



UGANDA BUREAU OF STATISTICS



**QUARTERLY GOVERNMENT FINANCE
STATISTICS BULLETIN**

Q3 2022/23

JUNE 2023

FOREWORD

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

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

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

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



Aliziki K. Lubega

Director Economic Statistics

PERFORMANCE AT A GLANCE

Net revenue decreased by 12.6 percent to Shs 5.2 trillion in Q3 2022/23 from Shs 5.9 trillion in Q2 2022/23.

Tax revenue was the biggest contributor to central government revenue accounting for 97.2 percent of total central government revenue in Q3 2022/23.

There was an 85.3 percent reduction in the grants from Shs 308.6 billion in Q2 2022/23 to Shs 45.3 billion in Q3 2022/23 and they accounted for 0.9 percent of the total revenue in Q3 2022/23.

Central government expenditure (including local government grants and donor disbursements) decreased by 4.3 percent to about Shs 9.1 trillion in Q3 2022/23 from Shs 9.5 trillion registered in Q2 2022/23, *See Table 1.*

Central government recurrent expenditure (excluding local government transfers) decreased by 14.5 percent to Shs 4.8 trillion in Q3 2022/23 from Shs 5.6 trillion registered in Q2 2022/23 while development expenditure (excluding local government transfers) decreased by 28.8 percent to Shs 1.3 trillion in Q3 2022/23 in comparison to Shs 1.8 trillion recorded in Q2 2022/23, *Appendix Table 1g (i) & Table 1h (i).*

Transfers to local government increased by 24.3 percent to Shs 1.6 trillion in Q3 2022/23 from Shs 1.3 trillion recorded in Q2 2022/23.

Donor disbursements increased by 71.1 percent to Shs 1.5 trillion in Q3 2022/23 from Shs 850.6 billion disbursed in Q2 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

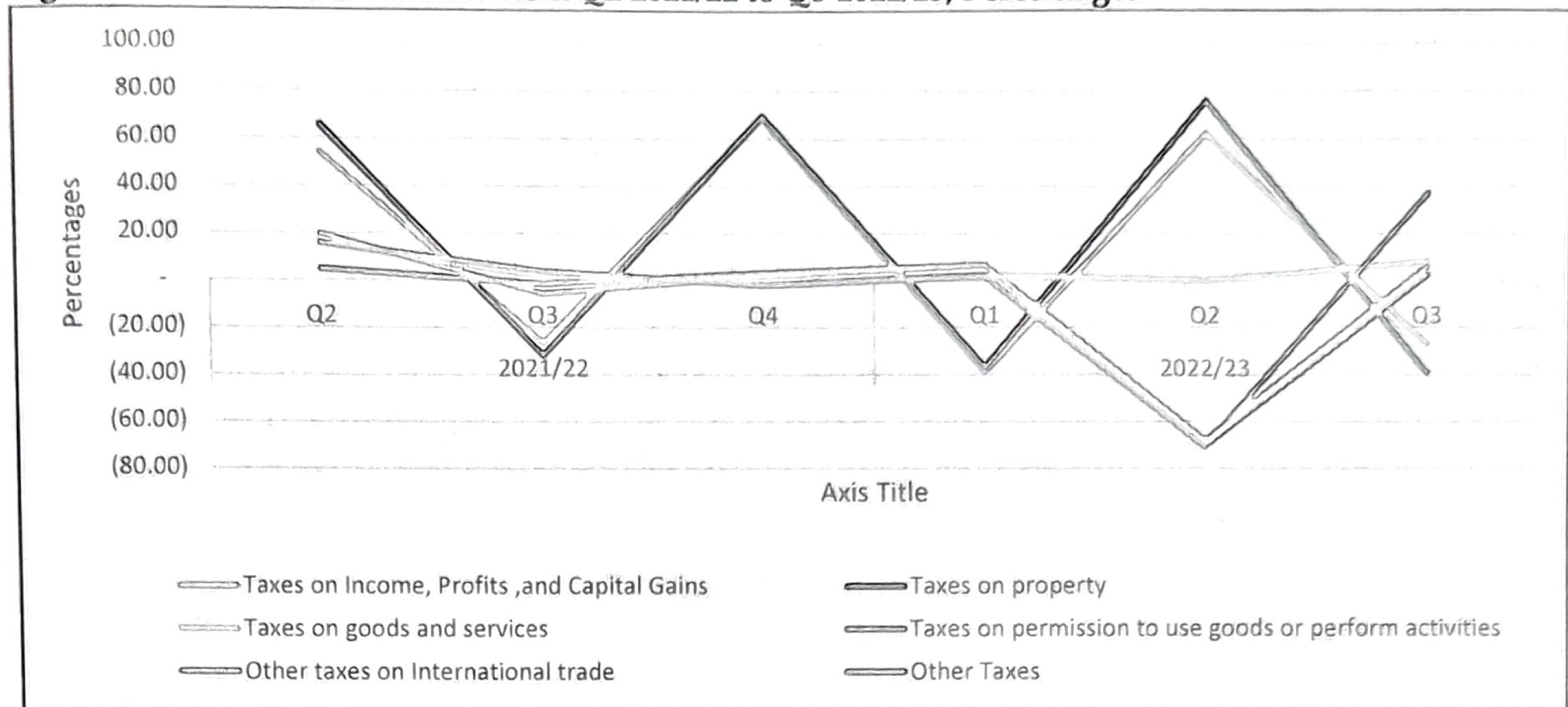
In Quarter three (Q3) of 2022/23, the net Central Government revenue (excluding tax refunds) was Shs 5.2 trillion compared to Shs 5.9 trillion collected in Quarter two (Q2) of 2022/23. This was a 12.6 percent reduction in the net quarterly central government revenue in Q3 2022/23 compared to Q2 2022/23, *See Appendix Table 1a (i & ii).*

During the period under review, the largest contributor to the net revenue was tax revenue accounting for 97.2 percent while non-tax revenue contributed only 2.8 percent to the total revenue.

Taxes on goods and services were the largest contributors to tax revenue items accounting for 59.4 percent in Q3 2022/23.

Among the non-tax revenue items, grants contributed 0.9 percent and other revenues contributed 1.9 percent to the total revenue, *See figure 1 below and Appendix Tables 1a(i&ii).*

Figure 1: Trends in Tax revenue from Q2 2021/22 to Q3 2022/23, Percentages



From figure 1, for the period under review, it can be observed that there was relatively high increase in two tax categories from Q2 2022/23 to Q3 2022/23. These were taxes on international trade which increased by 36.9 percent and taxes on goods and services which increased by 8.1 percent.

The highest reduction was in taxes on property (39.3 percent) followed by taxes on income, profits and capital gains (26.9 percent)

Table 1: Summary of Central Government Expenditure from Q2 2021/22 to Q3 2022/23, Billion shillings

	Q2 2021/22	Q3 2021/22	Q3 2021/22	Q4 2021/22	Q2 2022/23	Q3 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
Total	7,769.4	10,212.6	7,779.3	10,378.7	6,891.1	10,160.7
Quarterly changes						
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
Total	-20.5	31.4	-23.8	33.4	-33.6	47.4

Source: Uganda Bureau of Statistics

Central Government Expenditure

The total Central Government expenditure including transfers to Local government and donor disbursements was Shs 9.1 trillion in Q3 2022/23. This was a 4.3 percent decrease in expenditure in Q3 2022/23 compared to Shs 9.5 trillion recorded in Q2 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 Q3 2022/23 was Shs 4.8 trillion, representing a 14.5 percent decrease from Shs 5.6 trillion for Q2 2022/23. Central Government recurrent expenditure including grants to local government was Shs. 5.9 trillion in Q3 2022/23, which was an 11.1 percent decrease from Shs. 6.6 trillion recorded in Q2 2022/23, *See Appendix Table 1d (i), 1g (i).*

