufficient evidence for prosecution. This is compounded in some cases by the high political profile of some of the officials under investigation who have patronage in high places. Also the Leadership Code does not provide for sanctions for breaches (Directorate of Ethics, 2000: 7). To improve implementation, the Directorate of Ethics, which is the central ethics coordinating body, initiated monthly interagency meetings involving the IGG, the Directorate for Prosecution, the CID, the Attorney General and the Ministry of Justice. This is to facilitate co-ordination of investigation and prosecution of high profile cases of corruption, as well as planning sensitisation workshops and action plans to enhance implementation and compliance.

From the preceding discussion, it is apparent that Ghana, Tanzania and Uganda have all put in place the institutional and organisational arrangements for the declaration of assets and interests by elected and appointed public office holders. On the surface of it, the provisions on what must be declared and by who appear comprehensive. However, in practice the formal provisions and arrangements do

not appear to work as effectively as they were originally intended due to a number of weaknesses in enforcement and monitoring arrangements, especially in the case of Ghana. In the next section the paper draws on a broader experience on declaration of assets to suggest options for strengthening the arrangements for declaration and for enforcement.

Conclusion: teasing out best practices and lessons

A number of issues emerge from the experience of the three countries and from other countries that have made good progress in disclosure implementation. First, it is apparent that disclosure should not be seen as a stand-alone measure but as part of an integrated package of measures to manage conflict of interests and improve integrity in public service. All the three countries seem to acknowledge this in their anti-corruption policies and strategies, at least in principle. In general, disclosure of personal interests is an invaluable part of the mechanisms and tools for preventing and controlling corruption and for managing conflict of interests in the public sector. However, on its own it cannot deal with the complexity of corruption, though officials are now more cautious in their conduct and in the way they manage their affairs.

Second, since disclosure is such a sensitive issue and verges on invasion of privacy, it is important to state and clarify the purposes of disclosure to officials. This can be done through various sensitisation programmes. For some countries disclosure of personal interests may be used as an early-warning device to monitor

and/or investigate any official whose lifestyle may be inconsistent with his salary. Also the information registered may provide a separate vehicle of prosecution, in cases where the underlying corruption that generated the illegal income or assets may not be directly provable. Disclosure may also serve a symbolic role, as a demonstration of government commitment to transparency, especially when the information is accessible to the public. It may also serve to protect public officials from wrongful accusations and rumour mongering, if such information is on record. Whatever the purpose, it is good practice to clarify the rationale for asking officials to disclose their personal assets and interests.

Third, there needs to be clarity on who should declare and register their assets and financial interests. It was apparent in the case of Ghana that the 1992 constitution had a loophole on who should declare which some officials exploited by refusing to declare. Whilst disclosure by officials at the political level (ministers and legislators) is often not in dispute, it is trickier deciding which public/civil servants should be required to declare and register their private interests. Only few countries like Singapore require all public/civil servants to disclose their interest. In most OECD countries not all categories of public servants are required to declare and register their assets and financial interests (OECD, 2000). This makes administrative sense for countries with very large public services. Making all public officials and public servants declare their assets and financial interests will be administratively burdensome and nearly impossible to implement, particularly in countries where information management systems and capacity is weak, and technology is either not well developed or not widely available and used. The best

and common practice is to, at least ask those who occupy senior echelons of the public service to declare. It is also good practice to ask those involved in high corruption risk activities, such as taxation and procurement to disclose their financial and non-financial assets. The inclusion of spouses and dependent children in the declaration by senior officials seems to be an increasingly common requirement, one that Ghana is yet to adopt. This is to avoid the divestment of interests to a spouse or other family members.

The fourth concluding lesson is that registration and declaration of assets need to be regular and consistent. It is important to decide and publicise the frequency of declaration required. In this regard, a best practice worth emulating is the regular reminder to public officials of their legal obligations to register and to declare their assets and financial interests, as well as providing awareness and confidential advisory services to officials as is the case in Canada (Government of Canada, 1994).

Fifth, it is apparent that the mechanisms and institutional arrangement for monitoring and compliance need to be strengthened. Without effective enforcement mechanisms and a compliance culture, there will be no impact on corruption prevention and the public is likely to lose confidence and trust in the government and in the public officials. The lesson from the experiences of Ghana and Uganda shows that compliance can be a problem if severe sanctions are not applied against non-compliant officials. As the UN suggests, to be effective 'sanctions against non-disclosure or against false reporting must be approximately

as severe as those against the underlying corruption.' (UN, 1993:3). Purely administrative sanctions or those that treat non-compliance as minor offences tend to be ineffective because officials could weigh the result of not disclosing corruptly acquired assets against the consequences of disclosing and chose the first option as a lesser evil (ibid). Ultimately, however, the effectiveness of a register depends on the co-operation of those required to make declarations (Carney, 1998). One best practice to encourage compliance is to ask officials to sign a certificate to abide by the code or legislation on or before they take their post as is the case in Tanzania. Leadership by example, as was the case of President Mkapa and the Prime Minister of Tanzania, who were the first to publicly declare their assets, could also help to ensure compliance by other top and senior public officials.

Sixth, it is apparent that not all assets need to be declared particularly those that are very personal to individuals. Again this makes administrative sense as well as protecting the rights and privacy of public officials. As a best practice the specification of interests should be as clear and comprehensive as possible in order to guide officials and close loopholes. Some countries simply specify the basic categories of interests such as assets, liabilities, income and non-pecuniary interests, leaving it to those declaring to identify the detail personal interest under each category. This approach may lead to different interpretations and lack of uniformity of what is actually declared.

The seventh concluding issue is the access to information in the register. Practices differ from granting full public access (e.g. register of members interests in the UK), to limited access (e.g. excluding information on family, and on non-political officials), to allowing access only to a monitoring authority. It is good practice to allow public access to disclosures by legislators and ministers as a sign of government commitment to public accountability and transparency. The main flaw of public access to the register is the invasion of privacy, but this has to be balanced with the need to generate public trust and confidence and to effectively identify and deal with conflict of interest without fear or favour.

Overall, the declaration of assets, income and liabilities represent a growing trend in the avoidance and resolution of conflict of interest and as part of an integrated strategy to control corruption. However, like all other mechanisms, its efficacy depends on enforcement and compliance. The three cases reviewed here suggest that there is a significant gap between the rhetoric of declaration and the reality of effective monitoring and compliance to make the system work to ensure transparency and public trust.

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