



Uganda Revenue Authority
DEVELOPING UGANDA TOGETHER

Bribery and Corruption Investigations - November 17, 2023, Uganda – D/SP Okello Patrick Lumumba

POSITIONING URA FOR THE FUTURE

AFRICAN SAY “ A RAT WILL NEVER DANCE IN FRONT OF A PUSH CAT”



Our Mission

To Mobilize Revenue for National Development in a Transparent and Efficient manner.

Our Vision

To be a transformational revenue service for Uganda's economic independence.

Our Core Values

Patriotism
Integrity
Professionalism

Our Client Value Proposition

To offer simplified, timely, reliable and convenient revenue services everywhere at a minimum cost to the taxpayer.

Our Culture Statement

'We are a service oriented and transformational organization that nurtures ethical and professional staff to deliver a delightful client experience in an enabling business environment'.

Abstracts

- Brief understanding of Corruption
- Perpetrators of corruption
- The Legal frame work
- Anti Corruption Agencies
- Challenges faced in the investigation of Corruption in the Country
- Remedies to Corruption in Uganda



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WHAT IS CORRUPTION?

The World Bank (1997) defines corruption as the abuse of public office for private gain.

On the other hand, the OECD expands the definition to include the private sector and therefore defines corruption to mean the abuse of public or private office for personal gain. At the end of the day, corruption entails a collaboration between the public and private sectors and the two cannot be separated.

What stands out in both definitions is the fact that the “offender” stands to derive personal gain from the corrupt act.

In the Ugandan context, the definition of corruption according to **Section 2** of the Anti-Corruption Act, 2009 focuses on prohibition of the act in public offices.



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Who are the perpetrators of Corruption?

1. Public Official including;

- Politicians
- Security personnel (Military Officers, , Police officers, Prisons officers, secret service...)
- Judicial officers and court personnel
- Prosecutors
- Tax officials
- MDA's and other governmental institutions including local governments, etc

2. Private persons including;

- Banks
- Private Companies and business entities
- Court and judicial system users
- Religious and Cultural leaders
- Non governmental organisations
- Schools etc

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- UNCAC (Uganda is a signatory);
- The 1995 Constitution of the Republic of Uganda as amended

Besides creation of the Inspectorate of Government and other enforcement bodies, it provides for the duty of every citizen to combat corruption and misuse wastage of public property;

- The Anti-Corruption Act No. 6 of 2009;
- The Anti-money Laundering Act, 2013 as amended;
- The Inspectorate of Government Act, 2002;
- The Financial Institutions Act, 2004 as amended
- The Penal Code Act, Cap 120;
- The Leadership Code Act, 2002 as amended;
- The Police Act, Cap 303;
- The Public Procurement and Disposal of Public Assets Act, 2003 as amended;
- The Companies Act 2012 (*beneficial ownership*);
- The National Anti-corruption strategy; 2014-2019 *provides for citizen participation in the fights against corruption;*
- Tax Procedure Code ; and others

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ANTI – CORRUPTION AGENCIES

- **The Inspectorate of Government;** is a creature of the Constitution of Uganda and mandated under Chapter 18 to eliminate corrupt, abuse of authority and **public office**. It has powers to investigate or cause investigation , arrest or cause arrest, prosecute or cause prosecution, make orders and give directions during investigations, access and search, enter and inspect premises, property, persons, bank accounts etc.
 - **ODPP;** The IG does not act alone in the fight against corruption in public office, the office of the ODPP is granted powers to prosecute criminal matters in the country including corruption, fraud etc. these include cases for both public and private persons.
 - **Uganda Police Force and other state investigative units;** Does investigate criminal matters including corruption, bribery, fraud etc. for prosecution by the ODPP.
 - **OAG;** The office of the Auditor General is the government chief auditor whose role has helped uncover malafides in government departments
 - **The Anti-Corruption Court;** Specializes in the prosecution of corruption matters for both the private and public sector and execution of court orders issued by the court.
 - **URA ;** the national tax man over sees issues of fraud in the tax system. It deals with private persons.
 - **PPDA;** to check irregularities in the procurement processes
- Other ACA's**
- Directorate of Ethics
 - SHACU – State House Anti Corruption Unit (Created by the President)
 - SHIPU – State House Investment Protection Unit
 - SHHMU- State House Health Monitoring Unit
 - URBS – Uganda Registration Bureau Services; Custodian of Company records

