



U4 Helpdesk Answer 2018:26

# Uganda: Overview of corruption and anti-corruption

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Uganda's legal framework for fighting corruption is relatively strong. Several new anti-corruption laws having been passed, but implementation of the laws is weak, especially for cases of grand corruption.



# Query

Please provide an overview of corruption and anti-corruption in Uganda.

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# Overview of corruption in Uganda

#### Background

Uganda is a landlocked country in East Africa that gained independence from the UK in 1962. A military coup brought General Idi Amin to power nine years later. He ruled the country for eight years, during which between 80,000 and 500,000 Ugandans were killed.

The current president, Yoweri Museveni, came to power in 1986 after a six-year guerrilla war. He introduced a "movement" system in which political parties continued to exist but were not allowed to campaign in elections. Multi-party democracy was restored in 2005 after a referendum in which 92.5% of voters supported its restoration. In 2016, Uganda held its third round of general elections since this transition.

Ugandan military forces have been involved in conflicts in DR Congo and South Sudan, as well as in the long civil war against the Lord's Resistance Army (LRA) in the north of the country. The LRA is no longer active in Uganda but Ugandan troops participate in the African Union mission against

# Main points

- Corruption permeates all parts of Ugandan society and acts as a major constraint on economic development and poverty reduction.
- Thirty-eight per cent of people had to pay a bribe to access a public service in the previous year – the fifth-worst figure out of 28 sub-Saharan countries surveyed.
- The country's legal framework for fighting corruption is relatively strong with several new anti-corruption laws having been passed
- Implementation of laws is weak, especially for cases of grand corruption.

the LRA in other countries, as well as in other international peacekeeping missions.

The deteriorating security situation in nearby countries has led to huge numbers of refugees entering Uganda – approximately a million people from South Sudan and nearly a quarter of a million from DR Congo, as well as people from Burundi, Somalia and elsewhere (ReliefWeb 2018; UNHCR 2018).

#### Extent of corruption

Ugandans perceive their country to be corrupt, becoming more corrupt, and the government does not do a good job in fighting corruption, as was also the case when the last Expert Answer on Uganda was compiled in 2013.

Uganda is ranked 151 out of 180 countries surveyed on perceptions of public sector corruption in Transparency International's 2017 Corruption Perceptions Index, with a score of 26 out of 100 (Transparency International 2017).

The perception of Ugandans is that corruption is getting worse. Survey results show that 69% of Ugandans feel that corruption increased between 2014 and 2015 (the last year for which survey results are available) (Transparency International, Afrobarometer 2015). Reports by the Ugandan auditor general's office also state that corruption is getting worse, with more public funds being misappropriated in increasingly sophisticated ways (Inspectorate of Government 2014). The results of the Transparency International Corruption Perceptions Index show that there was a small but not statistically significant increase in perceived corruption after 2012 (from a score of 29 to a score of 26), but little change after that (Transparency International 2017).

Major governance indicators point to systemic corruption permeating all levels of Ugandan society, as reflected in the 2016 World Bank worldwide governance indicators. The indicators score countries on a percentile rank relative to all other countries in the world. Uganda performs particularly poorly in terms of control of corruption (13/100) but does about as well as the average in terms of regulatory quality and the rule of law (46/100 for both) (World Bank 2016).

According to the 2016 Ibrahim Index of African Governance, Uganda ranks 19 out of 54 countries, with a score of 57, which is higher than the African average (51) and higher than the East African regional average (45).

Sixty-nine per cent of Ugandans think that the government is doing badly in fighting corruption (as opposed to 26% who think it is doing well) (Transparency International, Afrobarometer 2015). Ugandan companies identify corruption as being the second-biggest problem they face, after tax rates (World Economic Forum 2017-8).

Nineteen per cent of companies in Uganda identify corruption as being a major constraint, which is significantly better than the sub-Saharan average of 42% (World Bank 2013).

#### Forms of corruption

#### Petty and bureaucratic corruption

Paying bribes is a regular part of daily life in Uganda. Thirty-eight per cent of people said that they paid a bribe for a public service in the previous year, the fifth-worst percentage of the 28 sub-Saharan countries surveyed (Transparency International, Afrobarometer 2015). State-run health centres regularly hand out medication only after receiving a bribe (Bertelsmann Foundation 2018). The Bertelsmann Foundation cites an example whereby lawyers employed to help register someone's plot of land will regularly list "facilitation fees" among their cost estimates (Bertelsmann Foundation 2018).

