



REPUBLIC OF RWANDA  
NATIONAL PUBLIC PROSECUTION AUTHORITY



**PROSECUTING ECONOMIC AND  
FINANCIAL CRIMES:**  
Achievements, challenges and way forward

## **INTRODUCTION: the establishment of Economic and Financial Crimes Unit**

- The NPPA's Economic and Financial Crimes Unit was fully established in July 2014 with currently 23 prosecutors: 11 prosecutors working at the NPPA Headquarters and 12 prosecutors at intermediate levels.

## **Mandate of the Unit**

- Main responsibility of the Unit is to investigate and prosecute economic and financial crimes including allegations of public funds mismanagement highlighted by the OAG Reports on the states finance.

Cont'd...

- The Unit deals with financial and economic crimes including *inter alia*:
  - (1) Embezzlement of public funds
  - (2) Embezzlement of bank funds
  - (3) Embezzlement of cooperatives funds
  - (4) Corruption and related offences
  - (5) Illegal award of public tenders
  - (6) Illegal exemption
  - (7) Tax evasion,
  - (8) Misuse of property of public interest, etc.

# Key stakeholders

- Preventing and fighting against economic crimes cannot be a matter of one institution.
- The NPPA works with the following agencies in preventing and fighting against economic crimes :
  - The Rwanda National Police;
  - The Office of the Ombudsman;
  - The Office of the Auditor General;
  - The Financial Intelligence Unit

Cont'd...

- The Rwanda Public Procurement Authority;
- Rwanda Revenue Authority;
- Rwanda Land Management And Use Authority;
- National Identity Agency;
- Rwanda Cooperative Agency;
- The Public Account Committee (PAC);
- The Attorney General's Office;
- The Judiciary;
- Members of the civil society: TI- Rwanda
- Commercial Banks, etc.

# **ACHIEVEMENTS**

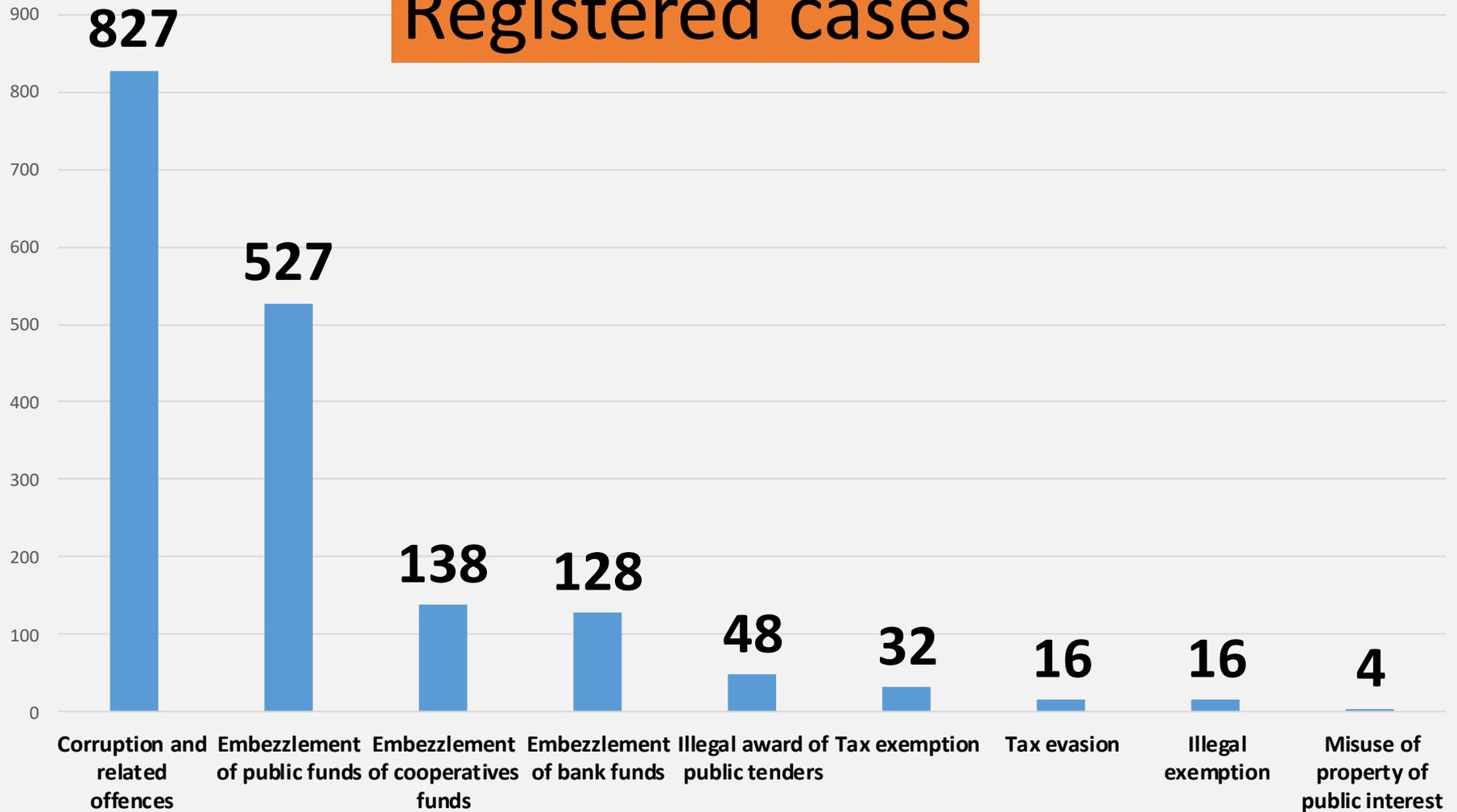
**Processed cases during the last 3 years  
( 2013-2014/2014-2015/2015-2016)**

