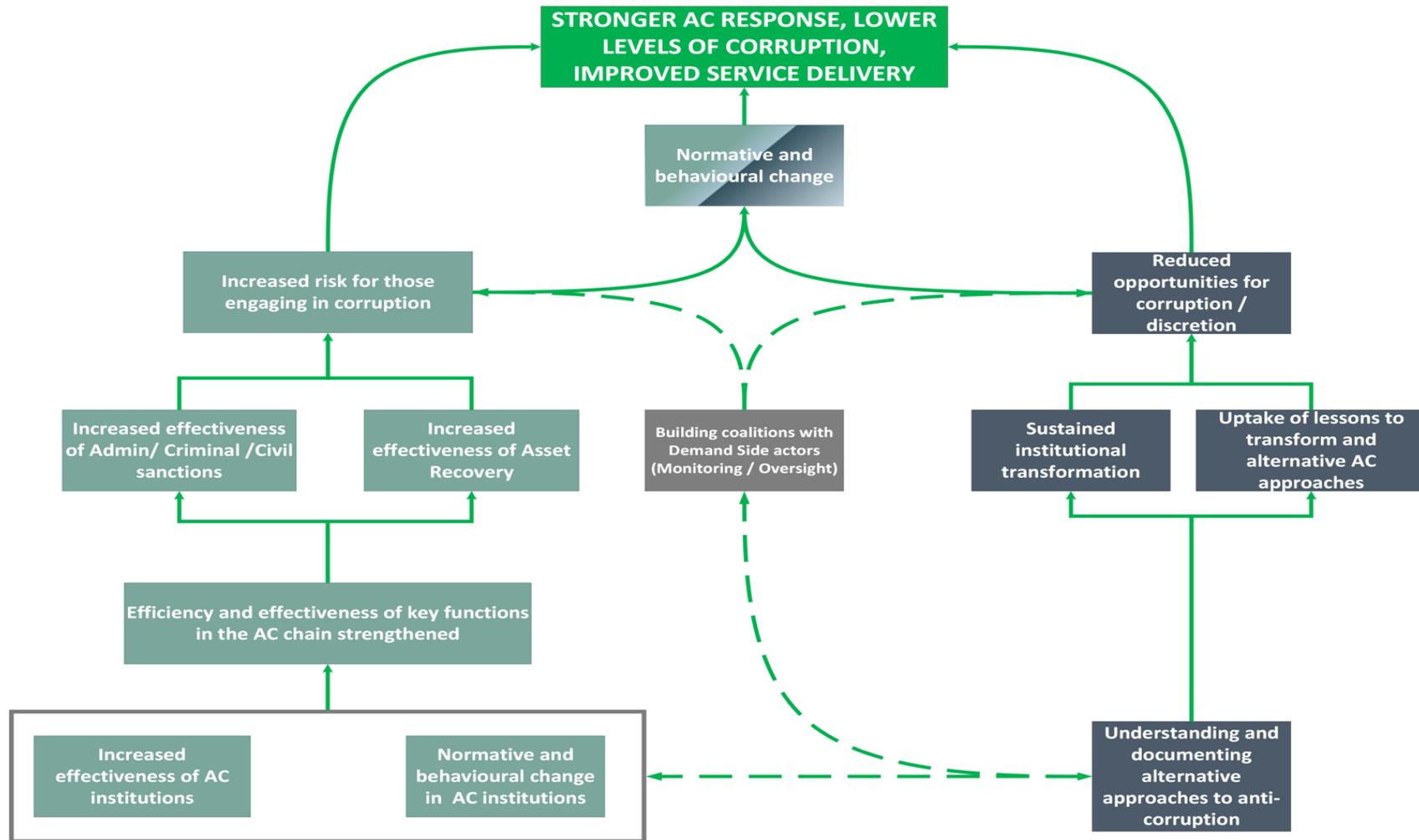


# Theory of Change

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Due to the continuously changing factors that impact on corruption and the anti-corruption response in Uganda, SUGAR TAF's Theory of Change (ToC) is iterative and adaptive, reflecting the nature of the programme's design. Consequently, TAF regularly reflects on and, when necessary, adapts the ToC over the course of programme implementation.

The intended impact of SUGAR TAF is:

*To strengthen the Government of Uganda's anti-corruption response, leading to a reduction in levels of corruption and, ultimately, improved service delivery and accelerated human development.*

The pathway to the intended impact is expressed through TAF's overall ToC, which states that:

*IF problems undermining the enforcement and prevention of corruption through the Government of Uganda's anti-corruption response are resolved THEN corrupt officials or those contemplating involvement in corruption will be deterred (increased risk) AND opportunities for corruption will be reduced AND norms and behaviours permissive of corruption will be changed.*

In the context of SUGAR TAF, enforcement (encompassing the detection, disruption and deterrence of corruption) is understood to focus on anti-corruption chain institution and aims to address the symptoms of corruption. Impact is primarily realised through increasing the certainty of sanctions and, as a result, deterring individuals from engaging in corruption. Prevention is understood to focus on the broad set of stakeholders engaged in the anti-corruption response and aims to address the causes of corruption. Impact is primarily realised through reducing opportunities corruption and, as a result, contributes to the disruption of corruption.

