UGANDA

Good
Average
Problematic

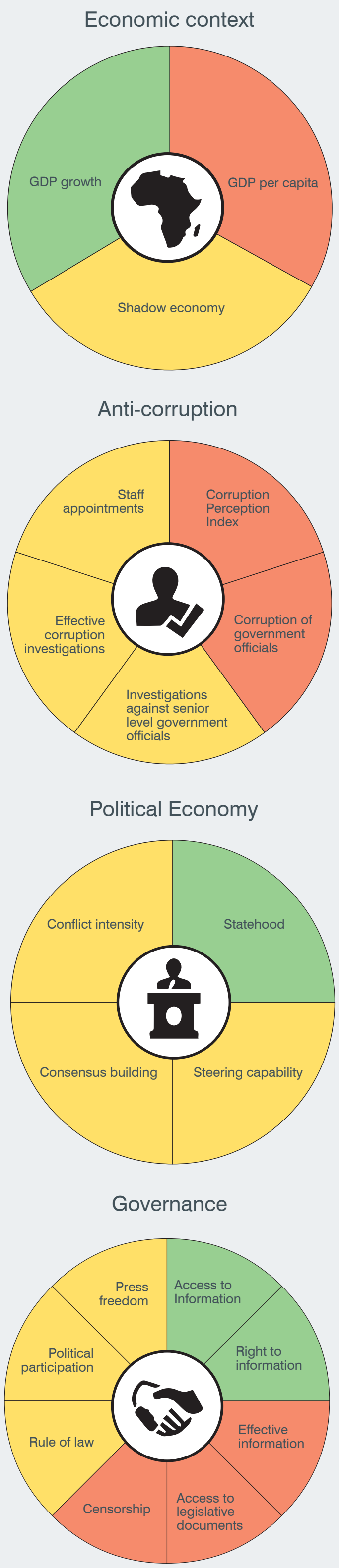
Fiscal Sustainability
Implementation of policy priorities
Efficiency in service delivery

