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REAPING “BUMPER HARVESTS” DURING THE COVID-19 PANDEMIC: INTERROGATING THE DYNAMICS OF CORRUPTION DURING THE PROCUREMENT OF RELIEF AND HEALTHCARE ITEMS IN UGANDA

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ABSTRACT

The discovery of the coronavirus (SARS-CoV2 or COVID-19) in Wuhan, China was considered a Chinese problem by Ugandans until confirmation of the first positive test in the country, in March 2020. The government went into panic mode by closing the country’s borders, tracking down all contacts, testing them and treating them, imposing a nationwide lockdown and a curfew, prohibiting public gatherings more than five people and suspension of all economic activities except the most essential. It was the first lock down in a country where much of the urbanised population live “hand to mouth”. Due to resurgence of COVID-19 infections, a second lockdown was announced in June 2021. In both cases, the government organised relief support and healthcare for the most impacted or vulnerable communities / individuals.

To counter the effects and challenges paused by the pandemic, the government acquired loans and grants to the tune of billions of United States Dollars. The government also used funds and relief items that were internally generated or provided by citizens, private corporations, and well-wishers. The utilisation of the above funds and donations was characterised by mistakes and missteps, apart from glaring gross irregularities, poor planning, and dubious contract executions. Some of the relief items procured belated provided, were substandard, expired, or unfit for human consumption despite the (inflated) prices. The healthcare items were not delivered on time and to date, some deliveries are still outstanding.

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Against this backdrop, the article seeks to interrogate the dynamics of corruption manifested during the procurement of relief and healthcare items in Uganda, through library and desk research. The research evaluates the corruption tendencies in the procurement of relief and healthcare items in Uganda and highlights how and where corruption occurred in procurements arising from COVID-19 pandemic; and how they directly or indirectly affect key human rights or livelihoods. The absence of control mechanisms and safeguards to avert corrupt tendencies during surges of pandemics is highlighted before evaluating the government COVID-19 pandemic response plans and policies. The article takes into consideration the basic / recommended anti-corruption and good-governance standards and shows why the mandated corruption control agencies and legal frameworks failed to bring perpetrators of such corrupt practices to book. The article concludes by proposing possible ways of preventing the recurrence of procurements marred by corruption in the future.

1. INTRODUCTION

In Africa many people see corruption as a practical problem involving the “outright theft, embezzlement of funds or other appropriation of state property, nepotism and the granting of favours to personal acquaintances, and the abuse of public authority and position to exact payments and privileges”.¹ Uganda is not immune to this, especially in public procurement corruption involving state officials.² Following the introduction of the ten-point programme by the National Resistance Movement (NRM), there was emphasis on point 7 to deal with the elimination of corruption and the misuse of power. It stated that:

Africa, being a continent that is never in shortage of problems, has also the problem of corruption, particularly bribery and misuse of office to serve personal interests ... therefore, to enable the tackling of our backwardness, *corruption must be eliminated once and for all*.³ [Emphasis added].

In a bid to fulfil this pledge, the new government set up institutions to fight corruption and they include: the Inspectorate of Government, Directorate of Public Prosecutions, the Office of the

1 Harsch E (1993) “Accumulators and Democrats: Challenging State Corruption in Africa” 31(1) *Journal of Modern African Studies* 31 – 48 at 33.

2 Office of the Auditor General (2021) “Thematic Audit Report on Covid-19 Pandemic Government Interventions”, available at <https://finance.go.ug/sites/default/files/Publications/Thematic%20Audit%20Report%20on%20COVID%20-19%20Pandemic%20Government%20interventions%20February%202021%20%281%29.pdf> (visited 14 June 2022).

3 Museveni Y (1985) *Selected Articles on the Uganda Resistance War* Kampala: NRM Publications at 64.

Auditor General, Criminal Intelligence and Investigation Directorate of the Uganda Police, Public Procurement and Disposal of Assets Authority, Directorate of Ethics and Integrity and Public Accounts Committee of Parliament.⁴ The Office of the Inspectorate of Government (IGG) is the country’s Ombudsman established under Uganda’s Constitution to among others, promote and foster strict adherence to the rule of law, eliminate and foster the elimination of corruption, abuse of authority and of public office, promote fair, efficient and good governance in public offices, supervise the enforcement of the Leadership Code of Conduct.⁵

In 2018, President Museveni launched the Anti-Corruption Unit, under the Office of the President to receive and act on complaints related to corruption.⁶

Existing laws were repealed, amended, or replaced. The Inspectorate of Government Act was amended in 2002, The Prevention of Corruption Act (POCA) was repealed and replaced with the Anti-Corruption Act 6 of 2009 and this Act repealed sections of the Penal Code Act, and the Public Procurement and Disposal of Public Assets Act 1 of 2003 (PPDA Act) was amended.

The Anti-Corruption Act 2009 is important to this paper for criminalising influence peddling and conflict of interest.⁷ The Public Procurement and Disposal of Public Assets Act, 2003 as amended established the “Uganda Public Procurement and Disposal of Public Assets Authority” (the Authority) which can curb corruption in procurement through the exercise of its powers such as investigations and acting on complaints received from the public and the suspension of providers from engaging in any public procurement or disposal process.⁸ The above legal framework is relatively strong on paper, but implementation of the laws is weak, especially in grand syndicate

4 The Inspectorate of Government (2012) “The Third Annual Report on Tracking Corruption Trends in Uganda: Using the Data Tracking Mechanism” at 28, available at https://www.igg.go.ug/static/files/publications/Third_DTM_Report_Final_12Dec2012_2_1.pdf (visited 5 August 2022).

5 See: Chap 13 of the Constitution of the Republic of Uganda, 1995, in particular arts 223 and 225; and sec 8 of the Inspectorate of Government Act, 2002.

6 The Justice, Law and Order Sector (10 December 2018) “President Museveni Launches New Anti-Corruption Unit”, available at <https://www.jlos.go.ug/index.php/about-jlos/projects/anti-corruption-strategy/item/653-president-museveni-launches-new-anti-corruption-unit> (visited 6 August 2022).

7 Secs 8 and 9.

8 Sec 8(1)(e) and (f).

corruption⁹ involving senior-ranking members of the ruling party, civil servants and army officers.¹⁰

Public procurement has been cited as the sector most vulnerable to corruption in Uganda; an estimate of 9.4 percent of total contract values is lost to corruption at the local and central government levels.¹¹ The Inspectorate of Government (IG)¹² Report January – June 2017 indicated that corruption supports and nurtures high financial losses, which threatens Uganda’s development ambitions stipulated by the Vision 2040 and the National Development Plan II (NDP II) which identifies the fight against corruption as fundamental if the country is to meet its development targets and attain a middle-income country status.¹³ According to the IG Fourth Data Tracking Mechanism Report 2014, “at least eight out of every ten Ugandans believe that corruption is a serious problem in the country”.¹⁴ The Inspectorate of Government Report 2012,¹⁵ indicated that the Auditor General’s Office found that in 2013 the Uganda’s government paid US\$12.9 million for work that was not done and that public procurement is the area most prone to corruption and procurement rules are not adhered to.¹⁶ It is against this background that the paper seeks to highlight the corrupt tendencies that surrounded procurements in the COVID-19 period.

There is some synergy to combat this vice, the government of Uganda on 1 July 2021, rolled out the Electronic Government Procurement System (eGP) which is a web-based tool used to carry out public procurement and disposal. It uses information and communication technology (ICT) to

9 Inspectorate of Government “Bi-Annual Inspectorate of Government Performance Report to Parliament: January – June 2017” at 13, available at https://www.igg.go.ug/media/files/publications/IG_Performance_Report_January_to_June_2017.pdf (visited 12 June 2022) defined syndicate corruption as a “chain of errant officials in same or different institutions [who] connive and embezzle or misuse public resources ... usually without detection due to concealment”.

10 Sharpe R (22 May 2018) “Uganda: Overview of Corruption and Anti – Corruption”, available at <https://www.u4.no/publications/uganda-overview-of-corruption-and-anti-corruption-2018.pdf> (visited 11 June 2022).

11 GAN (2019) Uganda Corruption Report -Public Procurement, available at <https://www.ganintegrity.com/portal/country-profiles/uganda/> (visited 25 August 2022).

12 Art 231 of the Constitution requires the Inspectorate of Government to submit a report to Parliament at least once in every six months, on the performance of its functions with recommendations which the office considers necessary for the efficient performance of public institutions.

13 Supra note 9 at 5.

14 Inspectorate of Government (2014) “Fourth Annual Report: Tracking Corruption Trends in Uganda: Using the Data Tracking Mechanism”, available at https://www.igg.go.ug/static/files/publications/tracking_corruption_annual_report_4th_edition.pdf (visited 12 June 2022).

15 Inspectorate of Government (2012).

16 Sharpe (2018).

conduct the end-to-end government procurement and disposal processes online and involves all stages right from procurement planning, bidding, evaluation, awarding of contracts, management, invoicing and payment for supplies, work and services in order to curb and combat corruption in procurement.¹⁷

2. THE EMERGENCE OF COVID-19 IN UGANDA

Uganda reported her first COVID-19 case on 21 March 2020¹⁸ and subsequently eight more new cases by 23 March 2020,¹⁹ arising from Ugandans who had travelled back from Dubai.²⁰ To date, in Uganda, there have been 168 390 confirmed cases of COVID-19 and 3 627 death case scenarios.²¹ Apart from the drastic eco-social impacts of the COVID-19 pandemic, the disease resulted in high numbers of sick people, hospitalisations and in some cases, fatal death. The number of positive cases and deaths are no longer rising at the same rate due to various initiatives such as vaccination and COVID-19 protocols such as washing hands, wearing masks and social distancing, among others.

