



THE REPUBLIC OF UGANDA

PREVALENCE OF CORRUPTION IN UGANDA

2022/2023 Report



NOVEMBER 2023



THE REPUBLIC OF UGANDA

PREVALENCE OF CORRUPTION IN UGANDA

2022/2023 Report



NOVEMBER 2023

FOREWORD



Over the years, NRM Government has made significant progress in strengthening governance systems aimed at promoting accountability, transparency and rule of law. The Government has established a comprehensive legal and institutional framework to address the challenge of corruption which hinders effective service delivery and national development. On 4th December 2019, Uganda launched the Zero-Tolerance to Corruption Policy and its 5-year Action Plan (the National Anti-Corruption Strategy (NACS) 2019/20-2023/24). The Policy was adopted as a bold move by Government to renew its commitment to the fight against corruption, provide policy direction to eliminate corruption and strengthen partnerships with all stakeholders for effective implementation of anti-corruption measures.

This assessment report takes stock of the progress and successes so far made in the implementation of the National Anti-Corruption Strategy. Although, various achievements have been made in areas of legal and policy reforms, preventive measures, automation of government processes, investigation, prosecution and adjudication of corruption cases, significant implementation gaps remain a big challenge.

The report serves as a clarion call to action. It provides insights and makes concrete recommendations that require immediate action. The staggering financial cost of corruption, the pivotal role of public perception in anti-corruption efforts, the challenges posed by political interference, negative attitude towards anti-corruption efforts and public apathy are issues that must be addressed with renewed vigour and strategic focus. I urge all stakeholders to closely examine the report findings, draw lessons and expedite implementation of the recommended actions. Our role in translating these recommendations into tangible changes, especially at grassroot level, is vital for the success of our national anti-corruption initiatives.

The road ahead is undoubtedly challenging, but with the continued support and collaboration of all stakeholders guided by the insightful recommendations of this report, we can make significant strides towards achieving a corruption-free Uganda.

Let us recommit ourselves to fight corruption on all fronts, for the integrity of our nation and the well-being of all Ugandans.

A handwritten signature in black ink, appearing to read 'Akello Rose Lilly', with a stylized flourish at the end.

Hon. Akello Rose Lilly (Member of Parliament)

Minister of State for Ethics and Integrity

TABLE OF CONTENTS

FOREWORD.....	iii
ACKNOWLEDGEMENT.....	vi
EXECUTIVE SUMMARY	vii
1.0 INTRODUCTION.....	1
1.1 PROBLEM STATEMENT	1
1.2 THE ZERO TOLERANCE TO CORRUPTION POLICY	1
1.3 POLICY IMPLEMENTATION.....	2
a) APPOINTMENT OF INTEGRITY FOCAL PERSONS	2
b) THE STEERING COMMITTEE	2
1.4 STRUCTURE OF THE REPORT	2
2.0 METHODOLOGY	3
3.0 FINDINGS.....	5
3.1 LEADERSHIP COMMITMENT	5
3.2 PROACTIVE AND REACTIVE INTERVENTIONS AGAINST CORRUPTION	7
3.2.1 PROACTIVE INTERVENTIONS.....	7
3.2.2 REACTIVE INTERVENTIONS	13
3.2.2.1 AUDIT AND INVESTIGATIONS	13
3.2.2.2 PROSECUTIONS.....	21
3.2.3.3 ADJUDICATION.....	22
3.3 PUBLIC PERCEPTION AND EXPERIENCES OF CORRUPTION	24
a) Community Education and Sensitization	25
b) Corruption in the Public Sector.....	26
c) Manipulation and loopholes in Institutions	27
d) Mode of accountability by Parish and Sub-county administrations.....	28
e) Corruption in maintenance and repairs of road infrastructure.....	28
f) People's experience of corruption	29
g) Enforcement actions against implicated officials.....	29
h) Implementation of anti-corruption recommendations	30
i) Societal will to support the anti-corruption fight.....	30
j) Societal Action against Corruption and maladministration.....	30
k) Peoples' Interest in monitoring projects implementation.....	31
l) Benefit of projects to the host communities.....	32
m) Causes of corruption and perceived change.....	32
n) Linkage between perceptions, experiences and exposing corruption.....	33
4.0 INTER-AGENCY COLLABORATION, STRATEGIC PARTNERSHIPS AND ALLIANCES.....	33
5.0 CHALLENGES OF THE ANTI-CORRUPTION AGENCIES.....	35
6.0 RECOMMENDATIONS.....	41

Acknowledgement

I would like to express my sincere appreciation and acknowledge the efforts and contributions that have culminated in this comprehensive assessment report on the implementation of the National Anti-Corruption Strategy (NACS) 2019/20- 2023/23.

First of all, I would like to appreciate the Uganda Bureau of Statistics for the diligent and meticulous work, and for the efforts put to prepare this comprehensive report in such a limited time. Their expertise and commitment have provided us with invaluable insights and charted a path forward to strengthen our anti-corruption strategies.

I also wish to recognize the relentless dedication and support of the staff of the Directorate for Ethics & Integrity. Your hard work and commitment greatly contributed to the timely completion of this report.

I would like to thank all the stakeholders, including members of the Inter-Agency Forum (IAF) against corruption, other Government Ministries, Agencies and Departments, Local Governments, Civil Society Organisations, Religious and Cultural institutions, Media and community members, for the invaluable input. Your diverse perspectives, experiences and comments have enriched this assessment, highlighting the importance of a collaborative and inclusive approach in our collective action to combat corruption.

I also wish to express my gratitude to the Ministry of Finance, Planning and Economic Development, for the financial support.



Alex B. Okello

Permanent Secretary,

DIRECTORATE FOR ETHICS & INTEGRITY

EXECUTIVE SUMMARY

The Government of Uganda has taken a zero tolerance to corruption stance through a strong legal and institutional framework to eliminate corruption and misuse of power in the Public domain. Corruption is the misuse of public office or authority for private gain. The prevalence of corruption is measured at 3 in 10 Ugandans (33.5%) who indicate that corruption happens/exists in Uganda both at the District and Central Government level. Corruption in the public sector is mostly exhibited through bribery (27%), embezzlement (17%), Favoritism (11%) and Nepotism (10%). The findings show that these forms of corruption are higher within the Central government compared to the districts. The main causes include greed (50%), poor supervision of workers (9%), low salaries (8%), lack of stringent punishment for the corrupt (8%), and moral decadence (7%). A large portion, 80% of the Ugandans, is not doing anything to fight corruption and 54% note that they have nothing they can do to fight corruption while only 2 percent are involved in monitoring and inspecting government projects. This situation has created a form of polarization, where the government is fighting corruption and the society is looking-on as observers.

The findings indicate a wide disparity/discrepancy between public perceptions and experiences of corruption in Uganda. In 2021, the people that were victim to corruption were 17 percent. Those that experienced bribery were 21 percent, embezzlement 11 percent, extortion 17 percent, and solicitation 19 percent. Due to low level of corruption experience, most citizens noted that corruption was not a threat to National security, Investment potential and Government income/taxation. These experiences show a lower prevalence of corruption compared to the perception that prevalence of bribery is 79%, embezzlement (65%), Favoritism (49%) and nepotism (12%). The poor perceptions of many Ugandans, 40 percent, are mainly based on reporting which is mostly not evidence-based. On the other hand, there are weaknesses in the public sector that promote the corruption risk in Institutions. Key among these is maladministration reported to exist in the public sector by 65 percent of the population where the worst form is irregular recruitment of government employees reported at 84%.

Therefore, Government is concerned that corruption and maladministration must be stumped-out to stop leakage of public resources and improve service delivery towards better livelihoods and reduced poverty levels among the people. In this regard, Government's proactive and reactive efforts have been variously improved over the period in the fight against corruption. These include strengthening the legal framework, harmonization of anti-corruption activities, automation of processes and a stronger collaboration among the Anti-corruption agencies to increase effectiveness in eradicating corruption in Uganda.

1.0 INTRODUCTION

The Government of Uganda has taken a zero tolerance to corruption stance ever since it acceded to power in 1986. This is reflected in the NRM Ten-Point Programme, of which Point No.7 is the *Elimination of corruption and misuse of power*. This commitment was implemented through the establishment of a strong legal and institutional framework. The Legal framework includes the Constitution of the Republic of Uganda (1995); the Inspectorate of Government Act, 2002; the Leadership Code Act, 2002; the Public Procurement and Disposal of Public Assets Act, 2003; the National Audit Act, 2008; the Anti-Corruption Act, 2009; the Whistleblowers Protection Act, 2010; the Public Finance Management Act, 2015; and many others. The Institutions established to fight corruption include the Inspectorate of Government (IG); Office of the Director of Public Prosecutions (ODPP); Office of the Auditor General (OAG); Criminal Investigations Directorate (CID) of the Uganda Police Force, Public Procurement and Disposal of Public Assets Authority (PPDA); Uganda Revenue Authority (URA), Financial Intelligence Authority (FIA), State House Anti-Corruption Unit (SHACU) and the Directorate for Ethics and Integrity which chairs the Inter Agency Forum, a coordinating mechanism for the Anti-Corruption Agencies. A list of all the Anti-Corruption Agencies is contained in Annex 1 to this Report.

1.1 PROBLEM STATEMENT

The problem is that despite the strong legal and institutional framework that exists, the level of corruption in Uganda has remained high. A study commissioned by the Inspectorate of Government with support from GIZ in 2021 revealed that Uganda loses about Ugx9.4 trillion per year to corruption through bribery and maladministration in the procurement function, inflated payrolls, tax evasion, theft of Government drugs and other forms of corruption¹. The National Service Delivery Survey carried out in 2021 by Uganda Bureau of Statistics (UBOS) showed that Ugandans reported bribery and embezzlement as the most common forms of corruption in the public sector, which they attributed to greed². Furthermore, the Ugandan public has largely neglected their duty of demanding for public accountability and value for money.

1.2 THE ZERO TOLERANCE TO CORRUPTION POLICY 2019

Under the lead of the Directorate for Ethics and Integrity, the Anti-Corruption Agencies developed the Zero Tolerance to Corruption Policy, 2019; together with the National Anti-Corruption Strategy (NACS) 2019/20 – 2023/24, which is a five-year plan to implement the Policy. The rationale for the Policy is to firmly renew the fight against corruption. The Policy recognises the fact that hitherto, arrangements for fighting corruption had concentrated Government level, while linkages with non-State actors remained weak and ineffective. The Policy seeks to strengthen formal coordination, synergies and collaboration between Government and Non-State actors including Religious and Faith Organisations, Civil Society Organisations, Development Partners, the Private Sector and Media Institutions, for joint action against corruption. The objectives of the Policy are:

- i) To institutionalize and effectively enforce anti-corruption measures.

¹ Cost of Corruption in Uganda: Inspectorate of Government and GIZ, December 2021

² National Service Delivery Survey (NSDS) 2021: Uganda Bureau of Statistics, September 2022

- ii) To strengthen partnerships among all stakeholders, for the effective implementation of anti-corruption measures.
- iii) To inculcate a culture of integrity, accountability and patriotism at all levels of society.
- iv) To promote political commitment at all levels of society.

The goal of the Policy is to eradicate corruption and its effect on Uganda's society.

The Policy implementation involves all stakeholders including Ministries, Departments, Agencies and Local Governments (MDALGs), Religious and Faith Organisations (RFOs), Civil Society Organisations (CSOs), Development Partners, the Private Sector and Media Institutions. Each of these categories of stakeholders has a role to play in the implementation of the Policy. The Directorate for Ethics and Integrity (DEI) is responsible for the coordination of the overall implementation of the Policy.

1.3 POLICY IMPLEMENTATION

a) APPOINTMENT OF INTEGRITY FOCAL PERSONS

At the request of PS/DEI, each of the Permanent Secretaries/Heads of MDAs nominated an Integrity Focal Person (IFP) from that particular MDA. The IFPs nominated are not of a particular cadre, but the nominations were based on the integrity of the individual, and a person who is senior enough to influence others. The IFPs who were nominated by their respective MDAs are therefore of various cadres including Administration, Human Resource, Audit, Law, Policy Analysis, Accounts, Social Sciences, Police and Army. Their role is to sensitise fellow staff on the values of integrity and corruption prevention measures. We have IFPs from 48 MDAs who are being trained on quarterly basis, so as to equip them with the requisite knowledge and skills to enable them carry out their role effectively.

b) THE STEERING COMMITTEE

In order to give effect to the Policy objective of strengthening partnerships among stakeholders, a Steering Committee was appointed, consisting of representatives of all the categories of Anti-corruption stakeholders. These are MDAs, Religious and Faith Organisations, Civil Society Organisations, Development Partners, the Private Sector and Media Institutions. The role of the Steering Committee is to ensure that the Policy is effectively implemented; for advocacy to ensure that the Policy implementation is funded; and to discuss and provide a continuous roadmap for implementation of the Policy.

1.4 STRUCTURE OF THE REPORT

It is against this background that assessment of the prevalence of corruption has been conducted to produce this report. The report comprises of six chapters. The introduction, methodology, findings, inter-Agency collaborations, challenges, and recommendations.