<b>Offences</b>	<b>Received cases</b>	<b>Filed with courts</b>	<b>Closed cases</b>	<b>Transmitted to the MPD</b>	<b>Handled cases</b>	<b>Pending cases at the end of June 2016</b>	<b>Number of suspects</b>	<b>Number of detainees</b>	<b>Accused persons</b>	<b>Amount of money involved</b>
Embezzlement of public funds	527	321	195	7	523	4	831	229	512	6 436 089 322
Embezzlement of bank funds	128	103	25	0	128	0	208	67	134	2 880 935 391
Embezzlement of cooperatives funds	138	98	38	0	136	2	408	67	265	1 962 656 233
Tax evasion	16	14	2	0	16	0	67	24	31	16 746 946 644
Tax exemption	32	11	21	0	32	0	48	7	17	2 115 661 993
Corruption and related offences	827	546	243	21	810	17	889	442	549	375 802 756
Illegal award of public tenders	48	24	20	0	44	4	155	26	92	5 948 944 257
Illegal exemption	16	7	6	0	13	3	27	6	7	2 362 573 142
Misuse of property of public interest	4	2	0	0	2	2	7	2	2	1 507 640 000
<b>Total</b>	<b>1 736</b>	<b>1 126</b>	<b>550</b>	<b>28</b>	<b>1 704</b>	<b>32</b>	<b>2 640</b>	<b>870</b>	<b>1 609</b>	<b>40 337 249 738</b>

