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KEYNOTE ADDRESS BY HON LADY JUSTICE JANE FRANCES ABODO, THE DIRECTOR OF PUBLIC PROSECUTIONS, AT THE PROSECUTOR'S AND INVESTIGATOR'S SYMPOSIUM ON 7 MARCH 2024

Hon Justice JF Abodo*

Allow me to adopt the protocol as already laid out by the previous speakers.

I am greatly honoured and privileged to address you at this great event. It is certainly a privilege for me to be here, this being an important milestone in the contribution to the transformation of our country Uganda. I have the pleasure to welcome you all to the Prosecutor's and Investigator's Symposium.

I would like to profoundly thank the leadership of the Uganda Revenue Authority for this innovation. Thank you for planning and organising this symposium intended to educate prosecutors and investigators and foster inter-agency prosecution collaboration in cases relating to money laundering and illicit financial flows.

As we are all aware, one of the major crimes that Uganda grapples with is economic crime which constitutes illicit financial flows and money laundering. The Uganda Police Force recently lodged the Annual Crime Report, 2023 that revealed that 12 924 economic and corruption crimes were reported in the last year.¹ This is attributable to the fact that Uganda has a bustling commercial sector which exhibits corrupt officials or actors with an easy avenue to move or preserve illicit gains. Uganda has therefore become a haven for illicit activity, and an origin and destination for illicit financial flows.

Illicit financial flows (IFFs) have generally been defined as illegal movements of money or capital from one country to another. The Global Financial Integrity classifies illicit financial flows as illegally earning, transferring, and/or utilising funds, across an international border.²

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1 Uganda Police Force (2023) "Annual Crime Report, 2023" at 24, available at <https://upf.go.ug/wp-content/uploads/2024/09/Official-Annual-Crime-Report-2023-web.pdf> (accessed 4 December 2025).

2 Global Financial Integrity "Illicit Financial Flows", available at [https://gfintegrity.org/issue/illicit-financial-flows/#:~:text=Illicit%20financial%20flows%20\(IFFs\)%20are,utilized%20across%20an%20international%20border](https://gfintegrity.org/issue/illicit-financial-flows/#:~:text=Illicit%20financial%20flows%20(IFFs)%20are,utilized%20across%20an%20international%20border) (accessed 4 December 2025).

Some examples of illicit financial flows have been well-known to include: an importer using trade misinvoicing to evade customs duties, value-added tax, or income taxes; a corrupt public official using an anonymous shell company to transfer unclean money to a bank account in another country; a human trafficker carrying a briefcase of cash across the border and depositing it in a foreign bank; or a member of a terrorist organisation wiring money from one region to an operative in another.³

According to the “Money Laundering and Terrorism Financing National Risk Assessment (NRA) Report for Uganda, 2023”, the most proceeds-generating predicate offences are: corruption; fraud (that includes; cybercrime, obtaining money by false pretences, visa fraud, identity theft, and pyramid schemes); tax crimes (tax evasion and fraud); and counterfeiting of goods.⁴ On the other hand, at transnational level proceed-generating predicate offences are: drug trafficking; human trafficking; smuggling; wildlife offences; and tax evasion.⁵ Tax crimes ranked as the second highest proceeds-generating crimes after corruption.⁶ IFFs in Uganda therefore commonly manifest through corruption, tax evasion, money laundering, poaching, illegal mineral trade, and trafficking in persons.

Recently, Uganda has been removed from the Financial Action Task Force (FATF) grey list, marking a significant milestone in the country's dedication towards enhancing financial transparency, combating money laundering and terrorism financing. The removal of Uganda from the list took place on 23 February 2024, after the country underwent several reform processes and measures.

When the FATF places a country on its grey list, it means that the country is actively working with the FATF to address strategic deficiencies in its regimes to counter money laundering, terrorist financing, and proliferation financing. Uganda has since implemented a series of rigorous reforms and demonstrated substantial progress in aligning its financial regulations with international standards.

Following this, Uganda aims to strengthen the national taskforce to effectively coordinate an all-government approach to the crimes which includes strengthening the capacity of the institutions involved in the fight against money laundering and terrorism financing crimes. The Government of Uganda therefore recognises the significance of institutions in checking IFFs.

3 Global Financial Integrity “Illicit Financial Flows”.

4 Republic Of Uganda (May 2023) “Money Laundering and Terrorism Financing National Risk Assessment (NRA) Report for Uganda, May 2023” at x, available at <https://www.fia.go.ug/sites/default/files/MONEY-LAUNDERING-AND-TERRORISM-FINANCING-NATIONAL-RISK-ASSESSMENT-2023.pdf> (accessed 4 December 2025).

5 Republic Of Uganda (May 2023) at x.

6 Republic Of Uganda (May 2023) at 9.

However, despite Uganda having a comprehensive institutional framework in respect to economic crime comprising of the Inspectorate of Government, Office of the Director of Public Prosecutions (ODPP), Office of the Auditor General, Public Accounts Committee, and the Uganda Revenue Authority (URA), among others, there is still ineffectiveness in addressing IFFs.