2.0 METHODOLOGY

This chapter presents the approach used to assess corruption levels in Uganda in the period 2022/23. The data from previous surveys and related thematic reports informed the process. Other sources include the monitoring and evaluation reports as well as the annual performance reports (2019 to 2022) compiled by various Institutions. Three assumptions were taken into consideration, (1) that recent surveys with variables on corruption had reliable data, (2) that information on corruption in Institutional reports adequately represented the anti-corruption performance of the Government and its stakeholders, (3) that further analysis of performance results on corruption would reveal the anti-corruption achievements and lead to important recommendations for improvement.

The data used was collected in 2021 to measure National Service Delivery in Uganda. The dataset is known as the National Service Delivery Survey (NSDS 2021) dataset. The data was made available and analyzed by the Uganda Bureau of Statistics (UBOS), the National Statistics Office (NSO). The dataset has variables related to corruption and these were analyzed to demonstrate the anti-corruption effort and establish corruption levels in Uganda. The data represents all 146 districts and cities composed into 15 sub-regions of Uganda. The data covered the sectors of Education, Health, Agriculture, Infrastructure, Water and Sanitation, Energy, Justice, Law and Order, and Public Sector, Management and Accountability. The data was collected in Households, leaders at Parish and Sub-county administration. A total of 1,088 Enumeration areas were covered achieving a response rate of 87 percent.

The survey had the Household and community service provider module. The Household module collected data from Households while the community module collected information among Focused Groups at Parish and Subcounty community members and leaders of selected institutions. Thus, under the community module, data was collected in reference to service delivery by the Parish (LC. II) and Subcounty (LC. III) which are the lower-level governments accountable to the people. The survey established availability, accessibility, cost, and utilization of services and whether service recipients were satisfied with service delivery in terms of coverage, quantity and quality. In each of the sectors covered, the survey collected feedback data from users (service recipients) regarding areas that registered progress or positive trends in service delivery in 12 months prior to the survey and the challenges faced. The NSDS 2021 report with further analysis of key variables presented the public actual experiences and perception on corruption in Uganda.

The other key source of information was the Office of the Auditor General FY 2021/22 report. The OAG report provided supplementary information to the NSDS dataset. Similarly, the annual Budget Performance Reports 2020/21 and 2021/22, as well as the approved budget 2023/24 compiled by the Ministry of Finance were used to assess funding of the Anti-corruption Programs.

Reports compiled by the Anti-corruption Institutions and other stakeholders were assessed to establish national level efforts towards alleviation of corruption in Uganda. Within this context, the assessment entailed an analysis of the following sources:

- i) The Fourth National Integrity Survey Report, 2019, commissioned by the IG.
- ii) The Fourth National Procurement Integrity Survey, conducted by PPDA in July 2020.
- iii) Cost of Corruption in Uganda, commissioned by IG and GIZ in December 2021.

- iv) Reports from the Anti-Corruption Agencies.
- v) Physical engagements with Government Ministries, Departments and Agencies, and Non-State actors for quality assurance, approval and ownership of the report.

2.1 ASSESSMENT OF ANTI CORRUPTION EFFORTS

Assessment of prevalence of corruption in reference to the year 2022 was premised on two areas: the guiding principles and performance of roles by key stakeholders as provided in the NACS- National Anti-Corruption Strategy 2019/20 – 2023/24. The guiding principles include:

- (a) Leadership commitment to ensure realization of anti-corruption aspirations;
- (b) Use of a sector-wide approach in fighting corruption, deliberate formalized operational arrangements, systems, procedures and processes;
- (c) Application of collective responsibility and participation of public, non-public agencies and citizens in the fight against corruption and abuse of authority;
- (d) Use of Inter Agency collaboration and strategic partnerships and alliances among anti-corruption stakeholders towards coordination of all activities related to the fight against corruption;
- (e) Capacity building across anti-corruption stakeholders within the sector-wide framework for the anti-corruption fight.

The other pillar was performance assessment of the roles of key stakeholders in fighting corruption. The stakeholders and their roles include:

- (a) The Inter Agency Forum (IAF), which is a coordination mechanism for the Anti-Corruption Agencies. IAF is chaired by Directorate for Ethics and Integrity, whose mandate is to coordinate national efforts in the fight against corruption.
- (b) Ministries, Departments, Agencies and Local Governments, who are the Policy implementers.
- (c) Non-State actors, including Civil Society Organisations, Religious and Faith Organisations, Media Institutions, who are organised under the Anti-Corruption Public Private Partnership (ACPPP).
- (d) The Private Sector, which is a key service provider and consumer of Government services.
- (e) Development Partners, who provide financial assistance to Government.
- (f) The General Public, who are the key recipients of the services.

The methodology included a quality assurance measure of gathering stakeholder's consensus on the corruption assessment results and working with them to develop conclusions and recommendations for strengthening the anti-corruption efforts in Uganda.

3.0 FINDINGS

This chapter consolidates the findings. The findings are presented following the guiding principles of the NACs. The principles are integrated with the roles of the Anti-corruption stakeholders. The principles include; Leadership commitment, Use of a sector-wide, Application of collective responsibility, Use of Inter Agency collaboration and strategic partnerships and Capacity building across anti-corruption stakeholders. The findings are arranged to indicate the proactive and reactive interventions in the fight against corruption.

3.1 LEADERSHIP COMMITMENT

Leadership commitment is guided by the National Vision 2040, NRM Manifesto, Zero Tolerance to Corruption Policy, legal and regulatory framework. The leadership commitment to eradication of corruption is a critical pillar in implementation of the National Anti-Corruption Strategy. Demonstration of leadership commitment to fight corruption is mandatory under section 2.6 of the Zero tolerance to corruption policy 2019. The commitment required is demonstrated by all Central government anti-corruption institutions and the district leadership through;

a) Legal Framework

Uganda has established a strong legal framework to support the fight against corruption, most of the laws have been developed under the NRM Government. The Laws include the Constitution of the Republic of Uganda (1995); the Inspectorate of Government Act, 2002; the Leadership Code Act, 2002; the National Audit Act, 2008; the Anti-Corruption Act, 2009; the Whistleblowers Protection Act, 2010; the Anti-Money Laundering Act, 2013; the Public Finance Management Act, 2015; and many others. The laws support the detection, investigation and prosecution of corruption crimes.

b) Elaborate Institutional Framework

Government has established an elaborate Institutional framework to ensure efficient and effective utilization of public resources and to promote transparency and accountability. The Institutions include the Inspectorate of Government, Office of the Director of Public Prosecutions, Office of the Auditor General, the Internal Auditor General, the Accountant General, the Criminal Investigations Directorate of the Uganda Police Force, the Anti-Corruption Division of the High Court, Internal Security Organisation, State House Anti-Corruption Unit, State House Health Monitoring Unit, PPDA, Financial Intelligence Authority and others. The Anti-Corruption Agencies are coordinated under the Inter Agency Forum, which is chaired by the Minister of State for Ethics and Integrity. Most of the Agencies belong to the Governance and Security Programme of the Third National Development Plan (NDP III).

c) **The District Integrity Promotion Forum (DIPF)** is a coordinating mechanism that was established by the Inter Agency Forum (IAF) against corruption, to discuss issues of accountability and effective leadership at the District. The DIPF is headed by the Resident District Commissioner(RDC) and has membership of Heads of Judiciary, District Service Commission, PAC, Heads of Police, Youth, Women, Religious and Cultural Leaders in the District. The DIPF assessment in 2021 in 29 districts indicated that most of the forums (65.5%) were not non-functional while only 17 percent were functional. A major reason

noted for the poor performance was financial constraints by the district leadership to convene meetings and low support supervision by the relevant anti-corruption institutions. In Dec 2022, the DIPF taskforce drew a roadmap of strategies to improve functionality of the DIPF across local governments starting 2023. Thus, the status of poor performance is not likely to have changed in 2022 until the various recommendations, listed in the DIPF review report, are implemented.

- d) The Anti-Corruption Public Private Partnership (ACPPP)** was established in 2005 to enlist the Non-State Actors in the fight against corruption. The Coalition which is built on mutual respect for independence aims at galvanizing efforts of Civil Society Networks to mobilize citizens to demand for service delivery from duty bearers. The ACPPP operates in the four key areas of capacity building among members to position themselves strategically to fight corruption; support for one another in advocacy for corruption free environment; sharing research and information on emerging issues of corruption; and effective participation in the Policy development processes against corruption.

The ACPPP, over the years has been able to, through the IAF/ACPPP Taskforce; fast track and follow up on cases of corruption and maladministration reported by partner members, share research and information on emerging trend of corruption, provide views and participate in the policy and legal development processes in the anti-corruption agenda, among others.

Currently, the Regional coalitions that support the operations of the IAF include the Ruwenzori Anti-Corruption Coalition(RAC) in Tooro sub-region, the Teso Ant-Corruption Coalition(TAC) in Teso sub-region, The Apac Ant-Corruption Coalition (TAACC) in Lango sub-region and Mayank Anti-Corruption Coalition (MACCO) in West Nile sub-region. The ACPPP therefore remains one of the coordination measures to knit efforts of all stakeholder in the fight against corruption.

e) Actions of the Development Partners.

The following Development Partners have provided support in the fight against corruption:

- i) The European Union, which provided budget support to the Accountability Sector through the Justice and Accountability Sector Reform Contract 2017/18 -2019/20, which among other things supported the Operationalization of the Leadership Code Tribunal.
- ii) United States Agency for International Development (USAID), which supports Civil Society Organisations engaged in governance, human rights and accountability.
- iii) GIZ (German Cooperation), which supports accountability programmes at the IG, OAG, PPDA and DEI.
- iv) United Nations Development Programme (UNDP), which supported a number of interventions aimed at strengthening governance and accountability.
- v) DFID (British Development Agency) which, through Strengthening Uganda's Anti-Corruption Response (SUGAR) Technical Advisory Facility, supported a number of programmes to strengthen governance and accountability.
- vi) DGF supported over 500 Civil Society Organisations on governance and human rights.

3.2 PROACTIVE AND REACTIVE INTERVENTIONS AGAINST CORRUPTION

The Anti-Corruption Agencies apply both proactive and reactive measures in fighting corruption. The proactive measures involve sensitization, creating public awareness and empowerment, which is aimed at education, prevention and deterrence, the reactive measures involve investigation, prosecution and adjudication. The interventions by the various Anti-Corruption Agencies were examined under this heading.

3.2.1 PROACTIVE INTERVENTIONS

- i) **Development of Anti-Corruption Laws** is spearheaded by the Directorate for Ethics and Integrity (DEI), and includes the Anti-Corruption Agencies, the Ministry of Justice and Constitutional Affairs and Uganda Law Reform Commission. The recent legal reforms include the Leadership Code (Amendment) Act 2021 which makes it mandatory for all public officers to declare their income, assets and liabilities to the IGG, and strengthened enforcement of the Leadership Code Act by the IGG and the Leadership Code Tribunal by prescribing penalties for breach.
- ii) **Implementation of the Zero Tolerance to Corruption Policy** commenced in February 2021, with each MDA nominating an Integrity Focal Person (IFP) who is a role model of integrity within the Entity, and whose role is to sensitise fellow staff on the values of integrity and corruption prevention measures. There are IFPs from 48 MDAs who are being trained on quarterly basis, so as to equip them with the necessary knowledge and skills to effectively carry out their role. Furthermore, the Policy calls for strengthening among all stakeholders, for the effective implementation of anti-corruption measures. Through this partnership a Steering Committee has been constituted, consisting of representatives of MDAs, Religious and Faith Organisations, Civil Society Organisations, Development Partners, the Private Sector and Media Institutions, to ensure effective implementation of the Policy. The Steering Committee has completed development of a Strategy for Enhancing Social Accountability, by sensitising and empowering the citizens at District, Sub-County and Parish levels to monitor service delivery and to hold duty bearers accountable.
- iii) **Dissemination of Anti-Corruption Laws** is carried out by DEI on quarterly basis, taking Regional balance and social inclusion into account. Dissemination enables the public to know and appreciate their role in the fight against corruption. DEI went further and had the key Anti-Corruption Laws simplified, because the language of the law is difficult to understand. Through the Centre for Language and Communication Services of Makerere University, the Simplified Version of Anti-Corruption Laws was translated into the local languages of Ateso, Luo, Runyankore-Rukiga and Luganda, to reflect the four Regions of Eastern, Northern, Western and Central Uganda. Both the English and the translated versions are being disseminated.
- iv) **Dissemination of the National Ethical Values** is being conducted countrywide, in Institutions of Learning, MDAs and Local Governments. DEI partnered with the Ministry of Education & Sports and the National Curriculum Development Centre to incorporate the National Ethical Values into the Secondary School curriculum; and for the Senior Women and Senior Men Teachers to rebuild morals and ethical conduct in Primary Schools. The

aim is to integrate and mainstream ethical values in all national and socio-economic development activities.