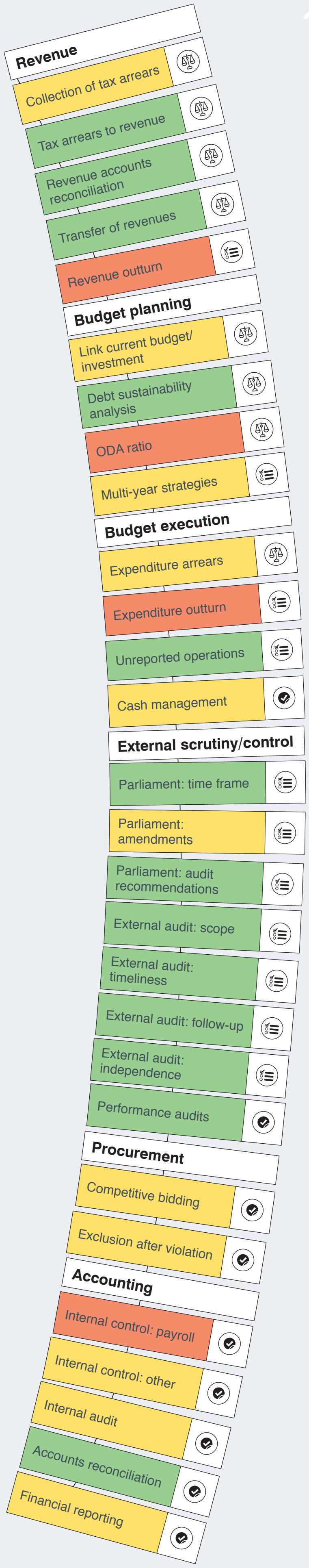
Enabling environment

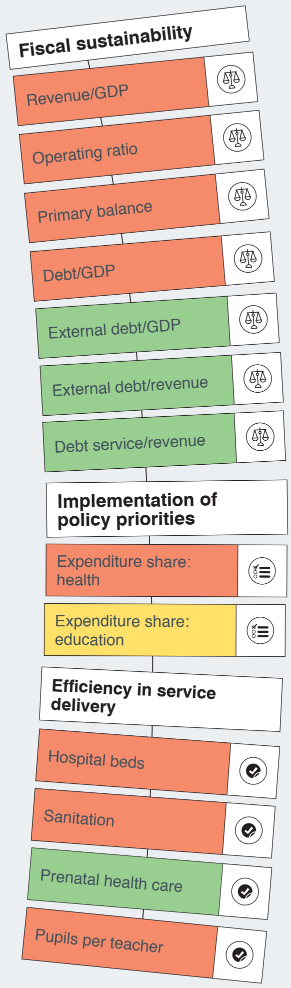
Processes

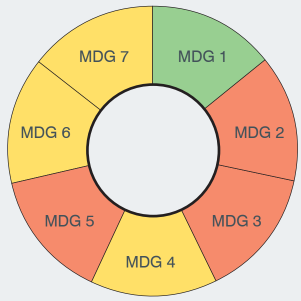
Outcomes

Developmental impact









HDI	-0.03
Extreme Poverty	10.10%
School enrolment	93.70%
School completion	55.60%
Infant mortality	37.70
Maternal mortality	343.00
Gini Index	42.40
Environment: performance	57,56 (Rank 135/180)
Environment: policy	5.00

7 UGANDA

EXECUTIVE SUMMARY

Due to high population growth, Uganda's robust economic growth over the last 20 years has led to minimal progress in terms of per capita gains. Despite the government's commitment to development and the existence of ambitious development plans, progress has been disappointing. Growth has not been inclusive, and some parts of the country remain economically and socially marginalised. In terms of human development, Uganda only improved slightly in absolute terms and regressed in relation to other countries, currently ranking 164 of 187 countries. Progress towards the millennium development goals (MDGs) has been mixed. This is especially evident in the areas of health, education and gender, with only slight improvements being made. Lately, concerns about environmental protection and the effects of climate change have arisen. Slow progress towards these MDGs can partly be linked to weaknesses in the public finance management (PFM) system.

Though public finances are managed in a sustainable manner, Uganda's dependency on aid is significant. Domestic revenue mobilisation remains weak and below regional averages. Furthermore, resources are not always utilised effectively or efficiently. There are shortcomings in budget planning and execution, with budgets tending to be unreliable and lacking credibility. In the execution of the budget, problems exist around cash management. Although there are solid internal controls and procedures in place, enforcement is weak. In addition, public procurement is weak and impacts on the ability of the government to effectively fight corruption. Internal and external audit as well as legislative oversight are, relatively speaking, the best performing areas in Uganda's PFM system.

Overall, Uganda has many well-developed PFM processes and procedures in place, however, poor implementation adversely affects service delivery and the achievement of development results. This problem is not restricted to the PFM system alone, but seems to be relevant for the entire administration and the political sphere.

PFM CORE PROCESSES AND OUTCOMES

Fiscal sustainability

Process Indicators	Source	Score	Year
Cost of Tax Administration to revenue	ATO	2.00%	2014
Arrears to net tax revenue	ATO	Below 5.00%	2014
Arrears recovery of total Arrears	ATO	Between 20.00% and 25.00%	2014
Collection of Tax Arrears	PEFA	PI 15.10: C	2012
Revenue Accounts Reconciliation	PEFA	PI 15.30: A	2012
Transfer of Revenues	PEFA	PI 15.20: B	2012
Linkage between Investment Budget	PEFA	PI 12.40: C	2012
Expenditure Arrears	PEFA	PI 4: C+	2012
Debt Sustainability Analysis	PEFA	PI 12.20: A	2012
ODA/Total Government Expenditure (Aid Dependency)	World Development Indicators	58.50%	2012
Outcome indicators			
Revenue-to-GDP ratio	CABRI	13.60% 12.80% 13.50%	2014 2013 2012
Operating ratio	CABRI	79.70% 76.10% 81.90%	2014 2013 2012
Primary balance	IMF	-4.60% (estimate) -3.00% -2.70% -2.20%	2016 2015 2014 2013 2012
Debt to GDP ratio	IMF	+62.70% 37.90% (estimate) 31.10% 26.40% 23.30%	2013-2016 change 2016 2015 2014 2013
External debt to GDP ratio (IMF threshold 40%)	IMF	25.80% (projection) 19.30% 16.10% 15.20%	2016 2015 2014 2013
PV external debt to revenue ratio (IMF threshold 250%)	CABRI	119.50% 120.10% 80.70%	2017 2016 2015
External debt service to revenue ratio (IMF threshold 20%)	IMF	5.40% (projection) 3.50% 4.50% 4.10% 4.30%	2016 2015 2014 2013 2012

Uganda's public finances are currently sound and sustainable, but challenges remain around the high dependency on Official Development Assistance (ODA) (58 per cent) to supplement low levels of revenue collection. The continuous increase in internal and external public debt levels and a sustained primary deficit threaten to push the country's debt figures over critical thresholds. The government regularly monitors these indicators. The upward trend in debt, however, causes grave concern when one

