



**Anti
Corruption
Coalition
Uganda**

UNCA CIVIL
Coalition
SOCIAL

Article 13. Participation of society

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups, outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

- (a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;
- (b) Ensuring that the public has effective access to information;
- (c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;
- (d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be limited only in so far as is necessary and shall only be such as are provided for

CIVIL SOCIETY REPORT

on the Implementation of

Chapter II (Prevention) & Chapter V (Asset Recovery) of the

UNITED NATIONS CONVENTION AGAINST CORRUPTION

IN UGANDA

by the Anti-Corruption Coalition Uganda

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With the aim of contributing to the national UNCAC review in Uganda in its second cycle, this parallel report was written by Anti-Corruption Coalition Uganda, using the materials and report template designed by the UNCAC Coalition and Transparency International. The production of this report was supported by the UNCAC Coalition, made possible with funding from the Norwegian Agency for Development (Norad) and the Ministry of Foreign Affairs of Denmark (Danida).

The findings in this report are those of the authors but do not necessarily reflect the views of the UNCAC Coalition and the donors who made this report possible.

Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as of August 2021.

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Anti-Corruption Coalition Uganda (ACCU) is a coalition of civil society organisations, founded in 1999, with the sole objective of providing a forum through which various anti-corruption actors can enhance their capabilities and act as one strong voice that can effectively engage the government on issues of corruption. ACCU brings together like-minded organisations and individual actors whose pre-occupation is exposure and advocacy in the fight against corruption in Uganda. ACCU works directly at the national level as well as at the sub-national level through Regional Anti-Corruption Coalitions that are spread throughout the country.

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Abbreviations

AAIU	Action Aid International Uganda
ACA	Anti-Corruption Act
ACCU	Anti-Corruption Coalition Uganda
ACD	Anti-Corruption Division of the High Court
AFIC	Africa Freedom of Information Centre
AMLA	Anti Money Laundering Act
BoU	Bank of Uganda
CIID	Criminal Investigations and Intelligence Department
CPI	Corruption Perception Index
CSBAG	Civil Society Budget Advocacy Group
CSO	Civil Society Organisation
DEI	Directorate of Ethics and Integrity
DLGs	District Local Government
ESAAMLG	Eastern and Southern Africa Anti Money Laundering Group
FATF	Financial Action Task Force
FIA	Financial Intelligence Authority
IAF	Inter-Agency Forum
IAG	Internal Auditor General
IG	Inspectorate of Government
IGG	Inspector General of Government
JLOS	Justice, Law and Order Sector
JSC	Judicial Service Commission
MDAs	Ministries Departments and Agencies
MoFPED	Ministry of Finance, Planning and Economic Development
NACS	National Anti-Corruption Strategy
NGO	Non-governmental Organisation
NIS	National Integrity Survey
NITA-U	National Information Technology Authority of Uganda
OAG	Office of the Auditor General
ODPP	Office of the Director of Public Prosecutions
PFMA	Public Finance Management Act
PPDA	Public Procurement and Disposal of Public Assets Authority
PSIU	Public Service Inspection Unit
SHACU	State House Anti-Corruption Unit
TIU	Transparency International Uganda
UDN	Uganda Debt Network
UNCAC	United Nations Convention Against Corruption
UNODC	United Nations Office on Drugs and Crime
ZTCP	Zero Tolerance to Corruption Policy

List of Persons Consulted

No.	Names	Organisation	Date of Interview
1.	Christine Byingiro	Uganda Debt Network	July 9, 2021
2.	Cissy Kagaba	Anti-Corruption Coalition Uganda	July 16, 2021
3.	Col. Edith Nakalema Asizua	State House Anti-Corruption Unit	July 13, 2021
4.	David Bakibinga	Office of the Director of Public Prosecutions	August 13, 2021
5.	Jacquelyn Okui	Office of the Director of Public Prosecutions	August 5, 2021
6.	Joy Namunoga	Action Aid International Uganda	August 4, 2021
7.	Justice Lawrence Gidudu	Anti-Corruption Division of the High Court	June 23, 2021
8.	Lazarus Mukasa	Financial Intelligence Authority	September 7, 2021
9.	Maxwell Ogentho	Office of the Auditor General	August 4, 2021
10.	Musa Mudoj	JLOS Secretariat	July 28, 2021
11.	Patrick Lubangakene	Civil Society Budget Advocacy Group	July 9, 2021
12.	Peter Maghelah	Chapter Four Uganda	July 12, 2021
13.	Peter Wandera	Transparency International Uganda	July 13, 2021
14.	Yona Wanjala	Defenders Protection Initiative	October 2, 2021

I. Introduction

Uganda is a signatory to the United Nations Convention Against Corruption (UNCAC), having signed the Convention on 9 December 2003 and having ratified it on 9 September 2004. Ever since, some measures have been put in place towards domestication of the UNCAC and the implementation of its provisions.

This civil society parallel report analyses Uganda's implementation of selected articles under Chapter II (Preventive Measures) and Chapter V (Asset Recovery) of the UNCAC. The report is intended as a contribution to the UNCAC implementation review process currently underway covering these chapters. Uganda was selected by the UNCAC Implementation Review Group by a drawing of lots for review in the third year of the second cycle. The country visit by the two reviewing states, the Central African Republic and Bosnia and Herzegovina, initially scheduled for 2020, was not conducted due to Covid-19 restrictions, and is still pending. The country's review process is still ongoing and neither the country report, nor the executive summary have yet been published on the UNODC country profiles page. A draft of this parallel report was provided to the government of Uganda.

Scope

The UNCAC articles that have been selected for this report are summarized below:

Chapter II: Preventive Measures

- Article 5: Preventive Anti-Corruption Policies and Practices
- Article 6: Preventive Anti-Corruption Body or Bodies
- Articles 10: Public Reporting
- Article 11: Measures relating to the Judiciary and Prosecution Services
- Article 13: Participation of Society
- Article 14: Measures to Prevent Money Laundering

Chapter V: Asset Recovery

- Article 52: Prevention and Detection of Transfers of Proceeds of Crime
- Article 53: Measures for Direct Recovery of Property
- Article 54: Mechanisms for Recovery of Property through International Cooperation in Confiscation
- Article 55: International Cooperation for Purposes of Confiscation
- Article 56: Special Cooperation
- Article 57: Return and Disposal of Assets
- Article 58: Financial Intelligence Unit
- Article 59: Bilateral and Multilateral Agreements and Arrangements

Structure

This report is comprised of six chapters. It begins with an executive summary including key findings, conclusions and recommendations. This section also looks at the implementation and

enforcement of selected articles under chapters II and V of the UNCAC. The report also addresses the findings of the review process as well as access to information issues with regard to compiling this report. The subsequent section examines the implementation of the convention in more detail with a key emphasis on good practices and deficiencies. The later part of the report presents the conclusions, recommendations and priority areas for improvement in the implementation of the UNCAC in Uganda.

Methodology

This report was prepared by Anti-Corruption Coalition Uganda (ACCU) with financial support from the UNCAC Coalition, made possible with funding from the Norwegian Agency for Development (Norad) and the Ministry of Foreign Affairs of Denmark (Danida). A comprehensive policy review was conducted of the existing legal and policy framework specifically looking at: the Constitution of the Republic of Uganda of 1995, the Anti-Corruption Act of 2009 (as amended), the Inspectorate of Government Act of 2002, the Whistle Blowers Protection Act of 2010, the Access to Information Act of 2005, the Anti-Money Laundering Act of 2013 (as amended), the Leadership Code Act of 2002 (as amended) and other relevant anti-corruption laws and policies. Special emphasis was put on the extent to which these laws comply with or domesticate the UNCAC.

A review of secondary sources of literature was conducted by examining reports from government agencies, civil society, development partners and the media. Special attention was paid to literature that highlights the status of compliance with and implementation of the UNCAC. Official requests for information were made to government agencies tasked with implementing the UNCAC. Strategic in-depth interviews were conducted with several agencies including: the Office of the Auditor General, the Directorate of Ethics and Integrity, the State House Anti-Corruption Unit, the Justice, Law and Order (JLOS) Secretariat, the Financial Intelligence Authority and the Directorate of Public Prosecutions. As part of this dialogue, a draft of the report was made available to government offices. The CSOs that were interviewed include: Anti-Corruption Coalition Uganda, Action Aid International Uganda, Transparency International Uganda, Civil Society Budget Advocacy Group, Uganda Debt Network and Chapter Four Uganda.

The final report was prepared using a report template and guidelines developed by the UNCAC Coalition and Transparency International for use by CSOs. Strategic interview guides were also developed using guidelines and questions provided by the UNCAC Coalition and Transparency International. These tools reflected but simplified the United Nations Office on Drugs and Crime (UNODC)'s checklist and called for relatively short assessments as compared to the detailed official self-assessment checklist. The report template included a set of questions about the review process and, in the section on implementation, asked for examples of good practice and areas in need of improvement in articles of UNCAC Chapter II on prevention and Chapter V on asset recovery.

In preparing this report, the authors also took into account the recent review of Uganda, especially the questions and comments raised by the Central African Republic and Bosnia and Herzegovina and the responses by the government of Uganda.

II. Executive Summary

Since the ratification of the UNCAC in 2004, Uganda has made some progress towards implementing the Convention. Specific steps have been taken towards implementation of Chapters II and V of the UNCAC, including: enacting legislation, setting up relevant institutions, and putting in place other measures towards implementation of the UNCAC.

The laws that have been put in place to domesticate the UNCAC include:

- The Anti-Corruption Act, 2009 (as amended)
- The Whistle Blowers Protection Act, 2010
- The Leadership Code (Amendment) Act, 2018
- The Leadership Code (Amendment) Act, 2021
- The Public Finance Management Act, 2015 (as amended)
- The Anti-Money Laundering Act, 2013 (as amended)
- The Access to Information Act, 2005
- The Public Procurement and Disposal of Public Assets Act, 2003 (as amended)
- The Computer Misuse Act, 2011
- Policies including: Zero Tolerance to Corruption Policy of 2019 and the National Values and Ethics Policy of 2013
- Regulations and guidelines facilitating the implementation of the above statutes
- Several sector and institutional anti-corruption strategies including the National Anti-Corruption Strategy.

The key institutions that have been established to fight corruption include the:

- Directorate for Ethics and Integrity (DEI) in the Office of the President
- Inspectorate of Government (IG)
- State House Anti-Corruption Unit (SHACU)
- Anti-Corruption Division of the High Court (ACD)
- Internal Auditor General (IAG)
- Public Service Inspection Unit (PSIU)
- Public Procurement and Disposal of Public Assets Authority (PPDA)
- Office of the Auditor General (OAG)
- Office of the Director of Public Prosecutions (ODPP)
- Parliamentary Accountability Committees¹
- Financial Intelligence Authority (FIA).

Although the legal framework and some of these institutions have played a key role in addressing the problem of corruption, several challenges still persist, as the implementation of anti-corruption laws has been poor. This has been attributed to weak institutional capacity in terms of skills and capacity.² Another challenge is insufficient resources allocated to anti-corruption

¹ Parliamentary Accounts Committee (PAC), Committee on Statutory Authorities and State Enterprises (COSASE) & Local Government Public Accounts Committee (LGPAC).

² Anti-Corruption Coalition Uganda. (2021). Scoping Study to Assess the Funding, Staffing, Skilling and Tooling of Accountability Institutions. ACCU: Kampala.

institutions, despite their broad mandate.³ Impunity and political interference in anti-corruption institutions⁴ and setting up parallel institutions, are some of the other factors impeding the anti-corruption fight.⁵ There are also challenges related to overlapping mandates and weak coordination between the anti-corruption institutions.

Despite the existing legal framework, experts have identified some legal gaps that must be addressed. There is no comprehensive legal and institutional framework for asset recovery, which has adversely affected implementation of Articles 5, 52, 53 & 57 of the UNCAC. The lack of a witness protection law has also hindered implementation of Articles 11 & 13 of the UNCAC, while the absence of a Mutual Assistance Framework has adversely affected implementation of Articles 54, 55, 56, 57 & 59 of the UNCAC. Weaknesses in the access to information law have also impeded full implementation of Articles 10 & 13 of the UNCAC.

The Proceeds of Crime Bill, which had been intended for this purpose has stalled for years. Uganda also lacks a witness protection law, which has often affected the prosecution of high-profile corruption cases. Experts have also pointed to deficiencies in the country's whistle blower protection mechanism, especially the weak protection provisions it provides. For instance, there is no designated institution for the protection of whistle blowers, no funding has been specifically allocated to this purpose and deterrents related to the exposure of whistle blowers' identities have not been enforced. Much of the law makes some provisions for the protection of whistle blowers at the investigations phase, but there is no protection at all during the prosecution phase.⁶ Although Section 11 of the 2010 Whistle Blowers Protection Act mandates the government of Uganda to protect whistle-blowers, enforcement has been lacking especially when the identities of whistle blowers have been exposed. Despite a legal provision for reward, there have been instances where people have blown the whistle and have still been denied their percentages off recovered proceeds.⁷

Since the last financial year, several high-profile corruption cases have been registered in the country. In March 2020, when the country was in the first Covid-19 lockdown, officials at the Office of the Prime Minister were arrested for a USD 16.3m corruption scandal of buying food for the country's most vulnerable citizens. The officials stand accused of inflating food prices, flouting procurement guidelines, and procurement of rotten food. At the same time, Ugandan legislators were at the centre of the storm for awarding themselves USD 2.7m, ostensibly for sensitizing their constituents on Covid-19, at a time when most Ugandans were out of productive

³ Ibid.

⁴ Human Rights Watch. (2013). Letting the Big Fish Swim: Failures to Prosecute High-Level Corruption in Uganda. Accessed at: <https://www.hrw.org/report/2013/10/21/letting-big-fish-swim/failures-prosecute-high-level-corruption-uganda>. Accessed on July 19, 2021.

⁵ Interview with Civil Society Leader in Kampala conducted in July 2021.

⁶ Whistle blowers are often required to appear in court as witnesses, and the current legal framework doesn't protect them. From the interviews conducted, some of these whistle blowers have been attacked and persecuted by the corrupt officials they report.

⁷ Section 19 of the Whistle Blowers Protection Act, 2010 provides a reward to whistle blowers of 5% of the net liquidated sum of money recovered based on the disclosure made.

employment. The Auditor General's report for the fiscal year 2019/20 also identified several cases of corruption in the management of Covid-19 funds in the country.⁸

The lack of political will remains the main impediment to the anti-corruption response in Uganda. Incidents of the executive bribing legislators to vote in a particular way,⁹ the failure to appoint a government Ombudsman for over a year,¹⁰ selective prosecution, and the creation of parallel anti-corruption agencies, have all undermined the anti-graft fight in the country. Moreover, external political interference in anti-corruption institutions often manifests itself through appointing the leadership of these institutions, the allocation of resources and the renewal of service. This has weakened the independence of anti-corruption institutions in Uganda.

Description of Process

This report was compiled following the process that was outlined in more detail in the methodology section. Representatives from government agencies and civil society organisations have participated in this study. Additional information was obtained from government reports including the official responses to comments raised by Uganda's UNCAC country reviewers, the Central African Republic and Bosnia and Herzegovina. A validation process was conducted internally and useful insights were obtained from colleagues at Anti-Corruption Coalition Uganda. Reviews and inputs for this report were also obtained from the UNCAC Coalition.

Availability of Information

Official requests were made to government agencies for information pertaining to this report. Some information was obtained from government agencies and through the in-depth interviews conducted with government officials. Interviews were also conducted with civil society representatives on the status of implementation of chapters II & V of the UNCAC in Uganda. Additional information was obtained from government documents including from laws, periodic reports and strategies. Further information was obtained from the available literature, reliable online sources, and from our experiences of working towards addressing corruption in Uganda.

Implementation in Law and Practice

Article 5 - Preventive Anti-Corruption Policies and Practices

Uganda has enacted several anti-corruption laws including: the Access to Information Act of 2005; the Anti-Corruption Act of 2009 (as amended); the Whistle Blowers Protection Act of 2010; the Leadership Code Act of 2002 (as amended); the Anti-Money Laundering Act of 2013 (as

⁸ Office of the Auditor General, (2021). Report of the Auditor General to Parliament for the Financial Year ended 30TH July 2020. Accessed at: <http://www.oag.go.ug/wp-content/uploads/2021/03/Consolidated-Audit-Report-Final-31st-Dec-2020- web.pdf>. Accessed on August 9, 2021.

⁹ Biryabarema, E. (2017). Ugandan MPs get \$8,000 each for work on extending president's rule: spokesman. Accessed at: <https://www.reuters.com/article/us-uganda-politics-idUSKBN1CT1J6>. Accessed on July 30, 2021.

¹⁰ Kazibwe, K. (2020). Failure to appoint new IGG undermines fight against corruption – says civil society. Accessed at: <https://nilepost.co.ug/2020/09/02/failure-to-appoint-new-igg-undermines-fight-against-corruption-says-civil-society/>. Accessed on July 30, 2021.

amended); and the Public Finance Management Act of 2015 (as amended). Several regulations, policies and strategies have also been enacted to facilitate the implementation of anti-corruption laws. However, implementation of these laws is hampered by limited political will, insufficient human, technical and financial capacities amongst anti-corruption agencies and limited coordination between anti-corruption authorities. The absence of a comprehensive law on asset recovery and witness protection has also derailed the anti-corruption fight in Uganda.

Article 6 - Preventive Anti-Corruption Bodies

Several anti-corruption institutions have been set up which include: the Office of the Director of Public Prosecutions, the Inspectorate of Government; the Office of the Auditor General; the Directorate of Ethics and Integrity; the Anti-Corruption Division of the High Court; the Financial Intelligence Authority; the Parliamentary Oversight Committees; the Criminal Intelligence and Investigations Department of the Police; and the State House Anti-Corruption Unit. The multiplication of anti-corruption agencies has however created overlapping mandates and a tendency of competition rather than cooperation between them. The work of these anti-corruption institutions has further been affected by external interference - especially from the Executive-, limited funding, and inherent weaknesses within the set-up and operations of these institutions.

Article 10 - Public Reporting

Uganda enacted an Access to Information Act in 2005 and adopted the Access to Information Regulations in 2015. These laws lay down detailed procedures through which citizens can request access to official information. However, the Access to Information Act still includes limitations such as national security, state sovereignty, and the right to privacy. Moreover, draconian laws like the 1964 Official Secrets Act, still hinder effective access to information. The lengthy procedures, exorbitant access fees and limited awareness amongst the citizenry of these processes further restrict access to information. The government of Uganda has also intensified a crackdown on free speech through misapplication of the Computer Misuse Act and the Penal Code Act.

