



UGANDA BUREAU OF STATISTICS



QUARTERLY GOVERNMENT FINANCE STATISTICS BULLETIN

Q3 2020/21

JUNE 2021

Release

FOREWORD

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The bulletin contains detailed statistics for Quarterly Government Revenue and Expenditure for Q3 2020/21 compiled basing on the guiding principles of the Government Finance Statistics Manual of 2014.

The statistics incorporated in this publication provides 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 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 for putting together this information and I hope that the information in this publication will be used to make informed decisions.



Aliziki K. Lubega
Director Macroeconomic Statistics

PERFORMANCE AT A GLANCE

Net revenue decreased by 19.5 percent to Shs 4.8 trillion in Q3 2020/21 from Shs 6.0 trillion registered in Q2 2020/21.

Tax revenue was the biggest contributor to Central Government revenue accounting for 88.7 percent of total Central Government revenue in Q3 2020/21

Despite a 45.1 percent decline in the Grants, from Shs 600.1 billion in Q2 2020/21 to Shs 329.5 billion in Q3 2020/21, they accounted for 6.8 percent of the total revenue in Q3 2020/21.

Central Government expenditure (including transfers to Local Government and donor disbursements) decreased by 17.1 percent to about Shs 7.4 trillion in Q3 2020/21 from Shs 8.9 trillion registered in Q2 2020/21, see *Table 1*.

Central Government recurrent expenditure (excluding transfers to Local Government) decreased by 1.4 percent to Shs 3.78 trillion in Q3 2020/21 from 3.84 trillion registered in Q2 2020/21 while development expenditure (excluding transfers to Local Government) decreased by 7.4 percent to Shs 2.3 trillion in Q3 2020/21 in comparison to Shs 2.4 trillion recorded in Q2 2020/21.

Transfers to Local Government decreased by 14.6 percent to Shs 881.2 billion in Q3 2020/21 from Shs 1.03 trillion recorded in Q2 2020/21.

Donor disbursements declined by 70.7 percent to Shs 473.1 billion in Q3 2020/21 from Shs 1.6 trillion disbursed in Q2 2020/21.

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, 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 computation 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, Agencies and Referral Hospitals. Currently, this includes 23 Ministries, 302, Agencies; 16 Referral hospitals; 38 Missions abroad and 10 Public universities.

GFS COMPILATION PRACTICES

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

Data sources

The primary source of data is the Budget department as run from the IFMS at the Ministry of Finance, Planning and Economic Development (MoFPED), Department for Development Assistance and Regional Cooperation (DARC) at MoFPED 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 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

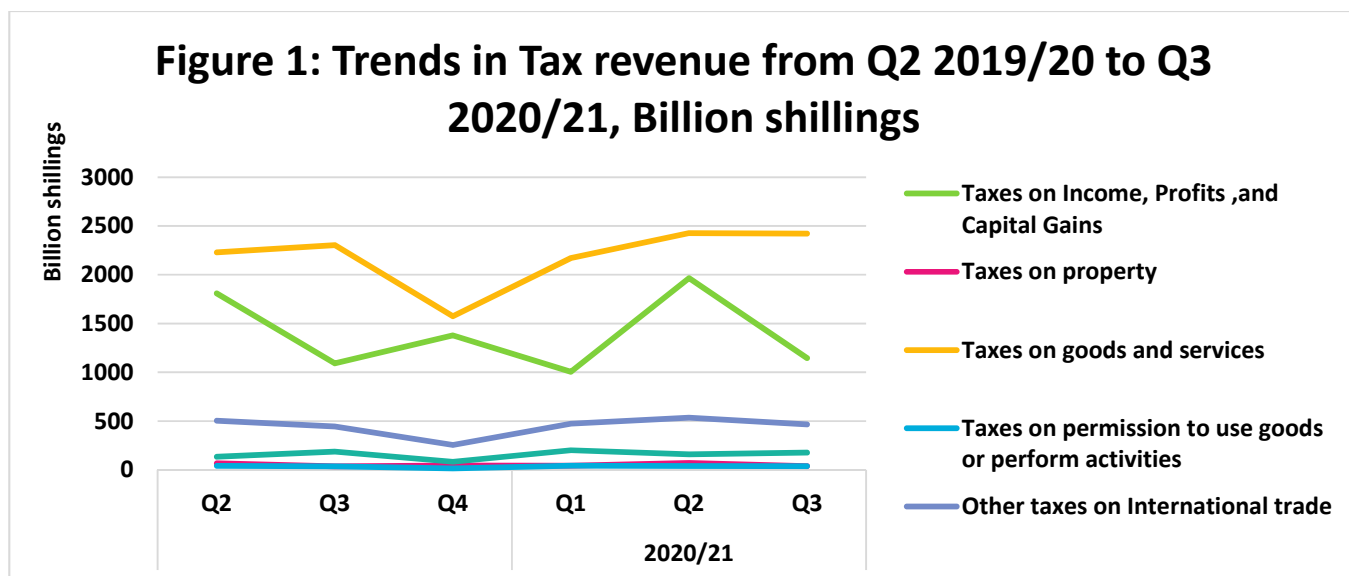
In Quarter three (Q3) of 2020/21, the Net Central Government revenue (excluding tax refunds) was Shs 4.8 trillion compared to Shs 6.0 trillion collected in the Quarter two (Q2) of 2020/21. This was a 19.5 percent decrease in the net quarterly central government revenue in Q3 compared to Q2 2020/21, see *Appendix Table 1a (i & ii)*.

During the period under review, the largest contributor to the net revenue was tax revenue accounting for 88.7 percent while non-tax revenue contributed only 11.3 percent to the total revenue.

Within the tax revenue items, taxes on goods and services was the largest contributor, accounting for 50.1 percent of revenue in Q3 2020/21.

Among the non-tax revenue items, grants contributed 6.8 percent and other revenues contributed 4.4 percent to the total revenue, See *Figure 1 below and Appendix Tables 1a(i&ii)*.

Figure 1: Trends in Tax revenue from Q2 2019/20 to Q3 2020/21, Billion shillings



From the graph above, for the period under review all categories of taxes registered a decline from Q2 2020/21 to Q3 2020/21 with

the exception of Other taxes that registered an increase of 11.1 percent between Q2 2020/21 and Q3 2020/21.

Table 1: Summary of Central Government Expenditure from Q2 2019/20 to Q3 2020/21, Billion shillings

Expenditure category	Q2 2019/20	Q3 2019/20	Q4 2019/20	Q1 2020/21	Q2 2020/21	Q3 2020/21
CG excluding transfers to Local Government	4,737.0	4,986.1	5,364.0	5,938.0	6,266.2	6,031.1
Transfers to Local Government	801.7	920.2	835.0	927.0	1,031.7	881.2
Donor disbursements/releases	1,644.6	2,638.6	3,648.3	3,105.7	1,612.3	473.1
Total	7,183.3	8,544.9	9,847.3	9,970.6	8,910.3	7,385.4
Quarterly changes						
CG excluding transfers to Local Government	-8.3	5.3	7.6	10.7	5.5	-3.8
Transfers to Local Government	-16.7	14.8	-9.3	11.0	11.3	-14.6
Donor disbursements	98.4	60.4	38.3	-14.9	-48.1	-70.7
Total	3.3	19.0	15.2	1.3	-10.6	-17.1

Source: Uganda Bureau of Statistics

Central Government Expenditure

The total Central Government expenditure including transfers to Local government and donor disbursements was about Shs 7.4 trillion in Q3 2020/21. This was a decrease of 17.1 percent in expenditure in Q3 2020/21 compared to Shs 8.9 trillion recorded in in Q2 2020/21, *See Table 1 above, Appendix Tables 1f(i&ii) and Appendix Tables 1j(i&ii)*

The Central Government Recurrent expenditure excluding local Government transfers for Q3 2020/21 was Shs 3.78 trillion, representing a 1.4 percent decrease from Shs 3.85 trillion for Q2 2020/21. Central Government recurrent expenditure including grants to local government was Shs.4.5 trillion in Q3 2020/21, which was a decline from Shs.4.7 trillion recorded in Q2 2020/21, *see Appendix Table 1d (i), 1g(i).*

The Central Government development expenditure excluding transfers to Local Government for Q3 2020/21 was Shs 2.3 trillion, registering a 7.4 percent decrease from Shs 2.4 trillion recorded in Q2 2020/21. Central Government development expenditure including Local Government transfers for Q3 2020/21 was Shs. 2.4 trillion of which Shs. 181.4 billion was transfers to Local government, *see Appendix Table 1h (i).*

The donor disbursements for Q3 2020/21 were Shs 473.1 billion, reflecting a 70.7 percent decrease from Shs 1.6 trillion recorded in Q2

2020/21. The low disbursement was attributed to the poor absorption of the funds that had been earlier disbursed. The performance of most donor projects in the previous quarters was affected by the current COVID-19 pandemic. The largest portion of donor disbursements made in Q3 2020/21 were for Defence affairs and services accounting for 18.6 percent, followed by Medical products and appliances with 18.2 percent, and Transport accounting for 13.0 percent, *see Appendix Table 1j(i), 1j(ii).*

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

Functionally, the largest recurrent Expenditure for GOU in Q3 2020/21 was on the General Public services sector, accounting for 46.8 percent of which, most of the expenditure was for Public debt transactions(interest accrued) representing 24.2 percent, while Executive, legislative and other general services represented 12.9 percent. The Defense and Public order and safety subsectors were the second, where each accounted for 8.3 percent of the total Government recurrent expenditure.

Transfers to Local government accounted for 15.6 percent of total Government recurrent expenditure in Q3 2020/21, *see Appendix Table 1g (i&ii).*

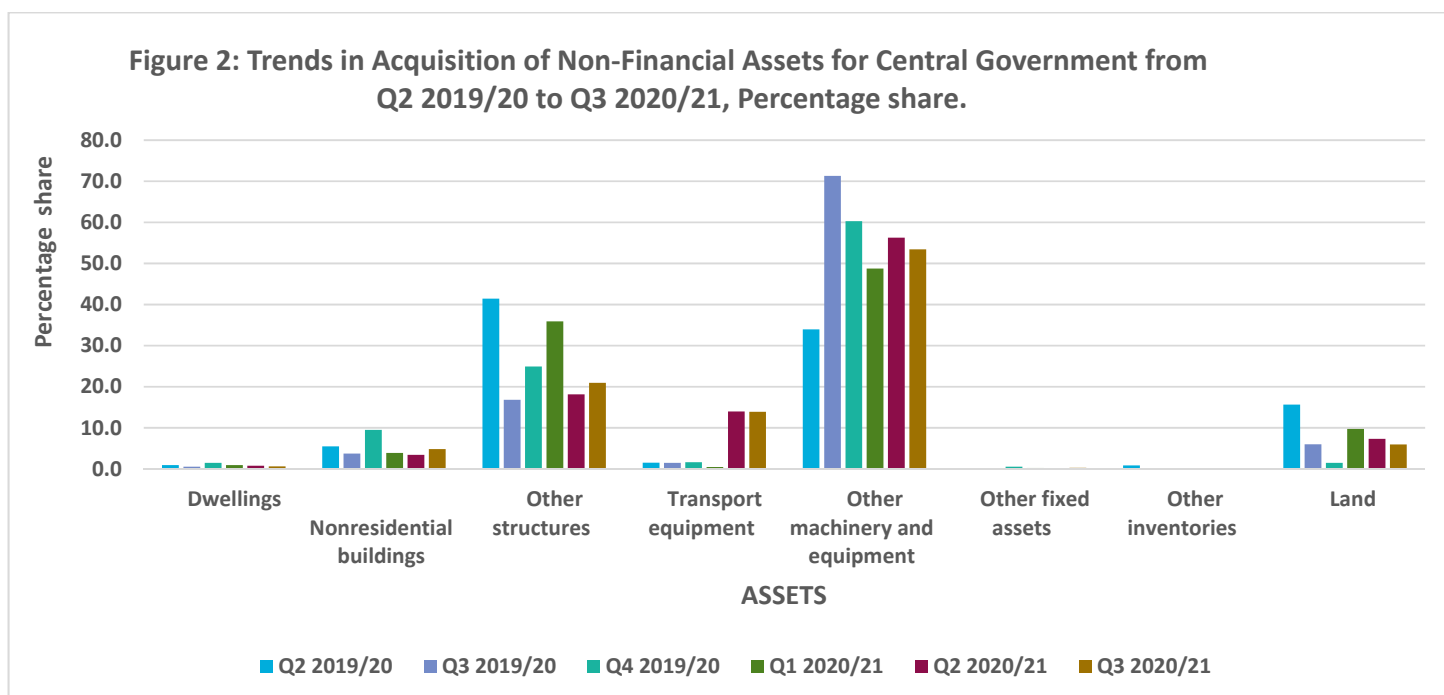
The largest development expenditure was spent on Defence, accounting for 40.3 percent. This was followed by Economic affairs with 37.4 percent of total development expenditure and this was mainly attributed to expenditure in the transport sector (30.8 percent).

The percentage contribution of Health expenditure to the overall development expenditure decreased to 0.7 percent in Q3 2020/21 compared to a 1.0 percent recorded in Q2 FY 2020/21, See *Appendix Table 1 h (i&ii)*.

Economic analysis of the GOU expenses showed that total expense for Q3 2020/21 was Shs 4.8 trillion (including transfers to Local Government) while Shs 5.1 trillion was

expensed in Q2 2020/21. This was a 5.4 percent decrease in the GOU expense in Q3 2020/21 in comparison to Q2 2020/21, see *Appendix Table 1b(i)*.

In Q3 2020/21, Expenditure on acquisition of Non-Financial Assets was Shs. 2.1 trillion, of which Shs 1.4 trillion was spent on Machinery and equipment which accounted for 67.4 percent. This was followed by expenses to acquire Buildings and structures of Shs 544 billion, representing 26.4 percent. About Shs. 122.6 billion shillings was spent on acquisition of Land and this accounted for 5.9 percent, see *Figure 2 below and Table 1c (i) and 1c(ii)*.



APPENDIX

Table 1 a (i) Classification of Central government revenue by type, Q2 2019/20 to Q3 2020/21, Billion shillings

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
REVENUE TYPE						
Total Revenue (1+2)	5,383.59	4,625.69	3,577.29	4,681.22	6,002.24	4,833.32
Gross revenue	5,463.48	4,707.40	3,700.38	4,781.43	6,088.47	4,908.12
1. Central Government Taxes	4,785.76	4,103.56	3,350.66	3,940.22	5,198.67	4,288.76
(a) Taxes on Income, Profits ,and Capital Gains	1,808.81	1,092.29	1,378.81	1,005.84	1,965.93	1,146.38
PAYE (Payable by individuals)	758.87	793.64	809.65	647.21	774.65	779.74
Corporations and Other Enterprises	803.79	61.92	371.46	98.60	784.10	97.51
Unallocable	246.16	236.72	197.71	260.03	407.17	269.12
Oil Revenue	-	-	-	-	-	-
(b) Taxes on property	67.92	37.70	44.66	42.80	70.35	38.58
Immovable property	67.92	37.70	44.66	42.80	70.35	38.58
(c) Taxes on goods and services	2,229.53	2,304.28	1,574.08	2,171.75	2,427.18	2,421.17
(i) VAT	1,272.91	1,364.33	872.71	1,281.31	1,389.42	1,360.74
Imported goods	685.69	688.64	462.76	664.94	748.75	709.70
Local goods	139.65	175.10	120.25	158.32	139.73	169.42
Local services	527.46	582.31	412.78	558.26	587.17	556.41
Tax refunds	(79.89)	(81.72)	(123.09)	(100.21)	(86.23)	(74.80)
(ii) Excise Taxes	956.61	939.94	701.37	890.45	1,037.76	1,060.43
Petroleum	575.58	536.26	394.86	507.13	606.51	640.50
Other imports	56.71	49.85	32.93	42.81	55.98	44.06
Local goods	324.33	353.83	273.58	340.51	375.27	375.86
(d) Taxes on permission to use goods or perform activities	41.44	37.28	14.75	43.65	40.29	38.73
Motor vehicle taxes	29.90	26.08	11.10	30.61	29.93	27.64
Other	11.54	11.20	3.65	13.04	10.36	11.09
(e) Other taxes on International trade	504.20	444.76	255.16	474.71	535.57	466.91
Custom duties (other imports)	497.38	443.63	254.28	473.87	534.50	466.31
Taxes on exports	6.82	1.13	0.88	0.84	1.07	0.60
(f) Other Taxes	133.86	187.26	83.20	201.46	159.34	177.00
Government	-	-	-	-	-	-
Other	133.86	187.26	83.20	201.46	159.34	177.00
2. Central Government Non-Tax revenue	597.83	522.12	226.63	741.00	803.57	544.57
(a) Grants	348.16	319.15	181.78	610.93	600.07	329.51
(b) Other Revenue	249.68	202.97	44.85	130.08	203.50	215.05
(i) Property Income	2.56	2.97	3.93	3.79	2.04	3.87
Interest	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Rent	2.56	2.97	3.93	3.79	2.04	3.87
(ii) Sale of goods and services	233.19	184.69	40.80	3.79	2.04	3.87
Administrative fees	68.02	65.29	14.07	118.56	162.21	200.74
Sales by nonmarket establishments	165.16	119.40	26.73	58.09	64.18	69.73
(iii) Fines and Penalties	2.63	2.42	0.56	60.46	98.03	131.01
Voluntary transfers other than grants	-	-	-	-	-	-
(iv) Miscellaneous and unidentified revenue	11.30	12.89	(0.43)	4.84	36.95	8.15

Source: Uganda Bureau of Statistics

Table 1 a (ii) Classification of Central government revenue by type and percentage share, Q2 2019/20 to Q3 2020/21

REVENUE TYPE	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Total Revenue (1+2)	100.0	100.0	100.0	100.0	100.0	100.0
1. Central Government Taxes	88.9	88.7	93.7	84.2	86.6	88.7
(a) Taxes on Income, Profits ,and Capital Gains	33.6	23.6	38.5	21.5	32.8	23.7
PAYE (Payable by individuals)	14.1	17.2	22.6	13.8	12.9	16.1
Corporations and Other Enterprises	14.9	1.3	10.4	2.1	13.1	2.0
Unallocable	4.6	5.1	5.5	5.6	6.8	5.6
Oil Revenue	0.0	0.0	0.0	0.0	0.0	0.0
(b) Taxes on property	1.3	0.8	1.2	0.9	1.2	0.8
Immovable property	1.3	0.8	1.2	0.9	1.2	0.8
(c) Taxes on goods and services	41.4	49.8	44.0	46.4	40.4	50.1
(i) VAT	23.6	29.5	24.4	27.4	23.1	28.2
Imported goods	12.7	14.9	12.9	14.2	12.5	14.7
Local goods	2.6	3.8	3.4	3.4	2.3	3.5
Local services	9.8	12.6	11.5	11.9	9.8	11.5
(ii) Excise Taxes	17.8	20.3	19.6	19.0	17.3	21.9
Petroleum	10.7	11.6	11.0	10.8	10.1	13.3
Other imports	1.1	1.1	0.9	0.9	0.9	0.9
Local goods	6.0	7.6	7.6	7.3	6.3	7.8
(d) Taxes on permission to use goods or perform activities	0.8	0.8	0.4	0.9	0.7	0.8
Motor vehicle taxes	0.6	0.6	0.3	0.7	0.5	0.6
Other	0.2	0.2	0.1	0.3	0.2	0.2
(e) Other taxes on International trade	9.4	9.6	7.1	10.1	8.9	9.7
Custom duties (other imports)	9.2	9.6	7.1	10.1	8.9	9.6
Taxes on exports	0.1	0.0	0.0	0.0	0.0	0.0
(f) Other Taxes	2.5	4.0	2.3	4.3	2.7	3.7
Government	0.0	0.0	0.0	0.0	0.0	0.0
Other	2.5	4.0	2.3	4.3	2.7	3.7
2. Central Government Non-Tax revenue	11.1	11.3	6.3	15.8	13.4	11.3
(a) Grants	6.5	6.9	5.1	13.1	10.0	6.8
(b) Other Revenue	4.6	4.4	1.3	2.8	3.4	4.4
(i) Property Income	0.0	0.1	0.1	0.1	0.0	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	0.0	0.1	0.1	0.1	0.0	0.1
(ii) Sale of goods and services	4.3	4.0	1.1	0.1	0.0	0.1
Administrative fees	1.3	1.4	0.4	2.5	2.7	4.2
Sales by nonmarket establishments	3.1	2.6	0.7	1.2	1.1	1.4
(iii) Fines and Penalties	0.0	0.1	0.0	1.3	1.6	2.7
Voluntary transfers other than grants	0.0	0.0	0.0	0.0	0.0	0.0
(iv) Miscellaneous and unidentified revenue	0.2	0.3	0.0	0.1	0.6	0.2

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q2 2019/20 to Q3 2020/21, Billion shillings

Expense	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	908	900	970	983	1,059	1,114
Wages and salaries	873	860	937	937	1,012	1,074
In cash	873	860	937	937	1,012	1,074
In kind	-	-	-	-	-	-
Social contributions	35	40	33	46	47	40
Actual contributions	32	37	31	45	46	39
Imputed contributions	3	3	2	1	1	1
Use of goods and services	1,244	856	1,542	1,010	1,388	1,045
Other purchases of goods and services	1,244	856	1,542	1,010	1,388	1,045
Interest	631	610	704	1,181	865	1,086
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Grants	505	442	344	1,201	557	507
To foreign governments	-	-	-	-	-	-
To international organizations	99	32	41	69	95	50
Current	17	4	7	14	15	11
Capital	82	28	34	55	80	38
To other general government units	406	410	303	1,132	462	457
Current	286	299	184	906	319	329
Capital	120	111	119	225	143	129
To Non-government organizations	0	0	0	0	0	0
Current	0	0	0	0	0	0
Capital	-	-	-	-	-	-
Social benefits	90	94	139	99	104	98
Other expense	158	134	176	86	120	116
Property Expenses other than Interest	-	-	-	-	-	-
Rent	-	1	0	-	0	0
Miscellaneous other expense	158	133	176	86	120	116
Current	158	133	176	86	120	116
Capital	-	-	-	-	-	-
Total	3,536	3,035	3,875	4,559	4,092	3,966
Transfers to Local government	801.7	920.2	835.0	927.0	1031.7	881.2
Total expense including transfers to Local government	4,338	3,956	4,710	5,486	5,124	4,847
MEMORANDUM ITEMS						
Interest paid	532.4	964.6	405.3	577.8	571.3	1,240.5
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	96.6	62.6	79.1	294.8	224.8	48.1
Domestic arrears (Budgeting)	38.4	8.1	0.4	-	-	-
Electricity Arrears	0.9	-	0.2	21.0	39.0	0.4
External Debt repayment	127.6	171.4	185.5	251.3	172.3	535.3
Expenditure Accounts	-	0.0	-	-	-	-
FA	-	0.0	-	-	-	-
Financial Assets-Other Grants	0.0	0.0	0.1	-	-	-
Pension Arrears	5.7	0.4	4.5	3.0	0.2	0.1
Salary Arrears	0.0	0.3	0.0	0.0	0.0	-
Tax refunds	5.9	2.0	4.5	2.2	3.2	2.0
Telephone Arrears	0.8	0.0	0.2	0.0	0.0	-

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q2 2019/20 to Q3 2020/21, Billion shillings (cont'd)

MEMORANDUM ITEMS(cont'd)	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Treasury Bonds Redemption (Budgeting)	48.6	734.0	100.0	599.6	137.6	719.8
Treasury Bills Redemption (Budgeting)	874.1	1,440.6	11.0	-	1,234.4	1,642.2
Utility Arrears	0.0	0.1	0.1	1.3	0.2	0.1
Water Arrears	-	-	0.2	11.2	10.4	0.0
Project Accounts	-	0.0002	-	-	-	-
Defence/Military Pensions arrears (Budgeting)	-	-	-	6.0	36.7	21.6
LG Conditional grants	-	-	-	-	-	-
Net acquisition of nonfinancial assets	1,201.1	1,950.7	1,488.7	1,379.0	2,174.1	2,065.3
Memorandum Total	2,932.3	5,334.9	2,279.8	3,147.5	4,604.3	6,275.5
TOTAL CASH OUTFLOW	6,639.2	8,680.7	6,286.5	7,452.9	8,863.4	10,036.8
TOTAL EXPENDITURE	5,538.7	5,906.3	6,199.0	6,864.9	7,298.0	6,912.3

Source: Uganda Bureau of Statistics

Table 1 b (ii) Economic Classification of Government Expense, (GOU), Q2 2019/20 to Q3 2020/21, Percentages

Expense	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	20.9	22.7	20.6	17.9	20.7	23.0
Wages and salaries	20.1	21.7	19.9	17.1	19.7	22.2
In cash	20.1	21.7	19.9	17.1	19.7	22.2
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.8	1.0	0.7	0.8	0.9	0.8
Actual contributions	0.7	0.9	0.7	0.8	0.9	0.8
Imputed contributions	0.1	0.1	0.1	0.0	0.0	0.0
Use of goods and services	28.7	21.6	32.7	18.4	27.1	21.6
Other purchases of goods and services	28.7	21.6	32.7	18.4	27.1	21.6
Interest	14.5	15.4	14.9	21.5	16.9	22.4
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	11.6	11.2	7.3	21.9	10.9	10.5
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	2.3	0.8	0.9	1.3	1.8	1.0
Current	0.4	0.1	0.1	0.2	0.3	0.2
Capital	1.9	0.7	0.7	1.0	1.6	0.8
To other general government units	9.4	10.4	6.4	20.6	9.0	9.4
Current	6.6	7.6	3.9	16.5	6.2	6.8
Capital	2.8	2.8	2.5	4.1	2.8	2.7
To Non-government organizations	0.0	0.0	0.0	0.0	0.0	0.0
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	2.1	2.4	2.9	1.8	2.0	2.0
Other expense	3.6	3.4	3.7	1.6	2.3	2.4
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	3.6	3.4	3.7	1.6	2.3	2.4
Current	3.6	3.4	3.7	1.6	2.3	2.4
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	81.5	76.7	82.3	83.1	79.9	81.8
Transfers to Local government	18.5	23.3	17.7	16.9	20.1	18.2
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 Q2 2019/20 to Q3 2020/21, Billion shillings

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Net acquisition of nonfinancial assets	1,201.1	1,950.7	1,488.7	1,379.0	2,174.1	2,065.3
Buildings and structures	575.5	411.5	535.0	562.5	485.7	544.4
Dwellings	11.4	10.3	22.1	13.4	16.7	12.6
Nonresidential buildings	66.3	73.2	141.7	53.9	73.9	99.3
Other structures	497.9	328.0	371.2	495.2	395.0	432.5
Machinery and equipment	426.8	1,420.8	922.0	679.0	1,528.5	1,391.3
Transport equipment	18.5	29.2	24.4	6.5	304.4	287.0
Other machinery and equipment	408.3	1,391.5	897.6	672.5	1,224.0	1,104.3
Taxes on Machinery, Furniture and Vehicles	-	-	-	-	-	-
Other fixed assets	0.6	0.7	8.1	3.0	0.2	5.8
Inventories	10.1	1.0	1.8	0.2	0.3	1.1
Strategic stocks	-	-	0.1	-	0.0	-
Other inventories	10.1	1.0	1.7	0.2	0.3	1.1
Net acquisition of non-produced assets	188.0	116.8	21.9	134.2	159.4	122.6
Land	188.0	116.8	21.9	134.2	159.4	122.6
Mineral and energy resources	-	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 1 c (ii) Classification of Transaction in Nonfinancial Assets for Central Government, Percentages, Q2 2019/20 to Q3 2020/21

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Net acquisition of nonfinancial assets	100.0	100.0	100.0	100.0	100.0	100.0
Buildings and structures	47.9	21.1	35.9	40.8	22.3	26.4
Dwellings	0.9	0.5	1.5	1.0	0.8	0.6
Nonresidential buildings	5.5	3.8	9.5	3.9	3.4	4.8
Other structures	41.5	16.8	24.9	35.9	18.2	20.9
Machinery and equipment	35.5	72.8	61.9	49.2	70.3	67.4
Transport equipment	1.5	1.5	1.6	0.5	14.0	13.9
Other machinery and equipment	34.0	71.3	60.3	48.8	56.3	53.5
Taxes on Machinery, Furniture and Vehicles	0.0	0.0	0.0	0.0	0.0	0.0
Other fixed assets	0.0	0.0	0.5	0.2	0.0	0.3
Inventories	0.8	0.1	0.1	0.0	0.0	0.1
Strategic stocks	0.0	0.0	0.0	0.0	0.0	0.0
Other inventories	0.8	0.1	0.1	0.0	0.0	0.1
Net acquisition of non-produced assets	15.7	6.0	1.5	9.7	7.3	5.9
Land	15.7	6.0	1.5	9.7	7.3	5.9
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) Recurrent Expense by Economic Classification, Q2 2019/20 to Q3 2020/21, Billion shillings.

Expense	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	879.1	872.8	945.7	960.8	1,032.5	1,090.7
Wages and salaries	845.6	834.4	913.9	915.1	986.8	1,052.1
In cash	845.6	834.4	913.9	915.1	986.8	1,052.1
In kind	-	-	-	-	-	-
Social contributions	33.5	38.4	31.8	45.7	45.8	38.6
Actual contributions	30.8	35.9	29.5	44.7	45.0	37.7
Imputed contributions	2.7	2.5	2.3	1.0	0.7	1.0
Use of goods and services	1,011.2	714.0	944.2	961.1	1,298.4	969.4
Other purchases of goods and services	1,011.2	714.0	944.2	961.1	1,298.4	969.4
Interest	630.7	609.8	703.6	1,180.6	864.8	1,085.7
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Grants	376.9	371.7	263.6	1,115.2	462.7	459.1
To foreign governments	-	-	-	-	-	-
To international organizations	16.6	3.2	6.3	13.0	14.8	10.5
Current	16.6	3.2	6.3	13.0	14.8	10.5
Capital	-	-	0.0	-	-	-
To other general government units	360.1	368.3	257.0	1,102.0	447.7	448.4
Current	240.9	257.2	146.0	876.6	305.7	322.4
Capital	119.2	111.0	111.0	225.4	141.9	126.0
To Non-government organizations	0.2	0.2	0.2	0.2	0.2	0.2
Current	0.2	0.2	0.2	0.2	0.2	0.2
Capital	-	-	-	-	-	-
Social benefits	88.6	93.3	138.9	97.1	102.7	97.5
Other expense	94.8	104.3	106.6	57.6	75.2	78.4
Property Expenses other than Interest	-	-	-	-	-	-
Rent	-	1.4	0.0	-	0.0	0.0
Miscellaneous other expense	94.8	102.9	106.6	57.6	75.2	78.4
Current	94.8	102.9	106.6	57.6	75.2	78.4
Capital	-	-	-	-	-	-
Total	3,081.3	2,765.9	3,102.5	4,372.4	3,836.3	3,780.9
Transfers to Local government	648.1	768.3	835.0	745.5	850.1	699.8
Grand Total	3,729.3	3,534.2	3,937.6	5,117.8	4,686.4	4,480.6
MEMORANDUM ITEMS						
Interest paid	532.4	964.6	405.3	577.8	571.3	1,240.5
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	96.6	62.6	79.1	262.4	207.2	46.9
Electricity Arrears	0.9	-	0.2	21.0	39.0	0.4
External Debt repayment	127.6	171.4	185.5	-	-	-
Pension Arrears	5.7	0.4	4.5	3.0	0.2	0.1
Salary Arrears	0.0	0.3	0.0	0.0	0.0	-
Tax refunds	0.0	0.0	-	-	0.1	0.1

Source: Uganda Bureau of Statistics

Table 1 d (i) Recurrent Expense by Economic Classification, Q2 2019/20 to Q3 2020/21, Billion shillings.(cont'd)

MEMORANDUM ITEMS (cont,d)	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Telephone Arrears	0.8	0.0	0.2	0.0	0.0	-
Treasury Bonds Redemption (Budgeting)	48.6	734.0	100.0	599.6	137.6	719.8
Treasury Bills Redemption (Budgeting)	874.1	1,440.6	11.0	-	1,234.4	1,642.2
Utility Arrears	0.0	0.1	0.1	1.3	0.2	0.1
Water Arrears	-	-	0.2	11.2	10.4	0.0
Defence/Military Pensions arrears (Budgeting)	-	-	-	6.0	36.7	21.6
LG Conditional grants	-	-	-	251.3	172.3	535.3
Memorandum Total	1,686.8	3,374.0	786.06	1,733.91	2,409.40	4,207.01
TOTAL RECURRENT CASH OUTFLOW	4,785.4	6,298.4	4,020.0	5,671.2	6,231.0	7,601.9

Source: Uganda Bureau of Statistics

Table 1 d (ii) Recurrent Expense by Economic Classification by Percentages Q2 2019/20 to Q3 2020/21

Expense	2019/20			2020-21		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	23.6	24.7	24.0	18.8	22.0	24.3
Wages and salaries	22.7	23.6	23.2	17.9	21.1	23.5
In cash	22.7	23.6	23.2	17.9	21.1	23.5
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.9	1.1	0.8	0.9	1.0	0.9
Actual contributions	0.8	1.0	0.7	0.9	1.0	0.8
Imputed contributions	0.1	0.1	0.1	0.0	0.0	0.0
Use of goods and services	27.1	20.2	24.0	18.8	27.7	21.6
Other purchases of goods and services	27.1	20.2	24.0	18.8	27.7	21.6
Interest	16.9	17.3	17.9	23.1	18.5	24.2
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	10.1	10.5	6.7	21.8	9.9	10.2
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.4	0.1	0.2	0.3	0.3	0.2
Current	0.4	0.1	0.2	0.3	0.3	0.2
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	9.7	10.4	6.5	21.5	9.6	10.0
Current	6.5	7.3	3.7	17.1	6.5	7.2
Capital	3.2	3.1	2.8	4.4	3.0	2.8
To Non government organizations	0.0	0.0	0.0	0.0	0.0	0.0
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	2.4	2.6	3.5	1.9	2.2	2.2
Other expense	2.5	3.0	2.7	1.1	1.6	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	2.5	2.9	2.7	1.1	1.6	1.7
Current	2.5	2.9	2.7	1.1	1.6	1.7
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	82.6	78.3	78.8	85.4	81.9	84.4
Transfers to Local government	17.4	21.7	21.2	14.6	18.1	15.6
Grand Total	100	100	100	100	100	100

Source: Uganda Bureau of Statistics

Table 1 e (i) Economic Classification of Development Expense Q2 2019/20 to Q3 2020/21, Billion shillings.

Expense	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	29.2	26.7	24.2	22.3	26.1	23.5
Wages and salaries	27.7	25.3	22.9	21.5	24.8	22.3
In cash	27.7	25.3	22.9	21.5	24.8	22.3
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	1.6	1.4	1.2	0.8	1.3	1.1
Actual contributions	1.4	1.3	1.1	0.7	1.2	1.0
Imputed contributions	0.2	0.1	0.1	0.1	0.1	0.1
Use of goods and services	232.5	141.8	598.3	48.5	89.5	75.4
Other purchases of goods and services	232.5	141.8	598.3	48.5	89.5	75.4
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	128.2	70.6	80.5	85.8	93.9	48.2
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	82.0	28.4	34.8	55.9	79.9	39.1
Current	0.4	0.3	0.6	0.6	0.1	0.6
Capital	81.6	28.1	34.2	55.3	79.7	38.5
To other general government units	46.2	42.2	45.7	29.9	14.1	9.0
Current	45.5	42.1	38.0	29.9	13.5	6.3
Capital	0.7	0.1	7.7	0.0	0.6	2.7
To Non government organizations	0.0	0.0	0.0	0.0	0.0	0.0
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	1.2	0.6	0.0	1.4	1.6	0.6
Other expense	63.5	29.8	69.7	28.6	44.7	37.4
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	63.5	29.8	69.7	28.6	44.7	37.4
Current	63.5	29.8	69.7	28.6	44.7	37.4
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	454.6	269.5	772.7	186.6	255.8	185.0
Transfers to Local Government	153.7	151.9	-	181.5	181.7	181.4
Grand Total	608.3	421.3	772.7	368.1	437.5	366.4
MEMORANDUM ITEMS						
Financial Assets-Othe Grants	0.0	0.0	0.1	-	-	-
Tax refunds	5.9	2.0	4.5	2.2	3.1	1.9
Domestic arrears (Budgeting)	38.4	8.1	0.4	-	-	-
Domestic Arrears	-	-	-	32.4	17.7	1.3
Electricity Arrears	-	-	-	-	-	-
Project Accounts	-	0.0	-	-	-	-
Net acquisition of nonfinancial assets	1,201.1	1,950.7	1,488.7	1,379.0	2,174.1	2,065.3
Memorandum Total	1,245.5	1,960.9	1,493.7	1,413.6	2,194.9	2,068.5
TOTAL CASH OUTFLOW	1,700.1	2,230.4	2,266.4	1,600.2	2,450.7	2,253.5

Source: Uganda Bureau of Statistics

Table 1 e (ii) Central Government Development Expense by Economic Classification by Percentages Q2 2019/20 to Q3 2020/21

Expense	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	6.4	9.9	3.1	11.9	10.2	12.7
Wages and salaries	6.1	9.4	3.0	11.5	9.7	12.1
In cash	6.1	9.4	3.0	11.5	9.7	12.1
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.3	0.5	0.2	0.4	0.5	0.6
Actual contributions	0.3	0.5	0.1	0.4	0.5	0.5
Imputed contributions	0.0	0.0	0.0	0.0	0.1	0.1
Use of goods and services	51.1	52.6	77.4	26.0	35.0	40.7
Other purchases of goods and services	51.1	52.6	77.4	26.0	35.0	40.7
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	28.2	26.2	10.4	46.0	36.7	26.0
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	18.0	10.5	4.5	30.0	31.2	21.1
Current	0.1	0.1	0.1	0.3	0.1	0.3
Capital	17.9	10.4	4.4	29.6	31.2	20.8
To other general government units	10.2	15.7	5.9	16.0	5.5	4.9
Current	10.0	15.6	4.9	16.0	5.3	3.4
Capital	0.2	0.0	1.0	0.0	0.2	1.5
To Non government organizations	0.0	0.0	0.0	0.0	0.0	0.0
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	0.3	0.2	0.0	0.8	0.6	0.3
Other expense	14.0	11.0	9.0	15.3	17.5	20.2
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	14.0	11.0	9.0	15.3	17.5	20.2
Current	14.0	11.0	9.0	15.3	17.5	20.2
Capital	0.0	0.0	0.0	0.0	0.0	0.0
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), Q2 2019/20 to Q3 2020/21, Billion shillings

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	1,520	1,424	1,523	2,827	2,166	2,210
Executive; Legislative; and other General Services	526	464	560	488	840	658
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	269	269	206	1,099	393	403
External Affairs	64	50	53	59	68	63
Public Debt Transactions	661	641	704	1,181	865	1,086
Defence	650	1,626	1,046	1,019	1,496	1,352
Defense Affairs and Services	650	1,626	1,046	1,019	1,496	1,352
Public order and safety	426	388	490	339	474	469
Law Courts and Legal Services	118	116	128	79	109	116
Prisons, Police and Corrective Services	292	260	346	249	348	338
Other Public Order and Safety	17	12	16	11	17	15
Economic Affairs	1,244	892	959	1,092	1,309	1,235
Fuel and Energy Affairs And Services	178	86	46	108	135	70
Mining and Mineral Resources Other Than Fuels	4	3	6	2	6	5
Construction	3	2	2	4	5	3
Manufacturing	10	4	13	109	7	4
Agriculture , Forestry, Fishing and Hunting	168	94	188	84	133	114
Transport (include road, railway, air transport, other transport etc)	705	598	561	679	870	894
Communication	20	16	40	7	17	13
Tourism And Area Promotion	16	19	12	7	9	14
Labour Affairs	9	5	4	7	9	17
Other Economic Affairs NEC	132	66	88	85	117	100
Environment Protection	51	14	19	23	19	31
Protection of the environment	51	14	19	23	19	31
Housing and Community amenities	132	47	65	115	147	92
Housing development	0	0	1	0	0	0
Community Development	31	9	7	13	22	11
Water Supply	93	30	47	95	115	75
Housing & Community Amenties n.e.c.	8	8	9	6	10	6
Health	349	247	806	235	306	240
Medical products and Appliances	201	92	518	105	139	93
Out Patients	1	1	1	1	1	2
Hospital Services	103	112	148	70	80	75
Public Health Services	32	31	46	17	30	19
Research and Development	0	0	0	2	2	2
Health n.e.c.	13	10	92	39	53	51
Recreation, Culture, and region	1	1	2	2	4	1
Recreational and Sporting Services	-	-	-	-	-	-
Culture	1	1	2	2	4	1
Broadcasting and Publishing Services	0	0	0	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	320	309	326	250	309	354
Preprimary and Primary Education	11	8	9	2	13	8
Secondary Education	1	2	5	2	5	5

Source: Uganda Bureau of Statistics

Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q2 2019/20 to Q3 2020/21, Billion shillings (cont'd)

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Business, Technical, and Vocation Education	26	33	23	19	33	35
University Education	201	221	235	168	207	220
Education not definable by level	0	1	1	0	0	1
Education NEC	81	44	53	58	51	86
Social Protection	43	37	129	37	36	46
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	11	10	28	18	19	26
Family and Children	2	2	1	2	1	1
Social protection nec	29	25	100	16	16	18
Grand Total	4,737	4,986	5,364	5,938	6,266	6,031
Transfers to Local government	801.7	920.2	835.0	927.0	1031.7	881.2
Total GOU Expenditure including transfers to Local Government	5,539	5,906	6,199	6,865	7,298	6,912

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q2 2019/20 to Q3 20120/21

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	27.4	24.1	24.6	41.2	29.7	32.0
Executive; Legislative; and other General Services	9.5	7.9	9.0	7.1	11.5	9.5
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	4.9	4.5	3.3	16.0	5.4	5.8
External Affairs	1.2	0.9	0.9	0.9	0.9	0.9
Public Debt Transactions	11.9	10.9	11.4	17.2	11.8	15.7
Defence	11.7	27.5	16.9	14.8	20.5	19.6
Defense Affairs and Services	11.7	27.5	16.9	14.8	20.5	19.6
Public order and safety	7.7	6.6	7.9	4.9	6.5	6.8
Law Courts and Legal Services	2.1	2.0	2.1	1.2	1.5	1.7
Prisons, Police and Corrective Services	5.3	4.4	5.6	3.6	4.8	4.9
Other Public Order and Safety	0.3	0.2	0.3	0.2	0.2	0.2
Economic Affairs	22.5	15.1	15.5	15.9	17.9	17.9
Fuel and Energy Affairs And Services	3.2	1.5	0.7	1.6	1.8	1.0
Mining and Mineral Resources Other Than Fuels	0.1	0.1	0.1	0.0	0.1	0.1
Construction	0.1	0.0	0.0	0.1	0.1	0.0
Manufacturing	0.2	0.1	0.2	1.6	0.1	0.1
Agriculture , Forestry, Fishing and Hunting	3.0	1.6	3.0	1.2	1.8	1.7
Transport (include road, railway, air transport, other transport etc)	12.7	10.1	9.1	9.9	11.9	12.9
Communication	0.4	0.3	0.6	0.1	0.2	0.2
Tourism And Area Promotion	0.3	0.3	0.2	0.1	0.1	0.2
Labour Affairs	0.2	0.1	0.1	0.1	0.1	0.3
Other Economic Affairs NEC	2.4	1.1	1.4	1.2	1.6	1.5
Environment Protection	0.9	0.2	0.3	0.3	0.3	0.4
Protection of the environment	0.9	0.2	0.3	0.3	0.3	0.4
Housing and Community amenities	2.4	0.8	1.0	1.7	2.0	1.3
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.6	0.1	0.1	0.2	0.3	0.2
Water Supply	1.7	0.5	0.8	1.4	1.6	1.1
Housing & Community amenities n.e.c.	0.1	0.1	0.2	0.1	0.1	0.1
Health	6.3	4.2	13.0	3.4	4.2	3.5
Medical products and Appliances	3.6	1.6	8.4	1.5	1.9	1.3
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.9	1.9	2.4	1.0	1.1	1.1
Public Health Services	0.6	0.5	0.7	0.3	0.4	0.3
Research and Development	0.0	0.0	0.0	0.0	0.0	0.0
Health n.e.c.	0.2	0.2	1.5	0.6	0.7	0.7
Recreation, Culture, and region	0.0	0.0	0.0	0.0	0.1	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	0.1	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	5.8	5.2	5.3	3.6	4.2	5.1
Preprimary and Primary Education	0.2	0.1	0.1	0.0	0.2	0.1
Secondary Education	0.0	0.0	0.1	0.0	0.1	0.1

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q2 2019/20 to Q3 20120/21 (cont'd)

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Business, Technical, and Vocation Education	0.5	0.6	0.4	0.3	0.4	0.5
University Education	3.6	3.7	3.8	2.4	2.8	3.2
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	1.5	0.7	0.9	0.8	0.7	1.2
Social Protection	0.8	0.6	2.1	0.5	0.5	0.7
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	0.2	0.2	0.5	0.3	0.3	0.4
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.5	0.4	1.6	0.2	0.2	0.3
Sub- Total	85.5	84.4	86.5	86.5	85.9	87.3
Transfers to Local government	14.5	15.6	13.5	13.5	14.1	12.7
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 Q2 2019/20 to Q3 2020/21, (GOU), Billion shillings.

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	1,467.8	1,354.6	1,424.5	2,791.3	2,109.8	2,097.7
Executive; Legislative; and other General Services	500.9	423.2	497.7	479.1	803.9	579.8
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	243.9	242.2	172.5	1,076.8	377.2	374.2
External Affairs	62.2	48.3	50.8	54.9	63.8	58.0
Public Debt Transactions	660.7	640.9	703.6	1,180.6	864.8	1,085.7
Defence	312.8	327.3	380.2	365.2	367.7	372.5
Defense Affairs and Services	312.8	327.3	380.2	365.2	367.7	372.5
Public order and safety	379.6	294.1	360.8	292.0	384.0	371.2
Law Courts and Legal Services	99.6	81.3	101.5	63.0	83.5	91.3
Prisons, Police and Corrective Services	264.0	201.0	244.9	218.3	285.2	266.3
Other Public Order and Safety	16.0	11.9	14.3	10.7	15.4	13.5
Economic Affairs	348.0	293.5	311.5	421.2	349.7	326.7
Fuel and Energy Affairs And Services	35.5	32.6	24.9	41.6	21.8	19.4
Mining and Mineral Resources Other Than Fuels	0.8	0.5	0.6	0.2	0.2	0.3
Construction	1.0	1.0	0.9	3.5	1.8	1.9
Manufacturing	0.5	0.5	0.4	107.7	5.7	2.4
Agriculture , Forestry, Fishing and Hunting	64.9	37.3	47.1	55.2	48.3	42.8
Transport (include road, railway, air transport, other transport etc)	143.9	138.4	135.4	141.9	166.1	145.5
Communication	14.7	13.2	27.0	5.7	15.6	9.4
Tourism And Area Promotion	10.7	18.9	10.8	5.8	6.7	12.4
Labour Affairs	2.7	2.2	2.4	6.7	9.1	17.2
Other Economic Affairs NEC	73.3	48.9	62.0	53.0	74.4	75.5
Environment Protection	13.8	12.0	11.2	10.1	10.4	12.9
Protection of the environment	13.8	12.0	11.2	10.1	10.4	12.9
Housing and Community amenities	14.0	15.4	16.9	12.3	16.8	14.6
Housing development	0.3	0.2	0.6	0.2	0.3	0.4
Community Development	4.4	6.1	6.4	4.8	5.1	6.3
Water Supply	1.4	1.3	1.2	0.8	1.8	2.1
Housing & Community Amenities n.e.c.	8.0	7.7	8.7	6.4	9.5	5.8
Health	220.7	151.2	195.6	215.1	278.7	222.4
Medical products and Appliances	133.0	63.3	65.4	104.4	138.0	90.4
Out Patients	0.8	0.6	1.4	1.2	1.3	1.7
Hospital Services	61.7	61.8	69.1	59.0	64.8	66.1
Public Health Services	17.3	16.8	38.3	16.9	22.5	18.9
Research and Development	0.2	0.2	0.2	1.6	1.7	1.4
Health n.e.c.	7.6	8.4	21.3	32.1	50.4	43.8
Recreation, Culture, and region	1.4	1.4	1.8	1.7	4.3	1.4
Recreational and Sporting Services	-	-	-	-	-	-
Culture	1.3	1.2	1.5	1.7	4.3	1.4
Broadcasting and Publishing Services	0.1	0.2	0.2	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	294.4	287.0	295.1	229.2	282.2	319.3
Preprimary and Primary Education	6.5	1.8	7.7	1.3	4.8	6.9

Source: Uganda Bureau of Statistics

Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure Q2 2019/20 to Q3 2020/21, (GOU), Billion shillings. (cont'd)

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Secondary Education	0.8	1.5	2.5	0.9	4.4	2.8
Business, Technical, and Vocation Education	21.6	26.5	16.2	18.1	26.5	28.6
University Education	191.9	212.9	220.6	162.9	199.4	211.3
Education not definable by level	0.2	0.7	1.0	0.2	0.4	0.6
Education NEC	73.3	43.6	47.1	45.7	46.6	69.1
Social Protection	28.6	29.5	105.0	34.2	32.9	42.3
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	11.2	10.3	28.1	18.4	18.7	26.3
Family and Children	1.5	1.5	0.8	1.6	0.8	0.7
Social protection nec	15.9	17.7	76.0	14.2	13.4	15.2
Total	3,081.3	2,765.9	3,102.5	4,372.4	3,836.3	3,780.9
Transfers to Local government	648.1	768.3	835.0	745.5	850.1	699.8
Total GOU Expenditure including transfers to Local Government	3,729.3	3,534.2	3,937.6	5,117.8	4,686.4	4,480.6

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q2 2019/20 to Q3 2020/21

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Secondary Education	0.0	0.0	0.1	0.0	0.1	0.1
Business, Technical, and Vocation Education	0.6	0.8	0.4	0.4	0.6	0.6
University Education	5.1	6.0	5.6	3.2	4.3	4.7
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	2.0	1.2	1.2	0.9	1.0	1.5
Social Protection	0.8	0.8	2.7	0.7	0.7	0.9
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	0.3	0.3	0.7	0.4	0.4	0.6
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.4	0.5	1.9	0.3	0.3	0.3
Grand Total	82.6	78.3	78.8	85.4	81.9	84.4
Transfers to Local government	17.4	21.7	21.2	14.6	18.1	15.6
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 6 h (i) Functional Classification of Central Government Development Expenditure, Q2 2019/20 to Q3 2020/21, Billion shillings

	2019-20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	52.1	69.7	98.1	35.5	56.5	112.0
Executive; Legislative; and other General Services	24.6	41.2	62.1	8.5	35.8	78.0
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	25.4	26.5	33.5	22.5	16.1	29.3
External Affairs	2.0	2.0	2.5	4.5	4.6	4.7
Public Debt Transactions	-	-	-	-	-	-
Defence	337.1	1,298.3	665.7	653.9	1,128.4	979.5
Defence Affairs and Services	337.1	1,298.3	665.7	653.9	1,128.4	979.5
Public order and safety	46.8	93.9	129.5	47.2	90.3	98.2
Law Courts and Legal Services	18.5	34.6	26.6	16.1	25.8	25.0
Prisons, Police and Corrective Services	27.8	58.7	100.7	31.1	62.9	71.7
Other Public Order and Safety	0.5	0.6	2.2	0.0	1.6	1.6
Economic Affairs	896.2	598.8	647.8	670.5	958.9	908.6
Fuel and Energy Affairs And Services	142.2	53.7	21.5	66.6	112.8	51.0
Mining and Mineral Resources Other Than Fuels	3.0	2.8	5.2	2.2	5.5	4.9
Construction	2.3	0.7	0.8	0.7	3.6	1.6
Manufacturing	10.0	3.0	12.3	0.8	1.2	1.8
Agriculture , Forestry, Fishing and Hunting	102.9	56.6	140.5	28.6	84.7	71.4
Transport (include road, railway, air transport, other transport etc)	560.7	459.5	425.8	537.1	704.1	748.0
Communication	5.4	2.5	12.8	0.9	1.8	3.2
Tourism And Area Promotion	5.3	0.2	1.2	1.3	2.1	1.6
Labour Affairs	6.1	2.7	1.4	0.1	0.2	0.2
Other Economic Affairs NEC	58.4	17.1	26.2	32.3	42.9	25.0
Environment Protection	37.5	2.4	7.4	12.8	8.4	18.0
Protection of the environment	37.5	2.4	7.4	12.8	8.4	18.0
Housing and Community amenities	117.8	31.8	47.7	102.6	130.3	77.1
Housing development	-	-	-	-	-	-
Community Development	26.2	2.6	0.9	8.2	17.1	4.2
Water Supply	91.3	28.9	46.2	94.4	113.0	72.5
Housing & Community Amenties n.e.c.	0.3	0.3	0.7	0.0	0.3	0.4
Health	128.5	95.6	609.9	19.5	27.0	17.9
Medical products and Appliances	67.6	29.0	453.1	0.7	1.5	2.1
Out Patients	-	-	-	-	-	-
Hospital Services	41.3	50.3	78.8	10.9	15.3	8.5
Public Health Services	14.6	14.5	7.8	0.5	7.4	0.5
Research and Development	-	-	-	-	0.5	0.1
Health n.e.c.	4.9	1.8	70.3	7.3	2.4	6.8
Recreation, Culture, and region	-	-	-	-	-	-
Recreational and Sporting Services	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	25.7	22.2	31.1	20.8	26.6	35.1
Pre-primary and Primary Education	4.5	6.4	1.4	0.9	8.1	0.8
Secondary Education	0.1	0.1	2.1	1.0	0.4	1.8
Business, Technical, and Vocation Education	4.7	6.7	6.6	1.4	6.2	6.1
University Education	8.9	8.4	14.7	5.2	7.3	9.0
Education not definable by level	-	-	-	-	-	-
Education NEC	7.5	0.6	6.2	12.4	4.5	17.3

Source: Uganda Bureau of Statistics

Table 6 h (i) Functional Classification of Central Government Development Expenditure, Q2 2019/20 to Q3 2020/21, Billion shillings (cont'd)

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
Social Protection	14.1	7.5	24.2	2.8	3.5	3.8
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	-	-	-	-	-	-
Family and Children	0.8	0.6	0.6	0.8	0.6	0.7
Social protection nec	13.3	7.0	23.7	2.1	3.0	3.1
Total	1,655.7	2,220.2	2,261.4	1,565.6	2,429.9	2,250.3
Transfers to Local government	153.7	151.9	-	181.5	181.7	181.4
Total GOU Expenditure including transfers to Local Government	1,809.4	2,372.1	2,261.4	1,747.1	2,611.6	2,431.7

Source: Uganda Bureau of Statistics

Table 1 h (ii) Functional Classification of Central Government Development Expenditure by Percentage share

	2019-20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	2.9	2.9	4.3	2.0	2.2	4.6
Executive; Legislative; and other General Services	1.4	1.7	2.7	0.5	1.4	3.2
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	1.4	1.1	1.5	1.3	0.6	1.2
External Affairs	0.1	0.1	0.1	0.3	0.2	0.2
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	0.0
Defence	18.6	54.7	29.4	37.4	43.2	40.3
Defense Affairs and Services	18.6	54.7	29.4	37.4	43.2	40.3
Public order and safety	2.6	4.0	5.7	2.7	3.5	4.0
Law Courts and Legal Services	1.0	1.5	1.2	0.9	1.0	1.0
Prisons, Police and Corrective Services	1.5	2.5	4.5	1.8	2.4	2.9
Other Public Order and Safety	0.0	0.0	0.1	0.0	0.1	0.1
Economic Affairs	49.5	25.2	28.6	38.4	36.7	37.4
Fuel and Energy Affairs And Services	7.9	2.3	1.0	3.8	4.3	2.1
Mining and Mineral Resources Other Than Fuels	0.2	0.1	0.2	0.1	0.2	0.2
Construction	0.1	0.0	0.0	0.0	0.1	0.1
Manufacturing	0.6	0.1	0.5	0.0	0.0	0.1
Agriculture , Forestry, Fishing and Hunting	5.7	2.4	6.2	1.6	3.2	2.9
Transport (include road, railway, air transport, other transport etc)	31.0	19.4	18.8	30.7	27.0	30.8
Communication	0.3	0.1	0.6	0.0	0.1	0.1
Tourism And Area Promotion	0.3	0.0	0.1	0.1	0.1	0.1
Labour Affairs	0.3	0.1	0.1	0.0	0.0	0.0
Other Economic Affairs NEC	3.2	0.7	1.2	1.8	1.6	1.0
Environment Protection	2.1	0.1	0.3	0.7	0.3	0.7
Protection of the environment	2.1	0.1	0.3	0.7	0.3	0.7
Housing and Community amenities	6.5	1.3	2.1	5.9	5.0	3.2
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	1.4	0.1	0.0	0.5	0.7	0.2
Water Supply	5.0	1.2	2.0	5.4	4.3	3.0
Housing & Community Amenties n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0
Health	7.1	4.0	27.0	1.1	1.0	0.7
Medical products and Appliances	3.7	1.2	20.0	0.0	0.1	0.1
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	2.3	2.1	3.5	0.6	0.6	0.3
Public Health Services	0.8	0.6	0.3	0.0	0.3	0.0
Research and Development	0.0	0.0	0.0	0.0	0.0	0.0
Health n.e.c.	0.3	0.1	3.1	0.4	0.1	0.3
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	1.4	0.9	1.4	1.2	1.0	1.4
Preprimary and Primary Education	0.2	0.3	0.1	0.1	0.3	0.0
Secondary Education	0.0	0.0	0.1	0.1	0.0	0.1
Business, Technical, and Vocation Education	0.3	0.3	0.3	0.1	0.2	0.3
University Education	0.5	0.4	0.7	0.3	0.3	0.4
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	0.4	0.0	0.3	0.7	0.2	0.7

Source: Uganda Bureau of Statistics

Table 7 j (i) Functional Classification of Donor Disbursements, Q2 2019/20 to Q3 2020/21, Billion shillings

	2019/120			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	47.0	1,544.1	2,587.5	1,721.6	34.6	29.3
Executive and legislative organs	-	36.2	-	314.0	22.7	25.9
Financial and fiscal affairs	47.0	1,507.9	2,587.5	1,407.6	11.9	3.4
External Affairs	-	-	-	-	-	-
Public Debt Transactions	-	-	-	-	-	-
Defence	158.0	78.0	19.8	119.2	183.1	87.9
Defense Affairs and Services	158.0	78.0	19.8	119.2	183.1	87.9
Public order and safety	54.8	33.5	48.2	-	83.3	10.6
Law Courts and Legal Services	-	-	-	-	14.2	-
Prisons, Police and Corrective Services	-	-	-	-	69.1	10.6
Other Public Order and Safety	54.8	33.5	48.2	-	-	-
Economic Affairs	999.4	587.6	765.7	976.9	580.2	127.4
Fuel and Energy Affairs And Services	199.0	172.3	103.9	333.8	48.8	23.1
Mining and Mineral Resources Other Than Fuels	-	-	-	-	-	-
Construction	-	-	-	-	-	-
Manufacturing	-	-	-	-	-	13.7
Agriculture , Forestry, Fishing and Hunting	471.2	127.5	192.2	1.9	117.7	9.0
Transport (include road, railway, air transport, other transport etc)	305.9	211.0	100.5	597.6	383.8	61.7
Communication	-	53.2	-	27.2	-	-
Tourism And Area Promotion	-	-	-	-	-	-
Labour Affairs	-	-	-	-	-	-
Other Economic Affairs NEC	23.3	23.6	369.2	16.4	30.0	19.9
Environment Protection	0.2	-	-	19.4	9.9	10.0
Protection of the environment	0.2	-	-	19.4	9.9	10.0
Housing and Community amenities	110.4	132.9	90.5	97.8	412.1	19.5
Housing development	-	14.5	-	-	-	-
Community Development	-	39.8	-	-	-	-
Water Supply	110.4	78.6	90.5	97.8	412.1	19.5
Housing & Community amenities n.e.c.	-	-	-	-	-	-
Health	76.5	98.2	87.4	46.5	110.4	113.2
Medical products and Appliances	45.4	12.9	5.5	-	72.3	86.0
Out Patients	-	-	-	-	-	-
Hospital Services	18.3	85.3	81.8	46.5	28.0	26.3
Public Health Services	12.6	-	-	-	10.1	0.9
Research and Development	-	-	-	-	-	-
Health n.e.c.	0.1	0.0	-	-	-	-
Education	44.9	114.2	15.4	8.9	80.4	75.1
Preprimary and Primary Education	23.5	-	14.2	-	-	-
Secondary Education	-	-	-	-	-	-
Business, Technical, and Vocation Education	21.4	114.2	1.1	6.2	47.0	38.0
University Education	-	-	-	2.7	8.2	8.6
Social Protection	153.4	50.1	33.8	115.5	118.2	0.0
Soial exclusion nec	134.6	40.0	24.8	-	-	-
Social protection nec	18.9	10.2	9.0	115.5	118.2	0.0
Grand Total	1,644.6	2,638.6	3,648.3	3,105.7	1,612.3	473.1

Source: Uganda Bureau of Statistics

Table 7 j (ii) Functional Classification of Donor Disbursements Percentages, Q2 2019/20 to Q3 2020/21.

	2019/20			2020/21		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	2.9	58.5	70.9	55.4	2.1	6.2
Executive and legislative organs	0.0	1.4	0.0	10.1	1.4	5.5
Financial and fiscal affairs	2.9	57.1	70.9	45.3	0.7	0.7
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
Defence	9.6	3.0	0.5	3.8	11.4	18.6
Defence Affairs and Services	9.6	3.0	0.5	3.8	11.4	18.6
Public order and safety	3.3	1.3	1.3	0.0	5.2	2.2
Law Courts and Legal Services	0.0	0.0	0.0	0.0	0.9	0.0
Prisons, Police and Corrective Services	0.0	0.0	0.0	0.0	4.3	2.2
Other Public Order and Safety	3.3	1.3	1.3	0.0	0.0	0.0
Economic Affairs	60.8	22.3	21.0	31.5	36.0	26.9
Fuel and Energy Affairs And Services	12.1	6.5	2.8	10.7	3.0	4.9
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.0	0.0	0.0	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	2.9
Agriculture , Forestry, Fishing and Hunting	28.7	4.8	5.3	0.1	7.3	1.9
Transport (include road, railway, air transport, other transport etc)	18.6	8.0	2.8	19.2	23.8	13.0
Communication	0.0	2.0	0.0	0.9	0.0	0.0
Tourism And Area Promotion	0.0	0.0	0.0	0.0	0.0	0.0
Labour Affairs	0.0	0.0	0.0	0.0	0.0	0.0
Other Economic Affairs NEC	1.4	0.9	10.1	0.5	1.9	4.2
Environment Protection	0.0	0.0	0.0	0.6	0.6	2.1
Protection of the environment	0.0	0.0	0.0	0.6	0.6	2.1
Housing and Community amenities	6.7	5.0	2.5	3.1	25.6	4.1
Housing development	0.0	0.6	0.0	0.0	0.0	0.0
Community Development	0.0	1.5	0.0	0.0	0.0	0.0
Water Supply	6.7	3.0	2.5	3.1	25.6	4.1
Housing & Community amenities n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0
Health	4.7	3.7	2.4	1.5	6.8	23.9
Medical products and Appliances	2.8	0.5	0.2	0.0	4.5	18.2
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.1	3.2	2.2	1.5	1.7	5.6
Public Health Services	0.8	0.0	0.0	0.0	0.6	0.2
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	2.7	4.3	0.4	0.3	5.0	15.9
Preprimary and Primary Education	1.4	0.0	0.4	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	1.3	4.3	0.0	0.2	2.9	8.0
University Education	0.0	0.0	0.0	0.1	0.5	1.8
Social Protection	9.3	1.9	0.9	3.7	7.3	0.0
Social exclusion nec	8.2	1.5	0.7	0.0	0.0	0.0
Social protection nec	1.1	0.4	0.2	3.7	7.3	0.0
Grand Total	100	100	100	100	100	100

Source: Uganda Bureau of Statistics