A 2008 survey of citizens carried out by the Inspectorate of Government showed that the most common forms of corruption that people encounter are the payment of bribes (66% of the respondents), embezzlement of public money (15%), nepotism (5%) and favouritism (3%). In

2008, people tended to think that the underlying cause of bribery was greed, whereas in the previous survey it had been attributed to low pay (Inspectorate of Government 2008).

Ugandans perceive the police to be the most corrupt institution, with 63% of people agreeing that most or all are corrupt. Government officials, tax officials, judges and magistrates and business executives are all also perceived to be corrupt by 40% or more of the people (48%, 48%, 45% and 40% respectively) (Transparency International, Afrobarometer 2015). The 2008 survey by the Inspectorate of Government found very similar results, albeit with higher percentages viewing each profession as being corrupt (Inspectorate of Government 2008).

Of the companies surveyed in the 2003 World Bank enterprise survey, 22% reported having paid a bribe in the last year, roughly the same as the sub-Saharan African average. Bribe-paying is particularly prevalent when getting an electrical connection, with more than half of companies (53%) reporting having to pay a bribe, more than twice the sub-Saharan average (24%). The World Bank Doing Business report agrees, ranking Uganda 173 out of 190 countries in terms of the ease of obtaining electricity, worse than the regional average (World Bank 2018). Ninety-two per cent of companies in the food industry said they had to pay a bribe to get an electrical connection (World Bank 2013). Starting a business in Uganda is slightly more burdensome than in other sub-Saharan countries (World Bank 2018).

On the other hand, Uganda fares significantly better than other sub-Saharan African countries in some ways. Bribes are much less likely to be paid to get an import licence, a construction permit or a water connection (1% vs 17%, 7% vs 26% and 9% versus 25% respectively). Bribes are less likely to be

paid to secure a government contract (20% versus 36%), and if a bribe is paid, its value is less than in other regional countries (0.8% vs 2.7% of the contract value) (World Bank 2013). The World Bank Doing Business report agrees that Uganda fares better than other sub-Saharan countries in terms of the ease of dealing with construction contracts, ranking it 148 out of 190 countries (World Bank 2018).

#### **Grand corruption**

There have been a number of high-profile corruption scandals in Uganda, including against senior-ranking members of the ruling party, civil servants and army officers. Though there are cases where senior people have been convicted of corruption, it is widely believed that the highest-ranking people enjoy impunity (Bertelsmann Foundation 2018).

Most prominently, in 2012, it was alleged that US\$13 million in donor funds had been embezzled from the Office of the Prime Minister and funnelled into private bank accounts. As a result, donors suspended over US\$300 million in direct budgetary support to the government (Al Jazeera 2012; HRW 2013; Swedlund 2017; Transparency International 2012).

Despite such scandals, top government officials are rarely prosecuted (Freedom House 2018) and even when forced to resign, are often reappointed to key positions (HRW 2013).

The Inspectorate of Government states that the number of cases of grand corruption has increased and that officials are devising new ways to avoid detection, including by acting in a syndicate with officials from other parts of government (Inspectorate of Government 2014).

Although the law provides for checks and balances between the executive, legislative and judicial branches of government, the Bertelsmann Foundation states that they are often overstepped, usually by the president. In addition, the president often exceeds his constitutional powers, holds substantial control over the ruling party and its MPs, and appoints the main public positions (Bertelsmann Foundation 2018).

#### **Political corruption**

Uganda has been ruled by the same party and president since 1986. Regular elections are held, but their credibility has deteriorated over time (Bertelsmann Foundation 2018; Freedom House 2018). The Bertelsmann Foundation states that political reality in Uganda is a mix of democracy and outright authoritarianism, with power being concentrated in the president (Bertelsmann Foundation 2018).

In December 2017, the constitution was amended to remove the presidential age limit of 75, despite strong opposition from the public, opposition parties and civil society (Freedom House 2018). The president was 73 years old at the time. The military holds ten seats in parliament. Its top leadership is often linked to the president's son (Bertelsmann Foundation 2018; Freedom House 2018).

An election was held in Uganda in 2016. Freedom House awards Uganda a score of one out of four for whether this election was free and fair (Freedom House 2018). Government resources were used to support candidates from the ruling party, security forces and paramilitary groups were used to intimidate voters and opposition groups and media coverage of elections was subject to interference by the state (Alliance for Campaign Finance Monitoring 2016; Bertelsmann Foundation 2018; Freedom House 2018). An estimated US\$716

million was spent by all political parties and candidates in the 2016 election, with the presidential candidate's party spending 91.5% of this (Alliance for Campaign Finance Monitoring 2016). The amount of money being spent on election campaigns has increased over the last two elections (Institut for Statskundskab 2018).