- v) **District Integrity Promotion Forums (DIPFs)** were established by DEI to promote integrity, remove bottlenecks and to improve service delivery in the Districts. The DIPF is headed by the RDC and has membership of Heads of Judiciary, District Service Commission, PAC, Heads of Police, Youth, Women, Religious and Cultural Leaders in the District. The intention is to establish Sub- county and Parish Integrity Committees with similar functions.
- vi) **Grassroots mobilizations.** As part of its preventive efforts, the Inspectorate of Government (IG) conducts engagements with various Government structures such as the RDCs, DISOs, and GISOs. These play a critical role in ensuring the prevention, detection and elimination of corruption in the Parish Development Model Program.
- vii) **Barazas** are conducted on monthly basis and in various areas by the IG, in a bid to get closer to the citizens who are most affected by the corruption vice. The intention is to get first-hand information from citizens as well as providing feedback on progress achieved in critical areas of public interest.
- viii) **Engagement of Religious and Cultural Leaders** is carried out, to come up with joint initiatives aimed at fighting corruption through their structures. The IG recognizes that the Religious structures are critical in the fight against corruption due to their ability to influence and host large numbers of citizens.
- ix) **Engagement with Government structures** such as Parliament, Anti- Corruption Agencies, Judiciary, Chairpersons of Committees, Service Commissions, Uganda Law Society and other holders of Public Office is carried out, in order to build synergies and improve implementation of recommendations issued by IG to Government Institutions.
- x) **Engagement with CSOs, Youth and Women Groups.** In the 2021/2022 Financial Year, out of the total complaints received by the IG, 12.5% were from women as compared to the 66.2% from men. The IG has taken note of this and is taking deliberate efforts to address this gender gap in anti-corruption by designing advocacy programs that are tailored to attract women, youths and the disabled into actively participating in anti-corruption. The IG will achieve this through engaging CSOs that bring together such specialized groups.
- xi) **Engagement with Key Public figures, Opinion Leaders other Stakeholders.** In a bid to achieve mindset change among Citizens, the IG will engage with Senior Citizens, opinion Leaders and other influential persons to send clear anti-corruption messages through the various media streams.
- xii) **Youths integrity promotional programmes** are being developed and implemented in Primary Schools, Secondary Schools and Tertiary Institutions in both the Public and Private Sector, as part of the anti-corruption campaign.

xiii) Rapid Response Teams or Mobile Brigades have been formed, which constitute a dynamic team of IG staff who conduct spot checks and investigations in a given entity within a short period of time each month; and produce a report. It is anticipated that the Brigades will help to improve efficiency, effectiveness and improve the speed of investigations.

xiv) Improve visibility of the Ombudsman function. The recent National Service Delivery Survey noted that only 20% of the citizens were aware of the IG and its operations. The IG is working on creating more awareness about its Ombudsman function within the citizen domain to address issues of service delivery to the Citizens. This is through radio programs, adverts as well as through the Barazas.

xv) Compilation and management of the Government Votes Accounts. The Accountant General is, under Section 46 (1) of the Public Finance Management Act 2015, entrusted with the responsibility of compiling and managing the accounts of votes. In fulfilment of its mandate, the Accountant General's Office ensures safe custody and effective management of public resources and assets; compiles, manages and reports on accounts of Central Government, Local Governments, Public Corporations, State Enterprises and Companies where Government has a controlling interest, Contingencies Fund, Petroleum Fund, and Treasury Operations. The Accountant General for every vote, specifies the basis for accounting and classification system to be used; ensures that an appropriate system of accounting is used and develops internal control systems appropriate for accountability and management of public resources; develops public financial management policies, instructions, guidelines and public procurement policies, manages and ensures professionalism of the accountants, procurement, inventory and IT staff under AGO. By and large the Accountant General's Office, therefore, provides an environment that promotes proper financial reporting, higher levels of accountability and transparency in the management and use of public resources by Government as a whole. The following are the AGO interventions:

a) The introduction of the Integrated Financial Management System (IFMS) has been the platform for automating and modernising financial management systems by the Accountant General's Office in its bid to fight corruption. Automated systems readily provide accurate, real-time financial information and limits manual interventions in accounting for financial transactions. This information is now readily provided to various Government agencies to support their investigations into allegations of corruption.

b) Integrated Financial Management System (IFMS) Rollout and Upgrade. Following the adoption of the National Development Plan III, the architecture of PFM systems shifted from a sector to programme-based planning, budgeting and reporting approach. The IFMS was accordingly upgraded to align it with the new planning approach effective July 2021. The IFMS also took advantage of the newer software and hardware required by the upgrade to improve its functionality. The upgraded system can now address the additional reporting and information needs of Government. Enhancements have also been made by way of system reliability, availability, and security to cope with the advancement of technology and in response to the new cyber threat landscape. In

addition, interface between IFMS and other Government systems such as the Programme Based Budgeting System, Electronic Government Procurement system, Human Capital Management system and the E-Tax system has been enhanced to minimize human interference and facilitate seamless provision of government services to the citizens. To-date the upgraded IFMS is fully operational in all the 301 Central and Local Government votes, as follows; 24 Ministries, 66 Agencies, 12 Universities, 23 Referral Hospitals, 135 Districts, 31 Municipalities and 10 Cities. IFMS provides real-time, accurate audit trails, which increases transparency and accountability for financial transactions of Government. The IFMS also has embedded controls that ensure segregation of duties and compliance with the applicable legal framework.

- c) **Navision System Upgrade.** The Microsoft Dynamics Navision system used by 38 Missions abroad, due to their peculiar needs and challenges, has also been re-implemented to cater for the programme approach of the NDP III. The upgraded Navision has been rolled out to 35 Missions. The remaining three are Mogadishu, Beijing, and Guangzhou. This has enabled the introduction of improved features to track expenditure of public funds at the Uganda missions abroad.
 - d) **Electronic Government Procurement (e-GP).** As part of the reforms to make the public procurement system more efficient and accountable, the E-GP system has now been implemented in 25 Government entities. This is expected to continue for the next three years when all the entities will be covered. The system is web-based, and it covers the full procurement lifecycle, based on the PPDA legal and regulatory framework. Change management engagements to both internal and external stakeholders, particularly the bidders, continues to be undertaken to facilitate smooth adoption and faster uptake of the system. It provides an audit trail of the entire procurement cycle from bidding, requisitioning, purchase order initiation and the requisite approvals of procurement documents to payment. This minimises the human interference with the documentation and processes.
 - e) **Assets Management Framework.** The IFMS Fixed Asset Module has been upgraded and deployed in 301 Central and Local Government votes to support entities maintain a comprehensive, accurate and up-to-date asset register for easy tracking and reporting on all Government assets and to curb their mismanagement.
- xvi) Transformation of the Uganda Revenue Authority(URA).** Up to 2004, Uganda Revenue Authority (URA) was perceived as a very corrupt organization. The situation was compounded by a number of manual and very tedious processes which made it difficult for clients to comply. In 2005 URA was restructured and embarked on a total transformation drive which addressed issues such as fraud and corruption tendencies, lengthy bureaucratic procedures, a long chain of command, employee tardiness (absenteeism, incompetency, late coming, lack of professionalism) and other administrative inefficiencies which brought disrepute to the organization. For over 10 years the URA integrity efforts bore fruits such as improved public perception and revenue performance. During this period, URA created the two departments of Tax Investigation and Internal Audit and Compliance to spearhead the integrity drive for both

clients and staff. However, in recent years several media and study reports have cited integrity decline in URA. The perception of lack of integrity among tax officials and wider Government officials continues to affect client service and tax compliance.

The following are the URA Interventions:

- a) **Revamping of performance management.** URA Senior Management now evaluated every month and integrity is a performance objective for all staff.
 - b) **Development and review of Integrity policies** such as the Anti-Corruption and Fraud policy, Prevention of Harassment, Sexual Harassment and Abuse of Authority policy, Amendment of the URA Code of Conduct.
 - c) **Revamping of the Integrity Champions** (previously Integrity Focal Persons) across all Departments with responsibility of ensuring that all integrity initiatives are integrated in respective Departmental operations and coordinating integrity initiatives in their respective areas.
 - d) **Corrupt URA staff** have successfully been charged in the Anti-corruption court and internally disciplined as a consequence of staff compliance investigations resulting into; 28 sanctions in the F/Y 2021/2022. In the First and Second quarters of 2022/2023 the Management Disciplinary committee decisions were; 4 dismissals, 6 terminations, 13 suspensions, 5 warning and 18 exonerations.
 - e) **Strengthening of the Internal Investigation function** to effectively conduct fraud investigations and lifestyle audits.
 - f) **Stakeholder relations** have been enhanced; Improved collaborations with; Public and Corporate Affairs division, media companies, legal department, DPP, IGG, DFID & Transparency international.
- xvii) **The Ministry of Public Service, Inspection and Quality Assurance Unit** checks and enforces compliance of Ministries, Departments and Local Governments to service delivery standards; ensures that Government policies, procedures and practices are implemented effectively; and investigates administrative malpractices. Overall, the number of Institutions inspected increased from 26 in 2019/20, 31 in FY 2020/21 to 37 in FY2021/22; giving an annual increase of 19%. Effectiveness and efficiency of Government Ministries, Departments and Local Governments and their overall performance was assessed based on client/stakeholder engagement, Management systems and processes, management of resources and leadership and strategy. The three best performing Institutions were recognized and rewarded, to instill a culture of service excellence in Public Institutions. The National Service Delivery Survey was conducted in 2021, and the Report was launched on 4th October 2022. It provides information on trends in service delivery, and provides the perception of the service recipients regarding their level of satisfaction on the services offered by Government. All this is intended to inform service improvement.

xviii) The Ministry of Local Government Inspectorate Unit carries out routine inspection and monitoring of District Local Governments (DLGs) with regard to compliance with laws and regulations. It directs District Local Governments to fill all vacant critical positions, particularly heads of department, for ease of service delivery. This eliminates the issue of 'ring fencing' vacancies for selected individuals. The Ministry is coordinating with the Inspectorate of Government to follow up on implementation of recommendations in District Local Governments; and with Office of the Auditor General to develop an online tool for tracking of implementation of Auditor Generals recommendation in DLGs.

xix) The Judicial Service Commission (JSC) is a Constitutional body established under Article 146 of the Constitution, whose mandate is to recruit Judicial Officers and regulate their conduct. It is chaired by a High Court Judge and consists of nine members. The JSC interventions undertaken in Financial Years 2021/22 and 2022/23 include the following:

i) Citizen Engagements were successfully conducted in 57 Magisterial areas and 11 High Courts. The purpose was to monitor adherence to set standards and make relevant recommendations.

ii) Anti-Corruption Radio Talk Shows were conducted in 57 Districts, and at least 600 people received legal advice during the talk shows. The shows are meant to sensitise the public on ways and means by which they can detect and report corruption in the Judicial Service.

iii) Anti-Corruption Workshops were conducted in 8 Districts, to sensitise over 800 persons comprising of District Leaders, Local Council Leaders, Civil Society, Teachers, the Elderly, Women, the Youth, Persons with Disabilities and the Media on various anti-corruption issues.

xx) Education Service Commission (ESC) conducted a countrywide validation of human resources for Education in all Government-owned and grant-aided Secondary Schools and Tertiary Institutions, between April and June 2022. The purpose was to ascertain the authenticity of employment records as well as to identify cases of fraudulent access on the Government payroll. The validation exercise identified more than 600 personnel with forged employment records, and the cases were handed over to CID for further action. With support from Irish Aid and United Nations Capital Development Fund, the Commission developed the Electronic Data Management System (EDMS) and the E-recruitment system. The EDMS is a safe and confidential system that generates, scans and stores all Appointment minutes of the staff recruited. This has helped to minimise the forgeries of Appointment minutes. All CAOS are required to first request the Commission for verification of the staff posted before they can be put on the payroll. Unfortunately, the E-recruitment system has not yet been fully developed, due to lack of funds.

xxi) The Governance and Security Programme (GSP) Secretariat serves as the pivot on which Programme coordination rotates, under the leadership of the Office of the President. This provides technical and coordination support to the GSP and all the six sub-programmes

that include the Accountability and Anti-Corruption Sub-programme. The Accountability and Anti-Corruption Sub-Programme focuses on strengthening transparency, accountability and anti-corruption systems in Government. The Sub-Programme seeks to implement two strategic objectives that contribute to the broad programme goal of upholding the rule of law. The two Strategic Objectives of this Sub-Programme are to reduce the prevalence of corruption in Uganda; and to enhance transparency and accountability. This is through six key interventions, which are:

- a) Monitoring of Government Programs for effective service delivery.
- b) Enhance the Public Demand for Accountability.
- c) Strengthen the prevention, detection and elimination of corruption.
- d) Strengthen and enforce compliance to accountability rules and regulations.
- e) Develop and implement an asset recovery framework.
- f) Mainstream Anti-Corruption initiative (transparency, Accountability and Anti-Corruption- TAAC) initiative in all MDA Plans, Projects/Programmes.

