



**UGANDA BUREAU OF STATISTICS**



# **QUARTERLY GOVERNMENT FINANCE STATISTICS BULLETIN**

**Q1 2025/26**

**January 2026**

## FOREWORD

This bulletin contains detailed statistics for Quarterly Government Revenue and Expenditure compiled basing on the guiding principles of the Government Finance Statistics Manual of 2014.

The statistics incorporated in this publication provide information for the Central Government and can be used for public policy analysis and evidence-based decision making.

The Bureau would like to appreciate the continued cooperation of the Ministry of Finance, Planning and Economic Development and Uganda Revenue Authority in providing data that facilitates the compilation of the statistics disseminated in this publication.

I also, commend the staff of the Government Finance Statistics Unit for putting together the information in this publication and I hope it will be used to make informed decisions.



Echoku Samuel  
Ag. Director Economic Statistics

## PERFORMANCE AT A GLANCE

Net revenue decreased by 20.6 percent to Shs 7,507.6 billion in Q1 2025/26 from Shs 9,454.1 billion in Q4 2024/25.

Tax revenue was the biggest contributor to central government revenue (7,062.5 billion) accounting for 91.7 percent of total central government revenue in Q1 2025/26. *See tables 1 a(i) and 1a(ii)*

Grants to central government decreased by 31.5 percent from Shs 303.0 billion in Q4 2024/25 to Shs 207.44 billion in Q1 2025/26 and they accounted for 2.7 percent of the total revenue in Q4 2024/25. *See tables 1 a(i) and 1a(ii)*

Central government expenditure (including local government grants and donor disbursements) decreased by 26.1 percent to Shs 11,253.6 billion in Q1 2025/26 from Shs 15,226.8 billion registered in Q4 2024/25, *See Table 1 Summary.*

Central government recurrent expenditure (excluding local government transfers) decreased by 0.9 percent to Shs 8,204.3 billion in Q4 2024/25 from Shs 8,282.2 billion registered in Q4 2024/25 while development expenditure (excluding local government transfers) decreased by 68.1 percent to Shs 1,229.5 billion in Q1 2025/26 compared to Shs 3,848.8 billion recorded in Q4 2024/25. *See tables 1g(i), 1g(ii), 1h(i) and 1h(ii)*

Transfers to local government decreased by 95.0 percent to Shs 63.3 billion in Q1 2025/26 from Shs 1,256.5 billion recorded in Q4 2024/25, *See Table 1 Summary.*

Donor disbursements decreased by 4.5 percent to Shs 1,756.4 billion in Q1 2025/26 from Shs 1,839.4 billion disbursed in Q4 2024/25, *See Table 1 Summary.*

## INTRODUCTION

The principal function of government is to provide public services such as law and order, defense, education, health, and welfare to its citizens as well as redistribute income. To manage its operations and provide accountability to its citizens, the government needs an accounting and reporting system. Two kinds of reporting systems are used, fiscal accounting and statistical reporting. A government fiscal accounting system is primarily designed to fulfill the requirements of fiscal accountability, which is a demonstration of compliance in the use of resources allocated by the budgetary process. The Government Finance Statistics (GFS) reporting system is concerned with measuring the effectiveness of spending and the sustainability of fiscal policies. It deals with the stocks and flows in revenue, expense, assets, and liabilities. Therefore, Government Finance Statistics (GFS) measure the financial activities of the government in an economy.

### Purpose of GFS

- To provide input to the compilation of Government Consumption Estimates (GCE) for the General Government in the compilation of Gross Domestic Product (GDP).
- Used in the compilation of the Supply and Use tables.
- Used in analysis of operations of specific levels of government and transactions between levels of government as well as the entire general government.
- To provide summary information on the overall performance and financial position of the general government.

### Coverage

The bulletin covers Central Government which comprises Ministries, Departments and Agencies (MDA) and referral hospitals. Currently, this includes 23 ministries, 66 agencies; 22 referral hospitals; 36 missions abroad and 13 public universities.

## **GFS COMPILATION PRACTICES**

The GFS compilation is in line with the latest Government Finance Statistics Manual (GFSM 2014).

### **Data sources**

The primary source of data is IFMS at the Ministry of Finance, Planning and Economic Development (MFPED), Department for Development Assistance and Regional Cooperation (DARC) at MFPED and Uganda Revenue Authority.

### **Classification**

The classification of transactions is consistent with internationally accepted standards, guidelines, and best practices. Data is classified in accordance with the new chart of accounts issued in 2018, which is aligned to the classifications of GFSM 2001/14.

### **Basis of recording**

The general government sector uses a modified cash basis of recording in their accounting and budgeting systems with all its transactions recorded on cash basis except for interest which is on accrual basis of accounting.

### **Valuation**

All general government transactions are valued at market prices. In respect to the stock of assets, no valuation has been done. This has therefore not enabled compilation of the Consumption of Fixed Capital (CFC) estimates.

### **Periodicity**

The bulletin is produced quarterly with a time lag of one (1) quarter.

## **ANALYSIS OF GOVERNMENT OPERATIONS**

### **Central Government Revenue**

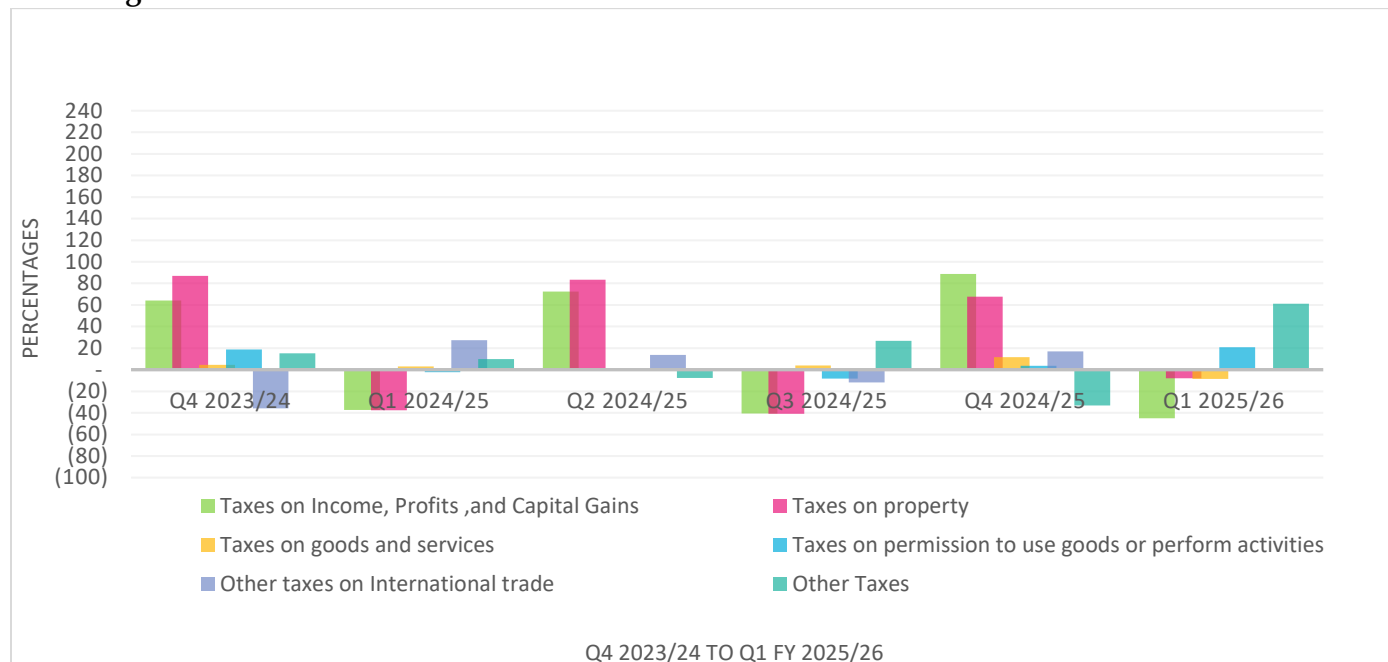
In Quarter one (Q1) of 2025/26, the net central government revenue (excluding tax refunds) was Shs 7,507.6 billion compared to Shs 9,454.1 billion collected in Quarter four (Q4) of 2024/25. This was a 20.6 percent decrease in the net quarterly central government revenue in Q1 2025/26 compared to Q4 2024/25. *See tables 1a(i) and 1a(ii)*

During the period under review, the largest contributor to the net revenue was tax revenue accounting for 91.7 percent while non-tax revenue contributed only 8.3 percent to the total revenue. *See tables 1a(i) and 1a(ii)*

Taxes on goods and services were the largest contributors to tax revenue items accounting for 47.3 percent in Q1 2025/26. *See tables 1a(i) and 1a(ii)*

Among the non-tax revenue items, grants contributed 2.7 percent and other revenues contributed 5.6 percent to the total revenue, *See table 1a(ii)*

**Figure 1: Composition of Quarter-to-Quarter Tax revenue changes from Q4 2023/24 to Q1 2025/26, Percentages**



From figure 1, for the period under review, it was observed that there was a relatively high increase in the tax category of other taxes of 61.1 percent in Q1 2025/26. The highest

reduction was observed in the category of taxes on income, profits, and capital gains. (45.0 percent). See table 1a(iii)

**Table 1: Summary of Central Government Expenditure from Q4 2023/24 to Q1 2025/26, Billion shillings**

|                                            | Q4 2023/24      | Q1 2024/25     | Q2 2024/25     | Q3 2024/25      | Q4 2024/25      | Q1 2025/26      |
|--------------------------------------------|-----------------|----------------|----------------|-----------------|-----------------|-----------------|
| CG excluding transfers to Local Government | 9,660.0         | 5,721.3        | 7,095.1        | 8,145.4         | 12,131.0        | 9,433.9         |
| Transfers to Local Government              | 3,877.1         | 1,404.0        | 1,295.6        | 1,517.6         | 1,256.5         | 63.3            |
| Donor disbursements/releases               | 1,303.2         | 1,568.2        | 1,373.9        | 594.2           | 1,839.4         | 1,756.4         |
| <b>Total</b>                               | <b>14,840.3</b> | <b>8,693.5</b> | <b>9,764.7</b> | <b>10,257.2</b> | <b>15,226.8</b> | <b>11,253.6</b> |
| <b>Quarterly changes</b>                   |                 |                |                |                 |                 |                 |
| CG excluding transfers to Local Government | 52.4            | -40.8          | 24.0           | 14.8            | 48.9            | -22.2           |
| Transfers to Local Government              | 135.2           | -63.8          | -7.7           | 17.1            | -17.2           | -95.0           |
| Donor disbursements                        | -11.9           | 20.3           | -12.4          | -56.8           | 209.6           | -4.5            |
| <b>Total</b>                               | <b>56.8</b>     | <b>-41.4</b>   | <b>12.3</b>    | <b>5.0</b>      | <b>48.4</b>     | <b>-26.1</b>    |

Source: Uganda Bureau of Statistics

## Central Government Expenditure

The total central government expenditure including transfers to local government and donor disbursements was Shs 11,253.6 billion in Q1 2025/26. This was a 26.1 percent decrease in expenditure in Q1 2025/26 compared to Shs 15,226.8 billion recorded in Q4 2024/25, *See table 1 Summary above.*

The central government recurrent expenditure excluding local government transfers for Q1 2025/26 was Shs 8,204.3 billion, representing a 0.9 percent increase from Shs 8,282.2 billion for Q4 2024/25. Central government recurrent expenditure including grants to local government was Shs. 8,248.3 billion in Q1 2025/26, which was a 13.2 percent decrease from Shs 9,506.4 billion recorded in Q4 2024/25. *See table 1d(i)*

The central government development expenditure excluding transfers to local government for Q1 2025/26 was Shs 1,234.4 billion, registering a 68.0 percent decrease from Shs 3,855.4 billion recorded in Q4 2024/25. Central government development expenditure including local government transfers was Shs 1,253.7 billion in Q1 2025/26 which was a 67.8 percent decrease from Shs 3,887.7 billion recorded in Q4 2024/25. *See tables 1e(i) and 1e(ii)*

The donor disbursements for Q1 2025/26 were Shs 1,756.4 billion, reflecting a 4.5 percent decrease from Shs 1,839.4 billion recorded in

Q4 2024/25. Most donor disbursements that were made in Q1 2025/26 were for general public services accounting for 65.8 percent, followed by economic affairs accounting for 27.1 percent. *See tables 1j(i) and 1j(ii)*

Analysis of functional and economic classification of recurrent expenditure (including transfers to local government) and development expenditure has been assessed as follows:

In terms of government functions, the largest recurrent expenditure for GOU in Q1 2025/26 was on general public services sector, accounting for 60.8 percent of which, most of the expenditure was for public debt transactions representing 41.0 percent, while Executive, legislature and other general Services was 11.0 percent.

The second largest was Defense, accounting for 11.7 percent, followed by public order and Safety at 8.1 percent to the total government recurrent expenditure. *See tables 1g(i) and 1g(ii)*

Transfers to local government accounted for 0.5 percent of the total government recurrent expenditure in Q1 2025/26. *See table 1g(ii)*

The largest share of the development expenditure was attributed to defense, accounting to 42.1 percent in Q1 2025/26. *See table 1h(ii)*

The public order and safety sector was the second largest contributor to the development expenditure with 13.7 percent in Q1 2025/26.

The percentage contribution of health expenditure to the overall development expenditure was recorded at 5.3 percent in Q1 2025/26. *See table 1h(ii)*

Economic analysis of the GOU expenses showed that total expense for Q1 2025/26 was Shs 8,267.6 billion (including transfers to local government) compared to Shs 10,353.0 billion that was spent in Q4 2024/25. This was a 20.1

percent decrease in the GOU expense between the two periods. *See tables 1b(i) and 1b(ii)*

In Q1 2025/26, expenditure on acquisition of non-financial assets was Shs. 1,038.6 billion, of which Shs. 657.2 billion was spent on machinery and equipment which accounted for 63.3 percent. This was followed by buildings and structures representing 33.2 percent (Shs. 344.4 billion). Also, Shs. 31.4 billion was spent on net acquisition of non-produced assets (land) which accounted for 3.0 percent. *See tables 1 c(i) and 1 c(ii)*