The upward trend in debt is concerning given weaknesses in domestic revenue mobilisation considers the continued weaknesses in domestic revenue mobilisation. With a tax-to-GDP ratio of 13.6 per cent, Uganda belongs to a group of countries with the lowest ratios in the region. This is aggravated by tax arrears. While the overall volume of tax arrears is moderate at below five per cent of annual revenue collections, the 2012 Public Expenditure and Financial Accountability (PEFA) assessment revealed that 57 per cent of these arrears were older than a year. This matches with the African Tax Administrator's Forum's (ATAF) African Tax Outlook Statistics which shows that the recovery rate is only 20 to 25 per cent of the overall arrear stock. Information on tax arrears is solid since tax assessments and tax payments are reconciled automatically. Similarly, collections by the revenue authority and treasury receipts are reconciled daily. Revenue account reconciliation takes place monthly.

Incorrect budgeting and procurement procedures contribute to issues with expenditure arrears

The government is also struggling with expenditure arrears. According to PEFA, several expenditures are not budgeted for correctly despite numerous control mechanisms being in place. This means that allocations often fall short of required levels, with the main issues being delayed utility bills and under-budgeted salaries. Commitment controls are weak as some Ministries, Departments and Agencies (MDAs) procure goods or services directly from suppliers without entering them into the integrated financial management system (IFMIS). In these cases, the accountant general might refuse payment. As a legally binding contract has been entered, however, the corresponding obligation is captured as an expenditure arrear.

Several issues need to be resolved before the existing expenditure arrears can be settled

The government targets to settle existing expenditure arrears and minimise the creation of new arrears. This is often undermined by a lack of fiscal discipline, poor planning and budget constraints. PEFA notes that another problem on the expenditure side of the budget is the weak link between investments and their effects on the recurrent budget. This is due to the absence of examination and integration of the recurrent cost implications of investments.

Implementation of policy priorities

Process Indicators	Source	Score	Year
Overall expenditure outturn	PEFA	PI 1: C	2012
Expenditure composition outturn	PEFA	PI 2: D+	2012
Revenue outturn	PEFA	PI 3: D	2012
Multi-year perspective	PEFA	PI 12.10: C PI 12.30: C	2012
Unreported government operations	PEFA	PI 7.10: B	2012
Parliamentary scrutiny: Time frame Budget amendments Audit recommendations	 PEFA PEFA PEFA	 PI 27.30: A PI 27.40: C PI 28.30: B	 2012 2012 2012
External audit: Scope Timeliness Follow-up	 PEFA PEFA PEFA	 A B A	 2012 2012 2012
External-audit: independence	GI	All 7: 5.25 Q 9 + 10: 4,70	2016 2015
Outcome indicators			
Public health expenditure/GDP	World Development Indicators	1.80%	2014
Public health expenditure/total expenditure	World Development Indicators	11.00%	2014
Government education expenditure/GDP	World Development Indicators	2.20%	2013
Government education expenditure/ total expenditure	World Development Indicators	11.80%	2013

Budget forecasts are often unreliable and changes in the MTEF occur regularly

In the past, figures in the budget were often vastly different from actual outcomes. This indicates that the budget cannot be considered as a strategic planning or effective steering document. The credibility of the budget is poor for both expenditure and revenue. The medium-term forecasts are also unreliable. The medium-term expenditure framework (MTEF) covers five years and is aligned to the five-year national development plan. The figures in the outer years of the MTEF can differ greatly from the eventual expenditure ceilings in subsequent budgets. Changes in the framework occur regularly and lack transparency. The reliability of the forecast is crucial for the implementation of development plans.

There are good rules governing parliamentary oversight and scrutiny of the budget

In contrast to scores on budget planning and execution, PEFA rates the control and scrutiny of the legislature and supreme audit institution as much better. Regarding legislative oversight, parliament is usually given enough time to analyse and scrutinise the budget proposal and respond to it. Parliament is given one and a half months to consider the macro-fiscal aggregates and more than three and a half months for the budget estimates. Concerning in-year budget amendments, clear rules also exist for parliamentary scrutiny. The Constitution stipulates that within four months of expenditure, these budget amendments need to be reported to parliament. The Budget Act 2001 limits the level and amounts of amendments to 3 per cent of total expenditure. In practice, however, the executive branch does not respect these rules.

While budget accountability is lacking, parliamentary recommendations often lead to reforms

Parliamentary accountability committees, however, have not been able to discuss the reports issued by the auditor general or other process reports timeously. The backlog in parliamentary responses has been increasing and some reports discussed at the Public Accounts Committee level were not tabled at the plenary level. On the positive side, parliament's recommendations to the Ministry of Finance (responsible for preparing a Treasury Memorandum) often have practical implications like leading to the development of new policies, the introduction of new laws, and counter-measures by certain MDAs.

