



FACT SHEET

CIVIL SOCIETY BUDGET ADVOCACY GROUP (CSBAG)

THE COST OF CURBING CORRUPTION IN UGANDA

FY 2012/13-FY 2016/17

A CSBAG analysis of Government of Uganda spending to curb corruption in the last 5 financial years | © 2017

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INSPECTORATE OF GOVERNMENT

A. INSPECTORATE OF GOVERNMENT OUTPUT AND EXPENDITURE PERFORMANCE

Introduction

Over the last decade, a number of legal, institutional and operational reforms have been undertaken to enhance accountability systems, strengthen the oversight functions and streamline public financial management processes in Uganda.

The accountability sector was formed following the adoption of the Sector Wide Approach to planning in 1998, mainly to spearhead promotion, supervision and implementation of accountability systems across government in a coordinated manner. The sector plays a critical role including planning, resource mobilization, resource allocation, budget execution, monitoring and inspection, independent audit and review and accountability.

Although the Accountability Sector's budget (excluding Treasury Operations) in nominal terms has increased from UGX 507.2 billion in 2012/13 to UGX 864.7 billion in 2016/17, the sector's share of national budget reduced from 5.2% in 2013/14 to 4.2% in 2016/17 and is expected to reduce further to 3.8% in 2017/18. The accountability sector has a funding gap of UGX 221.7 billion over the period of 2014-2019.

In this analysis Civil Society budget Advocacy Group shares with you Government's expenditure to curb corruption in three agencies of Inspectorate of Government, Auditor General, and Public Procurement Disposal of Public Assets.

In the last 5 financial years, the Office of the IG has been allocated UGX 190.979 billion. Of this allocation, 12.77% (UGX 24.379 billion) was spent on corruption related accounts which include investigations/operations, prosecution and litigation. See table below for detail expenditure for each financial year.

FY	APPROVED BUDGET FOR IG	OUTPUT	TOTAL EXPENDITURE USHS BN:
2012/13	30.735	Investigations/operations	2.495
		<ul style="list-style-type: none"> 412 corruption complaints investigated and completed 	
2013/14	36.079	Prosecutions & Civil Litigation	2.030
		<ul style="list-style-type: none"> 58 corruption cases prosecuted and completed 	
2014/15	38.723	Investigations/operations	2.787
		<ul style="list-style-type: none"> 565 corruption complaints investigated and completed 	
2015/16	40.021	Prosecutions & Civil Litigation	3.373
		<ul style="list-style-type: none"> 76 corruption cases prosecuted and completed 	
2016/17	45.421	Investigations/operations	2.688
		<ul style="list-style-type: none"> 350 corruption cases investigated and concluded 	
2016/17	45.421	Prosecutions & Civil Litigation	2.446
		<ul style="list-style-type: none"> 69 corruption cases were prosecuted and concluded 	
2016/17	45.421	Investigations/operations	2.923
		<ul style="list-style-type: none"> 114.4% of corruption complaints investigated and completed 	
2016/17	45.421	Prosecutions & Civil Litigation	2.459
		<ul style="list-style-type: none"> Concluded prosecutions of 9 cases out of Annual target of 50. Concluded 1 Judicial Review cases out of the annual target of 12 	
2016/17	45.421	Investigations/operations	2.109
		<ul style="list-style-type: none"> 3 inspection reports generated 30.4% corruption cases investigated and completed 3 inspection reports generated Concluded 499 investigations in MDAs out of planned 500 representing 99.8% realization of the planned output by end of the year. 	
2016/17	45.421	Prosecutions & Civil Litigation	1.069
		<ul style="list-style-type: none"> 50 corruption cases prosecuted 	

