

U4 Expert Answer



Sources of information on corruption in Rwanda

Query

Could you provide an overview of existing analysis and reports on corruption in the education sector in Rwanda?

Purpose

To guide the framework of Fiduciary Risk assessment for budget support operations.

Content

1. Major corruption trends in Rwanda
2. Information on corruption in the education sector
3. Overview of anti-corruption efforts in Rwanda

Caveat

In view of the very few sources of information publicly accessible on corruption in the Rwandan education sector, it was agreed with the enquirer to provide sources of information on corruption in Rwanda more generally.

Summary

The sources consulted in this report suggest that remarkable progress has been made in terms of anti-corruption since the 1994 genocide. Rwanda has gone through a painful process of reconstruction, including rebuilding the whole governance systems, structures

and institutions. A number of institutions are now in place with the objective of fighting corruption. These include the Rwanda Public Procurement Authority, the Office of the Ombudsman, the Rwanda National Police, the National Prosecutor General Authority, the Auditor General and the Rwanda Revenue Authority. These efforts seem to have yielded results, with the country performing better than many other African countries in terms of control of corruption on most governance indicators.

In spite of these efforts, there are a number of areas in which corruption still needs to be addressed. There have been instances of tax and public funds embezzlement, fraudulent procurement practices and judicial corruption. A number of high ranking officials have been alleged to be involved in corrupt practices, although many of these have now stood down or been taken to court. This includes the former State Minister of Primary and Secondary Education. Some reports voice concerns regarding current measures being taken by the Rwandan Patriotic Front (RPF) which could compromise the effectiveness of governance institutions.

Author(s): Marie Chêne and Catherine Mann, Transparency International, mchene@transparency.org and cmann@transparency.org

Reviewed by: Robin Hodess, Ph.D., Transparency International, rhodess@transparency.org

Date: 23 March 2011 **Number:**

1 Major corruption trends in Rwanda

Background information

Most sources of information confirm that Rwanda has achieved significant progress in improving the country's overall governance structures over the last years, especially in terms of government effectiveness and transparency of the regulatory framework.

Countries at the crossroads (Freedom House 2007)

According to Freedom House 2007, the government firm and sustained commitment to fight corruption has brought the country a reputation of having less corruption as compared to other African countries. Between 2004 and 2007, the government has continued reforms aimed at reducing corruption even further, with measures such as asset disclosure and codes of conduct for public servants, as well as prosecution of prominent government officials. In recognition of the government's success in controlling corruption, significant amounts of the country's national debt have been cancelled. (Please see: <http://www.freedomhouse.org/template.cfm?page=140&edition=8>)

Freedom in the World – Rwanda 2010

However, Freedom of the World 2010 report on Rwanda considers that while Government countermeasures have helped limit corruption, there are still a number of remaining problems. In particular, the ruling Rwandan Patriotic Front seemed to step up its already tight control over civic and political life, particularly limiting press freedom. The country receives a political rights score of 6 and a civil liberties score of 5. The country is given a status 'not free', which characterises countries 'where basic political rights are absent, and basic civil liberties are widely and systematically denied'. The report also highlights a number of corruption related issues are highlighted such as senior officials that have been fired or faced prosecution for alleged corruption, embezzlement and the abuse of power. (Please see:

<http://www.freedomhouse.org/template.cfm?page=22&country=7905&year=2010>).

Bertelsmann Transformation Index (BTI) 2010

In its global ranking of transition processes in transformation and developing countries, Rwanda scores 4.57, suggesting the transition has been 'very limited'. The report mentions the government's efforts to strengthen anti-corruption mechanisms. The government strong stance against corruption aim at fighting negative economic impacts and strengthening development, removing personnel who are not in line with government priorities, and improving the country's international reputation. While the report suggests that an increasing number of senior officials are being prosecuted for corruption related crimes, it considers it difficult to determine whether the motivations for some of these prosecutions are legitimate or political. (Please see: http://www.bertelsmann-transformation-index.de/fileadmin/pdf/Gutachten_BTI2010/ESA/Rwanda.pdf)

An additional set of surveys look at the business investment climate in Rwanda which provide information on the country's political and economic stability that are relevant to assess the corruption environment.

