



UGANDA BUREAU OF STATISTICS



QUARTERLY GOVERNMENT FINANCE STATISTICS BULLETIN

Q2 2025/26

March 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.



Aliziki K. Lubega
Director, Economic Statistics

PERFORMANCE AT A GLANCE

Net revenue increased by 18.9 percent to Shs 9,157.8 billion in Q2 2025/26 from Shs 7,703.8 billion in Q1 2025/26.

Tax revenue was the biggest contributor to central government revenue (8,700.2 billion) accounting for 93.3 percent of total central government revenue in Q2 2025/26. *See tables 1 a(i) and 1a(ii)*

Grants to central government decreased by 13.9 percent from Shs 207.4 billion in Q1 2025/26 to Shs 178.6 billion in Q2 2025/26 and they accounted for 1.9 percent of the total revenue in Q2 2025/26. *See tables 1 a(i) and 1a(ii)*

Central government expenditure (including local government grants and donor disbursements) decreased by 13.2 percent to Shs 11,678.9 billion in Q2 2025/26 from Shs 13,450.1 billion registered in Q1 2025/26, *See Table 1 Summary.*

Central government recurrent expenditure (excluding local government transfers) decreased by 20.7 percent to Shs 6,515.9 billion in Q2 2025/26 from Shs 8,215.0 billion registered in Q1 2025/26 while development expenditure (excluding local government transfers) increased by 75.6 percent to Shs 2,158.8 billion in Q2 2025/26 compared to Shs 1,229.5 billion recorded in Q1 2025/26. *See tables 1g(i), 1g(ii), 1h(i) and 1h(ii)*

Transfers to local government decreased by 7.8 percent to Shs 1,378.9 billion in Q2 2025/26 from Shs 1,495.9 billion recorded in Q1 2025/26, *See Table 1 Summary.*

Donor disbursements decreased by 35.2 percent to Shs 1,625.3 billion in Q2 2025/26 from Shs 2,509.7 billion disbursed in Q1 2025/26, *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, missions abroad and 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 two (Q2) of 2025/26, the net central government revenue (excluding tax refunds) increased to Shs 9,157.8 billion compared to Shs 7,703.8 billion collected in Quarter one (Q1) of 2025/26. This was an 18.9 percent increase in the net quarterly central government revenue in Q2 2025/26 compared to Q1 2025/26. *See tables 1a(i) and 1a(ii)*

During the period under review, the largest contributor to total revenue was tax revenue accounting for 93.3 percent while non-tax revenue contributed only 6.7 percent. *See tables 1a(i) and 1a(ii)*

Taxes on goods and services were the largest contributors to total revenue among the tax revenue items, accounting for 44.1 percent in Q2 2025/26. *See tables 1a(i) and 1a(ii)*

Among the non-tax revenue items, grants contributed 1.9 percent and other revenues contributed 4.8 percent to the total revenue, *See table 1a(ii)*

As illustrated in Figure 1, for the period under review (Q2 2025/26), there was a relatively high increase in the tax category of *income, profits, and capital gains* of 58.6 percent. The

highest reduction was observed in the category of *other taxes*. (33.1 percent).

Also see Appendix table 1a(iii)

Figure 1: Composition of Quarter-to-Quarter Tax revenue changes from Q1 2024/25 to Q2 2025/26, Percentages

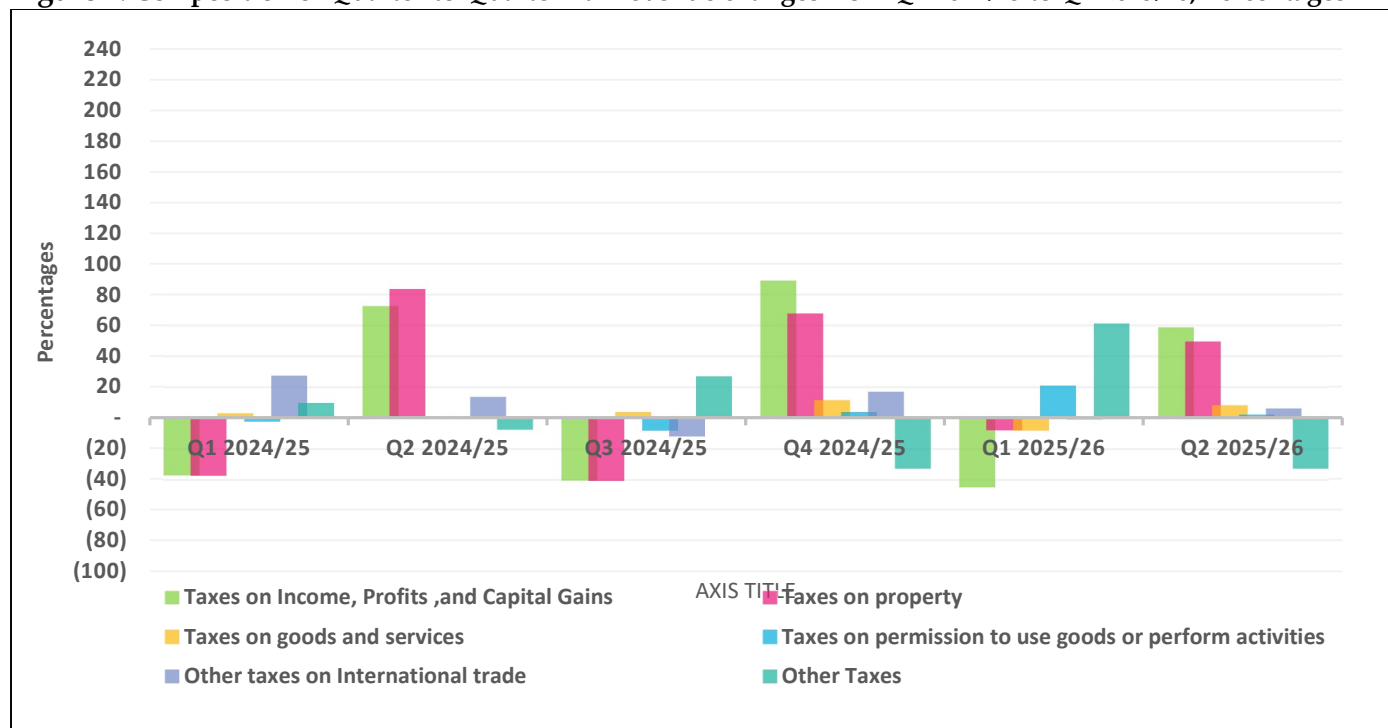


Table 1: Summary of Central Government Expenditure from Q1 2024/25 to Q2 2025/26, Billion shillings

	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
CG excluding transfers to Local Government	5,721.3	7,095.1	8,145.4	12,131.0	9,444.5	8,674.7
Transfers to Local Government	1,404.0	1,295.6	1,517.6	1,256.5	1,495.9	1,378.9
Donor disbursements/releases	1,568.2	1,373.9	594.2	1,839.4	2,509.7	1,625.3
Total	8,693.5	9,764.7	10,257.2	15,226.8	13,450.1	11,678.9
Quarterly changes						
CG excluding transfers to Local Government	-40.8	24.0	14.8	48.9	-22.1	-8.2
Transfers to Local Government	-63.8	-7.7	17.1	-17.2	19.1	-7.8
Donor disbursements	20.3	-12.4	-56.8	209.6	36.4	-35.2
Total	-41.4	12.3	5.0	48.4	-11.7	-13.2

Source: Uganda Bureau of Statistics

Central Government Expenditure

The total central government expenditure including transfers to local government and donor disbursements was Shs 11,678.9 billion in Q2 2025/26. This was a 13.2 percent decrease in expenditure in Q2 2025/26 compared to Shs 13,450.1 billion recorded in Q1 2025/26, *See table 1 Summary above.*

The central government recurrent expenditure excluding local government transfers for Q2 2025/26 was Shs 6,515.9 billion, representing a 20.7 percent decrease from Shs 8,215.0 billion for Q1 2025/26. Central government recurrent expenditure including grants to local government was Shs. 7,715.0 billion in Q2 2025/26, which was a 19.5 percent decrease from Shs 9,581.3 billion recorded in Q1 2025/26. *See table 1d(i)*