Article 11 - Measures relating to the Judiciary and Prosecution Services

The government of Uganda established the Anti-Corruption Division of the High Court in 2008 to adjudicate corruption cases. The Anti-Corruption Act also mandates the Inspectorate of Government and the Directorate of Public Prosecutions to prosecute corruption cases. The 2019 Constitution (Recusal of Judicial Officers) (Practice) Directions, regulate issues of ethics, integrity and conflicts of interest among Judicial Officers. Training and capacity building on accountability, transparency and integrity has been provided to judges and prosecutors internally by the Judiciary, IG, ODPP and externally by actors like non-governmental organisations (NGOs). The Judicial Service Commission (JSC) is also mandated with disciplining errant judicial officers. Both the IG and ODPP have internal policies and disciplinary mechanisms and these have resulted in the prosecution of some errant prosecutors.

However, disciplinary measures have mostly been applied to low-ranking judicial officers and prosecutors. Although high profile cases have been reported to the JSC against judges, the

outcome of these cases is not known, as this information has not been made public. Moreover, under the 2002 Leadership Code Act (as amended), judges and prosecutors are required to declare their wealth. However, these declarations are never made public and there is little follow-up to verify their authenticity. Uganda's judiciary is not immune to corruption, as some studies have suggested it is among the most corrupt institutions in the country.

Article 13 - Participation of Society

Uganda's legal framework provides for participation of citizens in combating corruption and misuse of public resources. To actualise this, public institutions have developed mechanisms for reporting which include: email, toll-free telephone lines, social media, and reporting physically to government offices. Citizens and other actors can access information on the websites of some anti-corruption institutions and through other platforms such as public dialogues, the mass media and workshops. Under the Sector-Wide Approach, Ministries, Departments and Agencies (MDAs), local government, the private sector, civil society, citizens, and development partners have been engaged in the fight against corruption.

Measures have also been put in place for participation of non-state actors in the legislative process, especially at parliamentary committee level. The DEI and a few NGOs have championed ethics education in primary and secondary schools, although this is still limited in scope and coverage. Attempts to include ethics and integrity courses in the primary and secondary school curriculums are still ongoing. Some universities have introduced fully-fledged Bachelor and Master courses in ethics and integrity, governance, public administration, public procurement and corporate governance. In addition, non-state actors are also allowed to participate in the national and regional budgeting processes. However, there is still limited access to information that can support civil society and citizen participation in the fight against corruption. Interactions between government anti-corruption agencies and citizens are still limited.

Article 14 – Measures to Prevent Money Laundering

Uganda enacted the Anti-Money Laundering Act (AMLA) in 2013 and also established the Financial Intelligence Authority (FIA). The mandate of the FIA is to combat money laundering activities. The Anti-Money Laundering Regulations were enacted in 2015, to facilitate the implementation of the AMLA. Uganda has also put in place cross-border cash declaration requirements, established measures to detect and monitor the movement of cash and conducted a national risk assessment. Some money laundering cases have been successfully prosecuted as will be highlighted below. However, there is still limited awareness of the mandate of the FIA among non-state actors. Some respondents opined that the FIA has been used to unfairly target political opponents and anti-corruption NGOs. The current legal provisions under the AMLA do not sufficiently cover cash transactions.

Article 52 - Prevention and Detection of Transfers and Proceeds of Crime

Uganda enacted the 2013 Anti-Money Laundering Act and the 2002 Anti-Terrorism Act. Section 7 of the Anti-Money Laundering Act (AMLA) puts an obligation on accountable persons to establish and maintain financial records for at least ten years. Section 6 of the AMLA provides for enhanced due diligence on politically exposed persons, while Section 9 requires all accountable

persons to monitor and report on all suspicious transactions. Financial institutions are required to undertake customer due diligence measures. However, implementation of the AMLA is still limited in some sectors. Among banks and financial institutions compliance is at 80%, while for NGOs its below 10%. Non-compliance among NGOs is due to limited awareness, lack of the requisite skills for compliance and resource constraints. There is also a raging debate on whether NGOs should be listed as accounting entities in the first place.

Articles 53, 54 & 55 – Measures for the Recovery of Property and International Cooperation

Section 105 of AMLA grants the Minister for Finance powers to enter into an agreement with any ministry, department, public authority or body outside Uganda for the collection, use or disclosure of information, for the purpose of exchanging or sharing information related to cases of money laundering where proceeds are hidden outside Uganda's jurisdiction. Section 107(2) of the AMLA allows any competent authority in Uganda including courts to receive a request from a competent authority of another state to identify, trace, freeze, seize or confiscate property derived from money laundering. Under Section 110 of the AMLA, The Minister for Finance is permitted to transfer, on request by a foreign state, any proceeds of money laundering recovered in Uganda.

In addition, final judgments issued by courts of another state are recognized as evidence to order the confiscation of the property referred to in accordance with Ugandan laws. Under the 2009 Anti-Corruption Act (as amended), extraterritorial enforcement is permitted, where property subject to a court order is outside Uganda. However, Uganda lacks a comprehensive mutual legal assistance framework for asset recovery across borders as envisaged under the 2013 Anti-Money Laundering Act (as amended) and the 2009 Anti-Corruption Act (as amended), which has affected implementation of these provisions. There is also limited information regarding actual implementation of these provisions.

Article 56 - Special Cooperation

The 2013 Anti-Money Laundering Act permits competent authorities to exchange such information with foreign counterparts and provides for international cooperation both upon request and spontaneously. However, there is no data related to the implementation of Article 56 of the UNCAC and no particular case could be identified regarding implementation of this provision.

Article 57 - Return and Disposal of Assets

Section 110 of the AMLA permits the transfer of proceeds of crime to a requesting state. Article 112(2) mandates any court or competent authorities of Uganda, to the extent permitted by the laws of Uganda and if so requested, to give priority consideration to returning the confiscated property to the requesting state. Properties confiscated under international cooperation (Part V) of the Anti-Money Laundering Act, are disposed-off in accordance with the Regulations made under the AMLA. However, there is little information regarding enforcement of this provision. More so, Uganda does not have a law providing for the management of restrained or confiscated assets and Regulations to the 2013 Anti-Corruption Act have not been passed.

Article 58 – Financial Intelligence Unit

Section 18 of the AMLA establishes the Financial Intelligence Authority, which is responsible for spearheading and coordinating all processes related to combating money laundering and terrorism financing. However, from the interviews conducted, there are concerns that the FIA is being used to unfairly target accountability NGOs and political dissidents. There is also limited awareness amongst the citizens of the mandate and operations of the FIA. The FIA has ignored some political situations that they should have investigated, including the President giving away sacks of money to the public and the bribing of Members of Parliament.

Article 59 - Bilateral and Multilateral Agreements and Arrangements

Section 114 of the AMLA makes provisions for mutual assistance requests. Section 114 (8) recognises decisions and actions provided in bilateral and multilateral treaties, agreements or arrangements to which Uganda may be bound in relation to the requesting state. Section 114 (10) also recognises obligations of Uganda under any bilateral or multilateral treaty that governs in whole or in part mutual legal assistance. However, there is little information related to the implementation of this section of the AMLA. Uganda also lacks a comprehensive mutual legal assistance framework to address issues emerging from the cross jurisdictional investigation and prosecution of corruption and the associated asset recovery. In addition, Uganda has not entered into legally binding reciprocal agreements with other countries for purposes of cooperation and asset recovery across borders which has affected recoveries and prosecution of some cases.

Table 1: Implementation and enforcement summary

UNCAC Articles	Status of implementation in law	Status of implementation and enforcement in practice
Art. 5 - Preventive Anti-Corruption Policies and Practices	Largely implemented	Moderate
Art. 6 - Preventive Anti-Corruption body or bodies	Largely implemented	Moderate
Art. 10 - Public Reporting	Largely implemented	Moderate
Art. 11 - Measures relating to Judiciary and Prosecution Services	Largely implemented	Moderate
Art. 13 - Participation of Society	Partially implemented	Moderate
Art. 14 - Measures to Prevent Money Laundering	Partially implemented	Moderate
Art. 52 - Prevention and Detection of Transfers of Proceeds of Crime	Partially implemented	Moderate
Art. 53 - Measures for Direct Recovery of Property	Partially implemented	Poor

Art. 54 - Mechanisms for recovery of property through international cooperation in confiscation	Partially implemented	Poor
Art. 55 - International cooperation for purposes of confiscation	Partially implemented	Poor
Art. 56 - Special Cooperation	Partially implemented	Poor
Art. 57 - Return and disposal of assets	Partially implemented	Poor
Art. 58 - Financial Intelligence Unit	Fully implemented	Moderate
Art. 59 - Bilateral and Multilateral Agreements and Arrangements	Not implemented	Poor

Uganda has established a comprehensive institutional framework for fighting corruption. However, these institutions face challenges related to limited funding, limited internal capacities and external interference. Some of the institutions like the IG have an expansive mandate compared to the resources and staffing levels at its disposal. The country also lacks a mandated institution for asset recovery. Although the IG and ODPP have been recovering assets, several challenges still abound including: the lack of a comprehensive legal framework; a system of conviction-based asset-recovery which has a high burden of proof; and weak coordination amongst the agencies tasked with asset recovery.

Table 2: Performance of selected key institutions

Name of institution	Performance in relation to responsibilities covered by the report	Brief comment on performance (e.g. inadequate resources, lack of independence, strong expertise)
Inspectorate of Government	Moderate	Technical skills but limited resources, internal challenges and political interference in their work.
Directorate of Public Prosecutions	Moderate	Limited expertise in areas like cybercrime and transnational crime, limited resources and equipment and limited coordination with other anti-corruption agencies.
Office of the Auditor General	Moderate	Technical skills, but limited resources despite having a huge mandate. Failed to identify some huge corruption scandals during their audits. Audit recommendations are rarely implemented by government agencies.
Financial Intelligence Authority	Moderate	Technical skills, but challenges related to external interference and being used to target political opposition and civil society. Very little interaction with the public regarding their mandate.
State House Anti-Corruption Unit	Moderate	Technical capacity cannot be ascertained. Operate under the full control of the President,

		and are not backed by any substantive legal framework.
Directorate of Ethics and Integrity	Moderate	Challenges related to limited resources and technical skills. Operate directly under the Office of the President which poses questions of independence.
Anti-Corruption Court	Moderate	Technical skills, but limited funding. Successfully disposed-off a number of high-profile corruption cases, with a 95% conviction rate.
Public Procurement and Disposal of Public Assets Authority	Moderate	Technical skills, but limited funding and independence. Very limited interaction with the public.
Asset Recovery Department (under the ODP)	Moderate	Limited skills, resources and lack of a comprehensive legal framework. More challenges related to property tracing and international cooperation.

Recommendations for Priority Actions

Based on the current gaps, the following recommendations should be undertaken by the Ugandan government to ensure the full implementation of UNCAC Chapters II and V provisions in Uganda.

It is recommended that Uganda should:

1. Increase funding to anti-corruption agencies to capacitate these agencies to execute their mandate. The additional funding should go towards specialized staff training and the acquisition of modern forensic technologies and skills to address emerging forms of corruption, rather than creating parallel agencies.
2. Appoint heads of anti-corruption institutions through a fair, transparent and independent procedure and do so in a timely manner to avoid creating a leadership vacuum and to strengthen the capacity and authority of the IG to investigate and prosecute corruption cases.¹¹
3. Strengthen coordination between the different anti-corruption agencies. The efforts of these agencies should be put towards cooperation rather than competition.
4. Cease its crackdown on social media and mainstream media and the misapplication of the Computer Misuse Act and the Penal Code Act. The government of Uganda should also

¹¹ By the time this report was prepared, the IG lacked a head for over a year and one of the deputies for over 6 months. The IG was run by one deputy IGG for a period of over 6 months.

stop the brutal arrest and incarceration of journalists, closure of media houses and threats of revocation of licenses from media houses.

5. Enhance civil society participation in policy and decision-making processes. The government of Uganda should also allow full civil society participation in the UNCAC review process. The government of Uganda should share and make publicly available the full country report and the self-assessment checklist. There is also a need for more information, especially statistics on cross-border asset recovery.
6. Establish a legal and institutional regime for the protection of witnesses. This should cover the phases of investigation and prosecution of corruption cases, and even the post-trial period. This legal framework should include sufficient protection and reward for informers, whistle-blowers and witnesses.
7. Enact a law on non-conviction-based asset recovery to create a strong legal framework and an independent institution for the tracing, acquisition, management and disposal of proceeds of corruption. This law would also consolidate the different asset recovery departments that are currently scattered in different government agencies.
8. Operationalize a comprehensive mutual legal assistance framework for asset recovery across borders, as envisaged under Section 67C of the 2015 Anti-Corruption (Amendment) Act. Uganda should enter into legally binding reciprocal agreements with other countries for the purposes of cooperation in transnational asset recovery cases.
9. Consider removing NGOs from the list of accounting entities under the second schedule of the AMLA, in line with ESAAMLG recommendations. There is also need for more awareness creation amongst NGOs on their obligations under the current AML legislation.

III. Assessment of the Review Process in Uganda

Civil society has been consulted at least twice during the compilation of the government self-assessment checklist of its second cycle UNCAC review. The first time was when the checklist was being prepared and the aim was to get civil society input. During this meeting held in September 2018, civil society input was collected through a questionnaire, although no information was shared from the government side. Even the draft report was not shared.

The second time civil society participated in the review process was during the process of addressing the comments from the country reviewers, Central African Republic and Bosnia and Herzegovina. During this meeting held in May 2021, the Ugandan government sought responses and contributions from civil society representatives. However, neither the full report nor the self-assessment checklist was shared, merely the comments from the reviewers and the official responses. Even the draft report with the government's responses to comments that was sent to the reviewers was not shared with civil society organisations (CSOs).

Besides these two meetings, civil society participation in preparing the official country report on UNCAC implementation in Uganda has been limited. There is also limited disclosure of information to CSOs outside of the review process. The CSOs involved in this process received only piecemeal information related to questions and comments, while the full report and checklist were not disclosed.

Report on the Review Process

The table below provides details of the transparency, country visit and civil society participation in Uganda's UNCAC review process.

Table 3: Transparency of the government and CSO participation in the UNCAC review process

Did the government disclose information about the country focal point?	yes	This was provided during the first meeting and our follow-up engagements with the Directorate of Ethics and Integrity.
Was the review schedule Published somewhere/publicly known?	no	The government did not publish updates about the review process. CSOs mostly depended on invitations for meetings to know the level of the process.
Was civil society consulted in the preparation of the self-assessment checklist?	no	Civil society was not consulted in the preparation of the self-assessment checklist. In fact, even CSOs that have participated in the overall process and have not seen the self-assessment checklist.
Was the self-assessment checklist published online or provided to civil society?	no	The self-assessment checklist has not been published online and has not been provided to civil society, despite requests to do so during the two meetings.
Did the government agree to a country visit?	yes	During one of the meetings, it was revealed that Uganda had agreed to a country visit.

Was a country visit undertaken?	no	The country visit did not happen because of the Covid-19 pandemic and the associated travel restrictions.
Was civil society invited to provide input to the official reviewers?	no	The country visit has not yet happened, because of the Covid-19 pandemic and the associated travel restrictions.
Was the private sector invited to provide input to the official reviewers?	no	The country visit has not yet happened, because of the Covid-19 pandemic and the associated travel restrictions.
Has the government committed to publishing the full country report?	no	The full country report has not been concluded yet. However, from the meetings held it was clear that the full country report will not be published because of protocol bottlenecks and secrecy laws. Even the draft report has not been shared with CSOs.

Access to Information

Uganda has an Access to Information Act enacted in 2005. The law provides for the right to access to information, prescribes the categories of information that are accessible to the public, and the procedure for obtaining official information. The Access to Information Regulations of 2011 outline the procedure, forms and the access fees for accessing public information. For this report, access to information requests were made to government agencies through questionnaires, emails and phone calls. This was based on our good working relations with some of these agencies. Due to the Covid-19 pandemic, exorbitant access fees,¹² and the lengthy process, requests for hard copies were not made.

The government agencies contacted include: the Inspectorate of Government; the Office of the Auditor General; the Directorate of Ethics and Integrity; the Justice, Law and Order (JLOS) Secretariat; the Directorate of Public Prosecutions and the Financial Intelligence Authority. Requests for information were also sent to non-state actors including: Transparency International Uganda; Action Aid International Uganda; Civil Society Budget Advocacy Group; Uganda Debt Network; Africa Freedom of Information Centre; Chapter Four Uganda; and Defenders Protection Initiative.

Most of the laws, policies and strategies are available online on the websites of the IG, DEI, FIA, ODPP and other government websites. There is also information related to concluded and ongoing cases by the IG. Some of the periodic reports of these agencies are also available on their website especially the IG and OAG. Information related to investigation and asset recovery is not available online. For this report, media resources and CSO reports were also used to either check or compliment official information. These include: media articles, investigative pieces, civil society analysis reports, and expert interviews.

¹² The official access fee per page of public information is USD 2.7 cents.

One of the obstacles encountered in accessing official information is the Covid-19 pandemic and related lockdown measures.¹³ This meant that most public officials were home and could not access information stored in their offices or their office computers at work. Moreover, some of the key government officials we contacted were sick, recovering, or had lost colleagues. The pandemic also rendered most government offices either inactive or operating at very low capacity. Access to official information in Uganda is also costly as the requester is supposed to pay access fees before receiving the requested information. Some of the government offices are also not compiling and archiving information, especially in relation to asset recovery.¹⁴ There are also legal barriers, especially the 1964 Official Secrets Act, which bars government officials from releasing some forms of information, even information that would otherwise be accessible to the public. We only received limited information regarding statistics from government offices. We failed to get detailed information related to asset recovery from the FIA and ODPP.

IV. Assessment of Implementation of Chapter II and Chapter V Provisions

This report examines the extent to which Uganda has implemented Chapters II and V of the UNCAC since its signing on 9 December 2003 and ratification on 9 September 2004. To domesticate the UNCAC, several laws, policies, regulations, strategies, action plans and programs have been put in place as well as institutions that are involved in monitoring, enforcement and sanctioning in the respective areas.

Chapter II: Preventive Measures

Chapter II of the UNCAC covers preventive measures. Article 5 looks at preventive anti-corruption policies and practices aimed at the prevention of corruption. This Article also refers to collaboration in international programs and projects aimed at preventing corruption. Article 6 urges States Parties to set up preventive anti-corruption bodies. Article 10 mandates States Parties to put in place measure to enhance transparency in public administration. It looks at making information accessible to the public in simplified processes and formats. Article 11 requires States Parties to put in place measures to strengthen integrity and to prevent corruption in the judiciary. Article 13 mandates States Parties to promote the active participation of all people in the prevention and fight against corruption. It also looks at enhanced citizen access to information and public decision making. Article 14 mandates States Parties to put in place measures to prevent money laundering. For the purposes of this report, only the aforementioned articles of Chapter II have been considered.

Art. 5 - Preventive Anti-Corruption Policies and Practices

Article 5 mandates States Parties to develop and implement effective and coordinated anti-corruption policies. It also urges States Parties to periodically evaluate the legal framework to

¹³ Uganda instituted a 42-day full lockdown on June 18th 2021 to prevent the spread of Covid19, following the onset of the second wave.

¹⁴ Each agency is working independently and has its own records.

determine its adequacy to fight corruption. This Article further looks at international and regional cooperation aimed at the prevention of corruption.