The Central Government development expenditure excluding transfers to Local Government for Q3 2022/23 was Shs 1.3 trillion, registering a 28.8 percent decrease from Shs 1.8 trillion recorded in Q2 2022/23. Central Government development expenditure including Local Government transfers was Shs. 1.7 trillion in Q3 2022/23 which was a 14.0 percent decrease from Shs 2.0 trillion recorded in Q2 2022/23, *see appendix table 1h (i).*

The donor disbursements for Q3 2022/23 were Shs 1.5 trillion, reflecting a 71.1 percent increase from Shs 850 billion recorded in Q2 2022/23. Most donor disbursements made in Q3 2022/23 were for General Public Services accounting for 96.7 percent, followed by Economic Affairs accounting for 2.9 percent, *See Appendix Table 1j(i), 1j(ii).*

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

Functionally, the largest recurrent expenditure for GOU in Q3 2022/23 was on the General Public Services sector, accounting for 48.3 percent of which, most of the expenditure was for public debt transactions (interest accrued) representing 26.0 percent, while financial and fiscal affairs, general economic, social and statistical services represented 12.9 percent. This was followed by public order and safety accounting for 7.9 percent then, economic affairs accounting for 6.8 percent respectively to the total Government recurrent expenditure, *See Appendix Table 1g (ii).*

Transfers to Local government accounted for 18.9 percent of total Government recurrent expenditure in Q3 2022/23, *see appendix table 1g (i&ii).*

The largest share of the development expenditure was attributed to the Economic affairs sector, accounting for 30.8 percent of which the transport sub sector had a share of 16.5 percent in Q3 2022/23. The defense sector was the second largest contributor to the development expenditure with 23.2 percent in Q3 2022/23, *See Appendix Table 1 h (ii)*.

The percentage contribution of health expenditure to the overall development expenditure increased to 1.1 percent in Q3 2022/23 compared to a 1.5 percent recorded in Q2 2022/23, *see appendix table 1 h (i&ii)*.

Economic analysis of the GOU expenses showed that total expense for Q3 2022/23 was Shs 6.6 trillion (including transfers to Local

Government) while Shs 7.2 trillion was expensed in Q2 2022/23. This was a 8.0 percent reduction in the GOU expense in Q3 2022/23 in comparison to Q2 2022/23, *see appendix table 1b(i)*.

In Q3 2022/23, Expenditure on acquisition of non-financial assets was Shs. 977.4 billion, of which Shs. 602.2 billion was spent on machinery and equipment which accounted for 61.6 percent. This was followed by expenses on buildings and structures, representing 27.8 percent (Shs. 271.4 billion). Also, Shs. 101.1 billion was spent on acquisition of land which accounted for 10.3 percent, *see figure 2 below and table 1c (i) and 1 c(ii)*.

APPENDIX

Table 1 a (i) Classification of Central Government revenue by type, Q2 2021/22 to Q3 2022/23, Billion shillings

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
REVENUE TYPE						
Total Revenue (1+2)	5,864.92	5,453.93	6,274.66	5,781.80	5,795.02	5,177.96
Net revenue	5,945.69	5,584.52	6,441.52	5,907.21	5,923.46	5,177.96
1. Central Government Taxes	5,453.99	4,969.13	5,899.69	5,093.44	5,396.62	5,033.62
(a) Taxes on Income, Profits ,and Capital Gains	1,797.41	1,319.44	2,224.01	1,352.33	2,192.42	1,603.70
PAYE (Payable by individuals)	874.81	901.90	1,091.49	901.13	1,070.93	1,128.81
Corporations and Other Enterprises	660.99	147.14	755.76	117.31	748.88	129.88
Unallocable	261.61	270.40	376.76	333.89	340.62	322.47
Oil Revenue	-	-	-	-	31.98	22.54
(b) Taxes on property	78.66	53.51	90.74	57.09	100.36	60.88
Immovable property	78.66	53.51	90.74	57.09	100.36	60.88
(c) Taxes on goods and services	2,762.79	2,805.11	2,786.64	2,844.99	2,843.38	3,074.37
(i) VAT	1,562.73	1,588.43	1,611.14	1,640.00	1,652.23	1,739.74
Imported goods	837.51	843.63	876.19	892.10	869.41	868.30
Local goods	164.06	174.61	172.26	162.86	166.12	224.51
Local services	641.93	700.78	729.55	710.45	745.14	788.71
Tax refunds	(80.77)	(130.59)	(166.86)	(125.41)	(128.43)	(141.78)
(ii) Excise Taxes	1,200.06	1,216.69	1,175.50	1,204.98	1,191.15	1,334.63
Petroleum	712.58	714.49	671.81	685.05	660.11	768.63
Other imports	76.08	71.11	65.76	68.18	63.19	68.67
Local goods	411.40	431.09	437.93	451.76	467.85	497.32
(d) Taxes on permission to use goods or perform activities	51.00	50.13	51.64	54.92	16.28	16.67
Motor vehicle taxes	33.41	32.77	33.45	33.95	10.07	9.83
Other	17.59	17.36	18.19	20.97	6.21	6.84
(e) Other taxes on International trade	553.80	522.69	532.91	566.79	180.49	190.93
Custom duties (other imports)	550.69	520.24	528.86	563.37	178.99	189.47
Taxes on exports	3.11	2.45	4.05	3.42	1.49	1.46
(f) Other Taxes	210.32	218.25	213.74	217.31	63.60	87.08
Government	-	-	-	-	-	-
Other	210.32	218.25	213.74	217.31	63.60	87.08
2. Central Government Non-Tax revenue	410.93	484.80	374.97	688.36	398.50	144.34
(a) Grants	162.55	150.09	83.69	363.20	308.56	45.32
(b) Other Revenue	248.38	334.72	291.28	325.17	89.94	99.02
(i) Property Income	2.59	2.66	2.72	2.38	0.57	0.26
Interest	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Rent	2.59	2.66	2.72	2.38	0.57	0.26
(ii) Sale of goods and services	2.59	2.66	2.72	2.38	0.57	0.26
Administrative fees	226.19	307.26	276.19	117.27	36.14	33.79
Sales by nonmarket establishments	107.09	104.48	103.76	117.27	36.14	33.79
(iii) Fines and Penalties	119.10	202.78	172.43	-	-	-
Voluntary transfers other than grants	16.04	21.76	8.92	201.25	51.70	63.65
(iv) Miscellaneous and unidentified revenue	16.04	21.76	8.92	201.25	51.70	63.65

Source: Uganda Bureau of Statistics

Table 1 a (ii) Classification of Central Government revenue by type and percentage share, Q2 2021/22 to Q3 2022/23

