



UGANDA BUREAU OF STATISTICS



QUARTERLY GOVERNMENT FINANCE STATISTICS BULLETIN

Q1 2023/24

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FOREWORD

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

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

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

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



Aliziki K. Lubega

Director Economic Statistics

PERFORMANCE AT A GLANCE

Net revenue reduced by 10.2 percent to Shs 6.0 trillion in Q1 2023/24 from Shs 6.7 trillion in Q4 2022/23.

Tax revenue was the biggest contributor to central government revenue accounting for 93.7 percent of total central government revenue in Q1 2023/24.

There was a 30.4 percent reduction in the grants from Shs 119.9 billion in Q4 2022/23 to Shs 83.4 billion in Q1 2023/24 and they accounted for 1.4 percent of the total revenue in Q1 2023/24.

Central government expenditure (including local government grants and donor disbursements) decreased by 53.3 percent to about Shs 6.2 trillion in Q1 2023/24 from Shs 13.2 trillion registered in Q4 2022/23, *See Table 1 Summary.*

Central government recurrent expenditure (excluding local government transfers) decreased by 25.9 percent to Shs 4.3 trillion in Q1 2023/24 from Shs 5.8 trillion registered in Q4 2022/23 while development expenditure (excluding local government transfers) reduced by 88.8 percent to Shs 249.9 billion in Q1 2023/24 compared to Shs 2.2 trillion recorded in Q4 2022/23, *Appendix Table 1g (i) & Table 1h (i).*

Transfers to local government decreased by 48.9 percent to Shs 893 billion in Q1 2023/24 from Shs 1.7 trillion recorded in Q4 2022/23, *See Table 1 Summary.*

Donor disbursements decreased by 79.2 percent to Shs 711 billion in Q1 2023/24 from Shs 3.4 trillion disbursed in Q4 2022/23, *See Table 1 Summary.*

INTRODUCTION

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

Purpose of GFS

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

Coverage

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

GFS COMPILATION PRACTICES

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

Data sources

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

Classification

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

Basis of recording

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

Valuation

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

Periodicity

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

ANALYSIS OF GOVERNMENT OPERATIONS

Central Government Revenue

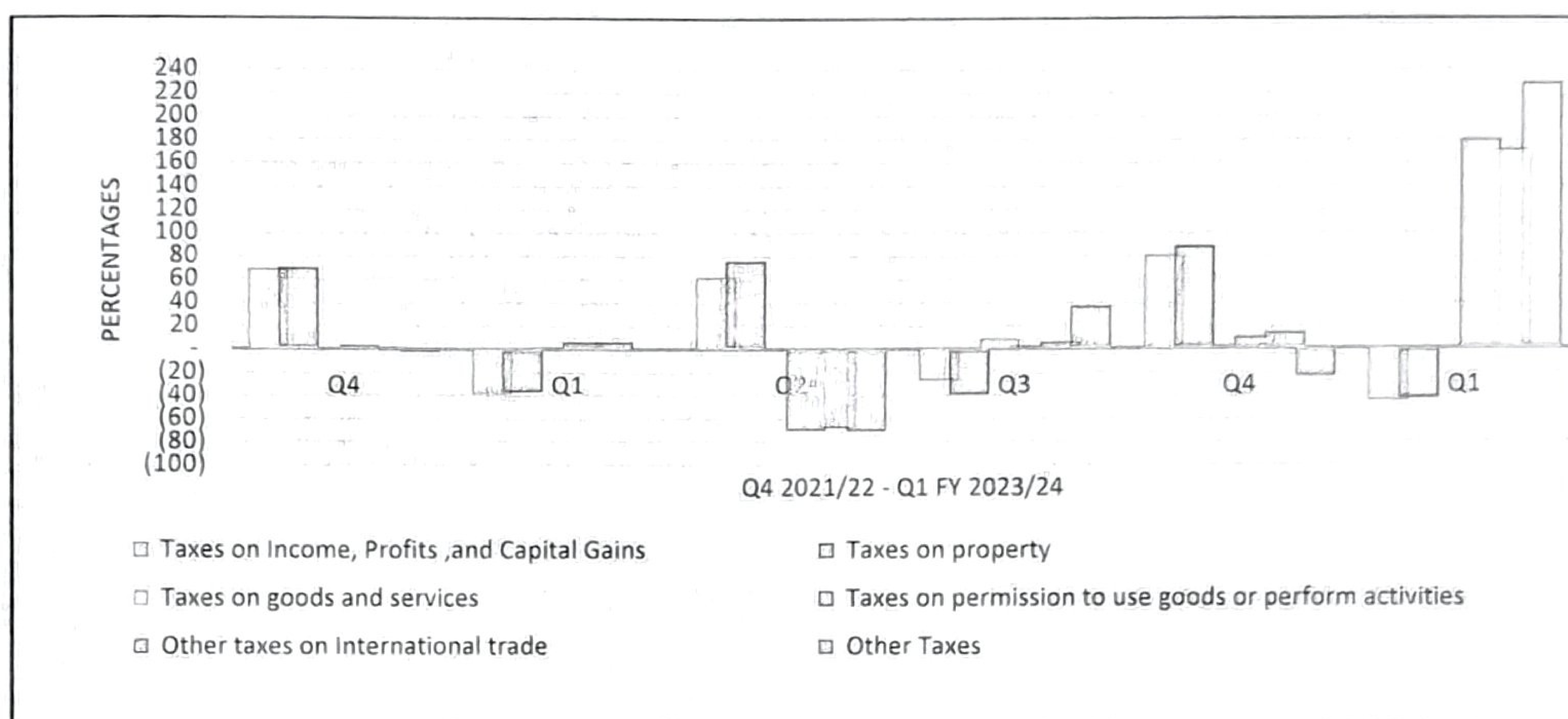
In Quarter one (Q1) of 2023/24, the net Central Government revenue (excluding tax refunds) was Shs 6.0 trillion compared to Shs 6.7 trillion collected in Quarter three (Q4) of 2022/23. This was a 10.2 percent decrease in the net quarterly central government revenue in Q1 2023/24 compared to Q4 2022/23, *See Appendix Table 1a (i & ii).*

During the period under review, the largest contributor to the net revenue was tax revenue accounting for 93.7 percent while non-tax revenue contributed only 6.3 percent to the total revenue.

Taxes on goods and services were the largest contributors to tax revenue items accounting for 52.5 percent in Q1 2023/24, *See Appendix Table 1a (i & ii).*

Among the non-tax revenue items, grants contributed 1.4 percent and other revenues contributed 4.9 percent to the total revenue, *See figure 1 below and Appendix Tables 1a(i&ii).*

Figure 1: Composition of Tax revenue from Q4 2021/22 to Q1 2023/24, Percentages



From figure 1, for the period under review, it can be observed that there was relatively high increase in three tax categories from Q4 2022/23 to Q1 2023/24. These were other taxes which increased by 228.5 percent, taxes on permission to use goods and perform

activities which increased by 179.5 percent and taxes on international trade which increased by 170.9 percent.

The highest reduction was in taxes on Income, profits and capital gains (45.7 percent).

Table 1: Summary of Central Government Expenditure from Q4 2021/22 to Q1 2023/24, Billion shillings

	Q4 2021/22	Q1 2022/23	Q2 2022/23	Q3 2022/23	Q4 2022/23	Q1 2023/24
CG excluding transfers to Local Government	8,134.3	4,968.9	7,094.9	5,992.7	8,044.9	4,567.6
Transfers to Local Government	1,141.5	1,043.9	1,284.2	1,566.8	1,747.5	893.0
Donor disbursements/releases	1,102.8	1,082.1	1,129.3	1,927.2	3,422.0	711.0
Total	10,378.7	7,094.9	9,508.4	9,486.7	13,214.5	6,171.6
Quarterly changes						
CG excluding transfers to Local Government	56.5	-38.9	42.8	-15.5	34.2	-43.2
Transfers to Local Government	0.3	-8.5	23.0	22.0	11.5	-48.9
Donor disbursements	-23.6	-1.9	4.4	70.7	77.6	-79.2
Total	33.4	-31.6	34.0	-0.2	39.3	-53.3