3.2.2 REACTIVE INTERVENTIONS

3.2.2.1 AUDIT AND INVESTIGATIONS

i) Office of the Auditor General (AOG) contributes in the fight against corruption by promoting transparency through audit work. The following are the main interventions being taken in the fight:

- a) Value for Money audit (VFM)** - OAG is producing more Value for money audits which exposes corrupt tendencies which manifest in the form of inefficiencies, ineffectiveness and uneconomical delivery of services.
- b) Forensic audit**- OAG has developed special skills and is undertaking more forensic audits which provide evidence of corrupt activities that are used by Government prosecuting agencies in prosecuting those implicated in corrupt practices in court of law.
- c) Special audits**- OAG is undertaking more special audits which focus precisely on suspicious areas of service delivery to reveal if there is any form of corrupt tendencies being covered within services delivered.
- d) Citizens' feedback platform (CFP)** – OAG has developed a virtual platform where citizens who have spotted suspicious activities in services being delivered can directly report to the Office of the Auditor General from any part of the country. Such areas are then included in the next planned audits so as to expose any corrupt undertakings within the services reported.
- e) Audit recommendation tracking mechanism (ART)**. OAG has put in place a mechanism which exposes to citizens those government entities

which are not implementing audit recommendations intended to seal off loopholes exploited through corrupt practices so that such entities can be a subject of citizens' demand for action.

f) Sensitization of stakeholders. OAG is putting a lot of efforts in sensitizing citizens so that citizens can utilise audit reports to demand action on corrupt authorities unearthed by the audits.

g) Field verification audits: OAG has extended audit services closer to citizens by increasing physical presence in regions of the country previously not covered by expanding branches from nine to eleven now also covering Karamoja and Bunyoro Sub-Regions.

h) Audit in the areas of Oil and Gas Sector. OAG has now embarked on undertaking audit of Production Sharing Agreements which is a mechanism of detecting any ineligible expenditure by oil companies to prevent possibility of denying the country the actual revenue from oil.

i) Audit of information technology (IT). OAG has also developed skills to counter high risk of corruption within the IT area. OAG now undertakes IT audits creating transparency in this area making it hard for corruption to thrive undetected within IT systems.

j) Infrastructure Audit: OAG has also developed skills to counter high risk of corruption usually concealed within complex Government constructions and large infrastructure undertakings. OAG now engages in such infrastructure audits creating transparency in this area making it difficult for corruption to thrive undetected within complex Government constructions and large infrastructure.

ii) The Internal Auditor General (IOG) in the Ministry of Finance, Planning & Economic Development carries out corruption and fraud control and oversight, and facilitates Organizational governance oversight of Compliance and Ethics. IOG has developed Internal audit fraud investigation skills, which has enabled the detection of corruption and occurrence of fraud across Government. IOG has facilitated the development and preparation of fraud and corruption oversight policies, guidelines and manuals, and facilitate Compliance and Ethics assessments across Government.

iii) Inspectorate of Government (IG), during the 2022/23 Financial Year, the investigated 26 High Profile cases, and directed the recovery of over Ugx30 billion, of which Ugx9 billion was from the Ministry of Agriculture, Animal Industry & Fisheries, 1 billion from UBOS; and the rest from other MDAs. Ugx7.2 billion has so far been recovered, and paid into the IG Asset Recovery Account with Bank of Uganda. The IG prosecuted 86 cases and secured 34 convictions; caused the interdiction of about 45 public officers, one of whom was the Chairperson of Uganda Land Commission. The IG is currently investigating cases valued at about Ugx500 billion, some of which led to halting numerous suspicious procurements and activities that would have led to loss of public funds.

- iii) **The Criminal Investigations Directorate (CID) of the Uganda Police Force** is mandated to plan, coordinate and guide general direction and management of crime detection and prevention; and Collect criminal information and create a reliable databank to help build evidence to convict and prosecute offenders. The CID has the following interventions:
- a) **Training and Capacity Development** has been embarked upon, as well as ideological orientation of CID Officers across all levels of management of the Economic Fraud and Anti - Corruption Division, Regions and Districts. The training is not only to enhance their specialized investigative skills but also to create a critical mass to act as a springboard in championing the fight against corruption.
 - b) **Sensitization of the members of the public on monitoring Government projects, reporting and giving evidence in Courts of Law** is being carried out, to ensure active citizen participation in monitoring and reporting on Government projects being undertaken in their respective localities. This is intended to act as a proactive tool in the fight against corruption.
 - c) **Digitalization of the Operations of the Directorate** has been developed, with the strategy that among other solutions will act as a blue print for development, implementation and rollout of an Electronic Case reporting and tracking system with a secure communication link to field stations; development of a Centralized data base at CID Headquarters with links to all key data bases like National Identification and Registration Authority (NIRA), Passports Office, Driving Permits and Motor Vehicles Registration to enable ease access to vital investigation information; Establishment of a Specialized Mini Forensic Laboratory at CID Headquarters with the requisite capacity to ease processing of forensic evidence; Development of a modern and secure computerized records management system to ease investigation and tracking of cases for successful prosecution; Establishing, equipping and operationalizing a modern Cyber Crimes Department to enhance the Directorates readiness to handle cyber related crimes; and Development of a Human Resource Management system to guide in performance evaluation, inspection, staff placement and welfare programmes.
 - d) **A Mini Audit Unit has been established at CID** under the institutional restructuring strategy. The Unit will be responsible for conducting timely financial and value for money audits aimed at early detection and prevention of loss of public funds as well as supporting any ongoing investigations.
 - e) **A Witness Management Strategy is being developed**, to ensure that all witnesses in corruption-related cases are protected and managed from the time of instituting an investigation up to the time it is concluded. This is intended to guard against the lack of witnesses at various stages of the investigation.

- f) **Stakeholder Identification and Engagement** has been embarked upon, in a bid to build strong collaborative linkages. This process is aimed at building smooth working relations which is a prerequisite to successful investigations. This process will also enhance quick information sharing and mutual support amongst the stakeholders.
 - g) **Criminal Sanctions / Blacklisting of Entities Prosecuted and Convicted for Fraud.** The Directorate is working on a proposal that is intended to have entities investigated, prosecuted and convicted for any form of fraud blacklisted by public Institutions within the existing legal framework. This will go a long way in deterring Entities from engaging in corruption related practices.
 - h) **Establishment of a Communication Strategy.** The Directorate is developing a robust communication strategy to ease receipt of complaints and relaying of feedback to the public as well as updating the public on activities of the directorate. This strategy shall also involve decentralization of the complainants' desks to all Regions across the Country.
- iv) INTERNAL SECURITY ORGANISATION (ISO)** established the Directorate of Anti-Corruption Operations, to spearhead and coordinate ISO's effort in the fight against corruption. Interventions in FY 2022/23 were particularly to investigate corruption issues especially in Health, Education, Agriculture (NAADS), Public Service (District Service Committees taking bribes for jobs), Roads (Shoddy works), Environment (Encroaching on wetlands and forests) etc. ISO has carried out the following interventions in the fight against corruption:
- (a) **Investigation into mismanagement of UPE Capitation Grants countrywide**, which established that UPE capitation grants had been diverted in 69 Districts, using UPE Head Teachers' Associations. ISO carried out joint investigations with State House Anti-Corruption Unit in Jinja City and Tororo District, resulting in arrests and interdictions, and forwarding the files to DPP.
 - (b) **Investigations into shoddy work in the construction of 117 Seed Secondary Schools funded by the World Bank** was carried out. The findings were that construction of 24 schools had stalled and the contractors had abandoned the sites; 57 schools were complete and in use but had visible structural defects; 19 schools were not connected to the national power grid and are relying on generators, which is expensive and not sustainable; and 16 schools were supplied with 3,000-litre capacity water tanks contrary to the BoQs which specified 5,000-litre capacity.
 - (c) **Suspected embezzlement of Akasiimo funds for war veterans under Office of the Prime Minister** is being investigated in the Districts of Luwero, Nakaseke and Nakasongola.

(d) **Joint investigations were carried out by ISO and SHACU into massive embezzlement of public funds in Kaliro District.** The findings include diversion of public funds amounting to UGX 4.8 billion from Kaliro Civil Servants SACCO and non-remittance of PAYE and withholding tax amounting to UGX 7 billion to URA. The suspects were arrested and released on Police bond, and the DPP is in final stages of sanctioning the files. The IGG ordered the interdiction of the main suspects, and some have been arraigned before the Anti-Corruption Court.

(e) **Joint monitoring and investigation** in Greater Masaka Region. ISO provided intelligence for joint monitoring and investigation headed by the Minister of State for Economic Monitoring, Office of the President. The issues included non-functional micro-irrigation schemes in Kalungu and Kalangala Districts; funds spent on a non-existent road (Villa Lane Road) in Nyendo, Masaka City; diversion of Ugx237 million from rehabilitation of Kikuubo Lane into procurement of pavers; issuance of illegal land titles in Central Government forest reserves and wetlands; and persistent failure to pay teachers on the Government payroll.

v) Financial Intelligence Authority (FIA) is mandated to combat money laundering and the financing of terrorism. Criminals launder money after committing another crime (predicate offence) which generates the proceeds. According to the National Money Laundering and Terrorism Financing Risk Assessment report 2017 and the revised 2022 report, corruption ranks the highest predicate offence in Uganda which generates proceeds that are laundered. The following are the FIA interventions to fight corruption:

a) Providing financial intelligence to the Inspectorate of Government. One of the core functions of the FIA is to receive, process and analyse financial information from accountable persons. The findings of the analysis generate intelligence reports which are disseminated to Law Enforcement Agencies to support money laundering, terrorist financing and proliferation financing investigations, and possible prosecutions. From 1st July 2020 to 25th November 2022, FIA received 3,627 Suspicious Transactions Reports. These were analyzed and as a result, 186 intelligence reports were generated and disseminated to Law Enforcement Agencies and competent authorities for further investigation. These reports related to the suspected crimes of money laundering, corruption, terrorism financing, fraud, tax evasion, illegal wildlife trade, illicit financial flows etc. Of the 186 intelligence reports disseminated, 9 intelligence reports related to suspected corruption offences and were disseminated to the Inspectorate of Government for further investigation. These cases when successfully investigated and culprits prosecuted will lead to a possible recovery of **Ugx6.4 billion**.

b) Development of Financial Investigations Manual. FIA, in collaboration with the Inspectorate of Government, Office of the Director of Public Prosecutions and Uganda Police Force, with technical assistance from the Global Centre on Cooperative Security has developed a financial investigations manual which is

intended to guide investigators in conducting parallel financial investigations, following the money.

c) Capacity building and awareness initiatives. FIA has coordinated capacity building efforts through identification of training opportunities to increase the knowledge and skills of intelligence gathering, investigations and prosecutions of money laundering, terrorism financing and the associated predicate offences including corruption.

d) Domestic Cooperation. To implement the National Anti-Money Laundering/Combating of Financial Terrorism framework, FIA has put in place a mechanism for domestic coordination of all entities involved in the fight against money laundering and terrorism financing, both public and private Institutions including Banks and Forex bureaus among others. This involves regular engagements to discuss disseminated cases, ongoing investigations, provide any other additional information, and come up with strategies to address any challenges faced in conducting investigations.

e) International Cooperation. Corruption and the associated money laundering are transnational crimes which require international cooperation in the investigation, prosecution and tracing the associated assets for possible confiscation. FIA is a member of the Egmont Group which brings together over 160 financial intelligence units globally. This enables FIA faster access to critical and vital information on suspected proceeds of crime in other jurisdictions to support the judicial process. In March 2022, FIA was able to use this arrangement to provide financial intelligence related to suspected involvement in corruption and money laundering by Government officials based in a foreign jurisdiction.

f) Conducting Financial Due Diligence. In 2017, FIA was given an additional role by Cabinet to conduct due diligences on prospective investors interested in partnering with Government on infrastructure projects. Between 1st July 2020 to 25th November 2022, FIA received request to conduct due diligence on a total 45 entities which had proposed partner with Government to invest amounts ranging from USD 30million to USD 3billion. Though this indirectly contributes to fighting corruption, it has gone a long way in saving Government huge sums of money in potential losses which could have been incurred out of partnering with investors who have questionable backgrounds. Notable is that, such investors are willing and ready to bribe Government officials to have their "projects" approved, so FIA has been instrumental in cutting off this vice at the start.

vi) Public Procurement and Disposal of Public Assets Authority (PPDA) is the principal regulatory body for public procurement and disposal of public assets in Uganda. It has the following interventions:

a) Working with non-state actors. PPDA has partnered with Non-Governmental Organisations involved in contract monitoring to work with it in identifying cases of poor contract implementation. It has developed a Contract Monitoring System (CMS) which will be used to electronically log cases of poor

implementation of Government programmes and projects in real time. The system has been developed with Geographical Information Systems (GIS) capabilities, to be able to log the real-time location of the projects being reported.