The OAG operates independently and almost all central government entities were audited in 2014/15

Regarding external audit, different assessments conclude that performance is acceptable but still somewhat weak. In general, the Office of the Auditor General (OAG – the Ugandan Supreme Audit Institution) can operate independently and auditors can carry out their work without fear of threats. The 2015 annual report (for the financial year 2014/15) was handed to parliament in December 2015 and included 1 518 financial audits, 11 value for money audits, and 4 specialised audits. 694 financial audits were still, however, in progress. This equates to a near 100 per cent coverage of central government entities, according to PEFA methodology. Recommendations of the OAG to the accounting officers at the MDAs are followed up in subsequent audits.

Limited financial resources mean the OAG is reliant on donor funding to carry out their work effectively

Concerns do exist around the limited financial resources that are allocated to the OAG. The funds allocated in the budget are not sufficient for the OAG to carry out their work effectively. Moreover, cash rationing by the government effectively decreases the actual budget allocation to OAG. In the past, civil society organisations criticised the scarce resource endowment of the OAG as an obstacle in the fight against corruption. For the past three years, donors have supplemented the OAG's budget by between 5 and 15 per cent.

Expenditure priority is assigned to public works, roads, and energy

Regarding development-oriented public expenditures, the budget has prioritised public works, roads, and energy. These three areas have been given priority over education and health for the past three years. The shares of education and health, in relation to GDP, are small at 2.2 per cent and 1.8 per cent, respectively. Additionally, expenditure on health has been declining consistently over recent years.

Efficiency in service delivery

Process Indicators	Source	Score	Year
Cash management	PEFA	PI 16: C+	2012
Procurement: competitive bidding	GI PEFA	AII 25: 50% PI 19.20: D	2016 2012
Procurement: public access to contracts	GI PEFA	AII 26: 25% PI: 19.30: C	2016 2012
Procurement: exclusion from future biddings	GI	AII 28: 50%	2016
Internal control: payroll	PEFA	PI 18: D+	2012
Internal control: non-payroll	PEFA	PI 20: C	2012

Internal audit	PEFA	PI 21: C+	2012
Accounts reconciliation	PEFA	PI 21: C+	2012
Financial reporting	PEFA	PI 25: C+	2012
Performance audits	AFROSAI-SA	Yes: 11 conducted	2015
Outcome indicators			
Hospital beds per 1 000 inhabitants	World Development Indicators	0.50 1.00 0.92	2010 2005 1991
Access to sanitation	World Development Indicators	19.10% 16.80% 13.20%	2015 2005 1990
Access to prenatal healthcare	World Development Indicators	93.30% 93.50% 91.20%	2011 2006 1995
Pupil-teacher-ratio (primary education)	World Development Indicators	45.60 49.90 59.40 29.40	2013 2005 1997 1990
Average number of pupils per mathematics textbooks in primary education	World Bank Education Data Set	3.11 3.15	2011 2010
Average number of pupils per reading textbooks in primary education	World Bank Education Data Set	2.85 2.36	2011 2010

Poor cash management constrains the efficient absorption and utilisation of funds and the execution of government programmes

Regarding PFM core processes, Uganda is performing poorly in the processes that impact on service delivery. Cash management is a key shortcoming in Uganda's PFM system. According to the PEFA 2012 assessment, although monitoring and forecasting of cash flows is done regularly, work plans and cash forecasts submitted by MDAs to the budget directorate for consolidation are of poor quality. Delays in funds being released to MDAs and local government happen often and cause under-spending or ad-hoc spending decisions. Poor cash management is a significant constraint for the efficient absorption and utilisation of funds, and the execution of core government programmes. In addition to poor management of cash flows, regular adjustments to the budget remain a challenge.

Only bid invitations are made freely available to the public

Uganda still faces public procurement challenges that weaken the efficient and effective use of public funds. Bid invitations for major procurements are openly advertised in major newspapers, and made public on the Procurement and Disposal of Public Assets Authority's (PPDA) website and on the website of the MDA undertaking the transaction. Evaluation criteria, however, are not made public and are only visible to those parties who buy the bidding documents.

