



UGANDA BUREAU OF STATISTICS



QUARTERLY GOVERNMENT FINANCE STATISTICS BULLETIN

Q1 2024/25

January 2025

FOREWORD

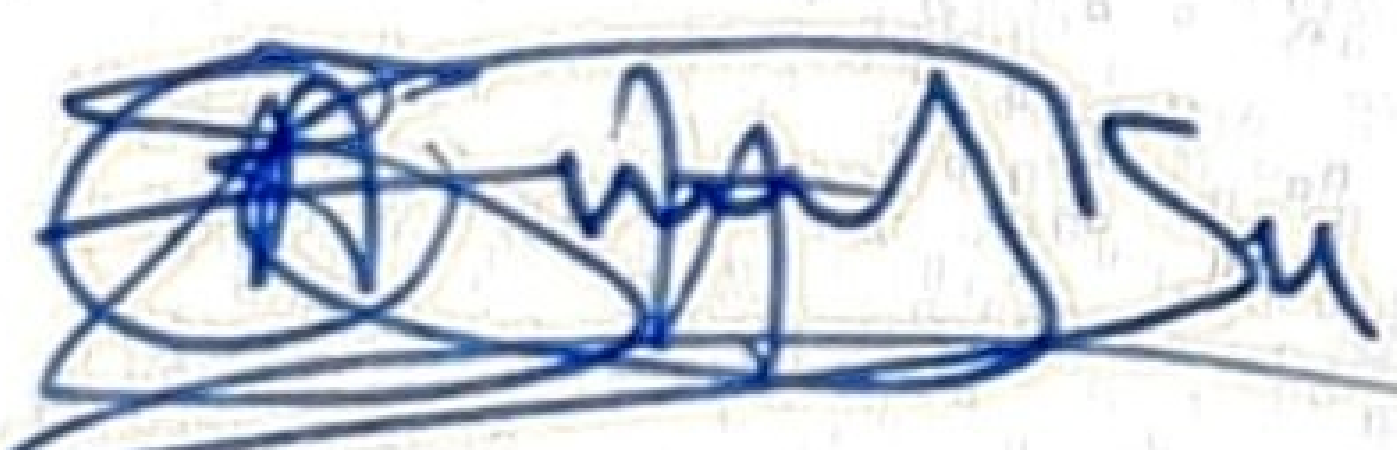
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This bulletin contains detailed statistics for Quarterly Government Revenue and Expenditure compiled basing on the guiding principles of the Government Finance Statistics Manual of 2014.

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 of Finance, Planning and Economic Development and Uganda Revenue Authority in providing data that facilitates the compilation of the statistics disseminated in this publication.

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



Echoku Samuel

Ag. Director Economic Statistics

PERFORMANCE AT A GLANCE

Net revenue decreased by 9.5 percent to Shs 7.2 trillion in Q1 2024/25 from Shs 7.9 trillion in Q4 2023/24.

Tax revenue was the biggest contributor to central government revenue accounting for 89.1 percent of total central government revenue in Q1 2024/25. *See table 1 a(ii)*

Grants to central government increased by 18.3 percent from Shs 282.9 billion in Q4 2023/24 to Shs 334.7 billion in Q1 2024/25 and they accounted for 4.6 percent of the total revenue in Q1 2024/25. *See tables 1 a(i) and 1a(ii)*

Central government expenditure (including local government grants and donor disbursements) decreased by 59.7 percent to about Shs 5.9 trillion in Q1 2024/25 from Shs 14.6 trillion registered in Q4 2023/24, *See Table 1 Summary.*

Central government recurrent expenditure (excluding local government transfers) decreased by 49.0 percent to Shs 3.6 trillion in Q1 2024/25 from Shs 7.1 trillion registered in Q4 2024/25 while development expenditure (excluding local government transfers) decreased by 93.2 percent to Shs 174.4 billion in Q1 2024/25 compared to Shs 2.6 trillion recorded in Q4 2024/25. *See tables 1g(i), 1g(ii), 1h(i) and 1h(ii)*

Transfers to local government decreased by 72.2 percent to Shs 1.1 trillion in Q1 2024/25 from Shs 3.9 trillion recorded in Q4 2023/24, *See Table 1 Summary.*

Donor disbursements decreased by 1.7 percent to Shs 1.0 trillion in Q1 2024/25 from Shs 1.02 trillion disbursed in Q4 2023/24, *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 latest Government Finance Statistics Manual (GFSM 2014).

Data sources

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

Classification

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

Basis of recording

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

Valuation

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

Consumption of Fixed Capital (CFC) estimates.

Periodicity

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

ANALYSIS OF GOVERNMENT OPERATIONS

Central Government Revenue

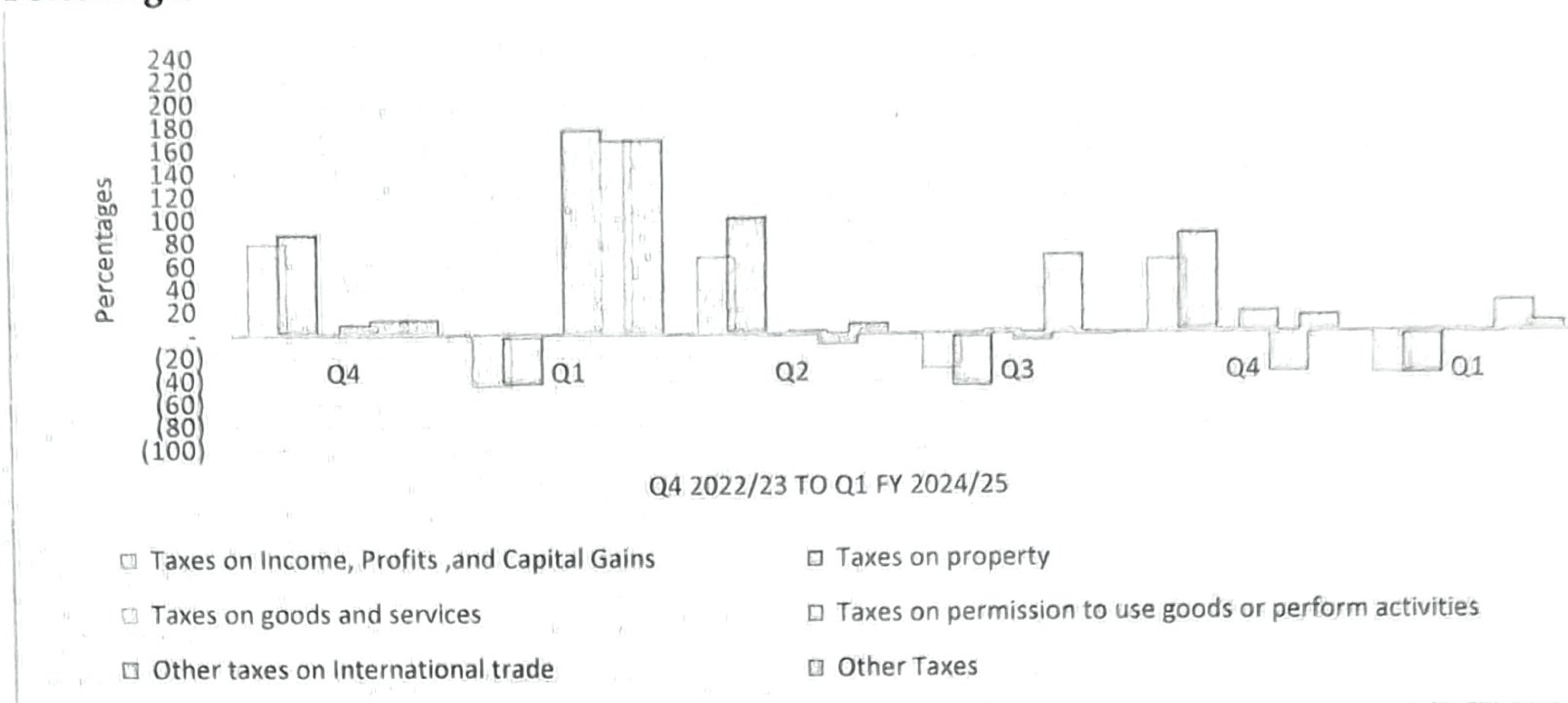
In Quarter one (Q1) of 2024/25, the net central government revenue (excluding tax refunds) was Shs 7.2 trillion compared to Shs 7.9 trillion collected in Quarter four (Q4) of 2023/24. This was a 9.5 percent decrease in the net quarterly central government revenue in Q1 2024/25 compared to Q4 2023/24. *See table 1a(i) and 1a(ii)*

During the period under review, the largest contributor to the net revenue was tax revenue accounting for 89.1 percent while non-tax revenue contributed only 10.9 percent to the total revenue.

Taxes on goods and services were the largest contributors to tax revenue items accounting for 47.4 percent in Q1 2024/25.