World Bank/IFC's Doing Business 2011

In 2011, Rwanda received a ranking of 58 out of 183 economies that were surveyed in the "Ease of doing business" report, which provides information on business regulations and the protection of property rights. This is 12 positions higher than in 2010. (Please see: <http://www.doingbusiness.org/~media/FPDKM/Doin%20Business/Documents/Profiles/Country/DB11/RWA.pdf>)

World Bank's Investment Climate Assessments (ICA) 2010

In 2010, the WB compiled an investment climate assessment for Rwanda based on surveys of local enterprises. The report is based on 2006 data which was validated in 2008. It identifies a number of business constraints in Rwanda. These include high infrastructure and labour costs, high tax rates and limited access to finance. (Please see: <http://allafrica.com/stories/201008301077.html>)

OECD Country risk classification 2010

In 2010, Rwanda was rated 7 on a 0 to 7 scale in the OECD's Country Risk Classification Method that measures the country credit risk, i.e. the likelihood that a country will service its external debt, indicating that the country is considered the highest risk category. (Please see: http://www.oecd.org/document/49/0,3746,en_2649_34169_1901105_1_1_1_1,00.html).

US Department of State's Investment Climate Statement Rwanda 2010

The 2010 US Department of State's Investment Climate Statement suggests that the relative lack of corruption in Rwanda as a key incentive for US firms to investing in the country. Although occurrences of petty corruption in the customs clearing process have been reported, other areas such as transfers, dispute settlement, regulatory system, taxation or investment performance requirements fair better. The report highlights the large number of governmental institutions playing an active role anti-corruption efforts, particularly with regard to investigating public officials accused of corruption and commitment to international conventions. (Please see: <http://www.state.gov/e/eeb/rls/othr/ics/2010/138135.htm>)

Extent of corruption

Most governance indicators indicate that Rwanda performs relatively well in terms of control of corruption, compared to many African countries and has achieved significant progress over the last few years.

Transparency Corruption Perceptions Index (CPI) 2010

In 2010, the CPI ranked Rwanda 66 out of the 178 assessed countries worldwide, and 8th out of 47 countries assessed in the sub-Saharan Africa region, with a score of 4.0. (Please see: http://www.transparency.org/policy_research/surveys_indices/cpi/2010/results).

World Bank Governance Indicators 2009

The Worldwide Governance Indicators (WGI) 2009 Rwanda country report displays the country's performance for all available years between 1996 and 2009. Between 2004 and 2009 an increase was seen in all six areas of governance assessed except for voice and accountability which decreased slightly from 11.1 to 10.9 (out of a possible 100). The control of corruption indicator increased considerably, from 34.5 in 2004 to 61.9 in 2009. (Please see: http://info.worldbank.org/governance/wgi/sc_chart.asp)

Index of Economic Freedom - Rwanda 2011

Rwanda performs relatively well in the Heritage Foundation's Index of Economic Freedom, with an overall economic freedom score of 62.7, making it the 75th freest country in the Index of the 183 countries assessed. Within sub-Saharan Africa, Rwanda was ranked 6th out of 46 countries. This score was 3.6 points higher than 2010, reflecting notable improvements in eight of the 10 indicators. In spite of these encouraging results, while improving, the Freedom from Corruption indicator remains the lowest scoring indicator. Fiscal Freedom decreased very slightly by 0.2 to 76.9. The main problem cited was to access to information. Other areas were lack of independence and capacity in the judicial system and corruption in legal procedures. (Please see: <http://www.heritage.org/index/Country/Rwanda>).

Ibrahim Index of African Governance 2010

In 2010, Rwanda was ranked 31 of the 53 countries covered by the Ibrahim Index of African Governance, with an average score for the 4 indicators of 47%. The accountability and corruption score was 57 %, which is well above the continental average of 43. For the other indicators Rwanda scored as follows: Safety and Rule of Law (47); Participation and Human Rights (38); Sustainable Economic Opportunity (55); and Human Development (49). (Please see: http://www.moibrahimfoundation.org/en/media/get/20101108_eng-summary-iiag2010-rev-web-2.pdf)

Forms of corruption

In spite of these efforts, corruption remains prevalent in the country and there have been instances of tax and public funds embezzlement, fraudulent procurement practices, judicial corruption as well as high ranking officials involved in corrupt practices. Sectors most affected by corruption include the judiciary, public

finance management, public administration and public procurements. (Please see: [Overview of corruption in Rwanda \(Transparency International/U4\)](#)).