The e-government procurement system was launched in 2015 to combat procurement issues

Global Integrity have raised accusations of flawed procurement laws and regulations. Major public procurements associated with allegations of bribery and ghost contractors include the $8.5 billion Standard Gauge Railway project and the Shs165 billion Mukono-Katosi road. Although the PPDAA maintains an online archive, it does not provide complete records of all procurement contracts. Complete records are often not available on request, which makes it difficult to investigate procurement processes. This is especially the case for big procurement projects above the threshold of 50 Million Ugandan Shillings. The PPDA is also granted powers to refuse disclosure of this information. Currently, it is only the auditor general that has full access to procurement-related information. In 2015, government launched the e-government procurement system which is aimed at promoting efficiency and accountability in public procurement, and empowering entities to better manage the procurement and disposal process.

Violations of procurement laws result in exclusion from future procurements, although this is sometimes ignored

In case of violations against procurement laws, companies can be excluded from future procurements for a certain period, or permanently. The period of exclusion is decided on a case by case basis. Companies that are excluded are put on a blacklist, which is publicly accessible on the PPDA's website. Companies that are on the World Bank's blacklist are also usually banned from procurement processes. Still, there have been a couple of cases where the blacklist has been ignored. In some cases, the Constitutional Court has also intervened and issued interim orders to stop exclusion until pending disputes were resolved (Global Integrity).

MDAs are incentivised to circumvent commitment control procedures

With the introduction of IFMIS the internal control mechanism should have been strengthened. Although commitment control procedures exist, they are not totally effective as they do not cover all expenditures. If they do apply, IFMIS does not allow commitments to be entered into the system if they exceed a certain limit. This means MDAs are incentivised to make commitments outside the system to circumvent this barrier. To strengthen the internal control mechanisms, the accountant general refuses to pay bills that are produced outside of the system and to any suppliers that have been warned by public notice. This strategy has led to an increased accrual of expenditure arrears given that legally binding contracts have not been entered or honoured.

Poor supervision has led to low levels of compliance with internal control procedures

According to PEFA, there is a well-developed level of awareness among MDAs on internal control procedures. Nevertheless, internal audit units, the inspectorate department, and the auditor general emphasised that there are several irregularities among MDAs. A report by the Budget Monitoring and Accountability Unit stated that compliance with rules and procedures was also weak due to poor supervision by accounting officers and the heads of finance departments. The report also pointed out that the lack of compliance with internal controls, rules and procedures is a major obstacle to service delivery.

Internal audit is meeting professional standards and a fair share of actions have been implemented

PEFA has affirmed substantial progress in terms of internal audit. Internal audit departments are operational in most MDAs, and backstopping is provided by the Internal Auditor General's Office. Internal audit is meeting professional standards and focusing on systemic issues. Reports are produced quarterly and findings are consolidated in an annual report which is distributed to key stakeholders. The auditor general makes use of the results of internal audit reports during its own work. Despite many improvements in internal auditing, the follow-up of recommendations remains dependent of personalities and is a far way from being systematic. A fair share of actions have been implemented, even if these are often done with delay.

Financial reporting is sound, but the accounting standards must be lifted to meet IPSAS standards

Financial reporting in Uganda is considered sound. Financial statements include comprehensive information on revenue, expenditure, and financial assets and liabilities. Exceptions include externally financed projects, and some liabilities and contingent liabilities. The submission of financial statements is done by accounting officers and takes place within two months of the financial year end. The accountant general is expected to consolidate and submit all accounts to the Minister of Finance and the auditor general within three months of the end of the financial year. This equals an 'A' rating with PEFA. One of the weaknesses identified by PEFA refers to the accounting standards, which do not meet International Public Sector Accounting Standards (IPSAS) standards.

ENABLING ENVIRONMENT

Economic context

Indicator	Source	Score	Year
GDP per capita (USD PPP)	World Development Indicators	1 830 1 780 1 720 1 700 1 650	2015 2014 2013 2012 2011
GDP growth	World Development Indicators	5.40% 5.00% 4.80% 3.30% 4.40% 9.70%	2011-2015 average 2015 2014 2013 2012 2011

Indicator	Source	Score	Year
Shadow Economy to GDP	Estimate Prof. Schneider	25.80%	2000-2015 average
Land locked	Yes		
Driving sectors	Agriculture: 24.70%; Industry: 20.40%; Services: 54.90%		

Uganda remains one of the least developed countries despite economic growth

After economic turmoil in 2011, Uganda has subsequently achieved robust growth rates. Due to high population growth, however, GDP per capita has only increased at a slow pace. Consequently, Uganda remains part of the group of least developed countries (LDC). Growth led to the development of a substantial middle class, but at the same time a large part of the population is still trapped in poverty and a larger part risks slipping back into poverty. This has translated into an unequal distribution of income and meant that recent development achievements cannot be consolidated.