The central government development expenditure excluding transfers to local government for Q2 2025/26 was Shs 2,158.8 billion, registering a 75.6 percent increase from Shs 1,229.5 billion recorded in Q1 2025/26. Central government development expenditure including local government transfers was Shs 2,338.6 billion in Q2 2025/26 which was a 72.1 percent increase from Shs 1,359.1 billion recorded in Q1 2025/26. *See tables 1e(i) and 1e(ii)*

The donor disbursements for Q2 2025/26 were Shs 1,625.3 billion, reflecting a 35.2 percent decrease from Shs 2,509.7 billion recorded in

Q1 2025/26. Most donor disbursements that were made in Q2 2025/26 were for general public services accounting for 55.5 percent, followed by economic affairs accounting for 27.4 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 Q2 2025/26 was on general public services sector, accounting for 38.7 percent of which, most of the expenditure was for Executive; Legislative; and other General Services representing 16.0 percent, while Financial and Fiscal Affairs, General Economic, Social and Statistical Services was 15.2 percent. *See table 1g(ii)*

The second largest was Defense, accounting for 14.9 percent, followed by public order and Safety at 9.1 percent to the total government recurrent expenditure. *See tables 1g(i) and 1g(ii)*

Transfers to local government accounted for 15.5 percent of the total government recurrent expenditure in Q2 2025/26. *See table 1g(ii)*

The largest share of the development expenditure was attributed to economic affairs, accounting for 39.0 percent in Q2 2025/26. *See table 1h(ii)*

The defense sector was the second largest contributor to the development expenditure with 18.8 percent in Q2 2025/26. *See table 1h(ii)*

In Q2 of FY 2025/26, health expenditure contributed 2.7 percent to the overall development expenditure. *See table 1h(ii)*

Economic analysis of the GOU expenses showed that total expense for Q2 2025/26 was Shs 8,265.8 billion (including transfers to local government) compared to Shs 9,901.8 billion that was spent in Q1 2025/26. This was a 16.5

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

In Q2 2025/26, expenditure on acquisition of non-financial assets was Shs. 1,787.7 billion, of which Shs. 820.8 billion was spent on buildings and structures which accounted for 45.9 percent. This was followed by machinery and equipment representing 37.8 percent (Shs. 676.0 billion). Also, Shs. 274.5 billion was spent on net acquisition of non-produced assets (land) which accounted for 15.4 percent. *See tables 1 c(i) and 1 c(ii)*

APPENDIX I

Table 1 a (i) Classification of Central Government revenue by type, Q1 2024/25 to Q2 2025/26, Billion shillings

REVENUE TYPE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Total revenue (1+2)	7,416.70	9,149.52	7,495.06	9,850.98	7,899.92	9,329.35
Net revenue	7,283.96	8,935.88	7,316.45	9,652.52	7,703.78	9,157.79
1. Central government taxes	6,625.46	8,205.16	6,863.29	9,103.15	7,258.61	8,700.17
(A) taxes on income, profits ,and capital gains	1,876.19	3,235.95	1,921.45	3,627.20	1,994.71	3,163.94
PAYE (payable by individuals)	1,153.46	1,348.10	1,309.31	1,574.70	1,226.75	1,388.45
Corporations and other enterprises	188.63	1,387.53	181.55	1,523.61	199.24	1,282.81
Un allocable	483.96	483.95	402.52	515.22	560.13	489.37
Oil revenue	50.14	16.37	28.08	13.67	8.60	3.31
(B) taxes on property	81.78	149.93	88.55	148.40	136.43	203.98
Immovable property	81.78	149.93	88.55	148.40	136.43	203.98
(C) taxes on goods and services	3,582.45	3,656.60	3,753.05	4,183.24	3,840.14	4,113.95
(i) VAT	2,035.28	2,117.11	2,183.58	2,344.96	2,245.17	2,399.83
Imported goods	924.60	945.89	911.60	949.14	938.25	1,030.90
Local goods	177.64	145.62	214.89	228.00	221.38	222.69
Local services	933.04	1,025.60	1,057.10	1,167.82	1,085.54	1,146.23
Tax refunds	(132.74)	(213.64)	(178.61)	(198.46)	(196.14)	(171.56)
(ii) Excise taxes	1,547.17	1,539.49	1,569.47	1,838.28	1,594.97	1,714.13
Petroleum	900.80	881.68	877.84	1,140.68	906.84	998.00
Other imports	68.61	72.58	58.35	64.16	43.58	59.72
Local goods	577.76	585.23	633.28	633.44	644.55	656.41
(D) taxes on permission to use goods or perform activities	57.00	56.98	52.22	54.17	65.52	66.94
Motor vehicle taxes	41.93	42.49	37.17	38.35	42.84	45.89
Other	15.06	14.49	15.05	15.83	22.68	21.05
(E) other taxes on international trade	736.75	836.72	736.96	861.63	853.57	904.95
Custom duties (other imports)	725.17	824.79	724.83	847.77	839.06	885.56
Taxes on exports	11.58	11.93	12.13	13.86	14.52	19.39
(F) other taxes	291.29	268.98	311.05	228.51	368.22	246.41
Government	-	-	-	-	-	-
Other	291.29	268.98	311.05	228.51	368.22	246.41

Source: Uganda Bureau of Statistics

Table 1 a (i) Classification of Central Government revenue by type, Q1 2024/25 to Q2 2025/26, Billion shillings (cont'd)

REVENUE TYPE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
2. Central government non-tax revenue	791.24	944.36	631.77	747.82	641.32	629.18
(A) grants	334.65	478.00	202.62	303.00	207.44	178.62
(B) other revenue	456.59	466.36	429.15	444.82	433.88	450.56
(i) property income	10.89	5.68	18.23	5.66	6.58	5.69
Interest	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Rent	10.89	5.68	18.23	5.66	6.58	5.69
(ii) sale of goods and services	266.67	289.79	255.30	262.78	306.48	327.94
Administrative fees	266.67	289.79	255.30	262.78	306.48	327.94
Sales by nonmarket establishments	-	-	-	-	-	-
(iii) Fines and penalties	5.62	4.34	4.09	4.07	4.13	3.95
(iv) Voluntary transfers other than grants	-	-	-	-	-	-
(v) Miscellaneous and unidentified revenue	173.41	166.56	151.53	172.31	116.69	112.98

Source: Uganda Bureau of Statistics

Table 1 a (ii) Classification of Central Government revenue by type and percentage share, Q1 2024/25 to Q2 2025/26.

Revenue type	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Total revenue (1+2)	100.0	100.0	100.0	100.0	100.0	100.0
1. Central government taxes	89.3	89.7	91.6	92.4	91.9	93.3
(A) Taxes on income, profits, and capital gains	25.3	35.4	25.6	36.8	25.2	33.9
PAYE (payable by individuals)	15.6	14.7	17.5	16.0	15.5	14.9
Corporations and other enterprises	2.5	15.2	2.4	15.5	2.5	13.8
Un allocable	6.5	5.3	5.4	5.2	7.1	5.2
Oil revenue	0.7	0.2	0.4	0.1	0.1	0.0
(B) taxes on property	1.1	1.6	1.2	1.5	1.7	2.2
Immovable property	1.1	1.6	1.2	1.5	1.7	2.2
(C) taxes on goods and services	48.3	40.0	50.1	42.5	48.6	44.1
(i) VAT	27.4	23.1	29.1	23.8	28.4	25.7
Imported goods	12.5	10.3	12.2	9.6	11.9	11.1
Local goods	2.4	1.6	2.9	2.3	2.8	2.4
Local services	12.6	11.2	14.1	11.9	13.7	12.3
(ii) Excise taxes	20.9	16.8	20.9	18.7	20.2	18.4
Petroleum	12.1	9.6	11.7	11.6	11.5	10.7
Other imports	0.9	0.8	0.8	0.7	0.6	0.6
Local goods	7.8	6.4	8.4	6.4	8.2	7.0
(D) taxes on permission to use goods or perform activities	0.8	0.6	0.7	0.5	0.8	0.7
Motor vehicle taxes	0.6	0.5	0.5	0.4	0.5	0.5
Other	0.2	0.2	0.2	0.2	0.3	0.2
(E) other taxes on international trade	9.9	9.1	9.8	8.7	10.8	9.7
Custom duties (other imports)	9.8	9.0	9.7	8.6	10.6	9.5
Taxes on exports	0.2	0.1	0.2	0.1	0.2	0.2
(F) other taxes	3.9	2.9	4.2	2.3	4.7	2.6
Government	0.0	0.0	0.0	0.0	0.0	0.0
Other	3.9	2.9	4.2	2.3	4.7	2.6
2. Central government non-tax revenue	10.7	10.3	8.4	7.6	8.1	6.7
(A) grants	4.5	5.2	2.7	3.1	2.6	1.9
(B) other revenue	6.2	5.1	5.7	4.5	5.5	4.8
(i) property income	0.1	0.1	0.2	0.1	0.1	0.1
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	0.1	0.1	0.2	0.1	0.1	0.1
(ii) sale of goods and services	3.6	3.2	3.4	2.7	3.9	3.5
Administrative fees	3.6	3.2	3.4	2.7	3.9	3.5
Sales by nonmarket establishments	0.0	0.0	0.0	0.0	0.0	0.0
(iii) Fines and penalties	0.1	0.0	0.1	0.0	0.1	0.0
(iv) Voluntary transfers other than grants	0.0	0.0	0.0	0.0	0.0	0.0
(v) Miscellaneous and unidentified revenue	2.3	1.8	2.0	1.7	1.5	1.2