Every year, we lose a massive volume of wealth to corruption, tax evasion, and money laundering enabled by IFFs. The vulnerability to IFFs continues to be of concern because of significant weakness in capacity of most of the regulatory and supervisory bodies and ineffectiveness of the existing frameworks thereby affecting the country's ability to combat IFFs.

For example, human trafficking is still continuously growing into a major channel for IFFs, with links to organised crime; Uganda is still losing approximately 10 trillion shillings to corruption annually; and trade misinvoicing is considered the crucial cause of revenue loss to the country. This demonstrates that we have a long way to go in fighting IFFs.

The mandate of the ODPP is elaborated under article 120 of the Constitution of the Republic of Uganda, 1995, to prosecute criminal cases in any courts of law in Uganda except the court martial and direct the police to investigate information of a criminal nature. To that effect, we have used the powers conferred on us by the Constitution to delegate and license prosecutors in other institutions such as URA, Uganda Registration Services Bureau (URSB), and the Uganda Wildlife Authority (UWA), among others to prosecute cases within their domain.

Combating IFFs requires our cross-institutional efforts, as strong, capable, and well-respected government institutions can create a hostile environment for IFFs and are more effective in combating IFFs. We therefore need to implement a wide range of actions as follows:

a) Transparency

Transparency in our respective structures is essential, and steps must be taken to promote public sector integrity and support asset recovery.

b) Training on chain of evidence in financial crimes

Financial crimes are ever changing and now require prosecutors to be skilled in digging through and presenting complex evidence in court to sustain charges in economic crimes. We have to have an understanding of complex corporate and financial structures which requires training.

c) Forensic investigations in economic crimes

The unique nature of IFFs requires collaborative efforts with police and promotion of prosecution guided investigations. We must exhibit a proactive prosecutorial engagement in the investigative process, from the inception of a reported crime to the culmination of a court case.

d) Data collection using publicly available databases

As prosecutors, we have to collaborate in the area of data collection through sharing information. We can work with URSB and advocate for elimination of the ability to register or use an anonymous corporation in Uganda. The government, and the public, must know who is actually doing business and moving money in the country.

e) Asset tracing

There is need to enhance the coordination and cooperation among intra governmental bodies to assure that relevant information and intelligence is fully shared. This calls for the joint involvement of the Financial Intelligence Authority, Uganda Customs Department, Uganda Revenue Authority, Inspectorate of Government, the Office of the Attorney General, Office of the Director of Public Prosecutions, Auditor General of the Judiciary Department, representatives of the Ministries of Finance, Energy and Mineral Development, and Water and Environment, and the Uganda Police Force.

f) Unexplained wealth accumulation

The Anticorruption Act of 2009 allows the DPP to investigate persons suspected of illicit enrichment and to take legal action against them.

g) Asset recovery

Aware that IFFs are motivated by profits, prosecution of these cases is done with a view of ensuring that persons convicted of such crime not only get punished through custodial sentences and court fines, but are also deprived of their illicit gains. The Anti-Corruption Department that manages and prosecutes corruption cases in the ODPP has from 2020 to 2023, recovered a total of Ug. Shs. 10,000,000,000 and USD16 000. These amounts, however, pale in comparison to the Ush 10 trillion that is estimated to be lost to corruption annually as earlier stated. We therefore have to strengthen efforts with the IGG to do better.

h) Use of extra-jurisdictional laws

Most IFFs cross national borders which therefore requires international cooperation at the investigation stage, even if legal action is taken in only one country. Some of the extra jurisdictional tools that prosecutors need to utilise include mutual legal assistance (MLA) treaties, MLA requests, international freezing orders, and frameworks for recovery of assets between countries and international cooperation agreements on sharing information such as the Asset Recovery Inter-Agency Network for Eastern Africa (ARIN-EA).

That being said, when weaknesses in the financial system are not regulated effectively, organised crime and illegal economies can thrive. For example, if corrupt politicians safely hide the proceeds of corruption through money laundering, they retain power by shielding them from proper accountability, which may further enable them to corrupt the institutions responsible for detecting money laundering and crime. IFFs are for that reason undermining our potential economic development as a country. We have to focus on jointly curtailing them by strengthening our abilities to successfully prosecute economic, financial and organised crime. Successful collaboration between prosecutors and investigators will lead to a coordinated, effective response to IFFs.

We have explored the importance of collaboration and resilience in fighting IFFs. I now challenge each of you to take individual steps towards implementing these recommendations in your different institutions. The Office of the ODPP prioritises the prosecution of economic crimes and we commit to render our support to other institutions in the fight against IFFs.

With those remarks, let me, once again, thank the organisers and applaud you for coming up with a rich programme for this symposium. I am glad that you have lined up a reputable team of facilitators, all of whom are versatile and widely knowledgeable.

For God and my country.