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
REVENUE TYPE						
Total Revenue (1+2)	100.0	100.0	100.0	100.0	100.0	100.0
1. Central Government Taxes	93.0	91.1	94.0	88.1	93.1	97.2
(a) Taxes on Income, Profits ,and Capital Gains	30.6	24.2	35.4	23.4	37.8	31.0
PAYE (Payable by individuals)	14.9	16.5	17.4	15.6	18.5	21.8
Corporations and Other Enterprises	11.3	2.7	12.0	2.0	12.9	2.5
Un allocable	4.5	5.0	6.0	5.8	5.9	6.2
Oil Revenue	0.0	0.0	0.0	0.0	0.6	0.4
(b) Taxes on property	1.3	1.0	1.4	1.0	1.7	1.2
Immovable property	1.3	1.0	1.4	1.0	1.7	1.2
(c) Taxes on goods and services	47.1	51.4	44.4	49.2	49.1	59.4
(i) VAT	26.6	29.1	25.7	28.4	28.5	33.6
Imported goods	14.3	15.5	14.0	15.4	15.0	16.8
Local goods	2.8	3.2	2.7	2.8	2.9	4.3
Local services	10.9	12.8	11.6	12.3	12.9	15.2
(ii) Excise Taxes	20.5	22.3	18.7	20.8	20.6	25.8
Petroleum	12.1	13.1	10.7	11.8	11.4	14.8
Other imports	1.3	1.3	1.0	1.2	1.1	1.3
Local goods	7.0	7.9	7.0	7.8	8.1	9.6
(d) Taxes on permission to use goods or perform activities	0.9	0.9	0.8	0.9	0.3	0.3
Motor vehicle taxes	0.6	0.6	0.5	0.6	0.2	0.2
Other	0.3	0.3	0.3	0.4	0.1	0.1
(e) Other taxes on International trade	9.4	9.6	8.5	9.8	3.1	3.7
Custom duties (other imports)	9.4	9.5	8.4	9.7	3.1	3.7
Taxes on exports	0.1	0.0	0.1	0.1	0.0	0.0
(f) Other Taxes	3.6	4.0	3.4	3.8	1.1	1.7
Government	0.0	0.0	0.0	0.0	0.0	0.0
Other	3.6	4.0	3.4	3.8	1.1	1.7
2. Central Government Non-Tax revenue	7.0	8.9	6.0	11.9	6.9	2.8
(a) Grants	2.8	2.8	1.3	6.3	5.3	0.9
(b) Other Revenue	4.2	6.1	4.6	5.6	1.6	1.9
(i) Property Income	0.0	0.0	0.0	0.0	0.0	0.0
Interest	0.0	0.0	0.0	0.0	0.0	0.0
Dividends	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
(ii) Sale of goods and services	0.0	0.0	0.0	0.0	0.0	0.0
Administrative fees	3.9	5.6	4.4	2.0	0.6	0.7
Sales by nonmarket establishments	1.8	1.9	1.7	2.0	0.6	0.7
(iii) Fines and Penalties	2.0	3.7	2.7	0.0	0.0	0.0
Voluntary transfers other than grants	0.3	0.4	0.1	3.5	0.9	1.2
(iv) Miscellaneous and unidentified revenue	0.3	0.4	0.1	3.5	0.9	1.2

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU), Q2 2021/22 to Q3 2022/23, Billion shillings

Expense	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	1,879	1,062	1,198	1,199	1,253	1,140
Wages and salaries	1,837	1,017	1,143	1,161	1,204	1,084
In cash	1,837	1,017	1,143	1,161	1,204	1,084
In kind	-	-	-	-	-	-
Social contributions	42	45	55	38	48	56
Actual contributions	42	45	54	37	47	54
Imputed contributions	1	1	1	1	1	1
Use of goods and services	1,158	1,143	1,954	776	1,255	1,119
Other purchases of goods and services	1,158	1,143	1,954	776	1,255	1,119
Interest	1,264	1,165	1,214	1,485	1,427	1,530
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	-	-	-	-	1	1
Grants	527	472	958	513	1,726	1,096
To foreign governments	-	-	-	-	-	-
To international organizations	36	99	224	6	16	17
Current	9	16	19	6	16	17
Capital	27	83	206	-	-	-
To other general government units	488	372	720	507	1,710	1,077
Current	380	277	364	506	1,710	1,077
Capital	107	95	356	0	0	0
To Non-government organizations	4	1	13	0	1	2
Current	0	0	0	0	1	2
Capital	4	1	13	-	-	-
Social benefits	120	97	186	140	198	104
Other expense	186	144	287	95	126	78
Property Expenses other than Interest	-	-	-	-	-	-
Rent	0	0	0	-	-	-
Miscellaneous other expense	186	144	287	95	126	78
Current	186	144	287	95	126	78
Capital	-	-	-	-	-	-
Total	5,135	4,083	5,796	4,208	5,987	5,066
Transfers to Local government	1109.9	1137.6	1141.5	933.5	1260.6	1566.8
Total expense including transfers to Local government	6,245	5,221	6,938	5,141	7,247	6,633

Source: Uganda Bureau of Statistics

Table 1 b (i) Economic Classification of Government Expense, (GOU Q2 2021/22 to Q3 2022/23, Billion shillings (cont'd)

	2021/22			2022/23		
MEMORANDUM ITEMS	Q2	Q3	Q4	Q1	Q2	Q3
Interest paid	1,075.7	1,299.8	733.3	2,341.7	1,269.6	1,444.9
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	174.7	116.8	51.8	4,573.6	1,255.2	1,214.1
Domestic arrears (Budgeting)	-	-	-	-	-	-
Electricity Arrears	0.1	-	0.1	-	-	-
External Debt repayment	197.5	641.9	342.4	732.4	455.6	970.5
Expenditure Accounts	-	-	-	-	-	-
FA	-	-	-	-	-	-
Financial Assets-Other Grants	-	-	-	-	-	-
Pension Arrears	0.6	0.2	0.2	6.9	111.8	-
Salary Arrears	(0.4)	0.2	0.0	1.8	0.1	-
Tax refunds	6.0	6.7	8.6	61.2	23.6	38.1
Telephone Arrears	0.0	-	-	-	-	-
Treasury Bonds Redemption (Budgeting)	421.0	-	1,049.8	-	-	-
Treasury Bills Redemption (Budgeting)	1,978.6	1,496.7	297.9	-	0.0	-
Utility Arrears	-	-	-	10.2	-	-
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	1,270.2	1,376.3	977.4	-	-	-
Memorandum Total	5,129.7	4,944.2	3,470.2	7,727.8	3,115.9	3,667.7
TOTAL CASH OUTFLOW	10,110.6	9,000.2	9,194.3	11,384.6	8,935.9	8,771.1
TOTAL EXPENDITURE	7,515.4	6,597.2	7,915.4	5,141.3	7,247.1	6,633.2

Source: Uganda Bureau of Statistics

Table 1 b (ii) Economic Classification of Government Expense, (GOU), Q2 2021/22 to Q3 2022/23, Percentages

Expense	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	30.1	20.3	17.3	23.3	17.3	17.2
Wages and salaries	29.4	19.5	16.5	22.6	16.6	16.3
In cash	29.4	19.5	16.5	22.6	16.6	16.3
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.7	0.9	0.8	0.7	0.7	0.8
Actual contributions	0.7	0.9	0.8	0.7	0.6	0.8
Imputed contributions	0.0	0.0	0.0	0.0	0.0	0.0
Use of goods and services	18.5	21.9	28.2	15.1	17.3	16.9
Other purchases of goods and services	18.5	21.9	28.2	15.1	17.3	16.9
Interest	20.2	22.3	17.5	28.9	19.7	23.1
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	8.4	9.0	13.8	10.0	23.8	16.5
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.6	1.9	3.2	0.1	0.2	0.3
Current	0.1	0.3	0.3	0.1	0.2	0.3
Capital	0.4	1.6	3.0	0.0	0.0	0.0
To other general government units	7.8	7.1	10.4	9.9	23.6	16.2
Current	6.1	5.3	5.3	9.8	23.6	16.2
Capital	1.7	1.8	5.1	0.0	0.0	0.0
To Non-government organizations	0.1	0.0	0.2	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	0.1	0.0	0.2	0.0	0.0	0.0
Social benefits	1.9	1.9	2.7	2.7	2.7	1.6
Other expense	3.0	2.8	4.1	1.9	1.7	1.2
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous other expense	3.0	2.8	4.1	1.9	1.7	1.2
Current	3.0	2.8	4.1	1.9	1.7	1.2
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	82.2	78.2	83.5	81.8	82.6	76.4
Transfers to Local government	17.8	21.8	16.5	18.2	17.4	23.6
Total expense including transfers to Local government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1c (i) Classification of Transaction in Nonfinancial Assets for Central Government for Q2 2021/22 to Q3 2022/23, Billion shillings