Corruption and Governance in Rwanda (Transparency International, 2009)

Two studies have been conducted by Transparency International Rwanda on corruption and governance in Rwanda, one focusing on households and the other on enterprises. On the extent of corruption in the public and private sectors, respondents from the household survey identified the National Police, the procurement units and customs service as services most affected by corruption. 66.1% of respondents feel that corruption has declined somewhat, while 29.3% believe it has greatly reduced during this period. This decrease is the result of more responsible behaviour of organs of the Government for 53.6% of respondents, and it is due to strategies against corruption for 25.6% of them. (Please see: http://www.transparencyrwanda.org/en/resources/documents-library/cat_view/47-researches-and-publications).

World Bank Enterprise Survey (2006)

Rwanda's most recent World Bank Enterprise Survey was completed in 2006. It found that 20% of firms were expected to pay informal payment to public officials (to get things done), compared to 36% in the region. 5% of firms were expected to give gifts to get an operating license, compared to 19% in the region. 5% of firms were expected to give gifts in meetings with tax officials compared to 18% in the region. 14% of firms were expected to give gifts to secure a Government contract compared to 36% in the region and finally, 5% identified corruption as a major constraint compared to 36% in the region. (Please see: <http://www.enterprisesurveys.org/ExploreEconomics/?economyid=160&year=2006>)

Sector specific forms of corruption

Global Corruption Report (GCR) 2009: Corruption in the private sector

The 2009 Global Corruption Report contains a country report on Rwanda. The report identifies procurement as a vulnerable area for corruption. Identified forms of corruption involving non-compliance with procedures, such as dividing tenders into smaller units to allow contracts to be awarded by private agreement and thus bypass public calls for bids, and collusion, whereby a

public official on the contract award committee gives preferential treatment to an economic agent. The report also mentions corruption in micro-finance as an area of concerns. Micro-finance institutions (MFIs) were set up in response to the critical need for access to financial services by low-income Rwandans. Many MFIs have collapsed in recent years, and investigations have been initiated. It has been alleged that depositors' cash was misappropriated, with those implicated including former MPs and a pastor. In other cases, loans have been obtained illegally and never serviced. The report suggests that corrupt practices in Rwanda's private sector could be reduced by strengthening and rigorously enforcing the legal framework. (Please see: http://www.transparency.org/publications/gcr/gcr_2009#).

Corruption assessment of the Rwandan health sector (2008)

A recent report focusing on corruption in the health sector highlight areas of concerns that are relevant to public sector delivery including education more generally. This report focuses on six areas: Procurement, distribution of drugs and medical equipment, recruitment, fiscal management, functioning of the Mutuelle Health Insurance System and citizen participation and oversight in decentralized health institutions.

Findings suggest that the evolution of post-genocide health sector institutions has parallels with broader institutional changes at the national level. It makes a series of recommendations to ensure effective implementation of decentralised reforms. These are to enhance transparency in processes such as procurement and distribution, to strengthen financial management capacity of the sector as well as the capacity of decentralized health sector institutions and to increase citizen participation and oversight, especially at local and community levels. (Please see: http://www.usaid.gov/rw/our_work/for_partners/images/rwandahealthsectorcorruptionassessment.pdf).

2. Information on corruption in the education sector

There are very few recent reports and information available on corruption in the education sector in Rwanda. TI Rwanda is planning to conduct a study of the education sector to address this knowledge gap.

There is anecdotal evidence that corruption is prevalent in the education sector, as reflected by various media

reports. Forms of corruption include theft of books that are later sold on the market¹, irregularities in recruitment procedures of teachers and lecturers, fraud in academia². Corruption cases in the education sector can also involve high ranking officials, such as in the case of former State Minister of Education, Theoneste Mutsindashyaka, who is currently answering charges of embezzlement and concealing foreign bank accounts from the Ombudsman³.

Beyond media reports, corruption in the Rwandan education sector has not been systematically assessed. A Public Expenditure Tracking Survey was conducted in 1999 to provide insights into cost efficiency, decentralization and accountability and highlight the use and abuse of public money in the sector.

Public Expenditure Tracking Survey (1999)

The survey collected information on facility characteristics, financial flows, outputs (services delivered), accountability arrangements, etc and traced the flow of budgetary resources from the Ministry of Finance to a sample of primary schools. It also surveyed the administrators and facility heads on the problems they face. (The survey also looked at health centres). The study found possible leakages of funds at both regional and district education offices. Discrepancies between amounts transferred from the treasury and amounts documented in the offices themselves were attributed to a lack of accountability, in particular poor bookkeeping and lack of internal financial controls and auditing requirements.

