



THE REPUBLIC OF UGANDA

# UGANDA BUREAU OF STATISTICS

## QUARTERLY GOVERNMENT FINANCE STATISTICS BULLETIN

Q2 2022/23

**APRIL 2023**



## FOREWORD

oooooooooooooooooooooooooooo

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

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

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

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



Aliziki K. Lubega  
Director Economic Statistics

## PERFORMANCE AT A GLANCE

Net revenue increased by 13.2 percent to Shs 6.7 trillion in Q2 2022/23 from Shs 5.9 trillion in Q1 2022/23.

Tax revenue was the biggest contributor to central government revenue accounting for 90.9 percent of total central government revenue in Q2 2022/23.

There was a 15.0 percent reduction in the grants from Shs 363.2 billion in Q1 2022/23 to Shs 308.6 billion in Q2 2022/23 and they accounted for 9.1 percent of the total revenue in Q2 2022/23.

Central government expenditure (including local government grants and donor disbursements) increased by 47.4 percent to about Shs 10.2 trillion in Q2 2022/23 from Shs 6.9 trillion registered in Q1 2022/23, *See Table 1.*

Central government recurrent expenditure (excluding local government transfers) increased by 39.0 percent to Shs 5.6 trillion in Q2 2022/23 from Shs 4.0 trillion registered in Q1 2022/23 while development expenditure (excluding local government transfers) increased by 189.1 percent to Shs 2.7 trillion in Q2 2022/23 in comparison to Shs 928.2 billion recorded in Q1 2022/23, *Appendix Table 1g (i) & Table 1h (i).*

Transfers to local government increased by 11.5 percent to Shs 1.0 trillion in Q2 2022/23 from Shs 933.5 billion recorded in Q1 2022/23.

Donor disbursements decreased by 15.8 percent to Shs 850.6 billion in Q2 2022/23 from Shs 1.0 trillion disbursed in Q1 2022/23.



## INTRODUCTION

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

### Purpose of GFS

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

### Coverage

The bulletin covers Central Government which comprises Ministries, Departments 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 two (Q2) of 2022/23, the net Central Government revenue (excluding tax refunds) was Shs 6.7 trillion compared to Shs 5.9 trillion collected in Quarter one (Q1) of 2022/23. This was a 13.2 percent increase in the net quarterly central government revenue in Q2 2022/23 compared to Q1 2022/23, See *Appendix Table 1a (i & ii)*.

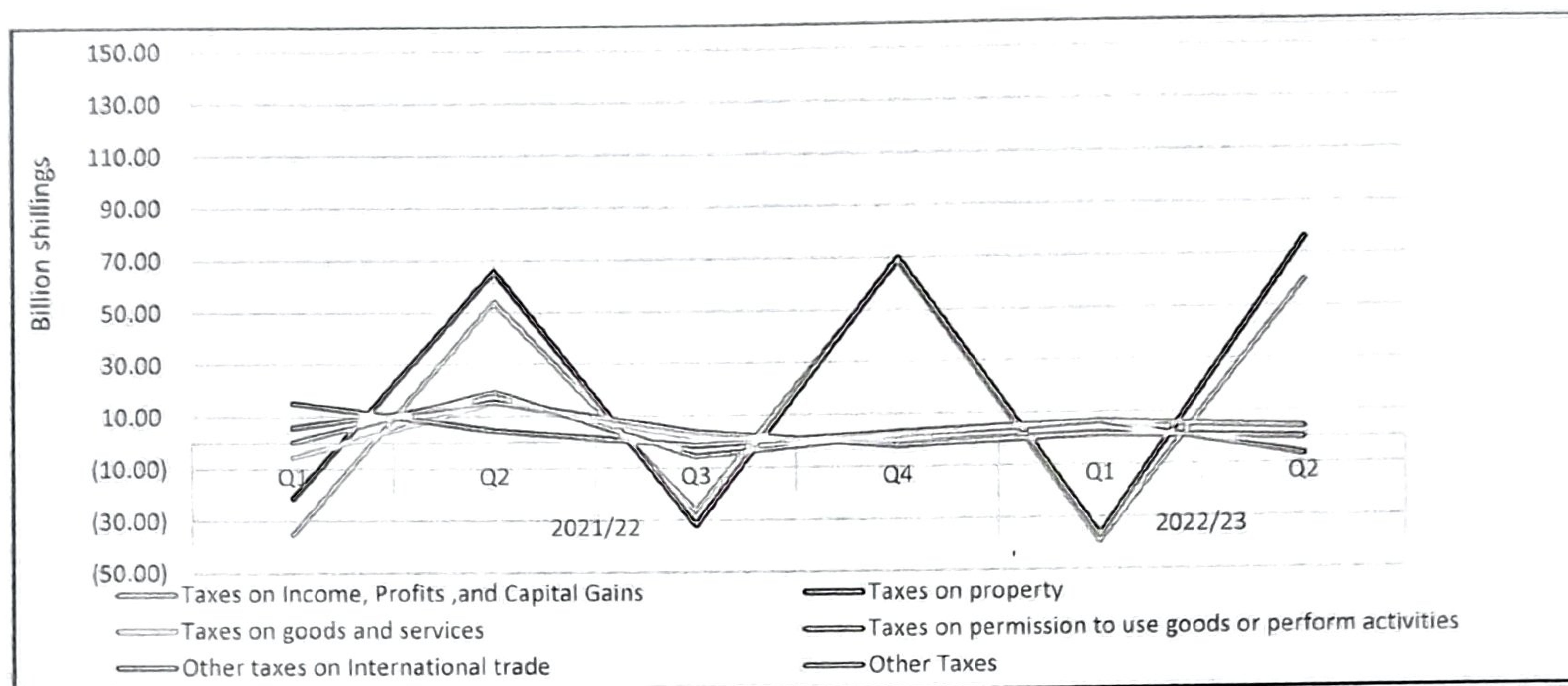
During the period under review, the largest contributor to the net revenue was tax revenue accounting for 90.9 percent while non-tax revenue contributed only 9.1 percent to the total revenue.

Taxes on goods and services were the largest contributors to tax revenue items accounting for 47.7 percent in Q2 2022/23.

Among the non-tax revenue items, grants contributed 4.7 percent and other revenues contributed 4.4 percent to the total revenue, See *figure 1 below and Appendix Tables 1a(i&ii)*.



**Figure 1: Trends in Tax revenue from Q1 2021/22 to Q2 2022/23, In Percentages**



From figure 1, for the period under review, it can be observed that there was an increase in two tax categories from Q1 2022/23 to Q2 2022/23. These were taxes on property which increased by 75.8 percent and Taxes on income, profits and capital gains which increased by 59.8 percent.

The highest reduction was in other Taxes on permission to use goods or perform activities (6.6 percent) followed by other taxes (0.3 percent)

**Table 1: Summary of Central Government Expenditure from Q1 2021/22 to Q2 2022/23, Billion shillings**

	Q1 2021/22	Q2 2021/22	Q3 2021/22	Q4 2021/22	Q1 2022/23	Q2 2022/23
CG excluding transfers to Local Government	4,866.2	6,405.5	5,198.5	8,134.3	4,947.1	8,269.3
Transfers to Local Government	1,239.4	1,109.9	1,137.6	1,141.5	933.5	1,040.8
Donor disbursements/releases	1,663.8	2,697.3	1,443.2	1,102.8	1,010.4	850.6
<b>Total</b>	<b>7,769.4</b>	<b>10,212.6</b>	<b>7,779.3</b>	<b>10,378.7</b>	<b>6,891.1</b>	<b>10,160.7</b>
<b>Quarterly changes</b>						
CG excluding transfers to Local Government	-32.1	31.6	-18.8	56.5	-39.2	67.2
Transfers to Local Government	31.8	-10.4	2.5	0.3	-18.2	11.5
Donor disbursements	0.4	62.1	-46.5	-23.6	-8.4	-15.8
<b>Total</b>	<b>-20.5</b>	<b>31.4</b>	<b>-23.8</b>	<b>33.4</b>	<b>-33.6</b>	<b>47.4</b>

Source: Uganda Bureau of Statistics



## Central Government Expenditure

The total Central Government expenditure including transfers to Local government and donor disbursements was Shs 10.2 trillion in Q2 2022/23. This was a 47.4 percent increase in expenditure in Q2 2022/23 compared to Shs 6.9 trillion recorded in Q1 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 Q2 2022/23 was Shs 5.6 trillion, representing a 39.0 percent increase from Shs 4.0 trillion for Q1 2022/23. Central Government recurrent expenditure including grants to local government was Shs. 6.6 trillion in Q2 2022/23, which was a 33.8 percent increase from Shs. 5.0 trillion recorded in Q1 2022/23, *See Appendix Table 1d (i), 1g (i).*

The Central Government development expenditure excluding transfers to Local Government for Q2 2022/23 was Shs 2.7 trillion, registering a 189.1 percent increase from Shs 928.2 billion recorded in Q1 2022/23. Central Government development expenditure including Local Government transfers was Shs. 2.7 trillion in Q2 2022/23 which was a 189.1 percent increase from Shs 928.9 billion recorded in Q1 2022/23, *See Appendix Table 1h (i).*

The donor disbursements for Q1 2022/23 were Shs 850.6 billion, reflecting a 15.8 percent decrease from Shs 1.0 trillion recorded in Q1 2022/23. Most disbursements made in Q2 2022/23 were for Economic affairs accounting for 43.7 percent, followed by Health accounting for 26.5 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 Q2 2022/23 was on the General Public services sector, accounting for 45.4 percent of which, most of the expenditure was for Public debt transactions (interest accrued) representing 21.5 percent, while Executive; Legislative; and other General Services represented 15.3 percent. This was followed by Economic affairs accounting for 12.1 percent then Defense accounting 8.4 percent respectively to the total Government recurrent expenditure, *See Appendix Table 1g (ii).*

Transfers to Local government accounted for 15.7 percent of total Government recurrent expenditure in Q2 2022/23, *See Appendix Table 1g (i&ii).*

The largest share of the development expenditure was attributed to the Economic



affairs sector, accounting for 50.9 percent of which the Transport sub sector had a share of 38.6 percent in Q2 2022/23. The Defense sector was the second largest contributor to the development expenditure with 14.7 percent in Q2 2022/23, *See Appendix Table 1 h (ii)*.