Source: Ministry of Finance, Planning and Economic Development

OFFICE OF THE AUDITOR GENERAL

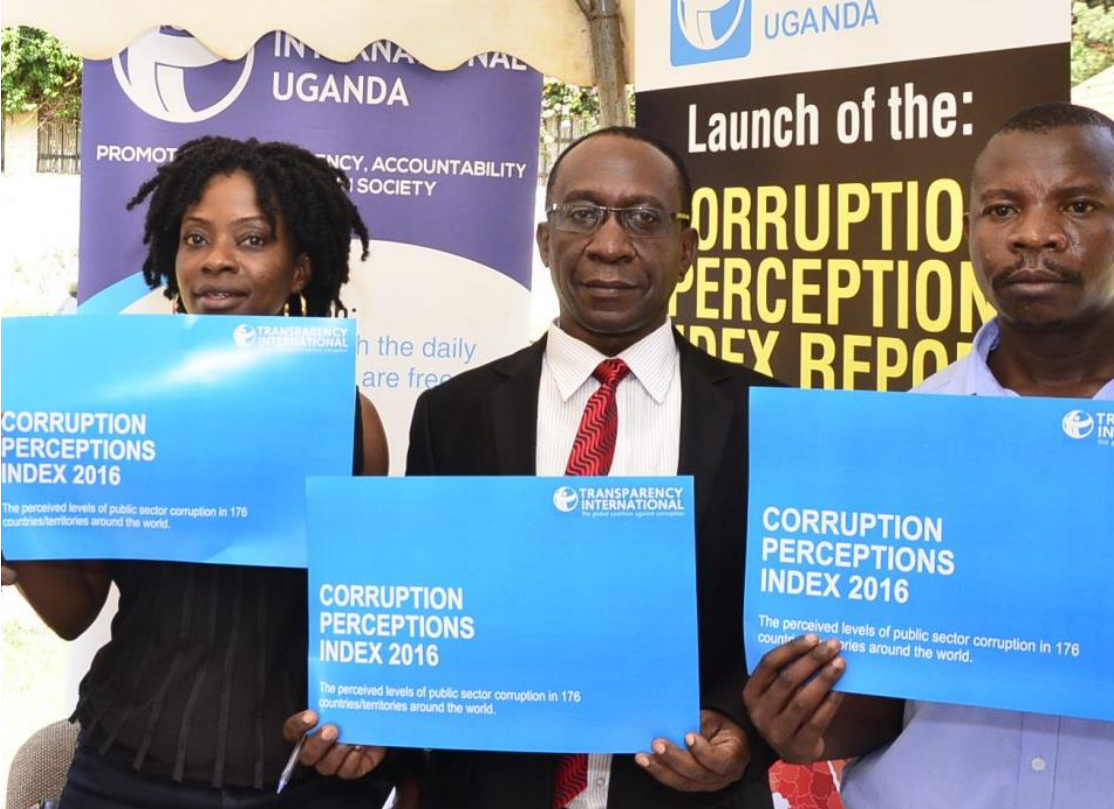


B. OFFICE OF THE AUDITOR GENERAL OUTPUT & EXPENDITURE PERFORMANCE

For the FYs 2012/13-2016/17, the office of the Auditor General was allocated UGX 267.288 billion. UGX 146.72 billion (which is 54.89%) of the approved budget for the OAG was spent on financial audits and value for money audits. See table below for the expenditure details per financial year