It was also found that due to insufficient resources, most schools were found to rely on contributions from households or NGOs. As household donations were low, and NGO donations sporadic, significant resource deficits exist e.g. many schools had a high pupil to teacher ratio, with many teachers not being qualified. (Please see: http://www.glp.net/c/document_library/get_file?p_l_id=473577&folderId=12858&name=DLFE-1703.pdf).

More recently, useful information can be drawn from studies with a broader focus, such as the 2010 Mid-

Term Evaluation of the Education For All Fast Track Initiative Country Desk Study: Rwanda, especially with regard to financial management, policy development or public expenditure.

2010 Mid-Term Evaluation of the Education For All Fast Track Initiative Country Desk Study: Rwanda

The Fast Track Initiative (FTI) is linked both to the Education for All (EFA) goals and to the Millennium Development Goals. The evaluation of the Initiative took place between November 2008 and February 2010. It included nine country case studies and eight desk studies.

While not directly focussed on corruption, the study provides a comprehensive overview of the education sector. It includes interesting information regarding the percentage of the budget spent on education and the range of policies and financial regulation mechanisms in place. The evaluation finds that expenditures have generally been in line with budgets. It suggests the production of the first consolidated financial statements on fiscal year 2006 was a major achievement. (Please see:

[http://www.educationfasttrack.org/media/library/Evaluation-2009/Final/Countries/FTI_DS_Rwanda\(Feb2010x.pdf\)](http://www.educationfasttrack.org/media/library/Evaluation-2009/Final/Countries/FTI_DS_Rwanda(Feb2010x.pdf))).

3. Overview of anti-corruption efforts in Rwanda

In terms of governance structures, Rwanda has made significant progress towards establishing one of the most effective bureaucracies and civil services in Africa; improving the election process and has a record of sound public finances. Rwanda is also leading in the promotion of women's rights and gender equality. However, in spite of these progresses, some observers such as [Freedom House](#) have raised concerns on the country's record in terms of democratic governance and recommends that the government take necessary action to ensure greater transparency in political processes as well as stop interfering with civil society, the judiciary, and the media. In terms of anti-corruption, the government is reported to conduct a firm fight against corruption and has put a number of measures and institutions in place such as the National Tender Board, the Office of the Auditor General and the Ombudsman's Office.

¹ <http://allafrica.com/stories/200702160506.html>

² <http://allafrica.com/stories/200703090343.html>

³ <http://www.newtimes.co.rw/print.php?issue=14498&print&article=37191>

Overall assessment

Several reports provide a general overview of anti-corruption mechanisms and investigate the nature and effectiveness of the anti-corruption framework within countries.

Global Integrity's Rwanda Country Report 2009

Similarly, Global Integrity's 2009 Rwanda country report highlights a number of outstanding governance issues. Strong oversight institutions have been created such as an effective ombudsman and auditor general. In 2008, the ombudsman took a first step towards addressing the lack of conflicts of interest regulations for elected officials by proposing a code of ethics for the judicial branch. The President has been vocal in his commitment to anti-corruption, while a newly-formed Rwandan Development Board was created to promote Rwanda's image as the most enticing country for investment in the region. However, there are still areas that need improvements. These include unregulated financing of political parties and candidates, lack of public access to information and a lack of public participation in budget processes. The report also warns that current measures being taken by the RPF could compromise the effectiveness of governance institutions. (Please see: <http://report.globalintegrity.org/Rwanda/2009>).

As part of the Global Integrity Dialogue series, Global Integrity also held a workshop in Kigali, Rwanda in May 2010 to discuss the results of the latest Global Integrity Report with key stakeholders. The write up of this event provides interesting information regarding the progress made, and the challenges remaining in the region in terms of good governance. Recommendations included the need to strengthen Rwandan civil society, the need to make political party expenditure reports publicly accessible and ongoing reforms required in the justice sector. This included the "gacaca" courts. (Please see: <http://www.globalintegrity.org/node/566>).

Rwanda's Joint Governance Assessment Report (AfDB, 2008):

As a mechanism for the assessment of governance issues in Rwanda by the Government of Rwanda and its development partners, the Joint Governance Assessment is a useful source of information to establish a common understanding of governance progress, problems and priorities, and a framework for

assessing progress over the coming years on the basis of agreed indicators and benchmarks.

The report identifies key governance challenges, taking account of Rwanda's history, and the social, political and economic processes. The report identifies three broad areas that need special attention:

- institutions need to be further strengthened and rule-based governance more rigorously enforced;
- vertical accountability between government and citizens needs to be strengthened, in particular by enabling constructive state-society engagement around participatory processes such as budgeting, planning and monitoring; and
- transparency and access to reliable information are essential to nearly all aspects of good governance.