## APPENDIX I

Table 1 a (i) Classification of Central Government revenue by type, Q4 2023/24 to Q1 2025/26, Billion shillings

| Revenue                                                           | 2023/24         | 2024/25         |                 |                 |                 | 2025/26         |
|-------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                                                   | Q4              | Q1              | Q2              | Q3              | Q4              | Q1              |
| <b>Total Revenue (1+2)</b>                                        | <b>8,059.53</b> | <b>7,283.96</b> | <b>8,935.88</b> | <b>7,346.65</b> | <b>9,652.52</b> | <b>7,703.78</b> |
| <b>Net revenue</b>                                                | <b>7,900.22</b> | <b>7,151.22</b> | <b>8,722.25</b> | <b>7,168.04</b> | <b>9,454.06</b> | <b>7,507.64</b> |
| <b>1. Central Government Taxes</b>                                | <b>7,368.75</b> | <b>6,492.72</b> | <b>7,991.52</b> | <b>6,714.88</b> | <b>8,904.70</b> | <b>7,062.47</b> |
| <b>(a) Taxes on Income, Profits, and Capital Gains</b>            | <b>2,988.70</b> | <b>1,876.19</b> | <b>3,235.95</b> | <b>1,921.45</b> | <b>3,627.20</b> | <b>1,994.71</b> |
| PAYE (Payable by individuals)                                     | 1,473.98        | 1,153.46        | 1,348.10        | 1,309.31        | 1,574.70        | 1,226.75        |
| Corporations and Other Enterprises                                | 1,043.54        | 188.63          | 1,387.53        | 181.55          | 1,523.61        | 199.24          |
| Un allocable                                                      | 433.01          | 483.96          | 483.95          | 402.52          | 515.22          | 560.13          |
| Oil Revenue                                                       | 38.18           | 50.14           | 16.37           | 28.08           | 13.67           | 8.60            |
| <b>(b) Taxes on property</b>                                      | <b>130.92</b>   | <b>81.78</b>    | <b>149.93</b>   | <b>88.55</b>    | <b>148.40</b>   | <b>136.43</b>   |
| Immovable property                                                | 130.92          | 81.78           | 149.93          | 88.55           | 148.40          | 136.43          |
| <b>(c) Taxes on goods and services</b>                            | <b>3,347.20</b> | <b>3,449.71</b> | <b>3,442.97</b> | <b>3,574.44</b> | <b>3,984.78</b> | <b>3,644.00</b> |
| (i) VAT                                                           | 1,873.60        | 1,902.54        | 1,903.48        | 2,004.97        | 2,146.50        | 2,049.03        |
| Imported goods                                                    | 886.37          | 924.60          | 945.89          | 911.60          | 949.14          | 938.25          |
| Local goods                                                       | 195.84          | 177.64          | 145.62          | 214.89          | 228.00          | 221.38          |
| Local services                                                    | 950.71          | 933.04          | 1,025.60        | 1,057.10        | 1,167.82        | 1,085.54        |
| Tax refunds                                                       | (159.32)        | (132.74)        | (213.64)        | (178.61)        | (198.46)        | (196.14)        |
| (ii) Excise Taxes                                                 | 1,473.60        | 1,547.17        | 1,539.49        | 1,569.47        | 1,838.28        | 1,594.97        |
| Petroleum                                                         | 849.73          | 900.80          | 881.68          | 877.84          | 1,140.68        | 906.84          |
| Other imports                                                     | 63.10           | 68.61           | 72.58           | 58.35           | 64.16           | 43.58           |
| Local goods                                                       | 560.77          | 577.76          | 585.23          | 633.28          | 633.44          | 644.55          |
| <b>(d) Taxes on permission to use goods or perform activities</b> | <b>58.41</b>    | <b>57.00</b>    | <b>56.98</b>    | <b>52.22</b>    | <b>54.17</b>    | <b>65.52</b>    |
| Motor vehicle taxes                                               | 36.43           | 41.93           | 42.49           | 37.17           | 38.35           | 42.84           |
| Other                                                             | 21.98           | 15.06           | 14.49           | 15.05           | 15.83           | 22.68           |
| <b>(e) Other taxes on international trade</b>                     | <b>578.00</b>   | <b>736.75</b>   | <b>836.72</b>   | <b>736.96</b>   | <b>861.63</b>   | <b>853.57</b>   |
| Custom duties (other imports)                                     | 574.00          | 725.17          | 824.79          | 724.83          | 847.77          | 839.06          |
| Taxes on exports                                                  | 4.00            | 11.58           | 11.93           | 12.13           | 13.86           | 14.52           |
| <b>(f) Other Taxes</b>                                            | <b>265.52</b>   | <b>291.29</b>   | <b>268.98</b>   | <b>341.25</b>   | <b>228.51</b>   | <b>368.22</b>   |
| Government                                                        | -               | -               | -               | -               | -               | -               |
| Other                                                             | 265.52          | 291.29          | 268.98          | 341.25          | 228.51          | 368.22          |

Source: Uganda Bureau of Statistics



**Table 1 a (i) Classification of Central Government revenue by type, Q4 2023/24 to Q1 2025/26, Billion shillings (cont'd)**

| Revenue                                      | 2023/24       | 2024/25       |               |               |               | 2025/26       |
|----------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
|                                              | Q4            | Q1            | Q2            | Q3            | Q4            | Q1            |
| <b>2. Central Government Non-Tax revenue</b> | <b>690.78</b> | <b>791.24</b> | <b>944.36</b> | <b>631.77</b> | <b>747.82</b> | <b>641.32</b> |
| <b>(a) Grants</b>                            | <b>282.90</b> | <b>334.65</b> | <b>478.00</b> | <b>202.62</b> | <b>303.00</b> | <b>207.44</b> |
| <b>(b) Other Revenue</b>                     | <b>407.89</b> | <b>456.59</b> | <b>466.36</b> | <b>429.15</b> | <b>444.82</b> | <b>433.88</b> |
| <b>(i) Property Income</b>                   | <b>3.52</b>   | <b>10.89</b>  | <b>5.68</b>   | <b>18.23</b>  | <b>5.66</b>   | <b>6.58</b>   |
| Interest                                     | -             | -             | -             | -             | -             | -             |
| Dividends                                    | -             | -             | -             | -             | -             | -             |
| Rent                                         | 3.52          | 10.89         | 5.68          | 18.23         | 5.66          | 6.58          |
| <b>(ii) Sale of goods and services</b>       | <b>236.42</b> | <b>266.67</b> | <b>289.79</b> | <b>255.30</b> | <b>262.78</b> | <b>306.48</b> |
| Administrative fees                          | 236.42        | 266.67        | 289.79        | 255.30        | 262.78        | 306.48        |
| Sales by nonmarket establishments            | -             | -             | -             | -             | -             | -             |
| <b>(iii) Fines and Penalties</b>             | <b>4.52</b>   | <b>5.62</b>   | <b>4.34</b>   | <b>4.09</b>   | <b>4.07</b>   | <b>4.13</b>   |
| Voluntary transfers other than grants        | -             | -             | -             | -             | -             | -             |
| (iv) Miscellaneous and unidentified revenue  | 163.43        | 173.41        | 166.56        | 151.53        | 172.31        | 116.69        |

Source: Uganda Bureau of Statistics

Table 1 a (ii) Classification of Central Government revenue by type and percentage share, Q4 2023/24 to Q1 2025/26.

| Revenue                                                           | 2023/24      | 2024/25      |              |              |              | 2025/26      |
|-------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                                                   | Q4           | Q1           | Q2           | Q3           | Q4           | Q1           |
| <b>Total Revenue (1+2)</b>                                        | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> |
| <b>1. Central Government Taxes</b>                                | <b>91.4</b>  | <b>89.1</b>  | <b>89.4</b>  | <b>91.4</b>  | <b>92.3</b>  | <b>91.7</b>  |
| <b>(a) Taxes on Income, Profits, and Capital Gains</b>            | <b>37.1</b>  | <b>25.8</b>  | <b>36.2</b>  | <b>26.2</b>  | <b>37.6</b>  | <b>25.9</b>  |
| <b>PAYE (Payable by individuals)</b>                              | <b>18.3</b>  | <b>15.8</b>  | <b>15.1</b>  | <b>17.8</b>  | <b>16.3</b>  | <b>15.9</b>  |
| Corporations and Other Enterprises                                | 12.9         | 2.6          | 15.5         | 2.5          | 15.8         | 2.6          |
| Un allocable                                                      | 5.4          | 6.6          | 5.4          | 5.5          | 5.3          | 7.3          |
| Oil Revenue                                                       | 0.5          | 0.7          | 0.2          | 0.4          | 0.1          | 0.1          |
| <b>(b) Taxes on property</b>                                      | <b>1.6</b>   | <b>1.1</b>   | <b>1.7</b>   | <b>1.2</b>   | <b>1.5</b>   | <b>1.8</b>   |
| Immovable property                                                | 1.6          | 1.1          | 1.7          | 1.2          | 1.5          | 1.8          |
| <b>(c) Taxes on goods and services</b>                            | <b>41.5</b>  | <b>47.4</b>  | <b>38.5</b>  | <b>48.7</b>  | <b>41.3</b>  | <b>47.3</b>  |
| <b>(i) VAT</b>                                                    | <b>23.2</b>  | <b>26.1</b>  | <b>21.3</b>  | <b>27.3</b>  | <b>22.2</b>  | <b>26.6</b>  |
| Imported goods                                                    | 11.0         | 12.7         | 10.6         | 12.4         | 9.8          | 12.2         |
| Local goods                                                       | 2.4          | 2.4          | 1.6          | 2.9          | 2.4          | 2.9          |
| Local services                                                    | 11.8         | 12.8         | 11.5         | 14.4         | 12.1         | 14.1         |
| <b>(ii) Excise Taxes</b>                                          | <b>18.3</b>  | <b>21.2</b>  | <b>17.2</b>  | <b>21.4</b>  | <b>19.0</b>  | <b>20.7</b>  |
| Petroleum                                                         | 10.5         | 12.4         | 9.9          | 11.9         | 11.8         | 11.8         |
| Other imports                                                     | 0.8          | 0.9          | 0.8          | 0.8          | 0.7          | 0.6          |
| Local goods                                                       | 7.0          | 7.9          | 6.5          | 8.6          | 6.6          | 8.4          |
| <b>(d) Taxes on permission to use goods or perform activities</b> | <b>0.7</b>   | <b>0.8</b>   | <b>0.6</b>   | <b>0.7</b>   | <b>0.6</b>   | <b>0.9</b>   |
| Motor vehicle taxes                                               | 0.5          | 0.6          | 0.5          | 0.5          | 0.4          | 0.6          |
| Other                                                             | 0.3          | 0.2          | 0.2          | 0.2          | 0.2          | 0.3          |
| <b>(e) Other taxes on international trade</b>                     | <b>7.2</b>   | <b>10.1</b>  | <b>9.4</b>   | <b>10.0</b>  | <b>8.9</b>   | <b>11.1</b>  |
| Custom duties (other imports)                                     | 7.1          | 10.0         | 9.2          | 9.9          | 8.8          | 10.9         |
| Taxes on exports                                                  | 0.0          | 0.2          | 0.1          | 0.2          | 0.1          | 0.2          |
| <b>(f) Other Taxes</b>                                            | <b>3.3</b>   | <b>4.0</b>   | <b>3.0</b>   | <b>4.6</b>   | <b>2.4</b>   | <b>4.8</b>   |
| Government                                                        | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| <b>Other</b>                                                      | <b>3.3</b>   | <b>4.0</b>   | <b>3.0</b>   | <b>4.6</b>   | <b>2.4</b>   | <b>4.8</b>   |
| <b>2. Central Government Non-Tax revenue</b>                      | <b>8.6</b>   | <b>10.9</b>  | <b>10.6</b>  | <b>8.6</b>   | <b>7.7</b>   | <b>8.3</b>   |
| <b>(a) Grants</b>                                                 | <b>3.5</b>   | <b>4.6</b>   | <b>5.3</b>   | <b>2.8</b>   | <b>3.1</b>   | <b>2.7</b>   |
| <b>(b) Other Revenue</b>                                          | <b>5.1</b>   | <b>6.3</b>   | <b>5.2</b>   | <b>5.8</b>   | <b>4.6</b>   | <b>5.6</b>   |
| <b>(i) Property Income</b>                                        | <b>0.0</b>   | <b>0.1</b>   | <b>0.1</b>   | <b>0.2</b>   | <b>0.1</b>   | <b>0.1</b>   |
| Interest                                                          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Dividends                                                         | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Rent                                                              | 0.0          | 0.1          | 0.1          | 0.2          | 0.1          | 0.1          |
| <b>(ii) Sale of goods and services</b>                            | <b>2.9</b>   | <b>3.7</b>   | <b>3.2</b>   | <b>3.5</b>   | <b>2.7</b>   | <b>4.0</b>   |
| Administrative fees                                               | 2.9          | 3.7          | 3.2          | 3.5          | 2.7          | 4.0          |
| Sales by nonmarket establishments                                 | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| <b>(iii) Fines and Penalties</b>                                  | <b>0.1</b>   | <b>0.1</b>   | <b>0.0</b>   | <b>0.1</b>   | <b>0.0</b>   | <b>0.1</b>   |
| Voluntary transfers other than grants                             | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| <b>(iv) Miscellaneous and unidentified revenue</b>                | <b>2.0</b>   | <b>2.4</b>   | <b>1.9</b>   | <b>2.1</b>   | <b>1.8</b>   | <b>1.5</b>   |

Source: Uganda Bureau of Statistics

**Table 1 a (iii) Classification of Central Government Tax Revenue, Q4 2023/24 to Q1 2025/26 in Billion Shillings and Percentage change**

| Tax Revenue By Type                                    | 2023/24         | 2024/25         |                 |                 |                 | 2025/26         |
|--------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                                        | Q4              | Q1              | Q2              | Q3              | Q4              | Q1              |
| Taxes on Income, Profits, and Capital Gains            | 2,988.70        | 1,876.19        | 3,235.95        | 1,921.45        | 3,627.20        | 1,994.71        |
| Taxes on property                                      | 130.92          | 81.78           | 149.93          | 88.55           | 148.40          | 136.43          |
| Taxes on goods and services                            | 3,347.20        | 3,449.71        | 3,442.97        | 3,574.44        | 3,984.78        | 3,644.00        |
| Taxes on permission to use goods or perform activities | 58.41           | 57.00           | 56.98           | 52.22           | 54.17           | 65.52           |
| Other taxes on international trade                     | 578.00          | 736.75          | 836.72          | 736.96          | 861.63          | 853.57          |
| Other Taxes                                            | 265.52          | 291.29          | 268.98          | 341.25          | 228.51          | 368.22          |
| <b>TOTAL</b>                                           | <b>7,368.75</b> | <b>6,492.72</b> | <b>7,991.52</b> | <b>6,714.88</b> | <b>8,904.70</b> | <b>7,062.47</b> |
| <b>Percentage change by Tax Type</b>                   | <b>Q4</b>       | <b>Q1</b>       | <b>Q2</b>       | <b>Q3</b>       | <b>Q4</b>       | <b>Q1</b>       |
| Taxes on Income, Profits, and Capital Gains            | 64.01           | (37.22)         | 72.47           | (40.62)         | 88.77           | (45.01)         |
| Taxes on property                                      | 86.90           | (37.53)         | 83.34           | (40.94)         | 67.58           | (8.07)          |
| Taxes on goods and services                            | 4.38            | 3.06            | (0.20)          | 3.82            | 11.48           | (8.55)          |
| Taxes on permission to use goods or perform activities | 18.80           | (2.43)          | (0.03)          | (8.35)          | 3.74            | 20.95           |
| Other taxes on international trade                     | (35.70)         | 27.46           | 13.57           | (11.92)         | 16.92           | (0.94)          |
| Other Taxes                                            | 15.25           | 9.71            | (7.66)          | 26.87           | (33.04)         | 61.14           |
| <b>TOTAL</b>                                           | <b>17.38</b>    | <b>(11.89)</b>  | <b>23.08</b>    | <b>(15.97)</b>  | <b>32.61</b>    | <b>(20.69)</b>  |