Bribing voters is illegal in Uganda. However, research undertaken by the Alliance for Campaign Finance Monitoring showed that voter bribery took place in all 16 district studies, with candidates from all political parties providing money, groceries or occasionally alcohol to people, especially women and young people. Of people surveyed, 75% either received money from a candidate themselves in the five days preceding the election or saw or heard about others receiving money (Alliance for Campaign Finance Monitoring 2016).

EU election observers stated that opposition candidates were intimidated by the state, ballot boxes were routinely stuffed and that the lack of voting secrecy intimidated voters. They criticised the Ugandan Electoral Commission for not being independent (Pana Press 2016).

There are few legal provisions on campaign financing, voter bribery and misuse of government resources in Uganda (Alliance for Campaign Finance Monitoring 2016). In 2014, the governor of the Bank of Uganda said that he had been misled by the government into indirectly financing the ruling party's 2011 election activities (Alliance for Campaign Finance Monitoring 2016).

Main sectors and areas affected by corruption

#### Police and security forces

Corruption and impunity are a problem in Uganda's police (US Department of State 2016).

Different survey results show that 63% (Transparency International, Afrobarometer 2015) or 75% (Uganda Bureau of Statistics 2015) of Ugandans think that most or all police officers are involved in corruption. Forty-one per cent of Ugandans who had contact with the police in the previous year say that they paid them a bribe (Transparency International, Afrobarometer 2015).

Despite this, police officers are rarely subject to investigation (Bertelsmann Foundation 2018).

#### **Judiciary**

There is a high risk of corruption in Uganda's judiciary, despite its independence being guaranteed by the constitution (Bertelsmann Foundation 2018).

Forty-five per cent of Ugandans think that most or all judges and magistrates are involved in corruption (Transparency International, Afrobarometer 2015) and about one in six companies state that the courts are a major constraint on their ability to do business (World Bank 2013).

The executive sometimes interferes with judicial processes, though not all the time (Bertelsmann Foundation 2018; Freedom House 2018; GAN 2017). In particular, Freedom House states that the handling of cases around the 2016 elections provides evidence of the courts' lack of impartiality (Freedom House 2018).

Bribes are regularly paid in return for favourable judicial decisions (World Economic Forum 2015-6), particularly by the lower courts (Bertelsmann Foundation 2018). In rural areas, people believe that the courts treat them according to their social status or political affiliations (Bertelsmann Foundation 2018).

On the other hand, judges in the higher courts sometimes use their legal powers to hold the government to account (Bertelsmann Foundation 2018). Global Integrity agrees, stating that the judiciary show strong independence despite executive interference (Global Integrity 2016).

Members of the judiciary are rarely subject to investigation (Bertelsmann Foundation 2018).

#### Natural resources

There is a moderately high risk of corruption in Uganda's natural resources sector (GAN Integrity 2017) particularly with respect to the country's nascent oil industry. Large oil and gas reserves were discovered in Uganda in 2006, with production expected to start in 2020 (Financial Times 2017).

The widespread corruption elsewhere in Uganda, the lack of transparency around natural resources in general (Global Integrity 2016) and oil in particular (GAN Integrity 2017) as well as the large sums of money expected to be generated have led to concerns of increased corruption (GAN Integrity 2017; Global Integrity 2016; Bertelsmann Foundation 2018).

The resource governance index measures how well natural resources are governed in 81 resource-rich countries, including how well revenues are managed, how well the industries are regulated and corruption prevented, as well as how well value is realised. Uganda scores 44 out of 100 points (or 51 out of 89 assessments made), which the Natural Resource Governance Institute classifies as "poor". A score of 45 would gain a classification of "weak". In particular, the assessment notes that Uganda fares poorly in how it licenses oil and gas fields and how it will manage oil revenues (Natural Resource Governance Institute 2017).

Uganda committed to join the Extractive Industries Transparency Initiative in 2008 (Global Witness 2015) but has not yet become a member (EITI 2018).

Global Witness has uncovered evidence of corruption and mismanagement in Uganda's mining sector, including poorly-qualified companies winning mining licences over well-qualified ones and the underpayment or total absence of tax payments, rents and royalties by mining companies. Mining licences have been granted in most of Uganda's protected areas, including Bwindi National Park, home to half the world's remaining mountain gorillas (Global Witness 2017).