- b) **Electronic Government Procurement** has been developed by PPDA, together with the Ministry of Finance, Planning & Economic Development, with the aim of enhancing efficiency in public procurement and disposal of public assets. PPDA has enrolled 36 entities, with the aim of enrolling more with time. The system is aimed at reducing delays in the procurement and disposal process, and to promote transparency during the entire process.
 - c) **Government Public Procurement (GPP)** system has been developed, which captures data especially for entities that are not enrolled onto the Electronic Procurement system. The system gives real-time data on entity procurement processes from planning up to execution. It supports the promotion of transparency and accountability during the procurement process.
 - d) **Suspension of Providers** is carried out. PPDA suspended 10 providers who breached the Ethical Code of Conduct. This was in relation to uttering false documents and poor contract execution, among other reasons. The suspended providers are barred from participating in public procurement for a specified period of time or indefinitely, depending on the gravity of the offence.
 - e) **Beneficial Ownership Initiative was introduced** by publishing a database of people who ultimately gain from public procurement contracts. This is aimed at enhancing transparency and to “lift the veil” from individuals who have been hiding behind the legal status of registered companies. This goes a long way in exposing stakeholders who have conflict of interest in public procurement contracts.
 - f) **Procurement Audits** have expanded in scope, to include bid preparatory audits, contract audits, compliance audits and performance audits. Over the period in issue PPDA conducted 116 audits, and issued corrective recommendations to the Procuring and Disposal Entities. The audits play an important role in identifying procurement – related corruption, and in making recommendations for corrective action. PPDA works with other competent Authorities to ensure that all issued recommendations are implemented.
 - g) **Investigations** are continuously conducted. PPDA conducted 37 procurement and disposal related investigations, most of which were on referral from other Anti-Corruption Agencies such as the Inspectorate of Government, State House Anti-Corruption Unit and Civil Society Organisations. The investigations have unearthed procurement related corruption in Public Entities, and corrective action has been undertaken on the projects, to enhance service delivery.
- vii) **State House Anti-Corruption Unit (SH-ACU)** is mandated to enable H.E the President to indirectly exercise his executive authority to realize the National Objective and Directive Principal of State Policy to expose, combat and eradicate corruption. The Unit exists to revitalize the fight against corruption by catalyzing the rapid resolution of

corruption complaints through receiving, scrutinizing and coordinating a speedy resolution of corruption cases by the constitutionally mandated Agencies. Its interventions over the last two years, include conclusive investigation of over **10,000** complaints that have a financial worth of over **Ugx 287 billion**. Its interventions resulted into good performance and profitability increment in MDAs, and a total of **Ugx 29 billion** recovered and saved for Government Agencies such as:

- a) Post Bank profitability increased from **Ugx 3.4 billion** in 2019 to **Ugx 10 billion** in 2020.
- b) An increment in Non-Tax Revenue from **Ugx800 million** to **Ugx3.7 billion** in one year.
- c) **Ugx8.7 billion** saved from the inflated COVID 19 Government relief food prices in 2020.
- d) **Ugx3.6 billion** saved from the inflated compensation of Bukasa Inland Port Project Affected Persons.
- e) **Ugx1.5 billion** recovered and returned to the poor desperate youths from Labour externalization Export Companies.
- f) **Ugx740 million** recovered from the former leadership of Gaming and Lotteries.
- g) **Ugx250 million** recovered from Jinja and Nansana Municipalities and Butebo Local Government.

viii) State House Health Monitoring Unit (HMU) over the last two years, has comprehensively monitored Hospitals and Health Centres in 16 Districts, and their findings are many and astounding. Some of the issues that have been handled are as follows:

- a) In Nansana, Wakiso District, they arrested a suspect and recovered Essential Medicines worth Ugx1.5 billion. Further investigations showed that suspect had fraudulently received EMHS worth Ugx18 billion. The suspect was charged and the offences of theft and impersonation were sanctioned.
- b) In Bugiri Hospital, a water pump valued at Ugx14 million which had been stolen was recovered and handed back to Hospital Administration.
- c) In Mulago National Referral Hospital, investigations are ongoing into Financial and Human Resource mismanagement. A report from the Auditor General reveals a loss of over Ugx20 billion.
- d) Out of 600 Essential Medicines and Health Supplies (EMHS) from NMS, 17 items sampled revealed a loss of Ugx900 million from only one main store.

- e) In Kiruddu National Referral Hospital, they expedited the creation of more space for service delivery, completion of the sewage plant and standardized allowances for all staff.
- f) In Kampala, an individual masquerading as a "Medical Doctor" was arrested together with four nurses after injecting water disguised as COVID-19 Vaccine in over 500 people within banks, companies and factories. The matter is before Nakawa Court.
- g) In Kayunga Regional Referral Hospital, Medical equipment worth Ugx98 million were not supplied as per technical specifications in the bid documents. Investigations are ongoing.
- h) Consistent with the Presidential directive, they have ensured that there are no privately owned Pharmacies within Government Health Facilities.
- i) Many other cases on rampant absenteeism of Health Workers, professional malpractices and negligence, shoddy construction work at Government Health facilities, misuse of vehicles meant for Health service delivery have been investigated and sent to Court and others handled administratively.

3.2.2.2 PROSECUTIONS

Office of the Director of Public Prosecutions (ODPP) handles corruption cases with major objectives of ensuring that the perpetrators of corruption are brought to book through successful prosecution, recovery of the proceeds of corruption and purging Government of corrupt officials who are convicted of corruption offences. The ODPP key interventions are:

- i) Prosecution of cases:** During the period from 1st July 2020 to 25th November 2022, ODPP prosecuted a total of **261** corruption cases, of which 174 cases were concluded, and 115 of them resulted in convictions, which represents a success rate of **83%**. Some of the cases successfully prosecuted include *Uganda vs Geoffrey Kazinda*, the former Principal Accountant in OPM who was convicted of abuse of office and causing financial loss to Government, and ordered to repay **Ugx19.2 billion** to Government; and *Uganda vs Nataka Richard*, the Secretary General of Uganda Red Cross who was convicted of embezzling Ugx1.2 billion.
- ii) Directing investigations by the Police:** ODPP guides Police investigations into corruption cases which it subsequently prosecutes, and the prosecution-led investigations have contributed to its success.
- iii) Recovery of public funds:** ODPP prosecutes and guides inquiries into corruption cases with a view to ensuring that stolen funds are returned to Government, where Government is the victim of corruption. The same applies

in cases where private individuals, including companies, are the victims of corruption. Over the period in issue, ODPP has made total recoveries of **Ugx10 billion and USD 16,000**. All funds recovered are deposited on the ODPP Asset Recovery Account in Bank of Uganda. In addition, Anti-malaria drugs valued at **Ugx28 million** were recovered, and handed over to Kawempe National Referral Hospital after the DPP made consultations with the Ministry of Health on which Government facility should receive them.

iv) Enforcing Disqualification: Through successful prosecution, ODPP led to the disqualification of **51 officials** who were convicted of corruption, from holding public office for the next ten years, as provided under section 46 of the Anti-Corruption Act.

3.2.3.3 ADJUDICATION

A. **The Anti-Corruption Division of the High Court** is a specialized Court which is mandated to adjudicate corruption and corruption-related cases under the Anti-Corruption Act, 2009 and other related legislations. During the period in issue, ACD adjudicated and completed a total of 513 cases, out of which 147 resulted in convictions. Over 50 Government officials were convicted, barred from holding public office for 10 years, and orders for compensation were made. The ACD interventions include:

i) Upcountry Sessions are conducted. ACD is centrally located and has no other branches upcountry, so they have to take justice to the people, and to try the cases in areas where the complaints arose from. This is not only for visibility purposes, but also to build public confidence in the Country's justice system, as well as show commitment in the fight against corruption. It is also to ensure that witnesses who would otherwise find it hard to travel to Kampala for various reasons are easily accessible and their testimonies heard. Judicial Officers therefore travel to various upcountry Districts to hear designated cases.

ii) Backlog cases were fast-tracked with back-to-back hearings with short adjournments, and most have been disposed of.

iii) The High Court (Anti-Corruption Division) (Case Management) Rules, 2021 were gazetted and came into force in November 2021. The Rules control the trial process by giving timelines in managing the cases, from plea taking to delivery of Judgement. Their application therefore quickens the disposal of cases. Additionally, Rule 10 of the Rules provide for the introduction of Plea Bargaining to the parties by Court, which has helped in managing the Caseload.

iv) Electronic Court Case Management Integrated System has been developed, so all Court processes are now electronically managed and synchronised.

B. THE LEADERSHIP CODE TRIBUNAL (LCT)’s core mandate is to adjudicate cases referred to it by the Inspectorate of Government. Specifically, the Tribunal enhances compliance with the Leadership Code of Conduct by adjudicating breaches of the Code brought before the Tribunal so as to curb corruption. In order to ensure effective adjudication of cases, the major intervention undertaken by the LCT is expeditious determination of cases brought before it in the shortest time. The LCT has undertaken deliberate efforts to avoid case backlog; strengthen the adjudication function; and strengthen stakeholder engagement and coordination for timely determination of cases. The LCT has undertaken the following interventions:

i) Enhanced capacity of members and staff in case adjudication and administration

The LCT continuously develops the capacity of its members and staff through development retreats, specialised trainings in adjudication, and benchmarking of other Tribunals to improve efficiency. The LCT has so far held 2 trainings of its members on case adjudication (evidence handling, judgment writing) and intends to hold a mediation training to equip the members with international standards and best practices on adjudication with focus on mediation. Through mediation, the LCT has disposed over 54% of the matters filed before it.

ii) Automated and updated Registry is in its early stages, so as to cover case filing and management, record keeping and archiving, and Court management.

iii) Transparent and efficient case handling systems and procedures have been developed and documented, to enable appreciation of LCT processes by litigants. This has made adjudication efficient at the LCT and thus enabled expeditious disposal of matters filed at the Tribunal.

iv) Improved virtual accessibility which includes developing, acquiring and operationalizing an online hearing system which will support adjudication of matters virtually by holding Tribunal hearings via teleconferencing is in its early stages. Focus is also on enhancing ICT capacity to facilitate secure, reliable and efficient services at the LCT.

v) Participation in Anti-Corruption and Accountability forums has been strengthened, with the aim of strengthening co-ordination with stakeholders, partnerships as well as accountability and performance management.

vi) An Anti-Corruption Strategy has been developed and implemented, to ensure that all persons employed by the Tribunal and any third parties who benefit from the services of the Tribunal do not engage in activities that are or that can be perceived as corrupt.

vii) **LCT Electronic Case Management Information System (ECMIS)** is in its early stages, and will enable e-filing, e-payment, e-processing and use of a mobile phone app. This will allow paperless case management after the case is filed and all through the life cycle of the case.

viii) **The challenges** faced by the LCT are insufficient funding and lack of well-trained human resources.

C. ARRAIGNMENT OF OFFENDERS: SH-ACU in collaboration with Uganda Police has arraigned 315 persons in Courts of Law; of which **40 persons** have already been **convicted and sentenced**. The persons arraigned are of the following categories:

- a) 183 are Public Officers interdicted from Government Offices. The Public Officials arraigned include 2 MPs, 31 Accounting officers at Central Gov't level of Permanent Secretaries, Secretaries to Commissions, CEOs, MDs, EDs and Heads of Department, hence disputing the perception that the so called ***"big fish"*** are not investigated.
- b) 43 Accounting officers at Local Government Level including CAOs, CFOs, and Town Clerks all with financial responsibilities at their levels.
- c) 31 Security Personnel including UPDF, UPF and ISO.
- d) 132 are individuals from the Private sector.

3.3 PUBLIC PERCEPTION AND EXPERIENCES OF CORRUPTION

a) Public Awareness about the Anti-Corruption Institutions and efforts in Uganda.

The NSDS 2021 survey asked households to list the anti-corruption agencies they have ever heard about or known to them. Most respondents know the Uganda Police, Parliament and the Judiciary taking 89 percent, 66 percent, and 34 percent of the households respectively. Others known include the Inspectorate of Government (16%), Office of the Auditor General (3.4%), Directorate Of Public Prosecution (3.5%), Public Procurement and Disposal of Public Assets (1.5%), Financial Intelligence Authority (0.6%), and State House Anti-Corruption Unit(13%). The nine institutions that were mentioned by the respondents are less than half of the established number of anti-corruption agencies in Uganda.

Further, the NSDS 2021 survey asked households on their knowledge about the efforts of various anti-corruption agencies in combating corruption. Most known are the efforts of the State-house anti corruption unit (48%), Inspectorate of government (37%), Auditor general (33%), the Uganda Police(29%), Parliament (18%), and the Judiciary (29%), and PPDA(24%).

Despite mentioning the impressive knowledge of institutions, the low level of knowledge about the anti-corruption efforts reveals a significant gap in public sensitization. On the other hand, findings indicate that the institutions mainly engage with the public whenever there are corruption cases but such engagements do not always involve taking a deliberate effort to inform the public about their existence, relevance and efforts. Due to ignorance, the people find it difficult to access the services, leading to limited societal will to support the government in the fight against corruption.

The results show a strong linkage between peoples' knowledge about an institution and the level of their awareness about the work done by it. Most households in Uganda do not know most of the anti-corruption institutions as well as their efforts in combating corruption. Limited knowledge limits level of Societal willingness and involvement to support Government in the anti-corruption fight. This is worsened by low levels of mass education and sensitization on fraud and embezzlement. There is need to establish whether poor sensitization is caused by lack of commitment by the leadership, which could be highly risky for realization of the anti-corruption aspirations. Further, leadership willingness to stem corruption is challenged by the high levels of inaction against culprits of real or perceived misuse of funds at various levels, potentially leading to a conclusion that leadership might be tolerant to corruption.

b) Community Education and Sensitization

The Directorate of Ethics and Integrity (DEI), through the Zero Tolerance to Corruption Policy, moved to inculcate a culture of integrity, accountability and transparency at all levels of society. DEI guided MDAs to nominate an Integrity Focal Person (IFP) to be the role model of integrity within the Entity. The role of the IFPs is to sensitize fellow staff on the values of integrity and corruption-prevention measures. As at 2022, there are 48 MDAs IFPs who are being equipped with the necessary knowledge and skills to carry out their role. They are due to be trained in Corruption Risk Assessment by the Chartered Institute of Public Finance and Accountancy (CIPFA) to carry out corruption risk assessment and mitigation in their MDAs. Second, DEI has worked with stakeholders towards translation of the anti-corruption laws to promote understanding of the laws through a simplified version. Through the Centre for Language and Communication Services of Makerere University, the Simplified Version of Anti-Corruption Laws was translated into the local languages of Ateso, Luo, Runyankore-Rukiga and Luganda, to reflect the four Regions of Eastern, Northern, Western and Central Uganda. Both the English and the translated versions are disseminated every quarter, taking Regional balance and social inclusion into account.