Source: Uganda Bureau of Statistics

**Table 1 b (i) Economic Classification of Government Expense, (GOU), Q4 2023/24 to Q1 2025/26, Billion shillings**

| Expense                                    | 2023/24        | 2024/25        |                |                |                | 2025/26        |
|--------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                            | Q4             | Q1             | Q2             | Q3             | Q4             | Q1             |
| Compensation of employees                  | <b>1,588.7</b> | <b>1,381.1</b> | <b>1,549.5</b> | <b>1,551.4</b> | <b>1,740.4</b> | <b>1,612.5</b> |
| Wages and salaries                         | 1,516.8        | 1,337.6        | 1,494.0        | 1,492.6        | 1,663.9        | 1,567.5        |
| In cash                                    | 1,516.8        | 1,337.6        | 1,494.0        | 1,492.6        | 1,663.9        | 1,567.5        |
| In kind                                    | -              | -              | -              | -              | -              | -              |
| Social contributions                       | <b>71.9</b>    | <b>43.5</b>    | <b>55.6</b>    | <b>58.9</b>    | <b>76.4</b>    | <b>45.0</b>    |
| Actual contributions                       | 65.7           | 41.0           | 51.9           | 54.8           | 70.9           | 43.4           |
| Imputed contributions                      | 6.3            | 2.4            | 3.6            | 4.0            | 5.6            | 1.7            |
| Use of goods and services                  | <b>2,299.5</b> | <b>1,129.5</b> | <b>1,767.2</b> | <b>1,641.7</b> | <b>3,224.4</b> | <b>1,874.9</b> |
| Other purchases of goods and services      | 2,299.5        | 1,129.5        | 1,767.2        | 1,641.7        | 3,224.4        | 1,874.9        |
| Interest                                   | <b>1,502.5</b> | <b>2,019.9</b> | <b>1,799.4</b> | <b>2,373.3</b> | <b>2,201.2</b> | <b>3,379.7</b> |
| To nonresidents                            | -              | -              | -              | -              | -              | -              |
| To residents other than general government | -              | -              | -              | -              | -              | -              |
| To other general government units          | -              | -              | -              | -              | -              | -              |
| Subsidies                                  | <b>0.0</b>     | <b>1.2</b>     | <b>0.3</b>     | <b>1.7</b>     | <b>0.2</b>     | <b>2.5</b>     |
| Grants                                     | <b>1,654.3</b> | <b>664.9</b>   | <b>672.1</b>   | <b>1,440.2</b> | <b>1,445.4</b> | <b>720.6</b>   |
| To foreign governments                     | -              | 30.6           | 106.1          | 13.6           | 69.0           | 43.9           |
| To international organizations             | <b>19.8</b>    | <b>32.9</b>    | <b>26.2</b>    | <b>6.7</b>     | <b>13.2</b>    | <b>61.4</b>    |
| Current                                    | 19.8           | 32.9           | 26.8           | 7.0            | 19.2           | 17.5           |
| Capital                                    | -              | -              | 0.6            | 0.3            | 6.0            | 0.3            |
| To other general government units          | <b>1,617.4</b> | <b>616.7</b>   | <b>614.1</b>   | <b>1,402.1</b> | <b>1,400.7</b> | <b>661.1</b>   |
| Current                                    | 1,616.2        | 647.2          | 719.7          | 1,415.4        | 1,463.7        | 660.8          |
| Capital                                    | 1.2            | 30.6           | 105.3          | 13.3           | 63.1           | 43.7           |
| To non-government organizations            | <b>17.2</b>    | <b>15.3</b>    | <b>31.9</b>    | <b>31.4</b>    | <b>31.5</b>    | <b>82.0</b>    |
| Current                                    | 17.2           | 15.3           | 31.8           | 31.4           | 31.5           | 46.4           |
| Capital                                    | -              | -              | -              | -              | -              | -              |
| Social benefits                            | <b>349.0</b>   | <b>162.2</b>   | <b>252.0</b>   | <b>167.8</b>   | <b>275.1</b>   | <b>293.4</b>   |
| Other expense                              | <b>231.2</b>   | <b>293.9</b>   | <b>156.6</b>   | <b>224.3</b>   | <b>134.2</b>   | <b>466.6</b>   |
| Property Expenses other than Interest      | -              | -              | 0.3            | 1.9            | 6.6            | 1.1            |
| Rent                                       | -              | -              | -              | -              | -              | -              |
| Miscellaneous other expense                | <b>231.2</b>   | <b>293.9</b>   | <b>154.4</b>   | <b>223.9</b>   | <b>131.3</b>   | <b>466.6</b>   |
| Current                                    | 231.2          | 293.9          | 154.7          | 225.7          | 137.9          | 466.6          |
| Capital                                    | -              | -              | 0.3            | 1.9            | 6.6            | -              |
| <b>Total</b>                               | <b>7,625.3</b> | <b>5,683.3</b> | <b>6,303.6</b> | <b>7,415.9</b> | <b>9,096.6</b> | <b>8,204.3</b> |

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q4 2023/24 to Q1 2025/26, Billion shillings (cont'd)

| Expense                                                      | 2023/24         | 2024/25         |                 |                 |                 | 2025/26         |
|--------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                                              | Q4              | Q1              | Q2              | Q3              | Q4              | Q1              |
| <b>Transfers to Local government</b>                         | <b>3,877.1</b>  | <b>1,404.0</b>  | <b>1,295.6</b>  | <b>1,517.6</b>  | <b>1,256.5</b>  | <b>63.3</b>     |
| <b>Total expense including transfers to Local government</b> | <b>11,502.4</b> | <b>7,087.3</b>  | <b>7,599.2</b>  | <b>8,933.5</b>  | <b>10,353.0</b> | <b>8,267.6</b>  |
| <b>MEMORANDUM ITEMS</b>                                      |                 |                 |                 |                 |                 |                 |
| Interest paid                                                | 289.8           | 2,110.1         | 10,045.8        | 2,489.9         | 1,878.6         | 3,606.3         |
| Disposals (Decrease in Non-Financial Assets)                 | -               | -               | -               | -               | -               | -               |
| Domestic Arrears                                             | -               | 3,197.2         | 2,635.3         | 2,303.8         | 2,065.8         | 2,960.1         |
| Domestic arrears (Budgeting)                                 | -               | -               | -               | -               | -               | -               |
| Electricity Arrears                                          | -               | -               | -               | -               | -               | -               |
| External Debt repayment                                      | 589.3           | 980.3           | 562.6           | 928.5           | 589.0           | 1,000.8         |
| Expenditure Accounts                                         | -               | -               | -               | -               | -               | -               |
| FA                                                           | -               | -               | -               | -               | -               | -               |
| Financial Assets-Other Grants                                | -               | -               | -               | -               | -               | -               |
| Pension Arrears                                              | -               | -               | -               | -               | -               | -               |
| Salary Arrears                                               | -               | -               | -               | -               | -               | -               |
| Tax refunds                                                  | 666.7           | 82.3            | 12.6            | 7.3             | 100.9           | 67.7            |
| Telephone Arrears                                            | -               | -               | -               | -               | -               | -               |
| Treasury Bonds Redemption (Budgeting)                        | -               | -               | -               | -               | -               | -               |
| Treasury Bills Redemption (Budgeting)                        | -               | -               | -               | -               | -               | -               |
| Utility Arrears                                              | -               | -               | -               | -               | -               | -               |
| Water Arrears                                                | -               | -               | -               | -               | -               | -               |
| Project Accounts                                             | -               | -               | -               | -               | -               | -               |
| Defense/Military Pensions arrears (Budgeting)                | -               | -               | -               | -               | -               | -               |
| LG Conditional grants                                        | -               | -               | -               | -               | -               | -               |
| <b>Net acquisition of nonfinancial assets</b>                | <b>2,034.7</b>  | <b>38.0</b>     | <b>791.5</b>    | <b>729.6</b>    | <b>3,034.4</b>  | <b>1,038.6</b>  |
| <b>Memorandum Total</b>                                      | <b>3,580.5</b>  | <b>6,407.9</b>  | <b>14,047.8</b> | <b>6,459.0</b>  | <b>7,668.7</b>  | <b>8,673.5</b>  |
| <b>TOTAL CASH OUTFLOW</b>                                    | <b>13,580.4</b> | <b>11,475.4</b> | <b>19,847.7</b> | <b>13,019.1</b> | <b>15,820.5</b> | <b>13,561.4</b> |
| <b>TOTAL EXPENDITURE</b>                                     | <b>13,537.1</b> | <b>7,125.3</b>  | <b>8,390.8</b>  | <b>9,663.0</b>  | <b>13,387.4</b> | <b>9,306.2</b>  |

Source: Uganda Bureau of Statistics

**Table 1 b (ii) Economic Classification of Government Expense, (GOU), Q4 2023/24 to Q1 2025/26, Percentages**

| Expense                                                      | 2023/24      | 2024/25      |              |              |              | 2025/26      |
|--------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                                              | Q4           | Q1           | Q2           | Q3           | Q4           | Q1           |
| <b>Compensation of employees</b>                             | 13.8         | 19.5         | 20.4         | 17.4         | 16.8         | 19.5         |
| Wages and salaries                                           | 13.2         | 18.9         | 19.7         | 16.7         | 16.1         | 19.0         |
| In cash                                                      | 13.2         | 18.9         | 19.7         | 16.7         | 16.1         | 19.0         |
| In kind                                                      | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Social contributions                                         | 0.6          | 0.6          | 0.7          | 0.7          | 0.7          | 0.5          |
| Actual contributions                                         | 0.6          | 0.6          | 0.7          | 0.6          | 0.7          | 0.5          |
| Imputed contributions                                        | 0.1          | 0.0          | 0.0          | 0.0          | 0.1          | 0.0          |
| <b>Use of goods and services</b>                             | 20.0         | 15.9         | 23.3         | 18.4         | 31.1         | 22.7         |
| Other purchases of goods and services                        | 20.0         | 15.9         | 23.3         | 18.4         | 31.1         | 22.7         |
| <b>Interest</b>                                              | 13.1         | 28.5         | 23.7         | 26.6         | 21.3         | 40.9         |
| To nonresidents                                              | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| To residents other than general government                   | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| To other general government units                            | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| <b>Subsidies</b>                                             | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| <b>Grants</b>                                                | 14.4         | 9.4          | 8.8          | 16.1         | 14.0         | 8.7          |
| To foreign governments                                       | 0.0          | 0.4          | 1.4          | 0.2          | 0.7          | 0.5          |
| <b>To international organizations</b>                        | 0.2          | 0.5          | 0.3          | 0.1          | 0.1          | 0.7          |
| Current                                                      | 0.2          | 0.5          | 0.4          | 0.1          | 0.2          | 0.2          |
| Capital                                                      | 0.0          | 0.0          | 0.0          | 0.0          | 0.1          | 0.0          |
| <b>To other general government units</b>                     | 14.1         | 8.7          | 8.1          | 15.7         | 13.5         | 8.0          |
| Current                                                      | 14.1         | 9.1          | 9.5          | 15.8         | 14.1         | 8.0          |
| Capital                                                      | 0.0          | 0.4          | 1.4          | 0.1          | 0.6          | 0.5          |
| <b>To Non-government organizations</b>                       | 0.1          | 0.2          | 0.4          | 0.4          | 0.3          | 1.0          |
| Current                                                      | 0.1          | 0.2          | 0.4          | 0.4          | 0.3          | 0.6          |
| Capital                                                      | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| <b>Social benefits</b>                                       | 3.0          | 2.3          | 3.3          | 1.9          | 2.7          | 3.5          |
| <b>Other expense</b>                                         | 2.0          | 4.1          | 2.1          | 2.5          | 1.3          | 5.6          |
| Property Expenses other than Interest                        | 0.0          | 0.0          | 0.0          | 0.0          | 0.1          | 0.0          |
| Rent                                                         | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| <b>Miscellaneous other expense</b>                           | 2.0          | 4.1          | 2.0          | 2.5          | 1.3          | 5.6          |
| Current                                                      | 2.0          | 4.1          | 2.0          | 2.5          | 1.3          | 5.6          |
| Capital                                                      | 0.0          | 0.0          | 0.0          | 0.0          | 0.1          | 0.0          |
| <b>Total</b>                                                 | <b>66.3</b>  | <b>80.2</b>  | <b>83.0</b>  | <b>83.0</b>  | <b>87.9</b>  | <b>99.2</b>  |
| <b>Transfers to Local government</b>                         | <b>33.7</b>  | <b>19.8</b>  | <b>17.0</b>  | <b>17.0</b>  | <b>12.1</b>  | <b>0.8</b>   |
| <b>Total expense including transfers to Local government</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> |

Source: Uganda Bureau of Statistics

**Table 1c (i) Classification of Transaction in Nonfinancial Assets for Central Government for, Q4 2023/24 to Q1 2025/26, Billion shillings**

|                                               | 2023/24        | 2024/25     |              |              |                | 2025/26        |  |
|-----------------------------------------------|----------------|-------------|--------------|--------------|----------------|----------------|--|
|                                               | Q4             | Q1          | Q2           | Q3           | Q4             | Q1             |  |
| <b>Net acquisition of nonfinancial assets</b> | <b>2,034.7</b> | <b>38.0</b> | <b>791.5</b> | <b>729.6</b> | <b>3,034.4</b> | <b>1,038.6</b> |  |
| <b>Buildings and structures</b>               | <b>710.4</b>   | <b>32.3</b> | <b>227.4</b> | <b>168.0</b> | <b>1,506.2</b> | <b>344.4</b>   |  |
| Dwellings                                     | 23.2           | 0.2         | 13.2         | 12.9         | 21.9           | 37.5           |  |
| Nonresidential buildings                      | 288.0          | 12.4        | 147.3        | 104.3        | 381.7          | 251.3          |  |
| Other structures                              | 399.2          | 19.8        | 66.9         | 50.8         | 1,102.6        | 55.6           |  |
| <b>Machinery and equipment</b>                | <b>1,100.6</b> | <b>4.8</b>  | <b>502.3</b> | <b>500.0</b> | <b>1,333.1</b> | <b>657.2</b>   |  |
| Transport equipment                           | 98.5           | 2.0         | 23.9         | 22.7         | 127.2          | 2.0            |  |
| Other machinery and equipment                 | 1,002.2        | 2.8         | 478.4        | 477.3        | 1,205.9        | 655.2          |  |
| Taxes on Machinery, Furniture and Vehicles    | -              | -           | -            | -            | -              | -              |  |
| <b>Other fixed assets</b>                     | <b>11.9</b>    | <b>-</b>    | <b>6.0</b>   | <b>3.1</b>   | <b>11.6</b>    | <b>5.5</b>     |  |
| <b>Inventories</b>                            | <b>-</b>       | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>       | <b>-</b>       |  |
| Strategic stocks                              | -              | -           | -            | -            | -              | -              |  |
| Other inventories                             | -              | -           | -            | -            | -              | -              |  |
| <b>Net acquisition of non-produced assets</b> | <b>211.8</b>   | <b>0.9</b>  | <b>55.8</b>  | <b>58.5</b>  | <b>183.5</b>   | <b>31.4</b>    |  |
| Land                                          | 211.8          | 0.9         | 55.8         | 58.5         | 183.5          | 31.4           |  |
| Mineral and energy resources                  | -              | -           | -            | -            | -              | -              |  |

Source: Uganda Bureau of Statistics

Table 1 c (ii) Classification of Transaction in Nonfinancial Assets for Central Government, Percentages, Q4 2023/24 to Q1 2025/26.

|                                               | 2023/24      | 2024/25      |              |              |              | 2025/26      |  |
|-----------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--|
|                                               | Q4           | Q1           | Q2           | Q3           | Q4           | Q1           |  |
| <b>Net acquisition of nonfinancial assets</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> |  |
| <b>Buildings and structures</b>               | <b>34.9</b>  | <b>85.0</b>  | <b>28.7</b>  | <b>23.0</b>  | <b>49.6</b>  | <b>33.2</b>  |  |
| Dwellings                                     | 1.1          | 0.5          | 1.7          | 1.8          | 0.7          | 3.6          |  |
| Nonresidential buildings                      | 14.2         | 32.5         | 18.6         | 14.3         | 12.6         | 24.2         |  |
| Other structures                              | 19.6         | 52.0         | 8.5          | 7.0          | 36.3         | 5.4          |  |
| <b>Machinery and equipment</b>                | <b>54.1</b>  | <b>12.7</b>  | <b>63.5</b>  | <b>68.5</b>  | <b>43.9</b>  | <b>63.3</b>  |  |
| Transport equipment                           | 4.8          | 5.3          | 3.0          | 3.1          | 4.2          | 0.2          |  |
| Other machinery and equipment                 | 49.3         | 7.3          | 60.4         | 65.4         | 39.7         | 63.1         |  |
| Taxes on Machinery, Furniture and Vehicles    | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |  |
| <b>Other fixed assets</b>                     | <b>0.6</b>   | <b>0.0</b>   | <b>0.8</b>   | <b>0.4</b>   | <b>0.4</b>   | <b>0.5</b>   |  |
| <b>Inventories</b>                            | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   |  |
| Strategic stocks                              | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |  |
| Other inventories                             | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |  |
| <b>Net acquisition of non-produced assets</b> | <b>10.4</b>  | <b>2.3</b>   | <b>7.0</b>   | <b>8.0</b>   | <b>6.0</b>   | <b>3.0</b>   |  |
| Land                                          | 10.4         | 2.3          | 7.0          | 8.0          | 6.0          | 3.0          |  |
| Mineral and energy resources                  | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |  |