#### **Public financial management**

Uganda fares relatively well in terms of the transparency of its budgeting process. The Open Budget Index scores it 60 out of 100 for transparency which is just one point away from the score considered sufficient to enable the public to engage in budget discussions. A score of 60 is on a par with those of Japan, South Korea and Poland (International Budget Partnership 2017).

The Public Expenditure and Financial Accountability (PEFA) tool is an internationally-used methodology for assessing the status of public financial management. Under this methodology, Uganda's budget process and budget documentation are seen as being transparent. However, the process is not geared to parliamentary approval before the start of the year (Ministry of Finance, Planning and Economic Development 2012).

Since 2015, more information has been provided in the pre-budget statement and the audit report, but less information is provided on how the budget is implemented, such as information on actual revenues collected, actual expenditures made, debt incurred and the situation of the government's accounts at the end of the fiscal year (International Budget Partnership 2017).

In terms of public participation in the budgeting process, Uganda scores 28 out of 100 in the Open Budget Index, which is more than the global average and makes it the leading country in the region. However, a score of 28 means that the country provides few opportunities for the public to engage in the budget process (International Budget Partnership 2017).

Controls over how the budget is spent, however, are not so good. The Public Expenditure and Financial Accountability assessment states that internal controls over expenditure are often ignored, and in some years there has been major excess expenditure by the Ministry of Defence and others (Ministry of Finance, Planning and Economic Development 2012).

Uganda's auditor general's office lists the following issues across all levels of government: a lack of adherence to public financial management rules, the use of cash rather than bank advances, the mischarging of expenditures and a lack of supporting documentation (Inspectorate of Government 2014). On the other hand, Global Integrity considers that legislative oversight of expenditure is effective, even though not all expenditure receives legislative approval before being spent (Global Integrity 2016).

Expenditure arrears improved between 2008 and 2012 but were still high. Most pension arrears were paid between 2010 and 2012 (Ministry of Finance, Planning and Economic Development 2012).

Uganda has tried to reduce the number of ghost workers in the public sector by decentralising the civil servant payroll and requiring accounting officers to display the payroll on public notice boards. As a result, 8,000 ghost workers were removed from the government payroll in 2004 (Inspectorate of Government 2014).

#### **Procurement**

There is a high risk of corruption around public procurement in Uganda. Uganda's Inspectorate of Government estimates that 9.4% of payments for publicly procured goods or services are corrupt (US Department of Commerce 2017). The auditor general's office found that in 2013 the government paid US\$12.9 million for work that was not done (Inspectorate of Government 2014).

Uganda's Inspectorate of Government stated in 2012 that public procurement is the area most prone to corruption (US Department of Commerce 2017) and the auditor general's office states that procurement rules are not adhered to (Inspectorate of Government 2014).

Conflict of interest regulations for public procurement officials are poorly enforced, which Global Integrity suggests is probably because of corruption (Global Integrity 2011). There is a lack of transparency over what contracts each of the 147 procuring entities have signed, with reports to the central regulatory authority in arrears (Ministry of Finance, Planning and Economic Development 2012).

US companies have complained about corruption and the lack of transparency in government procurement, with some companies alleging that foreign businesses are encouraged to take on politically-connected local partners (US Department of Commerce 2017). In some cases, high-value government contracts are awarded without any formal procurement process (US Department of Commerce 2017).

### Legal and institutional anticorruption framework

#### Legal framework

#### International conventions and initiatives

Uganda ratified both the UN Convention Against Corruption and the African Union's Convention on Preventing and Combatting Corruption in 2004 (UNODC 2018, African Union 2017) and the UN Convention against Transnational Organised Crime in 2005 (United Nations Treaty Collection 2018).

#### Domestic legal framework

As described above, Uganda is considered to have a relatively strong legal framework for preventing, detecting and deterring corruption, including an array of recently-passed legislation. Enforcement of the laws is considered weak (Bertelsmann Foundation 2018; GAN Integrity 2017; US Department of Commerce 2017). Since the last Expert Answer on Uganda was compiled in 2013, Uganda has passed the Public Financial Management Act (details below).

The Leadership Code Act was passed in 2002. It criminalises attempted corruption, bribery, extortion, bribing a foreign public official and abuse of office. Gifts or donations are required to be declared over a certain threshold (GAN Integrity 2017).