The NSDS survey inquired about the nature of service delivery engagement between the people and their leadership at parish and Subcounty over the past 12 months. Results indicate that most of engagements were about community education and sensitization. About 54 percent and 70 percent of the parishes/LC.II and Sub counties/LC.III leadership engaged the citizens on education and sensitization about government programs. It is notable that less than one percent of the education/sensitization conducted in 2021 was on fraud and embezzlement.

c) Corruption in the Public Sector.

The NSDS 2021 survey asked people whether they have ever heard about the various forms of corruption. A total of 14 forms of corruption were presented. The proportion of the population who said that corruptions happens in the public sector were 33.5 Percent. These have heard about any of the forms of corruption in the districts and Central Government. The people mostly hear about bribery, embezzlement, nepotism and favoritism within their districts. Among them at district level, most households 17 percent reported having heard about bribery, 13 percent reported hearing embezzlement/diversion of funds, 11 percent noted favoritism and 10 percent nepotism, among others. Similarly, regarding prevalence levels of corruption in the districts over the past 12 months, about 69 percent of the households perceived that all forms of corruption had increased while 22 percent said prevalence remained the same.

People indicated that prevalence of corruption is higher in the central government sector than in districts, although the most prevalent forms remain the same, that is, bribery, embezzlement, nepotism and favoritism. For the central government sector, 27 percent of people hear about bribery, 17 percent hear embezzlement, 12 percent hear favoritism and 10 percent hear about nepotism.

The main causes include greed (50%), poor supervision of workers (9%), low salaries (8%), lack of stringent punishment for the corrupt (8%), moral decadence (7%), lack of knowledge by the public about their rights(4%), lack of transparency and accountability (6%), lack of political will to fight corruption (2%) and lack of job security (2%).

There are high levels corruption at the districts manifested in the various forms of maladministration. Over 60 percent of Households reported the existence of delayed access to services and reporting late for duty by the public servants. Other forms of corruption reported include absenteeism (52%) and irregular recruitment of government employees (43%).

On recruitment of government employees, the report of the Office of the Auditor General for FY 2021/22 noted irregular recruitment of staff across various local governments where people with forged documents got into positions on the government structure, leading to financial losses of about UGX 19 billion through payments to ineligible staff. The same report indicated districts diversion of funds from planned activities without due authorization which was contrary to relevant guidelines. Similarly, during the NSDS survey 2021, Households (30%) reported existence of diversion of public resources by the districts. Like the cases of diversion of funds, there was massive repurposing of funds by districts without authorization reported in the 2021/22 audit report, amounting to UGX 17.5 billion.

The citizens indicated that overall, prevalence of any type of corruption in the public sector measured above 60 percent with embezzlement getting the highest rank at 87 percent. Across the entire public sector, the main cause of corruption, reported by the Households, is greed which is manifested by the individual tendency or desire to get quick money. The citizens reported that such levels of corruption by the public sectors

carry serious consequences that include delayed service delivery, worsening poverty among the households and delayed development of the country, among others.

d) Manipulation and loopholes in Institutions

Some occurrence of corruption is due to manipulation due to inherent systemic loopholes within institutions. There are weaknesses in the public sector that promote the corruption risk within Institutions. Key among these is maladministration reported to exist in the public sector by 65 percent of the population. The main document highlighting corruption along these two areas is the published report of the Auditor General 2021/22. The report recorded the following.

- a. Expenditure on non-functional outputs causing loss of value for money.
- b. The unsatisfactory quality of outputs where shs. 208 billion was spent.
- c. Unexplained delay in delivery of outputs costing shs. 354 billion
- d. Inadequate delivery of quantities of goods than planned costing sh.83billion
- e. Non-implementation of activities
- f. Implementing at a higher cost, unnecessarily incurring shs. 40billion more.
- g. Weaknesses in contract supervision
- h. Implementation of activities without certified strategic plans.
- i. Sending excessive funds leading to potential misuse of the funds
- j. Frequent transfer of accounting officers disrupting activity implementation.
- k. Utilization of off-budget donor resources outside supplementary rules.
- l. Rush in sending funds to institutions to avoid funds returning to finance.
- m. Issuing funds without or with contradictory guidance on utilization.
- n. Re-purposing and diversion of funds without due authorization.
- o. Unregistered entities accessing government funds.
- p. Expenditure of funds without requisite documentation.
- q. Operating without approved service delivery standards and clear outputs.
- r. Creation of fictitious suppliers that receive funds for non-existence work.
- s. Failure to close projects, funds lying idle on accounts leaving room for misappropriation.

Society observes these weaknesses and loopholes and sometimes get access to corruption-related information. The information leads to the perception that corruption is high and increasing. The existence of loopholes in the functioning of institutions reflects maladministration practices which may affect society's engagement to fight corruption.

e) Mode of accountability by Parish and Sub-county administrations.

Society's will to support government in against corruption can be assessed by their effort to demand for accountability within their local administrative jurisdictions. In this case involvement is determined by their level of understanding the modalities of ensuring accountability. The NSDS 2021 survey asked the leadership at the parishes and sub counties to indicate the major mode of ensuring accountability within their administration. About 66 percent of the sub counties use internal auditors while 15 percent use external auditors. There are indications that the Technical Planning Committee (6%), Chairperson LCIII (2%) and Finance officer (9%) are the major modes of accountability in various sub counties. At the parish, accountability is majorly by management committee (22%), chairperson (22%) and finance office (12.9%) and there are also indications that accountability in some of the parishes is through Barazas (12%). A similar scenario was observed in the management of health facilities. The Survey inquired the major mode of ensuring accountability at the health facility and responses indicated Auditors in 62 percent and health management team in 33 percent of the healthy facilities.

The NSDS 2021 survey asked the people whether they were individually holding public official accountable, only 11 percent were, on whether they would use it as a mode of fighting corruption, only 6 percent indicated that they would. These responses suggest that people may not be aware how to hold officials to account within their jurisdictions. While auditors should be the major mode for ensuring accountability, as indicated above, it is not always the case across various sub-counties, and it is worse in the case of the parish administrations. This creates loopholes and strengthens potential for corruption within these local governments and institutions. There seems to be lack of a standard or accounting standards and procedure are abused. Societal will to fight corruption may not thrive in the state where the jurisdiction to enforce accountability is not clear.

f) Corruption in maintenance and repairs of road infrastructure.

Societal will to support government to fight corruption can manifest through protection, maintenance and repair of the infrastructure in their jurisdiction. Societies have asked the government to open new roads and maintain/repair the existing infrastructure to enable easier access to markets, schools, hospitals, and other public services. Corruption in management of infrastructure is a big constraint to both service delivery and economic development of societies. The NSDS 2021 survey asked the leadership at the sub counties to indicate the constraints faced in maintenance and repair of roads in the subcounties. In 35 percent of the sub-counties, various constrains were reported including, inadequate equipment(80%), delayed remittance of funds(66%), inadequate funds(98%), nature of terrain (52%). Corruption was a major constraint in 33% of the sub counties. Of these, 30% indicated that the constraint worsened over the past two years (2020 and 2021) while 40 percent noted persistence of corruption. Corruption can breed poor workmanship. In 2021, the challenge of poor workmanship was reported as a major constraint in 37 percent of sub counties where 57 percent of these indicated persistence to worsening condition over the past two years. The results show that in 41% of the sub counties, repair of roads and bridges is mainly ad-hoc and the quality of repairs is average to poor in 70 percent of the sub counties. The poor state of roads is attributed to bad weather (35%), poor management(32%), and lack of equipment (14%). Society is

sometimes interested in maintenance and repair of road infrastructure due to the benefits listed above. Results indicated that in 68 percent of the sub-counties people were interested in ensuring that roads are repaired and maintained.

g) People's experience of corruption

The NSDS 2021 survey asked households about experiences with the various types of corruption as victims in the 12 months prior to the survey. Overall, only 17 percent of the people reported being direct victims of corruption. About 21 percent reported experiencing bribery, 11 percent reported embezzlement, 20 percent suffered favoritism and 13 percent nepotism, and 20 percent experienced diversion of public resources, extortion (17%), and solicitation (19%), among others. The people indicated that the most immediate effects of corruption experienced are limited/delayed access to service delivery(47%), prevents development and worsens poverty (44%), resentment of government officials(26%) and distortion of distributions of services and public resources(16%). However, the people noted that corruption was not a threat to; national security (92%), investment potential (94%) and government income/taxation (96%).

h) Enforcement actions against implicated officials

Leadership commitment to fight corruption is demonstrated by the actions taken against officials involved in corruption. The NSDS 2021 inquired about the actions taken on the culprits to remedy the identified misuse of funds in the previous financial year at parish and Subcounty levels. The communities observed that among cases of misuse of funds, no action was taken against the culprits who were majorly accounting officers that occurred in 37 per cent of the Parishes and 54 per cent of the sub counties. In 31 percent of the parishes and subcounty, the action taken against culprits was reprimand and recovery of the funds. Only 24 percent of the parishes and 10 percent of the sub-counties reported dismissal/interdiction or suspension of the culprits.

The perception of the households also points in a similar direction when asked to indicate what anti-corruption institutions have done to address corruption. They perceive that inadequate actions are taken by the anti-corruption institutions against the culprits of corruption. About 54 percent of households indicated that anti-corruption institutions only conducted investigations without further action. Households indicated that there are very few instances where culprits are dismissed (13%), reprimanded(23%) or forced to pay a fine(23%) which tends to point towards inaction against the corrupt. This type of perception can potentially limit societal will to support the government anti corruption efforts.

At Central government level, the Public Service Commission noted laxity in taking actions against corrupt officials and has requested the Head of Public Service and Secretary to Cabinet to cause Permanent Secretaries with Officers who have been accused of engaging in corruption but not prosecuted to be administratively charged. With the intervention of the SH-ACU, the persons arraigned are of the following categories: a) 183 are Public Officers interdicted from Government Offices. The Public Officials arraigned include 2 MPs, 31 Accounting officers at Central Gov't level of Permanent Secretaries, Secretaries to Commissions, CEOs, MDs, EDs and Heads of Department, b) 43 Accounting

officers at Local Government Level including CAOs, CFOs, and Town Clerks all with financial responsibilities at their levels, c) 31 Security Personnel including UPDF, UPF and ISO, d) 132 are individuals from the Private sector.

i) Implementation of anti-corruption recommendations

Finally, it is part of the core roles of leadership to follow-up and implement recommendations of anti-corruption, oversight institutions and commissions of inquiry. There is limited commitment by the leadership to promote achievement of the anti-corruption aspiration through implementation of recommendations on corruption control. The ACA interventions report indicates that Implementation of IG recommendations has been low with only 20% implementation in financial year 2021/2022. The ZTCP progress report confirms that leadership failure to ensure implementation of recommendations is one of the reasons for the apathy among Ugandans.

j) Societal will to support the anti-corruption fight.

The NACs provides for promotion of societal will by the general public to be involved or support Government in the anti-corruption fight. The coalition between the government and society is a strong pillar in the fight against corruption because corrupt practices are done within the public domain. Society experience with corruption can trigger effort to expose and eliminate corruption when there is free societal will to partner with the government institutions. Society is supposed to be the eyes of the government to identify and report cases of corruption for redress. To achieve societal will, the government must be supportive and create avenues and mechanisms for enabling an active alliance towards elimination of corruption at all levels. To grow societal will against corruption, society should; (1) see improvements in handling of corruption cases, (2) see benefits arising from government projects, (3) not find challenges in report cases of corruption, (4) be protected from retaliation by implicated persons, (5) know clearly the mode of accountability within their jurisdictions (6) be sensitized about corruption cases that occur within the public domain but outside of the realms of society.

k) Societal Action against Corruption and maladministration

Maladministration has been defined as inefficient and or dishonest management or administration. It involves actions of a government body which can be seen as causing injustice and causing delayed service delivery. Societal action or engagement to do something to reduce is the most clear measure of societal will to support the fight against corruption. The NSDS 2021 survey asked the people to indicate the actions they were taking to fight/reduce corruption. Over 80 percent were not doing anything. About 54 percent of respondents indicated that they had nothing they could do to reduce corruption. Only about 20 percent respondents indicated that they can report a corruption case to a relevant jurisdiction, as the main vehicle of supporting the government to fight corruption. This is an indication that large proportions of society appear to have given-up or not taken it seriously to fight corruption. Thus, results suggest low willingness of society to support government efforts against corruption. There findings indicate societal cohesion around their perceptions on corruption. About 40 percent of the respondents said that their view about corruption in Uganda was

influenced by individual experiences, views of family and friends, local leaders' views and radio reports. The views and ideas of political, religious and cultural leaders regarding corruption does not influence people's perception about corruption in Uganda. This finding suggests polarization, with the government on one side fighting corruption and the society on the other looking-on/observing the developments.