The discovery of oil fields offers new development potential but also poses risks

Despite the government's development orientated policies, the country has failed to take full advantage of its potential. New development potential lies in the exploitation of newly discovered oil fields, which are assumed to take off from 2018. The discovery of these oil fields, however, also bears risks of internal conflict and natural resource management issues related to the environment and revenue management. As a landlocked country, Uganda also finds it relatively more difficult to integrate with international trade - especially beyond the region.

Political economy

Indicator	Source	Score	Year
Statehood	BTI	7.70	2016
Steering capability	BTI	7.00	2016
Consensus building	BTI	5.86	2016
Conflict intensity	BTI	6.00	2016

The state is generally able to ensure a stable environment, but localised security risks are present

In general, the state enforces its monopoly of force (represented by the police, the military, and any other form of authority) countrywide although it is sometimes challenged in some parts of the country. Generally, though, the government can ensure an overall stable environment. The most recent conflicts occurred in the north-eastern part of the country in Karamoja. Clashes here were between official security forces and the local population, with divisions in local society arising from time to time. Despite progress being made, several risks for these clashes still exist. There are widespread perceptions of economic and political marginalisation and a growing frustration among young and unemployed people. This means that there is increased risk for social discord if growth cannot be accelerated and made more inclusive.

Unstable neighbouring countries, internal rebel forces, and terrorist groups pose security risks

Uganda also borders several fragile countries, including the Democratic Republic of Congo, South Sudan, Somalia and the Central African Republic. In terms of internal conflicts, the Allied Democratic Forces - a rebel group opposed to the Ugandan Government who were active since 1995 in Rwenzori, north-western Uganda - are now only active in Eastern Congo. There are concerns, however, that the group will return to Uganda. In 2014, the Rwenzori region experienced a violent clash with many people being killed. Unrests were tracked back to traditional rivalries, extension of power, and land disputes. Al-Shabaab militia also pose a terrorist threat due to the government's involvement in peacekeeping missions in Somalia.

The quality of and access to public services varies by region

Administratively, Uganda has developed infrastructure to enable the provision of basic public services and goods. In terms of the capacity of the public administration, this is stronger in the country's centre where district headquarters are located. Access to courts is guaranteed in the entire country. Public health services are offered throughout the country but are not always of a standard quality. Drugs are not always available and sometimes only given in return for bribes. If affordable, citizens prefer to use private health facilities. A World Bank survey revealed that health workers and teachers have high absence rates and are poorly trained. These are additional burdens on public service provision and speak to the poor performance by Uganda in achieving the MDGs.

The development strategy of the country is presented in the "Vision 2040" – a long-term strategy that includes various steps to develop Uganda into an Upper Middle Income Country over a 30-year period between 2010 and 2040. To achieve this target, National Development Plans are developed for five-year periods. Cornerstones of the strategy are investments in information and communication technology, as well as science and technology. Although certain structures have been put in place to implement the strategy and the underlying plans, short-term developments and events have impeded a coherent and successful implementation. Other challenges include a high dependency on donor funding, a lack of political will, and corruption.

Development strategies are hindered by short-term decision making, lack of political will, and corruption

All key stakeholders have similar development goals in mind. The market-economy is seen as the key to achieving development results, although privatisation of former parastatals sometimes causes hiccups in service delivery. Democracy, while accepted by all relevant actors, remains fragile and incomplete. The government was successful in weakening anti-democratic forces and integrating them into the established system, but has also been criticised for overstepping boundaries set by the Constitution. The last general elections in February 2016 saw the re-election of the incumbent president and were marred by irregularities and the arrest of political opponents as well as journalists. According to observers from the Commonwealth of Nations, the elections "fell well short of meeting many key democratic benchmarks relating to the conduct of fair and credible elections". Governance in Uganda is basically understood as ruling by the government – at least when it comes to agenda setting. Participation of potential democratic actors is weak at this stage. This limits the influence of more progressive forces in the country. Non-governmental organisations (NGOs), academia and the media receive little attention, and are perceived as irrelevant stakeholders that do not need to be integrated into governance structures. Civil society enjoys a stronger role when it comes to development issues, which do not include questions of human rights and the political system.