Source: Uganda Bureau of Statistics

Central Government Expenditure

The total central government expenditure including transfers to local government and donor disbursements was Shs 6.2 trillion in Q1 2023/24. This was close to 43.2 percent decrease in expenditure in Q1 2023/24 compared to Shs 13.2 trillion recorded in Q4 2022/23, *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 Q1 2023/24 was Shs 4.3 trillion, representing a 25.9 percent decrease from Shs 5.8 trillion for Q4 2022/23. Central government recurrent expenditure including grants to local government was Shs. 5.1 trillion in Q1 2023/24, which was a 30.1 percent decrease from Shs. 7.3 trillion recorded in Q4 2022/23, *See Appendix Table 1d (i), 1g (i).*

The central government development expenditure excluding transfers to local government for Q1 2023/24 was Shs 250 billion, registering an 88.8 percent decrease from Shs 2.2 trillion recorded in Q4 2022/23. Central government development expenditure including local government transfers was Shs. 332.3 billion in Q1 2023/24 which was a 86.5 percent decrease from Shs 2.5 trillion recorded in Q4 2022/23, *see appendix table 1h (i).*

The donor disbursements for Q1 2023/24 were Shs 711 billion, reflecting a 79.2 percent decrease from Shs 3.4 trillion recorded in Q4 2022/23. Most donor disbursements made in Q4 2022/23 were for economic affairs accounting for 41.5 percent, followed by general public services accounting for 40.9 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 Q1 2023/24 was on general public services sector, accounting for 47.3 percent of which, most of the expenditure was for public debt transactions (interest accrued) representing 32.5 percent, while executive, legislative and other general services represented 9.2 percent. This was followed by defense accounting for 10.5 percent which was followed by public order and safety accounting for 8.1 percent respectively to the total government recurrent expenditure, *See Appendix Table 1g (ii).*

Transfers to local government accounted for 15.8 percent of total government recurrent expenditure in Q1 2023/24, *see appendix table 1g (i&ii).*

The largest share of the development expenditure was attributed to the Economic affairs sector, accounting for 59.6 percent in Q1 2023/24. The general public services sector was the second largest contributor to the development expenditure with 9.9 percent in Q1 2023/24 of which the Financial and fiscal affairs, general economic, social and statistical services sub sector had a share of 8.3 percent, *see Appendix Table 1 h (ii)*.

The percentage contribution of health expenditure to the overall development expenditure decreased to 0.6 percent in Q1 2023/24 compared to a 3.1 percent recorded in Q4 2022/23, *see appendix table 1 h (i&ii)*.

Economic analysis of the GOU expenses showed that total expense for Q1 2023/24 was

Shs 5.4 trillion (including transfers to local government) compared to Shs 9.8 trillion that was expensed in Q4 2022/23. This was a 44.2 percent decrease in the GOU expense between the two periods, *see appendix table 1b(i)*.

In Q1 2022/23, expenditure on acquisition of non-financial assets was Shs. 168.9 billion, of which Shs. 88.5 billion was spent on net acquisition of non-produced assets which accounted for 52.4 percent. This was followed by expenses on buildings and structures, representing 31.7 percent (Shs. 53.5 billion). Also, Shs. 23.0 billion was spent on acquisition of machinery and equipment which accounted for 13.6 percent, *see figure 2 below and table 1c (i) and 1 c(ii)*.

APPENDIX I

Table 1 a (i) Classification of Central Government revenue by type, Q4 2021/22 to Q1 2023/24, Billion shillings

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
REVENUE TYPE						
Total Revenue (1+2)	6,274.66	5,881.39	5,926.86	5,230.11	6,721.64	6,038.50
Net revenue	6,441.52	6,006.80	6,055.29	5,230.11	6,721.64	6,038.50
1. Central Government Taxes	5,899.69	5,093.44	5,396.52	5,065.05	6,497.80	5,658.58
(a) Taxes on Income, Profits, and Capital Gains	2,224.01	1,352.33	2,192.42	1,603.70	2,889.53	1,569.06
PAYE (Payable by individuals)	1,091.49	901.13	1,070.93	1,128.81	1,353.37	1,046.48
Corporations and Other Enterprises	755.76	117.31	748.88	129.88	1,095.33	100.93
In allocable	376.76	333.89	340.62	322.47	409.51	398.06
Oil Revenue	-	-	31.98	22.54	31.32	23.58
(b) Taxes on property	90.74	57.09	100.36	60.88	114.72	64.43
Immovable property	90.74	57.09	100.36	60.88	114.72	64.43
(c) Taxes on goods and services	2,786.64	2,844.99	2,843.38	3,105.80	3,191.93	3,168.45
(i) VAT	1,611.14	1,640.00	1,652.23	1,771.17	1,908.67	1,772.60
Imported goods	876.19	892.10	869.41	868.30	897.31	867.37
Local goods	172.26	162.86	166.12	224.51	198.25	208.78
Local services	729.55	710.45	745.14	788.71	963.59	855.77
Tax refunds	(166.86)	(125.41)	(128.43)	(110.35)	(150.48)	(159.33)
(ii) Excise Taxes	1,175.50	1,204.98	1,191.15	1,334.63	1,283.26	1,395.84
Petroleum	671.81	685.05	660.11	768.63	711.38	803.13
Other imports	65.76	68.18	63.19	68.67	68.14	63.95
Local goods	437.93	451.76	467.85	497.32	503.73	528.77
(d) Taxes on permission to use goods or perform activities	51.64	54.92	16.28	16.67	18.36	51.31
Motor vehicle taxes	33.45	33.95	10.07	9.83	11.95	31.85
Other	18.19	20.97	6.21	6.84	6.40	19.46
(e) Other taxes on international trade	532.91	566.79	180.49	190.93	217.32	588.73
Custom duties (other imports)	528.86	563.37	178.99	189.47	215.96	584.42
Taxes on exports	4.05	3.42	1.49	1.46	1.36	4.31
(f) Other Taxes	213.74	217.31	63.60	87.08	65.93	216.60
Government	-	-	-	-	-	-
Other	213.74	217.31	63.60	87.08	65.93	216.60
2. Central Government Non-Tax revenue	374.97	787.96	530.34	165.06	223.84	379.92
(a) Grants	83.69	405.49	438.68	64.17	119.87	83.41
(b) Other Revenue	291.28	382.46	91.66	100.89	103.97	296.51
(i) Property Income	2.72	2.38	0.57	0.26	1.06	1.89
Interest	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Rent	2.72	2.38	0.57	0.26	1.06	1.89
(ii) Sale of goods and services	2.72	2.38	0.57	0.26	1.06	1.89
Administrative fees	276.19	167.21	36.14	33.79	45.86	115.79
Sales by nonmarket establishments	103.76	167.21	36.14	33.79	45.86	115.79
(iii) Fines and Penalties	172.43	-	-	-	-	-
Voluntary transfers other than grants	8.92	208.60	53.41	65.51	55.93	174.85
(iv) Miscellaneous and unidentified revenue	8.92	208.60	53.41	65.51	55.93	174.85

Source: Uganda Bureau of Statistics

Table 1 a (ii) Classification of Central Government revenue by type and percentage share, Q4 2021/22 to Q1 2023/24

