



ANTI CORRUPTION COALITION UGANDA

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TERMS OF REFERENCE

SIMPLIFICATION OF RECOMMENDATIONS FROM THE INSPECTORATE OF GOVERNMENT AND OFFICE OF THE AUDITOR GENERAL TO MINISTRIES, DEPARTMENTS AND AGENCIES

1.0 About Anti-Corruption Coalition Uganda:

Anti-Corruption Coalition Uganda (ACCU) was formed in January 1999 and formally registered as an NGO under the NGO Statute in 2004. ACCU brings together like-minded entities and individual actors whose pre-occupation is publicizing, exposing and advocating for curbing corruption in Uganda. ACCU with support from different Development Partners has been implementing interventions since 1999, with the aim of creating an accountable and corruption free society. At the national level, ACCU works with Civil Society Organizations (CSOs) engaged in the accountability sector. At the local level, ACCU works with and through Regional Anti-Corruption Coalitions (RACCs) that are spread out in the various parts of the country and of recent grass root member organisations¹. This approach ensures that the citizens' voices are reflected into the national agenda.

2.0 Strengthening Partnership for Anti-Corruption, Responsiveness and Citizen Engagement (SPARC) Project:

ACCU is implementing a 3 years project titled "Strengthening Partnership for Anti-Corruption, Responsiveness and Citizen Engagement" (SPARC) with an overall objective of having "well-coordinated civil society influencing state actors' responsiveness, transparency and accountability demands by the citizens". The project seeks to address the weak functioning of the accountability chain institutions which has led to poor and incoherent detection, investigation, prosecution and resolution of corruption in Uganda. This will be addressed through strengthening co-ordination of CSO and actors, strengthening local to national linkage, increasing citizen engagement and empowerment and advocating for increased state responsiveness to citizen voices in the accountability process. The project contributes to DGF

¹These include: Teso Anti-Corruption Coalition (TAC), Eastern Uganda Anti-Corruption Coalition (EUACC), Anti-Corruption Coalition of Busoga (ACCOB), Kick Corruption out of Kigezi (KICK), Rwenzori Anti-Corruption Coalition (RAC), Midwestern Anti-Corruption Coalition (MIRAC), The Apac Anti-Corruption Coalition (TAAC), Mayank Anti-Corruption Coalition (MACCO), Northern Uganda Anti-Corruption Coalition (NUAC) and Karamoja Anti-Corruption Coalition (KACC).

high level outcome 3 i.e. Improved citizens' inclusion and engagement in decision making processes through Sphere 2 (Citizen empowerment, engagement and accountability) and more specifically contributes to Area of Intervention (AoI 2.1 - Strengthening citizen's engagement for government accountability).

3.0 Background to the Consultancy:

Corruption in Uganda is widespread and the perception is that it's getting worse (Sharpe, 2018). Uganda continues to be rocked by grand-corruption scandals involving the loss of staggering amounts of public funds. The Global Financial Integrity (2017) report notes that Uganda annually loses approximately USD 1 billion to corruption. Between 2006 and 2015, Uganda lost USD 10.7 billion to tax evasion from imports and exports alone. The Black Monday Movement, a coalition of anti-corruption civil society organizations, estimates that between the years 2000 and 2015, the government of Uganda lost more than Shs. 24 trillion to corruption; enough to finance the country's 2015/2016 budget (Action Aid Uganda, 2015).

The Transparency International Corruption Perception Index (CPI) has continually ranked Uganda in the last tier comprising the most corrupt countries i.e. at 142/165 (2014), 139/155 (2015), 151/177 (2016), 151/175 (2017) and 149/181 in 2018 indicating a relatively stagnate position in fighting corruption. The National Governance Baseline Survey (NGBS) by Uganda Bureau of Statistics (2015) also indicated that 83% of respondents believed that corruption is entrenched in the society and is a very serious problem. According to Inspectorate of Government (IG) Annual report (2017), current practices of corruption in public sector take the following forms of: syndicate corruption, theft, absenteeism, nepotism, shoddy work, bribery, management by crisis. The same IG report notes that corrupt tendencies have changed from need for survival to greed and mass accumulation of wealth.

To strengthen good governance and ensure transparency and accountability in the public sector, the government has, along the way enacted key laws to address corruption including; Constitution of Uganda, 1995; the Anti-Corruption Act 2012 (as amended), the Public Finance Management Act 2013 (as amended); Budget Act 2001; The Local Governments Act 1997 (as amended); Leadership Code Act 2002 (as amended); Inspectorate of Government Act 2002; The Public Procurement and Disposal of Public Assets Act 2003; Access to Information Act 2005; Public Service Standing Orders; The Audit Act 2008; Whistle Blowers Protection Act 2012 and the Anti- Money Laundering Act, 2015. Government further went ahead and established key anti-corruption and accountability institutions like; The Inspectorate of Government, Office of the Auditor General, Directorate of Ethics and Integrity, Anti-Corruption Court, Parliament and District Public Accounts Committees, Finance Intelligence Authority and recently formed State House Anti-Corruption Unit. Other anti-corruption initiatives have included; Introduction of Integrated Finance Management System by Ministry of Finance, Planning and Economic Development (MoFPED), decentralisation of the pension system by the Ministry of Public Service and formation of the Africa Parliamentarian Network Against Corruption. Despite these interventions, reports and perceptions from citizens are that corruption is spiralling.