In terms of corruption, it converges with other reports indicating that levels of corruption are far lower than in neighbouring countries, reflecting the strong lead the President has given to fighting corruption. Government officials, who have been found to be corrupt have been dismissed at all levels of public service. In 2007, for example, 62 police officers were dismissed for soliciting bribes. A wide range of public institutions have been strengthened and the report suggests that progress has been made in strengthening integrity of anti-corruption institutions, including the judiciary, the parliament, the police and the Office of the Auditor-General. (Please see: <http://www.afdb.org/fileadmin/uploads/afdb/Documents/Project-and-Operations/ADF-BD-IF-2008-220-EN-RWANDA-JOINT-GOVERNANCE-ASSESSMENT-JGA.PDF>).

Transparency International NIS Study Rwanda 2004

A NIS study was conducted in Rwanda in 2004 and found there a real political will to fight corruption and to promote good governance, but suggested it should be strengthened, harmonized and coordinated. The legal and statutory framework relating to the fight against corruption and promotion of transparency and integrity should be completed and refined. It also found that many public institutions did not have codes of conduct for personnel and manuals of procedure.

Transparency International Rwanda has recently been commissioned to do an additional NIS study:

Etude du Système National d'Intégrité was launched in July 2008 (Kigali: Transparency Rwanda, 2008).

(Please see: http://www.transparencyrwanda.org/en/resources/documents-library/cat_view/47-researches-and-publications).

Legal framework

The legal anti-corruption framework is considered very strong in Rwanda, with legislation criminalising attempted corruption, extortion, passive and active bribery, bribery of foreign officials and money laundering (Global Integrity, 2009).

The government also adopted a **code of conduct and rules of disclosure for public officials**. Asset declaration for politicians and civil servants in Rwanda was adopted by the 2003 constitution, requiring public officials to declare their wealth. The ombudsman adopted a strong stance in this regard, declaring that those who do not comply would face prosecution. According to the Great Lakes Centre of Strategic Studies, the Ombudsman's Office reported in 2006 that 3,490 politicians and other civil servants were asked to declare their wealth. Among them, 72 percent have declared their wealth while 28 percent remaining are still completing the process.

In 2010 the Ombudsman conducted **further research** (in Kinyarwanda) to identify the impact of declaring assets and property. Results showed improvement in the management of public assets and private assets. Transparency in the management of public assets had also increased and the embezzlement of public assets had reduced.

Rwanda is a state party to the following conventions:

- African Union Convention on Preventing and Combating Corruption (signed December 2003; ratified June 2004)
- UN Convention against Corruption (signed November 2004; ratified October 2006)
- UN Convention against Transnational Organized Crime (signed December 2000; ratified September 2003)

Rwanda's commitment to improve governance has also been demonstrated by its participation in the **New Partnership for Africa's Development (NEPAD)'s African Peer Review Mechanism (APRM)**. The APRM encourages participating states to ensure that their

policies and practices conform to agreed political, economic and corporate governance values. Rwanda was among the first sixteen countries to accede to the APRM and the second in which the review process was launched. The APRM's report for Rwanda was adopted in July 2006. (Please see: <http://www.ombudsman.gov.rw/Documents/RAPPORT%20ANNUEL2009-2010.pdf>).

Financial management

A number of assessments focus more specifically on particular areas of regulation and transparency of official procedures, which are traditionally especially vulnerable to fraud and corruption risks. Some progress has been made, transparency of budget processes, public participation and access to information.

Open Budget Index 2010

In 2011, Rwanda's scored 11 out of a possible 100 and was placed in the category 'scant information'. The average score of the 94 countries surveyed was 42. Using this indicator suggests Rwanda needs to increase access to information to enable the public to hold the government to account in terms of spending of public money. The 2011 result shows an improvement from 2008 when Rwanda scored just 1 on the scale. This can be attributed to the government deciding to make a Pre-Budget Statement, a Citizens Budget, the Year-End Report, and the Audit Report available to the public. (Please see: <http://internationalbudget.org/what-we-do/open-budget-survey/>).