Since the signing of the UNCAC in 2003, Uganda has enacted several anti-corruption laws, policies and strategies to operationalize Article 5 of the UNCAC. The Government of Uganda has enacted laws including: the Access to Information Act of 2005; the Anti-Corruption Act of 2009 (as amended); the Whistle Blowers Protection Act of 2010; the Leadership Code Act of 2002 (amended in 2017 and 2021); the Anti-Money Laundering Act of 2013 (as amended); and the Public Finance Management Act of 2015 (as amended). Regulations and guidelines have also been enacted to operationalize these formulated laws. The enacted policies include the National Ethics and Values Policy of 2013,¹⁵ and the Zero Tolerance to Corruption Policy of 2019.¹⁶ The strategies include the National Anti-Corruption Strategy,¹⁷ the Accountability Sector Strategy, and specific strategies for each of the anti-corruption institutions.¹⁸

The main law for fighting corruption in Uganda is the Anti-Corruption Act of 2009 (as amended in 2015).¹⁹ The Act aims at preventing corruption in the public and private sectors by criminalizing bribery, conflicts of interest, abuse of office, nepotism and other offenses. The Anti-Corruption Act vests authority for its implementation in the IG and ODPP. The Act was amended in 2015 to provide for conviction-based asset recovery, confiscation orders and extra-territorial enforcement. The 2002 Leadership Code Act (amended in 2017 & 2021) provides for minimum standards of behaviour and conduct for elected leaders and public servants. The law requires leaders to declare their incomes, assets and liabilities and also puts in place a Leadership Code Tribunal, to adjudicate all breaches to the Leadership Code. The Leadership Code Act identifies breaches related to: conflicts of interest; disclosure of interests; handling of gifts and benefits in kind; abuse of public property; and misuse of official information. The Leadership Code (Amendment) Act of 2021 expands the list of people eligible for declaration and provides penalties for breaches to the Leadership Code.

The Public Finance Management Act (PFMA) of 2015²⁰ provides for fiscal and macroeconomic management, establishes the roles of the Minister for Finance and the Secretary to the Treasury in the budgeting process and also makes provisions for multiyear expenditures, supplementary budgets and excess expenditures. The PFMA also provides for the management of the contingency fund; bank account management; management of expenditure commitments; raising of loans by the Minister for Finance; management of government debt; authority to receive monetary grants and assets management; the roles of accounting officers; and accounting standards. The PFMA also provides for accounting for classified expenditures and management of the petroleum revenue investment reserve. The 2015 amendment of the PFMA

¹⁵ Accessible at: <https://dei.go.ug/NEVP.pdf>.

¹⁶ Accessible at: <https://dei.go.ug/ZTCP.pdf>.

¹⁷ Accessible at: <https://dei.go.ug/NACS.pdf>.

¹⁸ Accessible at: <file:///C:/Users/USER/Downloads/UNDP-UG-Police-Report-2019.pdf>,
<https://www.jlos.go.ug/index.php/document-centre/anti-corruption/266-the-jlos-anti-corruption-strategy/file>.

¹⁹ Accessible online at: <https://ulii.org/akn/ug/act/2009/6/eng%402015-11-11>.

²⁰ Accessible online at: <http://npa.go.ug/wp-content/uploads/2016/08/Public-Finance-Management-Act-2015.pdf>.

provides for financing of supplementary estimates, financing of treasury operations and advances by the Bank of Uganda (BoU).

In 2013, Uganda enacted the Anti-Money Laundering Act (AMLA).²¹ The AMLA makes provisions for the prohibition and prevention of money laundering, and the establishment of a Financial Intelligence Authority (FIA), in order to combat money laundering activities. The AMLA imposes certain duties on institutions and other persons, businesses and professions who might be used for money laundering purposes, makes orders in relation to proceeds of crime and properties of offenders, provides for international cooperation in investigations, prosecution and other legal processes for prohibiting and preventing money laundering, and also designates money laundering as an extraditable offence. The 2017 amendment of the AMLA obligates accountable persons to conduct risk assessments, provides procedures related to suspicious transactions, and harmonizes record keeping requirements and information exchange obligations with international practice.

To guide and streamline public procurement, Uganda enacted the Public Procurement and Disposal of Public Assets Act in 2003.²² The Act provides for the establishment of the Public Procurement and Disposal of Public Assets Authority (PPDA), with the mandate of formulating policies and regulating practices in respect of public procurement and disposal activities. The Act applies to all public procurement and disposal activities particularly to all public finances originating from the Consolidated Fund and related special finances expended through the capital or recurrent budgets. The 2021 Public Procurement and Disposal of Public Assets (Amendment) Act covers electronic records and communication, aggregation of procurement requirements, powers of the High Court in procurement proceedings and appointment of a Registrar to the PPDA Tribunal.²³ The PPDA Tribunal's core function is to hear applications for review of decisions of the PPDA made to it by aggrieved bidders or aggrieved procuring and disposing entities. The Tribunal also has the power to hear matters referred to it by the PPDA.

Additionally, in 2010, Uganda enacted the Whistle Blowers Protection Act.²⁴ The Act provides for procedures by which individuals in both the private and public sector may in the public interest disclose information that relates to irregular, illegal or corrupt practices. The Act also provides for the protection of whistle blowers against victimisation after making disclosures. The Whistle Blowers Protection Act also provides for offenses and penalties related to disclosing the identity of a whistle blower, making false disclosures, and unlawfully failing to take action. The Act also provides for rewards to whistle blowers in instances when recoveries are made and empowers the Minister for Ethics and Integrity to make regulations for the purpose of facilitating the implementation of the Act.

²¹ Accessible online at:

https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/acts/supervision_acts_regulations/FI_Act/The-Anti-money-Laundering-Act-2013.pdf.

²² Accessible at: https://www.ppda.go.ug/download/ppda_act/ppda_act/PPDA_ACT-2003.pdf.

²³ The amendment to the Public Procurement and Disposal of Public Assets Act in 2011 provided for the establishment of the PPDA Appeals Tribunal (the Tribunal) as an independent body.

²⁴ Accessible online at: https://www.igg.go.ug/media/files/publications/Whistle_blowers_Act.pdf.

To consolidate and enhance the implementation of anti-corruption policy, Uganda in 2019 enacted the Zero Tolerance to Corruption Policy (ZTCP).²⁵ The policy seeks to realign, streamline and harmonize the national anti-corruption framework by defining the strategies and commitments for fighting corruption. The policy rallies actors in the public and private sectors to redefine and pursue renewed paths and determination to confront corruption in all its forms. The ZTCP seeks to harmonise the existing legal, regulatory and institutional frameworks for strengthening accountability in Uganda and for fighting corruption. The ZTCP also provides for coordination between state and non-state actors and establishes an action plan, a financing and implementation framework, as well as a monitoring and evaluation framework for the policy.

Several institutions have also been put in place to implement the aforementioned laws and fight corruption in Uganda. The IG and ODPP are mandated with the investigation and prosecution of corruption cases. The DEI has the mandate to coordinate all government anti-corruption agencies as well as to spearhead the development of all anti-corruption laws, policies and strategies. Uganda also established the ACD in 2008, as a specialized Division to adjudicate corruption and corruption related offences. The SHACU in the Office of the President is also mandated to receive, investigate and process corruption cases.

To enhance coordination and collaboration in the implementation of anti-corruption policy in Uganda, the DEI established the Inter-Agency Forum (IAF). This is part of the institutional arrangement put in place to ensure the effective implementation of the National Anti-Corruption Strategy (NACS). The IAF is comprised of proactive and reactive anti-corruption institutions, as well as a range of other oversight agencies which support the work of the anti-corruption institutions. The IAF uses the existing monitoring and evaluation mechanisms within the member institutions, such as the Corruption Data Tracking Mechanism (DTM), National Service Delivery Survey, the Uganda Poverty Participatory Assessment, the National Integrity Survey (NIS), and the National Integrated Monitoring and Evaluation Systems (NIMES) to monitor the progress of the policy's implementation.²⁶

To strengthen the audit function, the government of Uganda established the Office of the Auditor General, the Office of the Accountant General and the Office of the Internal Auditor General. As part of the audit function, all internal auditors are required to maintain a risk register in the institutions where they are deployed which should be updated regularly. All internal and external audits are supposed to refer to existing risks as well as identifying new risk areas. The OAG conducts a risk assessment before audit focusing on fraud, falsification of documents and other aspects. This informs the extent of the audit required and the type of audit to be undertaken i.e., engineering audit, forensic, value for money, etc.²⁷ The IG, specifically in its ombudsman function, also does periodic assessments although the reports are not largely shared. In 2019, JLOS also conducted a corruption risk assessment, although the findings have not been shared.

²⁵ Accessible online at: <https://www.dei.go.ug/NACS.pdf>.

²⁶ GoU. (2019). The Zero Tolerance to Corruption Policy, 2019. Accessed at: [https://www.igg.go.ug/media/files/publications/Zero Tolerance to Corruption Policy ZTP 2019.pdf](https://www.igg.go.ug/media/files/publications/Zero_Tolerance_to_Corruption_Policy_ZTP_2019.pdf), Accessed on August 8, 2021.

²⁷ Interview with official at the Office of the Auditor General conducted in August, 2021.

The conducted assessments have helped to understand the corruption risks and vulnerability, so that, as corruption evolves, the right interventions are in place.²⁸

Despite this legal framework, there are legal loopholes that negatively affect the anti-corruption fight in Uganda. The shared mandate between the ODPP and the IG to implement the ACA often causes coordination and duplication challenges.²⁹ The lack of clearly defined regulations and guidelines for asset recovery also makes recovering proceeds of crime quite cumbersome. The current legal framework gives the President a lot of powers in terms of appointing and renewing the contracts of the heads of anti-corruption institutions, which affects their autonomy.³⁰ Uganda's witness protection mechanism is also insufficient to protect witnesses prior, during and after testifying in courts of law.³¹ The Minister for Ethics and Integrity has further failed to enact relevant regulations to facilitate implementation of the 2010 Whistle Blowers Protection Act.

Uganda is still ranked among the most corrupt countries in the world.³² Corruption in Uganda is severe, well-known, cuts across all sectors, and is frequently debated and discussed in the media.³³ According to Transparency International's Corruption Perceptions Index (CPI), on a scale of least to most corrupt, Uganda ranked no. 137 out of 180 and 142 out of 180 countries in 2019 and 2020 respectively.³⁴ The National Integrity Survey 2019 also revealed that at least 76% of Ugandans believe that corruption has increased, while 13% opined that it has remained stagnant.³⁵ Every year the country continues to be rocked by multi-million dollar corruption scandals. It is estimated that Uganda annually loses USD 1bn to corruption and illicit financial

²⁸ Interview with government official in Kampala conducted in July 2021.

²⁹ Anti-Corruption Coalition Uganda. (2020a). An Assessment of the Status of Implementation of the Anti-Corruption Act, 2009 (as amended). ACCU: Kampala, pg. 11-12.

³⁰ Interview with civil society leader, conducted in July 2021. Also, Article 223(4) of the Constitution of Uganda gives power to the President to appoint the IGG and deputies. Article 120(1) gives power to the President to appoint the Director of Public Prosecutions. Article 142(1) of the Constitution of Uganda gives power to the President to appoint all judges. Article 99(1) also gives power to the President to appoint the Head of the State House Anti-Corruption Unit and the Minister for Ethics and Integrity. Article 163 of the Constitution of the Republic of Uganda gives power to the President to appoint the Auditor General.

³¹ Anti-Corruption Coalition Uganda. (2020b). Assessing the Status of Implementation of the Whistle Blowers Protection Act and the Leadership Code Act (as amended). ACCU: Kampala.

³² Ibid.

³³ Human Rights Watch. (2013). Letting the Big Fish Swim: Failures to Prosecute High-Level Corruption in Uganda. Accessed at: <https://www.hrw.org/report/2013/10/21/letting-big-fish-swim/failures-prosecute-high-level-corruption-uganda>. Accessed on July 19, 2021.

³⁴ Transparency International, Corruption Perception Indexes for 2019 and 2020. Available at: <https://www.transparency.org/en/cpi/2020/index/uga>.

³⁵ Inspectorate of Government, (2019). The Fourth National Integrity Survey Report 2019. Accessed at: https://www.igg.go.ug/media/files/publications/MAIN_REPORT_1.pdf. Accessed on July 19, 2021.

flows.³⁶ Although the country has a relatively good legal framework, implementation has always been the key challenge.³⁷

There has been limited publication of laws and policies amongst the majority of Ugandans. The laws have mostly been accessed by the educated and the elite, who have particular interests and can access these resources online, in libraries or government offices. In the development of policies, only a few members of the public are consulted - mostly working in the private sector or civil society - and not very extensively. In addition to this, CSOs also participate in some government accountability platforms including the Working Groups under JLOS and Court User Committees under the Judiciary. CSOs also invite government agencies to their engagements.

Although both the NACS and the ZTCP have in-built monitoring and evaluation mechanisms, no periodic progress reports have been produced. Mid-term and end-of-term evaluations are planned, but these have not been conducted. Besides the National Integrity Survey conducted in 2019, no concrete evaluation has been conducted on the effectiveness of measures to prevent and detect corruption. Periodically, risk assessments have been conducted by the OAG, IG, JLOS and FIA, although the findings haven't been made public.

Good Practices

- Uganda has done well in terms of enacting anti-corruption laws as highlighted under this section. This includes statutes, policies and strategies to domesticate the UNCAC.
- The Inter-Agency Forum (IAF) brings together all anti-corruption agencies in the country for purposes of coordination and harnessing synergies. The IAF meets on a quarterly basis to take stock of the anti-corruption fight and to address challenges.

Deficiencies

- The implementation of enacted anti-corruption laws is still poor, with some studies scoring Uganda at 96% in terms of enacting laws and 55% with regard to implementing anti-corruption laws.³⁸ Despite these laws and institutions, corruption is still thriving in Uganda.
- Besides the Office of the Auditor General and Inspectorate of Government, the other anti-corruption bodies either don't produce annual reports, or the reports are not available on their websites.
- Although the Office of the Director of Public Prosecutions, the Inspectorate of Government and Judiciary have codes of conduct and client charters, the level of compliance couldn't be ascertained during this study, save for a few examples shared during the interviews. Although

³⁶ Global Financial Integrity, (2017). Illicit Financial Flow to and from Developing Countries: 2005-2014. Available at: https://secureservercdn.net/50.62.198.97/34n.8bd.myftpupload.com/wp-content/uploads/2017/04/GFI-IFF-Report-2017_final.png?time=1636578668. Accessed on November 11, 2021.

³⁷ Sharpe, R. (2018). Uganda: Overview of Corruption and Anti-Corruption. Accessed at: <https://www.u4.no/publications/uganda-overview-of-corruption-and-anti-corruption-2018.pdf>. Accessed on August 4, 2021.

³⁸ Inspectorate of Government. (2014). Tracking Corruption Trends in Uganda: Using the Data Tracking Mechanisms. Kampala: Economic Policy Research Centre. Accessed at: <https://eprcug.org/publication/the-fourth-annual-report-on-tracking-corruption-trends-in-uganda-using-the-data-tracking-mechanism/?wpdmdl=11678&refresh=610ac20d4dbb31628094989>. Accessed on August 4, 2021.

both the ZTCP and NACS have in-built monitoring and evaluation mechanisms, no evaluation of these strategies has been conducted yet and the risk assessments have not been made public.

Art. 6 - Preventive Anti-Corruption Bodies

Uganda's Constitution³⁹ establishes several anti-corruption bodies. Article 120 of the Constitution establishes the Office of the Director of Public Prosecution.⁴⁰ The ODPP is mandated to direct the police to investigate any corruption offense, to institute criminal proceedings against any person or authority in any court, and to prosecute all corruption cases in all courts in Uganda. The ODPP also has a joint mandate with the IG to implement the Anti-Corruption Act. The ODPP's mandate to prosecute corruption cases extends to the Penal Code Act and other pieces of legislation. The ODPP is part of the East Africa Regional Initiative of Asset Recovery (ARIN-EA) and the Eastern and Southern Africa Anti Money Laundering Group (ESAAMLG).

In order to prioritize corruption cases, the ODPP established the Anti-Corruption Department to handle and prosecute all corruption related cases reported to and investigated by the Uganda Police Force. In 2015, the ODPP also set up the Asset Recovery Unit under the Anti-Corruption Department to handle asset recovery cases. Recognising the cross-border nature of corruption, this unit was transferred to the International Cooperation Department which later became the International Cooperation and Asset Recovery Department.⁴¹ The ODPP has prosecuted high profile corruption cases including the \$45.8m pension case, the global fund embezzlement case, and several convictions have been secured, with a 70% success rate.⁴² In the pension case, the state was awarded \$13.8m in recoveries from proceeds of crime.

Article 223 of the Constitution of the Republic of Uganda establishes the Inspectorate of Government.⁴³ The mandate of the IG includes: fostering the elimination of corruption, abuse of authority and of public office; promoting fair, efficient and good governance in public offices; supervising the enforcement of the Leadership Code of Conduct; investigating any act, omission, advice, decision or recommendation by a public officer or any other authority and; stimulating public awareness about the values of constitutionalism in general and the activities of the IG. The IG has a Special Investigations Department, which deals with high profile corruption cases involving top ranking government officials and huge sums of money.

Uganda also has the Office of the Auditor General⁴⁴, established under Article 163 of the Constitution of the Republic of Uganda. The mandate of the Auditor General is to audit and report on the public accounts of Uganda and of all public offices, including the courts, the central and local government administrations, universities and public institutions of like nature, and any

³⁹ The Constitution of Uganda and all amendment available at: <https://www.parliament.go.ug/documents/1240/constitution>.

⁴⁰ Website: <https://www.dpp.go.ug/>.

⁴¹ Interview with Official at the ODPP conducted in August, 2021.

⁴² Interview with Senior Official at the ODPP conducted in August, 2021.

⁴³ Website: <https://www.igg.go.ug/>.

⁴⁴ Website: <http://www.oag.go.ug/>.

public corporation or other bodies or organisations established by an Act of Parliament. The Auditor General also conducts financial and value for money audits in respect of any project involving public funds. Uganda also has the Office of the Internal Auditor General and Accountant General under the Ministry of Finance, Planning and Economic Development (MoFPED).

The Directorate of Ethics and Integrity⁴⁵ in the Office of the President was established in 1998 to coordinate anti-corruption interventions. The core mandate of DEI is to: provide political leadership and coordinate national efforts against corruption and moral decadence; mainstream ethics and integrity to propel good governance; spearhead the development of laws, policies and strategies to promote ethics and integrity in the Ugandan society; and coordinate government engagement with faith-based organisations to promote responsible and accountable conduct. DEI is also the host of the IAF, a coordination mechanism for all anti-corruption actors in Uganda.