FY	APPROVED BUDGET FOR AG	OUTPUT	TOTAL EXPENDITURE UShs Bn:
2012/13	55.766	Financial Audits <ul style="list-style-type: none"> 1,603 financial audits completed which included: 10 MDAs, 67 statutory authorities, 17 special audits, 140 projects and 1,274 local authorities 	20.057
		Value for Money Audits <ul style="list-style-type: none"> 24 audits completed which included: 9 VFM and 15 specialised audits. 	4.659
2013/14	61.606	Financial Audits <ul style="list-style-type: none"> 1,667 APMs approved for 106 MDAs, 79 Statutory Authorities, 83 projects, 33 forensic investigations and special audits, 1,366 Local Authorities 	21.363
		Value for Money Audits <ul style="list-style-type: none"> 11 VFM pre-study reports approved 11 VFM Audit Reports produced 13 topics for the FY ended 30th June 2014 audits approved 	8.438
2014/15	51.606	Financial Audits <ul style="list-style-type: none"> 2,069 audit reports were produced 2,069 Management Letters were issued 2,152 APMs were prepared and approved 	21.564
		Value for Money Audits <ul style="list-style-type: none"> 15 VFM Audit Reports Produced 11 VFM Audit topics for Audit year 2015/16 approved 	8.539
2015/16	46.819	Financial Audits <ul style="list-style-type: none"> 67 Statutory Bodies Audited, 180 projects audited, 120 MDAs Audited, 1786 Higher LGs Audited (including Town councils and sub counties), 66 forensic investigations and special audits conducted 	21.345
		Value for Money Audits <ul style="list-style-type: none"> 10 VFM audit pre-study reports approved, 6 Audit Plan Memoranda approved for 6 specialised audits, 6 specialised audit Management Letters issued, 11 main VFM audit reports produced. 	8.170
2016/17	51.491	Financial Audits <ul style="list-style-type: none"> 1809 Higher LGs Audited (including Town councils and sub counties), 96 MDAs Audited, 147 projects audited, 100 Statutory Bodies Audited 	23.652
		Value for Money Audits <ul style="list-style-type: none"> 27 VFM audits completed. 9 Specialised audits completed 	8.933

Source: Ministry of Finance, Planning and Economic Development



PUBLIC PROCUREMENT DISPOSAL OF PUBLIC

C. PUBLIC PROCUREMENT DISPOSAL OF PUBLIC ASSETS OUTPUT & EXPENDITURE PERFORMANCE

From the FY 2012/13 to FY 2016/17, PPDA's approved budgets totaled to a tune of UGX 51.464 billion. 29.4% which is UGX 15.132 billion was spent on Procurement Audit, Monitoring, Legal and Advisory services.

FY	APPROVED BUDGET FOR PPDA	OUTPUT	TOTAL EXPENDITURE USHS BN:
2012/13	6.981	Procurement Audit and Monitoring <ul style="list-style-type: none"> 122 procurement audits completed 130 follow-up procurement audits and investigations recommendations. 	1.183
		Legal and Advisory services <ul style="list-style-type: none"> Level of adherence to service standards (Number of MDAs inspected)-69 	0.916
2013/14	8.785	Procurement Audit and Monitoring <ul style="list-style-type: none"> 113 procurement and contract audits and 41 investigations, 32 procurement audits completed, 45 follow-up procurement audits and investigations 	1.768
		Legal and Advisory services <ul style="list-style-type: none"> 100 Compliance Checks completed, 180 monthly and quarterly reports reviewed, 1,000 copies of the Amended PPDA Law printed, 600 copies of the PPDA Regulations printed 	1.249
2014/15	10.766	Procurement Audit and Monitoring <ul style="list-style-type: none"> 83 audits completed in Central and Local Government Procuring and Disposing Entities 	1.558
		Legal and Advisory services <ul style="list-style-type: none"> 117 compliance check/Procurement Performance Measurement System Verifications 	1.160
2015/16	10.723	Performance Monitoring Directorate <ul style="list-style-type: none"> 114 procurement and disposal audits conducted, 109 Follow up activities conducted 	1.611
		Legal and Investigations Directorate <ul style="list-style-type: none"> Procurement performance measurement system (PPMS) verifications and Government Procurement Portal monitoring conducted in 151 Entities. 	1.157
2016/17	14.209	Performance Monitoring Directorate <ul style="list-style-type: none"> 49 procurement and disposal audits completed, 70 procurement and disposal audits 114 procurement and disposal audits, 117 procurement and disposal audits, 74 procurement and disposal investigations, Follow up on PPDA recommendations in 17 Entities. 	3.036
		Legal and Investigations Directorate <ul style="list-style-type: none"> 27 Applications for administrative review handled, 36 applications for administrative review handle47 Applications for administrative review handled, Conducted Government Procurement Portal verification in 136 Entities. 57 Applications for administrative review handled 	1.494

Source: Ministry of Finance, Planning and Economic Development