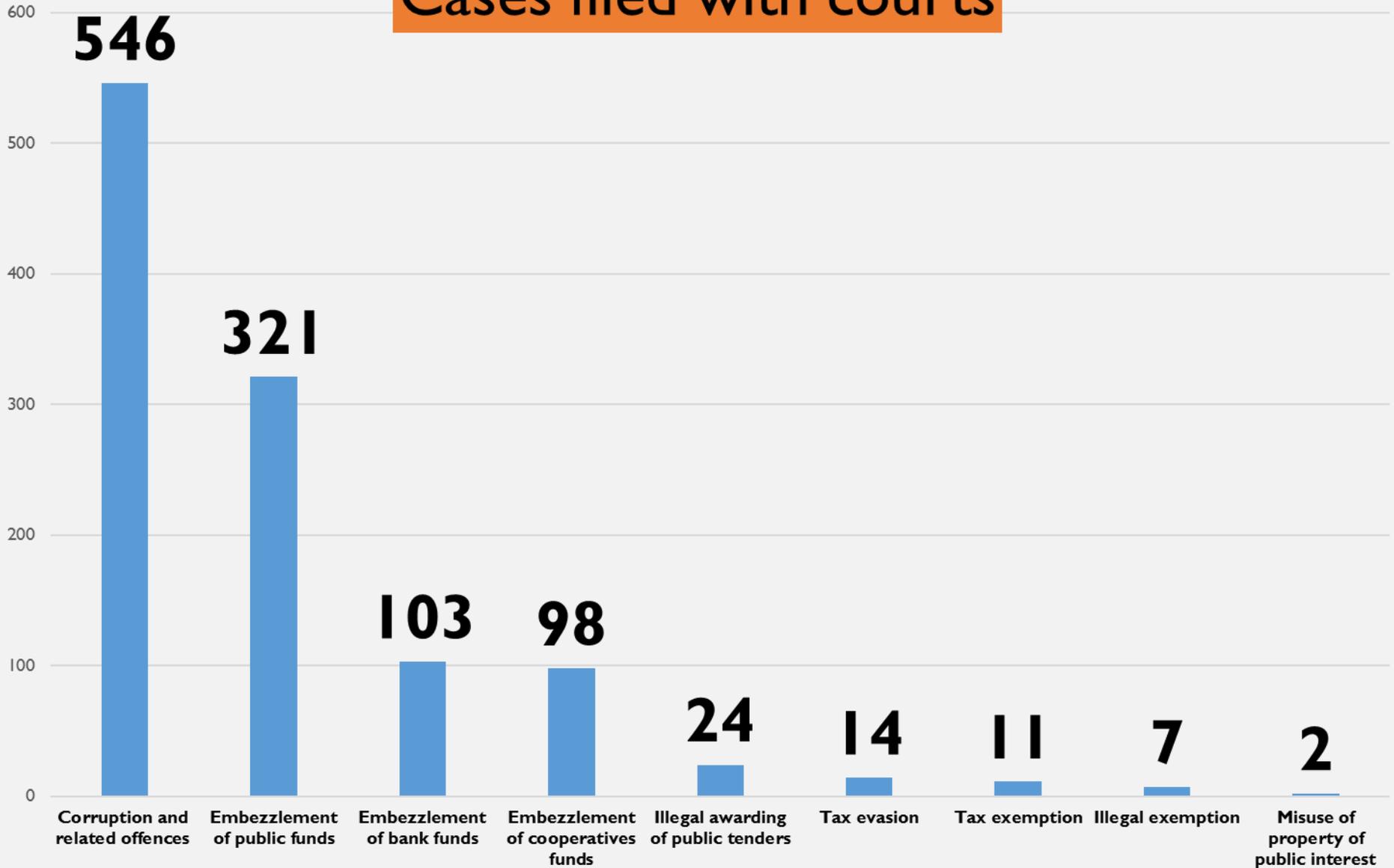
# Summary par year

Year	Received cases	Filed with courts	Closed cases	Transmitted to other organs	Handled cases	Pending cases	Number of suspects	Number of detainees	Accused persons	Amount of money involved in the cases
2013-2014	314	227	86	1	314	0	556	147	409	7 493 982 343
2014-2015	712	454	255	3	712	0	1 156	387	606	18 530 179 881
2015-2016	710	445	209	24	678	32	928	336	594	14 313 087 514
<b>Total</b>	<b>1 736</b>	<b>1 126</b>	<b>550</b>	<b>28</b>	<b>1 704</b>	<b>32</b>	<b>2 640</b>	<b>870</b>	<b>1 609</b>	<b>40 337 249 738</b>