Source: Uganda Bureau of Statistics



Table 1 d (i) Economic Classification of Recurrent Expense, Q4 2023/24 to Q1 2025/26, Billion shillings.

| Expense                                    | 2023/24         | 2024/25        |                |                |                | 2025/26        |
|--------------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|
|                                            | Q4              | Q1             | Q2             | Q3             | Q4             | Q1             |
| <b>Compensation of employees</b>           | <b>1,542.4</b>  | <b>1,364.8</b> | <b>1,521.0</b> | <b>1,522.6</b> | <b>1,699.9</b> | <b>1,595.2</b> |
| Wages and salaries                         | 1,475.4         | 1,321.4        | 1,466.7        | 1,465.9        | 1,628.1        | 1,550.8        |
| In cash                                    | 1,475.4         | 1,321.4        | 1,466.7        | 1,465.9        | 1,628.1        | 1,550.8        |
| In kind                                    | -               | -              | -              | -              | -              | -              |
| Social contributions                       | 67.1            | 43.4           | 54.4           | 56.7           | 71.8           | 44.4           |
| Actual contributions                       | 60.8            | 40.9           | 50.8           | 53.0           | 66.9           | 42.7           |
| Imputed contributions                      | 6.3             | 2.4            | 3.5            | 3.7            | 4.9            | 1.7            |
| <b>Use of goods and services</b>           | <b>1,892.2</b>  | <b>1,106.2</b> | <b>1,582.9</b> | <b>1,303.6</b> | <b>2,529.0</b> | <b>1,746.3</b> |
| Other purchases of goods and services      | 1,892.2         | 1,106.2        | 1,582.9        | 1,303.6        | 2,529.0        | 1,746.3        |
| <b>Interest</b>                            | <b>1,502.5</b>  | <b>2,019.9</b> | <b>1,799.4</b> | <b>2,373.3</b> | <b>2,201.2</b> | <b>3,379.7</b> |
| To nonresidents                            | -               | -              | -              | -              | -              | -              |
| To residents other than general government | -               | -              | -              | -              | -              | -              |
| To other general government units          | -               | -              | -              | -              | -              | -              |
| <b>Subsidies</b>                           | <b>0.0</b>      | <b>1.2</b>     | <b>0.3</b>     | <b>1.7</b>     | <b>0.2</b>     | <b>2.5</b>     |
| <b>Grants</b>                              | <b>1,583.4</b>  | <b>664.9</b>   | <b>672.1</b>   | <b>1,440.2</b> | <b>1,445.4</b> | <b>720.6</b>   |
| To foreign governments                     | -               | -              | -              | -              | -              | -              |
| <b>To international organizations</b>      | <b>17.5</b>     | <b>32.9</b>    | <b>26.2</b>    | <b>6.7</b>     | <b>13.2</b>    | <b>17.5</b>    |
| Current                                    | 17.5            | 32.9           | 26.2           | 6.7            | 13.2           | 17.5           |
| Capital                                    | -               | -              | -              | -              | -              | -              |
| <b>To other general government units</b>   | <b>1,548.7</b>  | <b>616.7</b>   | <b>614.1</b>   | <b>1,402.1</b> | <b>1,400.7</b> | <b>660.8</b>   |
| Current                                    | 1,548.7         | 616.7          | 614.1          | 1,402.1        | 1,400.6        | 660.8          |
| Capital                                    | -               | 0.0            | -              | 0.0            | 0.0            | 0.0            |
| <b>To non-government organizations</b>     | <b>17.2</b>     | <b>15.3</b>    | <b>31.8</b>    | <b>31.4</b>    | <b>31.5</b>    | <b>42.4</b>    |
| Current                                    | 17.2            | 15.3           | 31.8           | 31.4           | 31.5           | 42.4           |
| Capital                                    | -               | -              | -              | -              | -              | -              |
| <b>Social benefits</b>                     | <b>349.0</b>    | <b>162.2</b>   | <b>252.0</b>   | <b>167.8</b>   | <b>275.1</b>   | <b>293.4</b>   |
| <b>Other expense</b>                       | <b>227.6</b>    | <b>293.9</b>   | <b>154.4</b>   | <b>223.9</b>   | <b>131.3</b>   | <b>466.6</b>   |
| Property Expenses other than Interest      | -               | -              | -              | -              | -              | -              |
| Rent                                       | -               | -              | -              | -              | -              | -              |
| <b>Miscellaneous other expense</b>         | <b>227.6</b>    | <b>293.9</b>   | <b>154.4</b>   | <b>223.9</b>   | <b>131.3</b>   | <b>466.6</b>   |
| Current                                    | 227.6           | 293.9          | 154.4          | 223.9          | 131.3          | 466.6          |
| Capital                                    | -               | -              | -              | -              | -              | -              |
| <b>Total</b>                               | <b>7,097.1</b>  | <b>5,613.1</b> | <b>5,982.1</b> | <b>7,033.1</b> | <b>8,282.2</b> | <b>8,204.3</b> |
| <b>Transfers to Local government</b>       | <b>3,786.5</b>  | <b>1,215.4</b> | <b>1,080.7</b> | <b>1,344.0</b> | <b>1,224.2</b> | <b>44.0</b>    |
| <b>Grand Total</b>                         | <b>10,883.6</b> | <b>6,828.4</b> | <b>7,062.8</b> | <b>8,377.1</b> | <b>9,506.4</b> | <b>8,248.3</b> |

Source: Uganda Bureau of Statistics

**Table 1 d (i) Economic Classification of Recurrent Expense, Q4 2023/24 to Q1 2025/26., Billion shillings (cont'd).**

|                                               | 2023/24         | 2024/25         |                 |                 |                 | 2025/26         |
|-----------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                               | Q4              | Q1              | Q2              | Q3              | Q4              | Q1              |
| <b>MEMORANDUM ITEMS</b>                       |                 |                 |                 |                 |                 |                 |
| Interest paid                                 | 289.8           | 2,110.1         | 10,045.8        | 2,489.9         | 1,878.6         | 3,606.3         |
| Disposals (Decrease in Non-Financial Assets)  | -               | -               | -               | -               | -               | -               |
| Domestic Arrears                              | -               | 3,197.2         | 2,635.3         | 2,303.8         | 2,065.8         | 2,960.1         |
| Electricity Arrears                           | -               | -               | -               | -               | -               | -               |
| External Debt repayment                       | 589.3           | 980.3           | 562.6           | 928.5           | 589.0           | 1,000.8         |
| Expenditure Accounts                          | -               | -               | -               | -               | -               | -               |
| FA                                            | -               | -               | -               | -               | -               | -               |
| Pension Arrears                               | -               | -               | -               | -               | -               | -               |
| Salary Arrears                                | -               | -               | -               | -               | -               | -               |
| Tax refunds                                   | 650.1           | 80.0            | 8.0             | 3.5             | 94.2            | 62.8            |
| Telephone Arrears                             | -               | -               | -               | -               | -               | -               |
| Treasury Bonds Redemption (Budgeting)         | -               | -               | -               | -               | -               | -               |
| Treasury Bills Redemption (Budgeting)         | -               | -               | -               | -               | -               | -               |
| Utility Arrears                               | -               | -               | -               | -               | -               | -               |
| Water Arrears                                 | -               | -               | -               | -               | -               | -               |
| Defense/Military Pensions arrears (Budgeting) | -               | -               | -               | -               | -               | -               |
| LG Conditional grants                         | -               | -               | -               | -               | -               | -               |
| <b>Memorandum Total</b>                       | <b>1,529.2</b>  | <b>6,367.6</b>  | <b>13,251.7</b> | <b>5,725.6</b>  | <b>4,627.6</b>  | <b>7,630.0</b>  |
| <b>TOTAL RECURRENT CASH OUTFLOW</b>           | <b>10,910.3</b> | <b>11,176.1</b> | <b>18,515.1</b> | <b>11,729.4</b> | <b>11,932.8</b> | <b>12,498.7</b> |

Source: Uganda Bureau of Statistics

Table 1 d (ii) Economic Classification of Recurrent Expense by Percentages, Q4 2023/24 to Q1 2025/26.

| Expense                                    | 2023/24     | 2024/25     |             |             |             | 2025/26     |
|--------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                            | Q4          | Q1          | Q2          | Q3          | Q4          | Q1          |
| <b>Compensation of employees</b>           | <b>14.2</b> | <b>20.0</b> | <b>21.5</b> | <b>18.2</b> | <b>17.9</b> | <b>19.3</b> |
| Wages and salaries                         | 13.6        | 19.4        | 20.8        | 17.5        | 17.1        | 18.8        |
| In cash                                    | 13.6        | 19.4        | 20.8        | 17.5        | 17.1        | 18.8        |
| In kind                                    | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Social contributions                       | 0.6         | 0.6         | 0.8         | 0.7         | 0.8         | 0.5         |
| Actual contributions                       | 0.6         | 0.6         | 0.7         | 0.6         | 0.7         | 0.5         |
| Imputed contributions                      | 0.1         | 0.0         | 0.0         | 0.0         | 0.1         | 0.0         |
| <b>Use of goods and services</b>           | <b>17.4</b> | <b>16.2</b> | <b>22.4</b> | <b>15.6</b> | <b>26.6</b> | <b>21.2</b> |
| Other purchases of goods and services      | 17.4        | 16.2        | 22.4        | 15.6        | 26.6        | 21.2        |
| <b>Interest</b>                            | <b>13.8</b> | <b>29.6</b> | <b>25.5</b> | <b>28.3</b> | <b>23.2</b> | <b>41.0</b> |
| To nonresidents                            | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| To residents other than general government | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| To other general government units          | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>Subsidies</b>                           | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  |
| <b>Grants</b>                              | <b>14.5</b> | <b>9.7</b>  | <b>9.5</b>  | <b>17.2</b> | <b>15.2</b> | <b>8.7</b>  |
| To foreign governments                     | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>To international organizations</b>      | <b>0.2</b>  | <b>0.5</b>  | <b>0.4</b>  | <b>0.1</b>  | <b>0.1</b>  | <b>0.2</b>  |
| Current                                    | 0.2         | 0.5         | 0.4         | 0.1         | 0.1         | 0.2         |
| Capital                                    | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>To other general government units</b>   | <b>14.2</b> | <b>9.0</b>  | <b>8.7</b>  | <b>16.7</b> | <b>14.7</b> | <b>8.0</b>  |
| Current                                    | 14.2        | 9.0         | 8.7         | 16.7        | 14.7        | 8.0         |
| Capital                                    | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>To Non-government organizations</b>     | <b>0.2</b>  | <b>0.2</b>  | <b>0.4</b>  | <b>0.4</b>  | <b>0.3</b>  | <b>0.5</b>  |
| Current                                    | 0.2         | 0.2         | 0.4         | 0.4         | 0.3         | 0.5         |
| Capital                                    | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>Social benefits</b>                     | <b>3.2</b>  | <b>2.4</b>  | <b>3.6</b>  | <b>2.0</b>  | <b>2.9</b>  | <b>3.6</b>  |
| <b>Other expense</b>                       | <b>2.1</b>  | <b>4.3</b>  | <b>2.2</b>  | <b>2.7</b>  | <b>1.4</b>  | <b>5.7</b>  |
| Property Expenses other than Interest      | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Rent                                       | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>Miscellaneous other expense</b>         | <b>2.1</b>  | <b>4.3</b>  | <b>2.2</b>  | <b>2.7</b>  | <b>1.4</b>  | <b>5.7</b>  |
| Current                                    | 2.1         | 4.3         | 2.2         | 2.7         | 1.4         | 5.7         |
| Capital                                    | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>Total</b>                               | <b>65.2</b> | <b>82.2</b> | <b>84.7</b> | <b>84.0</b> | <b>87.1</b> | <b>99.5</b> |
| <b>Transfers to Local government</b>       | <b>34.8</b> | <b>17.8</b> | <b>15.3</b> | <b>16.0</b> | <b>12.9</b> | <b>0.5</b>  |
| <b>Grand Total</b>                         | <b>100</b>  | <b>100</b>  | <b>100</b>  | <b>100</b>  | <b>100</b>  | <b>100</b>  |

Source: Uganda Bureau of Statistics

Table 1 e (i) Economic Classification of Development Expense, Q4 2023/24 to Q1 2025/26, Billion shillings.