The immediate reaction of government, during the two peak infection periods, was total lockdowns which were ordered by President Museveni in March 2020²² and June 2021²³ to contain the spread of COVID-19 and these were complemented with implementation of relief food distribution programmes to vulnerable individuals, who had been affected by lockdown measures.²⁴

17 Uganda, Ministry of Procurements and Disposal of Government Assets (19 August 2021) "PPDA Launch of the Electronic Government Procurement (eGP)", available at <https://www.ppda.go.ug/ppda-amendment-act-2021/> (visited 13 June 2022).

18 Ministry of Health (21 March 2020) 'UGANDA CONFIRMS 1ST CASE OF COVID-19', available at <https://www.health.go.ug/covid/2020/03/23/uganda-confirms-1st-case-of-covid-19-saturday-21-march-2020/> (visited 22 August 2022).

19 Ibid.

20 Ssebwami J (23 March 2020) "BREAKING! Uganda Confirms Eight More Coronavirus Cases" *PML Daily*, available at <https://www.pmeldaily.com/news/2020/03/breaking-uganda-confirms-eight-more-coronavirus-cases.html> (visited 12 June 2022).

21 World Health Organisation, Uganda "COVID-19", available at <https://covid19.who.int/region/afro/country/ug> (visited 7 August 2022).

22 The State House of Uganda Press Releases (30 March 2020) "More Guidelines on the Preventive Measures and the Need for a Shutdown President Museveni, available at <https://www.statehouse.go.ug/media/press-releases/2020/03/30/more-guidelines-covid19-preventive-measures-need-shut-down-president> (visited 12 June 2022).

23 Oduor M (7 June 2021) "Uganda Imposes Another Lockdown: What are the Restrictions?" *Africa News*, available at <https://www.africanews.com/2021/06/07/uganda-imposes-another-lockdown-what-are-the-restrictions/> (visited 13 June 2022).

24 Yinglun S (4 April 2020) "Uganda starts relief food distribution for vulnerable people amid COVID-19 lockdown" *Xinhua*, available at http://www.xinhuanet.com/english/2020-04/04/c_138947580.htm (visited 13 June 2022).

The surge of the pandemic increased demand for healthcare items such as high acute beds (that is high dependency units and intensive care units) and an exponential increase in oxygen utilisation by over ten-folds.²⁵ The government of Uganda had to undertake immediate / urgent public procurements²⁶ to purchase the necessary goods and services to meet the increased demand. COVID-19 resulted in the need to relax the existing procurement laws and utilise the emergency to use the direct procurement method(s).²⁷ The fact that the government is expected to adhere to the requirements of a competitive method of procurement before deciding to use the direct procurement method,²⁸ was disregarded resulting in high levels of corruption and fraud.²⁹

The abrupt emergence and spread of COVID-19 made it impossible to use the open bidding procedure³⁰ and the procuring entities opted for Restricted Domestic Bidding.³¹ Unfortunately, government agencies relaxed procedural steps thereby creating avenues to misappropriate and / or divert public funds and it has been estimated that over 0.5 per cent of the funds allocated for COVID-19 relief were not accounted for and 4 per cent of the funds were diverted.³²

Corruption led to the diversion of these funds because procurement processes were abused³³ and the goods, services, and works were not obtained at the best value possible, often referred

25 Athumani H (23 December 2020) “Uganda's Health Care System Struggling Against Second COVID Wave” *Voice of America*, available at <https://www.voanews.com/covid-19-pandemic/ugandas-health-care-system-struggling-against-second-covid-wave> (visited 1 June 2021).

26 OECD “Public Procurement”, available at <https://www.oecd.org/gov/public-procurement/> (visited 14 June 2022). Public procurement is the process by which the government and state-owned enterprises buy goods, services and works.

27 Item 6(1)(a) of the Fourth Schedule to the Public Procurement and Disposal of Public Assets Act and regulation 8 of the Public Procurement and Disposal of Public Assets (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, Statutory Instrument 8 of 2014, available at <http://ppdaappealtribunal.go.ug/wp-content/uploads/2016/07/PPDA-Rules-and-Mthds-for-proc-of-ss-wrks-and-non-cons-srvcs-Regs-2014.pdf> (visited 14 June 2022).

28 Regulation 8(9) of the Public Procurement and Disposal of Public Assets (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations.

29 Opondo O (30 April 2020) “COVID-18 Relief Food in Kampala, the Kites, Sharks, and Lessons” *Uganda Media Centre*, available at <https://www.mediacentre.go.ug/Opinion/covid-18-relief-food-kampala-kites-sharks-and-lessons> (visited 14 June 2022).

30 See sec 3 of the Public Procurement and Disposal of Public Assets Act. An emergency situation means a circumstance which is urgent or unforeseeable or a situation which is not caused by dilatory conduct where life may be seriously compromised.

31 See: item 3(1)(b) of the Fourth Schedule to the Public Procurement and Disposal of Public Assets Act 1 of 2003, available at https://www.ppda.go.ug/download/ppda_act/ppda_act/PPDA_ACT-2003.pdf (visited 14 June 2022).

32 Office of the Auditor General (2021).

33 Basheka BC (2021) “Public Procurement Governance: Toward an Anti-Corruption Framework for Public

to as the "most economically advantageous tender (MEAT)".³⁴ Private gain superseded public interest with most government entities that purchased items for COVID-19 related activities invoking emergency legislation and scrapping the need to open tenders to competitive bidding. They utilised the direct award method which enabled them to choose a supplier of their choice in what is known as a "direct award"³⁵ and enjoyed a bumper harvest of taxpayers' money as will be explained later in this paper.

Public procurement refers to all kinds of acquisitions of public goods and services, from key infrastructure, drugs, military ware, motor vehicles etc.³⁶ As a best practise; it is expected and recommended that public procurements should be carried out in accordance with the recognised principles and procedures of International Competitive Bidding (ICB). The procedures under ICB entail several steps from designing the tender to evaluation and contract awarding. Corruption in procurement occurs when there is clear misuse of public office, when firstly the act is or was intentional, and secondly, the (implicated or involved) individual or perpetrator derives some recognisable benefit from the act, and thirdly, the benefit derived must be a direct return from the act of corruption.

Corruption in procurement can impede economic development, distort market mechanisms, and create inefficiencies reducing competitiveness, trade, and foreign direct investment. Corruption can occur through violations of procurement rules or through legitimate deviations from the rules.³⁷

Public procurement corruption in Uganda is high, according to global standards and public opinion it takes a substantial amount of the national budget and is increasingly considered as a barrier in reducing the country's levels of poverty.³⁸ Despite the existing legal and institutional

Procurement in Uganda" at 128, available at <http://idr.kab.ac.ug/bitstream/handle/20.500.12493/524/Public%20Procurement%20Governance%20To%20ward%20an%20Anticorruption%20Framework%20for%20Public%20Procurement%20in%20Uganda.pdf?sequence=1&isAllowed=y> (visited 15 June 2022)..

34 See Furthering Education and Learning in Procurement for a more detailed discussion about "Most economically advantageous tender (MEAT)", available at <https://www.felp.ac.uk/content/most-economically-advantageous-tender-meat> (visited 14 June 2022).

35 Wright T & Darby S (7 July 2020) "Covid-19 has Created Conditions in which Corruption in Health Procurement Can Flourish. Open Contracting Would Bring this Notoriously Opaque Process Into the Light" Transparency International, available at <http://ti-health.org/content/covid-19-coronavirus-corruption-bribery-health-procurement-open-contracting/> (visited 16 June 2022).

36 Sørreide T (2002) "Corruption in Public Procurement, Causes, Consequences and Cures", GSDRC, available at <https://gsdrc.org/document-library/corruption-in-public-procurement-causes-consequences-and-cures/> (visited 16 June 2022).

37 Ibid.

38 Agwot KR (June 2022) "Corruption In Public Procurement in Uganda: What to Do?", available at

framework to fight corruption in public procurement in Uganda, a study by OECD (2016) shows that public procurement is most vulnerable to corruption due to complexity of the procurement process, the close interaction between public officials and businesses, and the multitude of stakeholders.³⁹ A similar study by Coolidge & Rose-Ackerman (1997) revealed that:

[C]orruption in public procurement in Uganda is often caused by top officials and these officials overrule the Evaluation Committee / Contracts Committee decisions and disregard the existing procurement laws, as a result, various types of corrupt acts may exploit these vulnerabilities, such as embezzlement, undue influence in the needs assessment, bribery of public officials involved in the award process, or fraud in bid evaluations, invoices or contract obligations.⁴⁰

3. OCCURRENCES OF CORRUPTION IN PROCUREMENTS ARISING FROM THE COVID-19 PANDEMIC IN UGANDA

In Uganda public procurement is prone to corruption, particularly due to the high value transactions, complexity and close interaction between the public and private sector through the bidding processes.⁴¹ In a quest to combat COVID-19, the Government of Uganda adopted response mechanisms to contain the pandemic which included inter alia supply of laboratory commodities and equipment to the Virus Research Institute to test suspected cases of COVID-19, procurement of vaccines and supply of food relief packages to the indigent.⁴² Procurement of these vital items were marred by scandals of misappropriation and mismanagement of funds allocated for COVID-19 intervention by some senior government officials which inevitably delayed early vaccine rollout and supply of essential items to healthcare workers including oxygen for hospitalised patients.⁴³

<https://www.researchgate.net/publication/342551254> *Corruption in Public Procurement in Uganda What to Do* (visited 17 June 2022).