# Registered cases

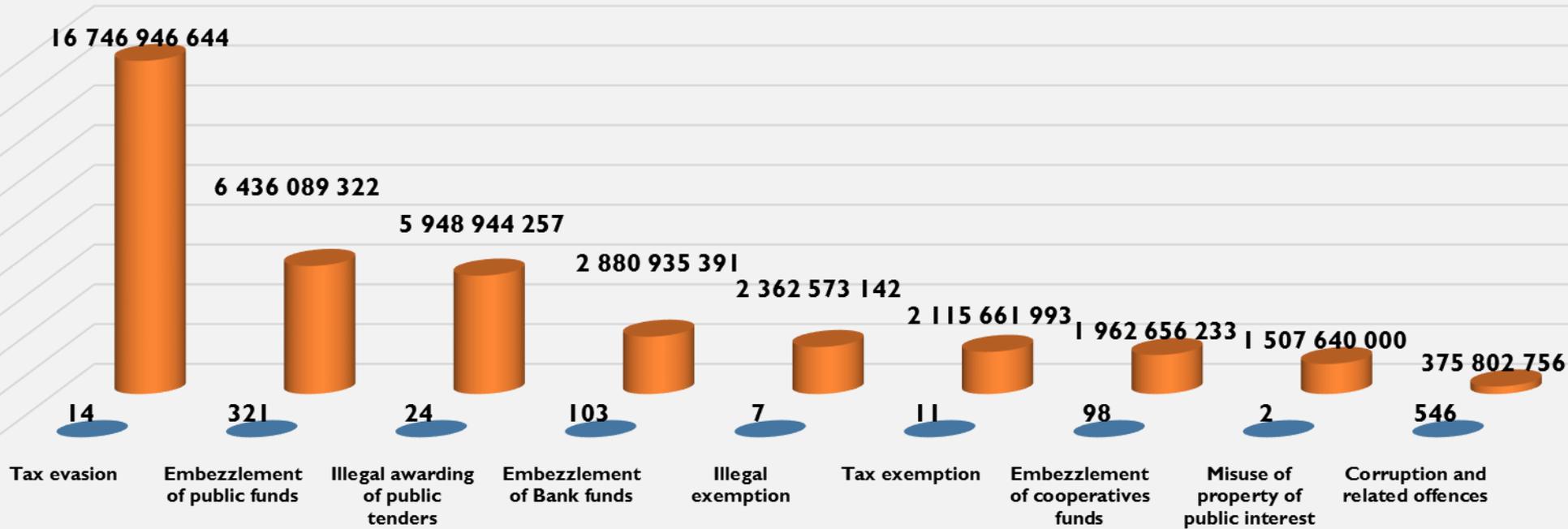


# Cases filed with courts



# Cases filed with courts and involved funds

■ Cases filed with courts      ■ Amount of funds allegedly mismanaged



**Pronounced cases during the last 3 years  
( 2013-2014/2014-2015/2015-2016)**

<b>Offences</b>	<b>Cases</b>	<b>Number of suspects</b>	<b>Number of Convicted persons</b>	<b>Acquittals</b>	<b>Funds involved in cases</b>	<b>Funds confirmed by courts</b>
Embezzlement of public funds	299	580	399	181	3 587 128 541	2 662 736 846
Embezzlement of bank funds	100	193	152	41	4 646 005 915	4 831 413 104
Embezzlement of cooperatives funds	86	164	119	45	6 191 441 316	5 855 029 750
Tax evasion	13	20	9	11	1 737 701 071	1 597 773 633
Tax exemption	1	2	1	1	2 525 833	2 525 833
Corruption and related offences	456	549	465	84	72 822 310	53 818 510
Illegal award of public tenders	29	94	45	49	3 770 117 235	1 193 847 170
Misuse of property of public interest	2	2	2	0	8 568 172	8 568 172
<b>Total</b>	<b>986</b>	<b>1 604</b>	<b>1 192</b>	<b>412</b>	<b>20 016 310 393</b>	<b>16 205 713 018</b>