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
REVENUE TYPE						
Total Revenue (1+2)	100.0	100.0	100.0	100.0	100.0	100.0
1. Central Government Taxes	94.0	86.6	91.1	96.8	96.7	93.7
(a) Taxes on Income, Profits, and Capital Gains	35.4	23.0	37.0	30.7	43.0	26.0
PAYE (Payable by individuals)	17.4	15.3	18.1	21.6	20.1	17.3
Corporations and Other Enterprises	12.0	2.0	12.6	2.5	16.3	1.7
In allocable	6.0	5.7	5.7	6.2	6.1	6.6
Oil Revenue	0.0	0.0	0.5	0.4	0.5	0.4
(b) Taxes on property	1.4	1.0	1.7	1.2	1.7	1.1
Immovable property	1.4	1.0	1.7	1.2	1.7	1.1
(c) Taxes on goods and services	44.4	48.4	48.0	59.4	47.5	52.5
(i) VAT	25.7	27.9	27.9	33.9	28.4	29.4
Imported goods	14.0	15.2	14.7	16.6	13.3	14.4
Local goods	2.7	2.8	2.8	4.3	2.9	3.5
Local services	11.6	12.1	12.6	15.1	14.3	14.2
(ii) Excise Taxes	18.7	20.5	20.1	25.5	19.1	23.1
Petroleum	10.7	11.6	11.1	14.7	10.6	13.3
Other imports	1.0	1.2	1.1	1.3	1.0	1.1
Local goods	7.0	7.7	7.9	9.5	7.5	8.8
(d) Taxes on permission to use goods or perform activities	0.8	0.9	0.3	0.3	0.3	0.8
Motor vehicle taxes	0.5	0.6	0.2	0.2	0.2	0.5
Other	0.3	0.4	0.1	0.1	0.1	0.3
(e) Other taxes on international trade	8.5	9.6	3.0	3.7	3.2	9.7
Custom duties (other imports)	8.4	9.6	3.0	3.6	3.2	9.7
Taxes on exports	0.1	0.1	0.0	0.0	0.0	0.1
(f) Other Taxes	3.4	3.7	1.1	1.7	1.0	3.6
Government	0.0	0.0	0.0	0.0	0.0	0.0
Other	3.4	3.7	1.1	1.7	1.0	3.6
2. Central Government Non-Tax revenue	6.0	13.4	8.9	3.2	3.3	6.3
(a) Grants	1.3	6.9	7.4	1.2	1.8	1.4
(b) Other Revenue	4.6	6.5	1.5	1.9	1.5	4.9
(i) Property Income	0.0	0.0	0.0	0.0	0.0	0.0
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	0.0	0.0	0.0	0.0	0.0
(ii) Sale of goods and services	0.0	0.0	0.0	0.0	0.0	0.0
Administrative fees	4.4	2.8	0.6	0.6	0.7	1.9
Sales by nonmarket establishments	1.7	2.8	0.6	0.6	0.7	1.9
(iii) Fines and Penalties	2.7	0.0	0.0	0.0	0.0	0.0
Voluntary transfers other than grants	0.1	3.5	0.9	1.3	0.8	2.9
(iv) Miscellaneous and unidentified revenue	0.1	3.5	0.9	1.3	0.8	2.9

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q4 2021/22 to Q1 2023/24, Billion shillings

Expense	2021/22		2022/23			2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	1,198	1,199	1,243	1,141	1,444	1,219
Wages and salaries	1,143	1,162	1,195	1,085	1,382	1,172
In cash	1,143	1,162	1,195	1,085	1,382	1,172
In kind	-	-	-	-	-	-
Social contributions	55	38	48	55	62	47
Actual contributions	54	37	47	54	57	42
Imputed contributions	1	1	1	1	5	5
Use of goods and services	1,954	775	1,249	1,139	1,706	979
Other purchases of goods and services	1,954	775	1,249	1,139	1,706	979
Interest	1,214	1,507	1,350	1,637	1,418	1,665
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	-	-	1	0	-	0
Grants	958	513	1,725	983	1,375	326
To foreign governments	-	-	-	-	-	-
To international organizations	224	6	16	17	37	21
Current	19	6	16	17	37	21
Capital	206	-	-	-	-	-
To other general government units	720	507	1,709	964	1,334	293
Current	364	506	1,708	964	1,330	293
Capital	356	0	0	0	4	0
To Non-government organizations	13	0	1	2	4	12
Current	0	0	1	2	4	12
Capital	13	-	-	-	0	-
Social benefits	186	140	198	106	290	146
Other expense	287	95	126	78	112	63
Property Expenses other than Interest	-	-	-	-	-	-
Rent	0	-	-	-	-	-
Miscellaneous other expense	287	95	126	78	112	63
Current	287	95	126	78	112	63
Capital	-	-	-	-	-	-
Total	5,796	4,230	5,891	5,083	6,345	4,399
Transfers to Local government	1141.5	1043.9	1284.2	1566.8	1747.5	893.0
Total expense including transfers to Local government	6,938	5,274	7,176	6,650	8,093	5,292

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, GOU Q4 2021/22 to Q1 2023/24, Billion shillings (cont'd)

MEMORANDUM ITEMS	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
Interest paid	733.3	2,341.7	1,269.6	977.8	231.0	1,660.6
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	51.8	4,166.6	1,183.1	633.2	206.1	2,124.2
Domestic arrears (Budgeting)	-	-	-	-	-	-
Electricity Arrears	0.1	-	-	-	-	-
External Debt repayment	342.4	732.4	455.6	970.5	252.6	712.3
Expenditure Accounts	-	-	-	-	-	-
FA	-	-	-	-	-	-
Financial Assets-Other Grants	-	-	-	-	-	-
Pension Arrears	0.2	-	-	-	-	-
Salary Arrears	0.0	-	-	-	-	-
Tax refunds	8.6	52.5	23.6	38.1	113.3	17.1
Telephone Arrears	-	-	-	-	-	-
Treasury Bonds Redemption (Budgeting)	1,049.8	-	-	-	-	-
Treasury Bills Redemption (Budgeting)	297.9	-	-	-	-	-
Utility Arrears	-	-	-	-	-	-
Water Arrears	-	-	-	-	-	-
Project Accounts	-	-	-	-	-	-
Defense/Military Pensions arrears (Budgeting)	8.6	-	-	-	-	-
LG Conditional grants	-	-	-	-	-	-
Net acquisition of nonfinancial assets	2,337.8	516.9	1,202.9	909.5	1,697.2	168.9
Memorandum Total	4,830.6	7,810.2	4,134.7	3,529.1	2,500.3	4,683.0
TOTAL CASH OUTFLOW	10,554.7	11,576.7	9,960.8	8,541.7	9,175.3	8,309.9
TOTAL EXPENDITURE	9,275.9	5,790.4	8,378.5	7,559.2	9,790.3	5,460.6

Source: Uganda Bureau of Statistics

Table 1 b (ii) Economic Classification of Government Expense, (GOU), Q4 2021/22 to Q1 2023/24, Percentages

Expense	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	17.3	22.7	17.3	17.2	17.8	23.0
Wages and salaries	16.5	22.0	16.7	16.3	17.1	22.2
In cash	16.5	22.0	16.7	16.3	17.1	22.2
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.8	0.7	0.7	0.8	0.8	0.9
Actual contributions	0.8	0.7	0.6	0.8	0.7	0.8
Imputed contributions	0.0	0.0	0.0	0.0	0.1	0.1
Use of goods and services	28.2	14.7	17.4	17.1	21.1	18.5
Other purchases of goods and services	28.2	14.7	17.4	17.1	21.1	18.5
Interest	17.5	28.6	18.8	24.6	17.5	31.5
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	13.8	9.7	24.0	14.8	17.0	6.2
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	3.2	0.1	0.2	0.3	0.5	0.4
Current	0.3	0.1	0.2	0.3	0.5	0.4
Capital	3.0	0.0	0.0	0.0	0.0	0.0
To other general government units	10.4	9.6	23.8	14.5	16.5	5.5
Current	5.3	9.6	23.8	14.5	16.4	5.5
Capital	5.1	0.0	0.0	0.0	0.0	0.0
To Non-government organizations	0.2	0.0	0.0	0.0	0.1	0.2
Current	0.0	0.0	0.0	0.0	0.1	0.2
Capital	0.2	0.0	0.0	0.0	0.0	0.0
Social benefits	2.7	2.7	2.8	1.6	3.6	2.8
Other expense	4.1	1.8	1.8	1.2	1.4	1.2
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	4.1	1.8	1.8	1.2	1.4	1.2
Current	4.1	1.8	1.8	1.2	1.4	1.2
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	83.5	80.2	82.1	76.4	78.4	83.1
Transfers to Local government	16.5	19.8	17.9	23.6	21.6	16.9
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 Q4 2021/22 to Q1 2023/24, Billion shillings

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
Net acquisition of nonfinancial assets	2,337.8	516.9	1,202.9	909.5	1,697.2	168.9
Buildings and structures	1,205.4	34.5	514.3	228.3	527.9	53.5
Dwellings	89.0	5.9	10.7	15.2	23.7	0.1
Nonresidential buildings	281.8	8.6	61.4	87.5	203.3	8.2
Other structures	834.7	20.0	442.3	125.7	300.9	45.2
Machinery and equipment	952.0	473.2	572.1	594.2	1,022.6	23.0
Transport equipment	115.8	-	28.5	71.2	112.1	0.3
Other machinery and equipment	836.2	473.2	543.6	523.0	910.5	22.8
Taxes on Machinery, Furniture and Vehicles	-	-	-	-	-	-
Other fixed assets	1.1	9.1	15.5	2.7	4.1	3.8
Inventories	0.4	-	-	-	-	-
Strategic stocks	0.0	-	-	-	-	-
Other inventories	0.4	-	-	-	-	-
Net acquisition of non-produced assets	178.9	0.1	100.9	84.3	142.7	88.5
Land	178.9	0.1	100.9	84.3	142.7	88.5
Mineral and energy resources	-	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 1 c (ii) Classification of Transaction in Nonfinancial Assets for Central Government, Percentages, Q4 2021/22 to Q1 2023/24