Among the non-tax revenue items, grants contributed 4.6 percent and other revenues contributed 6.3 percent to the total revenue, *See figure 1 below.*

Figure 1: Composition of Quarter-to-Quarter Tax revenue changes from Q4 2022/23 to Q1 2024/25, Percentages



From figure 1, for the period under review, it was observed that there was a relatively high increase in only one tax category from Q4 2023/24 to Q1 2024/25. This category was other taxes on international trade, which increased

by 27.5 percent in Q1 2024/25. The highest reduction was observed in taxes on property (37.5 percent) and taxes on income, profits and capital gains (37.2 percent). See table 1 a(iii)

Table 1: Summary of Central Government Expenditure from Q4 2022/23 to Q1 2024/25, Billion shillings

	Q4 2022/23	Q1 2023/24	Q2 2023/24	Q3 2023/24	Q4 2023/24	Q1 2024/25
CG excluding transfers to Local Government	8,044.9	4,791.6	7,894.9	6,338.8	9,660.0	3,790.7
Transfers to Local Government	1,747.5	1,178.1	1,537.9	1,648.2	3,877.1	1,079.3
Donor disbursements/releases	3,422.0	914.5	1,129.0	1,406.7	1,020.8	1,003.0
Total	13,214.5	6,884.3	10,561.7	9,393.7	14,557.9	5,873.0
Quarterly changes						
CG excluding transfers to Local Government	34.2	-40.4	64.8	-19.7	52.4	-60.8
Transfers to Local Government	11.5	-32.6	30.5	7.2	135.2	-72.2
Donor disbursements	77.6	-73.3	23.4	24.6	-27.4	-1.7
Total	39.3	-47.9	53.4	-11.1	55.0	-59.7

Source: Uganda Bureau of Statistics

Central Government Expenditure

The total central government expenditure including transfers to local government and donor disbursements was Shs 5.9 trillion in Q1 2024/25. This was a 59.7 percent decrease in expenditure in Q1 2024/25 compared to Q4 2023/24 (Shs 14.6 trillion) recorded in in, *See table 1 above.*

The central government recurrent expenditure excluding local government transfers for Q1 2024/25 was Shs 5,730 billion, representing a 19.3 percent decrease from Shs 7,097 billion for Q4 2023/24. Central government recurrent expenditure including grants to local government was Shs. 6,808 billion in Q1 2024/25, which was a 37.5 percent decrease from Shs 10.9 trillion recorded in Q4 2023/24. *See table1 d(i)*

The central government development expenditure excluding transfers to local government for Q1 2024/25 was Shs 176.8 billion, registering a 93.1 percent decrease from Shs 2.6 trillion recorded in Q4 2023/24. Central government development expenditure including local government transfers was Shs. 177.9 billion in Q1 2024/25 which was a 93.3 percent decrease from Shs 2.7 trillion recorded in Q4 2023/24. *See tables 1 e(i) and 1 e(ii)*

The donor disbursements for Q1 2024/25 were Shs 1,003 billion, reflecting a 1.7 percent decrease from Shs 1,020.8 billion recorded in

Q4 2023/24. Most donor disbursements made in Q1 2024/25 were for economic affairs accounting for 50.2 percent, followed by general public services accounting for 35.2 percent. *See table1 j(i) and 1 j(ii)*

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

In terms of government functions, the largest recurrent expenditure for GOU in Q1 2024/25 was on general public services sector, accounting for 28.8 percent of which, most of the expenditure was for financial and fiscal Affairs, general economic, social and statistical services representing 16.4 percent, while Executive; Legislative; and other General Services was 11.5 percent.

The second largest was defense accounting for 13.9 percent, followed by public order and safety at 10.0 percent to the total government recurrent expenditure. *See tables 1 g(i) and 1 g(ii)*

Transfers to local government accounted for 23.0 percent of total government recurrent expenditure in Q1 2024/25. *See table1 g(ii)*

The largest share of the development expenditure was attributed to the economic affairs, accounting to 82.2 percent in Q1 2024/25 of which Transport (include road,

railway, air transport, other transport etc.) sub sector had a share of 75.0 percent.

The General Public Services sector was the second largest contributor to the development expenditure with 12.0 percent in Q1 2024/25.

The percentage contribution of health expenditure to the overall development expenditure decreased to 0.2 percent in Q1 2024/25 compared to a 2.5 percent recorded in Q4 2023/24. *See table 1 h(ii)*

Economic analysis of the GOU expenses showed that total expense for Q1 2024/25 was Shs 6,879.4 billion (including transfers to local government) compared to Shs 11,502.4 billion

that was expensed in Q4 2023/24. This was a 40.2 percent decrease in the GOU expense between the two periods. *See tables 1 b(i) and 1b(ii)*

In Q1 2024/25, expenditure on acquisition of non-financial assets was Shs. 103.8 billion, of which Shs. 100.3 billion was spent on Buildings and structures which accounted for 96.7 percent. This was followed by expenses on machinery and equipment, representing 2.5 percent (Shs. 2.6 billion). Also, Shs. 0.9 billion was spent on net acquisition of non-produced assets (land) which accounted for 0.8 percent. *See tables 1 c(i) and 1 c(ii)*

APPENDIX I

Table 1 a (i) Classification of Central Government revenue by type, Q4 2022/23 to Q1 2024/25, Billion shillings

	2022/23	2023/24				2024/25
REVENUE TYPE	Q4	Q1	Q2	Q3	Q4	Q1
Total Revenue (1+2)	6,995.75	6,281.33	7,452.01	6,783.76	8,059.53	7,283.96
Net revenue	6,845.27	6,122.00	7,292.68	6,624.47	7,900.22	7,151.22
1. Central Government Taxes	6,497.80	5,658.58	6,671.91	6,277.45	7,368.75	6,492.72
(a) Taxes on Income, Profits, and Capital Gains	2,889.53	1,569.06	2,643.37	1,822.24	2,988.70	1,876.19
PAYE (Payable by individuals)	1,353.37	1,046.48	1,227.31	1,211.98	1,473.98	1,153.46
Corporations and Other Enterprises	1,095.33	100.93	965.98	154.56	1,043.54	188.63
Un allocable	409.51	398.06	408.57	425.36	433.01	483.96
Oil Revenue	31.32	23.58	41.51	30.34	38.18	50.14
(b) Taxes on property	114.72	64.43	130.56	70.04	130.92	81.78
Immovable property	114.72	64.43	130.56	70.04	130.92	81.78
(c) Taxes on goods and services	3,191.93	3,168.45	3,073.55	3,206.70	3,347.20	3,449.71
(i) VAT	1,908.67	1,772.60	1,748.45	1,783.63	1,873.60	1,902.54
Imported goods	897.31	867.37	830.30	829.33	886.37	924.60
Local goods	198.25	208.78	188.56	212.82	195.84	177.64
Local services	963.59	855.77	888.92	900.77	950.71	933.04
Tax refunds	(150.48)	(159.33)	(159.33)	(159.29)	(159.32)	(132.74)
(ii) Excise Taxes	1,283.26	1,395.84	1,325.10	1,423.07	1,473.60	1,547.17
Petroleum	711.38	803.13	739.34	812.95	849.73	900.80
Other imports	68.14	63.95	61.84	52.40	63.10	68.61
Local goods	503.73	528.77	523.92	557.72	560.77	577.76
(d) Taxes on permission to use goods or perform activities	18.36	51.31	53.12	49.17	58.41	57.00
Motor vehicle taxes	11.95	31.85	31.77	33.87	36.43	41.93
Other	6.40	19.46	21.36	15.30	21.98	15.06
(e) Other taxes on international trade	217.32	588.73	533.82	898.91	578.00	736.75
Custom duties (other imports)	215.96	584.42	527.45	892.34	574.00	725.17
Taxes on exports	1.36	4.31	6.37	6.57	4.00	11.58
(f) Other Taxes	65.93	216.60	237.49	230.38	265.52	291.29
Government	-	-	-	-	-	-
Other	65.93	216.60	237.49	230.38	265.52	291.29

Source: Uganda Bureau of Statistics

Table 2 a (i) Classification of Central Government revenue by type, Q4 2022/23 to Q1 2024/25, Billion shillings (cont'd)

REVENUE TYPE	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
2. Central Government Non-Tax revenue	497.95	622.75	780.10	506.31	690.78	791.24
(a) Grants	119.87	227.38	363.07	141.23	282.90	334.65
(b) Other Revenue	378.08	395.37	417.03	365.08	407.89	456.59
(i) Property Income	1.06	1.89	3.79	5.07	3.52	10.89
Interest	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Rent	1.06	1.89	3.79	5.07	3.52	10.89
(ii) Sale of goods and services	1.06	1.89	3.79	5.07	3.52	10.89
Administrative fees	222.56	222.33	250.64	204.27	236.42	266.67
Sales by nonmarket establishments	222.56	222.33	250.64	204.27	236.42	266.67
(iii) Fines and Penalties	-	-	-	-	-	-
Voluntary transfers other than grants	150.82	166.72	158.39	151.70	163.43	173.41
(iv) Miscellaneous and unidentified revenue	150.82	166.72	158.39	151.70	163.43	173.41

Source: Uganda Bureau of Statistics

Table 1 a (ii) Classification of Central Government revenue by type and percentage share, Q4 2022/23 to Q1 2024/25.

	2022/23	2023/24				2024/25
REVENUE TYPE	Q4	Q1	Q2	Q3	Q4	Q1
Total Revenue (1+2)	100.0	100.0	100.0	100.0	100.0	100.0
1. Central Government Taxes	92.9	90.1	89.5	92.5	91.4	89.1
(a) Taxes on Income, Profits, and Capital Gains	41.3	25.0	35.5	26.9	37.1	25.8
PAYE (Payable by individuals)	19.3	16.7	16.5	17.9	18.3	15.8
Corporations and Other Enterprises	15.7	1.6	13.0	2.3	12.9	2.6
Un allocable	5.9	6.3	5.5	6.3	5.4	6.6
Oil Revenue	0.4	0.4	0.6	0.4	0.5	0.7
(b) Taxes on property	1.6	1.0	1.8	1.0	1.6	1.1
Immovable property	1.6	1.0	1.8	1.0	1.6	1.1
(c) Taxes on goods and services	45.6	50.4	41.2	47.3	41.5	47.4
(i) VAT	27.3	28.2	23.5	26.3	23.2	26.1
Imported goods	12.8	13.8	11.1	12.2	11.0	12.7
Local goods	2.8	3.3	2.5	3.1	2.4	2.4
Local services	13.8	13.6	11.9	13.3	11.8	12.8
(ii) Excise Taxes	18.3	22.2	17.8	21.0	18.3	21.2
Petroleum	10.2	12.8	9.9	12.0	10.5	12.4
Other imports	1.0	1.0	0.8	0.8	0.8	0.9
Local goods	7.2	8.4	7.0	8.2	7.0	7.9
(d) Taxes on permission to use goods or perform activities	0.3	0.8	0.7	0.7	0.7	0.8
Motor vehicle taxes	0.2	0.5	0.4	0.5	0.5	0.6
Other	0.1	0.3	0.3	0.2	0.3	0.2
(e) Other taxes on international trade	3.1	9.4	7.2	13.3	7.2	10.1
Custom duties (other imports)	3.1	9.3	7.1	13.2	7.1	10.0
Taxes on exports	0.0	0.1	0.1	0.1	0.0	0.2
(f) Other Taxes	0.9	3.4	3.2	3.4	3.3	4.0
Government	0.0	0.0	0.0	0.0	0.0	0.0
Other	0.9	3.4	3.2	3.4	3.3	4.0
2. Central Government Non-Tax revenue	7.1	9.9	10.5	7.5	8.6	10.9
(a) Grants	1.7	3.6	4.9	2.1	3.5	4.6
(b) Other Revenue	5.4	6.3	5.6	5.4	5.1	6.3
(i) Property Income	0.0	0.0	0.1	0.1	0.0	0.1
Interest	0.0	0.0	0.0	0.0	0.0	0.0
Dividends	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.1	0.1	0.0	0.1
(ii) Sale of goods and services	0.0	0.0	0.1	0.1	0.0	0.1
Administrative fees	3.2	3.5	3.4	3.0	2.9	3.7
Sales by nonmarket establishments	3.2	3.5	3.4	3.0	2.9	3.7
(iii) Fines and Penalties	0.0	0.0	0.0	0.0	0.0	0.0
Voluntary transfers other than grants	2.2	2.7	2.1	2.2	2.0	2.4
(iv) Miscellaneous and unidentified revenue	2.2	2.7	2.1	2.2	2.0	2.4

Source: Uganda Bureau of Statistics

Table 1 a (iii) Classification of Central Government Tax Revenue, Q4 2022/23 to Q1 2024/25 in Billion Shillings and Percentage change

	2022/24	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Tax Revenue by type						
Taxes on Income, Profits, and Capital Gains	2,889.53	1,569.06	2,643.37	1,822.24	2,988.70	1,876.19
Taxes on property	114.72	64.43	130.56	70.04	130.92	81.78
Taxes on goods and services	3,191.93	3,168.45	3,073.55	3,206.70	3,347.20	3,449.71
Taxes on permission to use goods or perform activities	18.36	51.31	53.12	49.17	58.41	57.00
Other taxes on international trade	217.32	588.73	533.82	898.91	578.00	736.75
Other Taxes	65.93	216.60	237.49	230.38	265.52	291.29
TOTAL	6,497.80	5,658.58	6,671.91	6,277.45	7,368.75	6,492.72
Percentage change by Tax type						
Taxes on Income, Profits, and Capital Gains	80.2	- 45.7	68.5	- 31.1	64.0	- 37.2
Taxes on property	88.4	- 43.8	102.6	- 46.4	86.9	- 37.5
Taxes on goods and services	2.8	- 0.7	-3.0	4.3	4.4	3.1
Taxes on permission to use goods or perform activities	10.2	179.5	3.5	- 7.4	18.8	- 2.4
Other taxes on international trade	13.8	170.9	- 9.3	68.4	- 35.7	27.5
Other Taxes	- 24.3	228.5	9.6	- 3.0	15.3	9.7
Total percentage change	28.3	- 12.9	17.9	- 5.9	17.4	- 11.9

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q4 2022/23 to Q1 2024/25, Billion shillings

	2022/23	2023/24				2024/25
Expense	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	1,444	1,232	1,343	1,346.8	1,588.7	1,385.2
Wages and salaries	1,382	1,185	1,291	1,293.0	1,516.8	1,340.3
In cash	1,382	1,185	1,291	1,293.0	1,516.8	1,340.3
In kind	-	-	-	-	-	-
Social contributions	62	47	52	53.9	71.9	44.9
Actual contributions	57	42	47	48.7	65.7	42.7
Imputed contributions	5	5	5	5.2	6.3	2.2
Use of goods and services	1,706	994	1,622	1,611.5	2,299.5	1,109.6
Other purchases of goods and services	1,706	994	1,622	1,611.5	2,299.5	1,109.6
Interest	1,418	1,618	1,449	1,652.2	1,502.5	2,113.3
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	1	1	1	0.4	0.0	1.2
Grants	1,375	326	1,218	925.4	1,654.3	736.0
To foreign governments	-	-	-	-	-	-
To international organizations	37	21	31	14.1	19.8	34.0
Current	37	21	31	14.1	19.8	34.0
Capital	-	-	-	-	-	-
To other general government units	1,334	293	1,174	893.8	1,617.4	686.7
Current	1,330	293	1,174	893.8	1,616.2	686.7
Capital	4	0	-	-	1.2	0.0
To Non-government organizations	4	12	13	17.4	17.2	15.3
Current	4	12	13	17.4	17.2	15.3
Capital	0	-	-	-	-	-
Social benefits	290	147	198	159.5	349.0	160.8
Other expense	112	305	175	142.6	231.2	293.9
Property Expenses other than Interest	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Miscellaneous other expense	112	305	175	142.6	231.2	293.9
Current	112	305	175	142.6	231.2	293.9
Capital	-	-	-	-	-	-
Total	6,345	4,623	6,007	5,838.5	7,625.3	5,800.1

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q4 2022/23 to Q1 2024/25, Billion shillings (cont'd)

	2022/23	2023/24				2024/25
Expense	Q4	Q1	Q2	Q3	Q4	Q1
Transfers to Local government	1747.5	1178.1	1537.9	1,648.2	3,877.1	1,079.3
Total expense including transfers to Local government	8,093	5,801	7,545	7,486.7	11,502.4	6,879.4
MEMORANDUM ITEMS						
Interest paid	231.0	1,672.0	1,844.8	2,391.7	289.8	2,113.3
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	206.1	1,882.5	2,156.8	1,774.8	-	3,197.2
Domestic arrears (Budgeting)	-	-	-	-	-	-
Electricity Arrears	-	-	-	-	-	-
External Debt repayment	252.6	700.8	559.9	735.5	589.3	980.3
Expenditure Accounts	-	-	-	-	-	-
FA	-	-	-	-	-	-
Financial Assets-Other Grants	-	-	-	-	-	-
Pension Arrears	-	-	-	-	-	-
Salary Arrears	-	-	-	-	-	-
Tax refunds	113.3	17.1	159.3	103.9	666.7	82.3
Telephone Arrears	-	-	-	-	-	-
Treasury Bonds Redemption (Budgeting)	-	-	-	-	-	-
Treasury Bills Redemption (Budgeting)	-	-	-	-	-	-
Utility Arrears	-	-	-	-	-	-
Water Arrears	-	-	-	-	-	-
Project Accounts	-	-	-	-	-	-
Defense/Military Pensions arrears (Budgeting)	-	-	-	-	-	-
LG Conditional grants	-	-	-	-	-	-
Net acquisition of nonfinancial assets	1,697.2	169.1	1,887.8	500.3	2,034.7	103.8
Memorandum Total	2,500.3	4,441.6	6,608.6	5,506.2	3,580.5	6,476.9
TOTAL CASH OUTFLOW	9,175.3	8,624.3	12,704.5	11,340.7	13,580.4	11,243.0
TOTAL EXPENDITURE	9,790.3	5,969.7	9,432.8	7,987.0	13,537.1	6,983.2

Source: Uganda Bureau of Statistics

Table 1 b (ii) Economic Classification of Government Expense, (GOU), Q4 2022/23 to Q1 2024/25, Percentages

Expense	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	17.8	21.2	17.8	18.0	13.8	20.1
Wages and salaries	17.1	20.4	17.1	17.3	13.2	19.5
In cash	17.1	20.4	17.1	17.3	13.2	19.5
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.8	0.8	0.7	0.7	0.6	0.7
Actual contributions	0.7	0.7	0.6	0.7	0.6	0.6
Imputed contributions	0.1	0.1	0.1	0.1	0.1	0.0
Use of goods and services	21.1	17.1	21.5	21.5	20.0	16.1
Other purchases of goods and services	21.1	17.1	21.5	21.5	20.0	16.1
Interest	17.5	27.9	19.2	22.1	13.1	30.7
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	17.0	5.6	16.1	12.4	14.4	10.7
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.5	0.4	0.4	0.2	0.2	0.5
Current	0.5	0.4	0.4	0.2	0.2	0.5
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	16.5	5.1	15.6	11.9	14.1	10.0
Current	16.4	5.1	15.6	11.9	14.1	10.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To Non-government organizations	0.1	0.2	0.2	0.2	0.1	0.2
Current	0.1	0.2	0.2	0.2	0.1	0.2
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	3.6	2.5	2.6	2.1	3.0	2.3
Other expense	1.4	5.3	2.3	1.9	2.0	4.3
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	1.4	5.3	2.3	1.9	2.0	4.3
Current	1.4	5.3	2.3	1.9	2.0	4.3
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	78.4	79.7	79.6	78.0	66.3	84.3
Transfers to Local government	21.6	20.3	20.4	22.0	33.7	15.7
Total expense including transfers to Local government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1c (i) Classification of Transaction in Nonfinancial Assets for Central Government for, Q4 2022/23 to Q1 2024/25, Billion shillings

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Net acquisition of nonfinancial assets	1,697.2	169.1	1,887.8	500.3	2,034.7	103.8
Buildings and structures	527.9	53.5	550.3	234.0	710.4	100.3
Dwellings	23.7	0.1	26.0	6.6	23.2	0.2
Nonresidential buildings	203.3	8.1	75.3	54.9	288.0	5.4
Other structures	300.9	45.2	448.9	172.5	399.2	94.8
Machinery and equipment	1,022.6	23.7	1,193.4	222.6	1,100.6	2.6
Transport equipment	112.1	0.3	31.0	34.6	98.5	1.6
Other machinery and equipment	910.5	23.5	1,162.4	188.0	1,002.2	1.0
Taxes on Machinery, Furniture and Vehicles	-	-	-	-	-	-
Other fixed assets	4.1	3.8	15.9	6.0	11.9	-
Inventories	-	-	-	-	-	-
Strategic stocks	-	-	-	-	-	-
Other inventories	-	-	-	-	-	-
Net acquisition of non-produced assets	142.7	88.1	128.2	37.8	211.8	0.9
Land	142.7	88.1	128.2	37.8	211.8	0.9
Mineral and energy resources	-	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 1 c (ii) Classification of Transaction in Nonfinancial Assets for Central Government, Percentages, Q4 2022/23 to Q1 2024/25.

	2022/23	2023/24				2024/25
	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	31.1	31.6	29.2	46.8	34.9	96.7
Dwellings	1.4	0.1	1.4	1.3	1.1	0.2
Nonresidential buildings	12.0	4.8	4.0	11.0	14.2	5.2
Other structures	17.7	26.7	23.8	34.5	19.6	91.3
Machinery and equipment	60.2	14.0	63.2	44.5	54.1	2.5
Transport equipment	6.6	0.2	1.6	6.9	4.8	1.5
Other machinery and equipment	53.6	13.9	61.6	37.6	49.3	1.0
Taxes on Machinery, Furniture and Vehicles	0.0	0.0	0.0	0.0	0.0	0.0
Other fixed assets	0.2	2.2	0.8	1.2	0.6	0.0
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	8.4	52.1	6.8	7.6	10.4	0.8
Land	8.4	52.1	6.8	7.6	10.4	0.8
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 2022/23 to Q1 2024/25, Billion shillings.

Expense	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	1,408.2	1,211.3	1,310.0	1,320.4	1,542.4	1,367.9
Wages and salaries	1,349.4	1,165.8	1,260.7	1,268.2	1,475.4	1,323.1
In cash	1,349.4	1,165.8	1,260.7	1,268.2	1,475.4	1,323.1
In kind	-	-	-	-	-	-
Social contributions	58.7	45.5	49.3	52.2	67.1	44.8
Actual contributions	54.1	40.7	44.3	47.0	60.8	42.6
Imputed contributions	4.7	4.8	5.0	5.2	6.3	2.2
Use of goods and services	1,389.5	950.6	1,389.8	1,521.9	1,892.2	1,086.9
Other purchases of goods and services	1,389.5	950.6	1,389.8	1,521.9	1,892.2	1,086.9
Interest	1,418.0	1,618.0	1,449.0	1,652.2	1,502.5	2,113.3
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	-	0.7	1.3	0.4	0.0	1.2
Grants	1,216.2	310.7	1,063.8	804.6	1,583.4	705.5
To foreign governments	-	-	-	-	-	-
To international organizations	32.4	21.1	30.9	13.8	17.5	34.0
Current	32.4	21.1	30.9	13.8	17.5	34.0
Capital	-	-	-	-	-	-
To other general government units	1,179.6	278.0	1,020.0	773.4	1,548.7	656.2
Current	1,175.6	278.0	1,020.0	773.4	1,548.7	656.2
Capital	4.0	-	-	-	-	0.0
To Non-government organizations	4.2	11.5	12.9	17.4	17.2	15.3
Current	4.2	11.5	12.9	17.4	17.2	15.3
Capital	-	-	-	-	-	-
Social benefits	290.1	147.2	195.7	158.3	349.0	160.8
Other expense	102.1	303.5	170.7	135.0	227.6	293.9
Property Expenses other than Interest	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Miscellaneous other expense	102.1	303.5	170.7	135.0	227.6	293.9
Current	102.1	303.5	170.7	135.0	227.6	293.9
Capital	-	-	-	-	-	-
Total	5,824.1	4,541.9	5,580.4	5,592.9	7,097.1	5,729.5
Transfers to Local government	1,514.4	1,134.1	1,100.1	1,247.2	3,786.5	1,078.1
Grand Total	7,338.5	5,676.0	6,680.4	6,840.1	10,883.6	6,807.6

Source: Uganda Bureau of Statistics

Table 1 d (i) Recurrent Expense by Economic Classification, Q4 2022/23 to Q1 2024/25., Billion shillings (cont'd).

Expense	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
MEMORANDUM ITEMS						
Interest paid	231.0	1,672.0	1,844.8	2,391.7	289.8	2,113.3
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	206.0	1,882.5	2,156.8	1,774.8	-	3,197.2
Electricity Arrears	-	-	-	-	-	-
External Debt repayment	252.6	700.8	559.9	735.5	589.3	980.3
Expenditure Accounts	-	-	-	-	-	-
FA	-	-	-	-	-	-
Pension Arrears	-	-	-	-	-	-
Salary Arrears	-	-	-	-	-	-
Tax refunds	30.7	15.1	94.2	92.9	650.1	80.0
Telephone Arrears	-	-	-	-	-	-
Treasury Bonds Redemption (Budgeting)	-	-	-	-	-	-
Treasury Bills Redemption (Budgeting)	-	-	-	-	-	-
Utility Arrears	-	-	-	-	-	-
Water Arrears	-	-	-	-	-	-
Defense/Military Pensions arrears (Budgeting)	-	-	-	-	-	-
LG Conditional grants	-	-	-	-	-	-
Memorandum Total	720.3	4,270.5	4,655.7	4,994.9	1,529.2	6,370.7
TOTAL RECURRENT CASH OUTFLOW	6,640.8	8,328.5	9,887.1	10,182.8	10,910.3	11,065.1

Source: Uganda Bureau of Statistics

Table 1 d (i) Recurrent Expense by Economic Classification, Q4 2022/23 to Q1 2024/25., Billion shillings (cont'd).

Expense	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
MEMORANDUM ITEMS						
Interest paid	231.0	1,672.0	1,844.8	2,391.7	289.8	2,113.3
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	206.0	1,882.5	2,156.8	1,774.8	-	3,197.2
Electricity Arrears	-	-	-	-	-	-
External Debt repayment	252.6	700.8	559.9	735.5	589.3	980.3
Expenditure Accounts	-	-	-	-	-	-
FA	-	-	-	-	-	-
Pension Arrears	-	-	-	-	-	-
Salary Arrears	-	-	-	-	-	-
Tax refunds	30.7	15.1	94.2	92.9	650.1	80.0
Telephone Arrears	-	-	-	-	-	-
Treasury Bonds Redemption (Budgeting)	-	-	-	-	-	-
Treasury Bills Redemption (Budgeting)	-	-	-	-	-	-
Utility Arrears	-	-	-	-	-	-
Water Arrears	-	-	-	-	-	-
Defense/Military Pensions arrears (Budgeting)	-	-	-	-	-	-
LG Conditional grants	-	-	-	-	-	-
Memorandum Total	720.3	4,270.5	4,655.7	4,994.9	1,529.2	6,370.7
TOTAL RECURRENT CASH OUTFLOW	6,640.8	8,328.5	9,887.1	10,182.8	10,910.3	11,065.1

Source: Uganda Bureau of Statistics

Table 1 d (ii) Recurrent Expense by Economic Classification by Percentages, Q4 2022/23 to Q1 2024/25.

Expense	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	19.2	21.3	19.6	19.3	14.2	20.1
Wages and salaries	18.4	20.5	18.9	18.5	13.6	19.4
In cash	18.4	20.5	18.9	18.5	13.6	19.4
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.8	0.8	0.7	0.8	0.6	0.7
Actual contributions	0.7	0.7	0.7	0.7	0.6	0.6
Imputed contributions	0.1	0.1	0.1	0.1	0.1	0.0
Use of goods and services	18.9	16.7	20.8	22.3	17.4	16.0
Other purchases of goods and services	18.9	16.7	20.8	22.3	17.4	16.0
Interest	19.3	28.5	21.7	24.2	13.8	31.0
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.0	0.0	0.0	0.0	0.0	0.0
Grants	16.6	5.5	15.9	11.8	14.5	10.4
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.4	0.4	0.5	0.2	0.2	0.5
Current	0.4	0.4	0.5	0.2	0.2	0.5
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	16.1	4.9	15.3	11.3	14.2	9.6
Current	16.0	4.9	15.3	11.3	14.2	9.6
Capital	0.1	0.0	0.0	0.0	0.0	0.0
To Non-government organizations	0.1	0.2	0.2	0.3	0.2	0.2
Current	0.1	0.2	0.2	0.3	0.2	0.2
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	4.0	2.6	2.9	2.3	3.2	2.4
Other expense	1.4	5.3	2.6	2.0	2.1	4.3
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	1.4	5.3	2.6	2.0	2.1	4.3
Current	1.4	5.3	2.6	2.0	2.1	4.3
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	79.4	80.0	83.5	81.8	65.2	84.2
Transfers to Local government	20.6	20.0	16.5	18.2	34.8	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 2022/23 to Q1 2024/25, Billion shillings.

Expense	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	35.4	20.5	33.2	26.4	46.3	17.3
Wages and salaries	32.4	19.2	30.2	24.8	41.4	17.2
In cash	32.4	19.2	30.2	24.8	41.4	17.2
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	3.0	1.3	3.0	1.7	4.9	0.1
Actual contributions	2.9	1.3	3.0	1.7	4.9	0.1
Imputed contributions	0.1	0.0	0.0	0.0	0.0	0.0
Use of goods and services	316.5	43.8	232.1	89.6	407.3	22.7
Other purchases of goods and services	316.5	43.8	232.1	89.6	407.3	22.7
Interest	0.0	0.0	0.0	0.0	0.0	0.0
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	1.2	0.0	0.0	0.0	0.0	0.0
Grants	159.0	15.0	154.5	120.8	70.9	30.6
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	4.3	0.0	0.5	0.4	2.2	0.0
Current	4.3	0.0	0.5	0.4	2.2	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	154.7	15.0	154.0	120.4	68.7	30.6
Current	154.7	15.0	154.0	120.4	67.5	30.6
Capital	0.0	0.1	0.0	0.0	1.2	0.0
To Non-government organizations	0.0	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	0.2	0.0	2.2	1.2	0.0	0.0
Other expense	10.3	1.3	4.7	7.6	3.7	0.0
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	10.3	1.3	4.7	7.6	3.7	0.0
Current	10.3	1.3	4.7	7.6	3.7	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	521.4	80.7	426.7	245.6	528.2	70.6
Transfers to Local Government	233.1	44.0	437.8	401.0	90.6	1.2
Grand Total	754.5	124.7	864.5	646.6	618.8	71.8
MEMORANDUM ITEMS						
Financial Assets-Other Grants	-	-	-	-	-	-
Tax refunds	82.7	2.0	65.0	11.0	16.6	2.4
Domestic arrears (Budgeting)	-	-	-	-	-	-
Domestic Arrears	0.1	-	-	-	-	-
Electricity Arrears	-	-	-	-	-	-
Project Accounts	-	-	-	-	-	-
Net acquisition of nonfinancial assets	1,697.2	169.1	1,887.8	500.3	2,034.7	103.8
Memorandum Total	1,780.0	171.1	1,952.9	511.3	2,051.3	106.2
TOTAL CASH OUTFLOW	2,301.4	251.7	2,379.5	756.9	2,579.4	176.8

Source: Uganda Bureau of Statistics

Table 1 e (ii) Central Government Development Expense by Economic Classification by Percentages, Q4 2022/23 to Q1 2024/25.

Expense	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	6.8	25.4	7.8	10.8	8.8	24.5
Wages and salaries	6.2	23.8	7.1	10.1	7.8	24.4
In cash	6.2	23.8	7.1	10.1	7.8	24.4
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.6	1.6	0.7	0.7	0.9	0.1
Actual contributions	0.6	1.6	0.7	0.7	0.9	0.1
Imputed contributions	0.0	0.0	0.0	0.0	0.0	0.0
Use of goods and services	60.7	54.3	54.4	36.5	77.1	32.2
Other purchases of goods and services	60.7	54.3	54.4	36.5	77.1	32.2
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	0.2	0.0	0.0	0.0	0.0	0.0
Grants	30.5	18.6	36.2	49.2	13.4	43.3
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.8	0.0	0.1	0.1	0.4	0.0
Current	0.8	0.0	0.1	0.1	0.4	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	29.7	18.6	36.1	49.0	13.0	43.3
Current	29.7	18.6	36.1	49.0	12.8	43.3
Capital	0.0	0.1	0.0	0.0	0.2	0.0
To Non-government organizations	0.0	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	0.0	0.0	0.5	0.5	0.0	0.0
Other expense	2.0	1.6	1.1	3.1	0.7	0.0
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous other expense	2.0	1.6	1.1	3.1	0.7	0.0
Current	2.0	1.6	1.1	3.1	0.7	0.0
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 e (ii) Central Government Development Expense by Economic Classification by Percentages, Q4 2022/23 to Q1 2024/25.

Expense	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Compensation of employees	6.8	25.4	7.8	10.8	8.8	24.5
Wages and salaries	6.2	23.8	7.1	10.1	7.8	24.4
In cash	6.2	23.8	7.1	10.1	7.8	24.4
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.6	1.6	0.7	0.7	0.9	0.1
Actual contributions	0.6	1.6	0.7	0.7	0.9	0.1
Imputed contributions	0.0	0.0	0.0	0.0	0.0	0.0
Use of goods and services	60.7	54.3	54.4	36.5	77.1	32.2
Other purchases of goods and services	60.7	54.3	54.4	36.5	77.1	32.2
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	0.2	0.0	0.0	0.0	0.0	0.0
Grants	30.5	18.6	36.2	49.2	13.4	43.3
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.8	0.0	0.1	0.1	0.4	0.0
Current	0.8	0.0	0.1	0.1	0.4	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	29.7	18.6	36.1	49.0	13.0	43.3
Current	29.7	18.6	36.1	49.0	12.8	43.3
Capital	0.0	0.1	0.0	0.0	0.2	0.0
To Non-government organizations	0.0	0.0	0.0	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Social benefits	0.0	0.0	0.5	0.5	0.0	0.0
Other expense	2.0	1.6	1.1	3.1	0.7	0.0
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous other expense	2.0	1.6	1.1	3.1	0.7	0.0
Current	2.0	1.6	1.1	3.1	0.7	0.0
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 2022/23 to Q1 2024/25, Billion shillings

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	3,480	2,673	2,952	3,266	3,954	1,373
Executive; Legislative; and other General Services	857	471	642	815	908	538
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	1,111	520	771	728	1,454	788
External Affairs	94	64	89	71	89	47
Public Debt Transactions	1,418	1,618	1,449	1,652	1,503	-
Defense	1,397	538	644	781	875	655
Defense Affairs and Services	1,397	538	644	781	875	655
Public order and safety	705	426	1,713	579	1,567	469
Law Courts and Legal Services	231	112	226	177	249	122
Prisons, Police and Corrective Services	377	281	362	365	641	325
Other Public Order and Safety	96	33	1,124	37	677	23
Economic Affairs	1,252	520	1,460	806	1,632	564
Fuel and Energy Affairs and Services	162	36	137	99	173	12
Mining and Mineral Resources Other Than Fuels	9	4	8	4	20	2
Construction	5	1	6	3	9	1
Manufacturing	46	40	68	28	82	135
Agriculture, Forestry, Fishing and Hunting	174	74	164	91	244	53
Transport (include road, railway, air transport, other transport etc.)	587	229	843	388	789	211
Communication	41	14	36	23	54	19
Tourism And Area Promotion	65	43	61	43	97	54
Labor Affairs	11	5	7	7	13	4
Other Economic Affairs NEC	152	73	128	121	152	73
Environment Protection	40	9	33	21	57	8
Protection of the environment	40	9	33	21	57	8
Housing and Community amenities	108	12	216	60	283	10
Housing development	5	0	3	1	6	0
Community Development	10	4	11	7	12	5
Water Supply	62	5	190	46	153	4
Housing & Community Amenities N.E.C.	31	3	11	6	112	1
Health	428	271	355	340	509	327
Medical products and Appliances	130	139	141	130	197	176
Out Patients	-	-	-	-	-	-
Hospital Services	211	100	151	150	223	113
Public Health Services	17	11	13	15	20	11
Research and Development	6	3	3	3	8	1
Health N.E.C.	64	18	47	42	60	26
Recreation, Culture, and region	26	9	22	14	187	12
Recreational and Sporting Services	19	7	20	8	182	10
Culture	7	2	2	6	5	2
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services N.E.C.	-	-	-	-	-	-
Education	542	289	447	419	531	330
Preprimary and Primary Education	14	9	11	15	18	1
Secondary Education	17	0	8	8	10	0

Source: Uganda Bureau of Statistics

Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q4 2022/23 to Q1 2024/25, Billion shillings
(cont'd)

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Business, Technical, and Vocation Education	24	18	40	38	32	11
University Education	303	213	279	273	343	220
Education not definable by level	1	0	0	1	1	0
Education NEC	183	48	108	85	128	98
Social Protection	68	45	55	52	63	42
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	-	-	-	-	-	-
Family and Children	-	-	-	-	-	-
Social protection NEC	68	45	55	52	63	42
Grand Total	8,045	4,792	7,895	6,339	9,660	3,791
Transfers to Local government	1747.5	1178.1	1537.9	1648.2	3877.1	1079.3
Total GOU Expenditure including transfers to Local Government	9,792	5,970	9,433	7,987	13,537	4,870

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share, Q4 2022/23 to Q1 2024/25.

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	35.5	44.8	31.3	40.9	29.2	28.2
Executive; Legislative; and other General Services	8.7	7.9	6.8	10.2	6.7	11.0
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	11.3	8.7	8.2	9.1	10.7	16.2
External Affairs	1.0	1.1	0.9	0.9	0.7	1.0
Public Debt Transactions	14.5	27.1	15.4	20.7	11.1	0.0
Defence	14.3	9.0	6.8	9.8	6.5	13.4
Defense Affairs and Services	14.3	9.0	6.8	9.8	6.5	13.4
Public order and safety	7.2	7.1	18.2	7.3	11.6	9.6
Law Courts and Legal Services	2.4	1.9	2.4	2.2	1.8	2.5
Prisons, Police and Corrective Services	3.9	4.7	3.8	4.6	4.7	6.7
Other Public Order and Safety	1.0	0.6	11.9	0.5	5.0	0.5
Economic Affairs	12.8	8.7	15.5	10.1	12.1	11.6
Fuel and Energy Affairs And Services	1.6	0.6	1.5	1.2	1.3	0.2
Mining and Mineral Resources Other Than Fuels	0.1	0.1	0.1	0.0	0.1	0.0
Construction	0.0	0.0	0.1	0.0	0.1	0.0
Manufacturing	0.5	0.7	0.7	0.3	0.6	2.8
Agriculture , Forestry, Fishing and Hunting	1.8	1.2	1.7	1.1	1.8	1.1
Transport (include road, railway, air transport, other transport etc)	6.0	3.8	8.9	4.9	5.8	4.3
Communication	0.4	0.2	0.4	0.3	0.4	0.4
Tourism And Area Promotion	0.7	0.7	0.6	0.5	0.7	1.1
Labour Affairs	0.1	0.1	0.1	0.1	0.1	0.1
Other Economic Affairs NEC	1.6	1.2	1.4	1.5	1.1	1.5
Environment Protection	0.4	0.1	0.3	0.3	0.4	0.2
Protection of the environment	0.4	0.1	0.3	0.3	0.4	0.2
Housing and Community amenities	1.1	0.2	2.3	0.8	2.1	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	0.6	0.1	2.0	0.6	1.1	0.1
Housing & Community Amenties n.e.c.	0.3	0.1	0.1	0.1	0.8	0.0
Health	4.4	4.5	3.8	4.3	3.8	6.7
Medical products and Appliances	1.3	2.3	1.5	1.6	1.5	3.6
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	2.2	1.7	1.6	1.9	1.7	2.3
Public Health Services	0.2	0.2	0.1	0.2	0.1	0.2
Research and Development	0.1	0.0	0.0	0.0	0.1	0.0
Health n.e.c.	0.7	0.3	0.5	0.5	0.4	0.5
Recreation, Culture, and region	0.3	0.1	0.2	0.2	1.4	0.2
Recreational and Sporting Services	0.2	0.1	0.2	0.1	1.3	0.2
Culture	0.1	0.0	0.0	0.1	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	5.5	4.8	4.7	5.2	3.9	6.8
Preprimary and Primary Education	0.1	0.2	0.1	0.2	0.1	0.0
Secondary Education	0.2	0.0	0.1	0.1	0.1	0.0

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share, Q4 2022/23 to Q1 2024/25.
(cont'd)

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Business, Technical, and Vocation Education	0.2	0.3	0.4	0.5	0.2	0.2
University Education	3.1	3.6	3.0	3.4	2.5	4.5
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	1.9	0.8	1.1	1.1	0.9	2.0
Social Protection	0.7	0.8	0.6	0.7	0.5	0.9
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	0.7	0.8	0.6	0.7	0.5	0.9
Grand Total	82.2	80.3	83.7	79.4	71.4	77.8
Transfers to Local government	17.8	19.7	16.3	20.6	28.6	22.2
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 2022/23 to Q1 2024/25, (GOU), Billion shillings.

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	3,120.4	2,640.3	2,883.2	3,054.4	3,729.5	1,352.1
Executive; Legislative; and other General Services	640.0	470.5	628.0	661.8	811.9	537.6
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	982.6	492.5	725.9	676.2	1,344.7	769.3
External Affairs	79.9	59.3	80.3	64.1	70.4	45.2
Public Debt Transactions	1,418.0	1,618.0	1,449.0	1,652.2	1,502.5	-
Defense	661.2	538.1	638.4	762.6	872.9	654.7
Defense Affairs and Services	661.2	538.1	638.4	762.6	872.9	654.7
Public order and safety	572.7	414.0	556.9	549.7	650.8	469.3
Law Courts and Legal Services	176.6	112.5	192.7	159.8	207.9	122.1
Prisons, Police and Corrective Services	361.6	280.6	331.8	362.9	404.2	324.6
Other Public Order and Safety	34.5	21.0	32.5	27.0	38.7	22.6
Economic Affairs	519.8	322.3	660.1	442.7	736.3	420.0
Fuel and Energy Affairs and Services	27.6	11.6	18.7	14.4	26.7	11.1
Mining and Mineral Resources Other Than Fuels	2.0	2.0	3.5	1.9	5.2	2.0
Construction	3.4	0.8	4.4	2.9	6.5	1.0
Manufacturing	10.3	40.1	67.8	27.5	81.6	135.4
Agriculture, Forestry, Fishing and Hunting	85.5	43.2	71.2	55.8	96.6	41.5
Transport (include road, railway, air transport, other transport etc.)	177.1	89.9	291.6	176.7	248.4	79.0
Communication	35.0	13.9	35.8	22.8	52.0	18.8
Tourism And Area Promotion	55.9	43.3	46.4	37.1	71.7	53.3
Labor Affairs	9.1	5.3	6.3	6.5	10.9	4.3
Other Economic Affairs NEC	113.7	72.1	114.4	96.9	136.8	73.5
Environment Protection	16.4	8.0	15.7	15.3	34.9	7.6
Protection of the environment	16.4	8.0	15.7	15.3	34.9	7.6
Housing and Community amenities	33.9	8.4	17.3	13.6	98.5	7.3
Housing development	0.2	0.1	0.2	0.1	0.3	0.1
Community Development	9.7	3.7	10.8	6.7	10.4	4.7
Water Supply	1.3	1.5	3.4	2.5	5.1	1.3
Housing & Community Amenities N.E.C.	22.7	3.1	2.9	4.3	82.8	1.2
Health	351.5	268.6	305.5	324.7	442.6	327.0
Medical products and Appliances	118.3	138.9	128.8	126.8	186.6	175.9
Out Patients	-	-	-	-	-	-
Hospital Services	154.0	100.1	115.3	140.1	174.4	112.4
Public Health Services	14.3	10.8	12.4	14.5	18.8	11.3
Research and Development	3.4	1.2	1.9	1.3	3.0	1.3
Health N.E.C.	61.5	17.6	47.2	41.9	59.9	26.0

Source: Uganda Bureau of Statistics

Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure, Q4 2022/23 to Q1 2024/25, (GOU), Billion shillings (cont'd)

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Recreation, Culture, and region	25.7	8.8	21.8	14.2	40.4	12.1
Recreational and Sporting Services	19.0	7.1	19.6	7.8	35.5	9.9
Culture	6.7	1.6	2.1	6.4	4.9	2.2
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services N.E.C.	-	-	-	-	-	-
Education	460.7	288.5	427.3	364.2	433.1	324.7
Preprimary and Primary Education	14.0	9.4	10.6	15.0	18.2	0.7
Secondary Education	-	-	-	-	-	-
Business, Technical, and Vocation Education	20.6	18.2	37.4	32.8	16.1	10.4
University Education	287.8	213.1	274.1	264.6	322.8	220.4
Education not definable by level	1.3	0.1	0.4	0.6	0.8	0.1
Education NEC	136.9	47.7	104.9	51.2	75.3	93.1
Social Protection	61.9	44.9	54.1	51.6	58.1	41.5
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	-	-	-	-	-	-
Family and Children	-	-	-	-	-	-
Social protection NEC	61.9	44.9	54.1	51.6	58.1	41.5
Total	5,824.1	4,541.9	5,580.4	5,592.9	7,097.1	3,616.3
Transfers to Local government	1,514.4	1,134.1	1,100.1	1,247.2	3,786.5	1,078.1
Total GOU Expenditure including transfers to Local Government	7,338.5	5,676.0	6,680.4	6,840.1	10,883.6	4,694.4

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q4 2022/23 to Q1 2024/25.

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
General Public Services	42.5	46.5	43.2	44.7	34.3	28.8
Executive; Legislative; and other General Services	8.7	8.3	9.4	9.7	7.5	11.5
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	13.4	8.7	10.9	9.9	12.4	16.4
External Affairs	1.1	1.0	1.2	0.9	0.6	1.0
Public Debt Transactions	19.3	28.5	21.7	24.2	13.8	0.0
Defense	9.0	9.5	9.6	11.1	8.0	13.9
Defense Affairs and Services	9.0	9.5	9.6	11.1	8.0	13.9
Public order and safety	7.8	7.3	8.3	8.0	6.0	10.0
Law Courts and Legal Services	2.4	2.0	2.9	2.3	1.9	2.6
Prisons, Police and Corrective Services	4.9	4.9	5.0	5.3	3.7	6.9
Other Public Order and Safety	0.5	0.4	0.5	0.4	0.4	0.5
Economic Affairs	7.1	5.7	9.9	6.5	6.8	8.9
Fuel and Energy Affairs and Services	0.4	0.2	0.3	0.2	0.2	0.2
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.1	0.0	0.0	0.0
Construction	0.0	0.0	0.1	0.0	0.1	0.0
Manufacturing	0.1	0.7	1.0	0.4	0.7	2.9
Agriculture, Forestry, Fishing and Hunting	1.2	0.8	1.1	0.8	0.9	0.9
Transport (include road, railway, air transport, other transport etc.)	2.4	1.6	4.4	2.6	2.3	1.7
Communication	0.5	0.2	0.5	0.3	0.5	0.4
Tourism And Area Promotion	0.8	0.8	0.7	0.5	0.7	1.1
Labor Affairs	0.1	0.1	0.1	0.1	0.1	0.1
Other Economic Affairs NEC	1.5	1.3	1.7	1.4	1.3	1.6
Environment Protection	0.2	0.1	0.2	0.2	0.3	0.2
Protection of the environment	0.2	0.1	0.2	0.2	0.3	0.2
Housing and Community amenities	0.5	0.1	0.3	0.2	0.9	0.2
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.1	0.1	0.2	0.1	0.1	0.1
Water Supply	0.0	0.0	0.1	0.0	0.0	0.0
Housing & Community Amenities N.E.C.	0.3	0.1	0.0	0.1	0.8	0.0
Health	4.8	4.7	4.6	4.7	4.1	7.0
Medical products and Appliances	1.6	2.4	1.9	1.9	1.7	3.7
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	2.1	1.8	1.7	2.0	1.6	2.4
Public Health Services	0.2	0.2	0.2	0.2	0.2	0.2
Research and Development	0.0	0.0	0.0	0.0	0.0	0.0
Health N.E.C.	0.8	0.3	0.7	0.6	0.6	0.6
Recreation, Culture, and region	0.4	0.2	0.3	0.2	0.4	0.3
Recreational and Sporting Services	0.3	0.1	0.3	0.1	0.3	0.2
Culture	0.1	0.0	0.0	0.1	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	6.3	5.1	6.4	5.3	4.0	6.9
Preprimary and Primary Education	0.2	0.2	0.2	0.2	0.2	0.0

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share, Q4 2022/23 to Q1 2024/25. (cont'd)

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Secondary Education	0.0	0.0	0.0	0.0	0.0	0.0
Business, Technical, and Vocation Education	0.3	0.3	0.6	0.5	0.1	0.2
University Education	3.9	3.8	4.1	3.9	3.0	4.7
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	1.9	0.8	1.6	0.7	0.7	2.0
Social Protection	0.8	0.8	0.8	0.8	0.5	0.9
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	0.8	0.8	0.8	0.8	0.5	0.9
Grand Total	79.4	80.0	83.5	81.8	65.2	77.0
Transfers to Local government	20.6	20.0	16.5	18.2	34.8	23.0
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 2022/23 to Q1 2024/25, Billion shillings

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q
General Public Services	359.3	32.7	68.6	211.6	224.6	21
Executive; Legislative; and other General Services	216.8	0.3	14.2	153.1	96.2	0
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	128.6	27.5	45.5	51.9	109.6	19
External Affairs	13.8	4.8	8.9	6.5	18.8	1
Public Debt Transactions	-	-	-	-	-	-
Defense	735.6	-	5.8	18.7	2.6	-
Defense Affairs and Services	735.6	-	5.8	18.7	2.6	-
Public order and safety	131.9	12.3	1,155.7	29.6	916.4	-
Law Courts and Legal Services	54.8	-	33.1	17.5	41.1	-
Prisons, Police and Corrective Services	15.5	-	30.6	2.0	236.9	-
Other Public Order and Safety	61.6	12.3	1,092.0	10.1	638.4	144
Economic Affairs	732.0	198.1	799.6	362.9	895.8	0
Fuel and Energy Affairs and Services	133.9	24.8	118.7	84.6	146.4	0
Mining and Mineral Resources Other Than Fuels	6.6	2.2	4.8	1.8	14.6	0
Construction	1.3	-	1.8	0.0	2.9	-
Manufacturing	35.8	0.0	0.0	0.0	0.2	-
Agriculture, Forestry, Fishing and Hunting	88.6	30.4	93.1	35.3	147.5	11
Transport (include road, railway, air transport, other transport etc.)	410.0	139.6	551.3	210.9	540.5	131
Communication	6.0	-	0.6	0.1	2.0	-
Tourism And Area Promotion	8.9	-	14.9	5.9	24.8	0
Labor Affairs	2.4	0.1	0.4	0.2	1.7	0
Other Economic Affairs NEC	38.5	1.0	14.1	24.0	15.1	-
Environment Protection	23.2	0.6	17.1	6.0	22.6	0
Protection of the environment	23.2	0.6	17.1	6.0	22.6	0
Housing and Community amenities	74.6	3.3	198.3	46.9	184.5	2
Housing development	4.6	0.1	2.7	1.3	6.0	0
Community Development	0.5	-	0.7	0.3	1.5	-
Water Supply	61.0	3.2	186.8	43.9	147.7	2
Housing & Community Amenities N.E.C.	8.4	-	8.1	1.4	29.3	-
Health	76.7	2.1	49.1	14.8	65.9	0
Medical products and Appliances	11.9	0.4	11.9	3.1	10.5	0
Out Patients	-	-	-	-	-	-
Hospital Services	57.5	0.1	35.5	10.0	49.1	0
Public Health Services	2.4	-	0.1	0.2	0.9	-
Research and Development	2.3	1.6	1.6	1.3	5.0	-
Health N.E.C.	2.7	-	-	0.2	0.4	-
Recreation, Culture, and region	-	-	-	-	147.0	-
Recreational and Sporting Services	-	-	-	-	147.0	-
Culture	-	-	-	-	-	-
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services N.E.C.	-	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 1 h (i) Functional Classification of Central Government Development Expenditure, Q4 2022/23 to Q1 2024/25, Billion shillings
(cont'd)

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	Q1
Education	81.3	0.4	19.8	55.0	98.2	5.2
Pre-primary and Primary Education	-	-	-	-	-	-
Secondary Education	16.5	0.1	8.5	8.0	9.9	0.1
Business, Technical, and Vocation Education	3.3	0.2	2.8	4.8	15.7	0.2
University Education	15.4	0.2	5.2	8.8	20.3	-
Education not definable by level	-	-	-	-	-	-
Education NEC	46.1	-	3.3	33.4	52.4	4.9
Social Protection	6.1	0.2	0.4	0.5	5.3	-
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	-	-	-	-	-	-
Family and Children	-	-	-	-	-	-
Social protection NEC	6.1	0.2	0.4	0.5	5.3	-
Total	2,220.8	249.8	2,314.5	745.9	2,562.8	174.4
Transfers to Local government	233.1	44.0	437.8	401.0	90.6	1.2
Total GOU Expenditure including transfers to Local Government	2,454.0	293.8	2,752.3	1,146.9	2,653.5	175.6

Source: Uganda Bureau of Statistics

Table 1 h (ii) Functional Classification of Central Government Development Expenditure by Percentage share, Q4 2022/23 to Q1 2024/25.

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	
General Public Services	14.6	11.1	2.5	18.4	8.5	1
Executive; Legislative; and other General Services	8.8	0.1	0.5	13.4	3.6	
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	5.2	9.4	1.7	4.5	4.1	1
External Affairs	0.6	1.6	0.3	0.6	0.7	
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	
Defense	30.0	0.0	0.2	1.6	0.1	
Defense Affairs and Services	30.0	0.0	0.2	1.6	0.1	
Public order and safety	5.4	4.2	42.0	2.6	34.5	
Law Courts and Legal Services	2.2	0.0	1.2	1.5	1.5	
Prisons, Police and Corrective Services	0.6	0.0	1.1	0.2	8.9	
Other Public Order and Safety	2.5	4.2	39.7	0.9	24.1	
Economic Affairs	29.8	67.4	29.1	31.6	33.8	8
Fuel and Energy Affairs and Services	5.5	8.4	4.3	7.4	5.5	
Mining and Mineral Resources Other Than Fuels	0.3	0.7	0.2	0.2	0.6	
Construction	0.1	0.0	0.1	0.0	0.1	
Manufacturing	1.5	0.0	0.0	0.0	0.0	
Agriculture, Forestry, Fishing and Hunting	3.6	10.4	3.4	3.1	5.6	
Transport (include road, railway, air transport, other transport etc.)	16.7	47.5	20.0	18.4	20.4	7
Communication	0.2	0.0	0.0	0.0	0.1	
Tourism And Area Promotion	0.4	0.0	0.5	0.5	0.9	
Labor Affairs	0.1	0.0	0.0	0.0	0.1	
Other Economic Affairs NEC	1.6	0.3	0.5	2.1	0.6	
Environment Protection	0.9	0.2	0.6	0.5	0.9	
Protection of the environment	0.9	0.2	0.6	0.5	0.9	
Housing and Community amenities	3.0	1.1	7.2	4.1	7.0	
Housing development	0.2	0.1	0.1	0.1	0.2	
Community Development	0.0	0.0	0.0	0.0	0.1	
Water Supply	2.5	1.1	6.8	3.8	5.6	
Housing & Community Amenities N.E.C.	0.3	0.0	0.3	0.1	1.1	
Health	3.1	0.7	1.8	1.3	2.5	
Medical products and Appliances	0.5	0.2	0.4	0.3	0.4	
Out Patients	0.0	0.0	0.0	0.0	0.0	
Hospital Services	2.3	0.0	1.3	0.9	1.8	
Public Health Services	0.1	0.0	0.0	0.0	0.0	
Research and Development	0.1	0.6	0.1	0.1	0.2	
Health N.E.C.	0.1	0.0	0.0	0.0	0.0	
Recreation, Culture, and region	0.0	0.0	0.0	0.0	5.5	
Recreational and Sporting Services	0.0	0.0	0.0	0.0	5.5	
Culture	0.0	0.0	0.0	0.0	0.0	
Broadcasting and Publishing Services	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	
Education	3.3	0.1	0.7	4.8	3.7	
Preprimary and Primary Education	0.0	0.0	0.0	0.0	0.0	
Secondary Education	0.7	0.0	0.3	0.7	0.4	
Business, Technical, and Vocation Education	0.1	0.1	0.1	0.4	0.6	
University Education	0.6	0.1	0.2	0.8	0.8	
Education not definable by level	0.0	0.0	0.0	0.0	0.0	
Education NEC	1.9	0.0	0.1	2.9	2.0	
Social Protection	0.3	0.1	0.0	0.0	0.2	
Welfare Services	0.0	0.0	0.0	0.0	0.0	
Sickness, old and Disability	0.0	0.0	0.0	0.0	0.0	
Family and Children	0.0	0.0	0.0	0.0	0.0	
Social protection NEC	0.3	0.1	0.0	0.0	0.0	
Grand Total	90.5	85.0	84.1	65.0	96.6	9
Transfers to Local government	9.5	15.0	15.9	35.0	3.4	
Total GOU Expenditure including transfers to Local Govt	100.0	100.0	100.0	100.0	100.0	10

Table 1 j (i) Functional Classification of Donor Disbursements, Q4 2022/23 to Q1 2024/25., Billion shillings

	2022/23	2023/24					2024/25
	Q4	Q1	Q2	Q3	Q4	Q	
General Public Services	2,632.9	291.1	28.4	512.4	168.1	353	
Executive and legislative organs	-	291.1	23.9	-	5.8	71	
Financial and fiscal affairs	2,632.9	-	4.6	512.4	162.3	282	
External Affairs	-	-	-	-	-	-	
Public Debt Transactions	-	-	-	-	-	-	
Defense	-	99.1	143.5	40.9	13.5	-	
Defense Affairs and Services	-	99.1	143.5	40.9	13.5	-	
Public order and safety	-	-	-	-	-	-	
Law Courts and Legal Services	-	-	-	-	-	-	
Prisons, Police and Corrective Services	-	-	-	-	-	-	
Other Public Order and Safety	-	-	-	-	-	-	
Economic Affairs	490.1	362.0	682.7	567.9	634.5	503	
Fuel and Energy Affairs and Services	76.4	93.5	153.5	151.2	21.5	236	
Mining and Mineral Resources Other Than Fuels	0.9	2.5	5.2	6.8	4.2	-	
Construction	-	-	-	-	-	-	
Manufacturing	41.0	-	-	-	-	-	
Agriculture, Forestry, Fishing and Hunting	69.0	22.4	63.1	20.7	28.6	23	
Transport (include road, railway, air transport, other transport etc.)	286.3	196.2	420.4	386.4	466.6	166	
Communication	-	-	11.5	-	51.7	-	
Tourism And Area Promotion	-	-	-	-	-	-	
Labor Affairs	-	-	-	-	-	-	
Other Economic Affairs NEC	16.4	47.3	29.1	2.8	61.9	76	
Environment Protection	6.7	4.0	4.0	5.6	1.8	1	
Protection of the environment	6.7	4.0	4.0	5.6	1.8	1	
Housing and Community amenities	209.7	72.3	91.7	176.5	84.9	29	
Housing development	-	-	-	-	-	-	
Community Development	36.9	-	21.7	-	29.4	-	
Water Supply	172.8	72.3	70.1	176.5	55.5	29	
Housing & Community amenities N.E.C.	-	-	-	-	-	-	
Health	36.6	69.2	133.3	38.7	88.4	94	
Medical products and Appliances	-	42.1	122.8	31.1	-	20	
Out Patients	-	-	-	-	-	-	
Hospital Services	-	-	2.1	2.3	23.0	62	
Public Health Services	36.6	27.1	8.5	5.3	65.4	11	
Research and Development	-	-	-	-	-	-	
Health N.E.C.	-	-	-	-	-	-	
Education	(2.2)	10.2	45.3	60.2	24.8	20	
Preprimary and Primary Education	-	-	-	-	-	-	
Secondary Education	-	-	-	-	-	-	
Business, Technical, and Vocation Education	-	-	-	-	17.4	-	
University Education	-	-	-	-	-	-	
Social Protection	(4.1)	4.2	3.6	10.4	7.4	20	
Social exclusion NEC	48.3	6.7	-	4.5	4.9	-	
Social protection NEC	-	-	-	-	-	-	
Grand Total	3,422.0	914.5	1,129.0	1,406.7	1,020.8	1,003	

Source: Uganda Bureau of Statistics

Table 1 j (ii) Functional Classification of Donor Disbursements Percentages, Q4 2022/23 to Q1 2024/25.

	2022/23	2023/24				2024/25
	Q4	Q1	Q2	Q3	Q4	
General Public Services	76.9	31.8	2.5	36.4	16.5	
Executive and legislative organs	0.0	31.8	2.1	0.0	0.6	
Financial and fiscal affairs	76.9	0.0	0.4	36.4	15.9	
External Affairs	0.0	0.0	0.0	0.0	0.0	
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	
Defense	0.0	10.8	12.7	2.9	1.3	
Defense Affairs and Services	0.0	10.8	12.7	2.9	1.3	
Public order and safety	0.0	0.0	0.0	0.0	0.0	
Law Courts and Legal Services	0.0	0.0	0.0	0.0	0.0	
Prisons, Police and Corrective Services	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	
Economic Affairs	14.3	39.6	60.5	40.4	62.2	
Fuel and Energy Affairs and Services	2.2	10.2	13.6	10.7	2.1	
Mining and Mineral Resources Other Than Fuels	0.0	0.3	0.5	0.5	0.4	
Construction	0.0	0.0	0.0	0.0	0.0	
Manufacturing	1.2	0.0	0.0	0.0	0.0	
Agriculture, Forestry, Fishing and Hunting	2.0	2.4	5.6	1.5	2.8	
Transport (include road, railway, air transport, other transport etc.)	8.4	21.5	37.2	27.5	45.7	
Communication	0.0	0.0	1.0	0.0	5.1	
Tourism And Area Promotion	0.0	0.0	0.0	0.0	0.0	
Labor Affairs	0.0	0.0	0.0	0.0	0.0	
Other Economic Affairs NEC	0.5	5.2	2.6	0.2	6.1	
Environment Protection	0.2	0.4	0.4	0.4	0.2	
Protection of the environment	0.2	0.4	0.4	0.4	0.2	
Housing and Community amenities	6.1	7.9	8.1	12.5	8.3	
Housing development	0.0	0.0	0.0	0.0	0.0	
Community Development	1.1	0.0	1.9	0.0	2.9	
Water Supply	5.0	7.9	6.2	12.5	5.4	
Housing & Community amenities N.E.C.	0.0	0.0	0.0	0.0	0.0	
Health	1.1	7.6	11.8	2.8	8.7	
Medical products and Appliances	0.0	4.6	10.9	2.2	0.0	
Out Patients	0.0	0.0	0.0	0.0	0.0	
Hospital Services	0.0	0.0	0.2	0.2	2.3	
Public Health Services	1.1	3.0	0.8	0.4	6.4	
Research and Development	0.0	0.0	0.0	0.0	0.0	
Health N.E.C.	0.0	0.0	0.0	0.0	0.0	
Education	-0.1	1.1	4.0	4.3	2.4	
Preprimary and Primary Education	0.0	0.0	0.0	0.0	0.0	
Secondary Education	0.0	0.0	0.0	0.0	0.0	
Business, Technical, and Vocation Education	0.0	0.0	0.0	0.0	1.7	
University Education	-0.1	0.5	0.3	0.7	0.7	
Social Protection	1.4	0.7	0.0	0.3	0.5	
Social exclusion NEC	0.0	0.0	0.0	0.0	0.0	
Social protection NEC	0.0	0.0	0.0	0.0	0.0	
Grand Total	100	100	100	100	100	