39 Ibid.

40 Ibid.

41 Uganda Public Procurement and Disposal of Public Assets Authority “Annual Report July 2017- June 2018” at 51, available at

https://www.ppda.go.ug/download/ppda_annual_reports/ppda_annual_reports/PPDA-Annual-Report-2017-2018.pdf (visited 27 June 2022).

42 African Development Fund (30 June 2020) “Covid-19 Crisis Response Support Program (CRSP): Republic of Uganda” at 4, available at <https://www.afdb.org/sites/default/files/documents/projects-and-operations/uganda-covid-19-crisis-response-budget-support-program-crsp-appraisal-report.pdf> (visited 18 June 2022).

43 Athumani H (9 April 2020) “Top Ugandan Officials Arrested in COVID-19 Purchasing Scandal”, available at <https://www.voanews.com/a/science-health-coronavirus-outbreak-top-ugandan-officials-arrested-covid-19-purchasing-scandal/6187278.html> (visited 28 June 2022).

Trust in the Ugandan Government’s response to the novel coronavirus was reported to be high in 2019, with more than eight in ten Ugandans (82 per cent) reporting that the government had handled the corona outbreak “fairly well” or “very well”.⁴⁴ Trust in the government’s promulgation of COVID-19 resources, however, and monies received from donors to contain the virus effectively, remained low; about the same proportion (81 per cent) believe that “some” or “a lot” of the resources available for responding to the pandemic were lost to corruption and nearly eight in ten Ugandans (77 per cent) attribute this menace to government officials who may use these funds to enrich themselves economically, or increase their power and authority.⁴⁵

Indeed, Uganda’s Inspectorate of Government estimates that over 9.4 per cent of payments for publicly procured goods or services are corrupt.⁴⁶ Although the exact figures of corruption during the COVID-19 procurements in Uganda are not readily available, a study commissioned by the Africa Freedom of Information Centre (AFIC) in Uganda shows that the advent of COVID-19 led to an increase in the risk of corruption in public procurement, resulting in high spending and increased secrecy in public procurement processes.⁴⁷

This section builds on these findings and evaluates the extent of corruption in the COVID-19 pandemic procurements. As earlier indicated, the discussions in this paper are limited to corruption in the procurement of relief and healthcare supplies during the COVID-19 pandemic. Article 156 of the Constitution of Uganda and section 25 of the Public Finance Management Act empower the government to put supplementary budget estimates before Parliament in instances that are unabsorbable (ie the expenditure cannot be funded through virement), unavoidable (cannot be postponed to the next financial year) and unforeseeable.⁴⁸ The supplementary budget, although justified in the wake of the pandemic, swelled government expenditure at an incredible rate for ministries, departments and agencies seeking to respond to

44 Afrobarometer (4 June 2021) “Ugandans Approve of Government Pandemic Response but Voice Concerns about Corruption, Afrobarometer Survey Shows”, available at https://afrobarometer.org/sites/default/files/press-release/Uganda/news_release_ugandans_approve_government_pandemic_response_but_voice_concerns_about_corruption-3jun_e21.pdf (visited 20 June 2022).

45 Ibid.

46 Supra note no. 9. Also see <https://www.u4.no/publications/uganda-overview-of-corruption-and-anti-corruption-2018.pdf> (visited November 2021).

47 UNCAC Coalition (12 March 2021) “First Regional Meeting for Sub-Saharan Africa: Public Procurement in Times of Covid-19”, available at <https://uncaccoalition.org/first-regional-meeting-for-sub-saharan-africa-public-procurement-in-times-of-covid-19/> (visited 20 June 2022).

48 Republic of Uganda, Constitution of the Republic of Uganda, 1995, available at <https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/44038/90491/F206329993/UGA44038.pdf> (visited 1 November 2021). Also see Public Finance and Management Act, 2015, available at https://ugandatrades.go.ug/media/Uganda_Public_Finance_Management_Act_2015_3_1.pdf (visited 20 June 2022).

and contain the pandemic. Inevitably, the increase in available COVID-related funds occasioned concerns about the improper allocation and apparent misuse of public resources.⁴⁹ “The outbreak of the COVID-19 pandemic in Uganda resulted in an immediate increase in government expenditure that far exceeded initially budgeted terms.”⁵⁰

In March 2020 alone, the Government of Uganda presented four supplementary budgets before Parliament, which Members of Parliament criticised as undermining the official planning and budgeting process.⁵¹ Additionally, sectors that sought supplementary budgets were suspected to have done so only to avoid the rigour of the annual budget’s accountability mechanisms.⁵² Within these bounds, the Budget Committee approved the most funds for the Health (UGX 104 188 234 110), Security (UGX 77 497 505 890), Local Government (UGX 36 199 660 000) and Disaster Preparedness (UGX 59 400 000 000) sectors, respectively.⁵³ Supplementary budgets requested by the Security Sector are often classified, which allows them to escape public scrutiny; the Security Sector justified its supplementary budget items as necessary for surveillance, case detection and case management – all items that were already catered for under the Health Sector Budget.⁵⁴ In addition, the Inter-agency Taskforce on COVID-19⁵⁵ was led by the army, which claims to hold this position in support of the health ministry.⁵⁶

Corruption in Uganda (as in all countries) concerns itself with “inequality before public institutions whereby certain individuals, groups of individuals or even classes are either above the reach of the law or can influence how it relates to them”.⁵⁷ This corrupt tendency is

49 Nambatya P (24 July 2020) “Uganda’s Covid-19 Supplementary Budget: Pandemic Response or Cash Bonanza?” U4 Anti-Corruption Resource Centre, available at <https://medium.com/u4-anti-corruption-resource-centre/ugandas-covid-19-supplementary-budget-pandemic-response-or-cash-bonanza-3296d8f338b6> (visited 20 June 2022).

50 Ibid.

51 Ibid.

52 Ibid.

53 Ibid.

54 Ibid.

55 Uganda’s National Security Council set up the Inter-Agency Joint Task Force (JTF) at National and Regional levels to support the Ministry of Health to combat Covid-19. JTF comprises of Officers from the UPDF, Uganda Police Force (UPF), Uganda Prison Services (UPS), National Joint Intelligence Committee, Immigrations and Customs. Membership has also been extended to National Water and Sewerage Corporation, UMEME and KCCA. See Kamusiime W (25 March 2020) “Inter-Agency Task Force Formed To Combat Covid 19” Uganda Police Force, available at <https://www.upf.go.ug/inter-agency-task-force-formed-to-combat-covid-19/> (visited 21 June 2022).

56 U4 Anti-Corruption Resource Centre (2021) “Mitigating Corruption Risks in COVID-19 Vaccine Rollout” at 5, available at https://knowledgehub.transparency.org/assets/uploads/kproducts/Mitigating-Corruption-Risks-in-COVID-19-vaccine-rollout_Final_U4-reviewed_PR.pdf (accessed 21 June 2022).

57 Izama A “Africa’s armies and security systems in the COVID-19 ERA: A case of Uganda’s response to the

widespread and seen as one of the greatest obstacles to the economic development of Uganda and the provision of quality public services. The National Integrity Survey conducted by the Inspectorate of Government revealed that the most recurrent forms of corruption in Uganda include the payment of bribes (66 per cent of the respondents); embezzlement of public money (15 per cent), nepotism (5 per cent), and favouritism (3 per cent).⁵⁸ Sadly, Transparency International’s 2021 Corruption Perceptions Index ranks Uganda 144th out of 180 countries and territories, with a score of 27 out of 100, which indicates a perception of widespread and endemic corruption.⁵⁹

According to the Inspectorate of Government, corruption now encompasses a grand syndicate where controls are deliberately circumvented in a systematic way, involving networks of corrupt officials from different MDALGs and the private sector.⁶⁰ The implementation of COVID-19 plans and budgets were encumbered by greed, corruption, and a general misuse of public funds. In June 2020, the government began distributing free face masks to ensure that people were “keeping safe” and to promote “basic survival”.⁶¹ Of note is the fact that the government began this process in Kampala, an urban centre where residents were more capable of affording face masks, instead of in rural, hard-to-reach Uganda, where residents were critically in need of supplies and information. The masks were later found to be substandard, and questions were inevitably raised over possible collusion between government suppliers and public officials in the siphoning and misuse of COVID-19 funds.

Indeed, six senior officials in the Office of the Prime Minister (OPM) were arrested after the substandard masks were recalled.⁶² The arrest exposed the entrenched racketeering between government officials and private businesspersons tasked with managing relief funds. To date, many of the “big” private companies supplying the Office of the Prime Minister (OPM) and United

Coronavirus”, available at <https://www.glissafrika.org/storage/transitions/May2020/vwcbj3oJmtzmgKZDzWJX.pdf> (visited 21 June 2022).

58 Ibid.

59 Trading Economics “Uganda Corruption Rank”, available at <https://tradingeconomics.com/uganda/corruption-rank> (visited 24 August 2022).

60 Inspectorate of Government (2020) “Bi- Annual Inspectorate of Government Performance Report to Parliament” at 56, available at https://www.igg.go.ug/media/files/publications/IG_Report_to_Parliament_July_-_December_2020.pdf (visited 22 June 2022).

61 Ministry of Finance, Planning and Economic Development (2019-2020) “COVID-19 Interventions Report Financial Year 2019/20” at 16, available at <https://www.finance.go.ug/financial-year/fy-2019-2020> (visited 22 June 2022).