In July 2008, the judiciary administratively established the Anti-Corruption Division of the High Court (ACD) as a specialized division to adjudicate corruption and corruption related offenses. The Chief Justice's directive was backed by Article 133(1) (b) of the 1995 Constitution, which empowers the Chief Justice to issue orders and directions to the courts necessary for the proper and efficient administration of justice. The ACD was established in a measured move by the judiciary specifically and the government in general, in response to demands by a multitude of stakeholders engaged in fighting corruption to strengthen the adjudicatory mechanism feeding into the anti-corruption efforts.

In order to counter the increasing threat of money laundering and terrorism financing, the government of Uganda enacted the Anti-Money Laundering Act (AMLA) in 2013. Section 18 of the AMLA establishes the Financial Intelligence Authority (FIA).⁴⁶ The mandate of the FIA is to: enhance the identification of the proceeds of crime and the combating of money laundering; provide collected information to competent authorities; facilitate the administration and enforcement of the laws of Uganda; and exchange information with similar bodies in countries that have treaties, agreements or arrangements regarding money laundering and similar offences with the Government of Uganda.

The Public Procurement and Disposal of Public Assets Act, 2003 establishes the Public Procurement and Disposal of Public Assets Authority (PPDA). Section 5 establishes the authority and Section 7 outlines its mandate which includes: monitoring and reporting on the performance of procurement systems in Uganda; advising government agencies on the standards of procurement; providing periodic inspections of records and proceeding of procurement; undertaking procurement and disposal research and; enforcing compliance with all provisions of the PPDA Act, regulations and guidelines governing procurement in Uganda.⁴⁷

The Parliament of Uganda, especially the accountability committees, also plays an oversight role for all publicly funded projects and programs. The committees include the Public Accounts

⁴⁵ Website: <https://dei.go.ug/>.

⁴⁶ Website: <https://www.fia.go.ug/>.

⁴⁷ PPDA Act, 2003. Accessed at: https://www.ppda.go.ug/download/ppda_act/ppda_act/PPDA_ACT-2003.pdf.

Committees (PAC), the Committee on Statutory Authorities and State Enterprises (COSASE) and the Local Government Public Account Committee (LGPAC). Parliament also has other responsibilities including enacting and amending legislation, appropriation of resources and inquiring into the misuse of public resources. The Parliament of Uganda has previously inquired into mismanagement and corruption at the Bank of Uganda,⁴⁸ into corruption in the compensation of project-affected persons at Uganda National Roads Authority, and most recently into the misuse of funds for the management of the Covid-19 pandemic.⁴⁹ Several commissions of inquiry have been set up to investigate corruption in the Uganda Police Force, Uganda Revenue Authority and Uganda National Roads Authority.

The Uganda Police Force (UPF) is perhaps the most known and oldest anti-corruption institution in the country.⁵⁰ The UPF was established under Article 212 of the Constitution of Uganda and its mandate includes preserving law and order and preventing and detecting crime.⁵¹ The Criminal Investigations and Intelligence Department (CIID) of the Police works with the ODDP and SHACU during the investigation of corruption cases. The National Integrity Survey (2019) revealed that the Police is the anti-corruption agency that is most known to the public.

Article 99(1) of the Constitution of the Republic of Uganda states that, “The executive authority of Uganda is vested in the President and shall be exercised in accordance with this Constitution and the laws of Uganda”. Article 44(4) allows the President to exercise this power either directly or through any officer subordinate to the President. Using this constitutional provision, the President established the State House Anti-Corruption Unit in 2018, which operates directly under the Office of the President. The Mandate of SHACU is to receive and investigate corruption cases from the public. Because it lacks a legal mandate, the SHACU prosecutes all its cases through the ODPP. Since its inception, SHACU has received over 60,000 cases and resolved 26,000 cases, prosecuted 296 public officers, interdicted 189 public officials, and recovered corruption proceeds worth USD 6.1m.⁵²

Most of the anti-corruption bodies have a toll-free line for members of the public to call; they also have structures for physical interaction with the public although there is a need for progressive improvement. Under JLOS, anti-corruption institutions have been urged to open public complaints desks and develop and implement a complaint and feedback model.⁵³ The OAG is the only anti-corruption body that has consistently published all its annual reports. Although the IG is mandate to produce bi-annual reports, some of these reports have either not been produced or not made public. The FIA has also been publishing some annual reports online,

⁴⁸ Report available at: <https://icgu.org/wp-content/uploads/2021/02/COSASE1-19-Report-on-the-special-audit-report-of-the-Auditor-General-on-Defunct-Banks1.pdf>.

⁴⁹ Report accessible at: <https://parliamentwatch.ug/wp-content/uploads/2021/09/Report-of-the-Parliamentary-Task-Force-on-the-National-Covid-19-Response-1.pdf>.

⁵⁰ Inspectorate of Government, (2019). The Fourth National Integrity Survey Report 2019. Accessed at: https://www.igg.go.ug/media/files/publications/MAIN_REPORT_1.pdf. Accessed on July 19, 2021.

⁵¹ Constitution of the Republic of Uganda, 1995 (as amended). Accessed at: <https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/44038/90491/F206329993/UGA44038.pdf>. Accessed on July 19, 2021.

⁵² Interview with Official at the State House Anti-Corruption Unit conducted in July 2021.

⁵³ Interview with government official in Kampala conducted in July 2021.

although not all. The PPDA has consistently published its annual reports online, except for the last two years. All the other anti-corruption bodies do not publish their annual reports. Relatedly, the ACD, ODPP, IG, PPDA, OAG and the Uganda Police have ethical codes of conduct for their staff. The Uganda Public Service has also established an ethical code of conduct for all public and civil servants.

Although the legal framework provides for independence of anti-corruption institutions, in practice this is not the case. There is limited independence and autonomy for anti-corruption bodies as most times the executive interferes in the recruitment and management of these institutions. The President of Uganda has unlimited powers with regards to appointment and renewal of tenure of all heads of anti-corruption institutions. Despite the safeguards in place, allegiance to the Head of State seems more relevant to appointed staff than the legally known safeguards.⁵⁴ The procedures for appointing and dismissing the heads of these bodies are not adequately implemented, since the President has more authority to decide on these heads than the known public service procedures. The executive also exerts influence through resource allocation to these institutions.⁵⁵

The duplication of anti-corruption institutions has come with the duplication of mandates. There are instances where the IG and ODPP end up doing the same investigations on the same cases, and hence waste a lot of resources.⁵⁶ Although there is an informal working relationship between the IG and ODPP, this does not rule out occurrences of duplication. The creation of the SHACU and the State House Health Monitoring Unit by the President also increased chances of duplication, especially given that their mandate is neither clear nor enshrined in law. Indirectly, the President's move to create parallel institutions, also speaks to his lack of confidence in the work of existing formal anti-corruption institutions.⁵⁷

The poor performance of some anti-corruption institutions can also be directly blamed on the executive arm of government headed by the President. These institutions are grappling with insufficient resources even though the President has the power to influence resource allocation. Over the past five years, the IG experienced a financing gap of USD 22.5m, with an annual average shortfall of USD 2.4m; the DEI experienced a financing gap of USD 7.1m with an annual average shortfall of USD 1.4m; and the OAG experienced a financing gap of USD 27.7m with an annual average shortfall of USD 5.4m.⁵⁸ These institutions also have insufficient equipment and personnel to execute their mandate. This weakens their capacity to investigate and prosecute corruption and other related offences. The IG in Uganda also has a wider mandate⁵⁹ than most Ombudsman organisations in the region.

⁵⁴ Interview with CSO Leader in Kampala conducted in July 2021.

⁵⁵ Interview with government official in Kampala conducted in July 2021.

⁵⁶ Interview with CSO Leader in Kampala conducted in July 2021.

⁵⁷ Anti-Corruption Coalition Uganda. (2019). Baseline Survey Report for the Strengthening Partnership for Anti-Corruption, Responsiveness and Citizen Engagement Project. Kampala: ACCU.

⁵⁸ ACCU, (2021). Scoping Study on Funding to Accountability Institutions. ACCU: Kampala.

⁵⁹ Includes: anti-corruption, ombudsman functions and leadership code enforcement.

The poor performance of the IG has been blamed on delays by the President to appoint its top leadership. The IG cannot prosecute cases when it is not fully constituted, which for the period of June 2020 to July 2021, it was not. In the case of *Hon. Sam Kutesa, Hon. John Nasasira & Hon. Mwesigwa Rukutana v. AG of Uganda*⁶⁰, the constitutional court ruled that the powers of the IG are vested in it as a unit, not individuals. This rendered the IG nearly redundant for over a year. Additionally, the lack of security of tenure for the prosecutors and heads of anti-corruption institutions also affects their independence in executing their mandate. The President has also come out previously to defend the corrupt, including once when he said: “I will not run away from my old friends”, in response to corruption charges brought against the former Prime Minister of Uganda, Amama Mbabazi.⁶¹ The President has also previously paid legal fees for a former Minister of State for Health convicted of corruption and embezzlement.⁶² Furthermore, the President appointed ministers who have been implicated in corruption scandals to the current cabinet, including one who has been convicted of corruption on her own guilty plea.⁶³

Under Section 67A of the Anti-Corruption Act, the Chief Justice is enjoined to make rules necessary to regulate the procedure for confiscation and recovery orders, trustees and receivers, and other related matters.⁶⁴ The ACA also gives powers to the Minister for Justice to make regulations. Much needed regulations to clarify the procedural matters on confiscation and recovery orders are yet to be made. The Minister for Justice is also yet to enact an appropriate statutory instrument required for the reciprocal application of the law. In the absence of such an instrument, it is almost impossible to recover assets that were acquired using proceeds of corruption and are located outside Uganda’s territorial boundaries.⁶⁵

Good Practices

- Uganda has a solid legal framework establishing the above anti-corruption agencies. This has accelerated the prevention, detection, investigation and prosecution of corruption cases. There is also some level of coordination between these anti-corruption agencies under the IAF and between individual institutions.

Deficiencies

⁶⁰ Full judgement accessible online at: <https://ulii.org/ug/judgment/supreme-court-uganda/2012/2>.

⁶¹ Human Rights Watch. (2013). Letting the Big Fish Swim: Failures to Prosecute High-Level Corruption in Uganda. Pg.16. Accessible online at: <https://www.hrw.org/report/2013/10/21/letting-big-fish-swim/failures-prosecute-high-level-corruption-uganda>.

⁶² Human Rights Watch. (2013). Letting the Big Fish Swim: Failures to Prosecute High-Level Corruption in Uganda. Pg 16-17.

⁶³ Lubwana, S. (2012). Ex-state house aide Kaboyo pleads guilty, pays 20m fine. Accessed at: https://www.observer.ug/index.php?option=com_content&view=article&id=19238&catid=34&Itemid=114. Accessed on August 15, 2021.

The Observer. (2021). Uganda: Vetting – Why MPs caved in on Kaboyo. Retrieved at: <https://allafrica.com/stories/202107220103.html>. Accessed on: August 15, 2021.

⁶⁴ Section 67A, Anti-Corruption Act, 2009 (as amended).

⁶⁵ Anti-Corruption Coalition Uganda. (2020a). An Assessment of the Status of Implementation of the Anti-Corruption Act, 2009 (as amended). ACCU: Kampala.

- Although the law states that these institutions are independent, in practice these institutions are not independent of external influence. Through powers of appointment and resource allocation, the Executive has a direct influence on these institutions and has often worked to undermine their independence. This lack of independence and autonomy has led to a selective prosecution of cases and impunity.
- The established anti-corruption agencies also suffer from systemic underfunding, insufficient skills and equipment, and inadequate human resources. A scoping study conducted by ACCU in 2020 revealed that DEI, ACD, OAG and IG had huge gaps in funding, skills, equipment and staffing.⁶⁶

Art. 10 - Public Reporting

Article 41(1) of the Constitution of the Republic of Uganda states that, “Every citizen has a right of access to information in the possession of the state or any other organ or agency of the state”. This however has limitations, with the same Article further stating: “except where the release of the information is likely to prejudice the security or sovereignty of the State or interfere with the right to the privacy of any other person”. Article 41(2) mandates Parliament to enact laws to prescribe the classes of information that can be accessed by the public.

To actualize this Article, the Parliament of Uganda in 2005 enacted the Access to Information Act.⁶⁷ The Act provides for the right to access information pursuant to Article 41 of the Constitution, prescribes the classes of information that can be accessed as well as the procedure for accessing information. However, The Access to Information Act still includes limitations such as national security, state sovereignty, and the right to privacy.⁶⁸ The Access to Information Act also contains more limitations in terms of the type of information that can be accessed. Information that cannot be accessed by the public inter alia includes: cabinet minutes, information of a commercial nature, law enforcement information, information related to defence, security and international relations.⁶⁹ In the event that access to the prescribed information is denied, the Access to Information Act provides a complaints and appeals process. For instance, any person can lodge a complaint against the decision of an Information Officer in a Chief Magistrates Court. The decision of the Chief Magistrates Court can be appealed in the High Court.

Section 47 of the Access to Information Act gives the Minister in charge of Information the power to make regulations on any matter concerning the implementation of the Act. In this regard, in 2011 the Minister in charge of Information enacted the Access to Information Regulations.⁷⁰ The Regulations provide for: the necessary fees to be paid to access information, the forms for requesting information and where they can be obtained, the categories of information that an

⁶⁶ Anti-Corruption Coalition Uganda. (2021). Scoping Study to Assess the Funding, Staffing, Skilling and Tooling of Accountability Institutions. ACCU: Kampala.

⁶⁷ The full law can be accessed at: <https://ulii.org/akn/ug/act/2005/6/eng%402005-07-19>.

⁶⁸ Section 5 of the Access to Information Act of 2005.

⁶⁹ Sections 25, 27, 30 & 32 of the Access to Information Act, 2005.

⁷⁰ Can be accessed at: <https://chapterfouruganda.org/sites/default/files/downloads/The-Access-to-Information-Regulations-2011.pdf>.

Information Officer may refuse to grant access to, and other administrative and procedural matters related to the implementation of the Access to Information Act.

The 2005 Access to Information Act did not create an independent body to oversee its implementation and accelerate citizens' access to information. Different government agencies have a responsibility for making information available to the public through their Information Officers. However, the Act gives some responsibilities to the Minister for Information, Communication, Technology (ICT) and National Guidance, including: enacting regulations and publicising a directory of Information Officers of every public body in Uganda. Each Minister is also mandated to submit annual reports to Parliament on requests for access to information, granted or otherwise. However, no minister has ever submitted a report to parliament regarding access to information requests, since the Access to Information Act was passed in 2005.⁷¹ The performance of the Ministry of the ICT and National Guidance with regard to implementing the Access to Information Act cannot be ascertained as no study or evaluation has been done to this effect.

Based on this legal framework, anti-corruption agencies periodically produce reports and some are available to the public. The IG for instance makes bi-annual reports to Parliament regarding the execution of its mandate and any other related issues. Some of these reports can be accessed on the [IG's website](#). The Office of the Auditor General also produces annual financial audit reports on all accounts of government. The OAG also conducts forensic audits and value for money audits, which are publicly accessible on its [website](#). Besides the IG and OAG, reports by other anti-corruption agencies are often not made public and hence not accessible through their online sites. Most recently, there are suggestions to include corruption as a topic in the primary school curriculum. Higher institutions of learning have also adopted courses in governance, ethics, and accountability. Media houses are also increasingly reporting on governance issues albeit with challenges related to limited information, law suits and business interests. CSOs periodically conduct public sensitisation campaigns, although some of these have been stopped by the Police and other government agencies.⁷² Uganda has also joined the Extractive Industries Transparency Initiative (EITI), a global standard for the good governance of oil, gas and mineral resources. It is hoped that this will make information related to Uganda's nascent oil industry available to the public, especially information related to contracts and licenses, revenue collection and allocation, social and economic spending, and public benefit.

Despite having these progressive laws on access to information, Uganda still has other laws that inhibit access to information. The Official Secrets Act of 1964⁷³ for instance, bars public officers, under oath, from releasing information obtained during their service in government institutions. This Act provides for imprisonment ranging between seven to fourteen years, upon conviction.

⁷¹ CIPESA, (2017). Position Paper on the State of Access to Information in Uganda. Accessed at: https://cipesa.org/?wpfb_dl=241. Accessed on November 11, 2021.

⁷² Repressive laws like the Public Order Management Act, 2013 have been used to suppress CSO public education campaigns like the Black Monday Movement. During the 2020/21 General Elections, civic education activities by Uganda National NGO Network and Uganda Women Network, were curtailed by freezing of their accounts by Financial Intelligence Authority.

⁷³ Online version accessible at: <https://old.ulii.org/ug/legislation/consolidated-act/302>.

The Computer Misuse Act of 2011⁷⁴ also bars the unlawful access, abuse and misuse of information. This law has often been used to target political opponents who release information critical of the government online.⁷⁵ Moreover, the Penal Code Act also contains provisions that limit access to information including: publication of information prejudicial to security; promoting sectarianism; and defamation of foreign princes. However, other provisions of the Penal Code Act have been expunged over the years through amendments and court rulings. For example, section 50 on publication of false news was annulled by the Supreme Court.⁷⁶ Sections 39 on seditious intent, 40 on seditious offences, 42 on powers of court to confiscate printing machines and prohibit publication, 43 on legal proceedings and 44 on evidences, were declared unconstitutional by the Supreme Court in 2010 in the case of *Andrew Mujuni Mwenda & The East African Media Institute Uganda Limited Versus Attorney General*.⁷⁷

Although laws facilitating access to information have been enacted, in practice access to public information is still limited. The first limitation is the high access fee that ordinary Ugandans cannot afford to pay⁷⁸, and the second challenge is the lack of awareness among the public that they can actually access public information. The procedure for obtaining the forms, making payments and formal requests for information is also complicated to comprehend for ordinary Ugandan citizens. Often, these administrative procedures and lacunas have been used to deny citizens access to information.

For instance, in 2013 the IG denied an investigative journalist access to information related to wealth declarations of all Permanent Secretaries in all ministries of Uganda. The IG gave reasons including: the huge amounts of money involved in processing the information and the lack of clarity on who should pay the duplication fees; the lack of a form under the Leadership Code Act based upon which information could be released to the public; the right to privacy as enshrined under Article 41(1) of the Constitution; and the possibility of civil litigation since the information included assets and liabilities of spouses, children and dependents of the government officials.⁷⁹ In essence, the IG relied on legal loopholes to deny the applicant access to information.⁸⁰

There have also been instances of selective release of information depending on the political implications. In 2020, Ugandan lawyer Hassan Male Mabirizi wrote to the Electoral Commission requesting the academic records used by Ugandan opposition leader Robert Kyagulanyi Sentamu alias Bobi Wine, when contesting as a Member of Parliament in 2017. The Electoral Commission

⁷⁴ Online version accessible at: <https://ulii.org/akn/ug/act/2011/2/eng%402011-02-14> .

⁷⁵ Interview with CSO Leader in Kampala conducted in July 2021.

⁷⁶ Section 50 of the Penal Code Act on publication of false news was nullified by the Supreme Court ruling of *Andrew Mujuni Mwenda & Charles Onyango Obbo Versus Attorney General*. Detailed ruling can be accessed at: <https://ulii.org/ug/judgment/supreme-court-uganda/2004/81>.