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
Net acquisition of nonfinancial assets	100.0	100.0	100.0	100.0	100.0	100.0
Buildings and structures	51.6	6.7	42.8	25.1	31.1	31.7
Dwellings	3.8	1.1	0.9	1.7	1.4	0.1
Nonresidential buildings	12.1	1.7	5.1	9.6	12.0	4.9
Other structures	35.7	3.9	36.8	13.8	17.7	26.8
Machinery and equipment	40.7	91.6	47.6	65.3	60.2	13.6
Transport equipment	5.0	0.0	2.4	7.8	6.6	0.2
Other machinery and equipment	35.8	91.6	45.2	57.5	53.6	13.5
Taxes on Machinery, Furniture and Vehicles	0.0	0.0	0.0	0.0	0.0	0.0
Other fixed assets	0.0	1.8	1.3	0.3	0.2	2.2
Inventories	0.0	0.0	0.0	0.0	0.0	0.0
Strategic stocks	0.0	0.0	0.0	0.0	0.0	0.0
Other inventories	0.0	0.0	0.0	0.0	0.0	0.0
Net acquisition of non-produced assets	7.7	0.0	8.4	9.3	8.4	52.4
Land	7.7	0.0	8.4	9.3	8.4	52.4
Mineral and energy resources	0.0	0.0	0.0	0.0	0.0	0.0

Source: Uganda Bureau of Statistics

Table 1 d (i) Recurrent Expense by Economic Classification, Q4 2021/22 to Q1 2023/24, Billion shillings.

Expense	2021/22		2022/23			2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	1,163.9	1,173.7	1,213.7	1,112.8	1,408.2	1,198.6
Wages and salaries	1,110.6	1,136.7	1,169.1	1,060.7	1,349.4	1,153.2
In cash	1,110.6	1,136.7	1,169.1	1,060.7	1,349.4	1,153.2
In kind	-	-	-	-	-	-
Social contributions	53.3	37.0	44.6	52.1	58.7	45.4
Actual contributions	52.5	36.0	43.4	50.7	54.1	40.7
Imputed contributions	0.8	1.0	1.3	1.4	4.7	4.7
Use of goods and services	1,744.9	661.7	1,104.1	1,011.5	1,389.5	935.3
Other purchases of goods and services	1,744.9	661.7	1,104.1	1,011.5	1,389.5	935.3
Interest	1,213.9	1,507.0	1,349.6	1,637.1	1,418.0	1,664.9
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	-	-	-	-	-	0.1
Grants	726.5	463.2	1,525.6	854.8	1,216.2	310.6
To foreign governments	-	-	-	-	-	-
To international organizations	17.1	6.0	14.4	16.5	32.4	21.1
Current	17.1	6.0	14.4	16.5	32.4	21.1
Capital	-	-	-	-	-	-
To other general government units	709.2	456.7	1,510.7	836.7	1,179.6	278.0
Current	353.2	456.7	1,510.7	836.7	1,175.6	278.0
Capital	356.0	-	-	-	4.0	-
To Non-government organizations	0.3	0.4	0.5	1.6	4.2	11.5
Current	0.3	0.4	0.5	1.6	4.2	11.5
Capital	-	-	-	-	-	-
Social benefits	183.8	139.9	195.4	105.1	290.1	146.3
Other expense	204.3	95.3	113.4	76.8	102.1	61.8
Property Expenses other than Interest	-	-	-	-	-	-
Rent	0.2	-	-	-	-	-
Miscellaneous other expense	204.1	95.3	113.4	76.8	102.1	61.8
Current	204.1	95.3	113.4	76.8	102.1	61.8
Capital	-	-	-	-	-	-
Total	5,237.2	4,040.7	5,501.9	4,798.1	5,824.1	4,317.7
Transfers to Local government	1,046.2	1,043.9	1,062.4	1,113.4	1,514.4	810.7
Grand Total	6,283.4	5,084.7	6,564.3	5,911.5	7,338.5	5,128.4
MEMORANDUM ITEMS						
Interest paid	733.3	2,341.7	1,269.6	977.8	231.0	1,660.6
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	47.4	4,166.6	1,183.1	632.8	206.0	2,124.2
Electricity Arrears	0.1	-	-	-	-	-
External Debt repayment	342.4	732.4	455.6	970.5	252.6	712.3
Expenditure Accounts	-	-	-	-	-	-
FA	-	-	-	-	-	-
Pension Arrears	0.2	-	-	-	-	-
Salary Arrears	0.0	-	-	-	-	-
Tax refunds	8.2	15.9	20.6	34.6	30.7	15.1

Source: Uganda Bureau of Statistics

Table 1 d (i) Recurrent Expense by Economic Classification, Q4 2021/22 to Q1 2023/24, Billion shillings. (cont'd)

MEMORANDUM ITEMS (cont'd)	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
Telephone Arrears	-	-	-	-	-	-
Treasury Bonds Redemption (Budgeting)	1,049.8	-	-	-	-	-
Treasury Bills Redemption (Budgeting)	297.9	-	-	-	-	-
Utility Arrears	-	-	-	-	-	-
Water Arrears	-	-	-	-	-	-
Defense/Military Pensions arrears (Budgeting)	8.6	-	-	-	-	-
LG Conditional grants	-	-	-	-	-	-
Memorandum Total	2,487.84	7,256.56	2,928.84	2,615.7	720.3	4,512.2
TOTAL RECURRENT CASH OUTFLOW	7,557.3	10,834.3	8,143.5	6,890.1	6,640.8	7,975.7

Source: Uganda Bureau of Statistics

Table 1 d (ii) Recurrent Expense by Economic Classification by Percentages Q4 2021/22 to Q1 2023/24

Expense	2021/22	2022/23				2023/23
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	18.5	23.1	18.5	18.8	19.2	23.4
Wages and salaries	17.7	22.4	17.8	17.9	18.4	22.5
In cash	17.7	22.4	17.8	17.9	18.4	22.5
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.8	0.7	0.7	0.9	0.8	0.9
Actual contributions	0.8	0.7	0.7	0.9	0.7	0.8
Imputed contributions	0.0	0.0	0.0	0.0	0.1	0.1
Use of goods and services	27.8	13.0	16.8	17.1	18.9	18.2
Other purchases of goods and services	27.8	13.0	16.8	17.1	18.9	18.2
Interest	19.3	29.6	20.6	27.7	19.3	32.5
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	9.1	23.2	14.5	16.6	6.1
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.3	0.1	0.2	0.3	0.4	0.4
Current	0.3	0.1	0.2	0.3	0.4	0.4
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	11.3	9.0	23.0	14.2	16.1	5.4
Current	5.6	9.0	23.0	14.2	16.0	5.4
Capital	5.7	0.0	0.0	0.0	0.1	0.0
To Non-government organizations	0.0	0.0	0.0	0.0	0.1	0.2
Current	0.0	0.0	0.0	0.0	0.1	0.2
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	2.9	2.8	3.0	1.8	4.0	2.9
Other expense	3.3	1.9	1.7	1.3	1.4	1.2
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	3.2	1.9	1.7	1.3	1.4	1.2
Current	3.2	1.9	1.7	1.3	1.4	1.2
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	83.3	79.5	83.8	81.2	79.4	84.2
Transfers to Local government	16.7	20.5	16.2	18.8	20.6	15.8
Grand Total	100	100	100	100	100	100

Source: Uganda Bureau of Statistics

Table 1 e (i) Economic Classification of Development Expense Q4 2021/22 to Q1 2023/24, Billion shillings.