62 Opondo (30 April 2020).

Nations (UN) bodies operate as quasi-cartels that do not adhere to transparent business practices, including pricing.⁶³

Compounding this is the fact that many public purchases made during the early months of COVID-19 were made in crisis, when brokers could disproportionately leverage minimal services for maximum profits.⁶⁴ In these instances, contractual sums were paid up front, and suppliers could thereafter deliver contractual goods according to their own standards. In April 2020, for example, the government started distributing food relief for an estimated 1.5 million urban poor who were financially affected by the lockdown.⁶⁵ The relief items were of poor quality. In particular, the *posho* and beans that were being distributed were found to have aflatoxin, soil, sandy particles and other physical impurities.⁶⁶ The Uganda National Bureau of Standards confirmed that some of the relief food distributed by the government was not suitable for human consumption.⁶⁷

The Government of Uganda also purchased sleeper tents and tents for the treatment of COVID-19 patients, worth UGX 3.8bn (Uganda Shillings Three Billion Eight Hundred Million).⁶⁸ Only 13 of the 20 tents were delivered and installed at Namboole. Officials from the Ministry of Finance, Planning and Economic Development that visited the site were informed that none of the tents could accommodate patients, due to their weak specifications and limited spatial capacity.⁶⁹ The same tents were blown away by wind and could not be utilised by the end of August, despite the rising numbers of COVID-19 infections and despite the investments made by the Government of Uganda.⁷⁰

According to a paper published by the International Society for Infectious Diseases on “Investigation of possible preventable causes of COVID-19 deaths in the Kampala Metropolitan Area (KMA), Uganda, 2020–2021” a lack of ICU space and lack of mechanical ventilation were

63 Ibid.

64 Transparency International (29 April 2020) “First Response: Procure Medical Supplies at Any Cost (and Risk)”, available at <https://www.transparency.org/en/news/first-response-procure-medical-supplies-at-any-cost-and-risk> (visited 24 June 2022).

65 Yinglun. S (4 April 2020) Uganda Starts Relief Food Distribution for Vulnerable People amid COVID-19 Lockdown, available at http://www.xinhuanet.com/english/2020-04/04/c_138947580.htm (visited 16 September 2021).

66 Opondo O (30 April 2020).

67 Parliament of Uganda (13 May 2020) “Parliament to Probe Quality of Covid-19 Relief Food”, available at <https://www.parliament.go.ug/news/4622/parliament-probe-quality-covid-19-relief-food> (visited 24 June 2022).

68 Ministry of Finance, Planning and Economic Development (2019-2020) 11.

69 Ibid.

70 Ladu I (16 December 2020) “Prosecute Thieves of Covid-19 Cash – Report” *The Daily Monitor Newspaper*, available at <https://www.monitor.co.ug/uganda/news/national/prosecute-thieves-of-covid-19-cash-report-3231244> (visited 26 June 2022).

contributing factors to COVID-19 patient deaths in KMA during the first wave of the pandemic.⁷¹ Despite the approval of supplementary COVID-19 budgets critical items were inadequate or unavailable at hospitals; these include oxygen and ICU beds as Daily Monitor Newspaper put one ICU bed at a ratio of 188 000 Ugandans.⁷²

Corruption in public procurement further manifested itself in the disproportionate award of large government contracts to companies with allegedly strong ties to political / powerful figures and other government leaders. Companies whose shareholders have strong political connections were contracted to supply and install oxygen plants in various regional hospitals in the country, including Mulago and Entebbe Hospital and paid Shs 6.4 billion for oxygen cylinders in these facilities.⁷³ Other entities maize flour worth Shs 10bn (Uganda Shillings Ten Billion) and beans worth Shs 8.1bn (Uganda Shillings Eight Billion One Hundred Million).⁷⁴ The Office of the Prime Minister spent Shs 99 Million (Uganda Shillings Ninety Nine Million) on purchasing Personal Protective Equipment.⁷⁵ In addition, suppliers who had distributed expired food items in fulfilment of their contracts with the government were paid all outstanding amounts by February 2021, despite a cabinet Minister’s confirmation that the suppliers would be eliminated from the procurement.⁷⁶

Undue influence enables companies with political connections to maximise profits through price gouging. In the past, for example, oxygen plants were supplied and installed in 13 regional referral hospitals at the cost of UGX 6bn (Uganda Shillings Six Billion) but during COVID-19 procurements, the government paid UGX 6.4bn (Uganda Shillings Six Billion Four Hundred Million) to perform the same task for only two oxygen plants.⁷⁷ The difference in the US Dollar rate (Shs 3 370 in 2017 and Shs 3 700 in 2020)⁷⁸ cannot justify the drastic increase in the price of

71 Eyu P, Elyanu P, Ario AR et al (2022) “Investigation of Possible Preventable Causes of Covid-19 Deaths in the Kampala Metropolitan Areas Uganda, 2020-21” 122 *International Journal of Infectious Diseases* P10-14, available at [https://www.ijidonline.com/article/S1201-9712\(22\)00296-X/fulltext](https://www.ijidonline.com/article/S1201-9712(22)00296-X/fulltext) (visited 26 June 2022).

72 Draku F, Nakato T, Otwill I et al (12 July 2021) “One ICU Beds for 188,000 Ugandans” *Daily Monitor*, available at <https://www.monitor.co.ug/uganda/news/national/one-icu-bed-for-188-000-ugandans-3469982> (visited 26 June 2022).

73 Khisa I (21 December 2021) “Billions of COVID-19 response money lost?” *The Independent*, available at <https://www.independent.co.ug/billions-of-covid-19-response-money-lost/> (visited 26 June 2022).

74 Musisi F (5 July 2021) “Uganda: Inside Opm, UPDF, and Police Covid-19 Cash Deals” *The Daily Monitor*, available at <https://allafrica.com/stories/202107060333.html> (visited 26 June 2022).

75 Ibid.

76 Ibid.

77 See Pearl Times Reporter (4 December 2020) “First Son Kainerugaba’s wife Charlotte, Another Minister Kutesa Daughter on Spot Over Inflated Covid19 Oxygen Plants Contract Sum Delays” *The Pearl Times*, available at <https://pearltimes.co.ug/first-son-kainerugabas-wife-charlotte-another-minister-kutesa-daughter-on-spot-over-inflated-covid19-oxygen-plants-contract-sum-delays/> (visited 26 June 2022).

78 Ibid.

the oxygen plants. Transparency International noted this issue of price gouging while reporting on the alleged artificial inflation of prices for emergency food products by officials in the Office of the Prime Minister, for private gain.⁷⁹ Finally, the unit cost of facemasks increased from Shs 1 000 to Shs 2 400.⁸⁰

Failure to deliver goods on time was also prevalent in the COVID-19 procurements. For example, a company was contracted to supply spray pumps at the cost of Shs 530m in June 2020, for the purpose of disinfecting public and confined places, treatment centres, homes, ambulances, and others,⁸¹ however, by August and September 2020, none of the treatment centres had received the spray pumps.⁸² Similarly, oxygen plants were paid for by 30 June 2020 but deliveries and installations had not commenced by September 2020.⁸³ The oxygen plants were eventually installed in December 2020,⁸⁴ long after the initial agreed-upon timelines. Inadequate storage of oxygen plants at hospitals during the first wave of COVID-19 in Uganda caused death of patients admitted at ICU especially patients having underlying health conditions.⁸⁵

Uganda registered a rise in reported incidents of extortion, corruption, lack of accountability and lack of transparency, particularly in food distribution efforts by the COVID-19 District Task Forces (DTF). A key media informant from Rukungiri District reported that:

In food distribution, some vulnerable groups were neglected and those who were called, like Boda men, were called at the same time and didn't observe social distancing ... There has also been a lot of extortion of money by the police from the public and the RDC being the Chairperson of security at district level didn't say anything about it.⁸⁶

A religious leader from the same district reported corruption among DTF members in the distribution of relief donated food items; enforcers participated in extorting money from the

79 Wright T & Darby S (7 July 2020) “COVID-19 has created conditions in which corruption in health procurement can flourish. Open contracting would bring this notoriously opaque process into the light” Transparency International, available at <http://ti-health.org/content/covid-19-coronavirus-corruption-bribery-health-procurement-open-contracting/> (visited 12 August 2022).

80 Ministry of Finance, Planning and Economic Development (2019-2020) 16.

81 Ministry of Finance, Planning and Economic Development (2019-2020) 10.

82 Ibid.

83 Ibid.

84 Ibid.

85 Eyu, Elyanu, Ario AR et al (2022).

86 ACODE (2020) “The Performance of The COVID-19 District Task forces in Uganda Understanding the Dynamics and Functionality” Policy Research Paper Series 101 at 62, available at <https://www.acode-u.org/uploadedFiles/PRS101.pdf> (visited 27 June 2022).

community members.⁸⁷ Food donated and received from the government was not always passed down to target beneficiaries. In fact, in Rukungiri district, the beneficiaries identified on food distribution lists were not considered first priority in the food distribution process.⁸⁸ In Masindi District, a religious leader reported that the resources, food items and other supplies given to the District Task Force were not accounted for.⁸⁹

In Mbale, a key informant from the private sector noted that the DTF has not been transparent with the funds and donations it received as part of COVID-19 relief efforts.⁹⁰ The supplies distributed to vulnerable communities in Mbale accounted for under 10 per cent of donations received by the Task Force; as such, only a few individuals benefited from these resources. Similar concerns were raised in Apac District by a member of the District Task Force representing CSOs. The key informant reported that, during the DTF meeting, they were informed that Apac received up to UGX 165 million from the Central Government. Some of it was allocated to the office of the RDC for fuel and the rest was to be used by DTF members to implement the directives of the President. To date, however, the DTF has neither received the money, nor information on how it was used.⁹¹ Similar accounts regarding a lack of accountability for COVID-19 funds were raised by stakeholders in the districts of Arua, Wakiso, Rukungiri, Hoima, and Luwero, among others.⁹²

Although the incidents identified above are widespread and noteworthy, the country’s leadership has taken steps to draft and enforce laws that punish perpetrators of corruption; although it must be stressed that prior to COVID-19 pandemic, Uganda had pre-existing anti-corruption laws and regulations that prohibit corruption in public and private sectors. The next section reviews these laws and institutions responsible for eliminating the vice, and explores their effectiveness in increasing accountability and transparency in public procurement, particularly in light of the novel coronavirus.