I) Peoples' Interest in monitoring projects implementation

Societal will to fight corruption manifests when the society takes interest to participate in support of development programs implemented within their localities. The NSDS 2021 survey asked the leadership at the sub counties to indicate the source of project ideas and main entity in monitoring their implementation. The majority, 87 percent of the sub-counties indicated that projects' ideas are sourced by the subcounty chief, the technical officers at the subcounty and through their consultations with the citizens in across villages. Only 7.5 percent of the sub counties indicated that project ideas are provided by the district, central government and the parishes. This means minimal involvement of society is generating ideas for projects in many jurisdiction, rather, the leaders determine projects according to their own perception of society needs. This could generally limit society interest in the projects.

Monitoring of project implementation is majorly done by the sub-county technical staff and investment committee (74.5%), district (18%), Central government (2.4%), villagers (1.8%) and others (3.2%). Within the local governments, data shows that the entity that generates a project idea is also the institution majorly undertaking implementation monitoring, which create likelihood for potential corruption in the management of the projects. Central government involvement in monitoring of the projects at district and subcounty levels is still very low which leaves loopholes for manipulation and corruption.

The findings also indicate that monitoring of health facilities is inadequate/low. Among health facilities, 19 % are supervised monthly, 40 percent are supervised quarterly. Ad-hoc supervision of health facilities is reported in 29 percent of the cases. In terms of service delivery at health facilities, 33 percent of the sub counties reported health facilities operating less than half a day, 20 percent reported health facilities working up to 12 hours a day and 47 percent of the sub counties reported health facilities being open 24 hours. The challenge of drugs being delivered late to health facilities was reported. About 9 percent of health facilities take two weeks, 21 percent take 5 weeks while 52% take up to two months or more to receive drugs. Finally, only 35 percent of the health facilities received all the drugs ordered or expected. Another area identified to experience hidden corruption was environment protection.

Findings indicate inadequate monitoring by the communities causing widespread exploitation of the environment. Evidence shows that across the countries, various products are extracted from the environment including sand, firewood, medicine, water, fish, poles, grass, fodder, honey, fruits, game meat, fibers, and seeds. Uncontrolled extraction degrades the environment but especially where there is no mechanism to

regain the environment. The NSDS 2021 survey asked the community leaders to indicate the extent to which people pay for extracting the materials from the environment. Results indicate that in 90 percent of the cases, people do not pay for extracting materials. The reasons given by 46 percent of the communities was weak enforcement, 41 percent pointed to ineffective policies/laws, while 69 percent indicated population pressure as the leading cause of degradation and misuse of the environment. The people have attached the environment on which their livelihoods thrive so much so that forests and wetlands are reported to be the most degraded environment in about 60 percent of the communities. As a result, degradation is associated with droughts and rising temperatures in 50 percent of the communities, leading to floods and food scarcity in about 25 percent of the communities.

m) Benefit of projects to the host communities

As noted above, there is minimal contribution of the society to projects ideas. However, where tangible benefits accrue, societies exhibit willingness to participate and fight any forms of corruption to maintain their benefits from projects implemented in their communities. The NSDS 2021 survey asked community leaders to indicate the benefit to the households from various projects implemented over the past three years(2019-2021). About 11 percent of the community leaders indicated no benefits, 28 percent indicated that little benefits were realized, 23 percent indicated average benefits while only 36 percent indicated that households adequately benefited much from the projects. In summary, over the three years of project implementation, households in 64 percent of the communities did not find projects as beneficial as anticipated. Key among the projects noted to provide little benefits include rural electrification, markets rehabilitation, extension services, introduction of new crop or improved varieties, introduction of improved agricultural techniques, livestock improvement/restocking/breeding, poultry/birds related, forestry related, fish related projects. Projects that deliver little-to-no benefits cannot attract societal trust and participation and any forms of corruption associated with the projects cannot be a concern of the citizens. Households tend to view projects as schemes of government officials planned to spend resources without focus on beneficially satisfaction. Improvements would require that projects implemented over long periods but delivering minimal benefits to communities should be earmarked and investigated for corruption, wastage of public funds.

n) Causes of corruption and perceived change.

Societal will to support the fight against corruption is partly determined by perceived change in the forms of corruption. The NSDS 2021 survey asked households about the causes of corruption and change in the forms of corruption in the past 12 months. Most households, 50 percent pointed to greed/need for quick money, 11 percent pointed to low/delayed salaries. Other causes noted was poor supervision of workers and lack of stringent punishments for corrupt officials both ranking at 8 percent. Most households, 69 percent perceived an increase in all forms of corruption, followed by 22 percent of people that noted corruption to have remained the same. Many people 65%, said that

persistence of corruption was due to greed. Thus, a total of 91 percent of the households perceive that there was no decline in all forms of corruption.

o) Linkage between perceptions, experiences and exposing corruption.

The NSDS 2021 reveals a disconnect between perceived levels of corruption in their various forms and their actual experiences. There are large proportions of the people perceiving existence of certain forms of corruption but the proportion that report actual experience are minute. For instance, 79 percent of the households perceived that Bribery exists in Uganda. A similar proportion, 77% perceived that bribery was increasing yet only 20 percent reported having experienced it. This is similar in the case of other forms of corruption.

This can be observed as a misrepresentation of the actual levels of corruption. There is need to rethink the approach of assessing corruption away from public perceptions. Correct diagnosis and targeted investigations are necessary to demarcate and address corruption appropriately. The proportion of households reporting corruption experiences is low but accurate. The reason for high perception rate of corruption against low experiences among households is that most corruption manifests within institutions away from society. Institutional level corruption exists due to manipulation of due process through loopholes in the functioning of the institutions. Information related to loss of resources trickles into the public domain which raises their perception rate that corruption is rampant and increasing.

4.0 INTER-AGENCY COLLABORATION, STRATEGIC PARTNERSHIPS AND ALLIANCES.

The NACs requires application of inter-agency collaboration and strategic partnerships and alliances among anti-corruption stakeholders towards coordination of all activities related to the fight against corruption.

The collaboration operates through the Inter Agency Forum -IAF that was established to link the civil society with the Anti-corruption Public Private Partnership (ACPPP) to cause the much needed change on matters of accountability and elimination of corruption. The Anti Corruption Public Private Partnership (ACPPP) is a collaboration framework developed between the Government and the Non State Actors to promote effectiveness and minimize duplication of efforts and resources in the fight against corruption and rebuilding of ethics and integrity. The collaboration is aimed at mobilizing and creating a structured collaborative relationship through a process of contact, confidence building and awareness-raising that will enhance the fight against corruption and rebuilding of ethics and integrity.

The private partners include the following organizations: the National Coalitions as, International Network of Faith Based Organisations fighting Corruption (INFOC), Urban Authorities Association Uganda (UAAU), Anti – Corruption Coalition Uganda (ACCU), Uganda Debt Network (UDN), Transparency International (TI), Uganda Local Government Authority (ULGA), Federation of Uganda Employers (FUE); the regional coalitions as, Northern Uganda

Anti – Corruption Coalition (NUAC), Teso Anti Corruption Coalition (TAC), Kick Corruption out of Kigezi (KICK), Rwenzori Anti Corruption Coalition (RAC), Mayank Anti Corruption Coalition (MACCO), Mid Western Anti Corruption Coalition (MIRAC), Anti Corruption Coalition Busoga; and the sub regional as, Karambi Action for Life Improvement (KALI), Anti – Corruption Coalition Koboko (ACCK), The Apac Anti Corruption Coalition (TAAC), Kanungu Community Efforts for Rural Transformation, Uganda Debt Network Iganga, Uganda Chapter for Cooperate Social Responsibility Initiative (UCCSRI), Corruption Brakes Crusade (COBRA), Amuru District Community Monitors, Makerere Center for Applied Ethics (MACAE), Volunteers Anti Corruption Campaign Africa (VACOCA), Kibaale Community Center, Uganda Ethics Network Outreach (UENO), Uganda Philosophy Society (UPS) and Youth Marshal Matrix International (YOMMINT). Among these, the founder members of the ACPPP, include Anti-Corruption Coalition Uganda (ACCU), International Network of Faith Based Organizations fighting Corruption (INFOC), Uganda Local Governments' Association (ULGA) and Uganda Debt Network (UDN). The list grow as of August 2018, to twenty-six (26) CSOs.

In order to assess performance and strengthen the synergy, the collaboration framework is reviewed from time to time. During a typical year, a review workshop is conducted to share progress reports by various member organizations and a strategic framework is developed for actions for the coming year. Over the recent past, the collaboration between the Government and the CSOs moved towards achieving strategic objectives in the following key areas:

1. Strengthen the capacity of key stakeholders to reverse the trends of corruption in Uganda.
2. Promote relevant research on corruption issues and disseminate information to relevant stakeholders for action.
3. Involve key stakeholders in Anti Corruption Policy formulation and Implementation.
4. Bring together various anti corruption stakeholders to jointly advocate for ethics and integrity in Uganda.
5. strengthen mutual trust and commitment to promote Integrity and sufficient accountability.
6. Provide an opportunity for both the Government and the Non State Actors to build synergy and pool resources to achieve a common goal, share experiences, create a bigger platform for advocacy and, tap the opportunity of comparative advantages and thus avoid duplication and misuse of resources.

The Objectives of the annual workshop(s) include the following

1. To determine the progress, effectiveness and efficiency of the overall ACPPP collaboration framework
2. To determine the major successes in the implementation of the framework for future references.
3. To identify significant problems and challenges hindering progress of the ACPPP and devise ways of addressing them.

4. To renew the ACPPP partners commitment to the collaboration framework and its mandate in the fight against corruption.

5.0 CHALLENGES OF THE ANTI-CORRUPTION AGENCIES

The section presents some of the main limitations to the anti-corruption efforts as anti-corruption Institutions implement their mandates. However, a major limitation is the lack of an assessment of corruption within sectors, programs and Institutions intended to fight corruption across the public and private sector. Importantly, there is still need to establish effectiveness of interventions being undertaken towards reduction and elimination of corruption in Uganda. The following are the major limitations against the anti-corruption efforts as indicated by the various institutional reports.

5.1 Inadequate funds for operational activities

The MTEF allocations to the Inspectorate of Government for Recurrent (Wage, Non-Wage) and GoU Development has remained inadequate over years, despite the Institution reporting funding gaps worsened by the closure of funding from EU-JAR program, SUGAR-TAF, UNDP and World Bank. The major components are construction of the IG Head Office Building, aging fleet of vehicles and maintenance, support to a number of initiatives including the implementation of the Leadership Code Act, investigation of high profile cases and research.

Other limited funding by institutions noted.

- a) Inadequate Funding for ODPP.
- b) Office of the Auditor General faces budget constraint
- c) State House Health Management Unit indicated under-funding
- d) Insufficient Budgetary Allocations, CID continues to grapple with insufficient budgetary allocations to cater for various competing demands such as training and capacity building, investigation and management of cases, and increasing case backlog across all Units. This has greatly affected various activities and operations of CID and its overall efficiency
- e) URA noted having a Limited budget; the budget allocation for internal compliance has been declining against a higher expectation; tools for surveillance and investigation are not adequately provided. Salary has not been reviewed for more than 7 years and is lower than other Authorities yet the cost of living increases every year.
- f) FIA noted Limited resources to Anti-Corruption Agencies: Agencies involved in the fight against corruption such as Inspectorate of Government, Criminal Investigations Directorate (CID) of the Uganda Police Force, FIA, Office of the Auditor General, among others have a challenge of inadequate budgetary resources. This hampers their anti-corruption initiatives including capacity building, investigations, prosecutions and asset recovery and management, among others.

- g) The leadership code tribunal. The challenges faced by the LCT are insufficient funding for implementation of the leadership code.
- h) The ministry of local government – inspectorate unit The challenges it faces are:
Insufficient funding to enable regular and routine inspection.
- i) The Health Service Commission noted Inadequate funding for the activities of District Service Commissions (DSCs). For example, only Ugx20 million was availed to DSCs for FY 2022/2023, and the rest of the activities are to be funded from local revenue. In addition, apart from the Chairperson, the other members of the DSC are not paid a monthly retainer fee.
- j) PPDA noted insufficient resources to reach all entities to follow up on implementation of audit recommendations.

5.2 Understaffing

- i. **In the IG :** In the last four years, the number of Local Governments (Districts, Municipalities, Town Councils and Sub-Counties) has significantly increased. The increase in the number of administrative units contributes to additional work for the IG. Furthermore, the number of Leaders and Public Officers declaring to the IG has increased from 25,000 to over 350,000 due to the amendment of the Leadership Code Act. Unfortunately, the number of staff has not increased to match with the large volume of work required of the IG, and this has slowed down the speed of work.
- ii. **The ODPP** is currently operating at 38% capacity, translating into 316 Prosecutors out of the approved establishment of 862 Prosecutors. The 316 prosecutors are either running one-man Stations or serving in two different Stations, appearing before 2 to 4 Judicial Officers. The ideal situation is to have two Prosecutors appearing before one Judicial Officer.
- iii. The Key Challenges faced by Off Auditor General includes inadequate staffing
- iv. the challenges faced by HMU is Under-staffing.
- v. The Challenges faced by the CID are: Inadequate Manpower. CID, like other units of the Uganda Police Force, is faced with staffing gaps at various levels of its hierarchy. Shortage of staff has led to high case-load per Officer in almost all Policing units across the Country, thereby affecting efficiency.
- vi. PPDA noted Insufficient resources in terms of staff to reach all 348 Central Government Local Governments, 34 Embassies and 1033 Schools.