| Expense                                    | 2023/24        | 2024/25      |                |                |                | 2025/26        |
|--------------------------------------------|----------------|--------------|----------------|----------------|----------------|----------------|
|                                            | Q4             | Q1           | Q2             | Q3             | Q4             | Q1             |
| <b>Compensation of employees</b>           | <b>46.3</b>    | <b>16.3</b>  | <b>28.5</b>    | <b>28.8</b>    | <b>40.5</b>    | <b>17.3</b>    |
| Wages and salaries                         | 41.4           | 16.2         | 27.3           | 26.7           | 35.8           | 16.6           |
| In cash                                    | 41.4           | 16.2         | 27.3           | 26.7           | 35.8           | 16.6           |
| In kind                                    | 0.0            | 0.0          | 0.0            | 0.0            | 0.0            | 0.0            |
| Social contributions                       | 4.9            | 0.1          | 1.2            | 2.1            | 4.6            | 0.7            |
| Actual contributions                       | 4.9            | 0.1          | 1.1            | 1.8            | 4.0            | 0.6            |
| Imputed contributions                      | 0.0            | 0.0          | 0.1            | 0.3            | 0.6            | 0.0            |
| <b>Use of goods and services</b>           | <b>407.3</b>   | <b>23.3</b>  | <b>184.3</b>   | <b>338.1</b>   | <b>695.3</b>   | <b>128.6</b>   |
| Other purchases of goods and services      | 407.3          | 23.3         | 184.3          | 338.1          | 695.3          | 128.6          |
| <b>Interest</b>                            | <b>0.0</b>     | <b>0.0</b>   | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     |
| To nonresidents                            | 0.0            | 0.0          | 0.0            | 0.0            | 0.0            | 0.0            |
| To residents other than general government | 0.0            | 0.0          | 0.0            | 0.0            | 0.0            | 0.0            |
| To other general government units          | 0.0            | 0.0          | 0.0            | 0.0            | 0.0            | 0.0            |
| <b>Subsidies</b>                           | <b>0.0</b>     | <b>0.0</b>   | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     |
| <b>Grants</b>                              | <b>70.9</b>    | <b>0.0</b>   | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     |
| To foreign governments                     | 0.0            | 30.6         | 106.1          | 13.6           | 69.0           | 43.9           |
| <b>To international organizations</b>      | <b>2.2</b>     | <b>0.0</b>   | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     | <b>43.9</b>    |
| Current                                    | 2.2            | 0.0          | 0.6            | 0.3            | 6.0            | 0.0            |
| Capital                                    | 0.0            | 0.0          | 0.6            | 0.3            | 6.0            | 0.3            |
| <b>To other general government units</b>   | <b>68.7</b>    | <b>0.0</b>   | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     | <b>0.3</b>     |
| Current                                    | 67.5           | 30.6         | 105.5          | 13.3           | 63.0           | 0.0            |
| Capital                                    | 1.2            | 30.6         | 105.3          | 13.3           | 63.0           | 43.7           |
| To non-government organizations            | <b>0.0</b>     | <b>0.0</b>   | <b>0.2</b>     | <b>0.0</b>     | <b>0.0</b>     | <b>39.7</b>    |
| Current                                    | 0.0            | 0.0          | 0.0            | 0.0            | 0.0            | 4.0            |
| Capital                                    | 0.0            | 0.0          | 0.0            | 0.0            | 0.0            | 0.0            |
| <b>Social benefits</b>                     | <b>0.0</b>     | <b>0.0</b>   | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     |
| <b>Other expense</b>                       | <b>3.7</b>     | <b>0.0</b>   | <b>2.2</b>     | <b>0.4</b>     | <b>2.9</b>     | <b>0.0</b>     |
| Property Expenses other than Interest      | 0.0            | 0.0          | 0.3            | 1.9            | 6.6            | 1.1            |
| Rent                                       | 0.0            | 0.0          | 0.0            | 0.0            | 0.0            | 0.0            |
| <b>Miscellaneous other expense</b>         | <b>3.7</b>     | <b>0.0</b>   | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     | <b>0.0</b>     |
| Current                                    | 3.7            | 0.0          | 0.3            | 1.9            | 6.6            | 0.0            |
| Capital                                    | 0.0            | 0.0          | 0.3            | 1.9            | 6.6            | 0.0            |
| <b>Total</b>                               | <b>528.2</b>   | <b>70.2</b>  | <b>321.5</b>   | <b>382.8</b>   | <b>814.4</b>   | <b>190.9</b>   |
| <b>Transfers to Local Government</b>       | <b>90.6</b>    | <b>188.7</b> | <b>215.0</b>   | <b>173.6</b>   | <b>32.3</b>    | <b>19.3</b>    |
| <b>Total</b>                               | <b>618.8</b>   | <b>258.9</b> | <b>536.4</b>   | <b>556.4</b>   | <b>846.6</b>   | <b>210.2</b>   |
| <b>MEMORANDUM ITEMS</b>                    |                |              |                |                |                |                |
| Financial Assets-Other Grants              | -              | -            | -              | -              | -              | -              |
| Tax refunds                                | 16.6           | 2.4          | 4.6            | 3.8            | 6.7            | 4.9            |
| Domestic arrears (Budgeting)               | -              | -            | -              | -              | -              | -              |
| Domestic Arrears                           | -              | -            | -              | -              | -              | -              |
| Electricity Arrears                        | -              | -            | -              | -              | -              | -              |
| Project Accounts                           | -              | -            | -              | -              | -              | -              |
| Net acquisition of nonfinancial assets     | 2,034.7        | 38.0         | 791.5          | 729.6          | 3,034.4        | 1,038.6        |
| <b>Memorandum Total</b>                    | <b>2,051.3</b> | <b>40.4</b>  | <b>796.2</b>   | <b>733.3</b>   | <b>3,041.0</b> | <b>1,043.5</b> |
| <b>TOTAL CASH OUTFLOW</b>                  | <b>2,579.4</b> | <b>110.6</b> | <b>1,117.6</b> | <b>1,116.1</b> | <b>3,855.4</b> | <b>1,234.4</b> |
| <b>Grand Total</b>                         | <b>2,670.1</b> | <b>299.3</b> | <b>1,332.6</b> | <b>1,289.7</b> | <b>3,887.7</b> | <b>1,253.7</b> |

Source: Uganda Bureau of Statistics

Table 1 e (ii) Central Government Development Expense by Economic Classification by Percentages, Q4 2023/24 to Q1 2025/26.

| Expense                                    | 2023/24 | 2024/25 |       |       |       | 2025/26 |  |
|--------------------------------------------|---------|---------|-------|-------|-------|---------|--|
|                                            | Q4      | Q1      | Q2    | Q3    | Q4    | Q1      |  |
| <b>Compensation of employees</b>           | 8.8     | 23.3    | 8.9   | 7.5   | 5.0   | 9.1     |  |
| Wages and salaries                         | 7.8     | 23.1    | 8.5   | 7.0   | 4.4   | 8.7     |  |
| In cash                                    | 7.8     | 23.1    | 8.5   | 7.0   | 4.4   | 8.7     |  |
| In kind                                    | 0.0     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| Social contributions                       | 0.9     | 0.1     | 0.4   | 0.6   | 0.6   | 0.3     |  |
| Actual contributions                       | 0.9     | 0.1     | 0.3   | 0.5   | 0.5   | 0.3     |  |
| Imputed contributions                      | 0.0     | 0.0     | 0.0   | 0.1   | 0.1   | 0.0     |  |
| <b>Use of goods and services</b>           | 77.1    | 33.2    | 57.3  | 88.3  | 85.4  | 67.3    |  |
| Other purchases of goods and services      | 77.1    | 33.2    | 57.3  | 88.3  | 85.4  | 67.3    |  |
| <b>Interest</b>                            | 0.0     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| To nonresidents                            | 0.0     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| To residents other than general government | 0.0     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| To other general government units          | 0.0     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| <b>Subsidies</b>                           | 0.0     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| <b>Grants</b>                              | 13.4    | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| To foreign governments                     | 0.0     | 43.5    | 33.0  | 3.5   | 8.5   | 23.0    |  |
| <b>To international organizations</b>      | 0.4     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| Current                                    | 0.4     | 0.0     | 0.2   | 0.1   | 0.7   | 0.1     |  |
| Capital                                    | 0.0     | 0.0     | 0.2   | 0.1   | 0.7   | 0.1     |  |
| <b>To other general government units</b>   | 13.0    | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| Current                                    | 12.8    | 43.5    | 32.8  | 3.5   | 7.7   | 22.9    |  |
| Capital                                    | 0.2     | 43.5    | 32.8  | 3.5   | 7.7   | 20.8    |  |
| To non-government organizations            | 0.0     | 0.0     | 0.1   | 0.0   | 0.0   | 2.1     |  |
| Current                                    | 0.0     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| Capital                                    | 0.0     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| <b>Social benefits</b>                     | 0.0     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| <b>Other expense</b>                       | 0.7     | 0.0     | 0.7   | 0.1   | 0.4   | 0.6     |  |
| Property Expenses other than Interest      | 0.0     | 0.0     | 0.1   | 0.5   | 0.8   | 0.0     |  |
| Rent                                       | 0.0     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| <b>Miscellaneous other expense</b>         | 0.7     | 0.0     | 0.0   | 0.0   | 0.0   | 0.0     |  |
| Current                                    | 0.7     | 0.0     | 0.1   | 0.5   | 0.8   | 0.0     |  |
| Capital                                    | 0.0     | 0.0     | 0.1   | 0.5   | 0.8   | 0.0     |  |
| <b>Total</b>                               | 100.0   | 100.0   | 100.0 | 100.0 | 100.0 | 100.0   |  |

Source: Uganda Bureau of Statistics

**Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q4 2023/24 to Q1 2025/26, Billion shillings**

|                                                                                 | 2023/24      | 2024/25      |              |              |              | 2025/26      |
|---------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                                                                 | Q4           | Q1           | Q2           | Q3           | Q4           | Q1           |
| <b>General Public Services</b>                                                  | <b>3,954</b> | <b>3,455</b> | <b>3,327</b> | <b>4,133</b> | <b>4,818</b> | <b>5,101</b> |
| Executive; Legislative; and other General Services                              | 908          | 536          | 825          | 626          | 1,283        | 964          |
| Financial And Fiscal Affairs, General Economic, Social and Statistical Services | 1,454        | 808          | 598          | 1,051        | 1,222        | 666          |
| External Affairs                                                                | 89           | 91           | 105          | 83           | 112          | 91           |
| Public Debt Transactions                                                        | 1,503        | 2,020        | 1,799        | 2,373        | 2,201        | 3,380        |
| <b>Defense</b>                                                                  | <b>1,510</b> | <b>655</b>   | <b>1,242</b> | <b>1,168</b> | <b>1,929</b> | <b>1,492</b> |
| Defense Affairs and Services                                                    | 1,510        | 655          | 1,242        | 1,168        | 1,929        | 1,492        |
| <b>Public order and safety</b>                                                  | <b>933</b>   | <b>471</b>   | <b>679</b>   | <b>664</b>   | <b>1,058</b> | <b>840</b>   |
| Law Courts and Legal Services                                                   | 249          | 122          | 233          | 192          | 277          | 156          |
| Prisons, Police and Corrective Services                                         | 641          | 326          | 366          | 387          | 610          | 654          |
| Other Public Order and Safety                                                   | 43           | 23           | 80           | 86           | 171          | 30           |
| <b>Economic Affairs</b>                                                         | <b>1,632</b> | <b>411</b>   | <b>680</b>   | <b>1,167</b> | <b>2,734</b> | <b>755</b>   |
| Fuel and Energy Affairs and Services                                            | 173          | 12           | 46           | 31           | 66           | 42           |
| Mining and Mineral Resources Other Than Fuels                                   | 20           | 2            | 32           | 14           | 51           | 7            |
| Construction                                                                    | 9            | 1            | 2            | 2            | 12           | 3            |
| Manufacturing                                                                   | 82           | 135          | 24           | 56           | 197          | 186          |
| Agriculture, Forestry, Fishing and Hunting                                      | 244          | 41           | 107          | 233          | 440          | 58           |
| Transport (include road, railway, air transport, other transport etc.)          | 789          | 76           | 284          | 184          | 1,638        | 246          |
| Communication                                                                   | 54           | 19           | 21           | 46           | 28           | 51           |
| Tourism And Area Promotion                                                      | 97           | 54           | 73           | 71           | 85           | 74           |
| Labor Affairs                                                                   | 13           | 4            | 5            | 6            | 10           | 9            |
| Other Economic Affairs NEC                                                      | 152          | 68           | 84           | 523          | 206          | 80           |
| <b>Environment Protection</b>                                                   | <b>57</b>    | <b>8</b>     | <b>30</b>    | <b>19</b>    | <b>66</b>    | <b>13</b>    |
| Protection of the environment                                                   | 57           | 8            | 30           | 19           | 66           | 13           |
| <b>Housing and Community amenities</b>                                          | <b>283</b>   | <b>10</b>    | <b>98</b>    | <b>139</b>   | <b>121</b>   | <b>132</b>   |
| Housing development                                                             | 6            | 0            | 0            | 1            | 6            | 0            |
| Community Development                                                           | 12           | 5            | 11           | 7            | 14           | 5            |
| Water Supply                                                                    | 153          | 4            | 48           | 88           | 74           | 75           |
| Housing & Community Amenities n.e.c.                                            | 112          | 1            | 38           | 42           | 27           | 52           |
| <b>Health</b>                                                                   | <b>509</b>   | <b>327</b>   | <b>472</b>   | <b>354</b>   | <b>460</b>   | <b>421</b>   |
| Medical products and Appliances                                                 | 197          | 176          | 246          | 161          | 172          | 198          |
| Out Patients                                                                    | -            | -            | -            | -            | -            | -            |
| Hospital Services                                                               | 223          | 113          | 165          | 138          | 215          | 171          |
| Public Health Services                                                          | 20           | 11           | 15           | 15           | 20           | 15           |
| Research and Development                                                        | 8            | 1            | 2            | 1            | 3            | 1            |
| Health n.e.c.                                                                   | 60           | 26           | 45           | 39           | 50           | 37           |
| <b>Recreation, Culture, and region</b>                                          | <b>187</b>   | <b>12</b>    | <b>22</b>    | <b>23</b>    | <b>24</b>    | <b>50</b>    |
| Recreational and Sporting Services                                              | 182          | 10           | 13           | 18           | 3            | 31           |
| Culture                                                                         | 5            | 2            | 9            | 5            | 21           | 19           |
| Broadcasting and Publishing Services                                            | -            | -            | -            | -            | -            | -            |
| Recreational and Sporting Services n.e.c.                                       | -            | -            | -            | -            | -            | -            |
| <b>Education</b>                                                                | <b>531</b>   | <b>330</b>   | <b>507</b>   | <b>437</b>   | <b>874</b>   | <b>574</b>   |
| Preprimary and Primary Education                                                | 18           | 0            | 7            | 2            | 3            | 10           |
| Secondary Education                                                             | 10           | 0            | 5            | 1            | 21           | 1            |

Source: Uganda Bureau of Statistics

**Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q4 2023/24 to Q1 2025/26, Billion shillings (cont'd)**

|                                                                      | 2023/24       | 2024/25      |              |              |               | 2025/26      |
|----------------------------------------------------------------------|---------------|--------------|--------------|--------------|---------------|--------------|
|                                                                      | Q4            | Q1           | Q2           | Q3           | Q4            | Q1           |
| Business, Technical, and Vocation Education                          | 32            | 11           | 42           | 30           | 46            | 35           |
| University Education                                                 | 343           | 220          | 303          | 289          | 396           | 289          |
| Education not definable by level                                     | 1             | 0            | 0            | 1            | 2             | 0            |
| Education NEC                                                        | 128           | 98           | 150          | 114          | 405           | 239          |
| <b>Social Protection</b>                                             | <b>63</b>     | <b>42</b>    | <b>39</b>    | <b>41</b>    | <b>47</b>     | <b>54</b>    |
| Welfare Services                                                     | -             | -            | -            | -            | -             | -            |
| Sickness, old and Disability                                         | -             | -            | -            | -            | -             | -            |
| Family and Children                                                  | -             | -            | -            | -            | -             | -            |
| Social protection nec                                                | 63            | 42           | 39           | 41           | 47            | 54           |
| <b>Grand Total</b>                                                   | <b>9,660</b>  | <b>5,721</b> | <b>7,095</b> | <b>8,145</b> | <b>12,131</b> | <b>9,434</b> |
| Transfers to Local government                                        | 3877.1        | 1404.0       | 1295.6       | 1517.6       | 1256.5        | 63.3         |
| <b>Total GOU Expenditure including transfers to Local Government</b> | <b>13,537</b> | <b>7,125</b> | <b>8,391</b> | <b>9,663</b> | <b>13,387</b> | <b>9,497</b> |