4. CORRUPTION CONTROL MECHANISMS AND SAFEGUARDS IN EXISTENCE TO AVERT CORRUPT TENDENCIES DURING PANDEMIC SURGES

Corruption Control Mechanisms are aimed at preventing, detecting, punishing and eventually, controlling the large-scale incidence of corruption in Uganda.⁹³ The law creates enforcement

87 Ibid.

88 Ibid.

89 ACODE, (2020) 119.

90 ACODE, (2020) 120.

91 Ibid.

92 Ibid.

93 Ehrlich I (1972) “The Deterrent Effect of Criminal Law Enforcement” 1(2) *Journal of Legal Studies* 259 – 261 at 259.

mechanisms for purposes of persuading people to obey its provisions because “the threat of punishment tends to deter certain behaviour”.⁹⁴ This is the reason why a mechanism is considered efficient “if it produces the desired effect of increasing the degree of compliance with legal norms”.⁹⁵

The Government of Uganda has enacted laws that establish and mandate institutions for the prevention, detection, and punishment of corruption. These include; The Constitution of Uganda, 1995; The Anti-Corruption Act, 2009; Anti-Corruption (Amendment) Act, 2015; The Whistle-blowers Protection Act, 2010; The Inspectorate of Government Act, 2002; The Leadership Code (Amendment) Act, 2021; The Penal Code Act, Cap 120; The Public Finance Management Act, 2015; The National Audit Act, 2008; The Anti-Money Laundering Act, 2013; The Police (Amendment) Act, 2006; and The Public Procurement and Disposal of Public Assets Act 1 of 2003 (as amended).

The Constitution of Uganda, 1995 (as amended) is the supreme law of Uganda and all other policies, regulations and legislation are subject to it.⁹⁶ Article 17(I) of the 1995 Constitution provides for the duties and obligations of citizens in combating corruption and the misuse or wastage of public property.⁹⁷ Objective XXVI(iii), under the National Objectives and Directive Principles of State Policy, stipulates that all lawful measures shall be taken to expose, combat and eradicate corruption and abuse or misuse of power by those holding political and other public offices. The Constitution further establishes the different organs and institutions of government and gives guidance on the Leadership Code of Conduct and accountability and integrity in the administration of public affairs.

The Anti-Corruption Act⁹⁸ defines the scope of corruption through various manifestations – including solicitation, offering, giving and acceptance of any goods of monetary value or other benefit for personal enrichment, embezzlement, bribery, nepotism, influence peddling, fraud, forgery, causing financial or property loss, false accounting, neglect of duty, corruptly procuring tenders, diversion of public resources, conflict of interest, impersonation and illicit enrichment among others.⁹⁹ Corruption in Uganda’s public procurement is characterised by influence peddling, political patronage and corruptly procuring tenders. The provisions of the Anti-Corruption Act prohibit corrupt tendencies in public procurement by criminalising corruption,

94 Ibid.

95 Allot A (1980) *The Limits of Law, VIII* London: Butterworth's.

96 The Constitution of the Republic of Uganda, 1995 (as amended).

97 Art 17(1) of the Constitution of the Republic of Uganda, 1995 (as amended).

98 Anti- Corruption Act 6 of 2009.

99 Sec 2 of the Anti-Corruption Act.

corrupt transactions with agents,¹⁰⁰ corruptly procuring tenders,¹⁰¹ bribery of a public official,¹⁰² influence peddling,¹⁰³ sectarianism and nepotism,¹⁰⁴ and causing financial loss.¹⁰⁵ In 2015, the Anti-Corruption Amendment Act was enacted to provide for the effective prevention of corruption in both the public and private sector by defining corruption, setting offences and penalties, outlining the powers of the Inspector General of Government and the Office of the Director of Public Prosecutions, and related matters. More importantly, the Act also provides for the confiscation of the properties of those convicted of corruption.¹⁰⁶

Most of the provisions in the Penal Code Act¹⁰⁷ dealing with corruption were repealed by the Anti-Corruption Act.¹⁰⁸ The Penal Code has been amended in 2002, 2015 and 2017 and has provisions relating to prohibition of corruption which include inter alia embezzlement,¹⁰⁹ causing financial loss,¹¹⁰ fraudulent false accounting,¹¹¹ false accounting by public officers,¹¹² fraudulent offences by directors and officers of corporations,¹¹³ and abuse of office.¹¹⁴ These provisions seek to punish corruption in public and private sectors. It must be stressed that the Anti-Corruption Act was enacted specifically to address corruption related offences in Uganda.

The Leadership Code Act commenced on 12 July 2002 and was amended in 2017 to give effect to Article 235(a) of the Constitution of Uganda. Initially, this Act required leaders and public officers to declare their Incomes, Assets and Liabilities upon assumption of a leadership position or public office so as to compile information which could be used for evidential purposes in support of the leader or public officer, in the event of an accusation of illicit enrichment.¹¹⁵ The Act was further

100 Sec 3 of the Anti-Corruption Act.

101 Sec 4(1) & (2) of the Anti-Corruption Act.

102 Sec 5 of the Anti-Corruption Act.

103 Sec 8 of the Anti-Corruption Act.

104 Secs 12 & 13 of the Anti-Corruption Act.

105 Sec 20 of the Anti-Corruption Act.

106 Replacement to sec 64.

107 Chapter 120 of the Laws of Uganda.

108 Section 69 amended the Penal Code Act by repealing sections 85, 86, 87, 88, 89 90, 91, 92, 93, 268, 269, 322, 325 and 326. Save for the punishment of attempts (Section 386 under Chapter XL on Attempts); preparations (Section 364 on Preparations for Coining); abetment (Section 19(c) on Principal Offenders) and criminal conspiracies.

109 Sec 268 of the Penal Code Act Cap 120.

110 Sec 269 of the Penal Code Act.

111 Sec 325 of the Penal Code Act.

112 Sec 326 of the Penal Code Act.

113 Sec 323 of the Penal Code Act.

114 Sec 87 of the Penal Code Act.

115 The Inspectorate of Government, (7 August 2021) “Enforcement of The Leadership Code of Conduct Launch of Declaration of Income, Assets and Liabilities by Public Officers”, available at

amended in April 2021¹¹⁶ to require all Public Officers who are not specified leaders under the second schedule of the Act, to submit to the Inspector General, a written declaration of their income, assets and liabilities.¹¹⁷ Effective utilisation of the above legal provisions requires substantial evidence, some of which might not be readily available because of the political connections of persons that commit corruption and related offences.¹¹⁸ The continuous threats against investigators, prosecutors and witnesses coupled with requests of bribes required greater protection for those involved in prosecutions, including a more robust system for witness protection.¹¹⁹ It was against this background that the Whistle-blowers Protection Act was enacted.

The Whistle-blowers Protection Act¹²⁰ provides for the procedures by which individuals may disclose information that relates to irregular, illegal or corrupt practices and the protection against victimisation of such persons. The Act defines a “whistle-blower” as a person, who makes a disclosure of impropriety under the Act to the Inspectorate of Government, Uganda Police and the Directorate of Public Prosecutions, Uganda Police Force, among others. This Act also provides for the 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; to provide for the protection against victimisation of persons who make disclosures; and to provide for related matter. The Regulations for this Act are in place to facilitate the enforcement of the law.

The above laws are implemented by institutions that were set up to oversee the efficient and effective utilisation of public resources and promote transparency and accountability. The institutions include: The Inspectorate of Government (IG), State House Anti-Corruption Unit (ACU), The Office of the Auditor General (OAG), The Public Procurement and Disposal of Public Assets Authority (PPDA) and The Financial Intelligence Authority (FIA). In addition to these institutions, there are others that undertake investigation, prosecution and adjudication of corruption and related offices and these include Parliament through its Standing and Sessional Committees, The Uganda Police, particularly the Criminal Investigations Directorate (CID), The

https://www.igg.go.ug/media/files/publications/IG_launches_declaration_of_income_assets_and_liabilities_by_Public_Officers.pdf (visited 27 June 2022).

116 Sec 3 of the Leadership Code Act 3 of 2021 which amends section 4A of the Principal Act, available at https://www.igg.go.ug/media/files/publications/Leadership_Code_Amendment_Act_2021.pdf (visited 27 June 2022).

117 Ibid.

118 Human Rights Watch (21 October 2013) “‘Letting the Big Fish Swim’: Failures to Prosecute High-Level Corruption in Uganda”, available at <https://www.hrw.org/report/2013/10/21/letting-big-fish-swim/failures-prosecute-high-level-corruption-uganda> (visited 27 June 2022).