Source: Uganda Bureau of Statistics

Table 1 a (iii) Classification of Central Government Tax Revenue, Q1 2024/25 to Q2 2025/26 in Billion Shillings and Percentage change

Tax revenue by tax type	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Taxes on income, profits, and capital gains	1,876.19	3,235.95	1,921.45	3,627.20	1,994.71	3,163.94
Taxes on property	81.78	149.93	88.55	148.40	136.43	203.98
Taxes on goods and services	3,582.45	3,656.60	3,753.05	4,183.24	3,840.14	4,113.95
Taxes on permission to use goods or perform activities	57.00	56.98	52.22	54.17	65.52	66.94
Other taxes on international trade	736.75	836.72	736.96	861.63	853.57	904.95
Other taxes	291.29	268.98	311.05	228.51	368.22	246.41
Total	6,625.46	8,205.16	6,863.29	9,103.15	7,258.61	8,700.17
Percentage change by tax type	Q1	Q2	Q3	Q4	Q1	Q2
Taxes on income, profits, and capital gains	-37.22	72.47	-40.62	88.77	-45.01	58.62
Taxes on property	-37.53	83.34	-40.94	67.58	-8.07	49.51
Taxes on goods and services	2.17	2.07	2.64	11.46	-8.20	7.13
Taxes on permission to use goods or perform activities	-2.43	-0.03	-8.35	3.74	20.95	2.17
Other taxes on international trade	27.46	13.57	-11.92	16.92	-0.94	6.02
Other taxes	9.71	-7.66	15.64	-26.54	61.14	-33.08
Total	-11.99	23.84	-16.35	32.64	-20.26	19.86

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q1 2024/25 to Q2 2025/26, Billion shillings

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Compensation of employees	1,381.1	1,549.5	1,551.4	1,740.4	1,623.2	1,738.6
Wages and salaries	1,337.6	1,494.0	1,492.6	1,663.9	1,578.1	1,683.1
In cash	1,337.6	1,494.0	1,492.6	1,663.9	1,578.1	1,683.1
In kind	-	-	-	-	-	-
Social contributions	43.5	55.6	58.9	76.4	45.1	55.5
Actual contributions	41.0	51.9	54.8	70.9	43.4	52.8
Imputed contributions	2.4	3.6	4.0	5.6	1.7	2.6
Use of goods and services	1,129.5	1,767.2	1,641.7	3,224.4	1,874.7	2,858.7
Other purchases of goods and services	1,129.5	1,767.2	1,641.7	3,224.4	1,874.7	2,858.7
Interest	2,019.9	1,799.4	2,373.3	2,201.2	3,379.7	479.1
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	1.2	0.3	1.7	0.2	2.5	0.5
Grants	695.5	778.2	1,453.8	1,514.4	764.6	1,432.2
To foreign governments	-	-	-	-	-	-
To international organizations	32.9	26.8	7.0	19.2	17.7	35.5
Current	32.9	26.8	7.0	19.2	17.7	35.5
Capital	-	-	-	-	-	-
To other general government units	647.2	719.7	1,415.4	1,463.7	704.5	1,358.0
Current	647.2	719.5	1,415.4	1,463.7	700.5	1,357.0
Capital	0.0	0.2	0.0	0.0	4.0	1.0
To non-government organizations	15.3	31.8	31.4	31.5	42.4	38.8
Current	15.3	31.8	31.4	31.5	42.4	38.8
Capital	-	-	-	-	-	-
Social benefits	162.2	254.3	168.2	278.1	294.7	241.3
Other expense	293.9	154.7	225.7	137.9	466.6	136.4
Property expenses other than interest	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Miscellaneous other expense	293.9	154.7	225.7	137.9	466.6	136.4
Current	293.9	154.7	225.7	137.9	466.6	136.4
Capital	-	-	-	-	-	-
Total	5,683.3	6,303.6	7,415.9	9,096.6	8,405.9	6,887.0

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q1 2024/25 to Q2 2025/26, Billion shillings (cont'd)

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Transfers to local government	1,404.0	1,295.6	1,517.6	1,256.5	1,495.9	1,378.9
Total expense including transfers to local government	7,087.3	7,599.2	8,933.5	10,353.0	9,901.8	8,265.8
Memorandum items						
Interest paid	2,110.1	10,045.8	2,489.9	1,878.6	3,606.3	2,333.8
Disposals (decrease in non-financial assets)	-	-	-	-	-	-
Domestic arrears	3,197.2	2,635.3	2,303.8	2,065.8	2,960.1	2,954.8
Domestic arrears (budgeting)	-	-	-	-	-	-
Electricity arrears	-	-	-	-	-	-
External debt repayment	980.3	562.6	928.5	589.0	1,000.8	1,136.6
Expenditure accounts	-	-	-	-	-	-
Fa	-	-	-	-	-	-
Financial assets-other grants	-	-	-	-	-	-
Pension arrears	-	-	-	-	-	-
Salary arrears	-	-	-	-	-	-
Tax refunds	82.3	12.6	7.3	100.9	67.7	18.3
Telephone arrears	-	-	-	-	-	-
Treasury bonds redemption (budgeting)	-	-	-	-	-	-
Treasury bills redemption (budgeting)	-	-	-	-	-	-
Utility arrears	-	-	-	-	-	-
Water arrears	-	-	-	-	-	-
Project accounts	-	-	-	-	-	-
Defense/military pensions arrears (budgeting)	-	-	-	-	-	-
LG conditional grants	-	-	-	-	-	-
Net acquisition of nonfinancial assets	38.0	791.5	729.6	3,034.4	1,038.5	1,787.7
Memorandum total	6,407.9	14,047.8	6,459.0	7,668.7	8,673.4	8,231.3
Total cash outflow	11,475.4	19,847.7	13,019.1	15,820.5	15,195.6	16,018.0
Total expenditure	7,125.3	8,390.8	9,663.0	13,387.4	10,940.3	10,053.6

Source: Uganda Bureau of Statistics

Table 1 b (ii) Economic Classification of Government Expense, (GOU), Q1 2024/25 to Q2 2025/26, Percentages

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Compensation of employees	19.5	20.4	17.4	16.8	16.4	21.0
Wages and salaries	18.9	19.7	16.7	16.1	15.9	20.4
In cash	18.9	19.7	16.7	16.1	15.9	20.4
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.6	0.7	0.7	0.7	0.5	0.7
Actual contributions	0.6	0.7	0.6	0.7	0.4	0.6
Imputed contributions	0.0	0.0	0.0	0.1	0.0	0.0
Use of goods and services	15.9	23.3	18.4	31.1	18.9	34.6
Other purchases of goods and services	15.9	23.3	18.4	31.1	18.9	34.6
Interest	28.5	23.7	26.6	21.3	34.1	5.8
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
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	9.8	10.2	16.3	14.6	7.7	17.3
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.5	0.4	0.1	0.2	0.2	0.4
Current	0.5	0.4	0.1	0.2	0.2	0.4
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	9.1	9.5	15.8	14.1	7.1	16.4
Current	9.1	9.5	15.8	14.1	7.1	16.4
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To non-government organizations	0.2	0.4	0.4	0.3	0.4	0.5
Current	0.2	0.4	0.4	0.3	0.4	0.5
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	2.3	3.3	1.9	2.7	3.0	2.9
Other expense	4.1	2.0	2.5	1.3	4.7	1.7
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
Miscellaneous other expense	4.1	2.0	2.5	1.3	4.7	1.7
Current	4.1	2.0	2.5	1.3	4.7	1.7
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	80.2	83.0	83.0	87.9	84.9	83.3
Transfers to local government	19.8	17.0	17.0	12.1	15.1	16.7
Total expense including transfers to local government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1c (i) Classification of Transaction in Nonfinancial Assets for Central Government for, Q1 2024/25 to Q2 2025/26, Billion shillings