Source: Uganda Bureau of Statistics

**Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share, Q4 2023/24 to Q1 2025/26.**

|                                                                                 | 2023/24     | 2024/25     |             |             |             | 2025/26     |
|---------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                                                                 | Q4          | Q1          | Q2          | Q3          | Q4          | Q1          |
| <b>General Public Services</b>                                                  | <b>29.2</b> | <b>48.5</b> | <b>39.7</b> | <b>42.8</b> | <b>36.0</b> | <b>53.7</b> |
| Executive; Legislative; and other General Services                              | 6.7         | 7.5         | 9.8         | 6.5         | 9.6         | 10.2        |
| Financial And Fiscal Affairs, General Economic, Social and Statistical Services | 10.7        | 11.3        | 7.1         | 10.9        | 9.1         | 7.0         |
| External Affairs                                                                | 0.7         | 1.3         | 1.2         | 0.9         | 0.8         | 1.0         |
| Public Debt Transactions                                                        | 11.1        | 28.3        | 21.4        | 24.6        | 16.4        | 35.6        |
| <b>Defense</b>                                                                  | <b>11.2</b> | <b>9.2</b>  | <b>14.8</b> | <b>12.1</b> | <b>14.4</b> | <b>15.7</b> |
| Defense Affairs and Services                                                    | 11.2        | 9.2         | 14.8        | 12.1        | 14.4        | 15.7        |
| <b>Public order and safety</b>                                                  | <b>6.9</b>  | <b>6.6</b>  | <b>8.1</b>  | <b>6.9</b>  | <b>7.9</b>  | <b>8.8</b>  |
| Law Courts and Legal Services                                                   | 1.8         | 1.7         | 2.8         | 2.0         | 2.1         | 1.6         |
| Prisons, Police and Corrective Services                                         | 4.7         | 4.6         | 4.4         | 4.0         | 4.6         | 6.9         |
| Other Public Order and Safety                                                   | 0.3         | 0.3         | 0.9         | 0.9         | 1.3         | 0.3         |
| <b>Economic Affairs</b>                                                         | <b>12.1</b> | <b>5.8</b>  | <b>8.1</b>  | <b>12.1</b> | <b>20.4</b> | <b>8.0</b>  |
| Fuel and Energy Affairs And Services                                            | 1.3         | 0.2         | 0.6         | 0.3         | 0.5         | 0.4         |
| Mining and Mineral Resources Other Than Fuels                                   | 0.1         | 0.0         | 0.4         | 0.1         | 0.4         | 0.1         |
| Construction                                                                    | 0.1         | 0.0         | 0.0         | 0.0         | 0.1         | 0.0         |
| Manufacturing                                                                   | 0.6         | 1.9         | 0.3         | 0.6         | 1.5         | 2.0         |
| Agriculture , Forestry, Fishing and Hunting                                     | 1.8         | 0.6         | 1.3         | 2.4         | 3.3         | 0.6         |
| Transport (include road, railway, air transport, other transport etc.)          | 5.8         | 1.1         | 3.4         | 1.9         | 12.2        | 2.6         |
| Communication                                                                   | 0.4         | 0.3         | 0.2         | 0.5         | 0.2         | 0.5         |
| Tourism And Area Promotion                                                      | 0.7         | 0.8         | 0.9         | 0.7         | 0.6         | 0.8         |
| Labor Affairs                                                                   | 0.1         | 0.1         | 0.1         | 0.1         | 0.1         | 0.1         |
| Other Economic Affairs NEC                                                      | 1.1         | 0.9         | 1.0         | 5.4         | 1.5         | 0.8         |
| <b>Environment Protection</b>                                                   | <b>0.4</b>  | <b>0.1</b>  | <b>0.4</b>  | <b>0.2</b>  | <b>0.5</b>  | <b>0.1</b>  |
| Protection of the environment                                                   | 0.4         | 0.1         | 0.4         | 0.2         | 0.5         | 0.1         |
| <b>Housing and Community amenities</b>                                          | <b>2.1</b>  | <b>0.1</b>  | <b>1.2</b>  | <b>1.4</b>  | <b>0.9</b>  | <b>1.4</b>  |
| Housing development                                                             | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Community Development                                                           | 0.1         | 0.1         | 0.1         | 0.1         | 0.1         | 0.1         |
| Water Supply                                                                    | 1.1         | 0.1         | 0.6         | 0.9         | 0.6         | 0.8         |
| Housing & Community Amenities n.e.c.                                            | 0.8         | 0.0         | 0.5         | 0.4         | 0.2         | 0.5         |
| <b>Health</b>                                                                   | <b>3.8</b>  | <b>4.6</b>  | <b>5.6</b>  | <b>3.7</b>  | <b>3.4</b>  | <b>4.4</b>  |
| Medical products and Appliances                                                 | 1.5         | 2.5         | 2.9         | 1.7         | 1.3         | 2.1         |
| Out Patients                                                                    | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Hospital Services                                                               | 1.7         | 1.6         | 2.0         | 1.4         | 1.6         | 1.8         |
| Public Health Services                                                          | 0.1         | 0.2         | 0.2         | 0.2         | 0.1         | 0.2         |
| Research and Development                                                        | 0.1         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Health n.e.c.                                                                   | 0.4         | 0.4         | 0.5         | 0.4         | 0.4         | 0.4         |
| <b>Recreation, Culture, and region</b>                                          | <b>1.4</b>  | <b>0.2</b>  | <b>0.3</b>  | <b>0.2</b>  | <b>0.2</b>  | <b>0.5</b>  |
| Recreational and Sporting Services                                              | 1.3         | 0.1         | 0.2         | 0.2         | 0.0         | 0.3         |
| Culture                                                                         | 0.0         | 0.0         | 0.1         | 0.1         | 0.2         | 0.2         |
| Broadcasting and Publishing Services                                            | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Recreational and Sporting Services n.e.c                                        | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>Education</b>                                                                | <b>3.9</b>  | <b>4.6</b>  | <b>6.0</b>  | <b>4.5</b>  | <b>6.5</b>  | <b>6.0</b>  |
| Preprimary and Primary Education                                                | 0.1         | 0.0         | 0.1         | 0.0         | 0.0         | 0.1         |
| Secondary Education                                                             | 0.1         | 0.0         | 0.1         | 0.0         | 0.2         | 0.0         |

Source: Uganda Bureau of Statistics



**Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share, Q4 2023/24 to Q1 2025/26. (cont'd)**

|                                                                      | 2023/24      | 2024/25      |              |              |              | 2025/26      |
|----------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                                                      | Q4           | Q1           | Q2           | Q3           | Q4           | Q1           |
| Business, Technical, and Vocation Education                          | 0.2          | 0.1          | 0.5          | 0.3          | 0.3          | 0.4          |
| University Education                                                 | 2.5          | 3.1          | 3.6          | 3.0          | 3.0          | 3.0          |
| Education not definable by level                                     | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Education NEC                                                        | 0.9          | 1.4          | 1.8          | 1.2          | 3.0          | 2.5          |
| <b>Social Protection</b>                                             | <b>0.5</b>   | <b>0.6</b>   | <b>0.5</b>   | <b>0.4</b>   | <b>0.3</b>   | <b>0.6</b>   |
| Welfare Services                                                     | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Sickness, old and Disability                                         | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Family and Children                                                  | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Social protection nec                                                | 0.5          | 0.6          | 0.5          | 0.4          | 0.3          | 0.6          |
| <b>Grand Total</b>                                                   | <b>71.4</b>  | <b>80.3</b>  | <b>84.6</b>  | <b>84.3</b>  | <b>90.6</b>  | <b>99.3</b>  |
| Transfers to Local government                                        | 28.6         | 19.7         | 15.4         | 15.7         | 9.4          | 0.7          |
| <b>Total GOU Expenditure including transfers to Local Government</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> |

Source: Uganda Bureau of Statistics

**Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure, Q4 2023/24 to Q1 2025/26, (GOU), Billion shillings.**

|                                                                                 | 2023/24        | 2024/25        |                |                |                | 2025/26        |
|---------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                                                                 | Q4             | Q1             | Q2             | Q3             | Q4             | Q1             |
| <b>General Public Services</b>                                                  | <b>3,729.5</b> | <b>3,426.2</b> | <b>3,234.1</b> | <b>4,051.8</b> | <b>4,496.3</b> | <b>5,014.3</b> |
| Executive; Legislative; and other General Services                              | 811.9          | 535.8          | 800.8          | 599.0          | 1,106.2        | 909.9          |
| Financial And Fiscal Affairs, General Economic, Social and Statistical Services | 1,344.7        | 788.6          | 550.1          | 1,003.5        | 1,104.0        | 640.7          |
| External Affairs                                                                | 70.4           | 82.0           | 83.9           | 76.0           | 84.9           | 83.9           |
| Public Debt Transactions                                                        | 1,502.5        | 2,019.9        | 1,799.4        | 2,373.3        | 2,201.2        | 3,379.7        |
| <b>Defense</b>                                                                  | <b>872.9</b>   | <b>654.7</b>   | <b>835.0</b>   | <b>775.2</b>   | <b>938.1</b>   | <b>966.1</b>   |
| Defense Affairs and Services                                                    | 872.9          | 654.7          | 835.0          | 775.2          | 938.1          | 966.1          |
| <b>Public order and safety</b>                                                  | <b>650.8</b>   | <b>469.1</b>   | <b>566.0</b>   | <b>547.7</b>   | <b>710.7</b>   | <b>669.4</b>   |
| Law Courts and Legal Services                                                   | 207.9          | 122.1          | 200.3          | 171.1          | 198.9          | 147.6          |
| Prisons, Police and Corrective Services                                         | 404.2          | 324.4          | 335.6          | 347.2          | 472.9          | 491.9          |
| Other Public Order and Safety                                                   | 38.7           | 22.6           | 30.0           | 29.4           | 39.0           | 29.9           |
| <b>Economic Affairs</b>                                                         | <b>736.3</b>   | <b>342.8</b>   | <b>328.4</b>   | <b>839.0</b>   | <b>995.8</b>   | <b>604.5</b>   |
| Fuel and Energy Affairs and Services                                            | 26.7           | 11.1           | 16.5           | 14.3           | 18.2           | 15.4           |
| Mining and Mineral Resources Other Than Fuels                                   | 5.2            | 2.0            | 4.8            | 4.2            | 8.7            | 5.7            |
| Construction                                                                    | 6.5            | 1.0            | 1.6            | 1.7            | 9.3            | 1.0            |
| Manufacturing                                                                   | 81.6           | 135.4          | 23.5           | 55.7           | 197.3          | 186.4          |
| Agriculture, Forestry, Fishing and Hunting                                      | 96.6           | 29.3           | 41.3           | 36.1           | 173.1          | 44.1           |
| Transport (include road, railway, air transport, other transport etc.)          | 248.4          | 19.9           | 65.6           | 97.4           | 303.4          | 157.8          |
| Communication                                                                   | 52.0           | 18.8           | 20.7           | 45.9           | 27.9           | 40.1           |
| Tourism And Area Promotion                                                      | 71.7           | 53.3           | 68.7           | 61.1           | 71.8           | 73.7           |
| Labor Affairs                                                                   | 10.9           | 4.3            | 5.3            | 5.5            | 8.1            | 8.5            |
| Other Economic Affairs NEC                                                      | 136.8          | 67.6           | 80.3           | 517.0          | 178.1          | 71.6           |
| <b>Environment Protection</b>                                                   | <b>34.9</b>    | <b>7.6</b>     | <b>22.3</b>    | <b>11.0</b>    | <b>38.9</b>    | <b>12.2</b>    |
| Protection of the environment                                                   | 34.9           | 7.6            | 22.3           | 11.0           | 38.9           | 12.2           |
| <b>Housing and Community amenities</b>                                          | <b>98.5</b>    | <b>7.3</b>     | <b>52.3</b>    | <b>43.2</b>    | <b>36.9</b>    | <b>58.6</b>    |
| Housing development                                                             | 0.3            | 0.1            | 0.1            | 0.1            | 0.2            | 0.3            |
| Community Development                                                           | 10.4           | 4.7            | 11.1           | 7.0            | 13.7           | 4.8            |
| Water Supply                                                                    | 5.1            | 1.3            | 3.1            | 2.6            | 4.3            | 1.7            |
| Housing & Community Amenities n.e.c.                                            | 82.8           | 1.2            | 38.0           | 33.4           | 18.7           | 51.8           |
| <b>Health</b>                                                                   | <b>442.6</b>   | <b>327.0</b>   | <b>448.1</b>   | <b>329.3</b>   | <b>387.0</b>   | <b>355.0</b>   |
| Medical products and Appliances                                                 | 186.6          | 175.9          | 239.5          | 147.3          | 152.3          | 178.0          |
| Out Patients                                                                    | -              | -              | -              | -              | -              | -              |
| Hospital Services                                                               | 174.4          | 112.4          | 147.4          | 127.6          | 164.2          | 123.9          |
| Public Health Services                                                          | 18.8           | 11.3           | 14.5           | 13.9           | 18.7           | 15.3           |
| Research and Development                                                        | 3.0            | 1.3            | 1.6            | 1.3            | 2.7            | 1.2            |
| Health n.e.c.                                                                   | 59.9           | 26.0           | 45.0           | 39.1           | 49.2           | 36.6           |

Source: Uganda Bureau of Statistics

**Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure, Q4 2023/24 to Q1 2025/26, (GOU), Billion shillings (cont'd)**

|                                                                      | 2023/24         | 2024/25        |                |                |                | 2025/26        |  |
|----------------------------------------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--|
|                                                                      | Q4              | Q1             | Q2             | Q3             | Q4             | Q1             |  |
| <b>Recreation, Culture, and region</b>                               | <b>40.4</b>     | <b>12.1</b>    | <b>22.3</b>    | <b>23.1</b>    | <b>24.4</b>    | <b>50.1</b>    |  |
| Recreational and Sporting Services                                   | 35.5            | 9.9            | 13.4           | 17.7           | 3.1            | 31.1           |  |
| Culture                                                              | 4.9             | 2.2            | 8.9            | 5.4            | 21.3           | 19.0           |  |
| Broadcasting and Publishing Services                                 | -               | -              | -              | -              | -              | -              |  |
| Recreational and Sporting Services n.e.c                             | -               | -              | -              | -              | -              | -              |  |
| <b>Education</b>                                                     | <b>433.1</b>    | <b>324.6</b>   | <b>435.1</b>   | <b>372.3</b>   | <b>607.3</b>   | <b>420.2</b>   |  |
| Preprimary and Primary Education                                     | 1.3             | 0.4            | 6.7            | 2.2            | 2.9            | 10.1           |  |
| Secondary Education                                                  | 16.8            | 0.3            | 0.7            | 0.4            | 5.3            | 0.9            |  |
| Business, Technical, and Vocation Education                          | 16.1            | 10.4           | 38.8           | 28.1           | 40.4           | 29.5           |  |
| University Education                                                 | 322.8           | 220.4          | 295.6          | 279.2          | 372.9          | 273.8          |  |
| Education not definable by level                                     | 0.8             | 0.1            | 0.4            | 0.9            | 2.5            | 0.3            |  |
| Education NEC                                                        | 75.3            | 93.1           | 92.9           | 61.6           | 183.3          | 105.6          |  |
| <b>Social Protection</b>                                             | <b>58.1</b>     | <b>41.5</b>    | <b>38.7</b>    | <b>40.6</b>    | <b>46.6</b>    | <b>54.0</b>    |  |
| Welfare Services                                                     | -               | -              | -              | -              | -              | -              |  |
| Sickness, old and Disability                                         | -               | -              | -              | -              | -              | -              |  |
| Family and Children                                                  | -               | -              | -              | -              | -              | -              |  |
| Social protection nec                                                | 58.1            | 41.5           | 38.7           | 40.6           | 46.6           | 54.0           |  |
| <b>Total</b>                                                         | <b>7,097.1</b>  | <b>5,613.1</b> | <b>5,982.1</b> | <b>7,033.1</b> | <b>8,282.2</b> | <b>8,204.3</b> |  |
| Transfers to Local government                                        | <b>3,786.5</b>  | <b>1,215.4</b> | <b>1,080.7</b> | <b>1,344.0</b> | <b>1,224.2</b> | <b>44.0</b>    |  |
| <b>Total GOU Expenditure including transfers to Local Government</b> | <b>10,883.6</b> | <b>6,828.4</b> | <b>7,062.8</b> | <b>8,377.1</b> | <b>9,506.4</b> | <b>8,248.3</b> |  |