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Net acquisition of nonfinancial assets	1,270.2	1,115.2	2,337.8	739.3	1,376.3	977.4
Buildings and structures	503.9	406.5	1,205.4	216.1	650.3	271.4
Dwellings	24.3	16.2	89.0	5.9	11.1	15.1
Nonresidential buildings	78.8	76.7	281.8	13.4	61.4	92.6
Other structures	400.9	313.6	834.7	196.7	577.8	163.6
Machinery and equipment	703.5	620.1	952.0	514.1	577.1	602.2
Transport equipment	17.5	21.8	115.8	0.0	28.5	70.9
Other machinery and equipment	686.0	598.3	836.2	514.1	548.6	531.3
Taxes on Machinery, Furniture and Vehicles	-	-	-	-	-	-
Other fixed assets	2.5	10.0	1.1	9.1	15.5	2.7
Inventories	0.1	0.1	0.4	-	-	-
Strategic stocks	-	-	0.0	-	-	-
Other inventories	0.1	0.1	0.4	-	-	-
Net acquisition of non-produced assets	60.3	78.5	178.9	0.1	133.4	101.1
Land	60.3	78.5	178.9	0.1	133.4	101.1
Mineral and energy resources	-	-	-	-	-	-

Source: Uganda Bureau of Statistics

Table 1 c (ii) Classification of Transaction in Nonfinancial Assets for Central Government, Percentages, Q2 2021/22 to Q3 2022/23

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Net acquisition of nonfinancial assets	100.0	100.0	100.0	100.0	100.0	100.0
Buildings and structures	39.7	36.5	51.6	29.2	47.2	27.8
Dwellings	1.9	1.5	3.8	0.8	0.8	1.5
Nonresidential buildings	6.2	6.9	12.1	1.8	4.5	9.5
Other structures	31.6	28.1	35.7	26.6	42.0	16.7
Machinery and equipment	55.4	55.6	40.7	69.5	41.9	61.6
Transport equipment	1.4	2.0	5.0	0.0	2.1	7.3
Other machinery and equipment	54.0	53.7	35.8	69.5	39.9	54.4
Taxes on Machinery, Furniture and Vehicles	0.0	0.0	0.0	0.0	0.0	0.0
Other fixed assets	0.2	0.9	0.0	1.2	1.1	0.3
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	4.7	7.0	7.7	0.0	9.7	10.3
Land	4.7	7.0	7.7	0.0	9.7	10.3
Mineral and energy resources	0.0	0.0	0.0	0.0	0.0	0.0

Source: Uganda Bureau of Statistics

Table 1 d (i) Recurrent Expense by Economic Classification, Q2 2021/22 to Q3 2022/23, Billion shillings.

Expense	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	1,855.0	1,036.9	1,163.9	1,173.6	1,220.2	1,108.4
Wages and salaries	1,813.9	992.8	1,110.6	1,136.6	1,175.2	1,056.3
In cash	1,813.9	992.8	1,110.6	1,136.6	1,175.2	1,056.3
In kind	-	-	-	-	-	-
Social contributions	41.1	44.1	53.3	37.0	45.0	52.1
Actual contributions	40.5	43.5	52.5	36.0	43.7	50.8
Imputed contributions	0.6	0.6	0.8	1.0	1.3	1.4
Use of goods and services	1,080.7	1,026.0	1,744.9	662.4	1,104.7	991.8
Other purchases of goods and services	1,080.7	1,026.0	1,744.9	662.4	1,104.7	991.8
Interest	1,264.2	1,165.0	1,213.9	1,484.5	1,427.2	1,529.7
To nonresidents	-	-	-	-	-	-
To residents other than general government	-	-	-	-	-	-
To other general government units	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Grants	486.3	380.2	726.5	463.2	1,525.4	968.1
To foreign governments	-	-	-	-	-	-
To international organizations	8.7	15.5	17.1	6.1	14.4	16.4
Current	8.7	15.5	17.1	6.1	14.4	16.4
Capital	-	-	-	-	-	-
To other general government units	477.5	364.5	709.2	456.8	1,510.5	950.1
Current	370.8	269.3	353.2	456.8	1,510.5	950.1
Capital	106.6	95.2	356.0	-	-	-
To Non-government organizations	0.2	0.2	0.3	0.4	0.5	1.6
Current	0.2	0.2	0.3	0.4	0.5	1.6
Capital	-	-	-	-	-	-
Social benefits	118.8	93.9	183.8	140.0	195.4	103.6
Other expense	150.3	112.5	204.3	95.3	113.4	76.7
Property Expenses other than Interest	-	-	-	-	-	-
Rent	0.2	0.1	0.2	-	-	-
Miscellaneous other expense	150.2	112.4	204.1	95.3	113.4	76.7
Current	150.2	112.4	204.1	95.3	113.4	76.7
Capital	-	-	-	-	-	-
Total	4,955.4	3,814.5	5,237.2	4,019.0	5,586.3	4,778.3
Transfers to Local government	879.5	915.6	1,046.2	932.8	1,038.8	1,113.4
Grand Total	5,834.9	4,730.1	6,283.4	4,951.7	6,625.1	5,891.7
MEMORANDUM ITEMS						
Interest paid	1,075.7	1,299.8	733.3	2,341.7	1,269.6	1,444.9
Disposals (Decrease in Non-Financial Assets)	-	-	-	-	-	-
Domestic Arrears	168.0	113.8	47.4	4,573.6	1,255.6	1,213.8
Electricity Arrears	0.1	-	0.1	-	-	-
External Debt repayment	197.5	641.9	342.4	732.4	455.6	970.5
Expenditure Accounts	-	-	-	-	-	-
FA	-	-	-	-	-	-
Pension Arrears	0.6	0.2	0.2	6.9	111.8	-
Salary Arrears	(0.4)	0.2	0.0	1.8	0.1	-
Tax refunds	0.1	0.2	8.2	15.9	20.6	34.6

Source: Uganda Bureau of Statistics

Table 1 d (i) Recurrent Expense by Economic Classification, Q2 2021/22 to Q3 2022/23, Billion shillings. (cont'd)

MEMORANDUM ITEMS (cont'd)	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Telephone Arrears	0.0	-	-	-	-	-
Treasury Bonds Redemption (Budgeting)	421.0	-	1,049.8	-	-	-
Treasury Bills Redemption (Budgeting)	1,978.6	1,496.7	297.9	-	-	-
Utility Arrears	-	-	-	10.2	0.0	-
Water Arrears	0.2	-	-	-	-	-
Defense/Military Pensions arrears (Budgeting)	5.6	5.7	8.6	-	-	-
LG Conditional grants	-	-	-	-	-	-
Memorandum Total	3,846.79	3,558.50	2,487.84	7,682.50	3,113.26	3,663.7
TOTAL RECURRENT CASH OUTFLOW	8,417.4	7,123.6	7,557.3	11,149.7	8,311.1	8,025.7

Source: Uganda Bureau of Statistics

Table 1 d (ii) Recurrent Expense by Economic Classification by Percentages Q2 2021/22 to Q3 2022/23

Expense	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	31.8	21.9	18.5	23.7	18.4	18.8
Wages and salaries	31.1	21.0	17.7	23.0	17.7	17.9
In cash	31.1	21.0	17.7	23.0	17.7	17.9
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.7	0.9	0.8	0.7	0.7	0.9
Actual contributions	0.7	0.9	0.8	0.7	0.7	0.9
Imputed contributions	0.0	0.0	0.0	0.0	0.0	0.0
Use of goods and services	18.5	21.7	27.8	13.4	16.7	16.8
Other purchases of goods and services	18.5	21.7	27.8	13.4	16.7	16.8
Interest	21.7	24.6	19.3	30.0	21.5	26.0
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	8.3	8.0	11.6	9.4	23.0	16.4
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	0.1	0.3	0.3	0.1	0.2	0.3
Current	0.1	0.3	0.3	0.1	0.2	0.3
Capital	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	8.2	7.7	11.3	9.2	22.8	16.1
Current	6.4	5.7	5.6	9.2	22.8	16.1
Capital	1.8	2.0	5.7	0.0	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
Social benefits	2.0	2.0	2.9	2.8	2.9	1.8
Other expense	2.6	2.4	3.3	1.9	1.7	1.3
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.0	0.0	0.0	0.0	0.0	0.0
Miscellaneous other expense	2.6	2.4	3.2	1.9	1.7	1.3
Current	2.6	2.4	3.2	1.9	1.7	1.3
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	84.9	80.6	83.3	81.2	84.3	81.1
Transfers to Local government	15.1	19.4	16.7	18.8	15.7	18.9
Grand Total	100	100	100	100	100	100

Source: Uganda Bureau of Statistics

Table 1 e (i) Economic Classification of Development Expense Q2 2021/22 to Q3 2022/23, Billion shillings.