Public Financial Management (in Rwanda's Joint Governance Assessment report) (AfDB, 2008):

The above mentioned Joint Governance Assessment includes an assessment of public financial management system in Rwanda. The government has put in place many of the elements required for a sound system of public financial management in the last decade. Some weaknesses remain, in particular in relation to local accounting capacity. In 2006 the Government of Rwanda put in place a PFM Action Plan aiming to strengthen several aspects of good public financial management, in particular strengthened accounting capacity, an improved audit function, more robust financial controls and reporting procedures, new rules on fiscal and financial decentralisation, and procurement reforms. A comprehensive medium term PFM strategy was finalised by the Government in June

2008. (Please see: <http://www.afdb.org/fileadmin/uploads/afdb/Documents/Project-and-Operations/ADF-BD-IF-2008-220-EN-RWANDA-JOINT-GOVERNANCE-ASSESSMENT-JGA.PDF>).

Government of Rwanda Public Financial Management (PFM) Reform Strategy 2008 - 2012

The Government of Rwanda released a PFM Reform Strategy for 2008-2012. The implementation of the Strategy is being overseen by a Steering Committee, a Technical Committee and the PFM Reform Secretariat. The strategy focuses on building human resource capacity, putting in place modern and effective systems and procedures for effective financial management and reporting and strengthening the institutional framework in accordance with international best practices for a more efficient and transparent PFM system. Its principal objective is to ensure efficient, effective and accountable use of public resources. Improved service delivery will form the basis for economic development and poverty eradication. It also aims to increase coordination of various reforms and to ensure effective implementation. (Please see: <http://www.minecofin.gov.rw/ministry/directorates/ag/pfm>).

Institutional Framework

Major reforms have taken place with the establishment of a number of government institutions particularly focusing on corruption related issue. These include:

- The Rwanda Public Procurement Authority
- The Public Procurement Appeals Commission
- The Office of the Ombudsman
- The Anti-Corruption Unit in the Rwanda Revenue Authority
- The Auditor General's Office

These institutions identify corruption cases but the police and national prosecutor's office prosecute the actual acts of corruption.

The **Rwanda Public Procurement Authority** (RPPA) was established in 2007. The agency replaced the National Tender Board (NTB). According to an RPPA official, the objective of the reorganisation is to allow greater flexibility in the public procurement system, in order to increase the level of accountability to the

public. The law also makes it easier for economic agents to lodge an appeal with another institution when irregularities linked to corruption are suspected of having taken place within a public contract procedure (GCR, 2009).

Whereas previously the National Tender Board had been both judge and party in cases of objections related to tenders, an independent **Public Procurement Appeals Commission** has now been set up. The commission, which includes members from civil society, has the power to review RPPA decisions if they are contrary to the law on procurement contracts.

The Ombudsman office cites other institutions established to distance public officials from tender and procurement process to curb corruption. These include the **Rwandan Revenue Authority** (RRA) in charge of tax taxes and imports duty; the **Rwandan Investment and Export Promotion Authority** (RIEPA) and **Rwandan Privatisation Secretariat** in charge of government institutions and public goods privatisation; the **National Bureau of Standards** in charge of the quality of different types of importation in the country and the **National Examination Council** which monitors national tests and assessments.

Rwanda established an **Ombudsman's** office in 2004 that monitors transparency and compliance to regulation in all governmental sectors. The Ombudsman has taken a strong stand against corruption and regularly exposes cases of fraud, malpractice and corruption. The body deals with corruption at the top level, mid-level and low level throughout the whole country. Annual reports for the Office of the Ombudsman are available at: <http://www.ombudsman.gov.rw/Documents/RAPPO RT%20ANNUEL2009-2010.pdf>

The **National Assembly** also takes an active role in investigating public officials. However, MPs often complain that the Ombudsman's reports are very brief and lack specific information and in-depth details. The Ombudsman argues that the law does not compel him to publicise the names and some statistics of cases involving top government officials.

The **Anti-Corruption Unit in the Rwanda Revenue Authority** (RRA) has a Code of Conduct and extensive and active internal campaign mechanisms to raise staff's awareness of this code. The RRA also has effective disciplinary procedures to promote a culture of integrity within the institution.

The **Auditor General's Office** (OAG) was established in 1999 to audit government adherence to fiscal controls. In March 2008, the Auditor General released its 2006 Report, reporting large sums of money unaccounted for and irregularities in public procurements. Lack of documents and financial statements challenged government's accountability efforts, which may be partly due to lack of resources and capacity to implement existing rules and procedures. The government generally blames mismanagement of public finances to lack of proper financial and bank reconciliation statements; poor handling of inventories as well as weak internal auditing systems. The government carries out government's capacity-building programmes and recruitment of qualified accountants and auditors to address capacity deficits.