## Completed cases

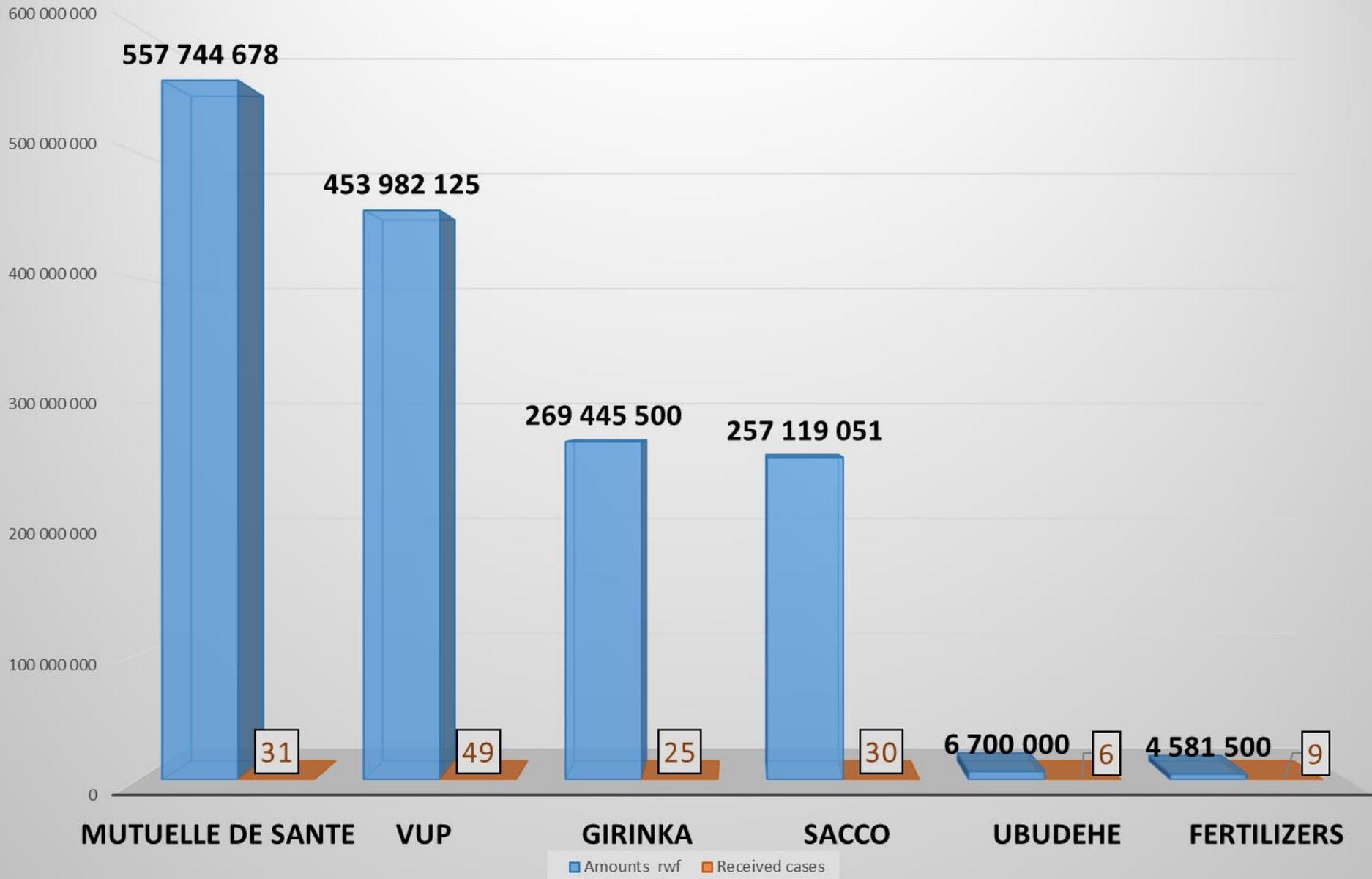
<b>Year</b>	<b>Number of completed cases</b>	<b>Number of convicted persons</b>	<b>Funds confirmed by courts</b>
2013-2014	76	183	1 721 274 284
2014-2015	388	439	925 442 337
2015-2016	179	219	739 667 140
<b>Total</b>	<b>643</b>	<b>841</b>	<b>3 386 383 761</b>