⁷⁷ Detailed ruling can be accessed at: <https://ulii.org/ug/judgment/supreme-court-uganda/2010/5>.

⁷⁸ Each single page of official information costs Ugx. 100 or USD 2.7 Cents. The costs per page keep increasing depending on the size and nature of the document requested.

⁷⁹ These details are contained in a letter from the Inspectorate of Government to the applicant, a copy of which has been accessed for this report.

⁸⁰ High Court judgement on the same can be accessed at: <https://ulii.org/ug/judgment/hc-civil-division-uganda/2017/63>.

obliged and released the results.⁸¹ Almost immediately, Uganda lawyer Nkuningi Muwada petitioned the same Electoral Commission requesting the academic records of Uganda's President, Yoweri Kaguta Museveni, then also an aspiring presidential candidate for the 2020/21 general elections. After delay and a lot of procrastination, the Electoral Commission declined to release the academic credentials of the presidential candidate Yoweri Kaguta Museveni.⁸² This particular case exposed the double standards of Uganda's public agencies and the invisible power of the Executive over these institutions.

The government of Uganda has also intensified its crackdown of online 'dissent' by using provisions within the Computer Misuse Act and the Penal Code Act. In 2015, the Ugandan government arrested government social media critic Robert Shaka and charged him with offensive communication under the Computer Misuse Act. The government accused him to be writing on his Facebook account as Tom Voltaire Okwalinga (TVO). TVO had repeatedly accused President Yoweri Museveni and other senior leaders of corruption, nepotism and incompetence.⁸³ In 2018, Uganda lawyer Fred Muwema also petitioned an Irish Court over alleged defamatory posts by TVO on Facebook. Muwema petitioned the court to compel Facebook Ireland to reveal the true identity of TVO.⁸⁴ The case was eventually dismissed and TVO's identity was never revealed. Most recently, the government of Uganda petitioned the Turkish government to arrest and repatriate Ugandan-born blogger and government social media critic Fred Kajubi Lumbuye⁸⁵ and several others.

Since the enactment of the 1995 Constitution, the media industry in Uganda has grown exponentially and now counts 40 television stations, 15 newspapers and 244 radio stations.⁸⁶ Legislation to guide media practice has been enacted including the 1995 Press and Journalist Act and the 2013 Uganda Communications Act. The media industry is state regulated through the Uganda Communication Commission and the Uganda Media Council. Despite this progress,

⁸¹ Enock Mugabi, (2020). Electoral Commission finally releases presidential hopeful Bobi Wine's S.4 and S.6 academic credentials. Accessed at: <https://www.galaxyfm.co.ug/2020/08/21/electoral-commission-finally-releases-presidential-hopeful-bobi-wines-s-4-and-s-6-academic-credentials-his-real-age-also-revealed/>. Accessed on: August 9, 2021.

⁸² Ajuna, D.V. (2020). Bobi Wine pins EC over Museveni's academic credentials. Accessed at: <https://www.monitor.co.ug/uganda/news/national/bobi-wine-pins-ec-over-museveni-s-academic-credentials-2304630>. Accessed on: August 9, 2021.

Kazibwe, K. (2020). Bobi Wine accuses EC of double standards on Museveni academic documents. Accessed at: <https://nilepost.co.ug/2020/09/22/bobi-wine-accuses-ec-of-double-standards-on-museveni-academic-documents/>. Accessed on: August 9, 2021.

⁸³ Mpuga, D. (2015). Social Media Critic Arrested in Uganda. Accessed at: <https://www.voanews.com/africa/social-media-critic-arrested-uganda>. Accessed on: August 9, 2021.

⁸⁴ Carolan, M. (2018). Court refused to compel Facebook to disclose blogger's identity and location. Accessed at: <https://www.irishtimes.com/news/crime-and-law/courts/court-refuses-to-compel-facebook-to-disclose-blogger-s-identity-and-location-1.3467309>. Accessed on: August 9, 2021.

⁸⁵ Deutsche Welle (2021). Uganda blogger's 'life in peril' after arrest in Turkey. Accessed at <https://www.dw.com/en/ugandan-bloggers-life-in-peril-after-arrest-in-turkey/a-58778226>. Accessed on: August 9, 2021.

⁸⁶ African Centre for Media Excellence. (2010). Overview of the State of Media Freedom in Uganda. Accessed via: <http://acme-ug.org/wp-content/uploads/Research-Report-on-State-of-Media-Freedom-in-Uganda.pdf>. Accessed on September 23, 2021.

media freedoms in Uganda are still limited. At least 25 journalists have been arrested and charged with different offences including: promoting sectarianism, sedition, criminal defamation and incitement of violence.⁸⁷ Journalists have been beaten, injured and threatened in their line of duty.⁸⁸ The Uganda Communications Commission and its predecessor the Broadcasting Council, have been used by the government of Uganda to close media houses.⁸⁹ This, coupled with threats of revocation of licenses, has forced the media into a state of self-censorship.⁹⁰ Moreover, some media houses in Uganda are owned by government aligned politicians, which makes corruption reporting limited. Media houses also have to weigh between critical anti-corruption reporting and lucrative government advertising contracts.

However, selected media houses in Uganda have reported extensively on corruption. These include the Daily Monitor through their investigations desk, NTV Uganda through the Panorama programme, NBS Television through NBS Investigates, Bukedde Television through their news programme called ‘Agataliko nfufu”, The Observer and The New Vision. Media reporting has given prominence to corruption scandals including the Common Wealth Heads of Government Meeting (CHOGM) scam, GAVI/Global Fund corruption scandal, Office of the Prime Minister/Peace Recovery and Development Programme scandal, Pension scam and other corruption cases. This has kept issues of corruption in public discourse.⁹¹ However, media reporting on corruption in Uganda has come with many challenges. There is limited access to information and often the reporting is based on information already in the public domain. There are no examples of successful requests for information that have resulted in the exposure of corruption by the Ugandan media.

The state has often used public bodies like Uganda Communication Commission and its predecessor the Broadcasting Council to threaten and in some instances close media houses. Media organisations like NTV Uganda, Daily Monitor, Red Pepper, KFM, CBS FM and several others have previously been closed by the government for critical reporting.⁹² Annual licensing is another tool used by the state to gag the media. More so, media houses have to deliberate whether to conduct critical anti-corruption reporting or to receive lucrative government advertising contracts instead. Previously, the government instituted an advertising ban on the

⁸⁷ Ibid.

⁸⁸ Nyeko, O. (2021). Uganda’s Beaten Journalists Deserve Justice. Accessed at: <https://www.hrw.org/news/2021/02/22/ugandas-beaten-journalists-deserve-justice>. Accessed on September 23, 2021.

⁸⁹ Ndinda, L. (2013). Ugandan police shut down media houses, silence radio stations. Accessed at: <https://www.dw.com/en/ugandan-police-shut-down-media-houses-silence-radio-stations/a-16827268>. Accessed on September 23, 2021.

⁹⁰ Cohen, M.S. & McIntyre, K. (2020). The State of Press Freedom in Uganda. In *International Journal of Communication* 14(2020), 649–668. Accessed at: <https://ijoc.org/index.php/ijoc/article/viewFile/11456/2948>. Accessed on September 23, 2021.

⁹¹ Interview with Civil Society Leader conducted in October 2021.

⁹² Ndinda, L. (2013). Uganda police shut down media houses, silence radio stations. Available at: <https://www.dw.com/en/ugandan-police-shut-down-media-houses-silence-radio-stations/a-16827268>. Accessed on: October 02, 2021.

Daily Monitor for its critical reporting.⁹³ This kind of pressure from the state often pushes media organisations into self-censorship.

Good Practices

- Most government agencies in Uganda have an online presence and some reports and information are accessible online. Information on laws, policies and strategies is accessible to the public online. The National Information Technology Authority of Uganda (NITA-U) has also been supporting other government agencies to make information and services available to the public online.
- Some measures have been adopted to promote an institutional culture of transparency, open data, open-door policies and regular communication between government and CSOs. This has largely been facilitated through the signing of Memoranda of Understanding (MoUs) between the government and CSOs (?), which guide the operations of each partner.

Deficiencies

- The charges that must be incurred by the person making an access to information request are too high and prohibitive in nature. The regulations require a payment for photocopying fees while accessing public information. This is prohibitive especially when the information requested is voluminous.
- The law doesn't describe in detail what "national security", "state sovereignty" and "the right to privacy" entail, which have frequently been used to deny citizens access to information.
- There is no proactive and consistent approach by the government to publish corruption related matters, save for the Auditor General who publishes annual audit reports. All the other institutions are not consistent in producing and making their reports available to the public. For instance, some of the IG's reports are missing online and FIA last uploaded their annual report for 2019.
- The government of Uganda has intensified its crackdown of critics by using provisions within the Computer Misuse Act and the Penal Code Act. The government has also enhanced efforts to curtail media freedoms through the arrest and incarceration of journalists, the closure of media houses, and threats to revoke the licenses of media houses.

Art. 11 - Measures relating to the Judiciary and Prosecution Services

The Anti-Corruption Division of the High Court (ACD) is primarily mandated to adjudicate all corruption and corruption-related offenses since 2011. The court has judges, a chief magistrate, Grade 1 magistrates, a deputy registrar and judicial officers. The ACD is part of the judiciary and hence judicial rules and procedures apply. All judicial officers by law take the judicial oath that binds them to exercise their mandate judiciously, independently, and without fear or favour. The judiciary also has a code of conduct for judicial officers, which entails provisions on fighting corruption in the judiciary. One of the principles of the Judicial Code of Conduct is impartiality. Principle 2 states: "Impartiality is the essence of the judicial function and applies not only to the

⁹³ Daily Monitor. (Saturday May 17, 2014). Tracing the Monitor-govt relationship since 1992. Available at: <https://www.monitor.co.ug/uganda/magazines/people-power/tracing-the-monitor-govt-relationship-since-1992-1572458>. Accessed on: October 02, 2021.

making of a decision but also to the process by which the decision is made. Justice must not merely be done but must also be seen to be done⁹⁴. The code of conduct also includes other principles like integrity, equality, competence, diligence and propriety.⁹⁵ Yet, the extent to which the judicial code of conduct has been applied cannot be ascertained, as the Judiciary has not made this information available to the public.

To further strengthen the independence of the judiciary, the government enacted the Administration of the Judiciary Act, 2020⁹⁶. The Act established the Judiciary Council, which among other functions is responsible for promoting ethics and integrity within the judiciary. The Act also establishes the Inspectorate of Courts which is responsible for receiving and processing internal and external complaints against any staff in the judiciary, investigating cases of maladministration in the judiciary, and enforcing the Judicial Code of Conduct. The Act also gives more autonomy to the judiciary in terms of budgeting and managing its funds and other matters. In 2012, the JLOS sector further enacted an anti-corruption strategy⁹⁷. Through this strategy, the judiciary established Judiciary Integrity Committees, Peer Review Committees at all levels, and an Inspectorate of Courts to handle complaints and evaluate performance.

Regarding prosecution services, the ODPP has established internal policies that deal with corruption amongst staff members. The ODPP has a client charter which guides the public on how to use its services including making complaints. The ODPP has a sanctions and rewards committee, where if a disciplinary case emerges, it can lead to prosecution of prosecutors involved in corruption. There are established performance standards that help with regard to the expected behaviour and performance standards of prosecutors. The ODPP also has a Directorate of Inspection and Quality Assurance, which has a mandate to carry out inspection and assess compliance. They often generate cases that end up at disciplinary level or even in court.⁹⁸

In case of conflicts of interest, the judiciary can rely on the 2019 Constitution (Recusal of Judicial Officers) (Practice) Directions, which regulate conflicts of interest among Judicial Officers in all Courts of Judicature. Directions 5,6,7,8 and 9 provide for the procedure for recusal of the judicial officer on his or her own motion and recusal at the instance of the parties and appeals when a judicial officer has delivered the ruling.⁹⁹

In addition, Uganda has the Judicial Service Commission (JSC) established under Article 146 of the Constitution of the Republic of Uganda. Part of the mandate of the JSC is to receive and process people's recommendations and complaints concerning the judiciary and the administration of justice and, generally, to act as a link between the people and the judiciary. The

⁹⁴ Uganda Judicial Code of Conduct, Accessed at: https://www.unodc.org/res/ji/import/codes_of_conduct/judicial_ethics_uganda/judicial_ethics_uganda.pdf. Accessed on July 17, 2021.

⁹⁵ Ibid.

⁹⁶ Accessible at: <https://www.jlos.go.ug/index.php/document-centre/court-information/428-administration-of-judiciary-act-2020/file>.

⁹⁷ The JLOS anti-corruption strategy is accessible at: <https://www.jlos.go.ug/index.php/document-centre/anti-corruption/266-the-jlos-anti-corruption-strategy/file>.

⁹⁸ Interview with government official in Kampala conducted in July 2021.

⁹⁹ Accessible at: <https://old.ulii.org/ug/legislation/statutory-instrument/2019/7>. Accessed on July 17, 2021.

JSC also advises the government on improving the administration of justice. In line with its mandate, the JSC runs a disciplinary committee that receives and handles corruption cases against judicial officers. Some of these cases have resulted in transfers, suspension or even termination from judicial service. The JSC also has a case management system which includes investigations and inspection, a code of conduct, and an anti-corruption workplan. As of December 2020, there were 139 disciplinary cases against judicial officers at the Judicial Service Commission.¹⁰⁰ Some low-ranking judicial officers especially magistrates and clerks have been transferred, reprimanded, severely reprimanded, warned or dismissed with disgrace as a result of these disciplinary proceedings. However, although disciplinary cases have been reported to the JSC against judges, neither a report has been issued nor a trial panel had been constituted. No judge has been tried or dismissed in Uganda's recent history.

In the same way, both the IG and ODPP have internal disciplinary procedures for their prosecutors. Several prosecutors at the IG have been prosecuted for corruption related offences by the ODPP and vice versa.¹⁰¹ There are also instances where senior officials at the IG have been investigated by the SHACU.¹⁰² This keeps prosecutors at all institutions in check. The ODPP has internal policies like a Clients' Charter which guides prosecutors on how they should handle cases and how the public can make complaints against prosecutors. Disciplinary cases are handled by the Sanctions and Rewards Committee of the ODPP, and cases from this committee have often resulted into prosecution of Prosecutors. The Directorate of Inspection and Quality Assurance of the ODPP is responsible for ensuring compliance to anti-corruption and integrity standards. However, the exact number of prosecutors at the ODPP and IG who have been prosecuted for corruption-related offences couldn't be ascertained during this study, as this information was not disclosed during the interviews.

Trainings have been conducted by the Judiciary for judicial officers, including on aspects of ethics, integrity, transparency and accountability. The Judiciary established the Judicial Training Institute in 2004 whose mandate is to conduct capacity assessments and provide training to judicial staff in several realms including; asset recovery, anti-corruption, ethics and integrity, cybercrime and electronic fraud. Judicial actors have also been trained in areas including cybercrime, digital forensics, ethics and integrity, by external actors like Strengthening Uganda's Anti-Corruption Response – Technical Advisory Facility (SUGAR-TAF), non-government organisations and development actors.¹⁰³ Prosecutors have been trained and mentored internally by the ODPP on aspects including anti-corruption, digital forensics, asset recovery, ethics and integrity. External actors like United States Agency for International Development (USAID) and SUGAR-TAF have also provided customised training to the ODPP.¹⁰⁴ However, the impact of these trainings cannot be ascertained at this point, as no evaluation has been conducted.

¹⁰⁰ Directorate of Ethics and Integrity. (2021). Responses to Preliminary Observations by the Central African Republic on Uganda's Implementation of Chapters II (Preventive Measures) of the United National Convention Against Corruption.

¹⁰¹ Interview with Official at the ODPP conducted in June 2021.

¹⁰² Interview with official at the IG conducted in July 2021.

¹⁰³ Interview with Judicial Officer conducted in June 2021.

¹⁰⁴ Interview with a Senior Officer at the ODPP conducted August 2021.

Despite the legal and institutional framework outlined above, in practice, the judiciary is not entirely independent, since its budget has for years been controlled by the executive arm of government. The integrity of the judiciary has also been affected, especially due to limited funding, often leaving them at the mercy of the Executive and the Legislature¹⁰⁵. There has been a lot of state influence in major anti-corruption cases, especially in those cases that implicated high ranking government officials¹⁰⁶. Uganda's legal framework also gives the President a lot of power with regard to appointing and promoting senior judges. This has led to the emergence of 'cadre judges', who pledge their allegiance not to the judicial oath but rather to the appointing authority.¹⁰⁷

Furthermore, Uganda's judiciary has not been immune to corruption, as some studies have suggested that the judiciary is among the most corrupt institutions in the country. For example, Sharpe (2018), notes that there is a high risk of corruption in Uganda's judiciary, despite its independence being guaranteed by the constitution.¹⁰⁸ 45% of Ugandans think that most or all judges and magistrates are involved in corruption.¹⁰⁹ The East African Bribery Index (2017) also revealed that the Judiciary is the second most corrupt institution in Uganda with a 70% probability of being asked to pay a bribe.¹¹⁰ Additionally, although low cadre judicial officers have been tried for corruption offences, judges are rarely subjected to investigation and trial. Even if judicial officers and prosecutors declare their wealth periodically in accordance with the 2002 Leadership Code Act (as amended), follow-up processes including verification, investigation and prosecution, are rarely conducted. The asset declarations are not made public; hence it's not possible to ascertain whether they are correct or complete.

Good Practices

- The ODPP and IG have active corruption cases against their staff in courts of law. This is a good indication of their willingness to fight corruption. Moreover, staff at the ODPP implicated in corruption are prosecuted by the IG and vice versa, which is a good practice as it enhances the impartiality of the process.

¹⁰⁵Daily Monitor, (2015). Katureebe decries low funding to the judiciary. Accessed at: <https://www.monitor.co.ug/uganda/news/national/katureebe-decries-low-funding-to-judiciary-1633484>. Accessed on: August 5, 2021.

¹⁰⁶ Human Rights Watch. (2013). Letting the Big Fish Swim: Failures to Prosecute High-Level Corruption in Uganda. Accessed at: <https://www.hrw.org/report/2013/10/21/letting-big-fish-swim/failures-prosecute-high-level-corruption-uganda>. Accessed on July 19, 2021.

¹⁰⁷ Kitatta, K.S. (2017). Cadre judges not good for court, Ssempebwa warns. Accessed at: <https://observer.ug/news/headlines/55566-cadre-judges-not-good-for-court-ssempebwa-warns.html>. Accessed on August 5, 2021. Daily Monitor, (2012). Cadre judges killing court image – Justice Tsekooko. Accessed at: <https://www.monitor.co.ug/uganda/news/national/cadre-judges-killing-court-image-justice-tsekooko-1648552>. Accessed on August 5, 2021.

¹⁰⁸ Sharpe, R. (2018). Uganda: Overview of corruption and anti-corruption. Accessible at: <https://www.u4.no/publications/uganda-overview-of-corruption-and-anti-corruption-2018.pdf>. Accessed on September 25, 2021.