	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Net acquisition of nonfinancial assets	38.0	791.5	729.6	3,034.4	1,038.5	1,787.7
Buildings and structures	32.3	227.4	168.0	1,506.2	344.5	820.8
Dwellings	0.2	13.2	12.9	21.9	37.5	23.4
Nonresidential buildings	12.4	147.3	104.3	381.7	251.4	250.9
Other structures	19.8	66.9	50.8	1,102.6	55.6	546.5
Machinery and equipment	4.8	502.3	500.0	1,333.1	657.2	676.0
Transport equipment	2.0	23.9	22.7	127.2	2.0	20.0
Other machinery and equipment	2.8	478.4	477.3	1,205.9	655.2	656.0
Taxes on machinery, furniture and vehicles	-	-	-	-	-	-
Other fixed assets	-	6.0	3.1	11.6	5.5	16.4
Inventories	-	-	-	-	-	-
Strategic stocks	-	-	-	-	-	-
Other inventories	-	-	-	-	-	-
Net acquisition of non-produced assets	0.9	55.8	58.5	183.5	31.3	274.5
Land	0.9	55.8	58.5	183.5	31.3	274.5
Mineral and energy resources	-	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 1 c (ii) Classification of Transaction in Nonfinancial Assets for Central Government, Percentages, Q1 2024/25 to Q2 2025/26.

	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Net acquisition of nonfinancial assets	100.0	100.0	100.0	100.0	100.0	100.0
Buildings and structures	85.0	28.7	23.0	49.6	33.2	45.9
Dwellings	0.5	1.7	1.8	0.7	3.6	1.3
Nonresidential buildings	32.5	18.6	14.3	12.6	24.2	14.0
Other structures	52.0	8.5	7.0	36.3	5.4	30.6
Machinery and equipment	12.7	63.5	68.5	43.9	63.3	37.8
Transport equipment	5.3	3.0	3.1	4.2	0.2	1.1
Other machinery and equipment	7.3	60.4	65.4	39.7	63.1	36.7
Taxes on machinery, furniture and vehicles	0.0	0.0	0.0	0.0	0.0	0.0
Other fixed assets	0.0	0.8	0.4	0.4	0.5	0.9
Inventories	0.0	0.0	0.0	0.0	0.0	0.0
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
Net acquisition of non-produced assets	2.3	7.0	8.0	6.0	3.0	15.4
Land	2.3	7.0	8.0	6.0	3.0	15.4
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, Q1 2024/25 to Q2 2025/26, Billion shillings.

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Compensation of employees	1,364.8	1,521.0	1,522.6	1,699.9	1,605.9	1,705.7
Wages and salaries	1,321.4	1,466.7	1,465.9	1,628.1	1,561.5	1,651.9
In cash	1,321.4	1,466.7	1,465.9	1,628.1	1,561.5	1,651.9
In kind	-	-	-	-	-	-
Social contributions	43.4	54.4	56.7	71.8	44.4	53.8
Actual contributions	40.9	50.8	53.0	66.9	42.8	51.2
Imputed contributions	2.4	3.5	3.7	4.9	1.7	2.6
Use of goods and services	1,106.2	1,582.9	1,303.6	2,529.0	1,746.1	2,659.0
Other purchases of goods and services	1,106.2	1,582.9	1,303.6	2,529.0	1,746.1	2,659.0
Interest	2,019.9	1,799.4	2,373.3	2,201.2	3,379.7	479.1
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	1.2	0.3	1.7	0.2	2.5	0.5
Grants	664.9	672.1	1,440.2	1,445.4	720.6	1,295.7
To foreign governments	-	-	-	-	-	-
To international organizations	32.9	26.2	6.7	13.2	17.5	34.7
Current	32.9	26.2	6.7	13.2	17.5	34.7
Capital	-	-	-	-	-	-
To other general government units	616.7	614.1	1,402.1	1,400.7	660.8	1,222.2
Current	616.7	614.1	1,402.1	1,400.6	660.8	1,221.8
Capital	0.0	-	0.0	0.0	0.0	0.4
To non-government organizations	15.3	31.8	31.4	31.5	42.4	38.8
Current	15.3	31.8	31.4	31.5	42.4	38.8
Capital	-	-	-	-	-	-
Social benefits	162.2	252.0	167.8	275.1	293.6	239.9
Other expense	293.9	154.4	223.9	131.3	466.6	136.0
Property expenses other than interest	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Miscellaneous other expense	293.9	154.4	223.9	131.3	466.6	136.0
Current	293.9	154.4	223.9	131.3	466.6	136.0
Capital	-	-	-	-	-	-
Total	5,613.1	5,982.1	7,033.1	8,282.2	8,215.0	6,515.9
Transfers to local government	1,215.4	1,080.7	1,344.0	1,224.2	1,366.3	1,199.0
Grand total	6,828.4	7,062.8	8,377.1	9,506.4	9,581.3	7,715.0

Source: Uganda Bureau of Statistics

Table 1 d (i) Economic Classification of Recurrent Expense, Q1 2024/25 to Q2 2025/26., Billion shillings (cont'd).

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Memorandum items						
Interest paid	2,110.1	10,045.8	2,489.9	1,878.6	3,606.3	2,333.8
Disposals (decrease in non-financial assets)	-	-	-	-	-	-
Domestic arrears	3,197.2	2,635.3	2,303.8	2,065.8	2,960.1	2,954.8
Electricity arrears	-	-	-	-	-	-
External debt repayment	980.3	562.6	928.5	589.0	1,000.8	1,136.6
Expenditure accounts	-	-	-	-	-	-
Fa	-	-	-	-	-	-
Pension arrears	-	-	-	-	-	-
Salary arrears	-	-	-	-	-	-
Tax refunds	80.0	8.0	3.5	94.2	62.8	14.4
Telephone arrears	-	-	-	-	-	-
Treasury bonds redemption (budgeting)	-	-	-	-	-	-
Treasury bills redemption (budgeting)	-	-	-	-	-	-
Utility arrears	-	-	-	-	-	-
Water arrears	-	-	-	-	-	-
Defense/military pensions arrears (budgeting)	-	-	-	-	-	-
LG conditional grants	-	-	-	-	-	-
Memorandum total	6,367.6	13,251.7	5,725.6	4,627.6	7,630.0	6,439.6
Total recurrent cash outflow	11,176.1	18,515.1	11,729.4	11,932.8	13,831.6	13,675.5

Source: Uganda Bureau of Statistics

Table 1 d (ii) Economic Classification of Recurrent Expense by Percentages, Q1 2024/25 to Q2 2025/26.

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Compensation of employees	20.0	21.5	18.2	17.9	16.8	22.1
Wages and salaries	19.4	20.8	17.5	17.1	16.3	21.4
In cash	19.4	20.8	17.5	17.1	16.3	21.4
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.6	0.8	0.7	0.8	0.5	0.7
Actual contributions	0.6	0.7	0.6	0.7	0.4	0.7
Imputed contributions	0.0	0.0	0.0	0.1	0.0	0.0
Use of goods and services	16.2	22.4	15.6	26.6	18.2	34.5
Other purchases of goods and services	16.2	22.4	15.6	26.6	18.2	34.5
Interest	29.6	25.5	28.3	23.2	35.3	6.2
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
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	9.7	9.5	17.2	15.2	7.5	16.8
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.5	0.4	0.1	0.1	0.2	0.5
Current	0.5	0.4	0.1	0.1	0.2	0.5
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	9.0	8.7	16.7	14.7	6.9	15.8
Current	9.0	8.7	16.7	14.7	6.9	15.8
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To non-government organizations	0.2	0.4	0.4	0.3	0.4	0.5
Current	0.2	0.4	0.4	0.3	0.4	0.5
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	2.4	3.6	2.0	2.9	3.1	3.1
Other expense	4.3	2.2	2.7	1.4	4.9	1.8
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
Miscellaneous other expense	4.3	2.2	2.7	1.4	4.9	1.8
Current	4.3	2.2	2.7	1.4	4.9	1.8
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	82.2	84.7	84.0	87.1	85.7	84.5
Transfers to local government	17.8	15.3	16.0	12.9	14.3	15.5
Grand total	100	100	100	100	100	100

Source: Uganda Bureau of Statistics

Table 1 e (i) Economic Classification of Development Expense, Q1 2024/25 to Q2 2025/26, Billion shillings.