Detection is understood to be all activities aimed at the detection of corruption. This includes e.g. investigations, evidence and intelligence (incl. financial) gathering, audits, and demand-side oversight. Disruption is understood to be all activities aimed at stopping/breaking-up ongoing corrupt activities or preventing them from occurring in the first place. This includes e.g. freezing of assets, prosecution and prevention (reducing the opportunities for corruption through systems-strengthening, institutional reform, etc.). Deterrence is understood to be all activities aimed at securing and ensuring the consistent application of sanctions. This includes e.g. administrative, civil or criminal sanctions and asset recovery.

SUGAR TAF's ToC is based on three assumptions:

### **1.1. Assumptions about the nature of corruption, and the anti-corruption response, in Uganda**

- a) Corruption is endemic in Uganda as it performs an important political-economic function. Corruption appears to be the norm in the majority of transactions between public sector institutions and citizens or private sector entities.
- b) Corruption can be fought effectively where there is an alignment of incentives between the political priorities of the government and the anti-corruption agenda, e.g. when corruption is seen to undermine priority Government of Uganda sectors or projects. Conversely, where the anti-corruption agenda threatens to undermine the achievement of political priorities spoilers will be difficult to overcome.
- c) If corruption is to be addressed effectively, the underlying norms, behaviours and incentives that allow corruption to continue to flourish must be understood and measures implemented to change these among public servants and the public at large.
- d) Opportunities for corruption can be disrupted and public officials can be deterred from engaging in corruption by reducing the opportunities for corruption, the increased certainty that they will face (administrative or criminal) sanctions and that their ill-gotten assets will be recovered.
- e) Reform champions exist within government, but they are constrained. Their space to act is limited by a broader set of considerations. As well as being committed to fight corruption and strengthen integrity in their institutions, they also need to balance this against the wider social and political functions that corruption fulfils.

### **1.2. Assumptions about the SUGAR TAF approach**

We are realistic about our ability to have a major impact on corruption in Uganda. Unless the fundamental drivers of corruption in Uganda are addressed, an effective anti-corruption chain and broader anti-corruption response will not be sufficient to reduce corruption in Uganda.

- a) Increased effectiveness in the anti-corruption response also requires increased institutional efficiency, especially given the often-limited resources available to them. SUGAR TAF will work with counterparts to build the necessary capacity to fully realise the benefits of initiatives aimed at greater effectiveness.
- b) Enforcement on its own is not likely to act as an effective deterrent to corruption, requiring that the complementarity of prevention and disruption of corruption is also taken into account. To that end SUGAR TAF will continue to collaborate with other initiatives and actors that have a role to play in promoting effective government e.g. PFM, PSM, Voice and Accountability reforms. SUGAR TAF will continuously monitor the landscape and seek out strategic partnerships.
- c) While the core anti-corruption institutions are central to the anti-corruption response, other government institutions and integrity and accountability actors have a role to play, both in enforcement and preventions. To that end, SUGAR TAF will:
  - i. Understand and document alternative approaches to anti-corruption with a view to supporting these approaches within and beyond the core anti-corruption institutions (including strengthening internal integrity and changing norms, behaviours and incentives in core anti-corruption institutions)
  - ii. Engage in priority sectors to, where feasible, contribute to strengthening the deterrence and disruption of corruption – as mainstreaming anti-corruption in sector approaches is assumed to be an effective way of improving service delivery through reducing levels of corruption
  - iii. Build coalitions with a broader set of accountability and integrity actors (including demand side actors) to support anti-corruption reforms and provide an alternative power base for institutions undergoing reform.
- d) Increasing the risk of engaging in corruption and reducing the opportunities in corruption are assumed to have an impact on norms, behaviours and incentives relating to corruption. Initiatives aimed at changing norms, behaviours and incentives will further strengthen this effect, ultimately resulting in a further reduction in corruption. To that end, SUGAR TAF will invest more in research to understand the nature of corruption (as related to SUGAR TAF focus areas) and the norms, behaviours and incentives that drive public officials and the public to engage or refrain from acts of corruption in order to better target interventions and inform the Government of Uganda response.
- e) The changes necessary to achieve the intended impact are likely to materialise only over time. SUGAR TAF will support laying the foundations for future change. SUGAR TAF cannot on its own change the underlying drivers of corruption. This will require that other governance initiatives and economic transformations in Uganda create a new set of incentives.

### **1.3. Assumptions about the Government of Uganda's commitment to anti-corruption efforts:**

- a) The Government of Uganda will continue to lead in solving the problems that stand in the way of anti-corruption reform and develop stronger public sector management systems.
- b) The majority of necessary legislation is already in place. SUGAR TAF will work within the existing legislative and institutional framework to the extent possible. Government of Uganda will continue to review and pass the needed associated regulations.