¹⁰⁹ Ibid.

¹¹⁰ Transparency International, (2017). East African Bribery Index 2017. Accessed at: <https://tikenya.org/wp-content/uploads/2017/09/East-African-Bribery-Index-EABI-2017-1-1.pdf>. Accessed on: August 9, 2021.

Deficiencies

- Although there are well laid down procedures for disciplining judicial officers, these procedures have mostly been applied to low-ranking judicial officers like magistrates and court clerks. In recent years, no high-ranking judicial officer at the level of a judge has been tried for corruption-related offences even though complaints have been registered at the JSC.
- The feedback mechanism at the JSC is very poor, as the public rarely gets to hear about the reported high-profile cases. For instance, while some decisions concerning low ranking judicial officers are published in the media, the outcome of high-profile cases against judges rarely enters the public domain.

Art. 13 - Participation of Society

Article 17 of Uganda’s Constitution bestows upon citizens a duty to fight corruption. Article 17(1) (i) states that: “It is a duty of every citizen of Uganda to combat corruption and misuse or wastage of public property”. Uganda also enacted the Whistle Blowers Protection Act in 2010, to support whistle blowing and the protection of whistle blowers.¹¹¹ Based on these provisions, citizens are actively participating in the fight against corruption through the reporting of cases. Government institutions have developed mechanisms for reporting which include e-mail, toll-free telephone lines, social media, and reporting physically to government offices, especially the IG and SHACU. For instance, SHACU has received over 60,000 reported corruption cases from the public through its toll-free line, since its inception in 2018.¹¹² Citizens have also been reporting cases to other anti-corruption agencies including the IG, OAG and the Police.¹¹³

Uganda’s National Anti-Corruption Strategy (NACS) of 2019 recognises the indispensable role played by different actors in the fight against corruption, including civil society organisations, the private sector, religious and faith-based organisations, academia, development partners, the media, and the general public. In essence, anti-corruption legislation allows for the participation of a myriad of actors in combating corruption. The strategy establishes a coordinating mechanism for all state and non-state actors in the fight against corruption. The areas of collaboration include public education, research, monitoring and evaluation. Under the Sector-Wide Approach, MDAs, local government, the private sector, civil society, citizens, and development partners are tasked with the fight against corruption. The NACS also establishes the Anti-Corruption Public-Private Partnership, which encourages the formation of strategic partnerships and alliances among the anti-corruption stakeholders as a way to facilitate the coordination of activities of all stakeholders.

This collaboration has resulted in increased citizen education and awareness creation on corruption. CSOs have invested resources in citizen education through the mass media and other channels which has heightened civic consciousness and reporting of corruption. Through this partnership, CSOs have also participated in government processes including legislative drafting

¹¹¹ Whistle Blowers Protection Act, 2010. Accessed via:

https://www.igg.go.ug/media/files/publications/Whistle_blowers_Act.pdf. Accessed on July 17, 2021.

¹¹² Interview with Senior Officer at SHACU, conducted in July 2021.

¹¹³ Interview CSO Leader conducted in July 2021.

and budgeting processes and adoption in government platforms like the Inter-Agency Forum and Accountability Committees. The partnership between ACCU and Kampala Capital City Authority has led to increased information access on infrastructure projects in Uganda¹¹⁴, while the PPDA has worked with some civil society organisations to make procurement information available through the e-procurement portal.¹¹⁵

In other areas, too, civil society organisations, the private sector, religious and faith-based organisations, academia, development partners and the media are involved in the fight against corruption. NGOs including the Anti-Corruption Coalition Uganda, Transparency International Uganda, and Action Aid International Uganda actively engaged in the fight against corruption through public education and advocacy engagements with government agencies.¹¹⁶ NGOs have also piloted citizen-centred approaches in the fight against corruption and have suggested policy changes. Also, through participation in the Accountability Sector Annual Reviews, CSOs are invited to attend and get informed on the progress made by government in the fight against corruption. There is also some limited participation of civil society in the Inter Agency Forum. CSOs and other actors have further been consulted during the development of government policies including the Zero Tolerance to Corruption Policy and the National Anti-Corruption Strategy.¹¹⁷

Uganda has established measures for public participation in the budgeting process through budget workshops at local level, starting from village meetings, parish, sub county and district budget workshops and LG regional budget conferences organized by the MoFPED. Yet, the feedback from these engagements is never reflected in the final budget document, as the transparency is mostly aimed at getting a good score under the Open Budget Survey and indices.¹¹⁸

In addition, selected civil society organisations are consulted during legislative drafting processes. CSOs and members of the public are invited to provide input and memoranda into bills, mostly at parliamentary committee level. However, participation by civil society and the public is still limited, as only a few get know and use these opportunities. Despite this level of participation, several challenges still abound with regard to society participation in the fight against corruption. Collaboration between government and civil society on anti-corruption is mostly ad hoc, save for a few cases where partnership agreements have been signed. Government institutions in Uganda are yet to adopt open data and open-door policies. Bureaucratic processes enshrined in law and practice mean that Uganda is yet to adopt an institutional culture of transparency. There are no regular channels for communication between government and civil society on anti-corruption. Communication is mostly ad hoc, based on need and convenience.¹¹⁹

¹¹⁴ Through the USER portal accessible at: <https://www.user.ug/>.

¹¹⁵ Accessible at: <https://gpp.ppda.go.ug/#/public/bid-invitations>.

¹¹⁶ Interview with Civil Society Leader in Kampala conducted in July 2021.

¹¹⁷ Interview with Civil Society Leader in Kampala conducted in July 2021.

¹¹⁸ Interview with Civil Society Leader in Kampala conducted in July 2021.

¹¹⁹ Interview with Civil Society Leader in Kampala conducted in July 2021.

There is still limited access to information that can support civil society and citizen participation in the fight against corruption. For instance, civil society organisations, the private sector and the media don't have access to information related to ongoing investigations, wealth declarations, procurements, budgets, recruitments and other public activities, that would require the participation of citizens. In addition, public information activities by state agencies like the IG, JSC, OAG, and SHACU, have been limited in reach and scope.

Although some of the anti-corruption agencies like the IG are well known to the public, their interaction with citizens is limited. There is also limited awareness among the citizens of the anti-corruption laws and policies. Studies conducted by Anti-Corruption Coalition Uganda on the status of implementation of three anti-corruption laws have revealed that there is a low awareness among the public of these laws.¹²⁰ There are also limitations with regard to the kind of information that can be obtained and published. These limitations include the aforementioned notions of national security, state sovereignty, and the right to privacy. It is also true that some anti-corruption agencies are either not known or inaccessible to the public. These limitations coupled with low state responsiveness has created a citizenry that is apathetic about fighting corruption.¹²¹

The Directorate of Ethics and Integrity and selected NGOs have championed ethics education in primary and secondary schools through Integrity Clubs established in higher institutions of learning. The government has also championed the establishment of Patriotism Clubs to train the youth on the duties of citizens, ethics, and civic rights. However, these trainings are still limited in scope and geographic reach. In addition, attempts to include ethics and integrity courses in the primary and secondary school curriculum are still ongoing. Some universities including Makerere University, Uganda Christian University and Uganda Management Institute have introduced full-fledged Bachelors, post-graduate and Masters courses in ethics and integrity, governance, public administration, public procurement and corporate governance.

Good Practices

- The establishment of a toll-free line for reporting corruption cases to the SHACU is a good innovation. So far, over 60,000 reported cases have been received and at least 26,000 resolved. This toll-free line allows for confidential reporting, since the officers receiving and handling the cases are well known and can be easily tracked. Citizens are also allowed to report in their native languages.

Deficiencies

- There is still limited participation of non-state actors in government anti-corruption coordination mechanisms. For instance, there is limited participation of civil society organisations, the private sector, religious and faith-based organisations, academia,

¹²⁰ Anti-Corruption Coalition Uganda. (2020a). An Assessment of the Status of Implementation of the Anti-Corruption Act, 2009 (as amended). ACCU: Kampala., Anti-Corruption Coalition Uganda. (2020b). Assessing the Status of Implementation of the Whistle Blowers Protection Act and the Leadership Code Act (as amended). ACCU: Kampala.

¹²¹ Interview with CSO Leader conducted in July 2021.

development partners, the media and the general public in government accountability platforms.

- The whistle blower and witness protection mechanisms in Uganda are very weak. Several whistle blowers have been exposed to the detriment of their safety. There is also no protection for witnesses after giving evidence in court. Some have been attacked and others threatened. The lack of a witness protection law has further affected the prosecution of sensitive corruption cases.

Art. 14 - Measures to Prevent Money Laundering

Uganda enacted the Anti-Money Laundering Act (AMLA) in 2013.¹²² The Act includes provisions on: the prohibition and prevention of money laundering; the establishment of a Financial Intelligence Authority (FIA) in order to combat money laundering activities; certain duties on institutions and other persons, businesses and professions who might be used for money laundering purposes; the proceeds of crime and properties of offenders; international cooperation in investigations, prosecution and other legal processes of prohibiting and preventing money laundering; and on money laundering as an extraditable offense.

The AMLA obliges organisations to keep records of all transactions, report all suspicious transactions, and annually provide a compliance report. The Act also provides for the scrutiny of electronic funds transfers, the retaining of information throughout the payment chain, and enhanced scrutiny of financial institutions. The AMLA contains other provisions related to seizures of tainted properties, restraining orders, confiscation orders, international cooperation, mutual legal assistance and the extradition of individuals implicated in money laundering. The AMLA provides for penalties including imprisonment for a period not exceeding fifteen years or a fine not exceeding USD 555,000¹²³ or both.

Section 141 of the AMLA provides for the enactment of regulations by the Minister for Finance. Based on this provision, the Anti-Money Laundering Regulations were enacted in 2015, to facilitate the implementation of the AMLA. The regulations make provisions for the establishment and maintenance of a register of all accountable persons, the registration of accountable persons, and the appointment of Money Laundering Control Officers whose responsibilities include reporting suspicious transactions to the FIA. The regulations also set out the duties and obligations of accountable persons which include: conducting anti-money laundering and terrorism financing risk assessments; putting in place reasonable measures to prevent the use of new technologies for money laundering; developing, adopting and implementing internal control measures, policies and procedures for the prevention of money laundering and the financing of terrorism; identifying and verifying the natural persons exercising control and ownership of a legal person or legal arrangement; and implementing appropriate risk management systems to determine whether a person or customer is a politically exposed person.

¹²² Accessible at: <https://www.fia.go.ug/sites/default/files/2020-06/Anti-Money%20Laundering%20ACT%2C2013.pdf>.

¹²³ The Act provides to One Hundred Thousand currency points. Each currency point is equivalent to Ugx. 20,000.

Section 18 of the AMLA establishes the Financial Intelligence Authority. The mandate of the FIA includes: analysing and interpreting information disclosed to it and obtained by it in terms of the AMLA; referring any matter or information derived from any report or information it receives to the appropriate law enforcement agency in Uganda; informing, advising and cooperating with other competent authorities; giving guidance to accountable persons, competent authorities, and other persons regarding compliance with the provisions of the AMLA; and issuing guidelines to accountable persons not under the jurisdiction of supervisory authorities in relation to customer identification, record keeping and reporting obligations. The FIA is also mandated to provide training programs for accountable institutions in relation to customer identification, record keeping, reporting obligations and the identification of suspicious transactions. The FIA is a member of regional and international anti-corruption organisations including the Eastern and Southern Africa Anti Money Laundering Group (ESAAMLG), the Financial Action Task Force on Money Laundering (FATF), and more.

To a large extent, Uganda's anti-money laundering law is in line with the recommendations of the Financial Action Task Force (FATF). For instance, section 6 of the AMLA on identification of clients, customers and other money laundering measures is in line with Recommendation 1 of FATF on risk assessment, Recommendation 10 on customer due diligence and Recommendation 12 on politically exposed persons. However, although Recommendation 1 of FATF suggests a risk-based approach to ensure that measures to address money laundering are commensurate to the risks identified, the listing of NGOs as accounting entities is not based on any risk assessment. Section 20 of the AMLA on functions is in line with Recommendation 11 of FATF on record keeping, as the former requires the maintaining of records for ten years, whereas Recommendation 11 only requires five years. Section 9 of the AMLA on monitoring and reporting of suspicious transactions complies with Recommendation 20 of FATF on reporting of suspicious transactions. Section 117 of AMLA on tipping-off is in line with Recommendation 21 of FATF on tipping-off and confidentiality.

Furthermore, Section 6 of the AMLA on identification of clients, customers and other money laundering measures is in line with Recommendation 22 of FATF on customer due diligence. Lawyers, notaries, accountants, casinos, real estate agents, dealers in precious metals and gems, are accountable persons under the AMLA, which is in line with Recommendation 23 of FATF. Financial institutions in Uganda are subject to regulation and supervision by the Bank of Uganda (BoU), with regards to implementing FATF recommendations. The BoU has powers to supervise compliance by financial institutions and can issue a range of disciplinary and financial sanctions including the power to withdraw financial institutions' licenses, which is in line with FATF Recommendation 26 and 27. The BoU further has adequate financial, human and technical resources to carry out these regulatory and supervisory functions and its independence is enshrined under article 162(2) of the Constitution of Uganda.

In line with FATF Recommendation 28 on regulating designated non-financial businesses and professions, casinos in Uganda are regulated by the National Lotteries and Gaming Regulatory Board of Uganda, a body corporate established under the 2015 Lotteries and Gaming Act. Casinos are also listed as accountable persons under the second schedule of the AMLA. Finally, Section

136 of the AMLA on penalties is in line with Recommendation 35 of FATF on sanctions. Requirements on identification and verification of beneficial ownership of accounts including those held under the name of legal entities, are covered under section 6 of the AMLA.

All in all, Uganda has a fairly adequate anti-money laundering regulatory and supervisory regime in place. The laws are usually revised periodically; for instance, the AMLA was amended in 2016 to consider virtual assets such as cryptocurrency.¹²⁴ There are sanctions for non-compliance, especially of a supervisory and regulatory nature in the case of banks and insurance companies, although the reports are never made public. The supervisory body for financial institutions is the BoU which imposes sanctions on banks, if the latter fail to provide the required information on customers.¹²⁵

Moreover, a cross-border cash declaration requirement is in place. The adopted measures to detect and monitor the movement of cash are relatively adequate according to experts interviewed for this report. Uganda uses a self-declaratory system and all transactions making Ugx 20m¹²⁶ and above must be declared. The only challenge is what the information submitted by financial institutions to the Financial Intelligence Authority is used for, as no periodic reports are published. Uganda has also undergone two FATF assessments, a national risk assessment, and is currently conducting one specific assessment for NGOs.¹²⁷

In addition, the weaknesses identified have been dealt with relatively well, for example the risks from Banks and Forex Bureaus. For instance, the risk of cross-border movement of cash has been addressed through the establishment of a cross-border cash declaration requirement. The risk of suspicious transactions has been addressed through enhanced 'know your customer' requirements. The threats that come with huge transactions are being dealt with through the mandatory declaration of all transactions above USD 5,650. There is also increased scrutiny of politically exposed persons through filling in the required forms and providing additional information when transacting. There is also enhanced vigilance during money transfers, through filling of several forms and providing information related to the source and purpose of the money. Yet, there have been changes especially in relation to knowing the customer, after the 2016 National Risk Assessment for banks and forex bureaus revealed that they were in red with very high risk. However, with regard to the advocates/law firms who were also at high risk, no action was taken save for about two cases that are still ongoing.¹²⁸ For money transfer services, one is required to fill out a number of forms in fulfilling the recommendations of the 2016 & 2018 assessment reports.¹²⁹

Several cases of money laundering have also been prosecuted as a result of collaboration between the FIA and other government agencies including the ODPP. One of the cases is *Uganda vs Kanya Valentino & three others*, of 2015, involving the embezzlement of \$2.3m from the

¹²⁴ Interview with government official in Kampala conducted in July 2021.

¹²⁵ Interview with CSO Leader in Kampala conducted in July 2021.

¹²⁶ Equivalent to USD 5,650 as of November 12, 2021.

¹²⁷ Ibid.

¹²⁸ Interview with Expert on Money Laundering Control and CSO Leader conducted in July 2021.

¹²⁹ Ibid.

Swedish Embassy in Uganda. The FIA aided the investigations by tracing and halting transactions on the bank accounts into which some of the proceeds of crime had been deposited. This was done to prevent flight of funds, and to ensure a successful asset recovery process after conviction. The accused was convicted on 28th July, 2020 of seven counts of money laundering under a plea bargain. He was sentenced to three years' imprisonment and agreed to compensate the Swedish Embassy the full sum of USD 2.3m (Ugx. 8.4bn) after selling all the properties he had acquired using the stolen funds. In addition, his wife and father-in-law were convicted of money laundering for their roles in concealing the illicitly acquired property. This case was successful because of cooperation between the different government agencies.¹³⁰

Despite this progress, there are fears that the government of Uganda could be using anti-money laundering laws to unfairly target political opponents, government critics and civil society. For instance, the FIA froze the accounts of two NGOs, namely Uganda National NGO Forum and Uganda Women Network, during the 2020/21 general elections period, accusing them of financing terrorism.¹³¹ All activities related to citizen education and public awareness during the elections period could not be conducted because of the freezing of accounts. Immediately after the elections, these accounts were unfrozen, without any report or charges brought against these organisations.¹³² Previously, accounts of Action Aid International Uganda, Great Lakes Institute for Strategic Studies and Uhuru Institute were frozen and later unfrozen and no conclusive report has been issued in that regard. Most recently, Ugandan human rights lawyer and anti-corruption activist Nicholas Opiyo was arrested and charged with money laundering.¹³³ Mr. Opiyo, who is also the Executive Director of the human rights CSO Chapter Four Uganda, was accused of receiving USD 340,000 through the organisation's account allegedly as proceeds of crime.¹³⁴ He was charged before the Anti-Corruption Division of the High Court with money laundering contrary to section 3(c), 116, and 136 (1) of the 2013 Anti-Money Laundering Act (as amended). At the time of his arrest, he was also representing organisations whose accounts had been frozen by the Financial Intelligence Authority on grounds of financing terrorism.¹³⁵ All this happened in the lead up to the 2021 general elections. The charges against Mr. Opiyo were later dropped after

¹³⁰ Interview with Official at the ODPP conducted in June 2021.

¹³¹ Waswa, S. (2020). NGO Forum, UWONET Bank Accounts Frozen Over "Terrorism Financing". Accessed at: <https://chimpreports.com/ngo-forum-uwonet-bank-accounts-frozen-over-terrorism-financing/>. Accessed on: August 9, 2021., Draku, F. (2020). Government accuses 2 NGOs of funding terrorism. Accessed at: <https://www.monitor.co.ug/uganda/news/national/govt-accuses-2-ngos-of-funding-terrorism--3227456>. Accessed on: August 9, 2021.

¹³² Kazibwe, K. (2021). Government unfreezes accounts of NGOs accused of terrorism funding. Accessed at: <https://nilepost.co.ug/2021/02/27/govt-unfreezes-accounts-of-ngos-accused-of-terrorism-funding/>. Accessed on: August 9, 2021.