The Anti-Corruption Act was passed in 2009. It aims to prevent corruption in the public and private sectors by criminalising bribery and influence peddling and giving special investigative powers to the head of the Inspectorate of Government and the director of public prosecutions. It forbids public officials from accepting bribes (US Department of Commerce 2017, Global Integrity 2011). A 2015 amendment to

the act provides for mandatory confiscation of belongings of people convicted of corruption offences (US Department of State 2017, US Department of Commerce 2017).

Nevertheless, the US State Department considers that the law has not been effectively implemented, in part because of a lack of political will, with many corruption cases remaining pending for years (US Department of State 2017).

Human Rights Watch recommends that the government amend the Anti-Corruption Act to more clearly define terms such as "abuse of office" and "causing financial loss" and to more clearly specify what conduct is prohibited (HRW 2013).

The Whistleblowers Protection Act was passed in 2010. It provides some protection to people who report corruption (US Department of Commerce 2017).

The Public Financial Management Act was passed in 2015 with the aim of improving the management of public finances. It strengthens the obligation to publish information about the government budget, establishes a Treasury Single Account that aims to make public expenditure more transparent, and introduces a transparent framework for managing the expected oil revenue (US Department of Commerce 2017; Global Integrity 2016).

The Code of Conduct and Ethics for Uganda Public Service was published in 2005. It describes the standards of behaviour expected of public officials (GAN Integrity 2017), including in terms of bribes, conflicts of interest and the handling of gifts. The maximum sanction under the code is dismissal (Government of Uganda 2005).

Access to information is often impeded, despite Uganda being one of the first African countries to pass an access to information act, in 2005 (CIPESA 2017). Despite this, government departments often deny requests for information and other laws related to national security and confidentiality restrict access to information (Freedom House 2018).

#### Institutional framework

In general, anti-corruption institutions in Uganda are successful in prosecuting low-level corruption involving small amounts of money but are largely ineffective in curbing grand scale corruption (HRW 2013).

#### **Inspectorate of Government**

The Office of the Inspectorate of Government was established in 1988 and has a mandate to promote good governance, accountability and the rule of law in public office. It investigates possible cases of corruption and has the powers to search premises and bank accounts and to prosecute and arrest people. The inspectorate also serves as the country's ombudsman. The inspector general of government serves a four-year term, renewable once. The president appoints the inspector general of government and the deputies, with approval of parliament (Anti-corruption Authorities 2014; Inspectorate of Government 2017).

The office publishes reports to parliament twice a year, with details of the investigations, arrests and prosecutions made. The most recent available report at the time of writing (for January-June 2017) states that over the six-month period they investigated 714 complaints of corruption, arrested 12 people for corruption offences, saw 4 public officials convicted of corruption charges and saved the country US\$250,000 (Inspectorate of Government 2017).

However, the Inspectorate of Government faces a number of challenges including inadequate funding, low pay, understaffing, court delays and political interference (Global Integrity 2011).

#### Office of the Auditor General

The Office of the Auditor General is responsible for the auditing of the accounts of central and local government, as well as public and private organisations. It submits audit reports to parliament.

The office is understaffed. Parliament takes a long time to debate its reports and its recommendations are often not implemented by either local or national level authorities (Global Integrity 2011).

#### Office of the Director of Public Prosecutions

The Office of the Director of Public Prosecutions handles and prosecutes all types of criminal cases, including corruption cases.

This means that its mandate overlaps somewhat with that of the Inspectorate of Government. Human Rights Watch states that this lack of clarity over who has the responsibility to act has the potential to make it difficult to hold the two agencies to account. At present, they state that the two offices coordinate their work, but they note that this may not always be so (HRW 2013).

#### The Anti-Corruption Division of the High Court

The Anti-Corruption Division is a specialised tribunal of the Ugandan High Court that has jurisdiction over all corruption cases. It was set up in 2008 to speed up the resolution of corruption cases. The Inspectorate of Government, Directorate of Public Prosecutions and the Uganda Revenue Authority may file cases with the court (U4 2016).

Between 2009 and July 2015, the court received 1,071 cases, resolved 822 of them convicted 288

people (U4 2016) and saved the government US\$19 million (Daily Monitor 2017).

In some high-profile cases, prosecutors have been requested to delay prosecution or prematurely try a case with incomplete or weak evidence, and investigators, prosecutors and witnesses have been threatened or demanded bribes (HRW 2013). The court publishes some but not all of its decisions on its website; anti-corruption activists have called for all verdicts to be published (U4 2016).