Expense	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	34.1	25.4	29.3	27.8	35.4	20.5
Wages and salaries	32.1	24.9	26.1	24.7	32.4	19.2
In cash	32.1	24.9	26.1	24.7	32.4	19.2
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	2.0	0.6	3.2	3.1	3.0	1.3
Actual contributions	1.7	0.6	3.2	3.0	2.9	1.3
Imputed contributions	0.3	0.0	0.0	0.0	0.1	0.0
Use of goods and services	209.0	113.3	144.5	127.5	316.5	44.2
Other purchases of goods and services	209.0	113.3	144.5	127.5	316.5	44.2
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	0.9	0.3	0.0	0.0
Grants	231.2	50.1	199.2	127.8	159.0	15.0
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	207.3	0.3	1.3	0.5	4.3	0.0
Current	1.6	0.3	1.3	0.5	4.3	0.0
Capital	205.7	0.0	0.0	0.0	0.0	0.0
To other general government units	11.2	49.8	197.9	127.3	154.7	15.0
Current	11.2	49.5	197.6	127.3	154.7	15.0
Capital	0.0	0.3	0.3	0.0	0.0	0.1
To Non-government organizations	12.7	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	12.7	0.0	0.0	0.0	0.0	0.0
Social benefits	2.0	0.0	2.9	0.4	0.2	0.0
Other expense	83.1	0.0	12.9	1.0	10.3	1.3
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	83.1	0.0	12.9	1.0	10.3	1.3
Current	83.1	0.0	12.9	1.0	10.3	1.3
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	559.3	188.9	389.6	284.8	521.4	81.0
Transfers to Local Government	95.3	-	221.8	453.4	233.1	82.4
Grand Total	654.7	188.9	611.4	738.2	754.5	163.4
MEMORANDUM ITEMS						
Financial Assets-Other Grants	-	-	-	-	-	-
Tax refunds	0.5	36.7	3.0	3.6	82.7	2.0
Domestic arrears (Budgeting)	-	-	-	-	-	-
Domestic Arrears	4.4	-	-	0.3	0.1	-
Electricity Arrears	-	-	-	-	-	-
Project Accounts	-	-	-	-	-	-
Net acquisition of nonfinancial assets	2,337.8	516.9	1,202.9	909.5	1,697.2	168.9
Memorandum Total	2,342.8	553.6	1,205.9	913.4	1,780.0	170.9
TOTAL CASH OUTFLOW	2,902.1	742.4	1,595.5	1,198.2	2,301.4	251.9

Source: Uganda Bureau of Statistics

Table 1 e (ii) Central Government Development Expense by Economic Classification by Percentages Q4 2021/22 to Q1 2023/24

Expense	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	6.1	13.5	7.5	9.8	6.8	25.3
Wages and salaries	5.7	13.2	6.7	8.7	6.2	23.7
In cash	5.7	13.2	6.7	8.7	6.2	23.7
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.4	0.3	0.8	1.1	0.6	1.6
Actual contributions	0.3	0.3	0.8	1.1	0.6	1.6
Imputed contributions	0.0	0.0	0.0	0.0	0.0	0.0
Use of goods and services	37.4	60.0	37.1	44.8	60.7	54.5
Other purchases of goods and services	37.4	60.0	37.1	44.8	60.7	54.5
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	0.2	0.1	0.0	0.0
Grants	41.3	26.5	51.1	44.9	30.5	18.6
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	37.1	0.2	0.3	0.2	0.8	0.0
Current	0.3	0.2	0.3	0.2	0.8	0.0
Capital	36.8	0.0	0.0	0.0	0.0	0.0
To other general government units	2.0	26.4	50.8	44.7	29.7	18.6
Current	2.0	26.2	50.7	44.7	29.7	18.5
Capital	0.0	0.2	0.1	0.0	0.0	0.1
To Non-government organizations	2.3	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	2.3	0.0	0.0	0.0	0.0	0.0
Social benefits	0.4	0.0	0.7	0.1	0.0	0.0
Other expense	14.9	0.0	3.3	0.3	2.0	1.6
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	14.9	0.0	3.3	0.3	2.0	1.6
Current	14.9	0.0	3.3	0.3	2.0	1.6
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), Q4 2021/22 to Q1 2023/24, Billion shillings

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	2,601	2,411	3,007	2,916	3,480	2,458
Executive; Legislative; and other General Services	891	393	522	541	857	471
FFA, GE and SSS	397	454	1,062	671	1,111	278
External Affairs	99	57	73	67	94	44
Public Debt Transactions	1,214	1,507	1,350	1,637	1,418	1,665
Defense	1,304	987	953	723	1,397	538
Defense Affairs and Services	1,304	987	953	723	1,397	538
Public order and safety	723	355	585	564	705	425
Law Courts and Legal Services	272	98	169	163	231	111
Prisons, Police and Corrective Services	424	234	302	324	377	281
Other Public Order and Safety	27	24	114	77	96	33
Economic Affairs	1,958	534	1,626	895	1,252	520
Fuel and Energy Affairs and Services	182	50	174	96	162	36
Mining and Mineral Resources Other Than Fuels	5	0	2	2	9	5
Construction	9	2	12	4	5	1
Manufacturing	116	6	405	15	46	40
Agriculture, Forestry, Fishing and Hunting	330	60	134	158	174	74
Transport (include road, railway, air, other transport etc)	1,062	302	741	390	587	229
Communication	38	6	23	18	41	14
Tourism And Area Promotion	63	42	33	28	65	43
Labour Affairs	12	3	7	6	11	5
Other Economic Affairs NEC	141	64	94	177	152	73
Environment Protection	25	12	26	26	40	9
Protection of the environment	25	12	26	26	40	9
Housing and Community amenities	175	97	113	95	108	12
Housing development	0	0	2	1	5	0
Community Development	22	4	9	9	10	4
Water Supply	124	86	91	75	62	5
Housing & Community Amenities n.e.c.	29	6	11	10	31	3
Health	518	260	305	308	428	263
Medical products and Appliances	142	141	136	135	130	139
Outpatients	1	-	-	-	-	-
Hospital Services	254	78	119	117	211	91
Public Health Services	71	8	14	11	17	11
Research and Development	10	1	2	2	6	3
Health n.e.c.	40	33	35	43	64	18
Recreation, Culture, and region	18	9	13	15	26	9
Recreational and Sporting Services	11	8	11	10	19	7
Culture	7	1	2	4	7	2
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	637	262	413	396	542	289
Preprimary and Primary Education	34	1	15	13	14	9
Secondary Education	14	0	4	13	17	0

Source: Uganda Bureau of Statistics

Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q4 2021/22 to Q1 2023/24, Billion shillings
(cont'd)

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
Business, Technical, and Vocation Education	39	23	15	26	24	18
University Education	332	203	249	278	303	213
Education not definable by level	1	0	0	0	1	0
Education NEC	217	35	130	67	183	48
Social Protection	176	42	55	55	68	45
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	71	-	-	-	-	-
Family and Children	1	-	-	-	-	-
Social protection nec	103	42	55	55	68	45
Grand Total	8,134	4,969	7,095	5,993	8,045	4,568
Transfers to Local government	1141.5	1043.9	1284.2	1566.8	1747.5	893.0
Total GOU Expenditure including transfers to Local Government	9,276	6,013	8,379	7,559	9,792	5,461

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q4 2021/22 to Q1 2023/24

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	28.0	40.1	35.9	38.6	35.5	45.0
Executive; Legislative; and other General Services	9.6	6.5	6.2	7.2	8.7	8.6
FFA, GE and SSS	4.3	7.5	12.7	8.9	11.3	5.1
External Affairs	1.1	0.9	0.9	0.9	1.0	0.8
Public Debt Transactions	13.1	25.1	16.1	21.7	14.5	30.5
Defense	14.1	16.4	11.4	9.6	14.3	9.9
Defense Affairs and Services	14.1	16.4	11.4	9.6	14.3	9.9
Public order and safety	7.8	5.9	7.0	7.5	7.2	7.8
Law Courts and Legal Services	2.9	1.6	2.0	2.2	2.4	2.0
Prisons, Police and Corrective Services	4.6	3.9	3.6	4.3	3.9	5.1
Other Public Order and Safety	0.3	0.4	1.4	1.0	1.0	0.6
Economic Affairs	21.1	8.9	19.4	11.8	12.8	9.5
Fuel and Energy Affairs and Services	2.0	0.8	2.1	1.3	1.6	0.7
Mining and Mineral Resources Other Than Fuels	0.1	0.0	0.0	0.0	0.1	0.1
Construction	0.1	0.0	0.1	0.1	0.0	0.0
Manufacturing	1.3	0.1	4.8	0.2	0.5	0.7
Agriculture, Forestry, Fishing and Hunting	3.6	1.0	1.6	2.1	1.8	1.3
Transport (include road, railway, air, other transport etc)	11.4	5.0	8.8	5.2	6.0	4.2
Communication	0.4	0.1	0.3	0.2	0.4	0.3
Tourism And Area Promotion	0.7	0.7	0.4	0.4	0.7	0.8
Labour Affairs	0.1	0.0	0.1	0.1	0.1	0.1
Other Economic Affairs NEC	1.5	1.1	1.1	2.3	1.6	1.3
Environment Protection	0.3	0.2	0.3	0.3	0.4	0.2
Protection of the environment	0.3	0.2	0.3	0.3	0.4	0.2
Housing and Community amenities	1.9	1.6	1.4	1.3	1.1	0.2
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.2	0.1	0.1	0.1	0.1	0.1
Water Supply	1.3	1.4	1.1	1.0	0.6	0.1
Housing & Community amenities n.e.c.	0.3	0.1	0.1	0.1	0.3	0.1
Health	5.6	4.3	3.6	4.1	4.4	4.8
Medical products and Appliances	1.5	2.3	1.6	1.8	1.3	2.6
Outpatients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	2.7	1.3	1.4	1.6	2.2	1.7
Public Health Services	0.8	0.1	0.2	0.1	0.2	0.2
Research and Development	0.1	0.0	0.0	0.0	0.1	0.1
Health n.e.c.	0.4	0.5	0.4	0.6	0.7	0.3
Recreation, Culture, and region	0.2	0.1	0.2	0.2	0.3	0.2
Recreational and Sporting Services	0.1	0.1	0.1	0.1	0.2	0.1
Culture	0.1	0.0	0.0	0.1	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	6.9	4.4	4.9	5.2	5.5	5.3
Preprimary and Primary Education	0.4	0.0	0.2	0.2	0.1	0.2
Secondary Education	0.2	0.0	0.0	0.2	0.2	0.0