4.0 Rationale for the Consultancy:

The Office of the Auditor General (OAG) is mandated by the Constitution (Article 163), to conduct audits, and investigations to assess the efficiency, effectiveness, and accountability of public sector agencies. Financial audits are conducted annually on government entities mainly; To obtain reasonable assurance whether the financial statements as a whole are free from material misstatements due to fraud or error, thereby enabling the auditor to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with applicable financial reporting framework; To report on the financial statements, and communicate as required by the legal framework in accordance with the auditor's findings and; To communicate to the users, management, those charged with management, those charged with governance, or parties outside the entity in relation to matters arising from the audit as required by the standard or by legislation.

Article 231 of the Constitution (1995) mandates the Inspectorate of Government (IG) to submit to Parliament once in every six months a report on the performance of its functions, with recommendations as Parliament considers necessary. The IG is also mandated to conduct investigations in any matter covering public officers employed on public service or otherwise and also institutions, organisations or enterprises as Parliament may prescribe by law. However, despite the fact that the Office of the Auditor General and Inspectorate of Government annually produce reports to Parliament, the recommendations in these reports are rarely implemented. This has partially been blamed on the fact that these recommendations are technical and hard to comprehend and that they are rarely disseminated to civil society and citizens to push for the required action to implement them. This consultancy therefore aims at simplifying IG and OAG recommendations targeting 12 District Local Governments².

5.0 Objectives of the Consultancy:

- To simplify and customise Inspectorate of Government reports to Parliament for the FY 17/18 targeting the districts of Hoima, Kibaale, Moroto, Nabilatuk, Iganga, Mayuge, Kalangala, Kalungu, Lira, Alebtong, Arua and Maracha.
- To simplify and customise the Auditor General's recommendations in financial audit reports to Parliament for FY17/18 focusing on the District Local Governments of Hoima, Kibaale, Moroto, Nabilatuk, Iganga, Mayuge, Kalangala, Kalungu, Lira, Alebtong, Arua and Maracha.

6.0 Nature of the Assignment:

The Consultant is expected to develop a clear methodology detailing how the assignment will be accomplished. Specifically, the Consultant is expected to:

- Work with ACCU during simplification of the IG and OAG reports.
- Review and simplify IG and OAG reports for the districts of; Hoima, Kibaale, Moroto, Nabilatuk, Iganga, Mayuge, Kalangala, Kalungu, Lira, Alebtong, Arua and Maracha.
- Simplify the meaning of recommendations in audit reports.

² Hoima, Kibaale, Moroto, Nabilatuk, Iganga, Mayuge, Kalangala, Kalungu, Lira, Alebtong, Arua and Maracha.

- Use tables, graphs, figures, patterns and statistics to explain the meaning of the audit recommendations.
- Use tools and any other agreed upon methodology that will deliver the assignment in a more efficient and effective manner.

7.0 Expected Outputs:

Prospective consultants are expected to provide;

- Technical and financial proposals clearly detailing their understanding of the terms of reference. The technical proposal should also include a clear methodology to be used for this assignment, and a financial proposal detailing the required resources for this assignment. The Technical and financial proposals should be submitted to ACCU by 28th June 2019.
- The first drafts of the simplified reports will be submitted by 20th July 2019.
- Final reports (in soft and hard copies) by 31st July 2019.

8.0 Timeframe for the Research:

No.	Activity	Timeframe	Responsible Party
1.	Publication of the terms of reference	17 th June 2019	ACCU
2.	Delivery of Expression of Interest/Technical and Financial Proposals including the Methodology.	28 th June 2019	Consultants
3.	Signing of contract	2 nd July 2019	ACCU & Consultant
4.	Submission of Inception Report	4 th July 2019	Consultant
5.	Delivery of the first drafts of the simplified reports	20 th July 2019	Consultant
6.	Submission of final versions of the simplified reports	31 st July 2019.	Consultant

9.0 Responsibility of ACCU:

ACCU will provide the following:

- Liaison with the consultant to facilitate efficient and effective execution of this assignment.

10.0 Relevant Skills and Experience:

The Consultant is expected to possess:

- Post graduate in Law, Social Sciences, Economics, Development Studies or any other related humanities qualification.

- At-least 5 years' experience in conducting similar assignments (evidence of experience including referees should be included in the technical proposal).
- Excellent knowledge of Uganda's accountability cycle.
- Practical knowledge in the functioning of the Inspectorate of Government, Office of the Auditor General, Parliament and District Local Governments.
- Knowledge of policy analysis is required.
- Excellent knowledge and skills in document and data analysis.
- Strong research skills including analytical and report writing skills.

11.0 Supervision of the Consultancy:

The Consultant will be supervised by Anti-Corruption Coalition Uganda.

12.0 Tax Obligations:

- A withholding tax of 6% from the professional fees will be deducted and remitted to Uganda Revenue Authority by ACCU.

13.0 Payment terms:

- 30% payment at signing of contract and presentation of final inception report.
- 70% payment at delivery of final reports.

14.0 Duration of consultancy:

The consultancy will run for a maximum period of two (2) months from the date of signing the contract.

15.0 Submission of proposals:

Interested individuals or organisations should submit their Technical and Financial Proposals to the Executive Director, Anti-Corruption Coalition Uganda on info@accu.or.ug or kagabac@accu.or.ug not later than 28th June 2019, at 05:00pm.