¹³³ Mujuni, R. (2020). Lawyer Nicholas Opiyo detained on money laundering charges, police say. Accessed at: <https://www.monitor.co.ug/uganda/news/national/lawyer-nicholas-opiyo-detained-on-money-laundering-charges-police-say-3236484>. Accessed on: August 9, 2021.

¹³⁴ Okiror, S. (2020). Uganda charges leading lawyer for LGBT rights with money laundering. Accessed at: <https://www.theguardian.com/global-development/2020/dec/24/uganda-charges-leading-lawyer-for-lgbt-rights-with-money-laundering-nicholas-opiyo>. Accessed on September 25, 2021.

¹³⁵ Ibid.

the anti-corruption division judge gave the state a seven-day ultimatum to conclude investigations and commit him to the High Court for trial or have the case dismissed.¹³⁶

Good Practices

- There is inter-agency cooperation which is yielding some results with regard to money laundering. For instance, the FIA is working with ODPP to prosecute cases at the ACD. So far, some recoveries have been made to the victims, as highlighted in the case of *Uganda vs Kanya Valentino & three others*.

Deficiencies

- There are fears among NGOs engaged in accountability work that the FIA is being used to target them for political reasons as highlighted in several cases above. There are also increased compliance requirements for NGOs with regards to the AMLA and the regulations. These requirements include: submitting compliance reports; conducting training for all staff on anti-money laundering; appointing money laundering control officers; submitting suspicious transactions reports; and conducting periodic internal risk assessments. These requirements are overburdening civil society organisations.
- Uganda has a large cash economy in which little resources go through the easily trackable channels. The current legal framework does not sufficiently cover the cash economy.

¹³⁶ Wesaka, A. (2021). State drops money laundering charges against rights lawyer opiyo. Accessed at: <https://www.monitor.co.ug/uganda/news/national/state-drops-money-laundering-charges-against-rights-lawyer-opiyo-3549032>. Accessed on September 25, 2021.

Chapter V: Asset Recovery

Article 52 - Prevention and Detection of Transfers of Proceeds of Crime

The domestic framework includes both regulatory and supervisory provisions such as the last amendment to the AMLA and Anti-Terrorism Act, 2002. Section 7 of the Anti-Money Laundering Act of 2013 puts an obligation on accountable persons to establish and maintain for at least ten years the information obtained about the true identity of the person on whose behalf a business relationship is initiated or a transaction is conducted. The required records of customers include: dates, the amounts of money and types of currencies involved, the parties to the transaction and their addresses, the accounts involved, the nature of transactions, as well as the names of the persons involved. The Act provides for verification of all records obtained.

Section 6 of the AMLA further provides for enhanced due diligence on politically exposed persons. The extra provisions include: putting in place appropriate risk management systems to determine whether a customer is a politically exposed person; establishing appropriate guidelines to monitor business relations with such customers; taking reasonable measures to establish the source of wealth or funds; conducting ongoing monitoring of the business relations; and obtaining the approval of senior management before establishing a business relationship with the customer.

Section 9 of the AMLA requires all accountable persons to monitor and report on all suspicious transactions. Specific attention is paid to: transactions made on behalf of a person whose identity has not been established; business relations and transactions with persons in jurisdictions that do not have adequate systems in place to prevent or deter money laundering or the financing of terrorism and; monitoring and reporting on all electronic funds transfers, other than electronic funds that do not contain complete originator information. Accountable officers are obliged to report all suspicious transactions to the FIA and provide all relevant information to facilitate investigations. The Act also outlines categories of natural and legal persons that require enhanced scrutiny and demands that all transactions and records are being kept and maintained for a period of ten years.

Under Section 6 of AMLA, financial institutions are required to undertake customer due diligence measures to refuse to enter into, or continue, a correspondent banking relationship with shell banks or a respondent institution that is known to permit its accounts to be used by shell banks. Financial institutions have been complying with these due diligence requirements, although the exact extent cannot be ascertained. For instance, in the financial year 2020-21, the FIA received 563 compliance reports, 1601 suspicious transactions reports and 8512 Large Cash Transaction Reports from commercial banks, credit institutions and forex bureaus. However, details of these reports are not made public.¹³⁷ The Leadership Code Act 2002 (as amended in 2017 & 2021) also provides for the declaration of incomes, assets and liabilities of all leaders. The information is not

¹³⁷ Financial Intelligence Authority, Annual Report 2020/21. Accessed at: https://www.fia.go.ug/sites/default/files/downloads/FIA_ANNUAL_REPORT_FY_2020_21.pdf. Accessed on November 15, 2021.

publicly disclosed. The IG is mandated to verify declarations and foresee appropriate sanctions for non-compliance.

The implementation of these provisions, differs across sectors. Among banks and financial institutions compliance is at 80%, while for NGOs its below 10%.¹³⁸ NGOs have contested their inclusion in the second schedule of the AMLA as accounting entities. A Policy Brief developed by Defenders Protection Initiative, a local human rights CSO, laid down grounds why NGOs should not be included on the list of accounting entities. The first issue is that there is no justification for including CSOs as accounting officers under the second schedule of the AMLA. Secondly, an evaluation report by Eastern and Southern Africa Anti-Money Laundering Group, recommends Uganda to exclude NGOs from the application of the AMLA.¹³⁹ Thirdly, no risk assessment was conducted to determine the level of risk for NGOs, and hence the AMLA indiscriminately targets all the NGOs. The fourth reason is that NGOs don't deal with money like other listed agencies such as financial institutions and casinos. Finally, the current approach in the AMLA also increases the cost of compliance, affecting resources that could be useful to society.¹⁴⁰

The discussion on whether NGOs should be accounting entities is still ongoing in view of influencing the amendment of the Anti-Money Laundering Act. Additionally, there is also limited awareness amongst NGOs on their compliance requirements under the AMLA, which partially accounts for the low compliance levels.¹⁴¹ In addition, the NGO Bureau has only managed to verify 500 NGOs out of the 2500 NGOs due for verification. Some exercises like the NGO validation emerged from the National Risk Assessment, which indicated the absence of data on NGOs in Uganda. Over all, the biggest challenge is limited training on compliance due to limited funding.¹⁴² There is also limited information disclosure regarding the compliance or non-compliance with this provision.

Good Practices

- There is cooperation between the FIA and other government agencies like the ODPP and ACD. This has led to increasing prosecutions of cases at the ACD and asset recoveries. An example here is the case of *Uganda VS Yudaya Ntumwa*, where the accused was convicted for money laundering involving USD 200,000. The accused person was convicted of money laundering under Section 116(c) & 136(1)(a) of the Anti-Money Laundering Act, 2013 (as amended) and sentenced to 8 years of imprisonment, barred from holding public office for 10 years and ordered to pay back USD 200,000.
- Uganda is conducting a National Risk Assessment, and the NGO assessment on terror financing and money laundering.

¹³⁸ Interview with CSO Official conducted in July 2021.

¹³⁹ ESAAMLG. (2016). Mutual Evaluation Report. Available at: <https://www.fia.go.ug/esaamlg-uganda-mutual-evaluation-report-2016>. Accessed on October 02, 2021.

¹⁴⁰ Defenders Protection Initiative. (2021). Policy brief on the justification to de-classify non-profit organisations in Uganda from the list of accountable persons under the second schedule of the AML-Act 2015 (as amended). Kampala: Defender Protection Initiative.

¹⁴¹ Interview with Civil Society Leader conducted in July 2021.

¹⁴² Interview CSO Leader and Expert on Anti-Money Laundering conducted in July 2021.

Deficiencies

- Although political leaders declare their assets periodically, the Inspectorate of Government rarely shares declaration information with the Financial Intelligence Authority. The limited cooperation and information sharing affects investigation of illicitly acquired wealth by leaders. Additionally, there is little follow-up on asset declarations, because the Leadership Code Tribunal is not yet active, despite its inauguration.
- Due diligence requirements are a controversial element in Uganda owing to the fact that NGOs are required to do due diligence although the World Bank says NGOs are not accounting/reporting entities. There is also limited awareness of these responsibilities among NGOs, which affects their compliance.¹⁴³
- Proper monitoring of NGOs and regulation of terror financing has not been fulfilled and for that reason Uganda was put on the FATF Grey list¹⁴⁴ in March 2021.

Article 53 - Measures for Direct Recovery of Property, Article 54 - Mechanisms for recovery of property through international cooperation in confiscation, Article 55 - International cooperation for purposes of confiscation

Section 105 of AMLA grants the Minister for Finance the power to enter into an agreement with any ministry, department, public authority or body outside Uganda for the collection, use or disclosure of information, for the purpose of exchanging or sharing information outside Uganda. Section 106 allows a court or other competent authority of Uganda to cooperate with courts or other competent authorities of another state in taking appropriate measures to provide assistance in matters concerning money laundering and other organized crimes, including the exchange of information, joint investigations and court proceedings such as provisional measures, confiscation and extradition, in accordance with the AMLA and any international conventions, treaties, agreements or arrangements to which Uganda is a party and within the limits of the legal systems of Uganda. In addition, the AMLA under section 136, provides for criminal liability for legal persons including companies, corporations, estates and associations.

Section 107(2) of the AMLA allows any competent authority in Uganda including courts to receive a request from a competent authority of another state to identify, trace, freeze, seize or confiscate property derived from money laundering or other crimes, and may take appropriate actions, including those authorised by the AMLA, to fulfil such a request. Article 109 of AMLA permits other states to make requests for confiscation of property derived from money laundering.

Under Section 110 of the AMLA, The Minister for Finance is permitted to transfer, on request by a foreign state, any proceeds of money laundering recovered in Uganda. The current legal framework also allows any competent authority in Uganda to request another state for assistance related to a civil, criminal, or administrative investigation or prosecution as the case may be, involving money laundering or another crime. Mutual assistance can extend to: obtaining

¹⁴³ Ibid.

¹⁴⁴ For nations moderately fulfilling their obligations.

testimonies; making suspects available to give testimony in court; executing searches and seizures; freezing assets; examining objects and places; providing expert evaluations; identifying and tracing proceeds of crime and any other type of assistance not contrary to the laws of Uganda.

Section 112(2) of the AMLA on the disposal of confiscated property, allows courts and any competent authority in Uganda to give priority consideration to returning the confiscated property to the requesting state so that it can give compensation to the victims of the crime or return such property to the legitimate owners. In addition, Section 114 of AMLA makes provisions for requests for mutual assistance and requests for extradition. Requests sent by another state for the purpose of establishing money laundering crimes, or for enforcement, provisional measures or confiscations, or for extradition should be transmitted through diplomatic channels.

The Anti-Corruption Act¹⁴⁵ also permits Ugandan courts to order a convicted person to pay compensation to the victim of corruption who has suffered financial loss as a result and to order the sale of property acquired directly or indirectly from corruption and use the proceeds to compensate the victim(s). The victim in this case could be another state suffering financial loss. The Ugandan courts are also permitted to confiscate a convict's property derived from the crime he/she is convicted of, upon application by the ODPP, if the convict fails to satisfy an assessment order within six months.¹⁴⁶ The costs for enforcing a confiscation order are taken from the recovered proceeds.¹⁴⁷

Final judgments issued by courts of another state are recognized as evidence to order the confiscation of the property referred to in accordance with Ugandan laws.¹⁴⁸ The Act provides an elaborate procedure for effecting the request for confiscation from another state.¹⁴⁹ Upon a request by a foreign state, the Minister for Finance is mandated to transfer proceeds or instrumentalities recovered in Uganda.¹⁵⁰ Furthermore, the Minister for Justice has the power to declare a state with laws on confiscation, or recovery orders, to be a reciprocating state for the purposes of asset recovery¹⁵¹ and may sign reciprocating agreements, treaties, or arrangements for cross-border recoveries of crime benefits through confiscation or recovery orders under the Act.¹⁵²

One scenario where these legal provisions were applied involved a request from Sweden to recover embezzled funds held within Ugandan territory. While the bank accounts of the company in question were frozen by Ugandan authorities, the latter failed to get a restraining order to formally preserve the funds because Uganda didn't have a mutual cooperation agreement with

¹⁴⁵ Section 35 of the Anti-Corruption Act, 2009.

¹⁴⁶ Section 64 of the Anti-Corruption (Amendment) Act, 2015.

¹⁴⁷ Ibid, Section 64C.

¹⁴⁸ Section 108 of Anti-Money Laundering Act, 2013.

¹⁴⁹ Ibid, Section 109.

¹⁵⁰ Ibid, Section 110.

¹⁵¹ Section 67B (1)(2) of the Anti-Corruption (Amendment) Act, 2015.

¹⁵² Ibid, Section 67B (2).

Sweden.¹⁵³ In addition, there was a case involving an Indian national charged with embezzlement. He was charged in Uganda but fled the country and went back to India where he had been wiring the stolen funds. Uganda's request to have money recovered failed because Uganda did not have a bilateral cooperation agreement with India.¹⁵⁴

Extraterritorial enforcement is permitted, where property subject to a court order is outside Uganda. The Director of Public Prosecutions may issue a request for assistance to the Minister (Attorney General) for onward submission to a requested state for enforcement, or to be provided a list of properties owned by a person named in a request, or to preserve properties, or realize the properties and transmit proceeds to the Uganda Consolidated Fund.¹⁵⁵ So far, there is limited information available on cases where another state was compensated for loss or where another state requested to initiate civil action for recovery of property in Uganda; neither do we have data on the confiscation of property of foreign origin.¹⁵⁶ The case of *Uganda vs Obey Christopher & Others* in which the High Court issued a compensation order of Uganda Shillings USD13.5m will be the first confiscation case of the convict's restrained properties of national origin.¹⁵⁷ This case is still in the appeal process.

Good Practices

- Both the 2013 Anti-Money Laundering Act and the 2015 Anti-Corruption (Amendment) Act allow cross border asset recovery and international cooperation for purposes of confiscation. This shows that Uganda is committed to asset recovery through international cooperation.
- The ODPP is linked with the Asset Recovery Inter-Agency Network for Eastern Africa (ARINEA), a regional body that brings together Anti-Corruption Agencies in the whole of East Africa, whose main objective is to facilitate mutual legal assistance for the recovery of assets held in foreign jurisdictions. The ODPP is also a member of the Asset Recovery Inter-Agency Network of Southern Africa (ARINSA), another regional body with similar objectives.

Deficiencies

- Uganda's asset recovery regime is conviction based, which puts a higher burden of proof on the prosecution. Other jurisdictions allow civil forfeiture of proceeds of crime.
- Financial profiling is never done before prosecution happens, which makes it difficult for judges to make decisions on freezing or attaching assets for the would-be culprits.
- Uganda lacks a comprehensive mutual legal assistance framework for asset recovery across borders as envisaged under Section 67C of the Anti-Corruption (Amendment) Act, 2015.

¹⁵³ Interview with government Official at ODPP conducted in August 2021.

¹⁵⁴ Interview with an official at the ODPP conducted in August 2021.

¹⁵⁵ According to Section 67C of the Anti-Corruption (Amendment) Act, 2015.

¹⁵⁶ Interview with Official at ODPP conducted in August 2021.

¹⁵⁷ Full judgement available at: <https://ulii.org/ug/judgment/hc-anti-corruption-division-uganda/2016/4>.

Article 56 - Special Cooperation, Art. 59 - Bilateral and Multilateral Agreements and Arrangements

Article 56 of the UNCAC obligates states parties to take measures to permit it to forward information on proceeds of offences established in accordance with the convention to another state party without prior request, when it considers that the disclosure of such information might assist the receiving State Party in initiating or carrying out investigations, prosecutions or judicial proceedings or might lead to a request by that State Party.

This article requires Ugandan authorities to forward information on proceeds derived from offenses established under the Convention, to another state party without prior request. The 2013 Anti-Money Laundering Act¹⁵⁸ permits competent authorities to exchange such information with foreign counterparts and provides for international cooperation both upon request and spontaneously.

Section 114 of the AMLA makes provisions to request mutual assistance. Section 114 (8) recognises decisions and actions provided in bilateral and multilateral treaties, agreements or arrangements to which Uganda may be bound in relation to the requesting state. Section 114 (10) also recognises obligations of Uganda under any treaty, bilateral or multilateral, that governs in whole or in part mutual legal assistance. However, there is little information related to implementation of this section of the AMLA.

Deficiencies

- There is no data related to the implementation of Article 56 of the UNCAC on Special Cooperation with regard to asset recovery and Article 59 on Bilateral and Multilateral Agreements and Arrangements. From the interviews conducted, no particular case could be identified regarding these provisions.
- Uganda lacks a comprehensive mutual legal assistance framework to address issues emerging from the cross jurisdictional investigation and prosecution of corruption and the associated asset recovery, as envisaged under the 2015 Anti-Corruption (Amendment) Act and the 2013 Anti-Money Laundering Act.
- Uganda has not entered into legally binding reciprocal agreements with other countries for purposes of cooperation and asset recovery across border which has affected recoveries and prosecution of some cases.

Article 57 - Return and Disposal of Assets

Section 110 of the AMLA permits the transfer of proceeds of crime to a requesting state. These powers are vested in the Minister for Finance who can transfer any proceeds or instrumentality recovered in Uganda. Section 110(2) allows the Minister for Finance to deduct all expenses incurred in the recovery of the proceeds or instrumentality. Section 112 of AMLA also provides for disposal of confiscated property. Article 112(2) mandates any court or competent authorities of Uganda, to the extent permitted by the laws of Uganda and if so requested, to give priority

¹⁵⁸ Section 38A of the Anti-Money Laundering (Amendment) Act, 2017.

consideration to returning the confiscated property to the requesting state so that it can give compensation to the victims of the crime or return such property to the legitimate owners.

Where property is confiscated, the courts in Uganda are permitted to make orders for transfer, or sale of the confiscated property and proceeds deposited in a Consolidated Fund. Properties confiscated under international cooperation (Part V) of the Anti-Money Laundering Act, are disposed-off in accordance with the Regulations made under the AMLA.¹⁵⁹

Deficiencies

- There is little available information regarding the enforcement of this provision. The cases are either not archived or they are still limited.
- Uganda does not have a law providing for the management of restrained or confiscated assets. The Crime Proceeds Management Bill has been pending for years.
- Properties confiscated under international cooperation require regulations to guide Ugandan authorities on their disposal, but regulations are not yet in place although the Anti-Corruption (Amendment) Act of 2015 gives power to the Chief Justice to develop such regulations.

Art. 58 - Financial Intelligence Unit

Section 18 of the Anti-Money Laundering Act of 2013 establishes the Financial Intelligence Authority (FIA). The mandate of the FIA includes: processing, analysing and interpreting information disclosed to it and obtained by it in terms of the AMLA; referring any matter or information derived from any report or information it receives to the appropriate law enforcement agency in Uganda; informing, advising and cooperating with other competent authorities; giving guidance to accountable persons, competent authorities, and other persons regarding compliance with the provisions of the AMLA; collecting fines adjudicated under the AMLA; issuing guidelines to accountable persons not under the jurisdiction of supervisory authorities in relation to customer identification, keeping records, monitoring reporting obligations and the identification of suspicious transactions ; and providing training programs for accountable institutions in relation to customer identification, record keeping, reporting obligations and the identification of suspicious transactions.

Section 138A of the Anti-Money Laundering (Amendment) Act 2015 established the Uganda Anti Money Laundering Committee comprising of representatives from the Bank of Uganda, FIA, the Ministry of Finance, the Ministry of Internal Affairs, the Attorney General, the Inspector General of the Police, the Director of Public Prosecutions, Uganda Law Society, Internal Security Organisation, External Security Organisation, Inspectorate of Government, Uganda Revenue Authority, Capital Markets Authority, Insurance Regulatory Authority, Uganda Bankers Association, Uganda Forex Bureau Association, Uganda Registration Services Bureau, Non-Governmental Organisations, Board and Institute of Certified Public Accountants of Uganda. The FIA is a member of EAAMLG, FATF and the Egmont Group of Financial Intelligent Units.

¹⁵⁹ Ibid, Section 112.

The mandate of the Uganda Anti Money Laundering Committee includes: acting as the national task force in anti-money laundering matters; developing national strategies on anti-money laundering and on combating the financing of terrorism; advising the Minister for Finance on the performance of his or her functions under the AMLA and specifically on legislative and practical initiatives necessary to ensure compliance with international and regional standards in the areas of anti-money laundering and countering the financing of terrorism; fostering and promoting greater co-operation amongst various stakeholders, multi-disciplinary agencies within Uganda and Uganda's regional and international partners in all endeavours to advance the fight against money laundering and the financing of terrorism. Other functions of the Uganda Anti Money Laundering Committee are: ensuring that Government policy on anti-money laundering and counter financing of terrorism is implemented; publishing quarterly reports on progress of the implementation of the national strategy plan and; publishing an annual report on its activities and submitting the report to the Minister for Finance.

The establishment of the FIA has not come without shortcomings. Respondents from NGOs opined that the FIA has been used as a tool against those critical of the government.¹⁶⁰ For instance, the FIA froze the account of two NGOs, Uganda National NGO Forum and Uganda Women Network, during the 2020/21 general elections.¹⁶¹ All activities related to citizen education and public awareness during the election period could not be conducted because of the freezing of these accounts.¹⁶² Immediately after the elections, these accounts were unfrozen, without any report or charges brought against these organisations.¹⁶³ Previously, accounts of Action Aid International Uganda, Great Lakes Institute for Strategic Studies and Uhuru Institute, were frozen in related circumstances. There is also limited awareness among the public of the existence and functions of the FIA. In essence, the National Integrity Survey 2019, revealed that the FIA was the least known anti-corruption agency, with only 7% of the population aware of its existence.¹⁶⁴ The FIA has not invested sufficient resources and time, in making its work known to the Ugandan citizens.¹⁶⁵

Good Practices

- FIA has the ability to share information with relevant institutions within and outside of Uganda. FIA is a member of Egmont Group of Financial Institutions and many other networks for purposes of sharing information, and has signed MoUs. FIA also chairs the Eastern and

¹⁶⁰ Interview with CSO Leader conducted in July 2021.

¹⁶¹ Draku, F. (2020). Government accuses 2 NGOs of terrorism financing. Available at: <https://www.monitor.co.ug/uganda/news/national/govt-accuses-2-ngos-of-funding-terrorism--3227456>. Accessed on: September 29, 2021.

¹⁶² Interview with CSO Official conducted in July, 2021.

¹⁶³ Kazibwe, K. (2021). Government unfreezes accounts of NGOs accused of terrorism funding. Accessed at: <https://nilepost.co.ug/2021/02/27/govt-unfreezes-accounts-of-ngos-accused-of-terrorism-funding/>. Accessed on: August 9, 2021.

¹⁶⁴ Inspectorate of Government, (2019). The Fourth National Integrity Survey Report 2019. Accessed at: https://www.igg.go.ug/media/files/publications/MAIN_REPORT_1.pdf. Accessed on July 19, 2021.

¹⁶⁵ Interview with CSO Leader in Kampala conducted in July 2021.

Southern Africa Anti-Money Laundering Group that brings together all agencies in the wider region.

Deficiencies

- There is limited awareness among the public of the modus operandi of the FIA, with regard to executing its mandate. Although the FIA is not adequately resourced, it has not accounted for the resources it is receiving, since its visibility is still limited.¹⁶⁶
- The FIA is not independent, as was for example shown when a list of non-compliant NGOs to the AMLA, was published in the newspapers without the knowledge of the FIA.¹⁶⁷ The non-compliance in this case related to: a failure to register with the FIA, not submitting annual compliance reports to the FIA, not conducting trainings and risk assessments and failing to report large cash and suspicious transactions, among other requirements. Non-compliance of NGOs is mostly due to limited awareness of the reporting requirements under the AMLA, insufficient skills and limited resources to conduct trainings and risk assessments.
- The FIA is not a prosecutor body and therefore has to work with the ODPP, to prosecute the culprits of money laundering and terrorism financing.¹⁶⁸
- The FIA ignored certain political situations that should have been investigated. For example, the President giving away sacks of money to the public and bribing Members of Parliament.¹⁶⁹ The FIA cannot come out to question the source of funding especially around campaign periods.¹⁷⁰

Statistics

Table 4: Statistics on Money Laundering

Reporting/Intelligence Phase	Year: 2018	Year: 2019	Year: 2020
Number of Suspicious Transaction Reports (STRs) filed by each category of obliged entities:			
- Banks and financial institutions	432	532	1,993
- Non-financial businesses and professions (NFBPs)	3	3	3
Number of postponement orders adopted on reported transactions	N/A	N/A	N/A
Number of money laundering investigations carried out independently by law enforcement agencies (without a prior STR)	N/A	N/A	N/A
Number of suspicious cash activities at the border reported to the FIU (including those based on declarations and smuggling)	22	22	22

¹⁶⁶ Ibid.

¹⁶⁷ Interview with Expert on anti-money laundering conducted in July 2021.

¹⁶⁸ Ibid.

¹⁶⁹ Interview with civil society official in Kampala conducted in July 2021.

¹⁷⁰ Ibid.

Number of STRs sent to law enforcement and on which further analysis was made	75	100	41
Number of staff dedicated full-time (or full-time equivalent) to money laundering in the FIU	4	7	6

For this section of the report, three requests for information were sent to the Office of Director of Public Prosecutions and the Financial Intelligence Authority for the purposes of obtaining interviews and statistics. The ODPP only provided verbal responses to questions asked under Chapter V of the UNCAC, but didn't provide any statistics, as this information is not readily available.¹⁷¹ The FIA provided responses to the questions posed under Chapter V as well as some statistics highlighted in the table above. However, the statistics provided by FIA are only limited to the reporting phase. No information was provided regarding the investigations and judicial phases. In addition, no statistics were provided on asset recovery. Efforts were also made to get the government draft report and a formal request was sent to the Directorate of Ethics and Integrity, but we didn't receive any response.

Table 5: Information on asset recovery cases

Name	Type	Origin	Status	Amount	Problems encountered
Ananias Tumukunde ¹⁷²	Criminal	Uganda	Concluded in 2012	USD 55,000	N/A

¹⁷¹ Interview with Official at the ODPP conducted in June 2021.

¹⁷² Source: <https://star.worldbank.org/asset-recovery-watch-database>. Accessed on July 17, 2021.

V. Recent Developments

Establishment of the Leadership Code Tribunal

Article 83E of the Constitution of the Republic of Uganda envisages the establishment of a Leadership Code Tribunal. Since 1995, when the Constitution was promulgated, this tribunal had not been created, and on several occasions the powers of the IG to enforce the Leadership Code were challenged successfully in courts of law.¹⁷³ In 2017, The Leadership Code Act was amended to provide for the creation of a Leadership Code Tribunal.

Section 19A of the Act establishes the Leadership Code Tribunal. After the amendment, the President appointed five members to the Leadership Code Tribunal, which assumed office in July 2020. The mandate of the tribunal includes: receiving, examining and adjudicating any breach of the Leadership Code; making a decision on any matter referred to it by the IG and; making recommendations to the authorised person on disciplinary action to be taken against a leader. To make the work for the tribunal easier, the Leadership Code Act was further amended in 2021, providing for penalties for breach of the code including fines, demotion, dismissal from office, and vacating office.

Establishment of the International Cooperation & Asset Recovery Department at the ODPP

In 2019 the ODPP merged the departments for International Cooperation, with the Department of Asset Recovery, to form the Department of International Cooperation and Asset Recovery. The mandate of this department is to identify, trace, freeze and dispose all assets acquired as a result or crime including corruption and money laundering. This department is currently responsible for: guiding the tracing and recovery of assets; conducting post-conviction investigations; enforcing all measures on asset recovery; initiating and promoting guidelines for asset recovery and coordinating all communications and collaborations with all actors involved at national and international level.

The Department of International Cooperation and Asset Recovery coordinates with other agencies of government in Uganda including the Police, the Financial Intelligence Authority, the Bank of Uganda, Inspectorate of Government, Uganda Registration Services Bureau, National Identification and Registration Authority, Chieftaincy of Military Intelligence, Internal Security Organisation, National Information Technology Authority, Bank of Uganda and the Directorate of Citizenship and Immigration Control. At the regional and international level, the department coordinates with ESAAMLG, FATF. The IG also has an Asset Recovery Unit established in 2017, to institute court proceedings for the purposes of recovering property and preserving tainted property by among others preventing transfer or disposal by accused persons (ACCU, 2020).

Automation of some government services – taxation, business registration, procurement, etc.

The government of Uganda has slowly embraced e-governance, to take services closer to the citizens and to reduce human interaction. For instance, budget information is now accessible

¹⁷³ Like in the case of *John Ken Lukyamuzi v Attorney General*. Accessible at: <https://ulii.org/ug/judgment/supreme-court-uganda/2010/52>.

online to the citizens through a portal created by the Ministry of Finance.¹⁷⁴ Some government MDAs and DLGs are slowly embracing e-procurement through the e-procurement portal created by the PPDA.¹⁷⁵ Most tax information and taxation services are available to the public through the Uganda Revenue Authority website and portal.¹⁷⁶

There is also a catalogue of e-registration services on the Uganda Registration Services Bureau website.¹⁷⁷ The other government agencies/services that have been connected through the e-citizen¹⁷⁸ platform include: voting services, National Social Security Fund self-portal, Kampala Capital City Authority online payments, National Water and Sewerage Cooperation e-services, immigration services including passport processing and insurance licensing services, among others. Reduction of human contact and streamlining of processes is key to reducing corruption in the public sector in Uganda.

¹⁷⁴ This is accessible at: <https://budget.go.ug/>.

¹⁷⁵ This is accessible at: <https://egpuganda.go.ug/services>.

¹⁷⁶ This is accessible at: <https://www.ura.go.ug/>.

¹⁷⁷ This is accessible at: <https://ursb.go.ug/>.

¹⁷⁸ The portal is accessible at: <https://ecitizen.go.ug/>.

VI. Recommendations

Recommendations under Chapter II of the UNCAC

It is recommended that Uganda should:

1. Increase funding to anti-corruption agencies to capacitate these agencies to execute their mandate. The additional funding should go towards specialized staff training and in the acquisition of modern forensic technologies/tools and skills to address the emerging new trends of corruption.
2. Appoint heads of anti-corruption institutions and do so in a timely manner to avoid creating a leadership vacuum and to strengthen the capacity and authority of the IG to investigate and prosecute corruption cases.¹⁷⁹
3. Develop and implement clear criteria and procedures for selecting heads of anti-corruption institutions, especially for the Inspector General of Government.
4. Strengthen statutory anti-corruption agencies by increasing their funding, staffing and skills, rather than creating parallel agencies like the State House Anti-Corruption Unit and the State House Health Monitoring Unit. The efforts of these agencies should be put towards cooperation rather than competition and the coordination between different anti-corruption agencies should be enhanced.
5. Establish a legal and institutional regime for the protection of witnesses and whistleblowers. This should cover the phases of investigation and prosecution of corruption cases, as well as the period afterwards. The legal regime should include sufficient protection and rewards for informers, whistleblowers and witnesses.
6. Consider setting up an Anti-Corruption Court of Appeal to ensure the swift and thorough handling of corruption appeals.
7. Harmonize the mandate of all anti-corruption agencies especially those with similar or related mandates like the IG and SHACU to avoid overlap and enhance the effectiveness of these institutions.
8. Create public awareness relating to corruption and the work of ministries, departments and agencies (MDAs) in the fight against corruption. All MDAs should create awareness among the public about their work to stimulate public participation in the fight against corruption.
9. Cease its crackdown on social media and mainstream media and the misapplication of the Computer Misuse Act and the Penal Code Act. The government of Uganda should also stop the arrest and incarceration of journalists, closure of media houses and threats of revocation of licenses from media houses.
10. Draft the necessary regulations and other subsidiary legislation required to clarify the procedures for the issuing of confiscation and asset recovery orders, the appointment of property managers and for the reciprocal/extra-territorial application of the Anti-Corruption Act, 2009 (as amended).

¹⁷⁹ By the time this report was conducted, the IG did not have a head of agency for over a year and also lacks one of the deputies for over six months. This leadership vacuum limits the capacity of the IG to investigate and prosecute corruption cases.

11. Develop a comprehensive mutual legal assistance framework to address issues emerging from the cross-jurisdictional investigation and prosecution of corruption and the associated asset recovery. This would also actualize provisions in the Anti-Corruption Act, 2009 (as amended) that allows the Minister for Justice to enter into legally binding reciprocal agreements with other countries for purposes of enforcement of its provisions.
12. Harmonize all the laws on access to information and clearly define what is entailed in the concepts of 'state sovereignty', 'national security' and the 'right to privacy'. The Official Secrets Act, 1964 should either be repealed or aligned with internationally acceptable standards on access to information. Sections of the Penal Code Act contrary to global standards on access to information, should be repealed.
13. Enhance civil society participation in policy and decision-making processes. The government of Uganda should also allow full civil society participation in the UNCAC review process. Both the full country report and the self-assessment checklist should be made public. There is also a need for more information, especially statistics on cross-border asset recovery.

Recommendations under Chapter V of the UNCAC

1. Enact a law on non-conviction-based asset recovery to establish an effective legal framework and set aside an independent institution for the tracing, acquisition, management and disposal of proceeds of corruption. The law should also consolidate the different asset recovery departments scattered in different government agencies.
2. Operationalize a comprehensive mutual legal assistance framework for asset recovery across borders, as envisaged under Section 67C of the Anti-Corruption (Amendment) Act, 2015. Uganda should enter into legally binding reciprocal agreements with other countries for purposes of cooperation and asset recovery across borders.
3. Adopt a non-conviction-based asset recovery regime to remove the excessively high burden of proof on the prosecution that makes it difficult to recover the proceeds of corruption. Recovery should be permitted where the prosecution is able to prove that there is a very high likelihood that the assets in question were acquired using proceeds of corruption, even without a criminal conviction. This way, the burden of proof shifts from the prosecution to the defense.
4. Develop clear guidelines for handling Politically Exposed Persons, as envisaged under Section 6G of the Anti-Money Laundering Act, 2013 (as amended). These guidelines should be well known by the public and enforced, especially during election periods.
5. Consider removing NGOs from the list of accounting entities under the second schedule of the AMLA, in line with ESAAMLG recommendations. There is also need for more awareness creation among NGOs on their obligations under the current AML legislation.

VII. Annexes

03rd August, 2021

The Permanent Secretary,
Directorate of Ethics and Integrity,
Office of the President.
Kampala - Uganda

Dear Sir,

RE: REQUEST FOR INFORMATION REGARDING THE UNCAC REPORT

Greetings from the Anti Corruption Coalition Uganda.

Uganda signed the United Nations Convention Against Corruption (UNCAC) on 9 December 2003 and ratified it on 9 September 2004. As such, Uganda is in the second cycle of the UNCAC review covering chapters II (preventive measures) & V (asset recovery). The process involves filling of the self-assessment checklist, country pairing and peer reviews and compilation of the country review report. We are aware that most of these processes have been conducted and that the delay to conduct the Country visit has largely been a result of the Covid 19 restrictions.

Anti Corruption Coalition Uganda (ACCU) with support from UNCAC Coalition, is preparing the Civil Society parallel report on Uganda's implementation of the UNCAC. The essence is to provide an independent, critical and comprehensive perspective on Uganda's implementation of the UNCAC. ACCU has so far conducted interviews with some state and non-state actors regarding Uganda's implementation of the UNCAC.

The purpose of the letter therefore, is to request you to share with us the Country's Assessment Report and Self-Assessment Checklist to enable us generate an enriched report.

Greetings from Anti-Corruption Coalition Uganda.

I am called Marlon Agaba, and I work with Anti-Corruption Coalition Uganda.

We are currently conducting a CSO Parallel Report on Uganda's implementation of the United Nations Convention Against Corruption (UNCAC). We are specifically looking at Chapter V of the UNCAC, which focuses on, Prevention and Detection of Transfers of Proceeds of Crime, Measures for Direct Recovery of Property, Mechanisms for Recovery of Property through International Cooperation in Confiscation, International Cooperation for Purposes of Confiscation, Return and Disposal of Assets, Financial Intelligence Unit and Bilateral and Multilateral Agreements and Arrangements.

This chapter feeds directly into the Anti-Money Laundering Act, 2013 (as amended) and the mandate of the Financial Intelligence Authority.

The aim of this communication therefore is to request for an interview with you or any designated person at Financial Intelligence Authority, on the aforementioned articles of the UNCAC. The interview can be done through mail, telephone or Zoom.

Kindly let us know if this is possible, and when the interview can be conducted.

Best regards

Dear [REDACTED]

I hope you are feeling much better.

Greetings from ACCU.

ACCU was tasked to develop a CSO parallel report on Uganda's implementation of the UNCAC. With the understanding that ACCU has participated in several process of the self assessment, this to kindly request you to share with us the self assessment report to enable us generate more information and statistics to feed into the report.

Also, if possible, kindly share the contacts of the FIA focal person that we can schedule an interview with especially regarding Chapter 5.

Thank you for the continued support.
Good afternoon.

Dear [REDACTED]

Greetings from Anti-Corruption Coalition Uganda

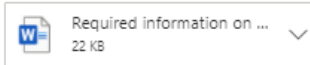
I hope you are well.

ACCU is undertaking an assessment of the implementation of United Nations Convention Against Corruption review for Uganda in the Civil Society Perspective.

In this regard looking at Chapter V of the convention, under which we focus on Articles 53&56, 54, 55 and 57 as per the attached.

This is to request you to provide us with information and data regarding the mentioned articles as per the attached to support the process of completing the report.

Good afternoon.



Dear [REDACTED]

Greetings from Anti-Corruption Coalition Uganda

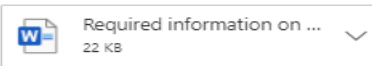
I hope you are well.

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