#### **Directorate of Ethics and Integrity**

The Directorate of Ethics and Integrity is part of the office of the president and is headed by the minister for ethics and integrity. It is responsible for coordinating the anti-corruption work of other government agencies and for promoting ethics and integrity, including implementing the five-year national anti-corruption strategy. The minister is involved in the crackdown on LGBTQ rights in Uganda (BBC 2012, Guardian 2017).

#### **Public Accounts Committee**

The parliament's Public Accounts Committee has been active in its current form since 1995. It aims to provide a check on the government's expenditure, including highlighting any corruption. It is chaired and deputised by an opposition member (Centre for Policy Analysis 2014; US Department of Commerce 2017).

The committee is very active, receives generous financial support and has experienced parliamentarians sitting on it (Centre for Policy Analysis 2014).

However, the committee is slow to consider the reports of the auditor general and faces challenges in receiving timely responses from government (Centre for Policy Analysis 2014).

#### Other stakeholders

#### Media

Uganda's constitution provides for freedom of expression and for a free press. It has one of the most vibrant media scenes in east and central Africa, with thriving newspapers in English and various Ugandan languages (Bertelsmann Foundation 2018; Freedom House 2017).

In practice, freedom of expression is generally allowed (Bertelsmann Foundation 2018) and journalists are frequently critical of the government (Freedom House 2018).

However, journalists sometimes face harassment, state violence or arbitrary arrest (Global Integrity 2011; Freedom House 2017; Freedom House 2018). More than a dozen journalists were arrested and beaten by state officials in 2016, sometimes during live broadcasts (Freedom House 2018).

Bribery is increasingly prevalent in the media (Bertelsmann Foundation 2018). There are barriers to forming a broadcast media entity, with the government sometimes having closed down news organisations considered enemies of the ruling party (Global Integrity 2011).

The government banned journalists from reporting on opposition activities ahead of the last presidential and parliamentary elections (Freedom House 2018).

People are free to access the internet (Global Integrity 2011).

#### Civil society

Uganda has a large number of civil society organisations that play an active role in Ugandan life (Bertelsmann Foundation 2018; International Center for Not-For-Profit Law 2018).

In general, civil society organisations have been allowed to work freely and cooperate with foreign partners (Bertelsmann Foundation 2018). For example, they successfully pushed for electoral reform ahead of the 2016 general elections (International Center for Not-For-Profit Law 2018).

The legal framework is supportive of NGOs as long as their work is acceptable to the government (International Center for Not-For-Profit Law 2018). Indeed, local-level NGOs tend to avoid working on topics seen as being political. Their activities are closely watched by the state (Bertelsmann Foundation 2018). Registration procedures are burdensome (International Center for Not-For-Profit Law 2018).

In 2013, Uganda passed the Public Order Management Act which, among other things, gives the police the power to prohibit public meetings or to decide where public meetings should be held. Since then, the meetings of opposition members and civil society organisations have been disproportionately targeted (International Center for Not-For-Profit Law 2018).

In 2016, Uganda passed the Non-Governmental Organisations Act which prohibits NGOs from carrying out activities unless they have a signed agreement with both the District Non-Governmental Monitoring Committee and the local government and requires NGOs to "not engage in any act that is prejudicial to the interests of Uganda". Civil society activists have raised fears that the law may be used to target organisations that criticise the government (Bertelsmann Foundation 2018, International Center for Not-For-Profit Law 2018).

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# Further reading

For the 2013 expert answer on corruption in Uganda, see Transparency International. 2013. Uganda: Overview of corruption and anticorruption.

For a detailed description of how Uganda fares in terms of governance, politics and economy, see Bertelsmann Foundation. 2018. Transformation Index 2018. Uganda country report.

For more on freedom of expression in Uganda, see Freedom House. 2018. Freedom in the world 2018. Uganda. For more on the corruption issues pertinent to businesses doing business in or with Uganda, see GAN Integrity. 2017. GAN Business Anti-Corruption Portal, Uganda Corruption Report 2017.

For a detailed assessment of how Uganda does in terms of transparency, accountability and social development, see Global Integrity. 2016. Africa Integrity Indicators. Uganda – Country Findings Summary.

For more on Uganda's budget process, see International Budget Partnership. 2017. Open Budget Survey 2017. Uganda.

For more on a survey of people's experiences of corruption in Uganda, see Transparency International, Afrobarometer. 2015. People and Corruption, Africa Survey 2015. Global Corruption Barometer.

For more on how the Anti-Corruption Division of the High Court works, see U4 Anti-Corruption Resource Centre. 2016. Specialised Anti-Corruption Courts: Uganda.

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