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Compensation of employees	16.3	28.5	28.8	40.5	17.3	33.0
Wages and salaries	16.2	27.3	26.7	35.8	16.6	31.3
In cash	16.2	27.3	26.7	35.8	16.6	31.3
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.1	1.2	2.1	4.6	0.7	1.7
Actual contributions	0.1	1.1	1.8	4.0	0.6	1.7
Imputed contributions	0.0	0.1	0.3	0.6	0.0	0.0
Use of goods and services	23.3	184.3	338.1	695.3	128.5	199.8
Other purchases of goods and services	23.3	184.3	338.1	695.3	128.5	199.8
Interest	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
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	0.0	0.0	0.0	0.0	0.0	0.0
To foreign governments	30.6	106.1	13.6	69.0	43.9	136.5
To international organizations	0.0	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.6	0.3	6.0	0.3	0.7
Capital	0.0	0.6	0.3	6.0	0.3	0.7
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Current	30.6	105.5	13.3	63.0	43.7	135.7
Capital	30.6	105.3	13.3	63.0	39.7	135.2
To non-government organizations	0.0	0.2	0.0	0.0	4.0	0.5
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
Social benefits	0.0	0.0	0.0	0.0	0.0	0.0
Other expense	0.0	2.2	0.4	2.9	1.1	1.4
Property expenses other than interest	0.0	0.3	1.9	6.6	0.0	0.5
Rent	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous other expense	0.0	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.3	1.9	6.6	0.0	0.5
Capital	0.0	0.3	1.9	6.6	0.0	0.5
Total	70.2	321.5	382.8	814.4	190.9	371.0
Transfers to local government	188.7	215.0	173.6	32.3	129.6	179.8
Total	258.9	536.4	556.4	846.6	320.5	550.8
Memorandum items						
Financial assets-other grants	-	-	-	-	-	-
Tax refunds	2.4	4.6	3.8	6.7	4.9	3.9
Domestic arrears (budgeting)	-	-	-	-	-	-
Domestic arrears	-	-	-	-	-	-
Electricity arrears	-	-	-	-	-	-
Project accounts	-	-	-	-	-	-
Net acquisition of nonfinancial assets	38.0	791.5	729.6	3,034.4	1,038.5	1,787.7
Memorandum total	2.4	4.6	3.8	6.7	4.9	3.9
Total cash outflow	108.2	1,113.0	1,112.3	3,848.8	1,229.5	2,158.8
Grand total including transfers to LG	296.9	1,328.0	1,285.9	3,881.0	1,359.1	2,338.6

Source: Uganda Bureau of Statistics

Table 1 e (ii) Central Government Development Expense by Economic Classification by Percentages, Q1 2024/25 to Q2 2025/26.

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Compensation of employees	23.3	8.9	7.5	5.0	9.1	8.9
Wages and salaries	23.1	8.5	7.0	4.4	8.7	8.4
In cash	23.1	8.5	7.0	4.4	8.7	8.4
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.1	0.4	0.6	0.6	0.3	0.5
Actual contributions	0.1	0.3	0.5	0.5	0.3	0.4
Imputed contributions	0.0	0.0	0.1	0.1	0.0	0.0
Use of goods and services	33.2	57.3	88.3	85.4	67.3	53.8
Other purchases of goods and services	33.2	57.3	88.3	85.4	67.3	53.8
Interest	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
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	0.0	0.0	0.0	0.0	0.0	0.0
To foreign governments	43.5	33.0	3.5	8.5	23.0	36.8
To international organizations	0.0	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.2	0.1	0.7	0.1	0.2
Capital	0.0	0.2	0.1	0.7	0.1	0.2
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Current	43.5	32.8	3.5	7.7	22.9	36.6
Capital	43.5	32.8	3.5	7.7	20.8	36.4
To non-government organizations	0.0	0.1	0.0	0.0	2.1	0.1
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
Social benefits	0.0	0.0	0.0	0.0	0.0	0.0
Other expense	0.0	0.7	0.1	0.4	0.6	0.4
Property expenses other than interest	0.0	0.1	0.5	0.8	0.0	0.1
Rent	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous other expense	0.0	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.1	0.5	0.8	0.0	0.1
Capital	0.0	0.1	0.5	0.8	0.0	0.1
Total	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), Q1 2024/25 to Q2 2025/26, Billion shillings

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
General public services	3,455	3,327	4,133	4,818	5,111	3,209
Executive; legislative; and other general services	536	825	626	1,283	962	1,388
Financial and fiscal affairs, general economic, social and statistical services	808	598	1,051	1,222	669	1,238
External affairs	91	105	83	112	101	104
Public debt transactions	2,020	1,799	2,373	2,201	3,380	479
Defense	655	1,242	1,168	1,929	1,491	1,591
Defense affairs and services	655	1,242	1,168	1,929	1,491	1,591
Public order and safety	471	679	664	1,058	844	827
Law courts and legal services	122	233	192	277	156	204
Prisons, police and corrective services	326	366	387	610	658	584
Other public order and safety	23	80	86	171	30	39
Economic affairs	411	680	1,167	2,734	755	1,473
Fuel and energy affairs and services	12	46	31	66	42	65
Mining and mineral resources other than fuels	2	32	14	51	7	46
Construction	1	2	2	12	3	9
Manufacturing	135	24	56	197	186	35
Agriculture , forestry, fishing and hunting	41	107	233	440	58	166
Transport (include road, railway, air transport, other transport etc.)	76	284	184	1,638	245	941
Communication	19	21	46	28	51	30
Tourism and area promotion	54	73	71	85	74	87
Labor affairs	4	5	6	10	9	8
Other economic affairs n.e.c	68	84	523	206	80	86
Environment protection	8	30	19	66	13	33
Protection of the environment	8	30	19	66	13	33
Housing and community amenities	10	98	139	121	131	242
Housing development	0	0	1	6	0	2
Community development	5	11	7	14	5	8
Water supply	4	48	88	74	75	70
Housing & community amenities n.e.c.	1	38	42	27	51	163
Health	327	472	354	460	421	553
Medical products and appliances	176	246	161	172	198	266
Out patients	-	-	-	-	-	-
Hospital services	113	165	138	215	171	210
Public health services	11	15	15	20	15	27
Research and development	1	2	1	3	1	2
Health n.e.c.	26	45	39	50	37	48
Recreation, culture, and region	12	22	23	24	50	37
Recreational and sporting services	10	13	18	3	31	24
Culture	2	9	5	21	19	14
Broadcasting and publishing services	-	-	-	-	-	-
Recreational and sporting services n.e.c	-	-	-	-	-	-
Education	330	507	437	874	574	658
Preprimary and primary education	0	7	2	3	10	11
Secondary education	0	5	1	21	1	4

Source: Uganda Bureau of Statistics

Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q1 2024/25 to Q2 2025/26, Billion shillings (cont'd)

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Business, technical, and vocation education	11	42	30	46	35	56
University education	220	303	289	396	289	349
Education not definable by level	0	0	1	2	0	1
Education n.e.c	98	150	114	405	239	239
Social protection	42	39	41	47	54	51
Welfare services	-	-	-	-	-	-
Sickness, old and disability	-	-	-	-	-	-
Family and children	-	-	-	-	-	-
Social protection n.e.c	42	39	41	47	54	51
Grand total	5,721	7,095	8,145	12,131	9,444	8,675
Transfers to local government	1404.0	1295.6	1517.6	1256.5	1495.9	1378.9
Total GOU expenditure including transfers to local government	7,125	8,391	9,663	13,387	10,940	10,054

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share, Q1 2024/25 to Q2 2025/26.