119 Ibid.

120 Act 6 of 2010, available at <https://old.ulii.org/ug/legislation/act/2015/6-10> (visited 27 June 2022).

Office of the Director of Public Prosecutions (ODPP), The Inspectorate of Government (IG) and The Anti-Corruption Court Division of the High Court. The efficacy of these corruption control mechanisms cannot be determined without a brief overview of their roles and an assessment of their performance, and this is dealt with in the next part of this paper.

4.1 The Inspectorate of Government (IG)

The Inspectorate of Government is granted special powers to investigate or cause investigations, arrest, or cause arrest, prosecute or cause prosecution in respect of cases involving corruption, abuse of authority or of public office, maladministration and breach of the leadership code of conduct.¹²¹ The Inspectorate of Government also implements the provisions of the Leadership Code Act which can be used to avert corrupt tendencies because of its ability to check the use of agents in promotion of corrupt acts in public procurements.¹²²

The Inspectorate of Government has not pursued any of COVID-19 corruption related procurements discussed in this paper because of limited activity in the judiciary resulting from observance of Standard Operating Procedures (SOPs).¹²³ In a bid to minimise the spread of COVID-19, limited numbers of employees were allowed to work in offices and majority worked remotely thereby reducing the number of cases being tried before courts of law.¹²⁴ The Inspectorate of Government has vowed to take on high Priority and urgent cases including those that are COVID-19 related¹²⁵ and Ugandans and the rest of the world await implementation of the same.

One of the challenges that hinder the functions of the Inspectorate General (IG) is that it has not developed adequate capacity to effectively deal with the current forms of corruption and maladministration. It lacks advanced equipment, a forensic team, specialised staff such as engineers, valuers and quantity surveyors and skills to conduct assets tracing, verification, financial profiling, and lifestyle audits.¹²⁶

There is also the issue of non-implementation of IG recommendations by the government. Upon completion of investigations, the IG ordinarily issues several recommendations. However, there has been low implementation of these recommendations leading to the matters remaining unresolved. For example, in the FY 2018/19, 2 835 recommendations were made, 1 621 followed-

121 Art 230 of the Constitution and sec 14(5) of the Inspectorate of Government Act.

122 Sec 13 of the Leadership Code Act.

123 Inspectorate of Government (2020) 56.

124 Ibid.

125 Ibid.

126 Inspectorate of Government (2020).

up and 618 (38.1 per cent) were implemented. During the previous Financial Year 2019/2020, only 351 (40 per cent of) recommendations were implemented out of a total 877 that were available.

Inadequate funding¹²⁷ is another challenge faced by the IG that is currently operating in rented office premises for both its Head Office and the 16 Regional Offices, which impacts the operational costs. Also, increasing cost of fuel, lubricants, oils, and vehicle maintenance affects IG operations. This is because most of the IG activities involve travels to collect information and carry out prosecutions. Therefore, without adequate funding from the Government, IG cannot perform its core mandate which would be disadvantageous to the fight against corruption.

The complicated nature of corruption means that sometimes sophisticated cartels that involve wide networks of people (syndicates) are involved in criminal corruption within the country and internationally.¹²⁸ Combating this type of corruption requires significant financial and skilled human resources, both of which are finite.¹²⁹ Specifically, the availability of staff to conduct investigations into incidents of corruption is limited, and has often led to an increased backlog of cases. The IG hopes to mitigate this problem through the ongoing organisational restructuring process by recruiting additional staff as soon as MOFPED provides additional resources.

4.2 State House Anti-Corruption Unit (SHACU)

This unit was established under the Office of the President to receive and act on complaints related to corruption through telephone and text messaging platforms.¹³⁰ The unit allows whistle blowers to pass on information on corruption anonymously (without revealing their identity) through the toll-free hotline 0800 202500.¹³¹

The Unit was directed by President Museveni to investigate the fraudulent procurement of relief food supplies in particular, the alleged inflation of prices for food supplies that were distributed to the vulnerable as part of the COVID-19 response. The Unit in liaison with the Criminal Investigations Directorate initiated investigations that led to the arrest and charging of some

127 Ibid.

128 Ibid.

129 Ibid.

130 The Justice Law and Order Sector (10 December 2018) “President Museveni Launches New Anti-Corruption Unit”, available at <https://www.jlos.go.ug/index.php/com-rsform-manage-directory-submissions/services-and-information/press-and-media/latest-news/item/653-president-museveni-launches-new-anti-corruption-unit> (visited 27 June 2022).

131 Ibid.

government employees¹³² and SHACU’s intervention in this matter led to a reduction of the prices and saved Government UGX 8.65bn (Uganda Shillings Eight Billion Six Hundred Fifty Million).¹³³

SHACU conducted investigations on corruption related offences in the Central Government (Ministries, Departments and Agencies), Local Governments and the Private Sector and recovered a sum of UGX250bn, with 146 persons have been charged for corruption related offences, out of whom 120 are public officers and 26 are Private Companies/Individuals and 14 of these persons have been convicted.¹³⁴

4.3 The Office of the Auditor General

The Office of the Auditor General (OAG) is an Institution established under the provisions of article 163 of the Constitution of the Republic of Uganda. Its mandate, functions and powers are enshrined in the National Audit Act, 2008 and include carrying out value for money audits and report on the public accounts of Uganda and of all public offices and / or organisations established by any Act of Parliament.¹³⁵ In addition, it can review, appraise and report on soundness, adequacy and application of internal controls to realise value for money and undertake special investigations on Financial and Operational anomalies of spending agencies.¹³⁶

On 26 March 2021 the OAG released a report on the compliance audit undertaken on the Management of COVID-19 interventions for the Financial Year 2019/2020.¹³⁷ The report established non-compliance with procurement regulations by various entities and some of the anomalies highlighted included delays and non-delivery of procured items, use of the inappropriate procurement methods, use of non-prequalified suppliers, by-passing of the contracts committees, failure to justify the use of direct procurements, procurement without signed contracts, failure to subject procured items to quality checks, failure to properly maintain procurement records and non-compliance to contracts terms and conditions.¹³⁸

The report noted that failure to strictly adhere to procurement regulations and contractual terms was attributed to the emergency nature of the procurements given the prevailing circumstances

132 Opondo O (28 April 2020) “Achievements by the State House Anti-Corruption Unit Since Inception” Uganda Media Centre,, available at <https://www.mediacentre.go.ug/media/achievements-state-house-anti-corruption-unit-inception> (visited 28 June 2022).

133 Ibid.

134 Ibid.

135 Art 163(3) of the 1995 Constitution as amended and sec 13(1) of the National Audit Act, 2008.

136 Ibid.

137 Office of the Auditor General (2021).

138 Office of the Auditor General (2021) 7.

but non-compliance had exposed public funds to misuse and impaired the achievement of value for money.¹³⁹

4.4 Public Procurement and Disposal of Public Assets Authority, 2003 (PPDA)

The Public Procurement and Disposal of Public Assets Act regulates public procurement in Uganda and establishes the Public Procurement and Disposal of Public Assets Authority (PPDA).¹⁴⁰

The PPDA harmonises procurement policies, practices, and systems of the central and local governments as well as statutory bodies. In addition, it regulates all public procurement and disposal of public assets processes in Uganda, ensures application of fair, competitive, transparent, non-discriminatory and value for money procurement and disposal standards and practices. Lastly, it sets standards for the public procurement and disposal systems and monitors compliance by the procuring and disposing entities.

The PPDA issued guidance on undertaking procurements during COVID-19 and advised accounting officers to adhere to the principles of public procurement of fair competition, transparency, accountability, and achievement of value for money.¹⁴¹ It can be argued that the anti-corruption laws and guidelines are presumably clear, reasonable and probably sufficient to combat the vice of procurement corruption in public and private sectors in Uganda, despite this corruption still remains rampant and hinders public service delivery to the populace.

4.5 The Financial Intelligence Authority

The Financial Intelligence Authority (FIA) is a government agency established by the Anti-Money Laundering Act, 2013 to monitor, investigate and prevent money laundering in the country in addition to enforcing Uganda's anti-money laundering laws and the monitoring of all financial transactions inside the country's borders.¹⁴² The authority is required to refer any matter or information received to the appropriate Law Enforcement Agency in Uganda for further investigations and prosecution.

139 Office of the Auditor General (2021) 8.

140 Office of the Auditor General (2021) 6.

141 Turamye B “PPDA Circular No 3/2020 on Guidance on Undertaking Procurements During the Covid-19 Lockdown”, available at https://www.ppda.go.ug/download/1590646317468_PPDA-NOTICE.pdf (visited 28 June 2022).

142 The Financial Intelligence Authority “Background”, available at <https://www.fia.go.ug/background> (visited 1 July 2022).

In April 2020, FIA highlighted the emerging trends of illicit behaviour connected to COVID-19 to include increased fraud such as online sales of counterfeit medicines and medical supplies, such as testing kits and personal protective equipment.¹⁴³ This helped Ugandans become cautious about making online purchases and protected some of them from using counterfeit supplies.