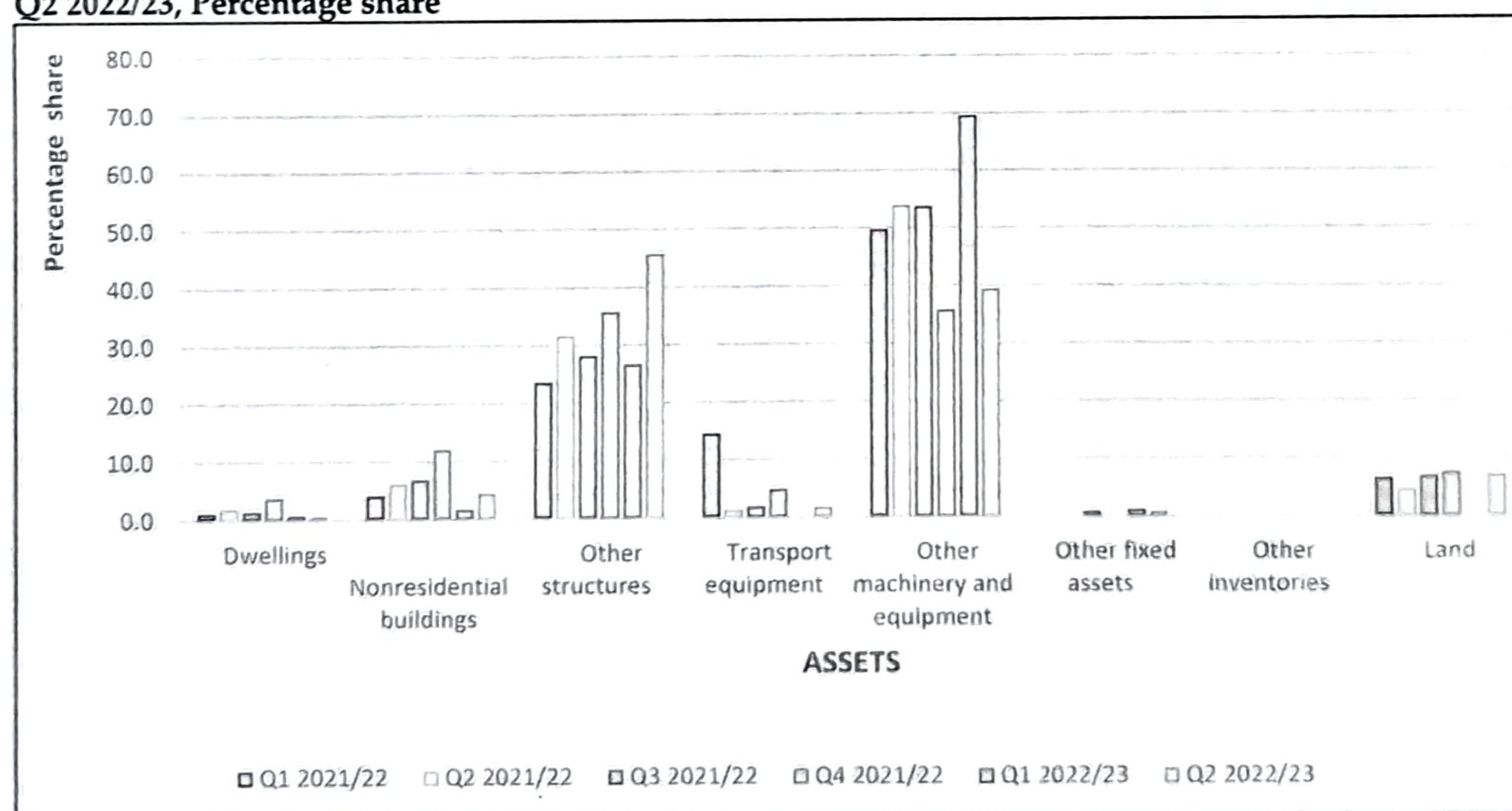
The percentage contribution of Health expenditure to the overall development expenditure increased to 12.0 percent in Q2 2022/23 compared to a 1.8 percent recorded in Q1 2022/23, *See Appendix Table 1 h (i&ii)*.

Economic analysis of the GOU expenses showed that total expense for Q2 2022/23 was Shs 7.5 trillion (including transfers to Local Government) while Shs 5.1 trillion was

expensed in Q1 2022/23. This was a 45.1 percent increase in the GOU expense in Q2 2022/23 in comparison to Q1 2022/23, *See Appendix Table 1b(i)*.

In Q2 2022/23, Expenditure on acquisition of Non-Financial Assets was Shs. 1.9 trillion, of which Shs. 939.9 billion was spent on Buildings and structures which accounted for 50.8 percent. This was followed by expenses on Machinery and equipment, representing 41.2 percent. Shillings 133.4 billion was spent on acquisition of Land and this accounted for 7.2 percent, *See Figure 2 below and Table 1c (i) and 1 c(ii)*.

**Figure 2: Trends in Acquisition of Non-Financial Assets for Central Government from Q1 2021/22 to Q2 2022/23, Percentage share**





# APPENDIX

Table 1 a (i) Classification of Central Government revenue by type, Q1 2021/22 to Q2 2022/23, Billion shillings

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>REVENUE TYPE</b>						
<b>Total Revenue (1+2)</b>	<b>4,668.25</b>	<b>5,864.92</b>	<b>5,453.93</b>	<b>6,274.66</b>	<b>5,781.80</b>	<b>6,559.99</b>
<b>Net revenue</b>	<b>4,730.19</b>	<b>5,945.69</b>	<b>5,584.52</b>	<b>6,441.52</b>	<b>5,907.21</b>	<b>6,688.42</b>
<b>1. Central Government Taxes</b>	<b>4,304.28</b>	<b>5,453.99</b>	<b>4,969.13</b>	<b>5,899.69</b>	<b>5,093.44</b>	<b>5,960.83</b>
<b>(a) Taxes on Income, Profits ,and Capital Gains</b>	<b>1,167.81</b>	<b>1,797.41</b>	<b>1,319.44</b>	<b>2,224.01</b>	<b>1,352.33</b>	<b>2,160.44</b>
PAYE (Payable by individuals)	766.06	874.81	901.90	1,091.49	901.13	1,070.93
Corporations and Other Enterprises	79.42	660.99	147.14	755.76	117.31	748.88
Unallocable	322.32	261.61	270.40	376.76	333.89	340.62
Oil Revenue	-	-	-	-	-	-
<b>(b) Taxes on property</b>	<b>47.51</b>	<b>78.66</b>	<b>53.51</b>	<b>90.74</b>	<b>57.09</b>	<b>100.36</b>
Immovable property	47.51	78.66	53.51	90.74	57.09	100.36
<b>(c) Taxes on goods and services</b>	<b>2,394.48</b>	<b>2,762.79</b>	<b>2,805.11</b>	<b>2,786.64</b>	<b>2,844.99</b>	<b>2,843.38</b>
<b>(i) VAT</b>	<b>1,385.08</b>	<b>1,562.73</b>	<b>1,588.43</b>	<b>1,611.14</b>	<b>1,640.00</b>	<b>1,652.23</b>
Imported goods	734.30	837.51	843.63	876.19	892.10	869.41
Local goods	125.77	164.06	174.61	172.26	162.86	166.12
Local services	586.94	641.93	700.78	729.55	710.45	745.14
Tax refunds	(61.94)	(80.77)	(130.59)	(166.86)	(125.41)	(128.43)
<b>(ii) Excise Taxes</b>	<b>1,009.41</b>	<b>1,200.06</b>	<b>1,216.69</b>	<b>1,175.50</b>	<b>1,204.98</b>	<b>1,191.15</b>
Petroleum	587.39	712.58	714.49	671.81	685.05	660.11
Other imports	55.74	76.08	71.11	65.76	68.18	63.19
Local goods	366.27	411.40	431.09	437.93	451.76	467.85
<b>(d) Taxes on permission to use goods or perform activities</b>	<b>48.75</b>	<b>51.00</b>	<b>50.13</b>	<b>51.64</b>	<b>54.92</b>	<b>51.31</b>
Motor vehicle taxes	31.84	33.41	32.77	33.45	33.95	31.85
Other	16.91	17.59	17.36	18.19	20.97	19.46
<b>(e) Other taxes on International trade</b>	<b>463.92</b>	<b>553.80</b>	<b>522.69</b>	<b>532.91</b>	<b>566.79</b>	<b>588.73</b>
Custom duties (other imports)	461.13	550.69	520.24	528.86	563.37	584.42
Taxes on exports	2.80	3.11	2.45	4.05	3.42	4.31
<b>(f) Other Taxes</b>	<b>181.81</b>	<b>210.32</b>	<b>218.25</b>	<b>213.74</b>	<b>217.31</b>	<b>216.60</b>
Government	-	-	-	-	-	-
Other	181.81	210.32	218.25	213.74	217.31	216.60
<b>2. Central Government Non-Tax revenue</b>	<b>363.97</b>	<b>410.93</b>	<b>484.80</b>	<b>374.97</b>	<b>688.36</b>	<b>599.16</b>
<b>(a) Grants</b>	<b>207.53</b>	<b>162.55</b>	<b>150.09</b>	<b>83.69</b>	<b>363.20</b>	<b>308.56</b>
<b>(b) Other Revenue</b>	<b>156.44</b>	<b>248.38</b>	<b>334.72</b>	<b>291.28</b>	<b>325.17</b>	<b>290.60</b>
<b>(i) Property Income</b>	<b>3.31</b>	<b>2.59</b>	<b>2.66</b>	<b>2.72</b>	<b>2.38</b>	<b>1.89</b>
Interest	-	-	-	-	-	-
Dividends	-	-	-	-	-	-



1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36
37	38	39	40	41	42
43	44	45	46	47	48
49	50	51	52	53	54
55	56	57	58	59	60
61	62	63	64	65	66
67	68	69	70	71	72
73	74	75	76	77	78
79	80	81	82	83	84
85	86	87	88	89	90
91	92	93	94	95	96
97	98	99	100	101	102
103	104	105	106	107	108
109	110	111	112	113	114
115	116	117	118	119	120
121	122	123	124	125	126
127	128	129	130	131	132
133	134	135	136	137	138
139	140	141	142	143	144
145	146	147	148	149	150
151	152	153	154	155	156
157	158	159	160	161	162
163	164	165	166	167	168
169	170	171	172	173	174
175	176	177	178	179	180
181	182	183	184	185	186
187	188	189	190	191	192
193	194	195	196	197	198
199	200	201	202	203	204
205	206	207	208	209	210
211	212	213	214	215	216
217	218	219	220	221	222
223	224	225	226	227	228
229	230	231	232	233	234
235	236	237	238	239	240
241	242	243	244	245	246
247	248	249	250	251	252
253	254	255	256	257	258
259	260	261	262	263	264
265	266	267	268	269	270
271	272	273	274	275	276
277	278	279	280	281	282
283	284	285	286	287	288
289	290	291	292	293	294
295	296	297	298	299	300
301	302	303	304	305	306
307	308	309	310	311	312
313	314	315	316	317	318
319	320	321	322	323	324
325	326	327	328	329	330
331	332	333	334	335	336
337	338	339	340	341	342
343	344	345	346	347	348
349	350	351	352	353	354
355	356	357	358	359	360
361	362	363	364	365	366
367	368	369	370	371	372
373	374	375	376	377	378
379	380	381	382	383	384
385	386	387	388	389	390
391	392	393	394	395	396
397	398	399	400	401	402
403	404	405	406	407	408
409	410	411	412	413	



**Table 1 a (ii) Classification of Central Government revenue by type and percentage share, Q1 2021/22 to Q2 2022/23**

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>REVENUE TYPE</b>						
<b>Total Revenue (1+2)</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>1. Central Government Taxes</b>	<b>92.2</b>	<b>93.0</b>	<b>91.1</b>	<b>94.0</b>	<b>88.1</b>	<b>90.9</b>
<b>(a) Taxes on Income, Profits ,and Capital Gains</b>	<b>25.0</b>	<b>30.6</b>	<b>24.2</b>	<b>35.4</b>	<b>23.4</b>	<b>32.9</b>
<b>PAYE (Payable by individuals)</b>	<b>16.4</b>	<b>14.9</b>	<b>16.5</b>	<b>17.4</b>	<b>15.6</b>	<b>16.3</b>
Corporations and Other Enterprises	1.7	11.3	2.7	12.0	2.0	11.4
Unallocable	6.9	4.5	5.0	6.0	5.8	5.2
Oil Revenue	0.0	0.0	0.0	0.0	0.0	0.0
<b>(b) Taxes on property</b>	<b>1.0</b>	<b>1.3</b>	<b>1.0</b>	<b>1.4</b>	<b>1.0</b>	<b>1.5</b>
Immovable property	1.0	1.3	1.0	1.4	1.0	1.5
<b>(c) Taxes on goods and services</b>	<b>51.3</b>	<b>47.1</b>	<b>51.4</b>	<b>44.4</b>	<b>49.2</b>	<b>43.3</b>
<b>(i) VAT</b>	<b>29.7</b>	<b>26.6</b>	<b>29.1</b>	<b>25.7</b>	<b>28.4</b>	<b>25.2</b>
Imported goods	15.7	14.3	15.5	14.0	15.4	13.3
Local goods	2.7	2.8	3.2	2.7	2.8	2.5
Local services	12.6	10.9	12.8	11.6	12.3	11.4
<b>(ii) Excise Taxes</b>	<b>21.6</b>	<b>20.5</b>	<b>22.3</b>	<b>18.7</b>	<b>20.8</b>	<b>18.2</b>
Petroleum	12.6	12.1	13.1	10.7	11.8	10.1
Other imports	1.2	1.3	1.3	1.0	1.2	1.0
Local goods	7.8	7.0	7.9	7.0	7.8	7.1
<b>(d) Taxes on permission to use goods or perform activities</b>	<b>1.0</b>	<b>0.9</b>	<b>0.9</b>	<b>0.8</b>	<b>0.9</b>	<b>0.8</b>
Motor vehicle taxes	0.7	0.6	0.6	0.5	0.6	0.5
Other	0.4	0.3	0.3	0.3	0.4	0.3
<b>(e) Other taxes on International trade</b>	<b>9.9</b>	<b>9.4</b>	<b>9.6</b>	<b>8.5</b>	<b>9.8</b>	<b>9.0</b>
Custom duties (other imports)	9.9	9.4	9.5	8.4	9.7	8.9
Taxes on exports	0.1	0.1	0.0	0.1	0.1	0.1
<b>(f) Other Taxes</b>	<b>3.9</b>	<b>3.6</b>	<b>4.0</b>	<b>3.4</b>	<b>3.8</b>	<b>3.3</b>
Government	0.0	0.0	0.0	0.0	0.0	0.0
Other	3.9	3.6	4.0	3.4	3.8	3.3
<b>2. Central Government Non-Tax revenue</b>	<b>7.8</b>	<b>7.0</b>	<b>8.9</b>	<b>6.0</b>	<b>11.9</b>	<b>9.1</b>
<b>(a) Grants</b>	<b>4.4</b>	<b>2.8</b>	<b>2.8</b>	<b>1.3</b>	<b>6.3</b>	<b>4.7</b>
<b>(b) Other Revenue</b>	<b>3.4</b>	<b>4.2</b>	<b>6.1</b>	<b>4.6</b>	<b>5.6</b>	<b>4.4</b>
<b>(i) Property Income</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Interest	0.0	0.0	0.0	0.0	0.0	0.0
Dividends	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.1	0.0	0.0	0.0	0.0	0.0
<b>(ii) Sale of goods and services</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
Administrative fees	3.0	3.9	5.6	4.4	2.0	1.8
Sales by nonmarket establishments	1.6	1.8	1.9	1.7	2.0	1.8
<b>(iii) Fines and Penalties</b>	<b>1.5</b>	<b>2.0</b>	<b>3.7</b>	<b>2.7</b>	<b>0.0</b>	<b>0.0</b>
Voluntary transfers other than grants	0.2	0.3	0.4	0.1	3.5	2.6
<b>(iv) Miscellaneous and unidentified revenue</b>	<b>0.2</b>	<b>0.3</b>	<b>0.4</b>	<b>0.1</b>	<b>3.5</b>	<b>2.6</b>

Source: Uganda Bureau of Statistics



**Table 1 b (i) Economic Classification of Government Expense, (GOU), Q1 2021/22 to Q2 2022/23, Billion shillings**

Expense	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>Compensation of employees</b>	<b>977</b>	<b>1,879</b>	<b>1,062</b>	<b>1,198</b>	<b>1,199</b>	<b>1,279</b>
Wages and salaries	941	1,837	1,017	1,143	1,161	1,230
In cash	941	1,837	1,017	1,143	1,161	1,230
In kind	-	-	-	-	-	-
Social contributions	36	42	45	55	38	50
Actual contributions	35	42	45	54	37	48
Imputed contributions	1	1	1	1	1	1
<b>Use of goods and services</b>	<b>767</b>	<b>1,158</b>	<b>1,143</b>	<b>1,954</b>	<b>776</b>	<b>1,617</b>
Other purchases of goods and services	767	1,158	1,143	1,954	776	1,617
<b>Interest</b>	<b>1,323</b>	<b>1,264</b>	<b>1,165</b>	<b>1,214</b>	<b>1,485</b>	<b>1,427</b>
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	1
<b>Subsidies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grants</b>	<b>510</b>	<b>527</b>	<b>472</b>	<b>958</b>	<b>513</b>	<b>1,769</b>
To foreign governments	-	-	-	-	-	-
<b>To international organizations</b>	<b>49</b>	<b>36</b>	<b>99</b>	<b>224</b>	<b>6</b>	<b>17</b>
Current	8	9	16	19	6	17
Capital	41	27	83	206	-	-
<b>To other general government units</b>	<b>459</b>	<b>488</b>	<b>372</b>	<b>720</b>	<b>507</b>	<b>1,751</b>
Current	380	380	277	364	506	1,751
Capital	79	107	95	356	0	0
<b>To Non-government organizations</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>13</b>	<b>0</b>	<b>1</b>
Current	0	0	0	0	0	1
Capital	1	4	1	13	-	-
<b>Social benefits</b>	<b>116</b>	<b>120</b>	<b>97</b>	<b>186</b>	<b>140</b>	<b>198</b>
<b>Other expense</b>	<b>86</b>	<b>186</b>	<b>144</b>	<b>287</b>	<b>95</b>	<b>126</b>
Property Expenses other than Interest	-	-	-	-	-	-
Rent	0	0	0	0	-	-
<b>Miscellaneous other expense</b>	<b>85</b>	<b>186</b>	<b>144</b>	<b>287</b>	<b>95</b>	<b>126</b>
Current	85	186	144	287	95	126
Capital	-	-	-	-	-	-
<b>Total</b>	<b>3,778</b>	<b>5,135</b>	<b>4,083</b>	<b>5,796</b>	<b>4,208</b>	<b>6,419</b>
<b>Transfers to Local government</b>	<b>1239.4</b>	<b>1109.9</b>	<b>1137.6</b>	<b>1141.5</b>	<b>933.5</b>	<b>1040.8</b>
<b>Total expense including transfers to Local government</b>	<b>5,018</b>	<b>6,245</b>	<b>5,221</b>	<b>6,938</b>	<b>5,141</b>	<b>7,460</b>

Source: Uganda Bureau of Statistics



Table 1 b (i) Economic Classification of Government Expense, (GOU), Q1 2021/22 to Q2 2022/23, Billion shillings (cont'd)

	2021/22				2022/23	
MEMORANDUM ITEMS	Q1	Q2	Q3	Q4	Q1	
Interest paid	2,019.3	1,075.7	1,299.8	733.3	2,341.7	1,269.6
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	281.8	174.7	116.8	51.8	4,573.6	1,255.2
Domestic arrears (Budgeting)	-	-	-	-	-	-
Electricity Arrears	0.2	0.1	-	0.1	-	-
External Debt repayment	396.1	197.5	641.9	342.4	732.4	455.6
Expenditure Accounts	-	-	-	-	-	-
FA	-	-	-	-	-	-
Financial Assets-Other Grants	-	-	-	-	-	-
Pension Arrears	16.1	0.6	0.2	0.2	6.9	111.8
Salary Arrears	1.0	(0.4)	0.2	0.0	1.8	0.1
Tax refunds	9.9	6.0	6.7	8.6	61.2	32.5
Telephone Arrears	0.1	0.0	-	-	-	-
Treasury Bonds Redemption (Budgeting)	214.4	421.0	-	1,049.8	-	-
Treasury Bills Redemption (Budgeting)	2,496.7	1,978.6	1,496.7	297.9	-	-
Utility Arrears	0.4	-	-	-	10.2	0.0
Water Arrears	-	0.2	-	-	-	-
Project Accounts	-	-	-	-	-	-
Defense/Military Pensions arrears (Budgeting)	-	5.6	5.7	8.6	-	-
LG Conditional grants	-	-	-	-	-	-
Net acquisition of nonfinancial assets	1,087.8	1,270.2	1,850.3	-	-	-
Memorandum Total	6,523.8	5,129.7	5,418.2	2,492.8	7,727.8	3,124.8
TOTAL CASH OUTFLOW	10,218.3	10,110.6	9,474.2	8,216.9	11,384.6	9,157.4
TOTAL EXPENDITURE	6,105.6	7,515.4	7,071.3	6,938.0	5,141.3	7,459.8

Source: Uganda Bureau of Statistics



**Table 1 b (ii) Economic Classification of Government Expense, (GOU), Q1 2021/22 to Q2 2022/23, Percentages**

Expense	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>Compensation of employees</b>	<b>19.5</b>	<b>30.1</b>	<b>20.3</b>	<b>17.3</b>	<b>23.3</b>	<b>17.1</b>
Wages and salaries	18.8	29.4	19.5	16.5	22.6	16.5
In cash	18.8	29.4	19.5	16.5	22.6	16.5
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.7	0.7	0.9	0.8	0.7	0.7
Actual contributions	0.7	0.7	0.9	0.8	0.7	0.6
Imputed contributions	0.0	0.0	0.0	0.0	0.0	0.0
<b>Use of goods and services</b>	<b>15.3</b>	<b>18.5</b>	<b>21.9</b>	<b>28.2</b>	<b>15.1</b>	<b>21.7</b>
Other purchases of goods and services	15.3	18.5	21.9	28.2	15.1	21.7
<b>Interest</b>	<b>26.4</b>	<b>20.2</b>	<b>22.3</b>	<b>17.5</b>	<b>28.9</b>	<b>19.1</b>
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
<b>Subsidies</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Grants</b>	<b>10.2</b>	<b>8.4</b>	<b>9.0</b>	<b>13.8</b>	<b>10.0</b>	<b>23.7</b>
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
<b>To international organizations</b>	<b>1.0</b>	<b>0.6</b>	<b>1.9</b>	<b>3.2</b>	<b>0.1</b>	<b>0.2</b>
Current	0.2	0.1	0.3	0.3	0.1	0.2
Capital	0.8	0.4	1.6	3.0	0.0	0.0
<b>To other general government units</b>	<b>9.1</b>	<b>7.8</b>	<b>7.1</b>	<b>10.4</b>	<b>9.9</b>	<b>23.5</b>
Current	7.6	6.1	5.3	5.3	9.8	23.5
Capital	1.6	1.7	1.8	5.1	0.0	0.0
<b>To Non-government organizations</b>	<b>0.0</b>	<b>0.1</b>	<b>0.0</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.0	0.1	0.0	0.2	0.0	0.0
<b>Social benefits</b>	<b>2.3</b>	<b>1.9</b>	<b>1.9</b>	<b>2.7</b>	<b>2.7</b>	<b>2.7</b>
<b>Other expense</b>	<b>1.7</b>	<b>3.0</b>	<b>2.8</b>	<b>4.1</b>	<b>1.9</b>	<b>1.7</b>
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
<b>Miscellaneous other expense</b>	<b>1.7</b>	<b>3.0</b>	<b>2.8</b>	<b>4.1</b>	<b>1.9</b>	<b>1.7</b>
Current	1.7	3.0	2.8	4.1	1.9	1.7
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>75.3</b>	<b>82.2</b>	<b>78.2</b>	<b>83.5</b>	<b>81.8</b>	<b>86.0</b>
<b>Transfers to Local government</b>	<b>24.7</b>	<b>17.8</b>	<b>21.8</b>	<b>16.5</b>	<b>18.2</b>	<b>14.0</b>
<b>Total expense including transfers to Local government</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: Uganda Bureau of Statistics



**Table 1c (i) Classification of Transaction in Nonfinancial Assets for Central Government for Q1 2021/22 to Q2 2022/23, Billion shillings**

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>Net acquisition of nonfinancial assets</b>	<b>1,087.8</b>	<b>1,270.2</b>	<b>1,115.2</b>	<b>2,337.8</b>	<b>739.3</b>	<b>1,850.3</b>
<b>Buildings and structures</b>	<b>315.1</b>	<b>503.9</b>	<b>406.5</b>	<b>1,205.4</b>	<b>216.1</b>	<b>939.9</b>
Dwellings	12.6	24.3	16.2	89.0	5.9	11.1
Nonresidential buildings	45.8	78.8	76.7	281.8	13.4	83.1
Other structures	256.8	400.9	313.6	834.7	196.7	845.7
<b>Machinery and equipment</b>	<b>699.7</b>	<b>703.5</b>	<b>620.1</b>	<b>952.0</b>	<b>514.1</b>	<b>761.4</b>
Transport equipment	158.7	17.5	21.8	115.8	0.0	33.9
Other machinery and equipment	541.1	686.0	598.3	836.2	514.1	727.6
Taxes on Machinery, Furniture and Vehicles	-	-	-	-	-	-
<b>Other fixed assets</b>	<b>1.0</b>	<b>2.5</b>	<b>10.0</b>	<b>1.1</b>	<b>9.1</b>	<b>15.5</b>
<b>Inventories</b>	<b>0.2</b>	<b>0.1</b>	<b>0.1</b>	<b>0.4</b>	-	-
Strategic stocks	-	-	-	0.0	-	-
Other inventories	0.2	0.1	0.1	0.4	-	-
<b>Net acquisition of non-produced assets</b>	<b>71.8</b>	<b>60.3</b>	<b>78.5</b>	<b>178.9</b>	<b>0.1</b>	<b>133.4</b>
Land	71.8	60.3	78.5	178.9	0.1	133.4
Mineral and energy resources	-	-	-	-	-	-

Source: Uganda Bureau of Statistics



**Table 1 c (ii) Classification of Transaction in Nonfinancial Assets for Central Government, Percentages, Q1 2021/22 to Q2 2022/23**

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>Net acquisition of nonfinancial assets</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Buildings and structures</b>	<b>29.0</b>	<b>39.7</b>	<b>36.5</b>	<b>51.6</b>	<b>29.2</b>	<b>50.8</b>
Dwellings	1.2	1.9	1.5	3.8	0.8	0.6
Nonresidential buildings	4.2	6.2	6.9	12.1	1.8	4.5
Other structures	23.6	31.6	28.1	35.7	26.6	45.7
<b>Machinery and equipment</b>	<b>64.3</b>	<b>55.4</b>	<b>55.6</b>	<b>40.7</b>	<b>69.5</b>	<b>41.2</b>
Transport equipment	14.6	1.4	2.0	5.0	0.0	1.8
Other machinery and equipment	49.7	54.0	53.7	35.8	69.5	39.3
<b>Taxes on Machinery, Furniture and Vehicles</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other fixed assets</b>	<b>0.1</b>	<b>0.2</b>	<b>0.9</b>	<b>0.0</b>	<b>1.2</b>	<b>0.8</b>
<b>Inventories</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
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
<b>Net acquisition of non-produced assets</b>	<b>6.6</b>	<b>4.7</b>	<b>7.0</b>	<b>7.7</b>	<b>0.0</b>	<b>7.2</b>
Land	6.6	4.7	7.0	7.7	0.0	7.2
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, Q1 2021/22 to Q2 2022/23, Billion shillings.

Expense	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>Compensation of employees</b>	<b>955.8</b>	<b>1,855.0</b>	<b>1,036.9</b>	<b>1,163.9</b>	<b>1,173.6</b>	<b>1,220.2</b>
Wages and salaries	921.3	1,813.9	992.8	1,110.6	1,136.6	1,175.2
In cash	921.3	1,813.9	992.8	1,110.6	1,136.6	1,175.2
In kind	-	-	-	-	-	-
Social contributions	34.5	41.1	44.1	53.3	37.0	45.0
Actual contributions	34.0	40.5	43.5	52.5	36.0	43.7
Imputed contributions	0.5	0.6	0.6	0.8	1.0	1.3
<b>Use of goods and services</b>	<b>725.2</b>	<b>1,080.7</b>	<b>1,026.0</b>	<b>1,744.9</b>	<b>662.4</b>	<b>1,104.8</b>
Other purchases of goods and services	725.2	1,080.7	1,026.0	1,744.9	662.4	1,104.8
<b>Interest</b>	<b>1,323.3</b>	<b>1,264.2</b>	<b>1,165.0</b>	<b>1,213.9</b>	<b>1,484.5</b>	<b>1,427.2</b>
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
<b>Subsidies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grants</b>	<b>459.9</b>	<b>486.3</b>	<b>380.2</b>	<b>726.5</b>	<b>463.2</b>	<b>1,525.4</b>
To foreign governments	-	-	-	-	-	-
<b>To international organizations</b>	<b>8.1</b>	<b>8.7</b>	<b>15.5</b>	<b>17.1</b>	<b>6.1</b>	<b>14.4</b>
Current	8.1	8.7	15.5	17.1	6.1	14.4
Capital	-	-	-	-	-	-
<b>To other general government units</b>	<b>451.6</b>	<b>477.5</b>	<b>364.5</b>	<b>709.2</b>	<b>456.8</b>	<b>1,510.5</b>
Current	372.3	370.8	269.3	353.2	456.8	1,510.5
Capital	79.4	106.6	95.2	356.0	-	-
<b>To Non-government organizations</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.3</b>	<b>0.4</b>	<b>0.5</b>
Current	0.2	0.2	0.2	0.3	0.4	0.5
Capital	-	-	-	-	-	-
<b>Social benefits</b>	<b>116.3</b>	<b>118.8</b>	<b>93.9</b>	<b>183.8</b>	<b>140.0</b>	<b>195.4</b>
<b>Other expense</b>	<b>61.2</b>	<b>150.3</b>	<b>112.5</b>	<b>204.3</b>	<b>95.3</b>	<b>113.4</b>
Property Expenses other than Interest	-	-	-	-	-	-
Rent	0.1	0.2	0.1	0.2	-	-
<b>Miscellaneous other expense</b>	<b>61.1</b>	<b>150.2</b>	<b>112.4</b>	<b>204.1</b>	<b>95.3</b>	<b>113.4</b>
Current	61.1	150.2	112.4	204.1	95.3	113.4
Capital	-	-	-	-	-	-
<b>Total</b>	<b>3,641.6</b>	<b>4,955.4</b>	<b>3,814.5</b>	<b>5,237.2</b>	<b>4,019.0</b>	<b>5,586.4</b>
<b>Transfers to Local government</b>	<b>1,011.4</b>	<b>879.5</b>	<b>915.6</b>	<b>1,046.2</b>	<b>932.8</b>	<b>1,038.8</b>
<b>Grand Total</b>	<b>4,653.1</b>	<b>5,834.9</b>	<b>4,730.1</b>	<b>6,283.4</b>	<b>4,951.7</b>	<b>6,625.1</b>
<b>MEMORANDUM ITEMS</b>						
Interest paid	2,019.3	1,075.7	1,299.8	733.3	2,341.7	1,269.6
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	236.0	168.0	113.8	47.4	4,573.6	1,255.6
Electricity Arrears	0.2	0.1	-	0.1	-	-
External Debt repayment	396.1	197.5	641.9	342.4	732.4	455.6
Expenditure Accounts	-	-	-	-	-	-
FA	-	-	-	-	-	-
Pension Arrears	16.1	0.6	0.2	0.2	6.9	111.8
Salary Arrears	1.0	(0.4)	0.2	0.0	1.8	0.1
Tax refunds	0.0	0.1	0.2	8.2	15.9	20.6

Source: Uganda Bureau of Statistics



**Table 1 d (i) Recurrent Expense by Economic Classification, Q1 2021/22 to Q2 2022/23, Billion shillings. (cont'd)**

MEMORANDUM ITEMS (cont'd)	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
Telephone Arrears	0.1	0.0	-	-	-	-
Treasury Bonds Redemption (Budgeting)	214.4	421.0	-	1,049.8	-	-
Treasury Bills Redemption (Budgeting)	2,496.7	1,978.6	1,496.7	297.9	-	-
Utility Arrears	0.4	-	-	-	10.2	0.0
Water Arrears	-	0.2	-	-	-	-
Defense/Military Pensions arrears (Budgeting)	-	5.6	5.7	8.6	-	-
LG Conditional grants	-	-	-	-	-	-
<b>Memorandum Total</b>	<b>5,380.42</b>	<b>3,846.79</b>	<b>3,558.50</b>	<b>2,487.84</b>	<b>7,682.50</b>	<b>3,113.26</b>
<b>TOTAL RECURRENT CASH OUTFLOW</b>	<b>8,710.2</b>	<b>8,417.4</b>	<b>7,123.6</b>	<b>7,557.3</b>	<b>11,149.7</b>	<b>8,311.2</b>

Source: Uganda Bureau of Statistics



Table 1 d (ii) Recurrent Expense by Economic Classification by Percentages Q1 2021/22 to Q2 2022/23

Expense	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>Compensation of employees</b>	<b>20.5</b>	<b>31.8</b>	<b>21.9</b>	<b>18.5</b>	<b>23.7</b>	<b>18.4</b>
Wages and salaries	19.8	31.1	21.0	17.7	23.0	17.7
In cash	19.8	31.1	21.0	17.7	23.0	17.7
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.7	0.7	0.9	0.8	0.7	0.7
Actual contributions	0.7	0.7	0.9	0.8	0.7	0.7
Imputed contributions	0.0	0.0	0.0	0.0	0.0	0.0
<b>Use of goods and services</b>	<b>15.6</b>	<b>18.5</b>	<b>21.7</b>	<b>27.8</b>	<b>13.4</b>	<b>16.7</b>
Other purchases of goods and services	15.6	18.5	21.7	27.8	13.4	16.7
<b>Interest</b>	<b>28.4</b>	<b>21.7</b>	<b>24.6</b>	<b>19.3</b>	<b>30.0</b>	<b>21.5</b>
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
<b>Subsidies</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Grants</b>	<b>9.9</b>	<b>8.3</b>	<b>8.0</b>	<b>11.6</b>	<b>9.4</b>	<b>23.0</b>
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.2	0.1	0.3	0.3	0.1	0.2
Current	0.2	0.1	0.3	0.3	0.1	0.2
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	9.7	8.2	7.7	11.3	9.2	22.8
Current	8.0	6.4	5.7	5.6	9.2	22.8
Capital	1.7	1.8	2.0	5.7	0.0	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
<b>Social benefits</b>	<b>2.5</b>	<b>2.0</b>	<b>2.0</b>	<b>2.9</b>	<b>2.8</b>	<b>2.9</b>
<b>Other expense</b>	<b>1.3</b>	<b>2.6</b>	<b>2.4</b>	<b>3.3</b>	<b>1.9</b>	<b>1.7</b>
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
<b>Miscellaneous other expense</b>	<b>1.3</b>	<b>2.6</b>	<b>2.4</b>	<b>3.2</b>	<b>1.9</b>	<b>1.7</b>
Current	1.3	2.6	2.4	3.2	1.9	1.7
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>78.3</b>	<b>84.9</b>	<b>80.6</b>	<b>83.3</b>	<b>81.2</b>	<b>84.3</b>
<b>Transfers to Local government</b>	<b>21.7</b>	<b>15.1</b>	<b>19.4</b>	<b>16.7</b>	<b>18.8</b>	<b>15.7</b>
<b>Grand Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Source: Uganda Bureau of Statistics



Table 1 e (i) Economic Classification of Development Expense Q1 2021/22 to Q2 2022/2323, Billion shillings.

Expense	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>Compensation of employees</b>	<b>21.1</b>	<b>24.4</b>	<b>25.1</b>	<b>34.1</b>	<b>25.4</b>	<b>59.0</b>
Wages and salaries	20.0	23.1	23.8	32.1	24.9	54.4
In cash	20.0	23.1	23.8	32.1	24.9	54.4
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	1.1	1.3	1.3	2.0	0.6	4.6
Actual contributions	0.9	1.1	1.1	1.7	0.6	4.5
Imputed contributions	0.2	0.2	0.2	0.3	0.0	0.1
<b>Use of goods and services</b>	<b>41.4</b>	<b>77.4</b>	<b>117.3</b>	<b>209.0</b>	<b>113.3</b>	<b>512.7</b>
Other purchases of goods and services	41.4	77.4	117.3	209.0	113.3	512.7
<b>Interest</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
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
<b>Subsidies</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.2</b>
<b>Grants</b>	<b>49.7</b>	<b>41.0</b>	<b>92.2</b>	<b>231.2</b>	<b>50.1</b>	<b>244.0</b>
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
<b>To international organizations</b>	<b>41.3</b>	<b>26.9</b>	<b>83.8</b>	<b>207.3</b>	<b>0.3</b>	<b>3.0</b>
Current	0.2	0.4	0.4	1.6	0.3	3.0
Capital	41.1	26.5	83.4	205.7	0.0	0.0
<b>To other general government units</b>	<b>7.2</b>	<b>10.1</b>	<b>7.4</b>	<b>11.2</b>	<b>49.8</b>	<b>241.0</b>
Current	7.2	9.7	7.4	11.2	49.5	240.7
Capital	0.0	0.5	0.0	0.0	0.3	0.3
<b>To Non-government organizations</b>	<b>1.1</b>	<b>3.9</b>	<b>0.9</b>	<b>12.7</b>	<b>0.0</b>	<b>0.0</b>
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	1.1	3.9	0.9	12.7	0.0	0.0
<b>Social benefits</b>	<b>0.2</b>	<b>1.2</b>	<b>2.7</b>	<b>2.0</b>	<b>0.0</b>	<b>2.9</b>
<b>Other expense</b>	<b>24.4</b>	<b>36.0</b>	<b>31.4</b>	<b>83.1</b>	<b>0.0</b>	<b>12.9</b>
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.2	0.1	0.0	0.0	0.0
<b>Miscellaneous other expense</b>	<b>24.4</b>	<b>35.8</b>	<b>31.4</b>	<b>83.1</b>	<b>0.0</b>	<b>12.9</b>
Current	24.4	35.8	31.4	83.1	0.0	12.9
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>136.8</b>	<b>179.9</b>	<b>268.9</b>	<b>559.3</b>	<b>188.9</b>	<b>832.6</b>
<b>Transfers to Local Government</b>	<b>227.9</b>	<b>230.3</b>	<b>222.0</b>	<b>95.3</b>	<b>0.7</b>	<b>2.0</b>
<b>Grand Total</b>	<b>364.7</b>	<b>410.3</b>	<b>490.9</b>	<b>654.7</b>	<b>189.6</b>	<b>834.6</b>
<b>MEMORANDUM ITEMS</b>						
Financial Assets-Other Grants	-	-	-	-	-	-
Tax refunds	9.8	5.9	6.5	0.5	45.3	11.9
Domestic arrears (Budgeting)	-	-	-	-	-	-
Domestic Arrears	45.8	6.7	2.9	4.4	-	0.3
Electricity Arrears	-	-	-	-	-	-
Project Accounts	-	-	-	-	-	-
Net acquisition of nonfinancial assets	1,087.8	1,270.2	1,850.3	-	-	-
<b>Memorandum Total</b>	<b>1,143.4</b>	<b>1,282.9</b>	<b>1,859.7</b>	<b>4.9</b>	<b>45.3</b>	<b>11.6</b>
<b>TOTAL CASH OUTFLOW</b>	<b>1,280.2</b>	<b>1,462.8</b>	<b>2,128.6</b>	<b>564.2</b>	<b>234.2</b>	<b>844.2</b>

Source: Uganda Bureau of Statistics



Table 1 e (ii) Central Government Development Expense by Economic Classification by Percentages Q1 2021/22 to Q2 2022/23

Expense	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>Compensation of employees</b>	15.4	13.6	9.3	6.1	13.5	7.1
Wages and salaries	14.7	12.8	8.9	5.7	13.2	6.5
In cash	14.7	12.8	8.9	5.7	13.2	6.5
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.8	0.7	0.5	0.4	0.3	0.5
Actual contributions	0.6	0.6	0.4	0.3	0.3	0.5
Imputed contributions	0.1	0.1	0.1	0.0	0.0	0.0
<b>Use of goods and services</b>	30.2	43.0	43.6	37.4	60.0	61.6
Other purchases of goods and services	30.2	43.0	43.6	37.4	60.0	61.6
<b>Interest</b>	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	0.1
<b>Subsidies</b>	0.0	0.0	0.0	0.0	0.0	0.1
<b>Grants</b>	36.3	22.8	34.3	41.3	26.5	29.3
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
<b>To international organizations</b>	30.2	15.0	31.2	37.1	0.2	0.4
Current	0.1	0.2	0.2	0.3	0.2	0.4
Capital	30.1	14.7	31.0	36.8	0.0	0.0
<b>To other general government units</b>	5.3	5.6	2.8	2.0	26.4	28.9
Current	5.3	5.4	2.8	2.0	26.2	28.9
Capital	0.0	0.3	0.0	0.0	0.2	0.0
<b>To Non-government organizations</b>	0.8	2.2	0.4	2.3	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.8	2.2	0.4	2.3	0.0	0.0
<b>Social benefits</b>	0.1	0.7	1.0	0.4	0.0	0.3
<b>Other expense</b>	17.9	20.0	11.7	14.9	0.0	1.5
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.1	0.0	0.0	0.0	0.0
<b>Miscellaneous other expense</b>	17.9	19.9	11.7	14.9	0.0	1.5
Current	17.9	19.9	11.7	14.9	0.0	1.5
Capital	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: Uganda Bureau of Statistics



**Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q1 2021/22 to Q2 2022/23, Billion shillings**

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>General Public Services</b>	<b>2,233</b>	<b>2,276</b>	<b>1,981</b>	<b>2,601</b>	<b>2,389</b>	<b>3,101</b>
Executive; Legislative; and other General Services	507	512	504	891	393	523
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	350	427	247	397	454	1,078
External Affairs	53	72	65	99	57	73
Public Debt Transactions	1,323	1,264	1,165	1,214	1,485	1,427
<b>Defense</b>	<b>904</b>	<b>1,287</b>	<b>989</b>	<b>1,304</b>	<b>987</b>	<b>953</b>
Defense Affairs and Services	904	1,287	989	1,304	987	953
<b>Public order and safety</b>	<b>350</b>	<b>710</b>	<b>496</b>	<b>723</b>	<b>355</b>	<b>585</b>
Law Courts and Legal Services	85	184	135	272	98	169
Prisons, Police and Corrective Services	251	504	345	424	234	302
Other Public Order and Safety	15	22	17	27	24	114
<b>Economic Affairs</b>	<b>626</b>	<b>889</b>	<b>892</b>	<b>1,958</b>	<b>534</b>	<b>2,169</b>
Fuel and Energy Affairs And Services	32	22	113	182	50	174
Mining and Mineral Resources Other Than Fuels	2	1	1	5	0	3
Construction	3	4	8	9	2	12
Manufacturing	4	16	40	116	6	405
Agriculture , Forestry, Fishing and Hunting	55	132	125	330	60	203
Transport (include road, railway, air transport, other transport etc)	411	535	435	1,062	302	1,213
Communication	18	26	15	38	6	24
Tourism And Area Promotion	22	37	49	63	42	33
Labour Affairs	14	12	12	12	3	7
Other Economic Affairs NEC	65	104	93	141	64	95
<b>Environment Protection</b>	<b>11</b>	<b>21</b>	<b>23</b>	<b>25</b>	<b>12</b>	<b>34</b>
Protection of the environment	11	21	23	25	12	34
<b>Housing and Community amenities</b>	<b>95</b>	<b>195</b>	<b>98</b>	<b>175</b>	<b>97</b>	<b>324</b>
Housing development	0	0	0	0	0	2
Community Development	5	8	33	22	4	17
Water Supply	70	146	50	124	86	294
Housing & Community Amenities n.e.c.	19	40	14	29	6	11
<b>Health</b>	<b>341</b>	<b>439</b>	<b>338</b>	<b>518</b>	<b>260</b>	<b>599</b>
Medical products and Appliances	191	141	125	142	141	297
Out Patients	6	3	2	1	-	-
Hospital Services	85	222	122	254	78	192
Public Health Services	43	51	61	71	8	74
Research and Development	2	3	2	10	1	2
Health n.e.c.	14	19	26	40	33	35
<b>Recreation, Culture, and region</b>	<b>6</b>	<b>12</b>	<b>9</b>	<b>18</b>	<b>9</b>	<b>13</b>
Recreational and Sporting Services	5	6	4	11	8	11
Culture	1	6	4	7	1	2
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
<b>Education</b>	<b>217</b>	<b>542</b>	<b>324</b>	<b>637</b>	<b>262</b>	<b>434</b>
Preprimary and Primary Education	1	31	7	34	0	15
Secondary Education	2	12	12	14	0	4

Source: Uganda Bureau of Statistics



Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q1 2021/22 to Q2 2022/23, Billion shillings  
(cont'd)

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
Business, Technical, and Vocation Education	20	62	30	39	23	36
University Education	164	355	210	332	204	249
Education not definable by level	0	1	0	1	0	0
Education NEC	30	81	65	217	35	130
<b>Social Protection</b>	<b>82</b>	<b>35</b>	<b>49</b>	<b>176</b>	<b>42</b>	<b>59</b>
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	73	15	20	71	-	-
Family and Children	1	1	1	1	-	-
Social protection nec	8	18	28	103	42	59
<b>Grand Total</b>	<b>4,866</b>	<b>6,406</b>	<b>5,198</b>	<b>8,134</b>	<b>4,947</b>	<b>8,269</b>
Transfers to Local government	1239.4	1109.9	1137.6	1141.5	933.5	1040.8
<b>Total GOU Expenditure including transfers to Local Government</b>	<b>6,106</b>	<b>7,515</b>	<b>6,336</b>	<b>9,276</b>	<b>5,881</b>	<b>9,310</b>

Source: Uganda Bureau of Statistics



Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q1 2021/22 to Q2 2022/23

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>General Public Services</b>	<b>36.6</b>	<b>30.3</b>	<b>31.3</b>	<b>28.0</b>	<b>40.6</b>	<b>33.3</b>
Executive; Legislative; and other General Services	8.3	6.8	7.9	9.6	6.7	5.6
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	5.7	5.7	3.9	4.3	7.7	11.6
External Affairs	0.9	1.0	1.0	1.1	1.0	0.8
Public Debt Transactions	21.7	16.8	18.4	13.1	25.2	15.3
<b>Defence</b>	<b>14.8</b>	<b>17.1</b>	<b>15.6</b>	<b>14.1</b>	<b>16.8</b>	<b>10.2</b>
Defense Affairs and Services	14.8	17.1	15.6	14.1	16.8	10.2
<b>Public order and safety</b>	<b>5.7</b>	<b>9.5</b>	<b>7.8</b>	<b>7.8</b>	<b>6.0</b>	<b>6.3</b>
Law Courts and Legal Services	1.4	2.4	2.1	2.9	1.7	1.8
Prisons, Police and Corrective Services	4.1	6.7	5.4	4.6	4.0	3.2
Other Public Order and Safety	0.2	0.3	0.3	0.3	0.4	1.2
<b>Economic Affairs</b>	<b>10.3</b>	<b>11.8</b>	<b>14.1</b>	<b>21.1</b>	<b>9.1</b>	<b>23.3</b>
Fuel and Energy Affairs And Services	0.5	0.3	1.8	2.0	0.8	1.9
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.0	0.1	0.0	0.0
Construction	0.1	0.1	0.1	0.1	0.0	0.1
Manufacturing	0.1	0.2	0.6	1.3	0.1	4.3
Agriculture , Forestry, Fishing and Hunting	0.9	1.8	2.0	3.6	1.0	2.2
Transport (include road, railway, air transport, other transport etc)	6.7	7.1	6.9	11.4	5.1	13.0
Communication	0.3	0.4	0.2	0.4	0.1	0.3
Tourism And Area Promotion	0.4	0.5	0.8	0.7	0.7	0.4
Labour Affairs	0.2	0.2	0.2	0.1	0.1	0.1
Other Economic Affairs NEC	1.1	1.4	1.5	1.5	1.1	1.0
<b>Environment Protection</b>	<b>0.2</b>	<b>0.3</b>	<b>0.4</b>	<b>0.3</b>	<b>0.2</b>	<b>0.4</b>
Protection of the environment	0.2	0.3	0.4	0.3	0.2	0.4
<b>Housing and Community amenities</b>	<b>1.6</b>	<b>2.6</b>	<b>1.5</b>	<b>1.9</b>	<b>1.7</b>	<b>3.5</b>
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.1	0.1	0.5	0.2	0.1	0.2
Water Supply	1.2	1.9	0.8	1.3	1.5	3.2
Housing & Community amenities n.e.c.	0.3	0.5	0.2	0.3	0.1	0.1
<b>Health</b>	<b>5.6</b>	<b>5.8</b>	<b>5.3</b>	<b>5.6</b>	<b>4.4</b>	<b>6.4</b>
Medical products and Appliances	3.1	1.9	2.0	1.5	2.4	3.2
Out Patients	0.1	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.4	3.0	1.9	2.7	1.3	2.1
Public Health Services	0.7	0.7	1.0	0.8	0.1	0.8
Research and Development	0.0	0.0	0.0	0.1	0.0	0.0
Health n.e.c.	0.2	0.3	0.4	0.4	0.6	0.4
<b>Recreation, Culture, and region</b>	<b>0.1</b>	<b>0.2</b>	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>	<b>0.1</b>
Recreational and Sporting Services	0.1	0.1	0.1	0.1	0.1	0.1
Culture	0.0	0.1	0.1	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
<b>Education</b>	<b>3.6</b>	<b>7.2</b>	<b>5.1</b>	<b>6.9</b>	<b>4.5</b>	<b>4.7</b>
Preprimary and Primary Education	0.0	0.4	0.1	0.4	0.0	0.2
Secondary Education	0.0	0.2	0.2	0.2	0.0	0.0

Source: Uganda Bureau of Statistics



Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q1 2021/22 to Q2 2022/23  
(cont'd)

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
Business, Technical, and Vocation Education	0.3	0.8	0.5	0.4	0.4	0.4
University Education	2.7	4.7	3.3	3.6	3.5	2.7
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	0.5	1.1	1.0	2.3	0.6	1.4
<b>Social Protection</b>	<b>1.3</b>	<b>0.5</b>	<b>0.8</b>	<b>1.9</b>	<b>0.7</b>	<b>0.6</b>
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	1.2	0.2	0.3	0.8	0.0	0.0
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.1	0.2	0.4	1.1	0.7	0.6
<b>Sub- Total</b>	<b>79.7</b>	<b>85.2</b>	<b>82.0</b>	<b>87.7</b>	<b>84.1</b>	<b>88.8</b>
Transfers to Local government	20.3	14.8	18.0	12.3	15.9	11.2
<b>Total GOU Expenditure including transfers to Local Government</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: Uganda Bureau of Statistics



Table 18 (i) Functional Classification of Central Government Recurrent Expenditure Q1 2021/22 to Q2 2022/23, (GOU), Billion shillings.

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>General Public Services</b>	<b>2,053.2</b>	<b>2,220.0</b>	<b>1,913.8</b>	<b>2,312.9</b>	<b>2,343.8</b>	<b>3,005.9</b>
Executive; Legislative; and other General Services	368.0	490.3	465.4	718.9	376.1	496.6
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	311.2	400.8	220.3	298.5	435.3	1,012.6
External Affairs	50.7	64.6	63.1	81.6	47.9	69.5
Public Debt Transactions	1,323.3	1,264.2	1,165.0	1,213.9	1,484.5	1,427.2
<b>Defense</b>	<b>391.2</b>	<b>767.5</b>	<b>464.2</b>	<b>694.1</b>	<b>519.8</b>	<b>557.1</b>
Defense Affairs and Services	391.2	767.5	464.2	694.1	519.8	557.1
<b>Public order and safety</b>	<b>305.8</b>	<b>611.3</b>	<b>433.9</b>	<b>585.5</b>	<b>340.4</b>	<b>457.2</b>
Law Courts and Legal Services	73.3	161.9	122.2	214.3	97.6	151.2
Prisons, Police and Corrective Services	217.5	428.9	295.2	349.9	225.8	283.8
Other Public Order and Safety	14.9	20.4	16.5	21.3	17.0	22.2
<b>Economic Affairs</b>	<b>252.6</b>	<b>403.0</b>	<b>356.4</b>	<b>619.6</b>	<b>249.0</b>	<b>802.8</b>
Fuel and Energy Affairs And Services	7.3	20.7	17.5	26.2	6.2	13.3
Mining and Mineral Resources Other Than Fuels	-	-	0.3	2.2	0.1	0.5
Construction	1.7	2.5	1.6	1.9	1.9	3.5
Manufacturing	3.0	11.1	39.6	110.4	6.0	404.4
Agriculture , Forestry, Fishing and Hunting	32.4	72.6	60.8	105.5	37.4	64.3
Transport (include road, railway, air transport, other transport etc)	99.9	140.6	87.6	192.3	92.6	177.3
Communication	15.6	20.7	12.5	19.1	5.7	22.0
Tourism And Area Promotion	21.5	33.3	46.0	54.8	42.1	31.3
Labour Affairs	13.4	11.5	11.6	12.2	2.9	6.4
Other Economic Affairs NEC	57.7	90.0	79.0	94.9	54.2	79.7
<b>Environment Protection</b>	<b>8.9</b>	<b>16.1</b>	<b>9.8</b>	<b>20.2</b>	<b>7.8</b>	<b>11.1</b>
Protection of the environment	8.9	16.1	9.8	20.2	7.8	11.1
<b>Housing and Community amenities</b>	<b>10.0</b>	<b>48.5</b>	<b>20.2</b>	<b>25.3</b>	<b>11.4</b>	<b>16.6</b>
Housing development	0.3	0.3	0.1	0.2	0.1	0.3
Community Development	4.8	6.7	4.6	7.1	3.6	8.7
Water Supply	1.0	3.0	1.4	2.2	1.3	1.6
Housing & Community Amenities n.e.c.	4.0	38.4	14.0	15.7	6.4	6.0
<b>Health</b>	<b>319.9</b>	<b>330.0</b>	<b>257.6</b>	<b>334.1</b>	<b>243.8</b>	<b>277.4</b>
Medical products and Appliances	188.5	136.2	120.0	140.8	124.5	127.1
Out Patients	6.5	2.7	2.0	1.3	-	-
Hospital Services	69.9	124.8	73.9	98.6	78.3	100.2
Public Health Services	42.9	50.1	51.4	68.8	7.5	13.5
Research and Development	1.6	2.4	1.6	4.7	0.8	1.8
Health n.e.c.	10.6	13.9	8.6	19.9	32.6	34.7
<b>Recreation, Culture, and region</b>	<b>6.3</b>	<b>11.7</b>	<b>8.8</b>	<b>18.0</b>	<b>9.0</b>	<b>12.7</b>
Recreational and Sporting Services	4.9	6.1	4.4	10.7	7.6	10.8
Culture	1.5	5.6	4.4	7.3	1.4	1.9
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
<b>Education</b>	<b>212.8</b>	<b>514.4</b>	<b>304.1</b>	<b>467.3</b>	<b>255.6</b>	<b>391.5</b>
Preprimary and Primary Education	0.6	28.1	4.2	31.4	0.4	14.8

Source: Uganda Bureau of Statistics



Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure Q1 2021/22 to Q2 2022/23, (GOU), Billion shillings. (Cont'd)

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
Secondary Education	1.7	7.4	7.9	5.7	0.1	0.1
Business, Technical, and Vocation Education	18.9	59.3	24.0	34.6	16.3	14.4
University Education	161.6	351.1	205.1	277.0	203.5	245.4
Education not definable by level	0.4	0.7	0.4	1.3	0.1	0.2
Education NEC	29.6	67.8	62.5	117.3	35.1	116.7
<b>Social Protection</b>	<b>81.0</b>	<b>32.9</b>	<b>45.7</b>	<b>160.3</b>	<b>38.4</b>	<b>54.2</b>
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	73.3	15.4	19.6	71.4	-	-
Family and Children	1.1	1.2	1.2	1.2	-	-
Social protection nec	6.7	16.4	24.9	87.6	38.4	54.2
<b>Total</b>	<b>3,641.6</b>	<b>4,955.4</b>	<b>3,814.5</b>	<b>5,237.2</b>	<b>4,019.0</b>	<b>5,586.4</b>
Transfers to Local government	1,011.4	879.5	915.6	1,046.2	932.8	1,038.8
<b>Total GOU Expenditure including transfers to Local Government</b>	<b>4,653.1</b>	<b>5,834.9</b>	<b>4,730.1</b>	<b>6,283.4</b>	<b>4,951.7</b>	<b>6,625.1</b>

Source: Uganda Bureau of Statistics



Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q1 2021/22 to Q2 2022/23

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>General Public Services</b>	<b>44.1</b>	<b>38.0</b>	<b>40.5</b>	<b>36.8</b>	<b>47.3</b>	<b>45.4</b>
Executive; Legislative; and other General Services	7.9	8.4	9.8	11.4	7.6	7.5
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	6.7	6.9	4.7	4.8	8.8	15.3
External Affairs	1.1	1.1	1.3	1.3	1.0	1.0
Public Debt Transactions	28.4	21.7	24.6	19.3	30.0	21.5
<b>Defense</b>	<b>8.4</b>	<b>13.2</b>	<b>9.8</b>	<b>11.0</b>	<b>10.5</b>	<b>8.4</b>
Defense Affairs and Services	8.4	13.2	9.8	11.0	10.5	8.4
<b>Public order and safety</b>	<b>6.6</b>	<b>10.5</b>	<b>9.2</b>	<b>9.3</b>	<b>6.9</b>	<b>6.9</b>
Law Courts and Legal Services	1.6	2.8	2.6	3.4	2.0	2.3
Prisons, Police and Corrective Services	4.7	7.4	6.2	5.6	4.6	4.3
Other Public Order and Safety	0.3	0.3	0.3	0.3	0.3	0.3
<b>Economic Affairs</b>	<b>5.4</b>	<b>6.9</b>	<b>7.5</b>	<b>9.9</b>	<b>5.0</b>	<b>12.1</b>
Fuel and Energy Affairs And Services	0.2	0.4	0.4	0.4	0.1	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	0.0	0.0	0.0	0.1
Manufacturing	0.1	0.2	0.8	1.8	0.1	6.1
Agriculture , Forestry, Fishing and Hunting	0.7	1.2	1.3	1.7	0.8	1.0
Transport (include road, railway, air transport, other transport etc)	2.1	2.4	1.9	3.1	1.9	2.7
Communication	0.3	0.4	0.3	0.3	0.1	0.3
Tourism And Area Promotion	0.5	0.6	1.0	0.9	0.9	0.5
Labour Affairs	0.3	0.2	0.2	0.2	0.1	0.1
Other Economic Affairs NEC	1.2	1.5	1.7	1.5	1.1	1.2
<b>Environment Protection</b>	<b>0.2</b>	<b>0.3</b>	<b>0.2</b>	<b>0.3</b>	<b>0.2</b>	<b>0.2</b>
Protection of the environment	0.2	0.3	0.2	0.3	0.2	0.2
<b>Housing and Community amenities</b>	<b>0.2</b>	<b>0.8</b>	<b>0.4</b>	<b>0.4</b>	<b>0.2</b>	<b>0.3</b>
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	0.1	0.0	0.0	0.0	0.0
Housing & Community Amenities n.e.c.	0.1	0.7	0.3	0.3	0.1	0.1
<b>Health</b>	<b>6.9</b>	<b>5.7</b>	<b>5.4</b>	<b>5.3</b>	<b>4.9</b>	<b>4.2</b>
Medical products and Appliances	4.1	2.3	2.5	2.2	2.5	1.9
Out Patients	0.1	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.5	2.1	1.6	1.6	1.6	1.5
Public Health Services	0.9	0.9	1.1	1.1	0.2	0.2
Research and Development	0.0	0.0	0.0	0.1	0.0	0.0
Health n.e.c.	0.2	0.2	0.2	0.3	0.7	0.5
<b>Recreation, Culture, and region</b>	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>	<b>0.3</b>	<b>0.2</b>	<b>0.2</b>
Recreational and Sporting Services	0.1	0.1	0.1	0.2	0.2	0.2
Culture	0.0	0.1	0.1	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
<b>Education</b>	<b>4.6</b>	<b>8.8</b>	<b>6.4</b>	<b>7.4</b>	<b>5.2</b>	<b>5.9</b>
Preprimary and Primary Education	0.0	0.5	0.1	0.5	0.0	0.2

Source: Uganda Bureau of Statistics



Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q1 2021/22 to Q2 2022/23  
(cont'd)

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
Secondary Education	0.0	0.1	0.2	0.1	0.0	0.0
Business, Technical, and Vocation Education	0.4	1.0	0.5	0.6	0.3	0.2
University Education	3.5	6.0	4.3	4.4	4.1	3.7
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	0.6	1.2	1.3	1.9	0.7	1.8
<b>Social Protection</b>	<b>1.7</b>	<b>0.6</b>	<b>1.0</b>	<b>2.6</b>	<b>0.8</b>	<b>0.8</b>
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	1.6	0.3	0.4	1.1	0.0	0.0
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.1	0.3	0.5	1.4	0.8	0.8
<b>Grand Total</b>	<b>78.3</b>	<b>84.9</b>	<b>80.6</b>	<b>83.3</b>	<b>81.2</b>	<b>84.3</b>
Transfers to Local government	21.7	15.1	19.4	16.7	18.8	15.7
<b>Total GOU Expenditure including transfers to Local Government</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: Uganda Bureau of Statistics



Table 1 h (i) Functional Classification of Central Government Development Expenditure, Q1 2021/22 to Q2 2022/23, Billion shillings

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>General Public Services</b>	<b>180.2</b>	<b>56.1</b>	<b>66.8</b>	<b>288.0</b>	<b>45.2</b>	<b>95.1</b>
Executive; Legislative; and other General Services	139.0	21.9	38.3	171.8	17.3	26.0
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	39.0	26.6	26.3	98.6	18.7	65.5
External Affairs	2.2	7.7	2.2	17.6	9.2	3.6
Public Debt Transactions	-	-	-	-	-	-
<b>Defense</b>	<b>512.8</b>	<b>519.8</b>	<b>524.5</b>	<b>609.8</b>	<b>467.2</b>	<b>395.4</b>
Defense Affairs and Services	512.8	519.8	524.5	609.8	467.2	395.4
<b>Public order and safety</b>	<b>44.6</b>	<b>99.2</b>	<b>62.6</b>	<b>137.6</b>	<b>14.4</b>	<b>127.5</b>
Law Courts and Legal Services	11.5	22.2	12.8	57.9	-	17.4
Prisons, Police and Corrective Services	33.1	75.3	49.5	73.9	7.9	17.9
Other Public Order and Safety	-	1.8	0.3	5.9	6.5	92.3
<b>Economic Affairs</b>	<b>373.8</b>	<b>485.6</b>	<b>535.4</b>	<b>1,338.3</b>	<b>285.1</b>	<b>1,366.0</b>
Fuel and Energy Affairs And Services	25.1	1.0	95.8	155.4	43.7	161.1
Mining and Mineral Resources Other Than Fuels	1.7	0.6	0.6	3.0	0.2	2.0
Construction	1.7	1.9	6.3	6.8	0.1	9.0
Manufacturing	1.2	4.9	0.7	5.9	-	0.3
Agriculture , Forestry, Fishing and Hunting	22.9	59.7	63.9	224.2	22.3	138.4
Transport (include road, railway, air transport, other transport etc)	310.8	394.0	347.5	869.3	209.1	1,035.4
Communication	2.6	5.7	3.0	19.0	0.1	2.4
Tourism And Area Promotion	0.7	4.0	3.0	8.6	-	1.6
Labour Affairs	0.1	0.2	0.2	0.2	0.1	0.3
Other Economic Affairs NEC	6.9	13.7	14.5	45.9	9.5	15.6
<b>Environment Protection</b>	<b>1.7</b>	<b>4.4</b>	<b>13.6</b>	<b>4.3</b>	<b>4.1</b>	<b>22.5</b>
Protection of the environment	1.7	4.4	13.6	4.3	4.1	22.5
<b>Housing and Community amenities</b>	<b>84.8</b>	<b>146.2</b>	<b>77.4</b>	<b>149.7</b>	<b>85.8</b>	<b>306.9</b>
Housing development	-	-	-	-	0.0	1.3
Community Development	0.4	1.3	28.4	14.7	0.5	7.9
Water Supply	69.4	142.9	48.9	121.6	85.2	292.4
Housing & Community Amenities n.e.c.	15.0	2.0	0.0	13.3	-	5.4
<b>Health</b>	<b>20.9</b>	<b>109.1</b>	<b>80.9</b>	<b>184.3</b>	<b>16.4</b>	<b>321.9</b>
Medical products and Appliances	2.4	4.9	4.8	1.7	16.4	169.7
Out Patients	-	-	-	-	-	-
Hospital Services	14.7	97.6	48.3	155.4	-	91.9
Public Health Services	0.0	1.1	9.4	2.4	-	60.2
Research and Development	0.3	0.3	0.6	4.9	-	0.0
Health n.e.c.	3.4	5.3	17.8	19.9	-	0.0
<b>Recreation, Culture, and region</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Recreational and Sporting Services	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
<b>Education</b>	<b>4.6</b>	<b>27.7</b>	<b>20.1</b>	<b>170.0</b>	<b>6.3</b>	<b>42.6</b>
Pre-primary and Primary Education	-	2.9	2.8	2.7	-	-
Secondary Education	0.7	4.4	3.7	8.7	0.0	3.9
Business, Technical, and Vocation Education	1.4	2.8	6.2	4.0	6.3	22.0
University Education	1.9	4.1	5.3	54.9	0.0	3.6
Education not definable by level	-	-	-	-	-	-
Education NEC	0.6	13.5	2.1	99.7	-	13.1

Source: Uganda Bureau of Statistics



Table 1 h (i) Functional Classification of Central Government Development Expenditure, Q1 2021/22 to Q2 2022/23, Billion shillings  
(cont'd)

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>Social Protection</b>	<b>1.2</b>	<b>1.9</b>	<b>2.9</b>	<b>15.3</b>	<b>3.6</b>	<b>4.9</b>
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	-	-	-	-	-	-
Family and Children	-	-	-	-	-	-
Social protection nec	1.2	1.9	2.9	15.3	3.6	4.9
<b>Total</b>	<b>1,224.6</b>	<b>1,450.2</b>	<b>1,384.0</b>	<b>2,897.2</b>	<b>928.2</b>	<b>2,682.9</b>
Transfers to Local government	227.9	230.3	222.0	95.3	0.7	2.0
<b>Total GOU Expenditure including transfers to Local Government</b>	<b>1,452.5</b>	<b>1,680.5</b>	<b>1,606.0</b>	<b>2,992.5</b>	<b>928.9</b>	<b>2,685.0</b>

Source: Uganda Bureau of Statistics



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

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>General Public Services</b>	12.4	3.3	4.2	9.6	4.9	3.5
Executive, Legislative, and other General Services	9.6	1.3	2.4	5.7	1.9	1.0
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	2.7	1.6	1.6	3.3	2.0	2.4
External Affairs	0.2	0.5	0.1	0.6	1.0	0.1
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	0.0
<b>Defense</b>	35.3	30.9	32.7	20.4	50.3	14.7
Defense Affairs and Services	35.3	30.9	32.7	20.4	50.3	14.7
<b>Public order and safety</b>	3.1	5.9	3.9	4.6	1.6	4.8
Law Courts and Legal Services	0.8	1.3	0.8	1.9	0.0	0.6
Prisons, Police and Corrective Services	2.3	4.5	3.1	2.5	0.8	0.7
Other Public Order and Safety	0.0	0.1	0.0	0.2	0.7	3.4
<b>Economic Affairs</b>	25.7	28.9	33.3	44.7	30.7	50.9
Fuel and Energy Affairs And Services	1.7	0.1	6.0	5.2	4.7	6.0
Mining and Mineral Resources Other Than Fuels	0.1	0.0	0.0	0.1	0.0	0.1
Construction	0.1	0.1	0.4	0.2	0.0	0.3
Manufacturing	0.1	0.3	0.0	0.2	0.0	0.0
Agriculture , Forestry, Fishing and Hunting	1.6	3.6	4.0	7.5	2.4	5.2
Transport (include road, railway, air transport, other transport etc)	21.4	23.4	21.6	29.1	22.5	38.6
Communication	0.2	0.3	0.2	0.6	0.0	0.1
Tourism And Area Promotion	0.0	0.2	0.2	0.3	0.0	0.1
Labour Affairs	0.0	0.0	0.0	0.0	0.0	0.0
Other Economic Affairs NEC	0.5	0.8	0.9	1.5	1.0	0.6
<b>Environment Protection</b>	0.1	0.3	0.8	0.1	0.4	0.8
Protection of the environment	0.1	0.3	0.8	0.1	0.4	0.8
<b>Housing and Community amenities</b>	5.8	8.7	4.8	5.0	9.2	11.4
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.0	0.1	1.8	0.5	0.1	0.3
Water Supply	4.8	8.5	3.0	4.1	9.2	10.9
Housing & Community Amenities n.e.c.	1.0	0.1	0.0	0.4	0.0	0.2
<b>Health</b>	1.4	6.5	5.0	6.2	1.8	12.0
Medical products and Appliances	0.2	0.3	0.3	0.1	1.8	6.3
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.0	5.8	3.0	5.2	0.0	3.4
Public Health Services	0.0	0.1	0.6	0.1	0.0	2.2
Research and Development	0.0	0.0	0.0	0.2	0.0	0.0
Health n.e.c.	0.2	0.3	1.1	0.7	0.0	0.0
<b>Recreation, Culture, and region</b>	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
<b>Education</b>	0.3	1.6	1.2	5.7	0.7	1.6
Preprimary and Primary Education	0.0	0.2	0.2	0.1	0.0	0.0
Secondary Education	0.0	0.3	0.2	0.3	0.0	0.1
Business, Technical, and Vocation Education	0.1	0.2	0.4	0.1	0.7	0.8
University Education	0.1	0.2	0.3	1.8	0.0	0.1
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	0.0	0.8	0.1	3.3	0.0	0.5

Source: Uganda Bureau of Statistics



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

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>Social Protection</b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.5</b>	<b>0.4</b>	<b>0.2</b>
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	0.1	0.1	0.2	0.5	0.4	0.2
<b>Grand Total</b>	<b>84.3</b>	<b>86.3</b>	<b>86.2</b>	<b>96.8</b>	<b>99.9</b>	<b>99.9</b>
Transfers to Local government	15.7	13.7	13.8	3.2	0.1	0.1
<b>Total GOU Expenditure including transfers to Local Government</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

Source: Uganda Bureau of Statistics



Table 1 j (i) Functional Classification of Donor Disbursements, Q1 2021/22 to Q2 2022/23, Billion shillings

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>General Public Services</b>	<b>512.0</b>	<b>1,552.3</b>	<b>623.3</b>	<b>275.8</b>	<b>92.6</b>	<b>29.9</b>
Executive and legislative organs	380.4	16.4	12.5	-	-	-
Financial and fiscal affairs	131.5	1,535.8	610.8	275.8	92.6	29.9
External Affairs	-	-	-	-	-	-
Public Debt Transactions	-	-	-	-	-	-
<b>Defense</b>	<b>121.2</b>	<b>36.0</b>	<b>15.7</b>	<b>28.6</b>	-	-
Defense Affairs and Services	121.2	36.0	15.7	28.6	-	-
<b>Public order and safety</b>	<b>3.6</b>	<b>1.5</b>	-	-	-	<b>7.9</b>
Law Courts and Legal Services	-	-	-	-	-	7.9
Prisons, Police and Corrective Services	3.6	1.5	-	-	-	-
Other Public Order and Safety	-	-	-	-	-	-
<b>Economic Affairs</b>	<b>547.1</b>	<b>471.7</b>	<b>514.1</b>	<b>533.9</b>	<b>465.6</b>	<b>371.4</b>
Fuel and Energy Affairs And Services	114.5	91.3	174.4	329.8	102.0	28.6
Mining and Mineral Resources Other Than Fuels	8.8	4.4	3.4	6.5	2.6	5.2
Construction	-	-	-	-	-	-
Manufacturing	28.3	-	27.1	-	-	-
Agriculture , Forestry, Fishing and Hunting	76.5	6.4	19.0	25.0	7.3	14.6
Transport (include road, railway, air transport, other transport etc)	269.8	341.7	271.1	159.9	341.1	311.8
Communication	26.8	12.1	-	-	-	-
Tourism And Area Promotion	-	-	-	-	-	-
Labour Affairs	-	-	-	-	-	-
Other Economic Affairs NEC	22.5	15.9	19.1	12.8	12.6	11.2
<b>Environment Protection</b>	<b>4.8</b>	<b>8.1</b>	<b>12.8</b>	<b>2.9</b>	<b>2.3</b>	<b>8.7</b>
Protection of the environment	4.8	8.1	12.8	2.9	2.3	8.7
<b>Housing and Community amenities</b>	<b>44.0</b>	<b>346.2</b>	<b>60.5</b>	<b>61.5</b>	<b>78.7</b>	<b>99.5</b>
Housing development	-	-	-	-	-	-
Community Development	-	25.4	-	18.0	40.3	-
Water Supply	44.0	320.8	60.5	43.5	38.3	99.5
Housing & Community amenities n.e.c.	-	-	-	-	-	-
<b>Health</b>	<b>320.3</b>	<b>122.1</b>	<b>51.4</b>	<b>82.4</b>	<b>362.5</b>	<b>225.6</b>
Medical products and Appliances	285.3	99.7	-	-	72.2	103.3
Out Patients	-	-	-	-	-	-
Hospital Services	22.4	6.8	40.8	12.9	7.6	114.7
Public Health Services	12.5	15.5	10.6	69.5	282.8	7.6
Research and Development	-	-	-	-	-	-
Health n.e.c.	-	-	-	-	-	-
<b>Education</b>	<b>17.3</b>	<b>51.4</b>	<b>77.8</b>	<b>91.9</b>	<b>2.1</b>	<b>51.3</b>
Preprimary and Primary Education	-	-	-	-	-	-
Secondary Education	-	0.0	-	-	-	-
Business, Technical, and Vocation Education	-	0.0	-	-	-	42.9
University Education	4.5	36.6	27.7	73.8	0.5	2.0
<b>Social Protection</b>	<b>93.5</b>	<b>108.0</b>	<b>87.6</b>	<b>25.8</b>	<b>6.7</b>	<b>56.2</b>
Social exclusion nec	93.5	107.5	87.6	25.8	-	-
Social protection nec	-	-	-	-	-	-
<b>Grand Total</b>	<b>1,663.8</b>	<b>2,697.3</b>	<b>1,443.2</b>	<b>1,102.8</b>	<b>1,010.4</b>	<b>850.6</b>

Source: Uganda Bureau of Statistics



Table 1 j (ii) Functional Classification of Donor Disbursements Percentages, Q1 2021/22 to Q2 2022/23.

	2021/22				2022/23	
	Q1	Q2	Q3	Q4	Q1	Q2
<b>General Public Services</b>	30.8	57.5	43.2	25.0	9.2	3.5
Executive and legislative organs	22.9	0.6	0.9	0.0	0.0	0.0
Financial and fiscal affairs	7.9	56.9	42.3	25.0	9.2	3.5
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
<b>Defence</b>	7.3	1.3	1.1	2.6	0.0	0.0
Defence Affairs and Services	7.3	1.3	1.1	2.6	0.0	0.0
<b>Public order and safety</b>	0.2	0.1	0.0	0.0	0.0	0.9
Law Courts and Legal Services	0.0	0.0	0.0	0.0	0.0	0.0
Prisons, Police and Corrective Services	0.2	0.1	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
<b>Economic Affairs</b>	32.9	17.5	35.6	48.4	46.1	43.7
Fuel and Energy Affairs And Services	6.9	3.4	12.1	29.9	10.1	3.4
Mining and Mineral Resources Other Than Fuels	0.5	0.2	0.2	0.6	0.3	0.6
Construction	0.0	0.0	0.0	0.0	0.0	0.0
Manufacturing	1.7	0.0	1.9	0.0	0.0	0.0
Agriculture , Forestry, Fishing and Hunting	4.6	0.2	1.3	2.3	0.7	1.7
Transport (include road, railway, air transport, other transport etc)	16.2	12.7	18.8	14.5	33.8	36.7
Communication	1.6	0.4	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	1.4	0.6	1.3	1.2	1.3	1.3
<b>Environment Protection</b>	0.3	0.3	0.9	0.3	0.2	1.0
Protection of the environment	0.3	0.3	0.9	0.3	0.2	1.0
<b>Housing and Community amenities</b>	2.6	12.8	4.2	5.6	7.8	11.7
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.0	0.9	0.0	1.6	4.0	0.0
Water Supply	2.6	11.9	4.2	3.9	3.8	11.7
Housing & Community amenities n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0
<b>Health</b>	19.2	4.5	3.6	7.5	35.9	26.5
Medical products and Appliances	17.1	3.7	0.0	0.0	7.1	12.1
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	1.3	0.3	2.8	1.2	0.7	13.5
Public Health Services	0.8	0.6	0.7	6.3	28.0	0.9
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
<b>Education</b>	1.0	1.9	5.4	8.3	0.2	6.0
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	5.0
University Education	0.3	1.4	1.9	6.7	0.0	0.2
<b>Social Protection</b>	5.6	4.0	6.1	2.3	0.7	6.6
Social exclusion nec	5.6	4.0	6.1	2.3	0.0	0.0
Social protection nec	0.0	0.0	0.0	0.0	0.0	0.0
<b>Grand Total</b>	100	100	100	100	100	100

Source: Uganda Bureau of Statistics