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q4 2021/22 to Q1 2023/24
(cont'd)

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
Business, Technical, and Vocation Education	0.4	0.4	0.2	0.3	0.2	0.3
University Education	3.6	3.4	3.0	3.7	3.1	3.9
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	2.3	0.6	1.5	0.9	1.9	0.9
Social Protection	1.9	0.7	0.7	0.7	0.7	0.8
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	0.8	0.0	0.0	0.0	0.0	0.0
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	1.1	0.7	0.7	0.7	0.7	0.8
Sub- Total	87.7	82.6	84.7	79.3	82.2	83.6
Transfers to Local government	12.3	17.4	15.3	20.7	17.8	16.4
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 Q4 2021/22 to Q1 2023/24, (GOU), Billion shillings.

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	2,312.9	2,365.6	2,928.7	2,837.6	3,120.4	2,424.8
Executive; Legislative; and other General Services	718.9	376.1	497.3	516.2	640.0	470.6
FFA, GE and SSS	298.5	435.2	1,012.7	624.9	982.6	250.0
External Affairs	81.6	47.4	69.1	59.4	79.9	39.3
Public Debt Transactions	1,213.9	1,507.0	1,349.6	1,637.1	1,418.0	1,664.9
Defense	694.1	519.8	557.1	324.5	661.2	538.1
Defense Affairs and Services	694.1	519.8	557.1	324.5	661.2	538.1
Public order and safety	585.5	340.4	457.0	463.5	572.7	413.0
Law Courts and Legal Services	214.3	97.7	151.2	136.7	176.6	111.3
Prisons, Police and Corrective Services	349.9	225.8	283.7	301.2	361.6	280.7
Other Public Order and Safety	21.3	17.0	22.1	25.6	34.5	21.0
Economic Affairs	619.6	248.8	796.5	421.8	519.8	322.3
Fuel and Energy Affairs and Services	26.2	6.2	13.3	12.3	27.6	11.6
Mining and Mineral Resources Other Than Fuels	2.2	0.1	0.4	0.6	2.0	2.0
Construction	1.9	1.9	3.5	1.7	3.4	0.8
Manufacturing	110.4	6.0	404.4	14.5	10.3	40.1
Agriculture, Forestry, Fishing and Hunting	105.5	37.4	64.3	64.9	85.5	43.2
Transport (include road, railway, air, other transport etc)	192.3	92.6	171.1	164.2	177.1	89.9
Communication	19.1	5.7	22.0	13.3	35.0	13.9
Tourism And Area Promotion	54.8	42.1	31.2	27.8	55.9	43.3
Labour Affairs	12.2	2.9	6.4	5.3	9.1	5.3
Other Economic Affairs NEC	94.9	54.1	79.9	117.3	113.7	72.1
Environment Protection	20.2	7.8	11.1	11.2	16.4	8.0
Protection of the environment	20.2	7.8	11.1	11.2	16.4	8.0
Housing and Community amenities	25.3	11.4	16.5	14.4	33.9	8.4
Housing development	0.2	0.1	0.3	0.2	0.2	0.1
Community Development	7.1	3.6	8.6	8.7	9.7	3.7
Water Supply	2.2	1.3	1.6	2.7	1.3	1.5
Housing & Community Amenities n.e.c.	15.7	6.4	6.0	2.8	22.7	3.1
Health	334.1	243.8	276.8	290.2	351.5	260.7
Medical products and Appliances	140.8	124.5	127.1	131.1	118.3	138.9
Outpatients	1.3	-	-	-	-	-
Hospital Services	98.6	78.3	99.7	104.2	154.0	91.2
Public Health Services	68.8	7.5	13.5	10.3	14.3	11.1
Research and Development	4.7	0.8	1.8	1.9	3.4	1.2
Health n.e.c.	19.9	32.6	34.7	42.7	61.5	18.3
Recreation, Culture, and region	18.0	9.0	12.7	14.6	25.7	8.8
Recreational and Sporting Services	10.7	7.6	10.8	10.1	19.0	7.1
Culture	7.3	1.4	1.9	4.5	6.7	1.6
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	467.3	255.7	391.2	366.1	460.7	288.7
Preprimary and Primary Education	31.4	0.5	14.8	12.7	14.0	9.4
Secondary Education	5.7	-	-	-	-	-
Business, Technical, and Vocation Education	34.6	16.3	14.3	23.5	20.6	18.2
University Education	277.0	203.3	245.2	271.8	287.8	213.3
Education not definable by level	1.3	0.1	0.2	0.2	1.3	0.1
Education NEC	117.3	35.4	116.7	57.8	136.9	47.7
Social Protection	160.3	38.4	54.2	54.3	61.9	44.9
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	71.4	-	-	-	-	-
Family and Children	1.2	-	-	-	-	-
Social protection nec	87.6	38.4	54.2	54.3	61.9	44.9
Total	5,237.2	4,040.7	5,501.9	4,798.1	5,824.1	4,317.7
Transfers to Local government	1,046.2	1,043.9	1,062.4	1,113.4	1,514.4	810.7
Total GOU Expenditure including transfers to Local Government	6,283.4	5,084.7	6,564.3	5,911.5	7,338.5	5,128.4