4.6 Standing and Sessional Committees of Parliament

Parliament has the mandate to oversee / monitor expenditure of all public funds¹⁴⁴ and it exercises this mandate through its committees. The Standing and Sessional Committees contribute to corruption control by playing an oversight and accountability function over all Government Institutions and Non-Government Agencies which do business with government in addition to monitoring and promoting efficiency and effectiveness of government programmes.¹⁴⁵

In July 2021, the Government announced plans to give Shs 100 000 (Uganda Shillings One Hundred Thousand) to each vulnerable person but opposition legislators, in exercise of Parliament’s oversight powers, wanted the government to halt the planned expenditure of COVID-19 relief funds until the matter is debated in Parliament.¹⁴⁶ In addition, a Parliamentary Technical Taskforce on COVID-19, comprising of Members of Parliament was set up to support the National taskforce and it visited and assessed the readiness of health facilities to manage COVID-19 and the impact of funds allocated to different districts to the needs on the ground.¹⁴⁷ This oversight mandate allows parliament to monitor the effect(s) of the COVID-19 interventions and hold actors accountable on how items and funds are allocated to affected districts in the country.

143 The Financial Intelligence Authority (8 April 2020) “Statement by The Financial Intelligence Authority: Concerns Related to the Coronavirus Disease 2019 (Covid-19) and Measures to Combat Increased Money Laundering / Terrorist Financing Activity”, available at <https://ugandajournalistsresourcecentre.com/financial-intelligence-authority-statement-on-concerns-related-to-covid-19/> (visited 1 July 2022).

144 Art 164(3) of the Constitution of Uganda.

145 Hironori Y (2007) “Tools for Parliamentary Oversight: A Comparative Study of 88 National Parliaments” Inter-Parliamentary Union, available at <http://archive.ipu.org/pdf/publications/oversight08-e.pdf> (visited 1 July 2022).

146 Parliament of the Republic of Uganda (1 July 2021) “Opposition Calls for Halting of COVID-19 Relief Distribution”, available at <https://www.parliament.go.ug/news/5147/opposition-calls-halting-covid-19-relief-distribution> (visited 1 July 2022).

147 Parliament of the Republic of Uganda “Press Release: The Oversight Role of Parliament During the Covid-19 Pandemic”, available at <https://www.parliament.go.ug/sites/default/files/Covid-19%20Supplementary%20to%20Parliament%20-%20Final.pdf> (visited 2 July 2022).

4.7 The Uganda Police

The Uganda Police Act, 2006¹⁴⁸ establishes the Uganda Police Force, which has, amongst others, the following functions: protecting life and property; preserving law and order; preventing and detecting crime; and cooperating with the civilian authority and other security organs. The Act also establishes the code of conduct of police officers.¹⁴⁹

More than two-thirds (68 per cent) of Ugandans say that “most” or “all” police officials are corrupt.¹⁵⁰ This is the highest rate among key public officials and leaders as per the survey¹⁵¹ and inevitably implies that public may decline to report allegations of corruption to those they considered corrupt. In a bid to control corruption within the police force, police officers are exempted from using the authority of their office for undue gain; taking away the liberty or rights of any person without reasonable cause and converting property of any person or any property which comes into their custody by virtue of their office.¹⁵² In addition, police officers cannot receive any undue gratification for services they are expected to render by virtue of their employment and they should not compromise law enforcement on account of relationship, patronage or any other influence.¹⁵³

4.8 The Office of the Director of Public Prosecutions

The Directorate of Public Prosecutions (DPP) of Uganda is mandated to handle and prosecute all criminal cases in the country¹⁵⁴ including corruption related cases, and to delegate such powers where necessary.¹⁵⁵ The DPP guides and advises the Criminal Investigations Department (CID) during all criminal investigations plus exercising the powers to institute and conduct criminal proceedings against any person or authority in any court with competent jurisdiction.

148 Chap 303 of the Laws of Uganda available at https://www.mia.go.ug/sites/default/files/download/THE_POLICE_ACT.pdf (visited 2 July 2022).

149 Schedule 1 of the Police Act.

150 Kakumba RM (24 March 2021) “A Never-Ending Problem: Ugandans Say Corruption Level has Increased, Rate Government Fight Against Corruption Poorly” Afrobarometer Dispatch 435 at 6, available at https://afrobarometer.org/sites/default/files/publications/Dispatches/ad435-most_ugandans_say_corruption_has_increased-afrobarometer_dispatch-22march21.pdf (visited 2 July 2022).

151 Ibid.

152 Sec 2 of the Police Disciplinary Code of Conduct.

153 Ibid.

154 Art 120(1) of the Constitution of the Republic of Uganda.

155 Art 120(4) of the Constitution of the Republic of Uganda.

The DPP dropped corruption related charges against the government officials.¹⁵⁶ The said charges related to alleged inflation of prices of food meant for the vulnerable poor under the COVID-19 relief programme, abuse of office, fraudulent false accounting and corruption.

A challenge faced by the DPP in prosecuting person(s) alleged of corruption is lack of coordination and integration among the numerous bodies entrusted with curbing corruption. The Anti-Corruption Act grants both the DPP and IG prosecutorial powers, while offenders from offices appear before the Anti-Corruption Court.¹⁵⁷ The law is silent as to when each agency is supposed to take on a case and in some cases; their functions overlap and / or duplicate each other. The overlapping mandates of the Inspectorate of Government and the Directorate of Public Prosecutions for corruption-related offenses has caused a diffusion of responsibility in ensuring accountability for theft of public assets and makes it difficult to hold these agencies to account for prosecutorial inaction.¹⁵⁸

Corruption is a complex offence because there is reciprocation involved. Years of evidence indicate that Uganda’s current political system is built on patronage and that, ultimately, high-level corruption is rewarded rather than punished.¹⁵⁹ An act of bribery needs two parties and if they mutually accept the transaction, then one will not let the other down and is unlikely to testify against him or her. The absence of strong civil society push back on this matter has led the government to ignore and seldom punish those caught in corrupt acts. These officers have just been retired, dismissed or pensioned off instead of being prosecuted. This state of affair is highly problematic for combating corruption and compromises the policy, legal and institutional framework established to combat the vice in the country.

Cases are often withdrawn by DPP. The power to withdraw cases from courts of law or enter *nolle prosequi* cannot be exercised by any other than DPP. Resident State Attorneys and Prosecutors can forward only deserving cases to DPP for consideration.¹⁶⁰ In the exercise of this power, the DPP withdraws ten cases on average every day.¹⁶¹ The law does not require any

156 *The Independent* (20 August 2021) “DPP drops corruption charges against OPM senior officials”, available at <https://www.independent.co.ug/dpp-drops-corruption-charges-against-opm-senior-officials/> (visited 2 July 2022).

157 Sec 49 of the Anti-Corruption Act.

158 Human Rights Watch (21 October 2013).

159 *Ibid.*

160 Office of the Director of Public Prosecutions “DPP Statistics”, available at <https://www.dpp.go.ug/index.php/media-center/12-about-dpp> (visited 3 July 2022).

161 Musinguzi J (5 December 2018) “I Withdraw 10 Cases Every Day” *The Observer*, available at <https://observer.ug/news/headlines/59392-i-withdraw-10-cases-everyday-dpp-chibita> (visited 5 July 2022).

explanations prior to withdrawal but the DPP justifies withdrawal in cases where the complainant loses interest or it is in public interest or pressure to withdraw a case.¹⁶² Regardless, it is imperative that DPP gives sound reason(s) to the public for withdrawing cases from court (especially high profile cases). This will preserve the public confidence in the justice system, a failure of which may be termed as the Office being compromised or shielding those alleged to have committed corruption especially involving public funds. Some anti-corruption activists feel that the DPP abuses this power by withdrawing cases involving politicians.¹⁶³

Poor methods of storage and retrieval of records and sharing in public offices contributes greatly to impunity for corruption. Poor record keeping makes it difficult for the IG to collect credible information from public offices. The absence of proper records continuously creates a bottleneck for investigations.¹⁶⁴ Accordingly without sufficient evidence, the DPP cannot prosecute person(s) accused of corruption, thus this necessitates the need for a proper recording keeping mechanisms in public offices for accountability and to ensure those accused of corruption are punished.

4.9 The Anti-Corruption Court Division of the High Court (ACD)

In July 2008, the Judiciary administratively established the Anti-Corruption Division of the High Court as a specialised Division to adjudicate corruption and corruption related cases.¹⁶⁵ The Establishment of the ACD was a deliberate step by the Judiciary, in response to demands by Government and other institutions engaged in fighting corruption, to take drastic action against the corrupt by strengthening the adjudicatory mechanism for fighting corruption.¹⁶⁶ Since its inception, the Court has concluded numerous cases and it is praised for having reduced the average duration of cases by 25 per cent.¹⁶⁷ The successes of this Court are curtailed by the law’s failure to cover bureaucratic corruption, nepotism and illicit enrichment.

The Anti-Corruption Division of the High Court has pronounced itself on corruption in the case of *Uganda v Mayambala Gasta and Kanyingule Malik*¹⁶⁸ where the Court held inter alia that a public officer who solicits and receives a gratification to influence him or her to do an act contrary to

162 Ibid.

163 See: *Uganda (IGG) v Prof Gilbert Bukenya* HCT-00-AC-SC-0094-2011.

164 Inspectorate of Government (2020) 42.

165 The Judiciary “Anti-Corruption Division”, available at <http://judiciary.go.ug/data/smenu/19/Anti-Corruption%20Division.html> (visited 2 July 2022).

166 Ibid.

167 Adam Smith International “Detecting and Deterring Endemic Public Sector Corruption and Recovering Illicit Assets”, available at <https://adamsmithinternational.com/projects/disruption-of-corruption-in-uganda/> (visited 2 July 2022).

168 AC-CN 2712015.

established procedures commits the offence of corruption. In this regard, the Court laid down elements to be proved in order establish guilt, which are that the accused must have been a public official who directly solicited and directly received money for himself and/or others in exchange for an act in the performance of his or public functions.