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
General public services	48.5	39.7	42.8	36.0	46.7	31.9
Executive; legislative; and other general services	7.5	9.8	6.5	9.6	8.8	13.8
Financial and fiscal affairs, general economic, social and statistical services	11.3	7.1	10.9	9.1	6.1	12.3
External affairs	1.3	1.2	0.9	0.8	0.9	1.0
Public debt transactions	28.3	21.4	24.6	16.4	30.9	4.8
Defense	9.2	14.8	12.1	14.4	13.6	15.8
Defense affairs and services	9.2	14.8	12.1	14.4	13.6	15.8
Public order and safety	6.6	8.1	6.9	7.9	7.7	8.2
Law courts and legal services	1.7	2.8	2.0	2.1	1.4	2.0
Prisons, police and corrective services	4.6	4.4	4.0	4.6	6.0	5.8
Other public order and safety	0.3	0.9	0.9	1.3	0.3	0.4
Economic affairs	5.8	8.1	12.1	20.4	6.9	14.7
Fuel and energy affairs and services	0.2	0.6	0.3	0.5	0.4	0.6
Mining and mineral resources other than fuels	0.0	0.4	0.1	0.4	0.1	0.5
Construction	0.0	0.0	0.0	0.1	0.0	0.1
Manufacturing	1.9	0.3	0.6	1.5	1.7	0.4
Agriculture , forestry, fishing and hunting	0.6	1.3	2.4	3.3	0.5	1.7
Transport (include road, railway, air transport, other transport etc.)	1.1	3.4	1.9	12.2	2.2	9.4
Communication	0.3	0.2	0.5	0.2	0.5	0.3
Tourism and area promotion	0.8	0.9	0.7	0.6	0.7	0.9
Labor affairs	0.1	0.1	0.1	0.1	0.1	0.1
Other economic affairs n.e.c	0.9	1.0	5.4	1.5	0.7	0.9
Environment protection	0.1	0.4	0.2	0.5	0.1	0.3
Protection of the environment	0.1	0.4	0.2	0.5	0.1	0.3
Housing and community amenities	0.1	1.2	1.4	0.9	1.2	2.4
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community development	0.1	0.1	0.1	0.1	0.0	0.1
Water supply	0.1	0.6	0.9	0.6	0.7	0.7
Housing & community amenities n.e.c.	0.0	0.5	0.4	0.2	0.5	1.6
Health	4.6	5.6	3.7	3.4	3.9	5.5
Medical products and appliances	2.5	2.9	1.7	1.3	1.8	2.6
Out patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital services	1.6	2.0	1.4	1.6	1.6	2.1
Public health services	0.2	0.2	0.2	0.1	0.1	0.3
Research and development	0.0	0.0	0.0	0.0	0.0	0.0
Health n.e.c.	0.4	0.5	0.4	0.4	0.3	0.5
Recreation, culture, and region	0.2	0.3	0.2	0.2	0.5	0.4
Recreational and sporting services	0.1	0.2	0.2	0.0	0.3	0.2
Culture	0.0	0.1	0.1	0.2	0.2	0.1
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
Education	4.6	6.0	4.5	6.5	5.2	6.5
Preprimary and primary education	0.0	0.1	0.0	0.0	0.1	0.1
Secondary education	0.0	0.1	0.0	0.2	0.0	0.0

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share, Q1 2024/25 to Q2 2025/26. (cont'd)

	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Business, technical, and vocation education	0.1	0.5	0.3	0.3	0.3	0.6
University education	3.1	3.6	3.0	3.0	2.6	3.5
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education n.e.c	1.4	1.8	1.2	3.0	2.2	2.4
Social protection	0.6	0.5	0.4	0.3	0.5	0.5
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 n.e.c	0.6	0.5	0.4	0.3	0.5	0.5
Grand total	80.3	84.6	84.3	90.6	86.3	86.3
Transfers to local government	19.7	15.4	15.7	9.4	13.7	13.7
Total GOU expenditure including transfers to local government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure, Q1 2024/25 to Q2 2025/26, (GOU), Billion shillings.

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
General public services	3,426.2	3,234.1	4,051.8	4,496.3	5,024.7	2,983.5
Executive; legislative; and other general services	535.8	800.8	599.0	1,106.2	909.9	1,234.6
Financial and fiscal affairs, general economic, social and statistical services	788.6	550.1	1,003.5	1,104.0	641.0	1,175.2
External affairs	82.0	83.9	76.0	84.9	94.2	94.6
Public debt transactions	2,019.9	1,799.4	2,373.3	2,201.2	3,379.7	479.1
Defense	654.7	835.0	775.2	938.1	964.4	1,150.3
Defense affairs and services	654.7	835.0	775.2	938.1	964.4	1,150.3
Public order and safety	469.1	566.0	547.7	710.7	673.0	701.1
Law courts and legal services	122.1	200.3	171.1	198.9	147.6	185.2
Prisons, police and corrective services	324.4	335.6	347.2	472.9	495.6	481.7
Other public order and safety	22.6	30.0	29.4	39.0	29.9	34.2
Economic affairs	342.8	328.4	839.0	995.8	604.0	560.7
Fuel and energy affairs and services	11.1	16.5	14.3	18.2	15.4	18.9
Mining and mineral resources other than fuels	2.0	4.8	4.2	8.7	5.7	8.8
Construction	1.0	1.6	1.7	9.3	1.0	2.2
Manufacturing	135.4	23.5	55.7	197.3	186.4	35.2
Agriculture , forestry, fishing and hunting	29.3	41.3	36.1	173.1	43.8	92.5
Transport (include road, railway, air transport, other transport etc.)	19.9	65.6	97.4	303.4	157.8	204.7
Communication	18.8	20.7	45.9	27.9	40.1	28.9
Tourism and area promotion	53.3	68.7	61.1	71.8	73.7	80.6
Labor affairs	4.3	5.3	5.5	8.1	8.5	7.7
Other economic affairs n.e.c	67.6	80.3	517.0	178.1	71.4	81.1
Environment protection	7.6	22.3	11.0	38.9	12.2	20.5
Protection of the environment	7.6	22.3	11.0	38.9	12.2	20.5
Housing and community amenities	7.3	52.3	43.2	36.9	57.7	47.6
Housing development	0.1	0.1	0.1	0.2	0.3	0.7
Community development	4.7	11.1	7.0	13.7	4.8	7.8
Water supply	1.3	3.1	2.6	4.3	1.7	2.6
Housing & community amenities n.e.c.	1.2	38.0	33.4	18.7	50.9	36.5
Health	327.0	448.1	329.3	387.0	354.9	489.4
Medical products and appliances	175.9	239.5	147.3	152.3	178.0	262.7
Out patients	-	-	-	-	-	-
Hospital services	112.4	147.4	127.6	164.2	123.8	150.0
Public health services	11.3	14.5	13.9	18.7	15.3	27.1
Research and development	1.3	1.6	1.3	2.7	1.2	1.6
Health n.e.c.	26.0	45.0	39.1	49.2	36.6	48.0

Source: Uganda Bureau of Statistics

Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure, Q1 2024/25 to Q2 2025/26, (GOU), Billion shillings (cont'd)

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Recreation, culture, and region	12.1	22.3	23.1	24.4	50.1	37.2
Recreational and sporting services	9.9	13.4	17.7	3.1	31.1	23.6
Culture	2.2	8.9	5.4	21.3	19.0	13.6
Broadcasting and publishing services	-	-	-	-	-	-
Recreational and sporting services n.e.c	-	-	-	-	-	-
Education	324.6	435.1	372.3	607.3	420.1	474.7
Preprimary and primary education	0.4	6.7	2.2	2.9	10.1	6.7
Secondary education	0.3	0.7	0.4	5.3	0.9	3.5
Business, technical, and vocation education	10.4	38.8	28.1	40.4	29.5	52.2
University education	220.4	295.6	279.2	372.9	273.6	329.0
Education not definable by level	0.1	0.4	0.9	2.5	0.3	0.5
Education n.e.c	93.1	92.9	61.6	183.3	105.6	82.9
Social protection	41.5	38.7	40.6	46.6	53.9	51.0
Welfare services	-	-	-	-	-	-
Sickness, old and disability	-	-	-	-	-	-
Family and children	-	-	-	-	-	-
Social protection n.e.c	41.5	38.7	40.6	46.6	53.9	51.0
Total	5,613.1	5,982.1	7,033.1	8,282.2	8,215.0	6,515.9
Transfers to local government	1,215.4	1,080.7	1,344.0	1,224.2	1,366.3	1,199.0
Total GOU expenditure including transfers to local government	6,828.4	7,062.8	8,377.1	9,506.4	9,581.3	7,715.0

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q1 2024/25 to Q2 2025/26.