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q4 2021/22 to Q1 2023 /24

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	36.8	46.5	44.6	48.0	42.5	47.3
Executive; Legislative; and other General Services	11.4	7.4	7.6	8.7	8.7	9.2
FFA, GE and SSS	4.8	8.6	15.4	10.6	13.4	4.9
External Affairs	1.3	0.9	1.1	1.0	1.1	0.8
Public Debt Transactions	19.3	29.6	20.6	27.7	19.3	32.5
Defense	11.0	10.2	8.5	5.5	9.0	10.5
Defense Affairs and Services	11.0	10.2	8.5	5.5	9.0	10.5
Public order and safety	9.3	6.7	7.0	7.8	7.8	8.1
Law Courts and Legal Services	3.4	1.9	2.3	2.3	2.4	2.2
Prisons, Police and Corrective Services	5.6	4.4	4.3	5.1	4.9	5.5
Other Public Order and Safety	0.3	0.3	0.3	0.4	0.5	0.4
Economic Affairs	9.9	4.9	12.1	7.1	7.1	6.3
Fuel and Energy Affairs and Services	0.4	0.1	0.2	0.2	0.4	0.2
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.0	0.0	0.0	0.0
Construction	0.0	0.0	0.1	0.0	0.0	0.0
Manufacturing	1.8	0.1	6.2	0.2	0.1	0.8
Agriculture, Forestry, Fishing and Hunting	1.7	0.7	1.0	1.1	1.2	0.8
Transport (include road, railway, air, other transport etc)	3.1	1.8	2.6	2.8	2.4	1.8
Communication	0.3	0.1	0.3	0.2	0.5	0.3
Tourism And Area Promotion	0.9	0.8	0.5	0.5	0.8	0.8
Labour Affairs	0.2	0.1	0.1	0.1	0.1	0.1
Other Economic Affairs NEC	1.5	1.1	1.2	2.0	1.5	1.4
Environment Protection	0.3	0.2	0.2	0.2	0.2	0.2
Protection of the environment	0.3	0.2	0.2	0.2	0.2	0.2
Housing and Community amenities	0.4	0.2	0.3	0.2	0.5	0.2
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.1	0.1	0.1	0.1	0.1	0.1
Water Supply	0.0	0.0	0.0	0.0	0.0	0.0
Housing & Community Amenities n.e.c.	0.3	0.1	0.1	0.0	0.3	0.1
Health	5.3	4.8	4.2	4.9	4.8	5.1
Medical products and Appliances	2.2	2.4	1.9	2.2	1.6	2.7
Outpatients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.6	1.5	1.5	1.8	2.1	1.8
Public Health Services	1.1	0.1	0.2	0.2	0.2	0.2
Research and Development	0.1	0.0	0.0	0.0	0.0	0.0
Health n.e.c.	0.3	0.6	0.5	0.7	0.8	0.4
Recreation, Culture, and region	0.3	0.2	0.2	0.2	0.4	0.2
Recreational and Sporting Services	0.2	0.2	0.2	0.2	0.3	0.1
Culture	0.1	0.0	0.0	0.1	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	7.4	5.0	6.0	6.2	6.3	5.6
Preprimary and Primary Education	0.5	0.0	0.2	0.2	0.2	0.2
Secondary Education	0.1	0.0	0.0	0.0	0.0	0.0
Business, Technical, and Vocation Education	0.6	0.3	0.2	0.4	0.3	0.4
University Education	4.4	4.0	3.7	4.6	3.9	4.2
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	1.9	0.7	1.8	1.0	1.9	0.9
Social Protection	2.6	0.8	0.8	0.9	0.8	0.9
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	1.1	0.0	0.0	0.0	0.0	0.0
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	1.4	0.8	0.8	0.9	0.8	0.9
Grand Total	83.3	79.5	83.8	81.2	79.4	84.2
Transfers to Local government	16.7	20.5	16.2	18.8	20.6	15.8
Total GOU Expenditure including transfers to Local Government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1 h (i) Functional Classification of Central Government Development Expenditure, Q4 2021/22 to Q1 2023/24, Billion shillings

	2021/22	2022/23			2023/24	
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	288.0	45.2	78.3	78.9	359.3	32.7
Executive, Legislative, and other General Services	171.8	17.3	25.0	24.9	216.8	0.3
FFA, GE and SSS	93.6	18.7	49.7	45.9	128.6	27.6
External Affairs	17.6	9.2	3.6	8.1	13.8	4.8
Public Debt Transactions	-	-	-	-	-	-
Defense	609.8	457.2	395.4	393.5	735.6	-
Defense Affairs and Services	609.8	457.2	395.4	393.5	735.6	-
Public order and safety	137.6	14.4	127.5	100.5	131.9	12.3
Law Courts and Legal Services	57.9	-	17.4	25.3	54.8	-
Prisons, Police and Corrective Services	73.9	7.9	17.9	22.4	15.5	-
Other Public Order and Safety	5.9	6.5	92.3	51.8	61.6	12.3
Economic Affairs	1,338.3	285.1	829.8	473.1	732.0	198.0
Fuel and Energy Affairs and Services	155.4	43.7	161.1	84.1	133.9	24.3
Mining and Mineral Resources Other Than Fuels	3.0	0.2	2.0	1.7	6.6	2.5
Construction	6.8	0.1	9.0	2.2	1.3	-
Manufacturing	5.9	-	0.3	0.1	35.8	0.0
Agriculture, Forestry, Fishing and Hunting	224.2	22.3	69.8	93.6	88.6	30.4
Transport (include road, railway, air, other transport etc)	869.3	209.1	570.2	225.9	410.0	139.6
Communication	19.0	0.1	1.3	4.9	6.0	-
Tourism And Area Promotion	8.6	-	1.6	0.7	8.9	-
Labour Affairs	0.2	0.1	0.3	0.3	2.4	0.1
Other Economic Affairs NEC	45.9	9.5	14.3	59.9	38.5	1.0
Environment Protection	4.3	4.1	15.1	14.8	23.2	1.0
Protection of the environment	4.3	4.1	15.1	14.8	23.2	1.0
Housing and Community amenities	149.7	85.8	96.6	80.6	74.6	3.3
Housing development	-	0.0	1.3	1.2	4.6	0.1
Community Development	14.7	0.5	0.2	0.6	0.5	-
Water Supply	121.6	85.2	89.9	72.0	61.0	3.2
Housing & Community Amenities n.e.c	13.3	-	5.4	6.9	8.4	-
Health	184.3	16.4	28.2	17.6	76.7	2.1
Medical products and Appliances	1.7	16.4	8.6	3.8	11.9	0.4
Outpatients	-	-	-	-	-	-
Hospital Services	155.4	-	19.6	13.1	57.5	0.1
Public Health Services	2.4	-	-	0.6	2.4	-
Research and Development	4.9	-	0.0	0.0	2.3	1.6
Health n.e.c.	19.9	-	0.0	0.1	2.7	-
Recreation, Culture, and region	-	-	-	-	-	-
Recreational and Sporting Services	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	170.0	6.3	21.4	29.7	81.3	0.3
Preprimary and Primary Education	2.7	-	-	-	-	-
Secondary Education	8.7	0.0	3.9	12.6	16.5	16.5
Business, Technical, and Vocation Education	4.0	6.3	0.8	2.1	3.3	3.3
University Education	54.9	0.0	3.6	5.8	15.4	15.4
Education not definable by level	-	-	-	-	-	-
Education NEC	99.7	-	13.1	9.2	46.1	46.1
Social Protection	15.3	3.6	0.5	0.8	6.1	0.2
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	-	-	-	-	-	-
Family and Children	-	-	-	-	-	-
Social protection nec	15.3	3.6	0.5	0.8	6.1	0.2
Grand Total	2,897.2	928.2	1,593.0	1,194.5	2,220.8	249.9
Transfers to Local government	95.3	-	221.8	453.4	233.1	82.4
Total GOU Expenditure including transfers to Local Government	2,992.5	928.2	1,814.8	1,647.9	2,454.0	332.3

Source: Uganda Bureau of Statistics

Table 1 h (ii) Functional Classification of Central Government Development Expenditure by Percentage share, Q4 2021/22 to Q1 2023/24

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	9.6	4.9	4.3	4.8	14.6	9.9
Executive; Legislative; and other General Services	5.7	1.9	1.4	1.5	8.8	0.1
FFA, GE and SSS	3.3	2.0	2.7	2.8	5.2	8.3
External Affairs	0.6	1.0	0.2	0.5	0.6	1.4
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	0.0
Defense	20.4	50.3	21.8	24.2	30.0	0.0
Defense Affairs and Services	20.4	50.3	21.8	24.2	30.0	0.0
Public order and safety	4.6	1.6	7.0	6.1	5.4	3.7
Law Courts and Legal Services	1.9	0.0	1.0	1.6	2.2	0.0
Prisons, Police and Corrective Services	2.5	0.8	1.0	1.4	0.6	0.0
Other Public Order and Safety	0.2	0.7	5.1	3.1	2.5	3.7
Economic Affairs	44.7	30.7	45.7	28.7	29.8	59.6
Fuel and Energy Affairs and Services	5.2	4.7	8.9	5.1	5.5	7.3
Mining and Mineral Resources Other Than Fuels	0.1	0.0	0.1	0.1	0.3	0.8
Construction	0.2	0.0	0.5	0.1	0.1	0.0
Manufacturing	0.2	0.0	0.0	0.0	1.5	0.0
Agriculture, Forestry, Fishing and Hunting	7.5	2.4	3.8	5.7	3.6	9.2
Transport (include road, railway, air, other transport etc)	29.1	22.5	31.4	13.7	16.7	42.0
Communication	0.6	0.0	0.1	0.3	0.2	0.0
Tourism And Area Promotion	0.3	0.0	0.1	0.0	0.4	0.0
Labour Affairs	0.0	0.0	0.0	0.0	0.1	0.0
Other Economic Affairs NEC	1.5	1.0	0.8	3.6	1.6	0.3
Environment Protection	0.1	0.4	0.8	0.9	0.9	0.3
Protection of the environment	0.1	0.4	0.8	0.9	0.9	0.3
Housing and Community amenities	5.0	9.2	5.3	4.9	3.0	1.0
Housing development	0.0	0.0	0.1	0.1	0.2	0.0
Community Development	0.5	0.1	0.0	0.0	0.0	0.0
Water Supply	4.1	9.2	5.0	4.4	2.5	1.0
Housing & Community Amenities n.e.c.	0.4	0.0	0.3	0.4	0.3	0.0
Health	6.2	1.8	1.6	1.1	3.1	0.6
Medical products and Appliances	0.1	1.8	0.5	0.2	0.5	0.1
Outpatients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	5.2	0.0	1.1	0.8	2.3	0.0
Public Health Services	0.1	0.0	0.0	0.0	0.1	0.0
Research and Development	0.2	0.0	0.0	0.0	0.1	0.5
Health n.e.c.	0.7	0.0	0.0	0.0	0.1	0.0
Recreation, Culture, and region	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services	0.0	0.0	0.0	0.0	0.0	0.0
Culture	0.0	0.0	0.0	0.0	0.0	0.0
Broadcasting and Publishing Services	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
Education	5.7	0.7	1.2	1.8	3.3	0.1
Preprimary and Primary Education	0.1	0.0	0.0	0.0	0.0	0.0
Secondary Education	0.3	0.0	0.2	0.8	0.7	0.0
Business, Technical, and Vocation Education	0.1	0.7	0.0	0.1	0.1	0.0
University Education	1.8	0.0	0.2	0.4	0.6	0.0
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	3.3	0.0	0.7	0.6	1.9	0.0
Social Protection	0.5	0.4	0.0	0.0	0.3	0.1
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	0.0	0.0	0.0	0.0	0.0	0.0
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.5	0.4	0.0	0.0	0.3	0.1
Grand Total	96.8	100.0	87.8	72.5	90.5	75.2
Transfers to Local government	3.2	0.0	12.2	27.5	9.5	24.8
Total GOU Expenditure including transfers to Local Government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1 j (i) Functional Classification of Donor Disbursements, Q4 2021/22 to Q1 2023/24, Billion shillings