**Processing cases related to  
mismanagement of Government special  
programs**

# Handled cases

No	Programs	Received cases	Filed to court	Closed cases	Transmitted to other organs	Handled cases	Pending cases	Suspected persons	Detained	Accused persons	Amounts rwf
1.	VUP	49	34	11	0	45	4	115	22	75	453 982 125
2.	MS	31	25	6	0	31	0	42	11	17	557 744 678
3.	Girinka	25	11	12	0	23	2	47	6	18	269 445 500
4.	Ubudehe	6	2	4	0	6	0	9	2	6	6 700 000
5.	Fertilizers	9	9	0	0	9	0	19	6	17	4 581 500
6.	SACCO	30	26	3	0	29	1	64	4	46	257 119 051
<b>Total</b>		<b>150</b>	<b>107</b>	<b>36</b>	<b>0</b>	<b>143</b>	<b>7</b>	<b>296</b>	<b>51</b>	<b>179</b>	<b>1 549 572 854</b>

# Received cases and amount involved



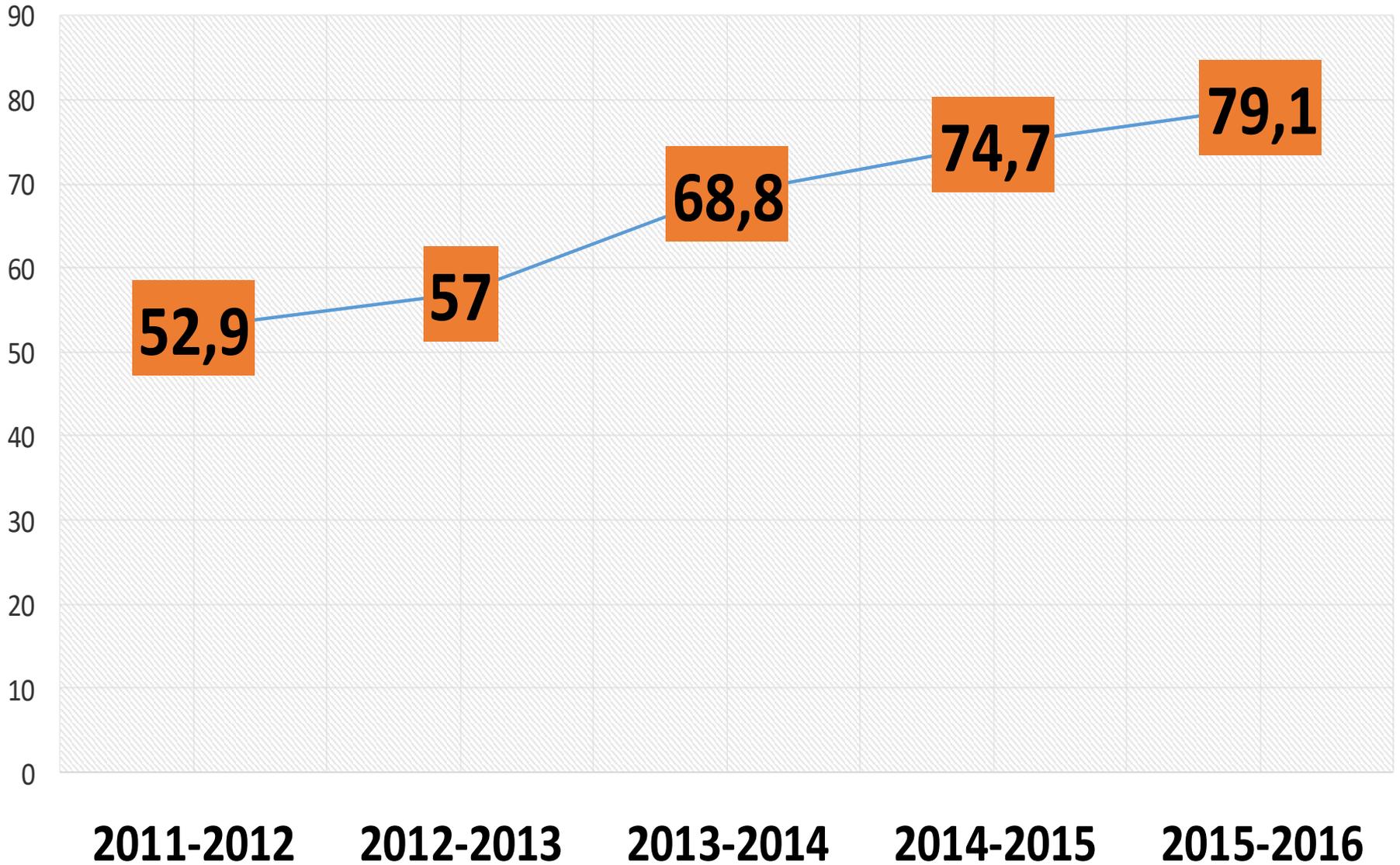
# Pronounced cases

Programs	Cases	Accused persons	Convicted persons	Acquittals	Amount of money involved in cases	Amount confirmed by Courts	Fines imposed by courts
VUP	16	31	17	14	50 739 700	26 774 700	13 776 000
Mutuelle de Sante	29	41	26	15	76 643 333	44 541 417	27 306 272
Girinka	8	10	7	3	1 824 000	1 679 000	1 300 000
Ubudehe	1	3	1	2	20 000	20 000	120 000
Fertilizers	6	6	9	7	33 836 820	34 871 370	43 728 380