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
General public services	50.2	45.8	48.4	47.3	52.4	38.7
Executive; legislative; and other general services	7.8	11.3	7.2	11.6	9.5	16.0
Financial and fiscal affairs, general economic, social and statistical services	11.5	7.8	12.0	11.6	6.7	15.2
External affairs	1.2	1.2	0.9	0.9	1.0	1.2
Public debt transactions	29.6	25.5	28.3	23.2	35.3	6.2
Defense	9.6	11.8	9.3	9.9	10.1	14.9
Defense affairs and services	9.6	11.8	9.3	9.9	10.1	14.9
Public order and safety	6.9	8.0	6.5	7.5	7.0	9.1
Law courts and legal services	1.8	2.8	2.0	2.1	1.5	2.4
Prisons, police and corrective services	4.8	4.8	4.1	5.0	5.2	6.2
Other public order and safety	0.3	0.4	0.4	0.4	0.3	0.4
Economic affairs	5.0	4.6	10.0	10.5	6.3	7.3
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	0.1	0.0	0.1	0.1	0.1
Construction	0.0	0.0	0.0	0.1	0.0	0.0
Manufacturing	2.0	0.3	0.7	2.1	1.9	0.5
Agriculture , forestry, fishing and hunting	0.4	0.6	0.4	1.8	0.5	1.2
Transport (include road, railway, air transport, other transport etc.)	0.3	0.9	1.2	3.2	1.6	2.7
Communication	0.3	0.3	0.5	0.3	0.4	0.4
Tourism and area promotion	0.8	1.0	0.7	0.8	0.8	1.0
Labor affairs	0.1	0.1	0.1	0.1	0.1	0.1
Other economic affairs n.e.c	1.0	1.1	6.2	1.9	0.7	1.1
Environment protection	0.1	0.3	0.1	0.4	0.1	0.3
Protection of the environment	0.1	0.3	0.1	0.4	0.1	0.3
Housing and community amenities	0.1	0.7	0.5	0.4	0.6	0.6
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community development	0.1	0.2	0.1	0.1	0.0	0.1
Water supply	0.0	0.0	0.0	0.0	0.0	0.0
Housing & community amenities n.e.c.	0.0	0.5	0.4	0.2	0.5	0.5
Health	4.8	6.3	3.9	4.1	3.7	6.3
Medical products and appliances	2.6	3.4	1.8	1.6	1.9	3.4
Out patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital services	1.6	2.1	1.5	1.7	1.3	1.9
Public health services	0.2	0.2	0.2	0.2	0.2	0.4
Research and development	0.0	0.0	0.0	0.0	0.0	0.0
Health n.e.c.	0.4	0.6	0.5	0.5	0.4	0.6
Recreation, culture, and region	0.2	0.3	0.3	0.3	0.5	0.5
Recreational and sporting services	0.1	0.2	0.2	0.0	0.3	0.3
Culture	0.0	0.1	0.1	0.2	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
Education	4.8	6.2	4.4	6.4	4.4	6.2
Preprimary and primary education	0.0	0.1	0.0	0.0	0.1	0.1

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share, Q1 2024/25 to Q2 2025/26. (cont' d)

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Secondary education	0.0	0.0	0.0	0.1	0.0	0.0
Business, technical, and vocation education	0.2	0.5	0.3	0.4	0.3	0.7
University education	3.2	4.2	3.3	3.9	2.9	4.3
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education n.e.c	1.4	1.3	0.7	1.9	1.1	1.1
Social protection	0.6	0.5	0.5	0.5	0.6	0.7
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 n.e.c	0.6	0.5	0.5	0.5	0.6	0.7
Grand total	82.2	84.7	84.0	87.1	85.7	84.5
Transfers to local government	17.8	15.3	16.0	12.9	14.3	15.5
Total GOU expenditure including transfers to local government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1 h (i) Functional Classification of Central Government Development Expenditure, Q1 2024/25 to Q2 2025/26, Billion shillings

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
General public services	28.8	93.0	81.4	321.8	86.6	225.8
Executive; legislative; and other general services	0.5	24.0	27.2	177.0	52.0	153.4
Financial and fiscal affairs, general economic, social and statistical services	19.3	48.1	47.3	117.9	27.6	62.5
External affairs	9.0	21.0	6.8	26.9	7.0	9.8
Public debt transactions	-	-	-	-	-	-
Defense	-	406.7	393.2	991.0	526.4	440.5
Defense affairs and services	-	406.7	393.2	991.0	526.4	440.5
Public order and safety	2.0	112.8	116.5	347.4	170.7	125.9
Law courts and legal services	0.1	32.7	20.5	78.5	8.6	18.4
Prisons, police and corrective services	1.9	30.5	39.6	136.7	161.9	102.7
Other public order and safety	-	49.6	56.3	132.2	0.1	4.8
Economic affairs	68.5	351.2	327.8	1,738.2	150.7	912.5
Fuel and energy affairs and services	0.8	29.9	16.9	47.7	26.2	46.1
Mining and mineral resources other than fuels	0.0	27.3	9.9	42.1	1.5	37.0
Construction	-	0.8	0.5	2.8	1.6	6.5
Manufacturing	-	-	-	-	0.0	0.0
Agriculture , forestry, fishing and hunting	11.7	66.1	197.2	267.2	14.3	73.5
Transport (include road, railway, air transport, other transport etc.)	55.7	218.5	86.7	1,335.1	87.6	736.5
Communication	-	0.1	0.2	0.3	11.2	1.4
Tourism and area promotion	0.2	4.7	9.8	13.6	-	5.9
Labor affairs	0.1	0.2	0.3	1.5	0.1	0.4
Other economic affairs n.e.c	-	3.6	6.4	28.0	8.1	5.2
Environment protection	0.6	8.2	8.5	27.3	0.9	12.6
Protection of the environment	0.6	8.2	8.5	27.3	0.9	12.6
Housing and community amenities	2.7	45.3	96.0	83.8	73.7	194.9
Housing development	0.1	0.4	1.3	5.7	-	1.7
Community development	-	-	-	-	-	-
Water supply	2.6	44.9	85.8	70.2	73.4	67.0
Housing & community amenities n.e.c.	-	-	9.0	7.9	0.3	126.2
Health	0.5	23.9	24.4	72.8	66.4	63.3
Medical products and appliances	0.3	6.5	13.2	20.2	19.7	2.9
Out patients	-	-	-	-	-	-
Hospital services	0.1	17.4	10.3	51.1	46.7	60.1
Public health services	-	0.1	0.7	0.9	-	0.1
Research and development	-	-	-	-	-	-
Health n.e.c.	-	-	0.3	0.6	-	0.2
Recreation, culture, and region	-	-	-	-	-	-
Recreational and sporting services	-	-	-	-	-	-
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, Q1 2024/25 to Q2 2025/26, Billion shillings (cont'd)

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
Education	5.2	71.9	64.5	266.5	154.1	183.2
Pre-primary and primary education	-	-	-	-	-	3.9
Secondary education	0.1	4.3	0.9	15.8	0.1	0.4
Business, technical, and vocation education	0.2	3.3	1.7	5.9	5.8	3.4
University education	-	7.1	9.3	22.7	15.2	19.8
Education not definable by level	-	-	-	-	-	-
Education n.e.c	4.9	57.1	52.6	222.1	133.0	155.7
Social protection	-	-	-	-	-	0.1
Welfare services	-	-	-	-	-	-
Sickness, old and disability	-	-	-	-	-	-
Family and children	-	-	-	-	-	-
Social protection n.e.c	-	-	-	-	-	0.1
Total	108.2	1,113.0	1,112.3	3,848.8	1,229.5	2,158.8
Transfers to local government	188.7	215.0	173.6	32.3	129.6	179.8
Total GOU expenditure including transfers to LG	296.9	1,328.0	1,285.9	3,881.0	1,359.1	2,338.6

Source: Uganda Bureau of Statistics

Table 1 h (ii) Functional Classification of Central Government Development Expenditure by Percentage share, Q1 2024/25 to Q2 2025/26.