Source: Uganda Bureau of Statistics

**Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q4 2023/24 to Q1 2025/26.**

|                                                                                 | 2023/24     | 2024/25     |             |             |             | 2025/26     |  |
|---------------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
|                                                                                 | Q4          | Q1          | Q2          | Q3          | Q4          | Q1          |  |
| <b>General Public Services</b>                                                  | <b>34.3</b> | <b>50.2</b> | <b>45.8</b> | <b>48.4</b> | <b>47.3</b> | <b>60.8</b> |  |
| Executive; Legislative; and other General Services                              | 7.5         | 7.8         | 11.3        | 7.2         | 11.6        | 11.0        |  |
| Financial And Fiscal Affairs, General Economic, Social and Statistical Services | 12.4        | 11.5        | 7.8         | 12.0        | 11.6        | 7.8         |  |
| External Affairs                                                                | 0.6         | 1.2         | 1.2         | 0.9         | 0.9         | 1.0         |  |
| Public Debt Transactions                                                        | 13.8        | 29.6        | 25.5        | 28.3        | 23.2        | 41.0        |  |
| <b>Defense</b>                                                                  | <b>8.0</b>  | <b>9.6</b>  | <b>11.8</b> | <b>9.3</b>  | <b>9.9</b>  | <b>11.7</b> |  |
| Defense Affairs and Services                                                    | 8.0         | 9.6         | 11.8        | 9.3         | 9.9         | 11.7        |  |
| <b>Public order and safety</b>                                                  | <b>6.0</b>  | <b>6.9</b>  | <b>8.0</b>  | <b>6.5</b>  | <b>7.5</b>  | <b>8.1</b>  |  |
| Law Courts and Legal Services                                                   | 1.9         | 1.8         | 2.8         | 2.0         | 2.1         | 1.8         |  |
| Prisons, Police and Corrective Services                                         | 3.7         | 4.8         | 4.8         | 4.1         | 5.0         | 6.0         |  |
| Other Public Order and Safety                                                   | 0.4         | 0.3         | 0.4         | 0.4         | 0.4         | 0.4         |  |
| <b>Economic Affairs</b>                                                         | <b>6.8</b>  | <b>5.0</b>  | <b>4.6</b>  | <b>10.0</b> | <b>10.5</b> | <b>7.3</b>  |  |
| Fuel and Energy Affairs And Services                                            | 0.2         | 0.2         | 0.2         | 0.2         | 0.2         | 0.2         |  |
| Mining and Mineral Resources Other Than Fuels                                   | 0.0         | 0.0         | 0.1         | 0.0         | 0.1         | 0.1         |  |
| Construction                                                                    | 0.1         | 0.0         | 0.0         | 0.0         | 0.1         | 0.0         |  |
| Manufacturing                                                                   | 0.7         | 2.0         | 0.3         | 0.7         | 2.1         | 2.3         |  |
| Agriculture , Forestry, Fishing and Hunting                                     | 0.9         | 0.4         | 0.6         | 0.4         | 1.8         | 0.5         |  |
| Transport (include road, railway, air transport, other transport etc.)          | 2.3         | 0.3         | 0.9         | 1.2         | 3.2         | 1.9         |  |
| Communication                                                                   | 0.5         | 0.3         | 0.3         | 0.5         | 0.3         | 0.5         |  |
| Tourism And Area Promotion                                                      | 0.7         | 0.8         | 1.0         | 0.7         | 0.8         | 0.9         |  |
| Labor Affairs                                                                   | 0.1         | 0.1         | 0.1         | 0.1         | 0.1         | 0.1         |  |
| Other Economic Affairs NEC                                                      | 1.3         | 1.0         | 1.1         | 6.2         | 1.9         | 0.9         |  |
| <b>Environment Protection</b>                                                   | <b>0.3</b>  | <b>0.1</b>  | <b>0.3</b>  | <b>0.1</b>  | <b>0.4</b>  | <b>0.1</b>  |  |
| Protection of the environment                                                   | 0.3         | 0.1         | 0.3         | 0.1         | 0.4         | 0.1         |  |
| <b>Housing and Community amenities</b>                                          | <b>0.9</b>  | <b>0.1</b>  | <b>0.7</b>  | <b>0.5</b>  | <b>0.4</b>  | <b>0.7</b>  |  |
| Housing development                                                             | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |  |
| Community Development                                                           | 0.1         | 0.1         | 0.2         | 0.1         | 0.1         | 0.1         |  |
| Water Supply                                                                    | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |  |
| Housing & Community Amenities n.e.c.                                            | 0.8         | 0.0         | 0.5         | 0.4         | 0.2         | 0.6         |  |
| <b>Health</b>                                                                   | <b>4.1</b>  | <b>4.8</b>  | <b>6.3</b>  | <b>3.9</b>  | <b>4.1</b>  | <b>4.3</b>  |  |
| Medical products and Appliances                                                 | 1.7         | 2.6         | 3.4         | 1.8         | 1.6         | 2.2         |  |
| Out Patients                                                                    | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |  |
| Hospital Services                                                               | 1.6         | 1.6         | 2.1         | 1.5         | 1.7         | 1.5         |  |
| Public Health Services                                                          | 0.2         | 0.2         | 0.2         | 0.2         | 0.2         | 0.2         |  |
| Research and Development                                                        | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |  |
| Health n.e.c.                                                                   | 0.6         | 0.4         | 0.6         | 0.5         | 0.5         | 0.4         |  |
| <b>Recreation, Culture, and region</b>                                          | <b>0.4</b>  | <b>0.2</b>  | <b>0.3</b>  | <b>0.3</b>  | <b>0.3</b>  | <b>0.6</b>  |  |
| Recreational and Sporting Services                                              | 0.3         | 0.1         | 0.2         | 0.2         | 0.0         | 0.4         |  |
| Culture                                                                         | 0.0         | 0.0         | 0.1         | 0.1         | 0.2         | 0.2         |  |
| Broadcasting and Publishing Services                                            | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |  |
| Recreational and Sporting Services n.e.c                                        | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |  |
| <b>Education</b>                                                                | <b>4.0</b>  | <b>4.8</b>  | <b>6.2</b>  | <b>4.4</b>  | <b>6.4</b>  | <b>5.1</b>  |  |
| Preprimary and Primary Education                                                | 0.2         | 0.0         | 0.1         | 0.0         | 0.0         | 0.1         |  |

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share, Q1 2023/24 to Q1 2025/26. (cont'd)

| Expense                                                              | 2023/24      | 2024/25      |              |              |              | 2025/26      |
|----------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                                                      | Q4           | Q1           | Q2           | Q3           | Q4           | Q1           |
| Secondary Education                                                  | 0.2          | 0.0          | 0.0          | 0.0          | 0.1          | 0.0          |
| Business, Technical, and Vocation Education                          | 0.1          | 0.2          | 0.5          | 0.3          | 0.4          | 0.4          |
| University Education                                                 | 3.0          | 3.2          | 4.2          | 3.3          | 3.9          | 3.3          |
| Education not definable by level                                     | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Education NEC                                                        | 0.7          | 1.4          | 1.3          | 0.7          | 1.9          | 1.3          |
| <b>Social Protection</b>                                             | <b>0.5</b>   | <b>0.6</b>   | <b>0.5</b>   | <b>0.5</b>   | <b>0.5</b>   | <b>0.7</b>   |
| Welfare Services                                                     | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   |
| Sickness, old and Disability                                         | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Family and Children                                                  | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Social protection nec                                                | 0.5          | 0.6          | 0.5          | 0.5          | 0.5          | 0.7          |
| <b>Grand Total</b>                                                   | <b>65.2</b>  | <b>82.2</b>  | <b>84.7</b>  | <b>84.0</b>  | <b>87.1</b>  | <b>99.5</b>  |
| Transfers to Local government                                        | 34.8         | 17.8         | 15.3         | 16.0         | 12.9         | 0.5          |
| <b>Total GOU Expenditure including transfers to Local Government</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> |

Source: Uganda Bureau of Statistics

**Table 1 h (i) Functional Classification of Central Government Development Expenditure, Q4 2023/24 to Q1 2025/26, Billion shillings**

|                                                                                 | 2023/24      | 2024/25     |              |              |                | 2025/26      |
|---------------------------------------------------------------------------------|--------------|-------------|--------------|--------------|----------------|--------------|
|                                                                                 | Q4           | Q1          | Q2           | Q3           | Q4             | Q1           |
| <b>General Public Services</b>                                                  | <b>224.6</b> | <b>28.8</b> | <b>93.0</b>  | <b>81.4</b>  | <b>321.8</b>   | <b>86.5</b>  |
| Executive; Legislative; and other General Services                              | 96.2         | 0.5         | 24.0         | 27.2         | 177.0          | 54.3         |
| Financial And Fiscal Affairs, General Economic, Social and Statistical Services | 109.6        | 19.3        | 48.1         | 47.3         | 117.9          | 25.3         |
| External Affairs                                                                | 18.8         | 9.0         | 21.0         | 6.8          | 26.9           | 6.9          |
| Public Debt Transactions                                                        | -            | -           | -            | -            | -              | -            |
| <b>Defense</b>                                                                  | <b>636.9</b> | <b>-</b>    | <b>406.7</b> | <b>393.2</b> | <b>991.0</b>   | <b>526.4</b> |
| Defense Affairs and Services                                                    | 636.9        | -           | 406.7        | 393.2        | 991.0          | 526.4        |
| <b>Public order and safety</b>                                                  | <b>282.1</b> | <b>2.0</b>  | <b>112.8</b> | <b>116.5</b> | <b>347.4</b>   | <b>170.7</b> |
| Law Courts and Legal Services                                                   | 41.1         | 0.1         | 32.7         | 20.5         | 78.5           | 8.7          |
| Prisons, Police and Corrective Services                                         | 236.9        | 1.9         | 30.5         | 39.6         | 136.7          | 162.0        |
| Other Public Order and Safety                                                   | 4.1          | -           | 49.6         | 56.3         | 132.2          | -            |
| <b>Economic Affairs</b>                                                         | <b>895.8</b> | <b>68.5</b> | <b>351.2</b> | <b>327.8</b> | <b>1,738.2</b> | <b>150.8</b> |
| Fuel and Energy Affairs And Services                                            | 146.4        | 0.8         | 29.9         | 16.9         | 47.7           | 26.2         |
| Mining and Mineral Resources Other Than Fuels                                   | 14.6         | 0.0         | 27.3         | 9.9          | 42.1           | 1.5          |
| Construction                                                                    | 2.9          | -           | 0.8          | 0.5          | 2.8            | 1.6          |
| Manufacturing                                                                   | 0.2          | -           | -            | -            | -              | 0.0          |
| Agriculture , Forestry, Fishing and Hunting                                     | 147.5        | 11.7        | 66.1         | 197.2        | 267.2          | 14.3         |
| Transport (include road, railway, air transport, other transport etc.)          | 540.5        | 55.7        | 218.5        | 86.7         | 1,335.1        | 87.7         |
| Communication                                                                   | 2.0          | -           | 0.1          | 0.2          | 0.3            | 11.2         |
| Tourism And Area Promotion                                                      | 24.8         | 0.2         | 4.7          | 9.8          | 13.6           | -            |
| Labor Affairs                                                                   | 1.7          | 0.1         | 0.2          | 0.3          | 1.5            | 0.1          |
| Other Economic Affairs NEC                                                      | 15.1         | -           | 3.6          | 6.4          | 28.0           | 8.1          |
| <b>Environment Protection</b>                                                   | <b>22.6</b>  | <b>0.6</b>  | <b>8.2</b>   | <b>8.5</b>   | <b>27.3</b>    | <b>0.9</b>   |
| Protection of the environment                                                   | 22.6         | 0.6         | 8.2          | 8.5          | 27.3           | 0.9          |
| <b>Housing and Community amenities</b>                                          | <b>184.5</b> | <b>2.7</b>  | <b>45.3</b>  | <b>96.0</b>  | <b>83.8</b>    | <b>73.7</b>  |
| Housing development                                                             | 6.0          | 0.1         | 0.4          | 1.3          | 5.7            | -            |
| Community Development                                                           | 1.5          | -           | -            | -            | -              | -            |
| Water Supply                                                                    | 147.7        | 2.6         | 44.9         | 85.8         | 70.2           | 73.4         |
| Housing & Community Amenities n.e.c.                                            | 29.3         | -           | -            | 9.0          | 7.9            | 0.3          |
| <b>Health</b>                                                                   | <b>65.9</b>  | <b>0.5</b>  | <b>23.9</b>  | <b>24.4</b>  | <b>72.8</b>    | <b>66.4</b>  |
| Medical products and Appliances                                                 | 10.5         | 0.3         | 6.5          | 13.2         | 20.2           | 19.7         |
| Out Patients                                                                    | -            | -           | -            | -            | -              | -            |
| Hospital Services                                                               | 49.1         | 0.1         | 17.4         | 10.3         | 51.1           | 46.7         |
| Public Health Services                                                          | 0.9          | -           | 0.1          | 0.7          | 0.9            | -            |
| Research and Development                                                        | 5.0          | -           | -            | -            | -              | -            |
| Health n.e.c.                                                                   | 0.4          | -           | -            | 0.3          | 0.6            | -            |
| <b>Recreation, Culture, and region</b>                                          | <b>147.0</b> | <b>-</b>    | <b>-</b>     | <b>-</b>     | <b>-</b>       | <b>-</b>     |
| Recreational and Sporting Services                                              | 147.0        | -           | -            | -            | -              | -            |
| Culture                                                                         | -            | -           | -            | -            | -              | -            |
| Broadcasting and Publishing Services                                            | -            | -           | -            | -            | -              | -            |
| Recreational and Sporting Services n.e.c                                        | -            | -           | -            | -            | -              | -            |

Source: Uganda Bureau of Statistics

**Table 1 h (i) Functional Classification of Central Government Development Expenditure, Q4 2023/24 to Q1 2025/26, Billion shillings (cont'd)**

|                                                                      | 2023/24        | 2024/25      |                |                |                | 2025/26        |  |
|----------------------------------------------------------------------|----------------|--------------|----------------|----------------|----------------|----------------|--|
|                                                                      | Q4             | Q1           | Q2             | Q3             | Q4             | Q1             |  |
| <b>Education</b>                                                     | <b>98.2</b>    | <b>5.2</b>   | <b>71.9</b>    | <b>64.5</b>    | <b>266.5</b>   | <b>154.1</b>   |  |
| Pre-primary and Primary Education                                    | -              | -            | -              | -              | -              | -              |  |
| Secondary Education                                                  | 9.9            | 0.1          | 4.3            | 0.9            | 15.8           | 0.1            |  |
| Business, Technical, and Vocation Education                          | 15.7           | 0.2          | 3.3            | 1.7            | 5.9            | 5.8            |  |
| University Education                                                 | 20.3           | -            | 7.1            | 9.3            | 22.7           | 15.2           |  |
| Education not definable by level                                     | -              | -            | -              | -              | -              | -              |  |
| Education NEC                                                        | 52.4           | 4.9          | 57.1           | 52.6           | 222.1          | 133.0          |  |
| <b>Social Protection</b>                                             | <b>5.3</b>     | <b>-</b>     | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |  |
| Welfare Services                                                     | -              | -            | -              | -              | -              | -              |  |
| Sickness, old and Disability                                         | -              | -            | -              | -              | -              | -              |  |
| Family and Children                                                  | -              | -            | -              | -              | -              | -              |  |
| Social protection nec                                                | 5.3            | -            | -              | -              | -              | -              |  |
| <b>Total</b>                                                         | <b>2,562.8</b> | <b>108.2</b> | <b>1,113.0</b> | <b>1,112.3</b> | <b>3,848.8</b> | <b>1,229.5</b> |  |
| Transfers to Local government                                        | 90.6           | 188.7        | 215.0          | 173.6          | 32.3           | 19.3           |  |
| <b>Total GOU Expenditure including transfers to Local Government</b> | <b>2,653.5</b> | <b>296.9</b> | <b>1,328.0</b> | <b>1,285.9</b> | <b>3,881.0</b> | <b>1,248.8</b> |  |