Expense	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	24.4	25.1	34.1	25.4	32.5	31.1
Wages and salaries	23.1	23.8	32.1	24.9	29.3	27.7
In cash	23.1	23.8	32.1	24.9	29.3	27.7
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	1.3	1.3	2.0	0.6	3.2	3.5
Actual contributions	1.1	1.1	1.7	0.6	3.2	3.4
Imputed contributions	0.2	0.2	0.3	0.0	0.0	0.0
Use of goods and services	77.4	117.3	209.0	113.3	150.0	127.3
Other purchases of goods and services	77.4	117.3	209.0	113.3	150.0	127.3
Interest	0.0	0.0	0.0	0.0	0.0	0.0
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.0	0.0	0.0	0.0	1.2	0.6
Grants	41.0	92.2	231.2	50.1	200.9	127.7
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	26.9	83.8	207.3	0.3	1.3	0.5
Current	0.4	0.4	1.6	0.3	1.3	0.5
Capital	26.5	83.4	205.7	0.0	0.0	0.0
To other general government units	10.1	7.4	11.2	49.8	199.6	127.2
Current	9.7	7.4	11.2	49.5	199.3	127.2
Capital	0.5	0.0	0.0	0.3	0.3	0.0
To Non-government organizations	3.9	0.9	12.7	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	3.9	0.9	12.7	0.0	0.0	0.0
Social benefits	1.2	2.7	2.0	0.0	2.9	0.4
Other expense	36.0	31.4	83.1	0.0	12.9	1.0
Property Expenses other than Interest	0.0	0.0	0.0	0.0	0.0	0.0
Rent	0.2	0.1	0.0	0.0	0.0	0.0
Miscellaneous other expense	35.8	31.4	83.1	0.0	12.9	1.0
Current	35.8	31.4	83.1	0.0	12.9	1.0
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	179.9	268.9	559.3	188.9	400.2	288.1
Transfers to Local Government	230.3	222.0	95.3	0.7	221.8	453.4
Grand Total	410.3	490.9	654.7	189.6	622.0	741.5
MEMORANDUM ITEMS						
Financial Assets-Other Grants	-	-	-	-	-	-
Tax refunds	5.9	6.5	0.5	45.3	3.0	3.6
Domestic arrears (Budgeting)	-	-	-	-	-	-
Domestic Arrears	6.7	2.9	4.4	-	0.3	0.3
Electricity Arrears	-	-	-	-	-	-
Project Accounts	-	-	-	-	-	-
Net acquisition of nonfinancial assets	1,270.2	1,376.3	977.4	-	-	-
Memorandum Total	1,282.9	1,385.7	982.4	45.3	2.7	3.9
TOTAL CASH OUTFLOW	1,462.8	1,654.6	1,541.7	234.2	402.9	292.0

Source: Uganda Bureau of Statistics

Table 1 e (ii) Central Government Development Expense by Economic Classification by Percentages Q2 2021/22 to Q3 2022/23

Expense	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Compensation of employees	13.6	9.3	6.1	13.5	8.1	10.8
Wages and salaries	12.8	8.9	5.7	13.2	7.3	9.6
In cash	12.8	8.9	5.7	13.2	7.3	9.6
In kind	0.0	0.0	0.0	0.0	0.0	0.0
Social contributions	0.7	0.5	0.4	0.3	0.8	1.2
Actual contributions	0.6	0.4	0.3	0.3	0.8	1.2
Imputed contributions	0.1	0.1	0.0	0.0	0.0	0.0
Use of goods and services	43.0	43.6	37.4	60.0	37.5	44.2
Other purchases of goods and services	43.0	43.6	37.4	60.0	37.5	44.2
Interest	0.0	0.0	0.0	0.0	0.0	0.0
To nonresidents	0.0	0.0	0.0	0.0	0.0	0.0
To residents other than general government	0.0	0.0	0.0	0.0	0.0	0.0
To other general government units	0.0	0.0	0.0	0.0	0.0	0.0
Subsidies	0.0	0.0	0.0	0.0	0.3	0.2
Grants	22.8	34.3	41.3	26.5	50.2	44.3
To foreign governments	0.0	0.0	0.0	0.0	0.0	0.0
To international organizations	15.0	31.2	37.1	0.2	0.3	0.2
Current	0.2	0.2	0.3	0.2	0.3	0.2
Capital	14.7	31.0	36.8	0.0	0.0	0.0
To other general government units	5.6	2.8	2.0	26.4	49.9	44.2
Current	5.4	2.8	2.0	26.2	49.8	44.2
Capital	0.3	0.0	0.0	0.2	0.1	0.0
To Non-government organizations	2.2	0.4	2.3	0.0	0.0	0.0
Current	0.0	0.0	0.0	0.0	0.0	0.0
Capital	2.2	0.4	2.3	0.0	0.0	0.0
Social benefits	0.7	1.0	0.4	0.0	0.7	0.1
Other expense	20.0	11.7	14.9	0.0	3.2	0.3
Property Expenses other than Interest	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
Miscellaneous other expense	19.9	11.7	14.9	0.0	3.2	0.3
Current	19.9	11.7	14.9	0.0	3.2	0.3
Capital	0.0	0.0	0.0	0.0	0.0	0.0
Total	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q2 2021/22 to Q3 2022/23, Billion shillings

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	2,276	1,981	2,601	2,389	3,087	2,922
Executive; Legislative; and other General Services	512	504	891	393	522	540
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	427	247	397	454	1,065	805
External Affairs	72	65	99	57	73	47
Public Debt Transactions	1,264	1,165	1,214	1,485	1,427	1,530
Defense	1,287	989	1,304	987	953	714
Defense Affairs and Services	1,287	989	1,304	987	953	714
Public order and safety	710	496	723	355	585	565
Law Courts and Legal Services	184	135	272	98	169	164
Prisons, Police and Corrective Services	504	345	424	234	302	324
Other Public Order and Safety	22	17	27	24	114	76
Economic Affairs	889	892	1,958	534	1,805	932
Fuel and Energy Affairs And Services	22	113	182	50	174	97
Mining and Mineral Resources Other Than Fuels	1	1	5	0	3	2
Construction	4	8	9	2	12	4
Manufacturing	16	40	116	6	405	15
Agriculture , Forestry, Fishing and Hunting	132	125	330	60	134	152
Transport (include road, railway, air transport, other transport etc)	535	435	1,062	302	918	455
Communication	26	15	38	6	24	20
Tourism And Area Promotion	37	49	63	42	33	3
Labour Affairs	12	12	12	3	7	6
Other Economic Affairs NEC	104	93	141	64	94	178
Environment Protection	21	23	25	12	27	27
Protection of the environment	21	23	25	12	27	27
Housing and Community amenities	195	98	175	97	119	102
Housing development	0	0	0	0	2	1
Community Development	8	33	22	4	9	9
Water Supply	146	50	124	86	97	82
Housing & Community Amenities n.e.c.	40	14	29	6	11	10
Health	439	338	518	260	307	310
Medical products and Appliances	141	125	142	141	136	136
Out Patients	3	2	1	-	-	-
Hospital Services	222	122	254	78	120	118
Public Health Services	51	61	71	8	14	11
Research and Development	3	2	10	1	2	2
Health n.e.c.	19	26	40	33	35	43
Recreation, Culture, and region	12	9	18	9	13	15
Recreational and Sporting Services	6	4	11	8	11	10
Culture	6	4	7	1	2	4
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	542	324	637	262	414	402
Preprimary and Primary Education	31	7	34	0	15	14
Secondary Education	12	12	14	0	4	13

Source: Uganda Bureau of Statistics

Table 1 f (i) Functional Classification of Central Government Expenditure (GOU), Q2 2021/22 to Q3 2022/23, Billion shillings (cont'd)