Election results are questionable and participation of democratic actors is weak

Anti-corruption

Indicator	Source	Score	Year
Most/all government officials are corrupt	Afrobarometer	47.80%	2014/15
Most /all tax officers are corrupt	Afrobarometer	48.30%	2014/15
Independent body investigates against senior level politicians/ public servants	Global Integrity	All 12: 50%	2016
Public sector corruption is investigated effectively	Global Integrity	All 13: 50%	2016
Staff appointments support Independence	Global Integrity	All 14: 50%	2016
Corruption Perception Index	Transparency International	CPI: 25 (Rank 139/168)	2015

Corruption is considered as a major impediment to public service efficiency and effectiveness and is also seen as the main reason why Uganda did not take full advantage of its development potential. According to the latest Afrobarometer Survey, 47.8 per cent of Ugandans perceive most, or all of their government officials, as corrupt. The reputation of tax officers is even worse. Slightly better is the reputation of members of parliament (MPs), where only 36.1 per cent of the respondents believe that all, or most MPs, are corrupt. This is in line with the findings of Transparency International, an expert perception index, which ranked Uganda 139 out of 168 assessed countries. Uganda is therefore perceived as one of the most corrupt countries in the world. Nevertheless, Global Integrity assigned Uganda's anti-corruption structures a medium score. Investigations on cases of corruption fall under the mandate of the Inspectorate of the Government (IG). The IG has seldom initiated investigations, but complaints have been taken seriously and investigations undertaken. Regarding the efficiency of the IG's operations, this differs vastly between district offices and headquarters due to structural deficiencies. The IG's work gets delayed due to scarce financial and human resources. Furthermore, it often takes time to distinguish valid accusations from unfounded complaints. Further delays in investigations can be explained by poor cooperation between different government entities. Corruption is also investigated by other government entities such as the police service and Directorate of Public Prosecution.

Despite adequate anti-corruption structures, Uganda is perceived as one of the most corrupt countries in the world

This institutional setup not only causes delays but proves to be a systemic weakness in investigations of high profile cases. Suspects are aware and take advantage of the poor inter-institutional cooperation. In addition, the IG is weakened by political interference. In the past, the Attorney General's Office used courts to impede the inspectorate's work. The entity was also hindered with investigations of big procurement cases.

Governance

Indicator	Source	Score	Year
Public access to information	PEFA	PI 10: B	2011
Right to request information	Global Integrity	AII 41: Yes	2016
In practice request for information are effective	Global Integrity	AII 42: 25%	2016
Access to legislative processes and documents	Global Integrity	AII: 43: 25%	2016
Government censoring of media	Global Integrity	AII 55: 25%	2016
Rule of law	Bertelsmann	BTI: 5.70	2016
Political participation	Bertelsmann	BTI: 5.60	2016
Freedom of the press	Freedom House Reporters without borders (RSF)	FH: 3.01 – partly free RSF: 32.58 (Rank 102/180)	2016
Gender equality	BTI	0.53	2016

While access to budget information is good, the government does not respond adequately to requests and the cost to access information can be prohibitive

Uganda's governance performance is mixed. Access to information is good and the government is very open when it comes to sharing information on the budget, in-year budget execution reports, end-of year financial statements, and external audit reports. Accessibility to larger procurement contracts, however, is not guaranteed. The government also does not respond to every request adequately and the administrative hurdles are high for citizens to request certain information. As most records are not available online, it takes at least three weeks for a request to be resolved. The cost for accessing information can also be prohibitive. Often the information officers responsible (by law) for handling requests are absent. Against this background the government is running a couple of initiatives to increase accessibility to information, sometimes in cooperation with civil society organisations.

There is electronic and physical access to legislative documents

When it comes to access to legislative processes and documents, the performance is better. Many documents are available online, but often not updated regularly. Information can also be accessed physically through the parliament's public relations office. Access via this channel is smooth for journalists but can be challenging for other citizens and can then take up to three weeks.

Attacks on journalists and intimidation by the government encourages self-censorship of the press

Regarding the freedom of the press, there are several challenges in Uganda. Although there is no active government censorship, the treatment of journalists and media house owners encourages self-censorship. This often occurs when reporting on high profile corruption cases and journalists and media houses face pressure to reveal their sources or are discredited by the state. According to Reporters without Borders, attacks on journalists occur daily and are committed by ruling party officials and security forces. The situation was especially bad in the context of the presidential election in 2016. Media houses covering campaigns of competing candidates were threatened with closure. Due to these shortcomings, Uganda only ranks 102 out of 180 countries and Freedom House considers Uganda's press as partly free.