SACCO	14	17	17	0	46 309 677	51 539 897	89 422 960
<b>Total</b>	<b>74</b>	<b>108</b>	<b>77</b>	<b>41</b>	<b>209 373 530</b>	<b>159 426 384</b>	<b>175 653 612</b>

# Conviction rate

<b>Year</b>	<b>Cases</b>	<b>Accused persons</b>	<b>Convicted persons</b>	<b>Acquittals</b>	<b>Conviction rate</b>
<b>2011-2012</b>	<b>89</b>	<b>153</b>	<b>81</b>	<b>72</b>	<b>52.9</b>
<b>2012-2013</b>	<b>124</b>	<b>228</b>	<b>130</b>	<b>98</b>	<b>57</b>
<b>2013-2014</b>	<b>311</b>	<b>578</b>	<b>398</b>	<b>180</b>	<b>68.8</b>
<b>2014-2015</b>	<b>227</b>	<b>416</b>	<b>311</b>	<b>105</b>	<b>74.7%</b>
<b>2015-2016</b>	<b>400</b>	<b>611</b>	<b>483</b>	<b>128</b>	<b>79.1%</b>

# Conviction rate trend



## INVESTIGATION ON THE OAG REPORTS

- According to the Constitution of the Republic of Rwanda of 2003 revised in 2015, in its article 166, the NPPA is among the public authorities that receive the OAG Reports on the State finances.
- After receiving the reports, the NPPA starts to investigate on irregularities and other shortcomings which were disclosed.
- The following table indicate the NPPA's achievements since 2007:

## Public entities audited

OAG Report of the year:	Number of public entities audited	Number of public entities which had clean report	Public entities investigated	Number of Criminal cases arising from each report
2007	112	0	112	112
2008	115	0	115	115
Muni- budget 2009	75	0	75	73
2009-2010	118	6	112	110
2010-2011	107	15	92	93
2011-2012	134	37	97	101
2012-2013	127	39	88	102
2013-2014	127	43	84	90

## Number of cases filed with courts and accused persons

OAG Report of the year:	Number of cases filed with courts	Number of accused persons
2007	41	166
2008	46	213
Muni- budget 2009	31	115
2009-2010	45	158
2010-2011	36	158
2011-2012	31	129
2012-2013	30	125
2013-2014	21	49
Total	281	1,113

# Enforcement of fine without trial

OAG Report of the year:	Number of suspects who accepted to pay fine	Amount of fine paid
2007	63	27,050,000
2008	64	30,450,000
Muni- budget 2009	25	12,750,000
2009-2010	54	25,800,000
2010-2011	44	18,950,000
2011-2012	62	28,550,000
2012-2013	3	1,000,000
2013-2014	32	18,500,000
<b>Total</b>	<b>347</b>	<b>163,050,000</b>

## Public funds returned before trial

OAG Report of the year:	Number of suspects who returned public funds	Total amount of returned funds
2007	81	25,195,317
2008	98	31,216,755
Mini-budget 2009	69	49,950,515
2009-2010	28	8,032,722
2010-2011	34	11,266,008
2011-2012	182	37,445,644
2012-2013	114	47,542,677
2013-2014	91	84,501,981
<b>Total</b>	<b>697</b>	<b>Rwf 295,151,619</b> <b>USD 9,100</b> <b>Euro 3,726</b>

# Administrative sanctions

## Examples of disciplinary faults committed:

- In public tenders:
  - lack of performance guarantees and security guarantees.
  - Absence of notification to bidders.
  - awarding unplanned tenders.
  - Failure to respect procedural deadlines in procurement process.
- Incomplete general ledgers and other financial documents.

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<b>OAG Report of the year:</b>	<b>Number of public entities</b>	<b>Number of civil servants involved</b>	<b>Number of administrati ve faults</b>
<b>2007</b>	14	49	49
<b>2008</b>	23	68	70
<b>Mini-budget 2009</b>	18	42	43
<b>2009-2010</b>	37	132	132
<b>2010-2011</b>	21	41	54
<b>2011-2012</b>	35	91	97
<b>2012-2013</b>	57	212	187
<b>2013-2014</b>	46	145	152
<b>Total</b>	<b>251</b>	<b>780</b>	<b>784</b>

# Challenges and way forward

## Challenges

Reluctance of some people to report suspicious criminal conducts especially in case of corruption and embezzlement.

But they keep saying that we are prosecuting only small fishes.

## Proposed solutions

Improving awareness focusing on the role of citizens in preventing and fighting against crimes hindering the country's economy.

Uncriminalised malpractices in public tenders' process: awarding unplanned tenders, failure to hold security and performance guaranties, etc.

Review of laws and regulations on public tenders and the penal code as well.

Investigations conducted after one year the audit took place. People are aware that one day they will appear before courts and start to destroy evidence.

Internal auditors should play a role.

Documents not presented to AOG but presented to NPPA and even before courts.

This conduct should be criminalized.

Perception that all amount indicated in the OAG reports have been embezzled.

✓ It is only after investigation and confirmation by courts we can confirm that a given amount of funds were embezzled.

The issue of cross-border character: suspects' escape, embezzled property hidden or transferred electronically abroad

Strengthening cooperation with other countries in criminal matters.

**Thank you!**