5.3 Inadequate specialized skills to fight corruption

- i. **The IG noted that** prevalence and complexity of corruption in Uganda continues to grow and is of particular concern to the governance of the country. Corruption was previously limited to petty incidences between few officials, it now encompasses grand syndicated corruption where controls are deliberately circumvented in a systematic way, involving networks of corrupt officials from different MDALGs and the private sector. However, due to funding limitations, the IG has not developed adequate capacity to effectively deal with the current syndicated corruption and systemic administrative injustices. It lacks advanced equipment, forensic teams, specialized staff such as Engineers, Valuers and Quantity surveyors.
- ii. URA noted Limited Staff investigation skill-set for cybercrime.
- iii. The Health Management Unit noted that There are glaring gaps in the current medical professional training and more especially in private training Institutions resulting from laxity in entry academic standards and accreditation of the Institutions.
- iv. Lack of Skills and Competencies, CID is faced with an acute lack of specialized skills and competencies to investigate sophisticated and syndicated fraud cases. This has in most cases resulted into delayed investigations because of constant reliance on external expertise.
- v. THE LEADERSHIP CODE TRIBUNAL noted lack of well-trained human resources.

5.3 Absence of a law on non-conviction based asset recovery.

The IG noted absence of the laws to support non-conviction based asset recovery affects effective recovery of assets from the corrupt because the IG has to rely on Court processes for conviction before stolen assets can be recovered. The Proceeds of Crime Law which also provides for Civil Asset Recovery Law should be expedited, to boost the recovery of stolen or misappropriated public funds.

5.4 Lengthy appeals process and conclusion of corruption cases.

- a. The ODPP noted Delays in the appeal process, which directly impacts on the enforcement of the Asset Recovery orders secured from the Lower Courts, requiring convicts to repay stolen funds.
- b. The SH-ACU noted:
 - i. existence of Complicity and sophistication in committing corruption related offences, therefore investigating such cases call for expertise and take a lot of time.
 - ii. Fear by members of the public to appear as witness in Courts of Law due to the absence of Witness Protection Law.
 - iii. Masqueraders and Impersonators of SH-ACU.

- iv. Prolonged litigations. It takes not less than a year for a case to be concluded and in the process witnesses may be compromised, transferred or may relocate.
- c. The High Court (Anti-Corruption Division) noted:
 - i. Retired civil servants who are potential witnesses are not easily traceable. Some are reluctant to travel to Kampala to testify. Others do not simply want to associate with the cases after retirement. These cause delay in hearing of some cases. However, for those unable to travel to Kampala, our Up-Country sessions strategy makes it easy to find them.
 - ii. Voluminous documents that have to be read, forensic evidence, expert witnesses, many accused persons, many lawyers among others, are factors that delay the quick disposal of cases. The Case Management Rules have remedied some of these long processes, but there are others that are still work in progress to solve.
- d. The CID of the Uganda Police Force noted :
 - i. Poor Exhibit Management; CID is faced with the problem of management of exhibits across most Units in the Country. This is majorly due to lack of adequate infrastructure as well as specialized facilities to safely keep exhibits in their original form from the time of recovery up to when they are tendered in Court.
 - ii. Poor Records Management; The records management system in place is largely manual which makes it very difficult to track cases reported and progress made. It is important to note that once CID is unable to track cases under investigation, then its overall performance objectives cannot be measured with preciseness.
- e. URA noted
 - i. that tools for surveillance and investigation are not adequately provided. This is caused by budget constraints with significant effect on conclusion of some corruption cases.
 - ii. Lengthy court resolution timelines that lead to frustration of stakeholders who may resort to easier/faster options to achieve end results.

5.5 Poor Internet Connectivity

The Accountant General's Office noted challenges of internet connectivity especially in the hard to reach District Local Governments and slow connection process, by the NITA-U, to the National Data Transmission Back-borne Infrastructure. The private Internet Service Providers indicated that some of these areas are economically viable to justify additional investments.

5.6 Inadequate fleet of vehicles

- a. The Office of the Auditor General noted the ageing fleet of vehicles.

- b. The HMU noted need for more compliant vehicles since most the work is field based.
- c. PPDA noted Insufficient resources in terms vehicles and other logistics, to reach all 348 Central Government Local Governments, 34 Embassies and 1033 Schools. PPDA resorts to more of desk work to assess the procurement processes, yet physical verifications are very important.

5.7 Weak deterrent and punitive approaches for the corrupt.

- a. The HMU noted need to amend the law in order to ensure that the existing sanctions are more deterrent and punitive especially for habitual offenders.
- b. The IG noted absence of the laws to support non-conviction based asset recovery from the corrupt.
- c. URA noted challenges in regards to whistleblowers such as disclosures & retaliation management; Privacy management, witness protection, reward and recognition. Threats from the corrupt staff and taxpayers against people championing integrity. Attacks on VAT system by organized syndicates.

5.8 Limited Implementation of audit recommendations.

The PPDA noted :

- Laxity by Accounting Officers to implement audit recommendations.
 - a. Insufficient activities to follow up on implementation of audit recommendations due to insufficient resources to reach all entities.
 - b. Continuous rotation of Accounting Officers, which leads to non-implementation of audit recommendations.

5.9 Political Interference

The HMU noted some political interferences in execution of its work.

The LG Inspection unit noted that Political interference at the DLGs fuels corruption and tends to dictate service delivery priorities.

5.10 Poor uptake of automation and e-services

- a. URA noted Challenges with automation. Automated systems but not fully integrated; the E-Tax system is in need of overhaul; and some activities are still manual or semi-manual; hence creating opportunities for corruption.
- b. LOCAL GOVERNMENT INSPECTION UNIT noted Low uptake of e-service delivery trends, which is compounded by limited access to internet.
- c. The HSC noted that the e-recruitment system has not been fully implemented due to limited funds, and there is need to cascade this to the Regional Referral Hospitals.
- d. EDUCATION SERVICE COMMISSION -ESC noted that the E-recruitment system has not yet been fully developed, due to lack of funds yet all CAOS are required

to first request the Commission for verification of the staff posted before they can be put on the payroll.

5.11 Loopholes for maladministration and corruption

a. Unregulated sectors especially the real estate business in Uganda which is not regulated and therefore having no oversight for the activities undertaken by real estate agents, real estate developers, builders, and property managers. This provides an avenue for corrupt officials to hide their proceeds of corruption in the real estate sector with minimal detection. In addition, the emergency of new technologies such as block-chain technology, which provides a platform for crypto-currency with pseudo-anonymity capabilities which can be used by corrupt officials to hide the proceeds of corruption.

b. Informal and Cash-based economy: The Ugandan economy is largely informal with over 85% of people employed in the informal sector. There are no laws that require businesses to formalize their operations. Most of the business operations are largely cash-based and unrecorded. The prevalent use of cash enables corrupt officials to conduct transactions without detection.

c. Lack of beneficial ownership information: Comprehensive information on the structure, management, control, and beneficial ownership in corporations, trusts, and similar vehicles is not readily available. The information cannot be accessed promptly by anti-corruption agencies to facilitate the identification of ultimate beneficial owners. Corrupt officials use these corporate structures to hide proceeds of corruption since it is difficult to link these entities to them. Whereas amendments of the relevant acts (Companies Act, 2012, Trustee Incorporation Act, and Insolvency Act) have been made to provide for beneficial ownership requirements, the implementing regulations are not yet in place.

The Health Services Commission noted,

- i) Delay in submission of disciplinary cases by Health Institutions to the Commission.
- ii) Delay by applicants in lodging appeals.

The URA noted,

- i) Existence of porous borders that enhance cross border smuggling.
- ii) Existence of Informal sector-hard to tax.

6.0 RECOMMENDATIONS

6.1 Strengthen partnerships with non-state actors

The Directorate for Ethics and Integrity is the coordinating centre for implementation of the Zero Tolerance to Corruption Policy, 2019 which recognizes the fact that Government cannot effectively fight corruption without strengthening partnerships between Government and Non-State actors, for the effective implementation of anti-corruption measures. The Non-State actors are Religious and Faith Organisations, Civil Society, Development Partners, the Private Sector and Media Institutions working through a Steering Committee to ensure effective implementation of the Policy towards creating a significant impact in the fight to eradicate corruption. The Steering Committee has a Strategy for the Promotion of Social Accountability, which involves building the capacity of citizens and empowering them to monitor service delivery at District, Sub-County and Parish levels.

6.2 Increase funding of the anti-corruption agencies

The challenge of insufficient funding is cross-cutting through all the Anti-Corruption Agencies, and has caused them to forego many of their planned interventions. Increased funding will enable the Agencies to effectively carry out all their planned interventions, which will effectively strengthen this fight. Review of funding to selected Anti-corruption Agencies indicated that recurrent and development expenditures over three years 2020/21 – 22/23 could not be distinctly separated between direct and indirect expenses on fighting corruption.

6.3 Increase Manpower, specialized equipment and training of staff

The Inspectorate of Government, ODPP, OAG, State House Health Monitoring Unit, CID, URA and PPDA have all complained of under-staffing, yet they have enormous responsibilities and workloads. They also face the challenge of inadequate specialised skills and competencies to investigate cases of complex and syndicate corruption. In some instances it could require hire of expatriates to support but also build capacity. With the changing technology, cybercrime and syndicate corruption are becoming more and more complex. It is necessary for Government to allocate funds to the recruitment of sufficient staff in the Anti-Corruption Agencies. It is also highly essential for Government to provide the Anti-Corruption Agencies with specialised equipment and to provide continuous training to the staff, in order to equip them with the necessary technical skills to effectively detect, investigate and fight cybercrime and syndicate corruption.

6.4 Address disparities in the public service remuneration

This challenge is more felt in the District Local Governments, where a Chief Administrative Officer (CAO) earns a monthly salary of UGX 2.3 million, yet is controlling a Vote of about UGX 50 billion. The same CAO supervises the District Engineer and District Health Officer who earn UGX 6.5 million per month, and an IT Officer who earns UGX 4 million. Similarly in the Education Sector, a Secondary School Head Teacher earns a monthly salary of UGX 2.3 million, but supervises a Science Teacher who earns 4.2 million, while an Arts Teacher with the same

level of qualifications and workload earns UGX 1.1 million. This disparity is very demoralizing, and should be decisively addressed.

6.5 Entrench E-governance in public service delivery.

Most corruption occurs through interaction between Public Officers and the Private sector. The entrenchment of E-governance in the areas such as recruitment, procurement and tax payment activities will enhance transparency, accountability and efficiency in public service delivery. Government should therefore invest in automating its services as much as possible, in order to minimise the areas that encourage corruption tendencies.

6.6 Formulate laws to deal with new and emerging issues.

It is necessary for Government to formulate laws to deal with new and emerging issues. For example, a law to provide for Recovery of the Proceeds of Crime, management and disposal of the recovered assets, as well as compensation to the victims of the crime. The Law will also provide for Civil Asset Recovery, where the suspect has fled jurisdiction or dies before conviction, but has assets that were obtained through crime. This law is in the offing and should be supported. A Witness Protection Law is also necessary, to provide a framework and procedures for giving special protection to people who are in possession of important information but are facing potential risk or intimidation and retaliation due to their cooperation with the Law-Enforcement Agencies.

6.8 Mainstreaming ethics and integrity

One of the objectives of the Zero Tolerance to Corruption Policy is to inculcate a culture of integrity, accountability, and transparency at all levels of society. Pursuant to this, every MDA nominated an Integrity Focal Person (IFP), who is a role model of integrity within the Entity. The role of the IFPs is to sensitize fellow staff on the values of integrity and corruption-prevention measures. We now have MDAs from 48 MDAs who are being trained on quarterly basis, so as to equip them with the necessary knowledge and skills to carry out their role. They are due to be trained in Corruption Risk Assessment by the Chartered Institute of Public Finance and Accountancy (CIPFA) early next year, so that they can carry out corruption risk assessment and mitigation in their MDAs. The concept of IFPs will then be rolled down to the District Local Governments. Mainstreaming of the National Ethical Values should also be stepped up.

6.9 Joint inspections to monitor service delivery.

Most of the corruption is exhibited in failure of service delivery. In many Local Governments Public Officers are usually absent from their jobs, and do not supervise the projects being implemented. The IAF Agencies carry out joint inspections in District Local Governments, but are often constrained by funding. The inspection will be made on quarterly basis, if funds are availed. For example in May 2022 the Minister of State for Ethics and Integrity led a team of Heads of Anti-Corruption Agencies to the Rwenzori Region, to assess levels of service delivery. They carried out joint inspections in the Districts of Kitagwenda, Ntoroko and Kabarole. The issues they found include mismanagement and misappropriation of public funds; irregular disposal of public property; and extortion of funds from candidates who apply for Public

Service jobs at the District. Increased funding will enable the IAF to carry out regular inspections.

6.10 Strengthen Partnership between Parliament and Anti-Corruption Agencies

The public considers Parliament as a key institution in the fight against corruption and misuse of authority and that it should jointly work with the Inter-Agency Forum, in addition to its oversight role.



OFFICE OF THE PRESIDENT
DIRECTORATE FOR ETHICS AND INTEGRITY

SOCIAL SECURITY HOUSE PLOT 4, JINJA ROAD. P.O..BOX 7142, KAMPALA, UGANDA
TELEPHONES: General Line: 414301600, Web: www.dei.go.ug, E-mail: info@dei.go.ug