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Business, Technical, and Vocation Education	62	30	39	23	16	26
University Education	355	210	332	204	249	278
Education not definable by level	1	0	1	0	0	0
Education NEC	81	65	217	35	130	72
Social Protection	35	49	176	42	55	55
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	15	20	71	-	-	-
Family and Children	1	1	1	-	-	-
Social protection nec	18	28	103	42	55	55
Grand Total	6,406	5,198	8,134	4,947	7,363	6,044
Transfers to Local government	1109.9	1137.6	1141.5	933.5	1260.6	1566.8
Total GOU Expenditure including transfers to Local Government	7,515	6,336	9,276	5,881	8,623	7,611

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q2 2021/22 to Q3 2022/23

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	30.3	31.3	28.0	40.6	35.8	38.4
Executive; Legislative; and other General Services	6.8	7.9	9.6	6.7	6.1	7.1
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	5.7	3.9	4.3	7.7	12.4	10.6
External Affairs	1.0	1.0	1.1	1.0	0.8	0.6
Public Debt Transactions	16.8	18.4	13.1	25.2	16.5	20.1
Defence	17.1	15.6	14.1	16.8	11.0	9.4
Defense Affairs and Services	17.1	15.6	14.1	16.8	11.0	9.4
Public order and safety	9.5	7.8	7.8	6.0	6.8	7.4
Law Courts and Legal Services	2.4	2.1	2.9	1.7	2.0	2.2
Prisons, Police and Corrective Services	6.7	5.4	4.6	4.0	3.5	4.3
Other Public Order and Safety	0.3	0.3	0.3	0.4	1.3	1.0
Economic Affairs	11.8	14.1	21.1	9.1	20.9	12.2
Fuel and Energy Affairs And Services	0.3	1.8	2.0	0.8	2.0	1.3
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.1	0.0	0.0	0.0
Construction	0.1	0.1	0.1	0.0	0.1	0.1
Manufacturing	0.2	0.6	1.3	0.1	4.7	0.2
Agriculture , Forestry, Fishing and Hunting	1.8	2.0	3.6	1.0	1.6	2.0
Transport (include road, railway, air transport, other transport etc)	7.1	6.9	11.4	5.1	10.6	6.0
Communication	0.4	0.2	0.4	0.1	0.3	0.3
Tourism And Area Promotion	0.5	0.8	0.7	0.7	0.4	0.0
Labour Affairs	0.2	0.2	0.1	0.1	0.1	0.1
Other Economic Affairs NEC	1.4	1.5	1.5	1.1	1.1	2.3
Environment Protection	0.3	0.4	0.3	0.2	0.3	0.4
Protection of the environment	0.3	0.4	0.3	0.2	0.3	0.4
Housing and Community amenities	2.6	1.5	1.9	1.7	1.4	1.3
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.1	0.5	0.2	0.1	0.1	0.1
Water Supply	1.9	0.8	1.3	1.5	1.1	1.1
Housing & Community amenities n.e.c.	0.5	0.2	0.3	0.1	0.1	0.1
Health	5.8	5.3	5.6	4.4	3.6	4.1
Medical products and Appliances	1.9	2.0	1.5	2.4	1.6	1.8
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	3.0	1.9	2.7	1.3	1.4	1.5
Public Health Services	0.7	1.0	0.8	0.1	0.2	0.1
Research and Development	0.0	0.0	0.1	0.0	0.0	0.0
Health n.e.c.	0.3	0.4	0.4	0.6	0.4	0.6
Recreation, Culture, and region	0.2	0.1	0.2	0.2	0.1	0.2
Recreational and Sporting Services	0.1	0.1	0.1	0.1	0.1	0.1
Culture	0.1	0.1	0.1	0.0	0.0	0.1
Broadcasting and Publishing Services	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
Education	7.2	5.1	6.9	4.5	4.8	5.3
Preprimary and Primary Education	0.4	0.1	0.4	0.0	0.2	0.2
Secondary Education	0.2	0.2	0.2	0.0	0.0	0.2

Source: Uganda Bureau of Statistics

Table 1 f (ii) Functional Classification of Central Government Expenditure, (GOU) by percentage share Q2 2021/22 to Q3 2022/23
(cont'd)

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Business, Technical, and Vocation Education	0.8	0.5	0.4	0.4	0.2	0.3
University Education	4.7	3.3	3.6	3.5	2.9	3.7
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	1.1	1.0	2.3	0.6	1.5	0.9
Social Protection	0.5	0.8	1.9	0.7	0.6	0.7
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	0.2	0.3	0.8	0.0	0.0	0.0
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.2	0.4	1.1	0.7	0.6	0.7
Sub- Total	85.2	82.0	87.7	84.1	85.4	79.4
Transfers to Local government	14.8	18.0	12.3	15.9	14.6	20.6
Total GOU Expenditure including transfers to Local Government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure Q2 2021/22 to Q3 2022/23, (GOU), Billion shillings.

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	2,220.0	1,913.8	2,312.9	2,343.8	3,005.9	2,843.4
Executive; Legislative; and other General Services	490.3	465.4	718.9	376.1	496.6	515.0
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	400.8	220.3	298.5	435.3	1,012.6	757.8
External Affairs	64.6	63.1	81.6	47.9	69.5	40.9
Public Debt Transactions	1,264.2	1,165.0	1,213.9	1,484.5	1,427.2	1,529.7
Defense	767.5	464.2	694.1	519.8	557.1	315.1
Defense Affairs and Services	767.5	464.2	694.1	519.8	557.1	315.1
Public order and safety	611.3	433.9	585.5	340.4	457.2	464.9
Law Courts and Legal Services	161.9	122.2	214.3	97.6	151.2	137.3
Prisons, Police and Corrective Services	428.9	295.2	349.9	225.8	283.8	302.0
Other Public Order and Safety	20.4	16.5	21.3	17.0	22.2	25.6
Economic Affairs	403.0	356.4	619.6	249.0	802.8	403.0
Fuel and Energy Affairs And Services	20.7	17.5	26.2	6.2	13.3	12.3
Mining and Mineral Resources Other Than Fuels	-	0.3	2.2	0.1	0.5	0.6
Construction	2.5	1.6	1.9	1.9	3.5	1.7
Manufacturing	11.1	39.6	110.4	6.0	404.4	14.6
Agriculture , Forestry, Fishing and Hunting	72.6	60.8	105.5	37.4	64.3	62.7
Transport (include road, railway, air transport, other transport etc)	140.6	87.6	192.3	92.6	177.3	171.2
Communication	20.7	12.5	19.1	5.7	22.0	13.6
Tourism And Area Promotion	33.3	46.0	54.8	42.1	31.3	3.5
Labour Affairs	11.5	11.6	12.2	2.9	6.4	5.3
Other Economic Affairs NEC	90.0	79.0	94.9	54.2	79.7	117.6
Environment Protection	16.1	9.8	20.2	7.8	11.1	11.2
Protection of the environment	16.1	9.8	20.2	7.8	11.1	11.2
Housing and Community amenities	48.5	20.2	25.3	11.4	16.6	14.2
Housing development	0.3	0.1	0.2	0.1	0.3	0.2
Community Development	6.7	4.6	7.1	3.6	8.7	8.4
Water Supply	3.0	1.4	2.2	1.3	1.6	2.7
Housing & Community Amenities n.e.c.	38.4	14.0	15.7	6.4	6.0	2.9
Health	330.0	257.6	334.1	243.8	277.4	291.3
Medical products and Appliances	136.2	120.0	140.8	124.5	127.1	131.1
Out Patients	2.7	2.0	1.3	-	-	-
Hospital Services	124.8	73.9	98.6	78.3	100.2	104.7
Public Health Services	50.1	51.4	68.8	7.5	13.5	10.5
Research and Development	2.4	1.6	4.7	0.8	1.8	1.9
Health n.e.c.	13.9	8.6	19.9	32.6	34.7	43.1
Recreation, Culture, and region	11.7	8.8	18.0	9.0	12.7	14.6
Recreational and Sporting Services	6.1	4.4	10.7	7.6	10.8	10.1
Culture	5.6	4.4	7.3	1.4	1.9	4.5
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	514.4	304.1	467.3	255.6	391.4	366.2
Preprimary and Primary Education	28.1	4.2	31.4	0.4	14.8	13.7

Source: Uganda Bureau of Statistics

Table 1 g (i) Functional Classification of Central Government Recurrent Expenditure Q2 2021/22 to Q3 2022/23, (GOU), Billion shillings. (Cont'd)

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Secondary Education	7.4	7.9	5.7	0.1	-	-
Business, Technical, and Vocation Education	59.3	24.0	34.6	16.3	14.4	23.1
University Education	351.1	205.1	277.0	203.5	245.4	272.2
Education not definable by level	0.7	0.4	1.3	0.1	0.2	0.2
Education NEC	67.8	62.5	117.3	35.1	116.7	57.0
Social Protection	32.9	45.7	160.3	38.4	54.2	54.4
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	15.4	19.6	71.4	-	-	-
Family and Children	1.2	1.2	1.2	-	-	-
Social protection nec	16.4	24.9	87.6	38.4	54.2	54.4
Total	4,955.4	3,814.5	5,237.2	4,019.0	5,586.3	4,778.3
Transfers to Local government	879.5	915.6	1,046.2	932.8	1,038.8	1,113.4
Total GOU Expenditure including transfers to Local Government	5,834.9	4,730.1	6,283.4	4,951.7	6,625.1	5,891.7

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q2 2021/22 to Q3 2022/23

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	38.0	40.5	36.8	47.3	45.4	48.3
Executive; Legislative; and other General Services	8.4	9.8	11.4	7.6	7.5	8.7
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	6.9	4.7	4.8	8.8	15.3	12.9
External Affairs	1.1	1.3	1.3	1.0	1.0	0.7
Public Debt Transactions	21.7	24.6	19.3	30.0	21.5	26.0
Defense	13.2	9.8	11.0	10.5	8.4	5.3
Defense Affairs and Services	13.2	9.8	11.0	10.5	8.4	5.3
Public order and safety	10.5	9.2	9.3	6.9	6.9	7.9
Law Courts and Legal Services	2.8	2.6	3.4	2.0	2.3	2.3
Prisons, Police and Corrective Services	7.4	6.2	5.6	4.6	4.3	5.1
Other Public Order and Safety	0.3	0.3	0.3	0.3	0.3	0.4
Economic Affairs	6.9	7.5	9.9	5.0	12.1	6.8
Fuel and Energy Affairs And Services	0.4	0.4	0.4	0.1	0.2	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	0.1	0.0
Manufacturing	0.2	0.8	1.8	0.1	6.1	0.2
Agriculture , Forestry, Fishing and Hunting	1.2	1.3	1.7	0.8	1.0	1.1
Transport (include road, railway, air transport, other transport etc)	2.4	1.9	3.1	1.9	2.7	2.9
Communication	0.4	0.3	0.3	0.1	0.3	0.2
Tourism And Area Promotion	0.6	1.0	0.9	0.9	0.5	0.1
Labour Affairs	0.2	0.2	0.2	0.1	0.1	0.1
Other Economic Affairs NEC	1.5	1.7	1.5	1.1	1.2	2.0
Environment Protection	0.3	0.2	0.3	0.2	0.2	0.2
Protection of the environment	0.3	0.2	0.3	0.2	0.2	0.2
Housing and Community amenities	0.8	0.4	0.4	0.2	0.3	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	0.1	0.0	0.0	0.0	0.0	0.0
Housing & Community Amenities n.e.c.	0.7	0.3	0.3	0.1	0.1	0.0
Health	5.7	5.4	5.3	4.9	4.2	4.9
Medical products and Appliances	2.3	2.5	2.2	2.5	1.9	2.2
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	2.1	1.6	1.6	1.6	1.5	1.8
Public Health Services	0.9	1.1	1.1	0.2	0.2	0.2
Research and Development	0.0	0.0	0.1	0.0	0.0	0.0
Health n.e.c.	0.2	0.2	0.3	0.7	0.5	0.7
Recreation, Culture, and region	0.2	0.2	0.3	0.2	0.2	0.2
Recreational and Sporting Services	0.1	0.1	0.2	0.2	0.2	0.2
Culture	0.1	0.1	0.1	0.0	0.0	0.1
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	8.8	6.4	7.4	5.2	5.9	6.2
Preprimary and Primary Education	0.5	0.1	0.5	0.0	0.2	0.2

Source: Uganda Bureau of Statistics

Table 1 g (ii) Functional Classification of Central Government Recurrent Expenditure by percentage share Q2 2021/22 to Q3 2022/23
(cont'd)

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Secondary Education	0.1	0.2	0.1	0.0	0.0	0.0
Business, Technical, and Vocation Education	1.0	0.5	0.6	0.3	0.2	0.4
University Education	6.0	4.3	4.4	4.1	3.7	4.6
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	1.2	1.3	1.9	0.7	1.8	1.0
Social Protection	0.6	1.0	2.6	0.8	0.8	0.9
Welfare Services	0.0	0.0	0.0	0.0	0.0	0.0
Sickness, old and Disability	0.3	0.4	1.1	0.0	0.0	0.0
Family and Children	0.0	0.0	0.0	0.0	0.0	0.0
Social protection nec	0.3	0.5	1.4	0.8	0.8	0.9
Grand Total	84.9	80.6	83.3	81.2	84.3	81.1
Transfers to Local government	15.1	19.4	16.7	18.8	15.7	18.9
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, Q2 2021/22 to Q3 2022/23, Billion shillings

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	56.1	66.8	288.0	45.2	81.5	78.4
Executive; Legislative; and other General Services	21.9	38.3	171.8	17.3	25.2	25.2
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	26.6	26.3	98.6	18.7	52.6	47.0
External Affairs	7.7	2.2	17.6	9.2	3.6	6.2
Public Debt Transactions	-	-	-	-	-	-
Defense	519.8	524.5	609.8	467.2	395.4	398.6
Defense Affairs and Services	519.8	524.5	609.8	467.2	395.4	398.6
Public order and safety	99.2	62.6	137.6	14.4	127.5	99.8
Law Courts and Legal Services	22.2	12.8	57.9	-	17.4	26.7
Prisons, Police and Corrective Services	75.3	49.5	73.9	7.9	17.9	22.4
Other Public Order and Safety	1.8	0.3	5.9	6.5	92.3	50.7
Economic Affairs	485.6	535.4	1,338.3	285.1	1,001.9	529.0
Fuel and Energy Affairs And Services	1.0	95.8	155.4	43.7	161.1	84.4
Mining and Mineral Resources Other Than Fuels	0.6	0.6	3.0	0.2	2.0	1.7
Construction	1.9	6.3	6.8	0.1	9.0	2.3
Manufacturing	4.9	0.7	5.9	-	0.3	0.1
Agriculture , Forestry, Fishing and Hunting	59.7	63.9	224.2	22.3	70.1	89.3
Transport (include road, railway, air transport, other transport etc)	394.0	347.5	869.3	209.1	740.8	284.0
Communication	5.7	3.0	19.0	0.1	2.4	6.6
Tourism And Area Promotion	4.0	3.0	8.6	-	1.6	-
Labour Affairs	0.2	0.2	0.2	0.1	0.3	0.3
Other Economic Affairs NEC	13.7	14.5	45.9	9.5	14.4	60.3
Environment Protection	4.4	13.6	4.3	4.1	15.5	15.9
Protection of the environment	4.4	13.6	4.3	4.1	15.5	15.9
Housing and Community amenities	146.2	77.4	149.7	85.8	102.6	88.2
Housing development	-	-	-	0.0	1.3	1.2
Community Development	1.3	28.4	14.7	0.5	0.2	0.6
Water Supply	142.9	48.9	121.6	85.2	95.8	79.2
Housing & Community Amenities n.e.c.	2.0	0.0	13.3	-	5.4	7.2
Health	109.1	80.9	184.3	16.4	29.2	19.0
Medical products and Appliances	4.9	4.8	1.7	16.4	9.0	5.1
Out Patients	-	-	-	-	-	-
Hospital Services	97.6	48.3	155.4	-	20.0	13.1
Public Health Services	1.1	9.4	2.4	-	-	0.7
Research and Development	0.3	0.6	4.9	-	0.0	0.0
Health n.e.c.	5.3	17.8	19.9	-	0.0	0.1
Recreation, Culture, and region	-	-	-	-	-	-
Recreational and Sporting Services	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Broadcasting and Publishing Services	-	-	-	-	-	-
Recreational and Sporting Services n.e.c	-	-	-	-	-	-
Education	27.7	20.1	170.0	6.3	22.4	35.9
Pre-primary and Primary Education	2.9	2.8	2.7	-	-	-
Secondary Education	4.4	3.7	8.7	0.0	3.9	12.6
Business, Technical, and Vocation Education	2.8	6.2	4.0	6.3	1.8	2.8
University Education	4.1	5.3	54.9	0.0	3.6	5.9
Education not definable by level	-	-	-	-	-	-
Education NEC	13.5	2.1	99.7	-	13.1	14.5