Source: Uganda Bureau of Statistics

**Table 1 h (ii) Functional Classification of Central Government Development Expenditure by Percentage share, Q4 2023/24 to Q1 2025/26.**

|                                                                                 | 2023/24      | 2024/25      |              |              |              | 2025/26      |
|---------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                                                                                 | Q4           | Q1           | Q2           | Q3           | Q4           | Q1           |
| <b>General Public Services</b>                                                  | <b>8.5</b>   | <b>9.7</b>   | <b>7.0</b>   | <b>6.3</b>   | <b>8.3</b>   | <b>6.9</b>   |
| Executive; Legislative; and other General Services                              | 3.6          | 0.2          | 1.8          | 2.1          | 4.6          | 4.3          |
| Financial And Fiscal Affairs, General Economic, Social and Statistical Services | 4.1          | 6.5          | 3.6          | 3.7          | 3.0          | 2.0          |
| External Affairs                                                                | 0.7          | 3.0          | 1.6          | 0.5          | 0.7          | 0.6          |
| Public Debt Transactions                                                        | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| <b>Defense</b>                                                                  | <b>24.0</b>  | <b>0.0</b>   | <b>30.6</b>  | <b>30.6</b>  | <b>25.5</b>  | <b>42.1</b>  |
| Defense Affairs and Services                                                    | 24.0         | 0.0          | 30.6         | 30.6         | 25.5         | 42.1         |
| <b>Public order and safety</b>                                                  | <b>10.6</b>  | <b>0.7</b>   | <b>8.5</b>   | <b>9.1</b>   | <b>9.0</b>   | <b>13.7</b>  |
| Law Courts and Legal Services                                                   | 1.5          | 0.0          | 2.5          | 1.6          | 2.0          | 0.7          |
| Prisons, Police and Corrective Services                                         | 8.9          | 0.7          | 2.3          | 3.1          | 3.5          | 13.0         |
| Other Public Order and Safety                                                   | 0.2          | 0.0          | 3.7          | 4.4          | 3.4          | 0.0          |
| <b>Economic Affairs</b>                                                         | <b>33.8</b>  | <b>23.1</b>  | <b>26.4</b>  | <b>25.5</b>  | <b>44.8</b>  | <b>12.1</b>  |
| Fuel and Energy Affairs And Services                                            | 5.5          | 0.3          | 2.3          | 1.3          | 1.2          | 2.1          |
| Mining and Mineral Resources Other Than Fuels                                   | 0.6          | 0.0          | 2.1          | 0.8          | 1.1          | 0.1          |
| Construction                                                                    | 0.1          | 0.0          | 0.1          | 0.0          | 0.1          | 0.1          |
| Manufacturing                                                                   | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Agriculture , Forestry, Fishing and Hunting                                     | 5.6          | 3.9          | 5.0          | 15.3         | 6.9          | 1.1          |
| Transport (include road, railway, air transport, other transport etc.)          | 20.4         | 18.8         | 16.5         | 6.7          | 34.4         | 7.0          |
| Communication                                                                   | 0.1          | 0.0          | 0.0          | 0.0          | 0.0          | 0.9          |
| Tourism And Area Promotion                                                      | 0.9          | 0.1          | 0.4          | 0.8          | 0.3          | 0.0          |
| Labor Affairs                                                                   | 0.1          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Other Economic Affairs NEC                                                      | 0.6          | 0.0          | 0.3          | 0.5          | 0.7          | 0.7          |
| <b>Environment Protection</b>                                                   | <b>0.9</b>   | <b>0.2</b>   | <b>0.6</b>   | <b>0.7</b>   | <b>0.7</b>   | <b>0.1</b>   |
| Protection of the environment                                                   | 0.9          | 0.2          | 0.6          | 0.7          | 0.7          | 0.1          |
| <b>Housing and Community amenities</b>                                          | <b>7.0</b>   | <b>0.9</b>   | <b>3.4</b>   | <b>7.5</b>   | <b>2.2</b>   | <b>5.9</b>   |
| Housing development                                                             | 0.2          | 0.0          | 0.0          | 0.1          | 0.1          | 0.0          |
| Community Development                                                           | 0.1          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Water Supply                                                                    | 5.6          | 0.9          | 3.4          | 6.7          | 1.8          | 5.9          |
| Housing & Community Amenities n.e.c.                                            | 1.1          | 0.0          | 0.0          | 0.7          | 0.2          | 0.0          |
| <b>Health</b>                                                                   | <b>2.5</b>   | <b>0.2</b>   | <b>1.8</b>   | <b>1.9</b>   | <b>1.9</b>   | <b>5.3</b>   |
| Medical products and Appliances                                                 | 0.4          | 0.1          | 0.5          | 1.0          | 0.5          | 1.6          |
| Out Patients                                                                    | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Hospital Services                                                               | 1.8          | 0.0          | 1.3          | 0.8          | 1.3          | 3.7          |
| Public Health Services                                                          | 0.0          | 0.0          | 0.0          | 0.1          | 0.0          | 0.0          |
| Research and Development                                                        | 0.2          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Health n.e.c.                                                                   | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| <b>Recreation, Culture, and region</b>                                          | <b>5.5</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   |
| Recreational and Sporting Services                                              | 5.5          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Culture                                                                         | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Broadcasting and Publishing Services                                            | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Recreational and Sporting Services n.e.c                                        | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| <b>Education</b>                                                                | <b>3.7</b>   | <b>1.7</b>   | <b>5.4</b>   | <b>5.0</b>   | <b>6.9</b>   | <b>12.3</b>  |
| Preprimary and Primary Education                                                | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Secondary Education                                                             | 0.4          | 0.0          | 0.3          | 0.1          | 0.4          | 0.0          |
| Business, Technical, and Vocation Education                                     | 0.6          | 0.1          | 0.2          | 0.1          | 0.2          | 0.5          |
| University Education                                                            | 0.8          | 0.0          | 0.5          | 0.7          | 0.6          | 1.2          |
| Education not definable by level                                                | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Education NEC                                                                   | 2.0          | 1.7          | 4.3          | 4.1          | 5.7          | 10.6         |
| <b>Social Protection</b>                                                        | <b>0.2</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   | <b>0.0</b>   |
| Welfare Services                                                                | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Sickness, old and Disability                                                    | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Family and Children                                                             | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| Social protection nec                                                           | 0.2          | 0.0          | 0.0          | 0.0          | 0.0          | 0.0          |
| <b>Grand Total</b>                                                              | <b>96.6</b>  | <b>36.4</b>  | <b>83.8</b>  | <b>86.5</b>  | <b>99.2</b>  | <b>98.5</b>  |
| Transfers to Local government                                                   | 3.4          | 63.6         | 16.2         | 13.5         | 0.8          | 1.5          |
| <b>Total GOU Expenditure including transfers to Local Government</b>            | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> | <b>100.0</b> |

Source: Uganda Bureau of Statistics



**Table 1 j (i) Functional Classification of Donor Disbursements, Q4 2023/24 to Q1 2025/26., Billion shillings**

|                                                                        | 2023/24        | 2024/25        |                |              |                | 2025/26        |
|------------------------------------------------------------------------|----------------|----------------|----------------|--------------|----------------|----------------|
|                                                                        | Q4             | Q1             | Q2             | Q3           | Q4             | Q1             |
| <b>General Public Services</b>                                         | 166.2          | 353.4          | 21.7           | -            | -              | 1,155.5        |
| Executive and legislative organs                                       | 3.9            | 71.2           | 11.0           | -            | -              | 20.0           |
| Financial and fiscal affairs                                           | 162.3          | 282.2          | 10.8           | -            | -              | 1,135.5        |
| External Affairs                                                       | -              | -              | -              | -            | -              | -              |
| Public Debt Transactions                                               | -              | -              | -              | -            | -              | -              |
| <b>Defense</b>                                                         | 13.5           | 62.9           | 42.3           | 46.5         | 22.6           | -              |
| Defense Affairs and Services                                           | 13.5           | 62.9           | 42.3           | 46.5         | 22.6           | -              |
| <b>Public order and safety</b>                                         | -              | -              | -              | -            | -              | -              |
| Law Courts and Legal Services                                          | -              | -              | -              | -            | -              | -              |
| Prisons, Police and Corrective Services                                | -              | -              | -              | -            | -              | -              |
| Other Public Order and Safety                                          | -              | -              | -              | -            | -              | -              |
| <b>Economic Affairs</b>                                                | 847.7          | 943.3          | 870.9          | 432.6        | 1,385.0        | 475.3          |
| Fuel and Energy Affairs And Services                                   | 172.7          | 598.5          | 102.2          | 161.7        | 507.9          | 134.9          |
| Mining and Mineral Resources Other Than Fuels                          | 4.2            | -              | 3.4            | 4.7          | 0.5            | 3.3            |
| Construction                                                           | -              | -              | -              | -            | -              | -              |
| Manufacturing                                                          | 40.4           | -              | -              | -            | -              | -              |
| Agriculture , Forestry, Fishing and Hunting                            | 30.2           | 58.2           | 118.2          | 28.6         | 141.7          | 40.4           |
| Transport (include road, railway, air transport, other transport etc.) | 486.7          | 209.6          | 421.2          | 237.2        | 673.9          | 128.5          |
| Communication                                                          | 51.7           | -              | -              | -            | -              | -              |
| Tourism And Area Promotion                                             | -              | -              | -              | -            | -              | -              |
| Labor Affairs                                                          | -              | -              | -              | -            | -              | -              |
| Other Economic Affairs NEC                                             | 61.9           | 77.1           | 226.0          | 0.4          | 61.0           | 168.2          |
| <b>Environment Protection</b>                                          | 1.8            | 1.8            | -              | 8.6          | 2.0            | 1.5            |
| Protection of the environment                                          | 1.8            | 1.8            | -              | 8.6          | 2.0            | 1.5            |
| <b>Housing and Community amenities</b>                                 | 156.5          | 83.0           | 282.5          | 20.3         | 266.0          | 106.1          |
| Housing development                                                    | -              | -              | -              | -            | -              | -              |
| Community Development                                                  | 29.4           | -              | -              | -            | -              | -              |
| Water Supply                                                           | 127.1          | 83.0           | 282.5          | 20.3         | 266.0          | 106.1          |
| Housing & Community amenities n.e.c.                                   | -              | -              | -              | -            | -              | -              |
| <b>Health</b>                                                          | 87.8           | 102.9          | 148.6          | 49.1         | 63.7           | 2.8            |
| Medical products and Appliances                                        | -              | 28.3           | 94.6           | 9.7          | 2.7            | -              |
| Out Patients                                                           | -              | -              | -              | -            | -              | -              |
| Hospital Services                                                      | 26.3           | 62.9           | 0.3            | 15.6         | 1.2            | 2.8            |
| Public Health Services                                                 | 61.5           | 11.7           | 53.7           | 23.8         | 59.8           | -              |
| Research and Development                                               | -              | -              | -              | -            | -              | -              |
| Health n.e.c.                                                          | -              | -              | -              | -            | -              | -              |
| <b>Education</b>                                                       | -              | -              | -              | -            | -              | -              |
| Preprimary and Primary Education                                       | -              | -              | -              | -            | -              | -              |
| Secondary Education                                                    | -              | -              | -              | -            | -              | -              |
| Business, Technical, and Vocation Education                            | -              | -              | -              | -            | -              | -              |
| University Education                                                   | -              | -              | -              | -            | -              | -              |
| <b>Social Protection</b>                                               | 24.9           | 20.9           | 7.9            | 37.1         | 98.3           | 15.2           |
| Social exclusion nec                                                   | -              | -              | -              | -            | -              | -              |
| Social protection nec                                                  | -              | -              | -              | -            | -              | -              |
| <b>Grand Total</b>                                                     | <b>1,303.2</b> | <b>1,568.2</b> | <b>1,373.9</b> | <b>594.2</b> | <b>1,839.4</b> | <b>1,756.4</b> |

Source: Uganda Bureau of Statistics

**Table 1 j (ii) Functional Classification of Donor Disbursements Percentages, Q4 2023/24 to Q1 2025/26.**

|                                                                        | 2023/24     | 2024/25     |             |             |             | 2025/26     |
|------------------------------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                                                        | Q4          | Q1          | Q2          | Q3          | Q4          | Q1          |
| <b>General Public Services</b>                                         | <b>12.8</b> | <b>22.5</b> | <b>1.6</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>65.8</b> |
| Executive and legislative organs                                       | 0.3         | 4.5         | 0.8         | 0.0         | 0.0         | 1.1         |
| Financial and fiscal affairs                                           | 12.5        | 18.0        | 0.8         | 0.0         | 0.0         | 64.6        |
| External Affairs                                                       | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Public Debt Transactions                                               | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>Defense</b>                                                         | <b>1.0</b>  | <b>4.0</b>  | <b>3.1</b>  | <b>7.8</b>  | <b>1.2</b>  | <b>0.0</b>  |
| Defense Affairs and Services                                           | 1.0         | 4.0         | 3.1         | 7.8         | 1.2         | 0.0         |
| <b>Public order and safety</b>                                         | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  |
| Law Courts and Legal Services                                          | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Prisons, Police and Corrective Services                                | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Other Public Order and Safety                                          | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>Economic Affairs</b>                                                | <b>65.0</b> | <b>60.2</b> | <b>63.4</b> | <b>72.8</b> | <b>75.3</b> | <b>27.1</b> |
| Fuel and Energy Affairs And Services                                   | 13.3        | 38.2        | 7.4         | 27.2        | 27.6        | 7.7         |
| Mining and Mineral Resources Other Than Fuels                          | 0.3         | 0.0         | 0.2         | 0.8         | 0.0         | 0.2         |
| Construction                                                           | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Manufacturing                                                          | 3.1         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Agriculture , Forestry, Fishing and Hunting                            | 2.3         | 3.7         | 8.6         | 4.8         | 7.7         | 2.3         |
| Transport (include road, railway, air transport, other transport etc.) | 37.3        | 13.4        | 30.7        | 39.9        | 36.6        | 7.3         |
| Communication                                                          | 4.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Tourism And Area Promotion                                             | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Labor Affairs                                                          | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Other Economic Affairs NEC                                             | 4.8         | 4.9         | 16.4        | 0.1         | 3.3         | 9.6         |
| <b>Environment Protection</b>                                          | <b>0.1</b>  | <b>0.1</b>  | <b>0.0</b>  | <b>1.4</b>  | <b>0.1</b>  | <b>0.1</b>  |
| Protection of the environment                                          | 0.1         | 0.1         | 0.0         | 1.4         | 0.1         | 0.1         |
| <b>Housing and Community amenities</b>                                 | <b>12.0</b> | <b>5.3</b>  | <b>20.6</b> | <b>3.4</b>  | <b>14.5</b> | <b>6.0</b>  |
| Housing development                                                    | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Community Development                                                  | 2.3         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Water Supply                                                           | 9.8         | 5.3         | 20.6        | 3.4         | 14.5        | 6.0         |
| Housing & Community amenities n.e.c.                                   | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>Health</b>                                                          | <b>6.7</b>  | <b>6.6</b>  | <b>10.8</b> | <b>8.3</b>  | <b>3.5</b>  | <b>0.2</b>  |
| Medical products and Appliances                                        | 0.0         | 1.8         | 6.9         | 1.6         | 0.1         | 0.0         |
| Out Patients                                                           | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Hospital Services                                                      | 2.0         | 4.0         | 0.0         | 2.6         | 0.1         | 0.2         |
| Public Health Services                                                 | 4.7         | 0.7         | 3.9         | 4.0         | 3.3         | 0.0         |
| Research and Development                                               | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Health n.e.c.                                                          | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>Education</b>                                                       | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  | <b>0.0</b>  |
| Preprimary and Primary Education                                       | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Secondary Education                                                    | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Business, Technical, and Vocation Education                            | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| University Education                                                   | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>Social Protection</b>                                               | <b>1.9</b>  | <b>1.3</b>  | <b>0.6</b>  | <b>6.2</b>  | <b>5.3</b>  | <b>0.9</b>  |
| Social exclusion nec                                                   | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| Social protection nec                                                  | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         |
| <b>Grand Total</b>                                                     | <b>100</b>  | <b>100</b>  | <b>100</b>  | <b>100</b>  | <b>100</b>  | <b>100</b>  |

Source: Uganda Bureau of Statistics