	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
General public services	9.7	7.0	6.3	8.3	6.4	9.7
Executive; legislative; and other general services	0.2	1.8	2.1	4.6	3.8	6.6
Financial and fiscal affairs, general economic, social and statistical services	6.5	3.6	3.7	3.0	2.0	2.7
External affairs	3.0	1.6	0.5	0.7	0.5	0.4
Public debt transactions	0.0	0.0	0.0	0.0	0.0	0.0
Defense	0.0	30.6	30.6	25.5	38.7	18.8
Defense affairs and services	0.0	30.6	30.6	25.5	38.7	18.8
Public order and safety	0.7	8.5	9.1	9.0	12.6	5.4
Law courts and legal services	0.0	2.5	1.6	2.0	0.6	0.8
Prisons, police and corrective services	0.7	2.3	3.1	3.5	11.9	4.4
Other public order and safety	0.0	3.7	4.4	3.4	0.0	0.2
Economic affairs	23.1	26.4	25.5	44.8	11.1	39.0
Fuel and energy affairs and services	0.3	2.3	1.3	1.2	1.9	2.0
Mining and mineral resources other than fuels	0.0	2.1	0.8	1.1	0.1	1.6
Construction	0.0	0.1	0.0	0.1	0.1	0.3
Manufacturing	0.0	0.0	0.0	0.0	0.0	0.0
Agriculture , forestry, fishing and hunting	3.9	5.0	15.3	6.9	1.1	3.1
Transport (include road, railway, air transport, other transport etc.)	18.8	16.5	6.7	34.4	6.4	31.5
Communication	0.0	0.0	0.0	0.0	0.8	0.1
Tourism and area promotion	0.1	0.4	0.8	0.3	0.0	0.3
Labor affairs	0.0	0.0	0.0	0.0	0.0	0.0
Other economic affairs n.e.c	0.0	0.3	0.5	0.7	0.6	0.2
Environment protection	0.2	0.6	0.7	0.7	0.1	0.5
Protection of the environment	0.2	0.6	0.7	0.7	0.1	0.5
Housing and community amenities	0.9	3.4	7.5	2.2	5.4	8.3
Housing development	0.0	0.0	0.1	0.1	0.0	0.1
Community development	0.0	0.0	0.0	0.0	0.0	0.0
Water supply	0.9	3.4	6.7	1.8	5.4	2.9
Housing & community amenities n.e.c.	0.0	0.0	0.7	0.2	0.0	5.4
Health	0.2	1.8	1.9	1.9	4.9	2.7
Medical products and appliances	0.1	0.5	1.0	0.5	1.5	0.1
Out patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital services	0.0	1.3	0.8	1.3	3.4	2.6
Public health services	0.0	0.0	0.1	0.0	0.0	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
Recreation, culture, and region	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and sporting services	0.0	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
Education	1.7	5.4	5.0	6.9	11.3	7.8
Preprimary and primary education	0.0	0.0	0.0	0.0	0.0	0.2
Secondary education	0.0	0.3	0.1	0.4	0.0	0.0
Business, technical, and vocation education	0.1	0.2	0.1	0.2	0.4	0.1
University education	0.0	0.5	0.7	0.6	1.1	0.8
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education n.e.c	1.7	4.3	4.1	5.7	9.8	6.7
Social protection	0.0	0.0	0.0	0.0	0.0	0.0
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 n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
Grand total	36.4	83.8	86.5	99.2	90.5	92.3
Transfers to local government	63.6	16.2	13.5	0.8	9.5	7.7
Total GOU expenditure including transfers to local government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1 j (i) Functional Classification of Donor Disbursements, Q1 2024/25 to Q2 2025/26., Billion shillings

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
General public services	353.4	21.7	-	-	1,755.0	901.4
Executive and legislative organs	71.2	11.0	-	-	20.0	3.9
Financial and fiscal affairs	282.2	10.8	-	-	1,735.0	897.5
External affairs	-	-	-	-	-	-
Public debt transactions	-	-	-	-	-	-
Defense	62.9	42.3	46.5	22.6	13.8	13.9
Defense affairs and services	62.9	42.3	46.5	22.6	13.8	13.9
Public order and safety	-	-	-	-	-	-
Law courts and legal services	-	-	-	-	-	-
Prisons, police and corrective services	-	-	-	-	-	-
Other public order and safety	-	-	-	-	-	-
Economic affairs	943.3	870.9	432.6	1,385.0	573.5	445.1
Fuel and energy affairs and services	598.5	102.2	161.7	507.9	140.8	42.6
Mining and mineral resources other than fuels	-	3.4	4.7	0.5	3.3	-
Construction	-	-	-	-	-	-
Manufacturing	-	-	-	-	-	-
Agriculture , forestry, fishing and hunting	58.2	118.2	28.6	141.7	40.4	46.4
Transport (include road, railway, air transport, other transport etc.)	209.6	421.2	237.2	673.9	220.9	185.8
Communication	-	-	-	-	-	127.9
Tourism and area promotion	-	-	-	-	-	-
Labor affairs	-	-	-	-	-	-
Other economic affairs n.e.c	77.1	226.0	0.4	61.0	168.2	42.5
Environment protection	1.8	-	8.6	2.0	1.6	4.8
Protection of the environment	1.8	-	8.6	2.0	1.6	4.8
Housing and community amenities	83.0	282.5	20.3	266.0	115.3	166.3
Housing development	-	-	-	-	-	-
Community development	-	-	-	-	-	-
Water supply	83.0	282.5	20.3	266.0	115.3	166.3
Housing & community amenities n.e.c.	-	-	-	-	-	-
Health	102.9	148.6	49.1	63.7	35.2	22.3
Medical products and appliances	28.3	94.6	9.7	2.7	28.0	-
Out patients	-	-	-	-	-	-
Hospital services	62.9	0.3	15.6	1.2	7.2	12.2
Public health services	11.7	53.7	23.8	59.8	-	10.1
Research and development	-	-	-	-	-	-
Health n.e.c.	-	-	-	-	-	-
Education	-	-	-	-	-	-
Preprimary and primary education	-	-	-	-	-	-
Secondary education	-	-	-	-	-	-
Business, technical, and vocation education	-	-	-	-	-	-
University education	-	-	-	-	-	-
Social protection	20.9	7.9	37.1	98.3	15.2	71.6
Social exclusion n.e.c	-	-	-	-	-	-
Social protection n.e.c	-	-	-	-	-	-
Grand total	1,568.2	1,373.9	594.2	1,839.4	2,509.7	1,625.3

Source: Uganda Bureau of Statistics

Table 1 j (ii) Functional Classification of Donor Disbursements Percentages, Q1 2024/25 to Q2 2025/26.

EXPENSE	2024/25				2025/26	
	Q1	Q2	Q3	Q4	Q1	Q2
General public services	22.5	1.6	0.0	0.0	69.9	55.5
Executive and legislative organs	4.5	0.8	0.0	0.0	0.8	0.2
Financial and fiscal affairs	18.0	0.8	0.0	0.0	69.1	55.2
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
Defense	4.0	3.1	7.8	1.2	0.5	0.9
Defense affairs and services	4.0	3.1	7.8	1.2	0.5	0.9
Public order and safety	0.0	0.0	0.0	0.0	0.0	0.0
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
Economic affairs	60.2	63.4	72.8	75.3	22.9	27.4
Fuel and energy affairs and services	38.2	7.4	27.2	27.6	5.6	2.6
Mining and mineral resources other than fuels	0.0	0.2	0.8	0.0	0.1	0.0
Construction	0.0	0.0	0.0	0.0	0.0	0.0
Manufacturing	0.0	0.0	0.0	0.0	0.0	0.0
Agriculture , forestry, fishing and hunting	3.7	8.6	4.8	7.7	1.6	2.9
Transport (include road, railway, air transport, other transport etc.)	13.4	30.7	39.9	36.6	8.8	11.4
Communication	0.0	0.0	0.0	0.0	0.0	7.9
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 n.e.c	4.9	16.4	0.1	3.3	6.7	2.6
Environment protection	0.1	0.0	1.4	0.1	0.1	0.3
Protection of the environment	0.1	0.0	1.4	0.1	0.1	0.3
Housing and community amenities	5.3	20.6	3.4	14.5	4.6	10.2
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community development	0.0	0.0	0.0	0.0	0.0	0.0
Water supply	5.3	20.6	3.4	14.5	4.6	10.2
Housing & community amenities n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0
Health	6.6	10.8	8.3	3.5	1.4	1.4
Medical products and appliances	1.8	6.9	1.6	0.1	1.1	0.0
Out patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital services	4.0	0.0	2.6	0.1	0.3	0.8
Public health services	0.7	3.9	4.0	3.3	0.0	0.6
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
Education	0.0	0.0	0.0	0.0	0.0	0.0
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
Social protection	1.3	0.6	6.2	5.3	0.6	4.4
Social exclusion n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
Social protection n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
Grand total	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics