Uganda Bureau of Statistics

THE REPUBLIC OF UGANDA

Public Corporations Finance Statistics

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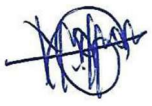
FOREWORD

This is the second issue of the Government Finance Statistics beyond the General Government sector. It contains detailed statistics for the operations of Public Corporations (State Owned enterprises) compiled using the Government Finance Statistics Manual of 2014.

The publication contains statistics and information that can be used by public policy analysts, development planners for evidence-based decision making on the Public Corporations and the public sector as a whole. Whereas a lot of emphasis has been put on the General Government around the world, there is a growing need to produce statistics on Public Corporations for improved evidence-based panning, policy and decision making about the entire public sector.

Uganda Bureau of Statistics is indebted to the Public Corporations that have continuously provided data which made it possible to produce this publication. The Bureau is grateful to collaborating partners especially the Ministry of Finance Planning and Economic Development for the cooperation in data sharing and exchange and IMF for the technical support rendered.

Lastly, I commend the staff of the GFS Unit for their tireless efforts and time invested in producing this maiden publication.



Aliziki K. Lubega

THE PUBLIC CORPORATIONS' PERFORMANCE AT A GLANCE

The Public Corporations revenue collected increased by 15.2 percent to shs 8.6 trillion for the FY 2023/24 compared to shs 7.4 trillion collected in the FY 2022/23. The largest contributor to the revenue was property income, accounting for 55.4 percent of total revenue in 2023/24.

Public Corporations incurred a total expense of shs. 6.8 trillion in FY 2023/24, an 8.2 percent increase from shs 6.3 trillion incurred in FY 2022/23.

The net acquisition of non-financial assets registered shs 1.3 trillion for the FY 2023/24 compared to the shs 757.5 billion acquired in the FY 2022/23.

The net incurrence of liabilities for the Public Corporations was recorded at shs 2.3 trillion for the FY 2023/24 compared to the shs 5.5 trillion registered for the FY 2022/23. *See Appendix tables 3A (i) & (ii)*

Total stock of assets for the Public Corporations increased by 5.7 percent to 77.7 trillion for the FY 2023/24 from shs 73.5 trillion recorded in FY 2022/23.

The debt for Public Corporations decreased to shs 36.8 trillion for the FY 2023/24, with the highest being currency and deposits worth shs 20.3 trillion. This was a 2.6 percent decrease from the total debt of shs 37.7 trillion registered for the FY 2022/23.

The net worth for the Public Corporations increased from 35.6 trillion in FY 2022/23 to 40.9 trillion in FY 2023/24. *See Summary Table 2*

INTRODUCTION

The main functions of government are the provision of non-market services, the regulation of economic and social conditions, and the redistribution of income between sections of the community. These activities are primarily financed by taxation and are carried out by entities in the general government sector. In addition to this core activity, governments can also own or control enterprises that sell goods or services to the public and which operate largely on a market basis (public non-financial corporations) or engage in financial intermediation (public financial corporations).

The term 'Government Finance Statistics' refers to statistics that measure the financial activities of governments and reflect the impact of those activities on other sectors of the economy. GFS enables policy makers and users to analyze the financial operations and financial position of the public sector by the level of government, institutional sector or set of transactions.

Although the IMF has put emphasis on the compilation of the Government Finance statistics regarding the General Government sector, in principle, the Government Finance Statistics (GFS) covers the public sector. The public sector consists of all resident institutional units controlled directly, or indirectly, by resident government units, that is, all units of the General Government (GG) sector and resident public corporations. The General Government sector consists of all government units and all resident nonmarket NPIs that are controlled by government units (Central Government and Local Government), while the public corporations subsector consists of all corporations controlled by government units or other public corporations and provide goods and services to the citizens/community at a market price (Public Financial Corporations and Public Non-Financial Corporations).

Rational for the compilation of the statistics on Public Corporations

The need for statistics for the Public Corporations (PCs) is fast growing in the world because it has been observed to have a significant effect on the performance of an economy. Studies indicate that most of the PCs have rules in place for effective performance, however the enforcement can be problematic because of insufficient publicly available annual reports, limited reporting to parliament of financial performance and operational developments. To better manage government assets, it is important that statistics for public corporations be compiled.

Public corporations are government assets with specific missions. They deal with the

commercial part of government and therefore Government needs to monitor what they are doing, how, and if this is consistent with their mandates.

In addition, to better manage fiscal policy, including public corporations, might lead to a different picture of the overall fiscal stance than just considering GG.

Compilation of the Statistics for the Public corporations would also help in managing the fiscal risks. Loss-making Public Corporations can be a significant source of fiscal risks to government. Fiscal risks can originate from a variety of sources:

- Lower-than-expected amounts remitted to treasury by public corporations in the form of dividends and taxes
- Direct budget subsidies by the government to compensate for loss-making activities of the public corporations
- Assumption of liabilities for the public corporation by the government and
- Pressure to recapitalize strained balance sheets of the public corporation in question.

Compiling statistics for public corporations is essential to evaluate total public sector performance and formulate comprehensive, data-driven government policies.

The Coverage

The statistics presented in this bulletin cover the public corporations which comprise 10 Public Financial Corporations including the Central Bank and 18 Public Non-Financial Corporations.

GFS COMPILATION PRACTICES

Introduction

This section focuses on data compilation practices, accounting conventions and reporting practices. The compilation of Public Corporations is in line with Government Finance Statistics Manual 2014 (GFSM 2014).

Data sources

The primary source of data is the annual financial statements (final accounts) that are provided by the various Public Corporations of Uganda.

Classification

The classification of transactions is consistent with internationally accepted standards, guidelines and best practices according to GFSM 2014.

Accounting conventions

Basis of recording

The Public Corporations use an accrual basis of recording in their reporting systems with all their transactions recorded when a transaction is undertaken and not necessarily when there is an exchange of cash.

It is important to note that Public Corporations have two different accounting/reporting periods. Whereas some report on the Financial Year basis, others report on Calendar Year basis. For reporting purposes, this publication has harmonized / standardized the reporting of statistics for all Public Corporations to a financial year basis. This decision was informed by the fact that the government of Uganda is currently encouraging all the Public Corporations to move from calendar year accounting/reporting basis to the financial year basis.

Valuation

All Public corporations' transactions are valued at market prices.

Periodicity

This Public Corporations Finance Statistics bulletin is produced annually with a time lag of one (1) year.

ANALYSIS OF GOVERNMENT OPERATIONS

Introduction

This section presents an analysis of the flows (transactions) and stocks based on the GFSM 2014 format. It is important to note that some public corporations present their financial statements on calendar year basis while others present on a financial year basis. Therefore, for reporting purposes, the financial year that ends in June of the year in question is combined with that calendar year that ends December for the year in question at aggregation, for example, FY 2023/24 figures are combined for from calendar years 2023 and 2024 figures.

Summary of Performance of Public Corporations

Transactions for Public Corporations

Revenue

In FY 2023/24, Public Corporations collected a total revenue of 8.6 trillion shs compared to 7.4 trillion shs collected for the FY 2022/23. During the period under review, the largest contributor to the revenue was the property income accounting for 55.4 percent and the second largest contributor was the sale of goods and services accounting for 36.6 percent of the total revenue in the FY 2023/24, *see Table 1 below and Appendix table 3.1 A (i) & (ii).*

Expense

Public Corporations incurred a total expense of 6.8 trillion shs for the FY 2023/24 compared to the 6.3 trillion shs incurred in the FY 2022/23. During the year 2023/24, the largest expense was on the use of goods and services accounting for 42.0 percent followed by interest expense accounting for 34.9 percent of the total expense, *see Table 1 below and Appendix table 3.1 A (i) & (ii).*

Net acquisition of non- financial assets

During FY 2023/24, the net acquisition of non-financial assets by the Public Corporations amounted to shs 1.3 trillion compared to net acquisition of shs 740 billion made in FY 2022/23. Total purchases in 2023/24 amounted to shs 1.9 trillion, shs 565.9 billion was the consumption of fixed capital while a loss of shs 6.7 billion was made from the disposal of non-financial assets. Other inventory (which includes materials and supplies and work in progress) was the most purchased non-financial assets, accounting for 45.1 percent of the total purchases for FY 2023/24, followed by machinery and equipment that accounted for 23.4 percent, *see Table 1 below, Appendix Table 3.1 A (i) & (ii) and Appendix 3.1 D (i) & (ii).*

Net Lending/Borrowing

Public Corporations were net lenders of shs 400.6 billion in the FY 2023/24 in comparison to the net lending of shs 384.5 billion during the FY 2022/23, *see net lending/borrowing in Table 1 below and Appendix table 3.1 A*

Net acquisition of Financial Assets

During the FY 2023/24, net acquisition of financial assets for Public Corporations was shs 2.7 trillion of which debt securities amounted to 3.6 trillion, *see Table 1 below and Appendix table 3.1 A (i) & (ii).*

Net incurrence of liabilities

Public Corporations incurred liabilities worth shs 2.3 trillion for the FY 2023/24 of which other accounts payable contributed 186.7 percent to the total liabilities compared to the shs 5.5 trillion registered for the FY 2022/23, *see Table 1 below and Appendix table 3.1 A (i) & (ii).*

Table 1: Summary of the Public Corporations transactions for 2022/23 and 2023/24 In Million Shillings

Financial Year	FY 2022/23			FY 2023/24		
	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations
Revenue	4,187,402	3,244,307	**7,431,709**	4,899,585	3,658,514	**8,558,099**
Expense	3,084,170	3,222,921	**6,307,092**	3,217,030	3,609,211	**6,826,241**
Net Acquisition of Non-financial Assets	45,731	694,415	**740,146**	50,268	1,281,000.984	**1,331,269**
Acquisition of Non-financial Assets during the year (Gross)	140,101	1,125,160	**1,265,261**	139,237	1,764,666.808	**1,903,904**
Consumption of Fixed Capital (CFC)	78,429	429,333	**507,762**	87,310	478,603.977	**565,914**
Disposals (Proceeds from sale of Property, Plant & Equipment)	-15,940	-1,413	**-17,353**	-1,659	-5,061.847	**-6,721**
Net Lending/Borrowing (Surplus/Deficit)	1,057,500	-673,029	**384,471**	1,632,287	-1,231,697	**400,589**
Net Acquisition of Financial Assets	6,370,802	-443,923	**5,926,880**	2,990,204	-316,878	**2,673,325**
Net Incurrence of Liabilities	5,313,302	229,106	**5,542,408**	1,357,917	914,819	**2,272,736**

Source: *Uganda Bureau of Statistics*

The Stock Positions of the Public Corporations (Balance sheet)

Stock of assets

The stock of assets for the Public Corporations in the FY 2023/24 was shs 77.7 trillion compared to shs 73.5 trillion recorded in FY 2022/23 of which, stock for non-financial assets amounted to shs 22.7 trillion for the FY 2023/24 compared to shs 21.6 trillion for the FY 2022/23. The financial Assets amounted close to shs 55 trillion for the FY 2023/24 compared to shs 51.9 trillion for the FY 2022/23, *see Table 2 below and Appendix table 3.1 G (i)*

The largest amount of stock was the fixed assets accounting for 63.0 percent of the stock of non-financial assets in FY 2023/24 followed by inventories that accounted for 23.1 percent of the stock of non-financial assets, *see Appendix table 3.1 G (ii).*

The stock of non-produced assets, specifically land, stood at a total amount of shs 3.2 trillion accounting for 13.9 percent of the stock of non-financial assets in the FY 2023/24 compared to shs 3.1 trillion in the FY 2022/23, *see Appendix table 3.1 G (i) and (ii).*

The largest amount of stock for the financial assets was in form of equity and investment fund shares accounting for 37.2 percent of the stock of financial assets, followed by loans that accounted for 22 percent for the year FY 2023/24, *see Appendix table 3.1 G (ii)*

Stock Debt of Public Corporations

Stock of debt incurred by Public Corporations amounted to shs 36.8 trillion for the FY 2023/24 compared to shs 37.7 trillion for the FY 2022/23. Most of the debt was in form of currency and deposits accounting for 55.2 percent of the debt followed by other accounts payable that contributed 14.4 percent for the year FY 2022/23, *see Table 2 and Appendix table 3.1 G (i) and (ii)*

Net worth

The Public Corporations' net worth (total assets less total liabilities) amounted to shs 40.9 trillion for the FY 2023/24 compared to shs 35.8 trillion for the FY 2022/23.

For the FY 2023/24, Public financial corporations had a net worth of shs. 29.5 trillion which contributed 72.2 percent to the total net worth while public non-financial corporations had a net worth of shs. 11.4 trillion contributing to 27.8 percent of the total net worth of the Public Corporations for the FY 2023/24, *see Table 2 below and Appendix table 3.1 G (i) and (ii).*

Table 2: Summary of the Public Corporations Stock Positions for 2022/23 and 2023/24, Million Shillings

Financial Year	FY 2022/23			FY 2023/24		
	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations	Financial Public Corporations	Non- Financial Corporations	Total Public Corporations
Total Assets	50,854,623	22,628,442	**73,483,066**	53,817,896	23,859,893	**77,677,789**
Non-Financial Assets	2,061,645	19,526,921	**21,588,566**	2,201,461	20,502,148	**22,703,609**
Financial Assets	48,792,978	3,101,521	**51,894,500**	51,616,435	3,357,745	**54,974,180**
Debt	26,169,578	11,557,862	**37,727,440**	24,276,631	12,480,515	**36,757,146**
Net Worth	24,685,045	11,070,580	**35,755,626**	29,541,266	11,379,377	**40,920,643**

Source: *Uganda Bureau of Statistics*

Analysis of the operations of the subsectors of Public Corporations

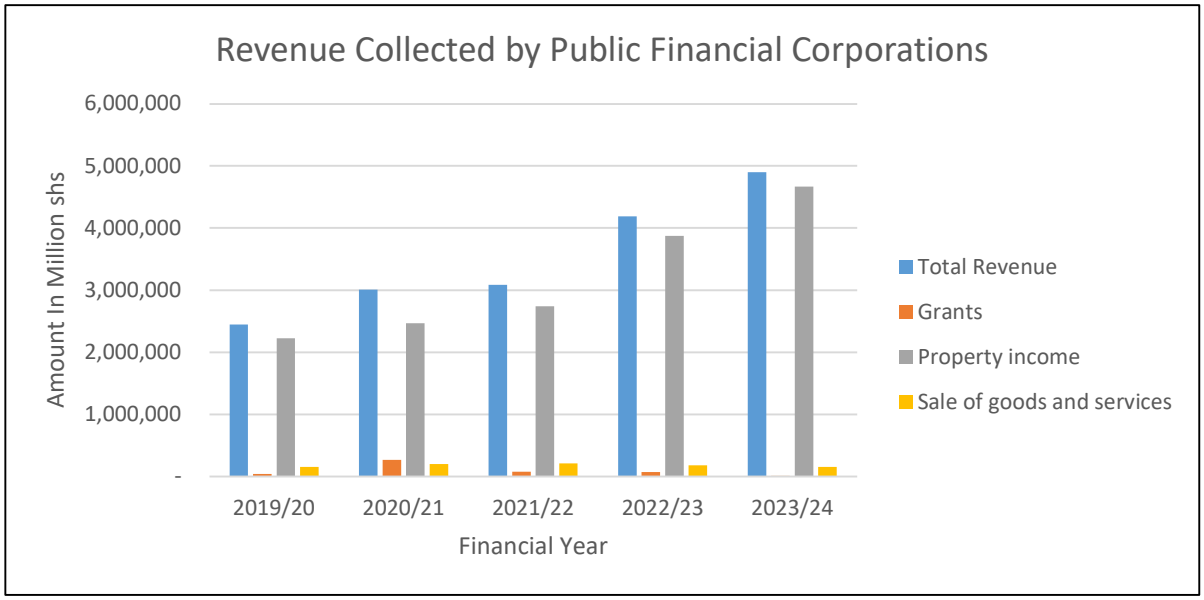
This section analyses the operations of the different subsectors of the Public Corporations. The Public Corporations are divided into two; the Public financial corporations and the Public non- financial corporations.

Performance of the Public Financial Corporations

Revenue

In FY 2023/24, the Public financial corporations collected total revenue of shs 4.9 trillion compared to the shs 4.2 trillion collected in FY 2022/23. The largest contributor to the revenue was property income, accounting for 95.3 percent of the total revenue collected, *see Figure 1 below.*

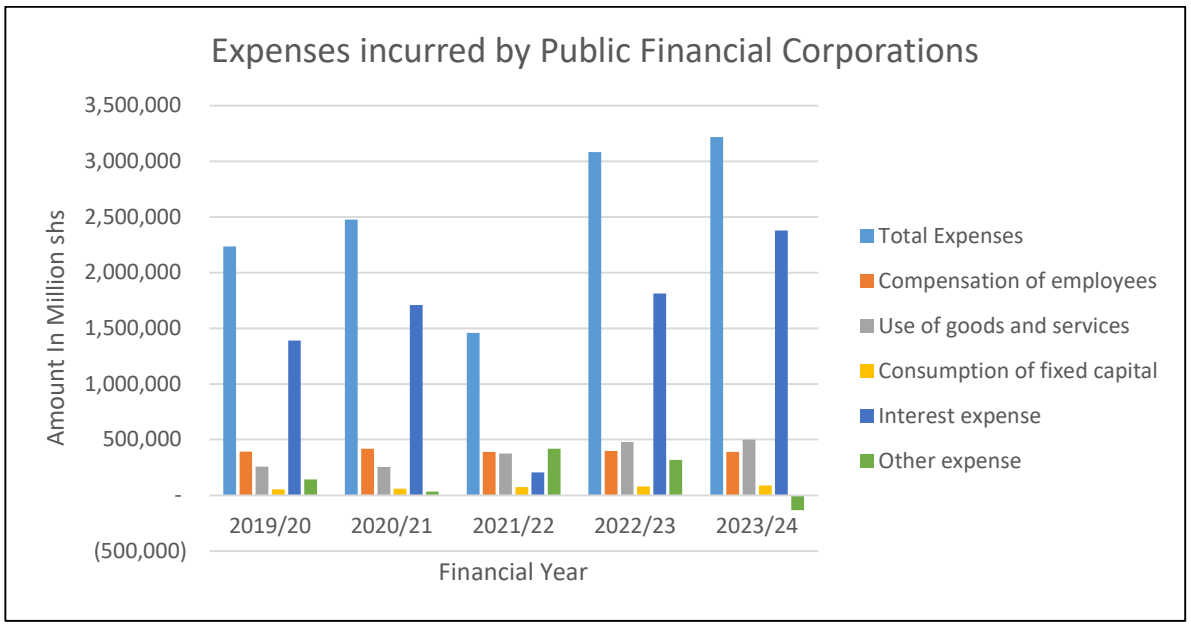
Figure 1. Revenue collected by Public Financial Corporations, 2019/20 to 2023/24



Expenses

The Financial public corporations incurred a total expense of shs 3.2 trillion in the FY 2023/24 compared to the shs 3.1 trillion incurred in the FY 2022/23. The largest expense was interest expense accounting for 73.9 percent of the total expense incurred, *see Figure 2 below.*

Figure 2: Expenses Incurred by Public Financial Corporations, 2019/20 to 2023/24



Acquisition of non-financial assets

The net acquisition of non-financial assets by Public financial corporations in FY 2023/24 amounted to shs 50.3 billion of which purchases for the year were shs 139.2 billion, consumption of fixed capital was shs 87.3 billion and the disposal of non-financial assets (loss made from the sale of property, plant and equipment) was minus shs 1.7 billion. Other fixed assets were the most purchased assets in FY 2023/24, contributing 29.3 percent. On the other hand, the net acquisition of non-financial assets for FY 2022/23 amounted to shs 45.7 billion, *see Table 1 and Appendix tables 3.1 B (i) & (ii) and 3.1 E (i) & (ii).*

Stock of Assets

The total stock of assets for the Public financial corporations was shs 53.8 trillion in FY 2023/24 compared to shs 50.9 trillion recorded for the FY 2022/23. This was a 5.8 percent increase in the stock of assets in 2023/24 in comparison to the 12.0 percent rise recorded in 2022/23. Non-financial assets amounted to shs 2.2 trillion for the FY 2023/24 compared to the non-financial assets that amounted to shs 2.1 trillion for the FY 2022/23. The largest amount of stock was the fixed assets accounting for 59.5 percent of non-financial assets, followed by inventories (work in progress) accounting for 16.8 percent of the stock of non-financial assets for the FY 2023/24.

Stock of land (non-produced assets) decreased to shs 152.8 billion for the FY 2023/24 from shs 158.2 billion in the FY 2022/23 and this accounted for 7 percent of the stock of the non-financial assets.

The stock of financial assets owned by Public financial corporations amounted to shs 51.6 trillion for the FY 2023/24 compared to shs 48.8 trillion for the FY 2022/23. Equity and investment fund shares accounted for 39.6 percent of the stock of the financial assets followed by loans that contributed 23.3 percent to the total financial assets for the year FY 2023/24, *see Table 2 and Appendix table 3.1 H (i) and (ii).*

Stock of Liabilities (Debt)

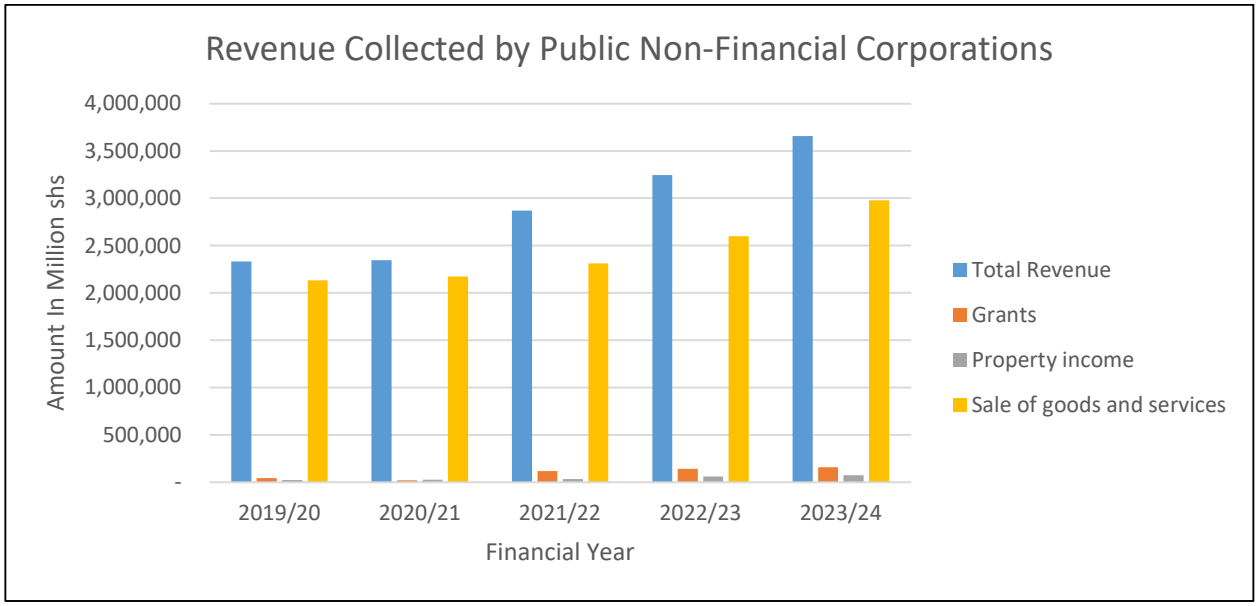
Stock of liabilities (debt) for the public financial corporations was shs 24.3 trillion for the FY 2023/24 compared to the debt of shs 26.2 trillion recorded as at FY 2022/23. Stock in form of currency and deposits was the largest debt instrument accounting for 63.6 percent followed by debt securities that contributed 16 percent of the total debt for the year FY 2023/24, *see the Table 2 and Appendix table 3.1 H (i) and (ii).*

Performance of the Non-Financial Public Corporations

Revenue

In FY 2023/24, the public non-financial corporations collected total revenue of shs 3.7 trillion compared to the shs 3.2 trillion collected in the FY 2022/23. This was an increase of 12.8 percent in the revenue collected. The largest contributor to the revenue was sales of goods and services, accounting for 81.4 percent of the total revenue collected, see Figure 3 below.

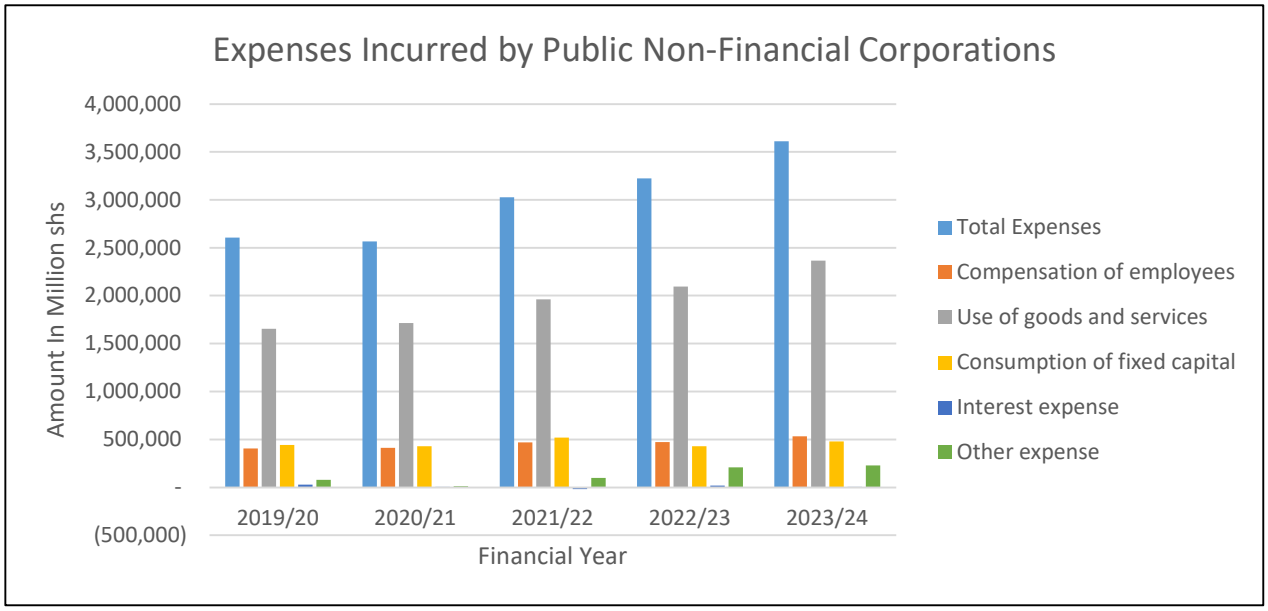
Figure 3: Revenue collected by Public Non-Financial Corporations, 2019/20 to 2023/24



Expense

Public non-financial corporations incurred a total expense of shs 3.6 trillion in the FY 2023/24 compared to shs 3.2 trillion incurred in the FY 2022/23. This was an increase of 12.0 percent in expenses for public non-financial corporations. The largest expense was on use of goods and services accounting for 65.6 percent of the total expense incurred, *see Figure 4 below.*

Figure 4: Expense incurred by Public Non-Financial Corporations, 2019/20 to 2023/24



Acquisition of non-financial assets

The net acquisition of non-financial assets by Public non-financial corporations amounted to shs 1.3 trillion for FY 2023/24 of which the acquisitions for the year were shs 1.8 trillion and consumption of fixed capital was shs 478.6 billion while minus shs 5.1 billion was realized from the disposal of non-financial assets (proceeds from sale of property, plant and equipment).

Other inventory (work in progress) were the most purchased non-financial assets during that year contributing 45.5 percent to the total purchases for the FY 2023/24, *see Table 1 and Appendix tables 3.1 C (i) & (ii) and 3.1 F (i) & (ii).*

Stock of Assets

The total stock of assets for the public non-financial corporations was shs 23.9 trillion in FY 2023/24 compared to shs 22.6 trillion recorded for the FY 2022/23. The non-financial assets amounted to shs 20.5 trillion for the FY 2023/24 compared to shs 19.5 trillion for the FY 2022/23. Stock of fixed assets was the largest amount of stock accounting for 63.4 percent of the non-financial assets, followed by non-produced assets (land) that accounted for 14.6 percent

to the total non-financial assets for the FY 2023/24.

Financial assets owned by public non-financial corporations amounted to shs 3.4 trillion for the FY 2023/24 compared to shs 3.1 trillion for the FY 2022/23.

Other accounts receivable accounted for the largest amount of financial assets stock accounting for 48.7 percent followed by currency and deposits that accounted for 45.5 percent to the total stock of financial assets for the FY 2023/24, *see Table 2 and Appendix table 3.1 I (i) and (ii).*

Stock of Liabilities (Debt)

Stock of liabilities (debt) for the public non-financial corporations amounted to shs 12.5 trillion for the FY 2023/24 compared to shs 11.6 trillion recorded in the FY 2022/23. The largest debt instrument was the currency and deposits which accounted for 38.7 percent of total debt followed by other accounts payable that contributed to 35.8 percent of debt in the FY 2022/23, *see the Table 2 and Appendix table 3.1 I (i) and (ii).*

APPENDIX 1
Statistical tables

Table 3.1 A (i): Statement of Operations for Public Corporations in million shillings, FY 2019/20 – FY 2023/24

	2019/20	2022/23	2023/24	2022/23	2023/24
Revenue	**4,777,033**	**5,354,761**	**5,957,395**	**7,431,709**	**8,558,099**
Grants	83,391	287,778	198,682	217,570	167,159
Other revenue	**4,693,642**	**5,066,983**	**5,758,712**	**7,214,139**	**8,390,941**
Property income	2,246,876	2,496,784	2,777,795	3,931,773	4,742,583
Sale of goods and services	2,285,959	2,373,350	2,521,938	2,780,248	3,128,729
Fines, penalties, and forfeits	915	1,756	3,483	374	421
Transfers not elsewhere classified	94,241	84,592	105,508	89,983	90,941
Premium, fees and claims	16,595	19,589	92,329	31,906	33,439
Other Income	49,056	90,913	257,659	379,854	394,826
Expenses	**4,838,462**	**5,041,759**	**4,483,214**	**6,307,092**	**6,826,241**
Compensation of employees	796,348	831,850	854,727	871,250	919,647
Use of goods and services	1,912,553	1,967,121	2,334,354	2,573,692	2,863,736
Consumption of fixed capital	492,708	487,530	591,740	507,762	565,914
Interest expense	1,417,946	1,710,497	186,256	1,830,699	2,382,429
Other expense	218,908	44,762	516,137	523,688	94,516
Net operating balance	**-61,429**	**313,002**	**1,474,181**	**1,124,618**	**1,731,858**
Net acquisition of nonfinancial assets	**868,406**	**1,028,968**	**-282,012**	**740,146**	**1,331,269**
Net purchase of property, plant and equipment	**881,699**	**1,044,938**	**-239,269**	**757,499**	**1,337,990**
Fixed Assets	**36,710**	**476,383**	**-63,270**	**14,517**	**476,180**
Building and Structures	**-3,553**	**40,311**	**24,796**	**-52,911**	**245,845**
Dwellings	-1,432	-1,025	-347	-303	-733
Buildings other than dwellings	-13,844	-17,442	32,238	8,589	146,965
Other structures	10,183	60,997	-4,197	-58,194	100,686
Land improvements	1,540	-2,219	-2,898	-3,003	-1,073
Machinery and Equipment	**43,233**	**346,640**	**-161,450**	**37,433**	**184,441**
Transport Equipment	78,757	373,903	-107,138	-7,211	-23,493
Machinery and equipment other than transport equipment	-35,524	-27,263	-54,312	44,645	207,934
Other Fixed Assets	**-2,970**	**89,432**	**73,384**	**29,994**	**45,894**
Cultivated biological resources	-	-	-	-	-
Intellectual property products	-3,456	8,187	26,755	11,263	5,139

Cost of ownership transfer on non-produced assets other than land	486	81,245	46,628	18,731	40,755
Weapons systems	**-**	**-**	**-**	**-**	**-**
Inventories	**845,624**	**568,680**	**-175,837**	**743,829**	**862,702**
Materials and Supplies	-36,985	-11,446	17,159	20,084	20,380
Work In Progress	882,609	580,127	-192,996	723,745	842,322
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-Produced Assets	**-634**	**-125**	**-162**	**-847**	**-893**
Land	-634	-125	-162	-1,120	-957
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	273	64
Intangible non-produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	**-13,294**	**-15,970**	**-42,743**	**-17,353**	**-6,721**
Net lending/borrowing balance	**-929,835**	**-715,965**	**1,756,193**	**384,471**	**400,589**
Net financial balance	**-929,835**	**-715,965**	**1,756,193**	**384,471**	**400,589**
Net acquisition of financial assets	**7,067,340**	**7,078,288**	**2,689,768**	**5,926,880**	**2,673,325**
SDR	-5,013	-3,683	1,730,941	-248,413	-990,880
Currency and deposits	3,217,179	-620,365	-147,826	1,460,804	-1,055,864
Debt securities	1,943,345	2,551,927	1,397,006	2,899,636	3,633,458
Loans	1,644,272	2,768,585	-310,455	4,306,760	1,381,899
Equity and investment funds	142,310	2,102,385	373,512	-1,874,784	940,295
Derivatives	4,694	33,609	20,825	-32,209	-21,511
Other accounts receivable	120,554	245,830	-374,235	-584,914	-1,214,072
Net incurrence of liabilities	**7,997,176**	**7,794,253**	**933,575**	**5,542,408**	**2,272,736**
SDR	1,830	-12,471	1,720,806	-59,852	-922,459
Currency and deposits	2,388,619	3,604,292	-1,855,500	3,169,180	-1,192,450
Debt securities	-	-	-	-	-
Loans	815,685	301,717	538,092	375,711	-43,482
Equity and investment funds	736,448	1,046,500	87,746	31,262	218,371
Pension liabilities	-8,880	-16,592	-3,062	-4,105	-14,936
Derivatives	4,224	-36,436	-1,360	2,346	-16,432
Other accounts payable	4,059,250	2,907,245	446,854	2,027,866	4,244,125

Source: *Uganda Bureau of Statistics*

Table 3.1 A (ii): Statement of Operations for Public Corporations, FY 2019/20 – FY 2023/24, Percentage Share.

	2019/20	2022/23	2023/24	2022/23	2023/24
Revenue	**100**	**100**	**100**	**100**	**100**
Grants	1.7	5.4	3.3	2.9	2.0
Other revenue	**98.3**	**94.6**	**96.7**	**97.1**	**98.0**
Property income	47.0	46.6	46.6	52.9	55.4
Sale of goods and services	47.9	44.3	42.3	37.4	36.6
Fines, penalties, and forfeits	0.0	0.0	0.1	0.0	0.0
Transfers not elsewhere classified	2.0	1.6	1.8	1.2	1.1
Premium, fees and claims	0.3	0.4	1.5	0.4	0.4
Other Income	1.0	1.7	4.3	5.1	4.6
Expenses	**100**	**100**	**100**	**100**	**100**
Compensation of employees	16.5	16.5	19.1	13.8	13.5
Use of goods and services	39.5	39.0	52.1	40.8	42.0
Consumption of fixed capital	10.2	9.7	13.2	8.1	8.3
Interest expense	29.3	33.9	4.2	29.0	34.9
Other expense	4.5	0.9	11.5	8.3	1.4
Net operating balance					
Net acquisition of nonfinancial assets	**100**	**100**	**100**	**100**	**100**
Net purchase of property, plant and equipment	**102**	**102**	**85**	**102**	**101**
Fixed Assets	**4.2**	**46.3**	**22.4**	**2.0**	**35.8**
Building and Structures	**-0.4**	**3.9**	**-8.8**	**-7.1**	**18.5**
Dwellings	-0.2	-0.1	0.1	-0.0	-0.1
Buildings other than dwellings	-1.6	-1.7	-11.4	1.2	11.0
Other structures	1.2	5.9	1.5	-7.9	7.6
Land improvements	0.2	-0.2	1.0	-0.4	-0.1
Machinery and Equipment	**5.0**	**33.7**	**57.2**	**5.1**	**13.9**
Transport Equipment	9.1	36.3	38.0	-1.0	-1.8
Machinery and equipment other than transport equipment	-4.1	-2.6	19.3	6.0	15.6
Other Fixed Assets	**-0.3**	**8.7**	**-26.0**	**4.1**	**3.4**
Cultivated biological resources	-	-	-	-	-
Intellectual property products	-0.4	0.8	-9.5	1.5	0.4
Cost of ownership transfer on non-produced assets other than land	0.1	7.9	-16.5	2.5	3.1
Weapons systems	**-**	**-**	**-**	**-**	**-**
Inventories	**97.4**	**55.3**	**62.4**	**100.5**	**64.8**

Materials and Supplies	-4.3	-1.1	-6.1	2.7	1.5
Work In Progress	101.6	56.4	68.4	97.8	63.3
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	-	-	-	-	-
Non-Produced Assets	-0.1	-0.0	0.1	-0.1	-0.1
Land	-0.1	-0.0	0.1	-0.2	-0.1
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	0.0	0.0
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	**-1.5**	**-1.6**	**15.2**	**-2.3**	**-0.5**
Net lending/borrowing balance					
Net financial balance					
Net acquisition of financial assets	**100**	**100**	**100**	**100**	**100**
SDR	-0.1	-0.1	64.4	-4.2	-37.1
Currency and deposits	45.5	-8.8	-5.5	24.6	-39.5
Debt securities	27.5	36.1	51.9	48.9	135.9
Loans	23.3	39.1	-11.5	72.7	51.7
Equity and investment funds	2.0	29.7	13.9	-31.6	35.2
Derivatives	0.1	0.5	0.8	-0.5	-0.8
Other accounts receivable	1.7	3.5	-13.9	-9.9	-45.4
Net incurrence of liabilities	**100**	**100**	**100**	**100**	**100**
SDR	0.0	-0.2	184.3	-1.1	-40.6
Currency and deposits	29.9	46.2	-198.8	57.2	-52.5
Debt securities	-	-	-	-	-
Loans	10.2	3.9	57.6	6.8	-1.9
Equity and investment funds	9.2	13.4	9.4	0.6	9.6
Pension liabilities	-0.1	-0.2	-0.3	-0.1	-0.7
Derivatives	0.1	-0.5	-0.1	0.0	-0.7
Other accounts payable	50.8	37.3	47.9	36.6	186.7

Source: *Uganda Bureau of Statistics*

Table 3.1 B (i): Statement of Operations for Public Financial Corporations in million shillings, FY 2019/20 – FY 2023/24

	2019/20	2022/23	2023/24	2022/23	2023/24
Revenue	**2,444,888**	**3,009,531**	**3,086,451**	**4,187,402**	**4,899,585**
Grants	39,600	266,416	79,053	73,905	8,244
Other revenue	2,405,288	2,743,115	3,007,398	4,113,497	4,891,341
Property income	2,224,178	2,469,562	2,742,441	3,871,561	4,667,155
Sale of goods and services	153,282	199,561	211,419	181,176	151,711
Fines, penalties, and forfeits	890	1,586	2,401	-	-
Transfers not elsewhere classified	2,682	1,273	1,785	-	-
Premium, fees and claims	12,373	15,828	20,001	29,311	30,363
Other Income	11,884	55,306	29,353	31,450	42,112
Expenses	**2,233,905**	**2,475,157**	**1,458,399**	**3,084,170**	**3,217,030**
Compensation of employees	390,710	418,759	387,733	398,640	389,255
Use of goods and services	257,819	254,772	374,244	477,761	497,220
Consumption of fixed capital	52,077	58,644	73,343	78,429	87,310
Interest expense	1,390,549	1,710,026	204,437	1,813,130	2,377,563
Other expense	142,750	32,956	418,642	316,210	-134,317
Net operating balance	**210,983**	**534,374**	**1,628,053**	**1,103,232**	**1,682,555**
Net acquisition of nonfinancial assets	**110,085**	**104,211**	**72,701**	**45,731**	**50,268**
Net purchase of property, plant and equipment	**111,688**	**106,292**	**72,679**	**61,672**	**51,927**
Fixed Assets	**-17,678**	**64,928**	**39,921**	**39,793**	**12,918**
Building and Structures	**-8,754**	**-13,182**	**-11,477**	**-9,202**	**-12,249**
Dwellings	-	-	-	-	-
Buildings other than dwellings	-8,754	-8,814	-6,892	-4,873	-8,163
Other structures	-	-	-	-10	-70
Land improvements	-	-4,368	-4,585	-4,319	-4,016
Machinery and Equipment	**-5,078**	**1,277**	**-14,928**	**16,866**	**-20,864**
Transport Equipment	-2,786	2,680	-4,039	4,506	-1,457
Machinery and equipment other than transport equipment	-2,292	-1,403	-10,889	12,360	-19,407
Other Fixed Assets	**-3,846**	**76,833**	**66,326**	**32,129**	**46,031**
Cultivated biological resources	-	-	-	-	-
Intellectual property products	-4,332	-4,413	19,698	13,398	5,275
Cost of ownership transfer on non-produced assets other than land	486	81,245	46,628	18,731	40,755
Weapons systems	**-**	**-**	**-**	**-**	**-**

Inventories	**129,366**	**41,229**	**32,758**	**22,387**	**39,354**
Materials and Supplies	-	-	-	-	-
Work In Progress	129,366	41,229	32,758	22,387	39,354
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-Produced Assets	**-**	**135**	**-**	**-508**	**-345**
Land	-	135	-	-508	-345
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	**-1,603**	**-2,080**	**22**	**-15,940**	**-1,659**
Net lending/borrowing balance	**100,898**	**430,162**	**1,555,351**	**1,057,500**	**1,632,287**
Net financial balance	**100,898**	**430,162**	**1,555,351**	**1,057,500**	**1,632,287**
Net acquisition of financial assets	**6,646,636**	**7,259,131**	**2,314,962**	**6,370,802**	**2,990,204**
SDR	-5,013	-3,683	1,730,941	-248,413	-990,880
Currency and deposits	2,862,206	-733,739	-572,064	1,579,324	-1,160,866
Debt securities	1,934,958	2,544,570	1,422,146	2,891,326	3,621,431
Loans	1,644,272	2,768,585	-310,455	4,306,760	1,381,899
Equity and investment funds	142,309	2,102,385	373,512	-1,872,638	940,295
Derivatives	4,694	33,609	20,825	-32,209	-21,511
Other accounts receivable	63,210	547,404	-349,944	-253,348	-780,165
Net incurrence of liabilities	**6,545,738**	**6,828,969**	**759,610**	**5,313,302**	**1,357,917**
SDR	1,830	-12,471	1,720,806	-59,852	-922,459
Currency and deposits	2,388,619	3,606,341	-1,877,548	3,099,285	-1,177,367
Debt securities	-	-	-	-	-
Loans	46,423	222,609	395,698	-15,020	-26,183
Equity and investment funds	210,954	488,181	-29,880	31,262	218,371
Pension liabilities	-16,154	-17,895	-16,043	-18,153	-29,967
Derivatives	4,224	-36,436	-1,360	2,346	-16,432
Other accounts payable	3,909,842	2,578,641	567,938	2,273,434	3,311,954

Source: *Uganda Bureau of Statistics*

Table 3.1 B (ii): Statement of Operations for Public Financial Corporations, FY 2019/20 – FY 2023/24, Percentage Share.

	2019/20	2022/23	2023/24	2022/23	2023/24
Revenue	**100**	**100**	**100**	**100**	**100**
Grants	1.6	8.9	2.6	1.8	0.2
Other revenue	**98.4**	**91.1**	**97.4**	**98.2**	**99.8**
Property income	91.0	82.1	88.9	92.5	95.3
Sale of goods and services	6.3	6.6	6.8	4.3	3.1
Fines, penalties, and forfeits	0.0	0.1	0.1	-	-
Transfers not elsewhere classified	0.1	0.0	0.1	-	-
Premium, fees and claims	0.5	0.5	0.6	0.7	0.6
Other Income	0.5	1.8	1.0	0.8	0.9
Expenses	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Compensation of employees	17.5	16.9	26.6	12.9	12.1
Use of goods and services	11.5	10.3	25.7	15.5	15.5
Consumption of fixed capital	2.3	2.4	5.0	2.5	2.7
Interest expense	62.2	69.1	14.0	58.8	73.9
Other expense	6.4	1.3	28.7	10.3	-4.2
Net operating balance					
Net acquisition of nonfinancial assets	**100**	**100**	**100**	**100**	**100**
Net purchase of property, plant and equipment	**101.5**	**102.0**	**100.0**	**134.9**	**103.3**
Fixed Assets	**-16.1**	**62.3**	**54.9**	**87.0**	**25.7**
Building and Structures	**-8.0**	**-12.6**	**-15.8**	**-20.1**	**-24.4**
Dwellings	-	-	-	-	-
Buildings other than dwellings	-8.0	-8.5	-9.5	-10.7	-16.2
Other structures	-	-	-	-0.0	-0.1
Land improvements	-	-4.2	-6.3	-9.4	-8.0
Machinery and Equipment	**-4.6**	**1.2**	**-20.5**	**36.9**	**-41.5**
Transport Equipment	-2.5	2.6	-5.6	9.9	-2.9
Machinery and equipment other than transport equipment	-2.1	-1.3	-15.0	27.0	-38.6
Other Fixed Assets	**-3.5**	**73.7**	**91.2**	**70.3**	**91.6**
Cultivated biological resources	-	-	-	-	-
Intellectual property products	-3.9	-4.2	27.1	29.3	10.5
Cost of ownership transfer on non-produced assets other than land	0.4	78.0	64.1	41.0	81.1
Weapons systems	**-**	**-**	**-**	**-**	**-**

Inventories	**117.5**	**39.6**	**45.1**	**49.0**	**78.3**
Materials and Supplies	-	-	-	-	-
Work In Progress	117.5	39.6	45.1	49.0	78.3
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-Produced Assets	**-**	**0.1**	**-**	**-1.1**	**-0.7**
Land	-	0.1	-	-1.1	-0.7
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	**-1.5**	**-2.0**	**0.0**	**-34.9**	**-3.3**
Net lending/borrowing balance					
Net financial balance					
Net acquisition of financial assets	**100**	**100**	**100**	**100**	**100**
SDR	-0.1	-0.1	74.8	-3.9	-33.1
Currency and deposits	43.1	-10.1	-24.7	24.8	-38.8
Debt securities	29.1	35.1	61.4	45.4	121.1
Loans	24.7	38.1	-13.4	67.6	46.2
Equity and investment funds	2.1	29.0	16.1	-29.4	31.4
Derivatives	0.1	0.5	0.9	-0.5	-0.7
Other accounts receivable	1.0	7.5	-15.1	-4.0	-26.1
Net incurrence of liabilities	**100**	**100**	**100**	**100**	**100**
SDR	0.0	-0.2	226.5	-1.1	-67.9
Currency and deposits	36.5	52.8	-247.2	58.3	-86.7
Debt securities	-	-	-	-	-
Loans	0.7	3.3	52.1	-0.3	-1.9
Equity and investment funds	3.2	7.1	-3.9	0.6	16.1
Pension liabilities	-0.2	-0.3	-2.1	-0.3	-2.2
Derivatives	0.1	-0.5	-0.2	0.0	-1.2
Other accounts payable	59.7	37.8	74.8	42.8	243.9

Source: *Uganda Bureau of Statistics*

Table 3.1 C (i): Statement of Operations for Public Non-Financial Corporations in million shillings, 2019/20 – FY 2023/24

	2019/20	2022/23	2023/24	2022/23	2023/24
Revenue	**2,332,145**	**2,345,231**	**2,870,943**	**3,244,307**	**3,658,514**
Grants	43,791	21,363	119,629	143,665	158,914
Other revenue	**2,288,354**	**2,323,868**	**2,751,314**	**3,100,642**	**3,499,600**
Property income	22,699	27,222	35,354	60,212	75,429
Sale of goods and services	2,132,678	2,173,789	2,310,520	2,599,072	2,977,018
Fines, penalties, and forfeits	25	170	1,083	374	421
Transfers not elsewhere classified	91,558	83,318	103,724	89,983	90,941
Premium, fees and claims	4,222	3,762	72,328	2,596	3,076
Other Income	37,171	35,607	228,306	348,404	352,715
Expenses	**2,604,558**	**2,566,602**	**3,024,815**	**3,222,921**	**3,609,211**
Compensation of employees	405,637	413,090	466,994	472,610	530,392
Use of goods and services	1,654,734	1,712,350	1,960,110	2,095,931	2,366,516
Consumption of fixed capital	440,631	428,886	518,397	429,333	478,604
Interest expense	27,398	470	-18,181	17,569	4,866
Other expense	76,157	11,806	97,495	207,478	228,833
Net operating balance	**-272,413**	**-221,371**	**-153,872**	**21,386**	**49,304**
Net acquisition of nonfinancial assets	**758,321**	**924,756**	**-354,714**	**694,415**	**1,281,001**
Net purchase of property, plant and equipment	**770,011**	**938,646**	**-311,949**	**695,827**	**1,286,063**
Fixed Assets	**54,387**	**411,455**	**-103,191**	**-25,276**	**463,262**
Building and Structures	**5,201**	**53,492**	**36,273**	**-43,709**	**258,094**
Dwellings	-1,432	-1,025	-347	-303	-733
Buildings other than dwellings	-5,090	-8,629	39,131	13,462	155,128
Other structures	10,183	60,997	-4,197	-58,184	100,756
Land improvements	1,540	2,149	1,687	1,316	2,943
Machinery and Equipment	**48,311**	**345,363**	**-146,522**	**20,567**	**205,305**
Transport Equipment	81,543	371,223	-103,099	-11,717	-22,036
Machinery and equipment other than transport equipment	-33,232	-25,859	-43,423	32,284	227,341
Other Fixed Assets	**875**	**12,600**	**7,057**	**-2,135**	**-137**
Cultivated biological resources	-	-	-	-	-
Intellectual property products	875	12,600	7,057	-2,135	-137
Cost of ownership transfer on non-produced assets other than land	-	-	-	-	-
Weapons systems	**-**	**-**	**-**	**0**	**0**

Inventories	716,257	527,451	-208,595	721,443	823,348
Materials and Supplies	-36,985	-11,446	17,159	20,084	20,380
Work In Progress	753,242	538,897	-225,754	701,359	802,969
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-Produced Assets	**-634**	**-260**	**-162**	**-339**	**-548**
Land	-634	-260	-162	-612	-612
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	273	64
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	**-11,690**	**-13,890**	**-42,765**	**-1,413**	**-5,062**
Net lending/borrowing balance	**-1,030,733**	**-1,146,128**	**200,842**	**-673,029**	**-1,231,697**
Net financial balance	**-1,030,733**	**-1,146,128**	**200,842**	**-673,029**	**-1,231,697**
Net acquisition of financial assets	**420,704**	**-180,844**	**374,807**	**-443,923**	**-316,878**
SDR	-	-	-	-	-
Currency and deposits	354,973	113,374	424,238	-118,520	105,002
Debt securities	8,387	7,358	-25,140	8,310	12,027
Loans	-	-	-	-	-
Equity and investment funds	1	-	-	-2,147	-
Derivatives	-	-	-	-	-
Other accounts receivable	57,344	-301,575	-24,291	-331,566	-433,907
Net incurrence of liabilities	**1,451,438**	**965,284**	**173,965**	**229,106**	**914,819**
SDR	-	-	-	-	-
Currency and deposits	-	-2,049	22,048	69,896	-15,083
Debt securities	-	-	-	-	-
Loans	769,263	79,108	142,394	390,731	-17,299
Equity and investment funds	525,494	558,319	117,626	-	-
Pension liabilities	7,274	1,303	12,981	14,048	15,031
Derivatives	-	-	-	-	-
Other accounts payable	149,407	328,603	-121,084	-245,569	932,171

Source: *Uganda Bureau of Statistics*

Table 3.1 C (ii): Statement of Operations for Public Non-Financial Corporations, FY 2019/20 – FY 2023/24, Percentage Share.

	2019/20	2022/23	2023/24	2022/23	2023/24
Revenue	**100**	**100**	**100**	**100**	**100**
Grants	1.9	0.9	4.2	4.4	4.3
Other revenue	**98.1**	**99.1**	**95.8**	**95.6**	**95.7**
Property income	1.0	1.2	1.2	1.9	2.1
Sale of goods and services	91.4	92.7	80.5	80.1	81.4
Fines, penalties, and forfeits	0.0	0.0	0.0	0.0	0.0
Transfers not elsewhere classified	3.9	3.6	3.6	2.8	2.5
Premium, fees and claims	0.2	0.2	2.5	0.1	0.1
Other Income	1.6	1.5	8.0	10.7	9.6
Expenses	**100**	**100**	**100**	**100**	**100**
Compensation of employees	15.6	16.1	15.4	14.7	14.7
Use of goods and services	63.5	66.7	64.8	65.0	65.6
Consumption of fixed capital	16.9	16.7	17.1	13.3	13.3
Interest expense	1.1	0.0	-0.6	0.5	0.1
Other expense	2.9	0.5	3.2	6.4	6.3
Net operating balance					
Net acquisition of nonfinancial assets	**100**	**100**	**100**	**100**	**100**
Net purchase of property, plant and equipment	**102**	**102**	**88**	**100**	**100**
Fixed Assets	**7.2**	**44.5**	**29.1**	**-3.6**	**36.2**
Building and Structures	**0.7**	**5.8**	**-10.2**	**-6.3**	**20.1**
Dwellings	-0.2	-0.1	0.1	-0.0	-0.1
Buildings other than dwellings	-0.7	-0.9	-11.0	1.9	12.1
Other structures	1.3	6.6	1.2	-8.4	7.9
Land improvements	0.2	0.2	-0.5	0.2	0.2
Machinery and Equipment	**6.4**	**37.3**	**41.3**	**3.0**	**16.0**
Transport Equipment	10.8	40.1	29.1	-1.7	-1.7
Machinery and equipment other than transport equipment	-4.4	-2.8	12.2	4.6	17.7
Other Fixed Assets	**0.1**	**1.4**	**-2.0**	**-0.3**	**-0.0**
Cultivated biological resources	-	-	-	-	-
Intellectual property products	0.1	1.4	-2.0	-0.3	-0.0
Cost of ownership transfer on non-produced assets other than land	-	-	-	-	-
Weapons systems	**-**	**-**	**-**	**-**	**-**

Inventories	**94.5**	**57.0**	**58.8**	**103.9**	**64.3**
Materials and Supplies	-4.9	-1.2	-4.8	2.9	1.6
Work In Progress	99.3	58.3	63.6	101.0	62.7
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-Produced Assets	**-0.1**	**-0.0**	**0.0**	**-0.0**	**-0.0**
Land	-0.1	-0.0	0.0	-0.1	-0.0
Mineral and Energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	0.0	0.0
Intangible non produced assets	-	-	-	-	-
Proceeds from sale of property, plant and equipment	**-1.5**	**-1.5**	**12.1**	**-0.2**	**-0.4**
Net lending/borrowing balance					
Net financial balance					
Net acquisition of financial assets	**100**	**100**	**100**	**100**	**100**
SDR	-	-	-	-	-
Currency and deposits	84.4	-62.7	113.2	26.7	-33.1
Debt securities	2.0	-4.1	-6.7	-1.9	-3.8
Loans	-	-	-	-	-
Equity and investment funds	0.0	-	-	0.5	-
Derivatives	-	-	-	-	-
Other accounts receivable	13.6	166.8	-6.5	74.7	136.9
Net incurrence of liabilities	**100**	**100**	**100**	**100**	**100**
SDR	-	-	-	-	-
Currency and deposits	-	-0.2	12.7	30.5	-1.6
Debt securities	-	-	-	-	-
Loans	53.0	8.2	81.9	170.5	-1.9
Equity and investment funds	36.2	57.8	67.6	-	-
Pension liabilities	0.5	0.1	7.5	6.1	1.6
Derivatives	-	-	-	-	-
Other accounts payable	10.3	34.0	-69.6	-107.2	101.9

Source: *Uganda Bureau of Statistics*

Table 3.1 D (i): Gross Acquisition of Non-Financial Assets for Public Corporations in million shillings, FY 2019/20 – FY 2023/24

	2019/20	2022/23	2023/24	2022/23	2023/24
Acquisition of Non-Financial Asset	**1,374,407**	**1,532,468**	**352,471**	**1,265,261**	**1,903,904**
Building and Structure	**222,187**	**280,245**	**289,715**	**191,211**	**508,599**
Dwelling	-	-	-	-	-
Nonresident building	11,269	7,922	58,009	37,014	183,741
Other Structures	210,917	272,324	231,706	154,197	324,858
Machinery and Equipment	**295,010**	**576,087**	**139,960**	**273,164**	**445,650**
Transport and Equipment	167,794	496,965	57,812	28,212	20,582
Other machinery and equipment	96,269	54,298	52,746	189,622	388,394
Furniture and Equipment	30,947	24,825	29,402	55,331	36,675
Other fixed assets	**10,746**	**104,428**	**97,945**	**53,904**	**89,830**
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	10,260	23,183	51,316	35,159	49,043
Other fixed assets	486	81,245	46,628	18,746	40,787
Other Inventory	**846,461**	**569,113**	**-179,924**	**744,371**	**858,823**
Materials and supplies	-36,985	-11,446	17,159	20,084	20,380
Work in progress	883,446	580,560	-197,082	724,288	838,444
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-Produced assets	**3**	**2,594**	**4,775**	**2,610**	**1,001**
Land	3	2,594	4,775	2,429	946
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	182	55
Intangible non-produced assets	-	-	-	-	-

Source: *Uganda Bureau of Statistics*

Table 3.1 D (ii): Gross Acquisition of Non-Financial Assets for Public Corporations, FY 2019/20 – FY 2023/24, Percentage Share

	2019/20	2022/23	2023/24	2022/23	2023/24
Acquisition of Non-Financial Asset	**100**	**100**	**100**	**100**	**100**
Building and Structure	**16.17**	**18.29**	**82.20**	**15.11**	**26.71**
Dwelling	-	-	-	-	-
Nonresident building	0.82	0.52	16.46	2.93	9.65
Other Structures	15.35	17.77	65.74	12.19	17.06
Machinery and Equipment	**21.46**	**37.59**	**39.71**	**21.59**	**23.41**
Transport and Equipment	12.21	32.43	16.40	2.23	1.08
Other machinery and equipment	7.00	3.54	14.96	14.99	20.40
Furniture and Equipment	2.25	1.62	8.34	4.37	1.93
Other fixed assets	**0.78**	**6.81**	**27.79**	**4.26**	**4.72**
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	0.75	1.51	14.56	2.78	2.58
Other fixed assets	0.04	5.30	13.23	1.48	2.14
Other Inventory	**61.59**	**37.14**	**-51.05**	**58.83**	**45.11**
Materials and supplies	-2.69	-0.75	4.87	1.59	1.07
Work in progress	64.28	37.88	-55.91	57.24	44.04
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-Produced assets	**0.00**	**0.17**	**1.35**	**0.21**	**0.05**
Land	0.00	0.17	1.35	0.19	0.05
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	0.01	0.00
Intangible non-produced assets	-	-	-	-	-

Source: *Uganda Bureau of Statistics*

Table 3.1 E (i): Gross Acquisition of Non-Financial Assets for Public Financial Corporations in million shillings, FY 2019/20 – FY 2023/24

	2019/20	2022/23	2023/24	2022/23	2023/24
Acquisition of Non-Financial Asset	**163,765**	**164,936**	**146,022**	**140,101**	**139,237**
Building and Structure	**74**	**1,510**	**391**	**2,235**	**731**
Dwelling	-	-	-	-	-
Nonresident building	74	1,510	391	2,235	731
Other Structures	-	-	-	-	-
Machinery and Equipment	**25,281**	**33,870**	**33,774**	**67,457**	**33,409**
Transport and Equipment	3,918	9,169	6,620	13,414	7,161
Other machinery and equipment	7,860	14,184	13,170	20,868	16,364
Furniture and Equipment	13,504	10,516	13,984	33,175	9,885
Other fixed assets	**8,213**	**88,977**	**83,020**	**48,110**	**69,557**
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	7,727	7,732	36,392	29,380	28,801
Other fixed assets	486	81,245	46,628	18,731	40,755
Other Inventory	**130,196**	**40,444**	**28,837**	**22,165**	**35,533**
Materials and supplies	-	-	-	-	-
Work in progress	130,196	40,444	28,837	22,165	35,533
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-Produced assets	**0**	**135**	**0**	**133**	**8**
Land	0	135	0	133	8
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 3.1 E (ii): Gross Acquisition of Non-Financial Assets for Public Financial Corporations, FY 2019/20 – FY 2023/24, Percentage Share.

	2019/20	2022/23	2023/24	2022/23	2023/24
Acquisition of Non-Financial Asset	**100**	**100**	**100**	**100**	**100**
Building and Structure	**0.05**	**0.92**	**0.27**	**1.60**	**0.52**
Dwelling	-	-	-	-	-
Nonresident building	0.05	0.92	0.27	1.60	0.52
Other Structures	-	-	-	-	-
Machinery and Equipment	**15.44**	**20.54**	**23.13**	**48.15**	**23.99**
Transport and Equipment	2.39	5.56	4.53	9.57	5.14
Other machinery and equipment	4.80	8.60	9.02	14.90	11.75
Furniture and Equipment	8.25	6.38	9.58	23.68	7.10
Other fixed assets	**5.02**	**53.95**	**56.85**	**34.34**	**49.96**
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	4.72	4.69	24.92	20.97	20.69
Other fixed assets	0.30	49.26	31.93	13.37	29.27
Other Inventory	**79.50**	**24.52**	**19.75**	**15.82**	**25.52**
Materials and supplies	-	-	-	-	-
Work in progress	79.50	24.52	19.75	15.82	25.52
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-Produced assets	**0.00**	**0.08**	**0.00**	**0.10**	**0.01**
Land	0.00	0.08	0.00	0.10	0.01
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	-	-

Source: *Uganda Bureau of Statistics*

Table 3.1 F (i): Gross Acquisition of Non-Financial Assets for Public Non-Financial Corporations in million shillings, FY 2019/20 – FY 2023/24

	2019/20	2022/23	2023/24	2022/23	2023/24
Acquisition of Non-Financial Asset	**1,210,642**	**1,367,532**	**206,449**	**1,125,160**	**1,764,667**
Building and Structure	**222,113**	**278,735**	**289,324**	**188,976**	**507,868**
Dwelling	-	-	-	0	0
Nonresident building	11,195	6,411	57,618	34,779	183,010
Other Structures	210,917	272,324	231,706	154,197	324,858
Machinery and Equipment	**269,729**	**542,217**	**106,187**	**205,708**	**412,241**
Transport and Equipment	163,876	487,796	51,192	14,798	13,421
Other machinery and equipment	88,410	40,113	39,576	168,754	372,030
Furniture and Equipment	17,443	14,309	15,419	22,156	26,790
Other fixed assets	**2,533**	**15,451**	**14,924**	**5,794**	**20,273**
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	2,533	15,451	14,924	5,779	20,242
Other fixed assets	-	-	-	15	31
Other Inventory	**716,265**	**528,669**	**-208,760**	**722,206**	**823,291**
Materials and supplies	-36,985	-11,446	17,159	20,084	20,380
Work in progress	753,250	540,116	-225,919	702,122	802,911
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-Produced assets	**3**	**2,459**	**4,774**	**2,477**	**993**
Land	3	2,459	4,774	2,295	939
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	182	55
Intangible non-produced assets	-	-	-	-	-

Source: *Uganda Bureau of Statistics*

Table 3.1 F (ii): Gross Acquisition of Non-Financial Assets for Public Non-Financial Corporations, FY 2019/20 – FY 2023/24, Percentage Share.

	2019/20	2022/23	2023/24	2022/23	2023/24
Acquisition of Non-Financial Asset	**100**	**100**	**100**	**100**	**100**
Building and Structure	**18.35**	**20.38**	**140.14**	**16.80**	**28.78**
Dwelling	-	-	-	-	-
Nonresident building	0.92	0.47	27.91	3.09	10.37
Other Structures	17.42	19.91	112.23	13.70	18.41
Machinery and Equipment	**22.28**	**39.65**	**51.43**	**18.28**	**23.36**
Transport and Equipment	13.54	35.67	24.80	1.32	0.76
Other machinery and equipment	7.30	2.93	19.17	15.00	21.08
Furniture and Equipment	1.44	1.05	7.47	1.97	1.52
Other fixed assets	**0.21**	**1.13**	**7.23**	**0.51**	**1.15**
Cultivated assets	-	-	-	-	-
Intangible Fixed Assets	0.21	1.13	7.23	0.51	1.15
Other fixed assets	-	-	-	0.00	0.00
Other Inventory	**59.16**	**38.66**	**-101.12**	**64.19**	**46.65**
Materials and supplies	-3.05	-0.84	8.31	1.78	1.15
Work in progress	62.22	39.50	-109.43	62.40	45.50
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-Produced assets	**0.00**	**0.18**	**2.31**	**0.22**	**0.06**
Land	0.00	0.18	2.31	0.20	0.05
Subsoil	-	-	-	-	-
Other naturally occurring assets	-	-	-	0.02	0.00
Intangible non-produced assets	-	-	-	-	-

Source: *Uganda Bureau of Statistics*

Table 3.1 G (i): Balance sheet of Public Corporations in million shilling, FY2019/20 – FY 2023/24

	2019/20	2022/23	2023/24	2022/23	2023/24
Net Worth	**27,640,852**	**30,048,884**	**32,907,907**	**35,755,626**	**40,920,643**
Nonfinancial assets	**23,869,313**	**18,408,498**	**19,507,556**	**21,588,566**	**22,703,609**
Fixed assets	**12,652,288**	**10,194,008**	**11,644,691**	**14,380,431**	**14,304,853**
Buildings and structures	**7,071,664**	**7,287,473**	**8,379,020**	**10,965,815**	**11,166,192**
Dwellings	-	-	-	-	-
Buildings other than dwellings	1,711,748	1,763,872	2,172,043	4,485,101	4,527,520
Other structures	5,359,916	5,523,601	6,206,977	6,480,714	6,638,672
Land improvements	-	-	-	-	-
Machinery and equipment	**4,969,497**	**1,948,751**	**2,227,721**	**2,315,379**	**2,243,403**
Transport Equipment	178,465	200,530	240,649	220,273	213,999
Machinery and equipment other than transport equipment	4,791,032	1,748,221	1,987,072	2,095,107	2,029,404
Other fixed assets	**611,128**	**957,784**	**1,037,950**	**1,099,236**	**895,258**
Cultivated biological resources	-	885	2,703	1,498	1,536
Intellectual property products	50,708	59,664	94,580	93,843	115,476
Cost of ownership transfer on non-produced assets other than land	560,420	897,235	940,668	1,003,896	778,247
Weapons systems	**-**	**-**	**-**	**-**	**-**
Inventories	**7,839,288**	**3,940,147**	**3,752,707**	**4,081,816**	**5,247,892**
Materials and Supplies	237,847	503,666	550,650	619,567	655,003
Work In Progress	7,601,201	3,426,423	3,172,735	3,462,002	4,592,824
Finished goods	240	8,716	28,908	6	65
Goods for resale	-	1,341	414	241	-
Military Inventories	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-produced assets	**3,377,737**	**4,274,343**	**4,110,159**	**3,126,319**	**3,150,864**
Land	3,377,737	4,274,343	4,110,159	3,125,740	3,150,097
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	18
Intangible non-produced assets	-	-	-	579	749
Financial assets	**37,435,417**	**43,486,209**	**46,544,826**	**51,894,500**	**54,974,180**
Monetary gold and SDRs	225,567	221,885	1,952,592	1,704,214	713,501
Currency and deposits	10,355,791	9,189,811	8,524,716	10,167,767	7,834,464
Debt securities	8,823,439	11,255,467	11,672,560	9,988,082	11,430,563
Loans	4,049,689	6,660,862	6,429,658	10,658,106	12,079,115

Equity and investment fund shares	12,145,906	14,168,260	15,703,507	17,048,509	20,461,539
Insurance, pension, and standardized guarantee schemes	43,523	54,387	97,131	87,863	100,887
Financial derivatives and employee stock options	17,217	50,328	71,703	38,379	17,340
Other accounts receivable	1,774,284	1,885,210	2,092,959	2,201,580	2,336,772
Liabilities	**33,663,879**	**31,845,824**	**33,144,475**	**37,727,440**	**36,757,146**
Special Drawing Rights (SDRs)	2,177,640	2,145,557	3,849,503	3,758,856	2,834,031
Currency and Deposits	13,587,976	17,158,544	17,370,958	19,985,818	20,271,730
Debt Securities	3,144,569	3,478,244	4,032,193	3,778,283	3,875,847
Loans	8,337,312	2,836,617	3,254,713	3,192,764	3,408,536
Equity and Investment fund shares	-19,670	-	-	-	-
Insurance, pension and standardized guarantee schemes	2,176,078	2,623,743	646,599	2,228,718	1,078,580
Financial derivatives and employee stock options	40,555	11,457	23,256	26,720	10,288
Other accounts payables	4,219,418	3,591,661	3,967,253	4,756,280	5,278,134

Source: *Uganda Bureau of Statistics*

Table 3.1 G (ii): Balance sheet for Public Corporations, FY 2019/20 – FY 2023/24, Percentage Share.

	2019/20	2022/23	2023/24	2022/23	2023/24
Nonfinancial assets	**100**	**100**	**100**	**100**	**100**
Fixed assets	**53.01**	**55.38**	**59.69**	**66.61**	**63.01**
Buildings and structures	**29.63**	**39.59**	**42.95**	**50.79**	**49.18**
Dwellings	-	-	-	-	-
Buildings other than dwellings	7.17	9.58	11.13	20.78	19.94
Other structures	22.46	30.01	31.82	30.02	29.24
Land improvements	-	-	-	-	-
Machinery and equipment	**20.82**	**10.59**	**11.42**	**10.73**	**9.88**
Transport Equipment	0.75	1.09	1.23	1.02	0.94
Machinery and equipment other than transport equipment	20.07	9.50	10.19	9.70	8.94
Other fixed assets	**2.56**	**5.20**	**5.32**	**5.09**	**3.94**
Cultivated biological resources	-	0.00	0.01	0.01	0.01
Intellectual property products	0.21	0.32	0.48	0.43	0.51
Cost of ownership transfer on non-produced assets other than land	2.35	4.87	4.82	4.65	3.43
Weapons systems	**-**	**-**	**-**	**-**	**-**
Inventories	**32.84**	**21.40**	**19.24**	**18.91**	**23.11**
Materials and Supplies	1.00	2.74	2.82	2.87	2.89

Work In Progress	31.85	18.61	16.26	16.04	20.23
Finished goods	0.00	0.05	0.15	0.00	0.00
Goods for resale	-	0.01	0.00	0.00	-
Military Inventories	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-produced assets	**14.15**	**23.22**	**21.07**	**14.48**	**13.88**
Land	14.15	23.22	21.07	14.48	13.87
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	0.00
Intangible non-produced assets	-	-	-	0.00	0.00
Financial assets	**100**	**100**	**100**	**100**	**100**
Monetary gold and SDRs	0.60	0.51	4.20	3.28	1.30
Currency and deposits	27.66	21.13	18.32	19.59	14.25
Debt securities	23.57	25.88	25.08	19.25	20.79
Loans	10.82	15.32	13.81	20.54	21.97
Equity and investment fund shares	32.44	32.58	33.74	32.85	37.22
Insurance, pension, and standardized guarantee schemes	0.12	0.13	0.21	0.17	0.18
Financial derivatives and employee stock options	0.05	0.12	0.15	0.07	0.03
Other accounts receivable	4.74	4.34	4.50	4.24	4.25
Liabilities	**100**	**100**	**100**	**100**	**100**
Special Drawing Rights (SDRs)	6.47	6.74	11.61	9.96	7.71
Currency and Deposits	40.36	53.88	52.41	52.97	55.15
Debt Securities	9.34	10.92	12.17	10.01	10.54
Loans	24.77	8.91	9.82	8.46	9.27
Equity and Investment fund shares	-0.06	-	-	-	-
Insurance, pension and standardized guarantee schemes	6.46	8.24	1.95	5.91	2.93
Financial derivatives and employee stock options	0.12	0.04	0.07	0.07	0.03
Other accounts payables	12.53	11.28	11.97	12.61	14.36

Source: *Uganda Bureau of Statistics*

Table 3.1 H (i): Balance sheet for Public Financial Corporations in million shillings, FY 2019/20 – FY 2023/24.

	2019/20	2022/23	2023/24	2022/23	2023/24
Net Worth	**18,068,060**	**20,426,497**	**22,838,558**	**24,685,045**	**29,541,266**
Nonfinancial assets	**1,519,390**	**1,742,463**	**1,861,684**	**2,061,645**	**2,201,461**
Fixed assets	**942,755**	**1,284,227**	**1,397,320**	**1,486,226**	**1,310,416**
Buildings and structures	**189,492**	**185,006**	**180,374**	**185,850**	**235,820**
Dwellings	-	-	-	-	-
Buildings other than dwellings	189,492	185,006	180,374	185,850	235,820
Other structures	-	-	-	-	-
Land improvements	-	-	-	-	-
Machinery and equipment	**149,660**	**162,644**	**212,107**	**230,117**	**208,609**
Transport Equipment	20,380	22,015	25,256	27,004	22,707
Machinery and equipment other than transport equipment	129,281	140,629	186,851	203,113	185,902
Other fixed assets	**603,603**	**936,577**	**1,004,838**	**1,070,259**	**865,987**
Cultivated biological resources	-	-	-	-	-
Intellectual property products	44,980	41,665	66,587	67,366	88,816
Cost of ownership transfer on non-produced assets other than land	558,623	894,912	938,251	1,002,894	777,171
Weapons systems	**-**	**-**	**-**	**-**	**-**
Inventories	**476,699**	**337,300**	**342,032**	**417,194**	**738,293**
Materials and Supplies	14,553	275,551	278,984	344,507	368,443
Work In Progress	462,146	61,749	63,048	72,688	369,851
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-produced assets	**99,936**	**120,936**	**122,332**	**158,225**	**152,752**
Land	99,936	120,936	122,332	157,645	152,003
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	579	749
Financial assets	**35,015,229**	**40,930,610**	**43,542,976**	**48,792,978**	**51,616,435**
Monetary gold and SDRs	225,567	221,885	1,952,592	1,704,214	713,501
Currency and deposits	9,355,297	8,047,688	7,109,028	8,814,604	6,307,167

Debt securities	8,722,705	11,145,825	11,581,053	9,885,770	11,316,039
Loans	4,047,097	6,630,273	6,427,235	10,604,466	12,007,724
Equity and investment fund shares	12,135,366	14,161,725	15,694,960	17,031,540	20,440,933
Insurance, pension, and standardized guarantee schemes	43,523	54,387	97,131	87,863	100,887
Financial derivatives and employee stock options	17,217	50,328	71,703	38,379	17,340
Other accounts receivable	468,456	618,500	609,274	626,143	712,845
Liabilities	**18,466,559**	**22,246,576**	**22,566,102**	**26,169,578**	**24,276,631**
Special Drawing Rights (SDRs)	2,177,640	2,145,557	3,849,503	3,758,856	2,834,031
Currency and Deposits	10,317,337	13,307,484	13,110,625	15,460,985	15,439,906
Debt Securities	3,144,569	3,478,244	4,032,193	3,778,283	3,875,847
Loans	308,282	274,439	343,770	322,823	278,998
Equity and Investment fund shares	-19,670	-	-	-	-
Insurance, pension and standardized guarantee schemes	2,113,955	2,566,714	598,956	2,162,444	1,026,176
Financial derivatives and employee stock options	40,555	11,457	23,256	26,720	10,288
Other accounts payables	383,891	462,681	607,799	659,467	811,384

Source: Uganda Bureau of Statistics

Table 3.1 H (ii): Balance sheet for Public Financial Corporations, FY 2019/20 – FY 2023/24, Percentage Share.

	2019/20	2022/23	2023/24	2022/23	2023/24
Nonfinancial assets	**100**	**100**	**100**	**100**	**100**
Fixed assets	**62.05**	**73.70**	**75.06**	**72.09**	**59.52**
Buildings and structures	**12.47**	**10.62**	**9.69**	**9.01**	**10.71**
Dwellings	-	-	-	-	-
Buildings other than dwellings	12.47	10.62	9.69	9.01	10.71
Other structures	-	-	-	-	-
Land improvements	-	-	-	-	-
Machinery and equipment	**9.85**	**9.33**	**11.39**	**11.16**	**9.48**
Transport Equipment	1.34	1.26	1.36	1.31	1.03
Machinery and equipment other than transport equipment	8.51	8.07	10.04	9.85	8.44
Other fixed assets	39.73	53.75	53.97	51.91	39.34
Cultivated biological resources	-	-	-	-	-
Intellectual property products	2.96	2.39	3.58	3.27	4.03
Cost of ownership transfer on non-produced assets other than land	36.77	51.36	50.40	48.65	35.30
Weapons systems	**-**	**-**	**-**	**-**	**-**

Inventories	**31.37**	**19.36**	**18.37**	**20.24**	**33.54**
Materials and Supplies	0.96	15.81	14.99	16.71	16.74
Work In Progress	30.42	3.54	3.39	3.53	16.80
Finished goods	-	-	-	-	-
Goods for resale	-	-	-	-	-
Military Inventories	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-produced assets	**6.58**	**6.94**	**6.57**	**7.67**	**6.94**
Land	6.58	6.94	6.57	7.65	6.90
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	-
Intangible non-produced assets	-	-	-	0.03	0.03
Financial assets	**100**	**100**	**100**	**100**	**100**
Monetary gold and SDRs	0.64	0.54	4.48	3.49	1.38
Currency and deposits	26.72	19.66	16.33	18.07	12.22
Debt securities	24.91	27.23	26.60	20.26	21.92
Loans	11.56	16.20	14.76	21.73	23.26
Equity and investment fund shares	34.66	34.60	36.04	34.91	39.60
Insurance, pension, and standardized guarantee schemes	0.12	0.13	0.22	0.18	0.20
Financial derivatives and employee stock options	0.05	0.12	0.16	0.08	0.03
Other accounts receivable	1.34	1.51	1.40	1.28	1.38
Liabilities	**100**	**100**	**100**	**100**	**100**
Special Drawing Rights (SDRs)	11.79	9.64	17.06	14.36	11.67
Currency and Deposits	55.87	59.82	58.10	59.08	63.60
Debt Securities	17.03	15.63	17.87	14.44	15.97
Loans	1.67	1.23	1.52	1.23	1.15
Equity and Investment fund shares	-0.11	-	-	-	-
Insurance, pension and standardized guarantee schemes	11.45	11.54	2.65	8.26	4.23
Financial derivatives and employee stock options	0.22	0.05	0.10	0.10	0.04
Other accounts payables	2.08	2.08	2.69	2.52	3.34

Source: *Uganda Bureau of Statistics*

Table 3.1 I (i): Balance sheet for Public Non-Financial Corporations in million shillings, FY 2019/20 – FY 2023/24

	2019/20	2022/23	2023/24	2022/23	2023/24
Net Worth	**9,572,792**	**9,622,387**	**10,069,349**	**11,070,580**	**11,379,377**
Nonfinancial assets	**22,349,923**	**16,666,036**	**17,645,872**	**19,526,921**	**20,502,148**
Fixed assets	**11,709,533**	**8,909,781**	**10,247,371**	**12,894,205**	**12,994,437**
Buildings and structures	**6,882,172**	**7,102,467**	**8,198,646**	**10,779,966**	**10,930,372**
Dwellings	-	-	-	-	-
Buildings other than dwellings	1,522,256	1,578,866	1,991,669	4,299,252	4,291,700
Other structures	5,359,916	5,523,601	6,206,977	6,480,714	6,638,672
Land improvements	-	-	-	-	-
Machinery and equipment	**4,819,836**	**1,786,107**	**2,015,614**	**2,085,262**	**2,034,794**
Transport Equipment	158,085	178,515	215,393	193,269	191,292
Machinery and equipment other than transport equipment	4,661,751	1,607,592	1,800,220	1,891,993	1,843,503
Other fixed assets	**7,525**	**21,207**	**33,112**	**28,977**	**29,271**
Cultivated biological resources	-	885	2,703	1,498	1,536
Intellectual property products	5,728	17,999	27,992	26,477	26,660
Cost of ownership transfer on non-produced assets other than land	1,796	2,323	2,417	1,002	1,076
Weapons systems	**-**	**-**	**-**	**-**	**-**
Inventories	**7,362,589**	**3,602,848**	**3,410,675**	**3,664,622**	**4,509,599**
Materials and Supplies	223,295	228,115	271,666	275,060	286,560
Work In Progress	7,139,055	3,364,675	3,109,687	3,389,315	4,222,973
Finished goods	240	8,716	28,908	6	65
Goods for resale	-	1,341	414	241	-
Military Inventories	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-produced assets	**3,277,801**	**4,153,407**	**3,987,826**	**2,968,095**	**2,998,112**
Land	3,277,801	4,153,407	3,987,826	2,968,095	2,998,094
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	18
Intangible non-produced assets	-	-	-	-	-
Financial assets	**2,420,188**	**2,555,599**	**3,001,850**	**3,101,521**	**3,357,745**
Monetary gold and SDRs	-	-	-	-	-
Currency and deposits	1,000,494	1,142,123	1,415,688	1,353,164	1,527,297
Debt securities	100,734	109,642	91,507	102,311	114,524

Loans	2,591	30,589	2,422	53,640	71,392
Equity and investment fund shares	10,540	6,535	8,547	16,970	20,606
Insurance, pension, and standardized guarantee schemes	-	-	-	-	-
Financial derivatives and employee stock options	-	-	-	-	-
Other accounts receivable	1,305,828	1,266,710	1,483,685	1,575,437	1,623,927
Liabilities	**15,197,319**	**9,599,247**	**10,578,373**	**11,557,862**	**12,480,515**
Special Drawing Rights (SDRs)	-	-	-	-	-
Currency and Deposits	3,270,639	3,851,060	4,260,333	4,524,833	4,831,824
Debt Securities	-	-	-	-	-
Loans	8,029,029	2,562,179	2,910,944	2,869,941	3,129,538
Equity and Investment fund shares	-	-	-	-	-
Insurance, pension and standardized guarantee schemes	62,123	57,029	47,643	66,274	52,404
Financial derivatives and employee stock options	-	-	-	-	-
Other accounts payables	3,835,527	3,128,980	3,359,454	4,096,813	4,466,750

Source: *Uganda Bureau of Statistics*

Table 3.1 I (ii): Balance sheet for Public Non-Financial Corporations, FY 2019/20 – FY 2023/24, Percentage Share.

	2019/20	2022/23	2023/24	2022/23	2023/24
Nonfinancial assets	**100**	**100**	**100**	**100**	**100**
Fixed assets	**52.39**	**53.46**	**58.07**	**66.03**	**63.38**
Buildings and structures	**30.79**	**42.62**	**46.46**	**55.21**	**53.31**
Dwellings	-	-	-	-	-
Buildings other than dwellings	6.81	9.47	11.29	22.02	20.93
Other structures	23.98	33.14	35.18	33.19	32.38
Land improvements	-	-	-	-	-
Machinery and equipment	**21.57**	**10.72**	**11.42**	**10.68**	**9.92**
Transport Equipment	0.71	1.07	1.22	0.99	0.93
Machinery and equipment other than transport equipment	20.86	9.65	10.20	9.69	8.99
Other fixed assets	0.03	0.13	0.19	0.15	0.14
Cultivated biological resources	-	0.01	0.02	0.01	0.01
Intellectual property products	0.03	0.11	0.16	0.14	0.13
Cost of ownership transfer on non-produced assets other than land	0.01	0.01	0.01	0.01	0.01
Weapons systems	**-**	**-**	**-**	**-**	**-**
Inventories	**32.94**	**21.62**	**19.33**	**18.77**	**22.00**
Materials and Supplies	1.00	1.37	1.54	1.41	1.40

Work In Progress	31.94	20.19	17.62	17.36	20.60
Finished goods	0.00	0.05	0.16	0.00	0.00
Goods for resale	-	0.01	0.00	0.00	-
Military Inventories	-	-	-	-	-
Valuables	**-**	**-**	**-**	**-**	**-**
Non-produced assets	**14.67**	**24.92**	**22.60**	**15.20**	**14.62**
Land	14.67	24.92	22.60	15.20	14.62
Mineral and energy resources	-	-	-	-	-
Other naturally occurring assets	-	-	-	-	0.00
Intangible non-produced assets	-	-	-	-	-
Financial assets	**100**	**100**	**100**	**100**	**100**
Monetary gold and SDRs	-	-	-	-	-
Currency and deposits	41.34	44.69	47.16	43.63	45.49
Debt securities	4.16	4.29	3.05	3.30	3.41
Loans	0.11	1.20	0.08	1.73	2.13
Equity and investment fund shares	0.44	0.26	0.28	0.55	0.61
Insurance, pension, and standardized guarantee schemes	-	-	-	-	-
Financial derivatives and employee stock options	-	-	-	-	-
Other accounts receivable	53.96	49.57	49.43	50.80	48.36
Liabilities	**100**	**100**	**100**	**100**	**100**
Special Drawing Rights (SDRs)	-	-	-	-	-
Currency and Deposits	21.52	40.12	40.27	39.15	38.71
Debt Securities	-	-	-	-	-
Loans	52.83	26.69	27.52	24.83	25.08
Equity and Investment fund shares	-	-	-	-	-
Insurance, pension and standardized guarantee schemes	0.41	0.59	0.45	0.57	0.42
Financial derivatives and employee stock options	-	-	-	-	-
Other accounts payables	25.24	32.60	31.76	35.45	35.79

Source: *Uganda Bureau of Statistics*

APPENDIX 2

Terms and definitions as defined by the GFSM 2014

Accrual basis of recording	In the accrual basis of recording, flows are recorded at the time economic value is created, transformed, exchanged, transferred or extinguished.
Asset	An asset is a store of value representing a benefit or series of benefits accruing to the economic owner by holding or using the resource over a period of time. It is a means of carrying forward value from one reporting period to another.
Balance Sheet	Is a statement of the values of the stock positions of assets owned and of the liabilities owed by an institutional unit or group of units, drawn up in respect of a particular point in time.
Cash basis of recording	In the cash basis of recording, flows are recorded when cash is received or disbursed.
Central government subsector	The central government subsector consists of the institutional unit(s) of the Central government plus those nonmarket NPIs that are controlled by the central Government. The political authority of the central government extends over the entire territory of the country.
Consumption of fixed capital	Consumption of fixed capital is the decline, during the course of the reporting period, in the current value of the stock of fixed assets owned and used by a government unit as a result of physical deterioration, normal obsolescence, or normal accidental damage.
Corporations	Are defined as entities that are capable of generating a profit or other financial gain for their owners, are recognized by las as separate legal entities from their owners and are set up for purposes of engaging in market production.
Economic assets	Resources over which ownership rights are enforced and from which economic benefits may flow to the owners.
Economic Flows	Economic Flows reflect the creation, transformation, exchange, transfer, or extinction of economic value; they involve changes in the volume, composition, or value of a unit's assets, liabilities and net worth.
Expenditure	Expenditure is the sum of expense and the net investment in nonfinancial assets.
Expense	Expense is a decrease in net worth resulting from a transaction.
Financial assets	Financial assets consist of financial claims and gold bullion held by monetary authorities as a reserve asset
Financial Corporations	Financial corporations are corporations that are principally engaged in providing financial services, including insurance and pension fund services, to other institutional units

General government sector	The general government sector consists of resident institutional units that fulfill the functions of government as their primary activity.
Government units	Government units are unique kinds of legal entities established by political processes that have legislative, judicial, or executive authority over other institutional units within a given area.
Non-financial assets	Non-financial assets are economic assets other than financial Assets
Nonfinancial Corporations	Nonfinancial corporations are corporations whose principal activity is the production of market goods or nonfinancial services
Public Corporations subsector	The public corporations subsector consists of all resident corporations controlled by government units or by other public corporations
Public sector	The public sector consists of all resident institutional units controlled directly, or indirectly, by resident government units; that is, all units of the general government sector and resident public corporations
Residence	The residence of each institutional unit is the economic territory with which it has the strongest connection (i.e., its center of predominant economic interest)
Revenue	Revenue is an increase in net worth resulting from a transaction
Stock Position	A Stock Position is the total holdings of assets and/or liabilities at a point in time.

APPENDIX 3

LIST OF PUBLIC CORPORATIONS

FY 2019/20

Public Financial Corporations

1. Bank of Uganda
2. Capital Markets Authority
3. Housing Finance Bank
4. Pearl Bank
5. Uganda Development Bank
6. Insurance Regulatory Authority
7. National Social Security Fund
8. Pride Bank
9. Microfinance Support Center Ltd
10. Uganda Retirement Benefits Regulatory Authority
11. Uganda Microfinance Regulatory Authority

Public Non-Financial Corporations

1. New Vision Printing and Publishing Company
2. Uganda Electricity Distribution Company Limited
3. National Enterprise Corporation
4. Uganda Electricity Generation Company Limited
5. Uganda Air Cargo
6. Uganda Broadcasting Corporation
7. Kilembe Mines
8. Nile Hotel Limited
9. Uganda Seeds Limited
10. Uganda Printing and Publishing Corporation
11. Uganda Railway Corporation
12. Uganda Electricity Transmission Company Limited
13. Civil Aviation Authority
14. Mandela National Stadium
15. Uganda Property Holdings
16. Posta Uganda
17. National Water and Sewerage Corporation
18. National Housing & Construction Company
19. Uganda Airlines
20. Diary Development Authority
21. Uganda Hotel Tourism and Training Institute

FY 2020/21

Public Financial Corporations

1. Bank of Uganda
2. Capital Markets Authority
3. Housing Finance Bank
4. Pearl Bank
5. Uganda Development Bank
6. Insurance Regulatory Authority
7. National Social Security Fund
8. Pride Bank
9. Microfinance Support Center Ltd
10. Uganda Retirement Benefits Regulatory Authority
11. Uganda Microfinance Regulatory Authority

Public Non-Financial Corporations

1. New Vision Printing and Publishing Company
2. Uganda Electricity Distribution Company Limited
3. National Enterprise Corporation
4. Uganda Electricity Generation Company Limited
5. Uganda Air Cargo
6. Uganda Broadcasting Corporation
7. Kilembe Mines Limited
8. Nile Hotel Limited
9. Uganda Seeds Limited
10. Uganda Printing and Publishing Corporation
11. Uganda Railway Corporation
12. Uganda Electricity Transmission Company Limited
13. Civil Aviation Authority
14. Mandela National Stadium
15. Uganda Property Holdings
16. Posta Uganda
17. National Water and Sewerage Corporation
18. National Housing & Construction Company
19. Uganda Airlines

FY 2021/22

Public Financial Corporations

1. Bank of Uganda
2. Capital Markets Authority
3. Housing Finance Bank
4. Pearl Bank
5. Uganda Development Bank
6. Insurance Regulatory Authority

7. National Social Security Fund
8. Pride Bank
9. Microfinance Support Center Ltd
10. Uganda Retirement Benefits Regulatory Authority
11. Uganda Microfinance Regulatory Authority

Public Non-Financial Corporations

1. New Vision Printing and Publishing Company
2. Uganda Electricity Distribution Company Limited
3. National Enterprise Corporation
4. Uganda Electricity Generation Company Limited
5. Uganda Air Cargo
6. Uganda Broadcasting Corporation
7. Kilembe Mines Limited
8. Nile Hotel Limited
9. Uganda Seeds Limited
10. Uganda Printing and Publishing Corporation
11. Uganda Railway Corporation
12. Uganda Electricity Transmission Company Limited
13. Civil Aviation Authority
14. Mandela National Stadium
15. Uganda Property Holdings
16. Posta Uganda
17. National Water and Sewerage Corporation
18. National Housing & Construction Company
19. Uganda Airlines

FY 2022/23

Public Financial Corporations

1. Bank of Uganda
2. Capital Markets Authority
3. Housing Finance Bank
4. Pearl Bank
5. Uganda Development Bank
6. Insurance Regulatory Authority
7. National Social Security Fund
8. Pride Bank
9. Microfinance Support Center Ltd

Public Non-Financial Corporations

1. New Vision Printing and Publishing Company
2. Uganda Electricity Distribution Company Limited
3. National Enterprise Corporation
4. Uganda Electricity Generation Company Limited
5. Uganda Air Cargo

6. Uganda Broadcasting Corporation
7. Nile Hotel Limited
8. Uganda Printing and Publishing Corporation
9. Uganda Railway Corporation
10. Uganda Electricity Transmission Company Limited
11. Civil Aviation Authority
12. Mandela National Stadium
13. Uganda Property Holdings
14. Posta Uganda
15. National Water and Sewerage Corporation
16. National Housing & Construction Company
17. Diary Development Authority
18. Uganda Hotel Tourism and Training Institute

FY 2023/24

Public Financial Corporations

1. Bank of Uganda
2. Capital Markets Authority
3. Housing Finance Bank
4. Pearl Bank
5. Uganda Development Bank
6. National Social Security Fund
7. Pride Bank

Public Non-Financial Corporations

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