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	275.8	92.6	72.8	1,431.5	2,632.9	290.8
Executive and legislative organs	-	-	-	-	-	290.8
Financial and fiscal affairs	275.8	92.6	72.8	1,431.5	2,632.9	-
External Affairs	-	-	-	-	-	-
Public Debt Transactions	-	-	-	-	-	-
Defense	28.6	-	-	-	-	-
Defense Affairs and Services	28.6	-	-	-	-	-
Public order and safety	-	-	7.9	-	-	-
Law Courts and Legal Services	-	-	7.9	-	-	-
Prisons, Police and Corrective Services	-	-	-	-	-	-
Other Public Order and Safety	-	-	-	-	-	-
Economic Affairs	533.9	536.9	547.2	423.9	490.1	295.4
Fuel and Energy Affairs and Services	329.8	173.3	128.9	12.8	76.4	33.5
Mining and Mineral Resources Other Than Fuels	6.5	2.6	5.2	2.8	0.9	2.5
Construction	-	-	-	-	-	-
Manufacturing	-	-	-	-	41.0	-
Agriculture, Forestry, Fishing and Hunting	25.0	7.3	14.6	124.1	69.0	30.2
Transport (include road, railway, air, other transport etc)	159.9	341.1	387.3	264.2	286.3	182.0
Communication	-	-	-	-	-	-
Tourism And Area Promotion	-	-	-	-	-	-
Labour Affairs	-	-	-	-	-	-
Other Economic Affairs NEC	12.8	12.6	11.2	20.0	16.4	47.2
Environment Protection	2.9	2.3	8.7	6.9	6.7	4.0
Protection of the environment	2.9	2.3	8.7	6.9	6.7	4.0
Housing and Community amenities	61.5	78.7	99.5	32.5	209.7	72.3
Housing development	-	-	-	-	-	-
Community Development	18.0	40.3	-	25.8	36.9	-
Water Supply	43.5	38.3	99.5	6.7	172.8	72.3
Housing & Community amenities n.e.c.	-	-	-	-	-	-
Health	82.4	362.5	309.8	-	36.6	27.2
Medical products and Appliances	-	344.8	194.8	-	-	-
Outpatients	-	-	-	-	-	-
Hospital Services	12.9	17.7	114.9	-	-	-
Public Health Services	69.5	-	-	-	36.6	27.2
Research and Development	-	-	-	-	-	-
Health n.e.c.	-	-	-	-	-	-
Education	91.9	2.4	27.2	26.0	(2.2)	14.5
Preprimary and Primary Education	-	-	-	-	-	-
Secondary Education	-	-	-	-	-	-
Business, Technical, and Vocation Education	-	-	-	-	-	-
University Education	73.8	0.8	20.8	26.0	(4.1)	10.0
Social Protection	25.8	6.7	56.2	6.6	48.3	6.7
Social exclusion nec	25.8	-	-	-	-	-
Social protection nec	-	-	-	-	-	-
Grand Total	1,102.8	1,082.1	1,129.3	1,927.2	3,422.0	711.0

Source: Uganda Bureau of Statistics

Table 1 j (ii) Functional Classification of Donor Disbursements Percentages, Q4 2021/22 to Q1 2023/24.

	2021/22	2022/23				2023/24
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	25.0	8.6	6.4	74.3	76.9	40.9
Executive and legislative organs	0.0	0.0	0.0	0.0	0.0	40.9
Financial and fiscal affairs	25.0	8.6	6.4	74.3	76.9	0.0
External Affairs	0.0	0.0	0.0	0.0	0.0	0.0
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	0.0
Defense	2.6	0.0	0.0	0.0	0.0	0.0
Defense Affairs and Services	2.6	0.0	0.0	0.0	0.0	0.0
Public order and safety	0.0	0.0	0.7	0.0	0.0	0.0
Law Courts and Legal Services	0.0	0.0	0.7	0.0	0.0	0.0
Prisons, Police and Corrective Services	0.0	0.0	0.0	0.0	0.0	0.0
Other Public Order and Safety	0.0	0.0	0.0	0.0	0.0	0.0
Economic Affairs	48.4	49.6	48.5	22.0	14.3	41.5
Fuel and Energy Affairs and Services	29.9	16.0	11.4	0.7	2.2	4.7
Mining and Mineral Resources Other Than Fuels	0.6	0.2	0.5	0.1	0.0	0.4
Construction	0.0	0.0	0.0	0.0	0.0	0.0
Manufacturing	0.0	0.0	0.0	0.0	1.2	0.0
Agriculture, Forestry, Fishing and Hunting	2.3	0.7	1.3	6.4	2.0	4.2
Transport (include road, railway, air, other transport etc)	14.5	31.5	34.3	13.7	8.4	25.6
Communication	0.0	0.0	0.0	0.0	0.0	0.0
Tourism And Area Promotion	0.0	0.0	0.0	0.0	0.0	0.0
Labour Affairs	0.0	0.0	0.0	0.0	0.0	0.0
Other Economic Affairs NEC	1.2	1.2	1.0	1.0	0.5	6.6
Environment Protection	0.3	0.2	0.8	0.4	0.2	0.6
Protection of the environment	0.3	0.2	0.8	0.4	0.2	0.6
Housing and Community amenities	5.6	7.3	8.8	1.7	6.1	10.2
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	1.6	3.7	0.0	1.3	1.1	0.0
Water Supply	3.9	3.5	8.8	0.3	5.0	10.2
Housing & Community amenities n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0
Health	7.5	33.5	27.4	0.0	1.1	3.8
Medical products and Appliances	0.0	31.9	17.3	0.0	0.0	0.0
Outpatients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.2	1.6	10.2	0.0	0.0	0.0
Public Health Services	6.3	0.0	0.0	0.0	1.1	3.8
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	8.3	0.2	2.4	1.3	-0.1	2.0
Preprimary and Primary Education	0.0	0.0	0.0	0.0	0.0	0.0
Secondary Education	0.0	0.0	0.0	0.0	0.0	0.0
Business, Technical, and Vocation Education	0.0	0.0	0.0	0.0	0.0	0.0
University Education	6.7	0.1	1.8	1.3	-0.1	1.4
Social Protection	2.3	0.6	5.0	0.3	1.4	0.9
Social exclusion nec	2.3	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.0	0.0	0.0	0.0	0.0	0.0
Grand Total	100	100	100	100	100	100

Source: Uganda Bureau of Statistics

APPENDIX II

Abbreviations used in Appendix I

FFA, GE and SSS

Financial and Fiscal Affairs, General Economic, Social and Statistical Services