Challenges faced when investigating Corruption and Bribery in Uganda



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- Political Interference (for example political appointments of judges, anti-corruption heads, commissioners etc)
- Conflict of interest/inhouse corruption within the enforcement departments and judiciary.
- Lack of Integrity/moral degeneration
- Lack of skills and knowledge
- Inadequate resources vis a vis high costs of investigations
- Storage facilities for seized exhibits, etc.
- Delay in receiving expert Reports required for prosecutions
- Complications in the MLA system
- Presence of a cash economy
- Inadequate laws and failure to implement existing laws and court decisions.
- The Anti-Corruption regime is generally considered a barking dog
- 40 days rule
- Hostile witnesses during investigations, disciplinary and Court proceedings
- Victimization of informers
- False claims by subjects
- Clearing Firms have continued to absorb former Staff found culpable of Corruption and Bribery

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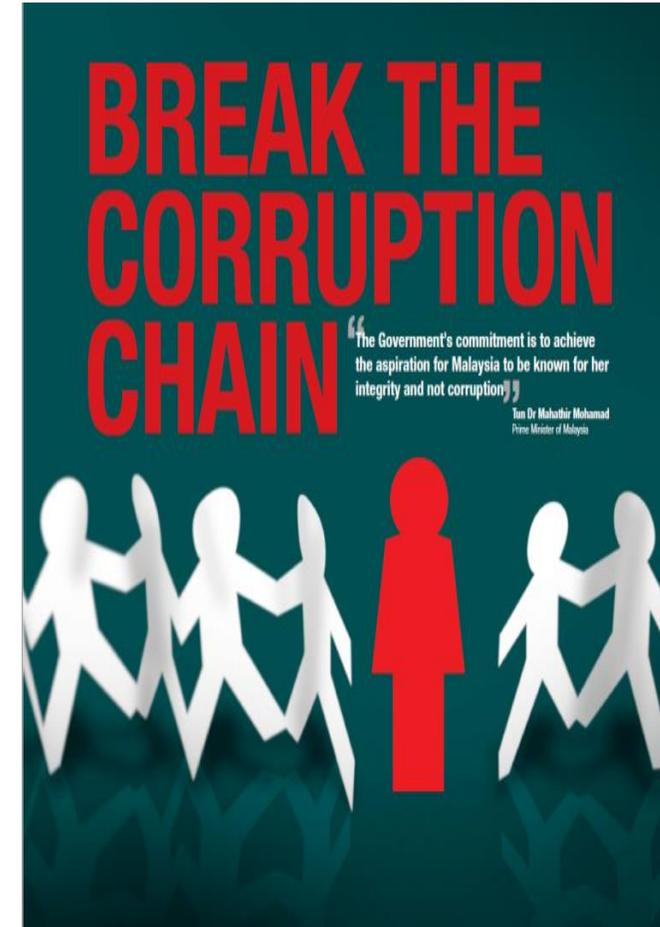
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“ PREVENTION IS BETTER THAN CURE”

- Tone at the top, 2020
- URA Code of Conduct, 2022 as amended
- Lifestyle Audit Policy, 2019
- Whistleblower Hotline
- Monitoring effectiveness of anti-corruption/fraud programs and controls
- Sensitize the public and Public Officials about the danger of Corruption
- Africa Anti-Corruption Day on 11th July 2023 under the theme: “Strategies and Mechanisms to reduce the cost of corruption in Uganda”.
- Use of Media platforms
- Body cameras, audio recorders, CCTV cameras installed in interview rooms
- Human Resource Management Manual, 2012 (amended version is pending approval by the Board)



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Fighting Corruption and Bribery is a joint responsibility.....



Tunalengo Moja!

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