Another intervention was seen in the case of *Uganda v Hon Herbert Kabafunzaki*¹⁶⁹ the accused was a Minister of State for Labour, Employment and Industrial relations was charged with two counts of corruption for directly solicited for himself on count one Ugx 15 000 000 (fifteen million) and count two Shs5 000 000 (five million) as a gratification from Mohammed Mohammed Hamid in exchange for clearing the name of the latter for allegation of sexual harassment contrary to sections 2(a) and 26 (1) of the Anti- Corruption Act.

Honourable Lady Justice Margaret Tibulva found that the prosecution has adduced sufficient evidence to support the charges in each count and convicted the accused of corruption as charged in each count. The Lady Justice further stated that the accused was clearly a mistake in the exalted office of Minister and in public life that he could solicit and receive gratification in the manner he did only shows that he was erroneously placed in the offices of Member of Parliament and Minister.¹⁷⁰ The accused was sentenced (on 8 October 2021) on count one to pay a fine of Shs 5 000 000 or serve 3 years’ imprisonment in default and on count two to pay a fine of Shs 5 000 000 or serve 3 years’ imprisonment in default.¹⁷¹

This section of the paper highlights the laws and new institutions that are in place to fight corruption but despite the number of corrupt tendencies discussed in part II of this paper, none of the companies were tried for supplying substandard food relief products or failure to deliver healthcare items within a reasonable time. Instead of suing companies that supplied the goods, it was the officials in the Office of the Prime Minister that were taken to court¹⁷² but the charges were withdrawn by the Director of Public Prosecutions in 2021.¹⁷³ It is therefore clear that in spite of recent investigations and corruption trials, an effective enforcement of the laws in place is still lacking.

169 Criminal Case 07 of 2017.

170 Ibid.

171 Ibid.

172 Opondo O (30 April 2020).

173 The Independent (20 August 2021).

5 GOVERNMENT COVID-19 PANDEMIC STRATEGIES VERSUS BASIC ANTI-CORRUPTION AND GOOD-GOVERNANCE STANDARDS

Despite repeated warnings from scientists and longstanding guidance from the World Health Organization (WHO) on pandemic preparedness, the Ugandan Government's responses to the pandemic were characterised by mistakes and missteps. Just like most countries world over, Uganda was not fully prepared for the pandemic, and every country has gaps to address.¹⁷⁴ Guiding documents and recommendations examined by U4 for making national pandemic response plans, prepared by the WHO and the EU, reveal that little attention was given to governance and corruption related matters.¹⁷⁵

Uganda’s national pandemic response plans illustrate that her COVID-19 response did not take into consideration the governance and corruption challenges that would arise; for example, suggestions for pandemic response national task forces do not propose the inclusion of integrity and anti-corruption or counter-fraud agencies.¹⁷⁶

In addition, the response plans do not emphasise the relevance of transparency, accountability and participation in the preparation and implementation of the rescue plans.¹⁷⁷ Clearly, research on COVID-19 and corruption shows that individuals and corporations in collusion with public officials disregarded procurement rules to profit from the crisis as there was no emphasis on the rules of transparency, accountability, participation, and integrity to be followed.

The Inspector General (IG) should be commended for the Anti-Corruption Campaigns conducted during the COVID-19 lockdown period when some public officials took advantage of this period to engage in corrupt acts. The IG conducted a mini-media campaign advising members of the public to report the acts of corruption and it received several complaints of corruption and maladministration. The campaign included several published adverts in New Vision and Daily

174 Kirya M (2020) “Anti-Corruption in Covid-19 Preparedness and Response: Mainstreaming Integrity into Pandemic Plans and Policies” 1 U4 Brief, CMI, available at <https://www.u4.no/publications/anti-corruption-in-covid-19-preparedness-and-response.pdf> (visited 4 July 2022).

175 Ibid.

176 Uganda has a coordination structure to deal with COVID-19, this includes the National Task Force to implement and manage the COVID-19 pandemic containment and recovery measures. The task force consists of professional scientists, representatives from various government agencies including Office of the Prime Minister, Ministries of Health, Education, Trade, Finance, Tourism, Public Service and joint security agencies among others. Other structures include Policy Strategic level, Scientific Advisory Committee, Chief Staff, Incident Management Team and Support Function. See COVID-19 Response Info Hub “Coordination Structure”, available at <https://covid19.gou.go.ug/coordination.html> (visited 5 July 2022).

177 Ibid.

Monitor newspapers calling upon the members of the public to use various forms of communication to report corruption. As a result, the number of reported complaints increased by over 300 during the period.¹⁷⁸

Several radio spot messages were aired on various radio stations in the regions guiding the public on where to report corruption. Most of the complaints were reported about extortion by public officials; the IG produced and broadcast messages on NBS TV during the COVID-19 lockdown to encourage members of the public to report corruption using alternative methods like phone calls and emails to avoid personal interaction in line with the COVID-19 guidelines and standard operating procedures.¹⁷⁹

Public Awareness on corrupt officers and their tendencies also went through electronic means like media programmes during which the public were empowered on the role of IG and how to report cases of corruption and maladministration to the IG through radio talk shows that were held on Impact FM.¹⁸⁰

6 KEY CONCLUSIONS AND RECOMMENDATIONS

The serious threats and negative impact that COVID-19 pandemic has posed to poor countries like Uganda cannot be overlooked. Some of the positive public health (protection) interventions of the Ugandan government should also not be swept under the carpet. Nor should the government forgive and forget, as a country, those that used the pandemic to unlawfully enrich themselves on public funds. As COVID-19 struck, interrupting everything it found in its wake, many of those previously well-engrained public procurement rules and processes were set aside to meet existential emergency needs. It very apparent, that a lot could have been done to ensure that public procurements that were executed to mitigate the effects of COVID-19 could have been done with emphasis on ensuring that responses were fast, relevant, transparent, and impactful.

Although corruption was a pervasive problem in Uganda before 2019, the advent of the COVID-19 pandemic has only worsened the general situation. For Uganda to effectively combat public procurement related corruption, the government must tackle the vice both internally and externally, and at an institutional level. The government must use emergency decrees, laws and policies to establish clear rules for purchasing during onset of pandemics and also strengthen the monitoring, audit and oversight mechanisms. In this regard, it is very important that the

178 Inspectorate of Government (2020) 38 – 39.

179 *Ibid.*

180 *Ibid.*

government ensures that internal and external audit, monitoring and oversight functions are executed during the actual, as far as possible, and immediately after the pandemic subsides or ends.

The government should take steps to increase awareness on the issue of corruption in the country, and follow up on reported incidents of collusion or misuse of COVID-19 funds across the country. Transparency International recommends that governments integrate anti-corruption approaches and strategies into wider efforts to strengthen health systems. This can be achieved by “integrating transparency, accountability, integrity and multi stakeholder participation measures into all COVID-19 related programmes, plans and policies”.¹⁸¹ Within this, the government should adopt harmonised reporting tools and standards to ease the monitoring and evaluation of data in cases of corruption. This will ease the detection and response to emerging manifestations of corruption, including details about new methods and practices curtailing public procurement in particular.

The Government of Uganda should also increase funding to the Anti-Corruption Division of the High Court, the IG and the Police Force (CID) to enable and capacitate investigations and prosecution for corruption and corrupt acts in public procurement. This will help to develop the competency of these critical human resources needed to combat corruption, as underfunding will have negative impact on the object of these institutions. Anti-corruption and counter-fraud agencies should be included on the National Committee or taskforces / response teams to the pandemic, to increase transparency and monitor funds / goods disbursements / usage. Further, the government should thoroughly assess governance and corruption-related risks that could stall the implementation of the pandemic response plan. Connected with the above, it is important that the policymakers with government establish a process for setting priorities and promoting equitable access that involves civil society and other major stakeholders in the decision-making processes around mitigating pandemics like COVID-19.

On the other hand, Civil Society Organisations (CSOs) should continue reporting cases of corruption and lack of integrity / accountability in public procurement. Civil society provide advocacy on the effect of corruption to the public which increase pressure on the government institution to hold corrupt official accountable. Strong whistleblowing mechanisms will not only increase transparency in issues of public spending, but also protect witnesses and individual whistle-blowers from unjust targeting and persecution. CSOs should develop accountability and

181 Transparency International (2020) “The Ignored Pandemic Behind COVID-19: The Impact of Corruption on Healthcare Service Delivery” at 17, available at <http://ti-health.org/wp-content/uploads/2020/12/The-Ignored-Pandemic-Behind-COVID-19-the-impact-of-corruption-on-healthcare.pdf> (visited 26 July 2022).

feedback mechanisms at the local level, to ensure that all complaints and grievances in regards to the spending of COVID-19 funds are aptly recorded and filed and followed up.

Even though corruption has in many ways impaired Uganda’s response(s) to the pandemic, the government must take concrete steps to revise its COVID-19 response plans and strategies to include and mainstream anti-corruption, transparency, and accountability requirements. This will, among other things, eliminate the domestic conditions that allow corruption to thrive in public procurements, for the future national pandemics. In this regard, changes in the organisation of public procurement, greater transparency and addressing the supply side of corruption are all important measures to take. There is no doubt that the nonexistence and non-emphasis of key oversight measures and mechanisms in the rapid and large-scale public funds disbursement, creates fertile grounds for corrupt practices. Ultimately, political commitment / will is a necessary condition for countering corruption in the country.