The rule of law is often disregarded and the work of parliament is weakened by the dominant role of the ruling party

In terms of the rule of law, the Constitution clearly lays out the different responsibilities of state organs and how tasks are divided. Further, the institutional framework de jure provides a system of checks and balances. Nevertheless, the system is not enforced strictly. The government and the president regularly overstep these rules. Although the Constitution provides room for prosecution and removal of officials, no actions are taken in practice. The fact that many office holders in Uganda are directly appointed by the president favours their loyalty to him. Parliament, in contrast, is trying to fulfil its control function by critically monitoring the government and trying to hold government officials accountable for their actions and any misconduct in office. The work of parliament is, however, weakened by the dominant role of the ruling party.

The independence of the judiciary is guaranteed by the Constitution and there is usually no interference, especially at the higher levels. Courts have a solid reputation and seem to fulfil their tasks. On lower levels, however, courts have the reputation of being corrupt and therefore do not enjoy a favourable reputation among citizens. The capacity of the judicial system also presents a challenge. It often takes many years for trials to commence, while the accused often stay in overcrowded prisons under inhumane circumstances. Another problematic feature of Uganda's judicial system is that in some cases military courts can also charge civilians. In these cases, the official system is undermined. This is especially problematic because fair proceedings cannot be guaranteed here since the military courts do not always act independently from the president.

High level courts, unlike military and low level courts, usually operate without interference

A problem remains in terms of abuse of office. Although there have been a couple of instigations, trials, and sanctions, there is still the belief that top office holders enjoy immunity. If cases become public, it is often more about finding a scapegoat and sanctioning individuals than addressing the systemic challenges.

There is the belief that top officials enjoy immunity

Regarding citizens, there is no systematic discrimination of a particular ethnic group. There have, however, been cases of expropriation without any adequate compensation. There are some reservations against the Asian minorities performing business in Uganda. The police have a reputation for torture and inhumane treatment of people. Lastly, the treatment received by sexual minorities is a huge matter of concern in Uganda.

There have been cases of expropriation without compensation, police brutality, and intolerance of sexual minorities

DEVELOPMENTAL IMPACT

Indicator	Source	Score	Year
Human Development Index	BTI	-0.03 0.48 (Rank 164/187) 0.46 (Rank 161/187) 0.45 (Rank 161/187) 0.51 (Rank 157/182)	2010-2016 change 2016 2014 2012 2010
Millenium Development Goals (MDGs)	UN MDG Report Uganda	MDG 1: achieved to a great extent. MDG 2: not achieved. MDG 3: not achieved. MDG 4: narrowly missed. MDG 5: not achieved. MDG 6: partly achieved. MDG 7: progress, lack of data.	2015
Extreme poverty (below 1.90 USD PPP 2011)	World Development Indicators	10.10% 19.40% 28.60%	2012 2005 1992
Primary school enrolment	World Development Indicators	93.70% 93.10% 90.20% 93.50%	2013 2011 2010 2009
Primary school completion	World Development Indicators	55.60% 54.50% 56.70% 58.10% 57.40%	2013 2011 2010 2009 2005
Infant mortality (per 1 000 inhabitants)	World Development Indicators	37.70	2015

Maternal mortality (per 100 000)	World Development Indicators	343.00 356.00 372.00 395.00 408.00 504.00	2015 2014 2013 2012 2011 2005
Gini index	World Development Indicators	42.40	2010
Life expectancy	BTI	59.20 58.00 53.00 52.00	2016 2014 2012 2010
UN education index	BTI	0.48 0.48 0.48	2016 2014 2010
Environmental performance	Yale EPI	57,56 (Rank 135/180)	2016
Environmental policy	BTI	5.00	2016

Few of the MDGs have been achieved and the country has fallen in the HDI rankings

Despite several improvements in different PFM processes and good results in several assessments, the government has not been able to take full advantage of its development potential. In terms of human development, there has even been a decrease in the country's international ranking. Currently Uganda only ranks 164 out of 187 assessed countries, down seven places since 2010. With regard to extreme poverty, Uganda was able to achieve MDG 1. MDG 2 on education was missed as well as the target related to gender equality. Similarly, the government only accomplished a few of the MDG targets related to health. In the reduction of child mortality, progress was made, but the goal was narrowly missed. The target on improving maternal health was clearly missed. The government did achieve increases in life expectancy. With regards to HIV/AIDS, universal treatment could be achieved, however, the spread of the disease could not be halted or reverted. Even worse, among younger people there has been an increase in the HIV/AIDS infection rate. Also concerning public health, the government is not providing sufficient access to water and sanitation to the entire population. With regard to the environment, no rating was made on MDG 7 due to a lack of data. In Yale's environmental performance index, Uganda ranks 135 out of 180 countries. Especially concerning is the loss of forest coverage in the past years.