Source: Uganda Bureau of Statistics

Table 1 h (i) Functional Classification of Central Government Development Expenditure, Q2 2021/22 to Q3 2022/23, Billion shillings (cont'd)

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Social Protection	1.9	2.9	15.3	3.6	0.5	0.8
Welfare Services	-	-	-	-	-	-
Sickness, old and Disability	-	-	-	-	-	-
Family and Children	-	-	-	-	-	-
Social protection nec	1.9	2.9	15.3	3.6	0.5	0.8
Total	1,450.2	1,384.0	2,897.2	928.2	1,776.6	1,265.6
Transfers to Local government	230.3	222.0	95.3	0.7	221.8	453.4
Total GOU Expenditure including transfers to Local Government	1,680.5	1,606.0	2,992.5	928.9	1,998.4	1,719.0

Source: Uganda Bureau of Statistics

Table 1 h (ii) Functional Classification of Central Government Development Expenditure by Percentage share, Q2 2021/22 to Q3 2022/23

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	3.3	4.2	9.6	4.9	4.1	4.6
Executive; Legislative; and other General Services	1.3	2.4	5.7	1.9	1.3	1.5
Financial And Fiscal Affairs, General Economic, Social and Statistical Services	1.6	1.6	3.3	2.0	2.6	2.7
External Affairs	0.5	0.1	0.6	1.0	0.2	0.4
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	0.0
Defense	30.9	32.7	20.4	50.3	19.8	23.2
Defense Affairs and Services	30.9	32.7	20.4	50.3	19.8	23.2
Public order and safety	5.9	3.9	4.6	1.6	6.4	5.8
Law Courts and Legal Services	1.3	0.8	1.9	0.0	0.9	1.6
Prisons, Police and Corrective Services	4.5	3.1	2.5	0.8	0.9	1.3
Other Public Order and Safety	0.1	0.0	0.2	0.7	4.6	3.0
Economic Affairs	28.9	33.3	44.7	30.7	50.1	30.8
Fuel and Energy Affairs And Services	0.1	6.0	5.2	4.7	8.1	4.9
Mining and Mineral Resources Other Than Fuels	0.0	0.0	0.1	0.0	0.1	0.1
Construction	0.1	0.4	0.2	0.0	0.4	0.1
Manufacturing	0.3	0.0	0.2	0.0	0.0	0.0
Agriculture , Forestry, Fishing and Hunting	3.6	4.0	7.5	2.4	3.5	5.2
Transport (include road, railway, air transport, other transport etc)	23.4	21.6	29.1	22.5	37.1	16.5
Communication	0.3	0.2	0.6	0.0	0.1	0.4
Tourism And Area Promotion	0.2	0.2	0.3	0.0	0.1	0.0
Labour Affairs	0.0	0.0	0.0	0.0	0.0	0.0
Other Economic Affairs NEC	0.8	0.9	1.5	1.0	0.7	3.5
Environment Protection	0.3	0.8	0.1	0.4	0.8	0.9
Protection of the environment	0.3	0.8	0.1	0.4	0.8	0.9
Housing and Community amenities	8.7	4.8	5.0	9.2	5.1	5.1
Housing development	0.0	0.0	0.0	0.0	0.1	0.1
Community Development	0.1	1.8	0.5	0.1	0.0	0.0
Water Supply	8.5	3.0	4.1	9.2	4.8	4.6
Housing & Community Amenities n.e.c.	0.1	0.0	0.4	0.0	0.3	0.4
Health	6.5	5.0	6.2	1.8	1.5	1.1
Medical products and Appliances	0.3	0.3	0.1	1.8	0.5	0.3
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	5.8	3.0	5.2	0.0	1.0	0.8
Public Health Services	0.1	0.6	0.1	0.0	0.0	0.0
Research and Development	0.0	0.0	0.2	0.0	0.0	0.0
Health n.e.c.	0.3	1.1	0.7	0.0	0.0	0.0
Recreation, Culture, and region	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services	0.0	0.0	0.0	0.0	0.0	0.0
Culture	0.0	0.0	0.0	0.0	0.0	0.0
Broadcasting and Publishing Services	0.0	0.0	0.0	0.0	0.0	0.0
Recreational and Sporting Services n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
Education	1.6	1.2	5.7	0.7	1.1	2.1
Preprimary and Primary Education	0.2	0.2	0.1	0.0	0.0	0.0
Secondary Education	0.3	0.2	0.3	0.0	0.2	0.7
Business, Technical, and Vocation Education	0.2	0.4	0.1	0.7	0.1	0.2
University Education	0.2	0.3	1.8	0.0	0.2	0.3
Education not definable by level	0.0	0.0	0.0	0.0	0.0	0.0
Education NEC	0.8	0.1	3.3	0.0	0.7	0.8

Source: Uganda Bureau of Statistics

Table 1 h (ii) Functional Classification of Central Government Development Expenditure by Percentage share, Q2 2021/22 to Q3 2022/23 (cont'd)

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
Social Protection	0.1	0.2	0.5	0.4	0.0	0.0
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	0.2	0.5	0.4	0.0	0.0
Grand Total	86.3	86.2	96.8	99.9	88.9	73.6
Transfers to Local government	13.7	13.8	3.2	0.1	11.1	26.4
Total GOU Expenditure including transfers to Local Government	100.0	100.0	100.0	100.0	100.0	100.0

Source: Uganda Bureau of Statistics

Table 1 j (i) Functional Classification of Donor Disbursements, Q2 2021/22 to Q3 2022/23, Billion shillings

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	1,552.3	623.3	275.8	92.6	29.9	1,408.0
Executive and legislative organs	16.4	12.5	-	-	-	-
Financial and fiscal affairs	1,535.8	610.8	275.8	92.6	29.9	1,408.0
External Affairs	-	-	-	-	-	-
Public Debt Transactions	-	-	-	-	-	-
Defense	36.0	15.7	28.6	-	-	-
Defense Affairs and Services	36.0	15.7	28.6	-	-	-
Public order and safety	1.5	-	-	-	7.9	-
Law Courts and Legal Services	-	-	-	-	7.9	-
Prisons, Police and Corrective Services	1.5	-	-	-	-	-
Other Public Order and Safety	-	-	-	-	-	-
Economic Affairs	471.7	514.1	533.9	465.6	371.4	42.7
Fuel and Energy Affairs And Services	91.3	174.4	329.8	102.0	28.6	1.8
Mining and Mineral Resources Other Than Fuels	4.4	3.4	6.5	2.6	5.2	-
Construction	-	-	-	-	-	-
Manufacturing	-	27.1	-	-	-	-
Agriculture , Forestry, Fishing and Hunting	6.4	19.0	25.0	7.3	14.6	1.3
Transport (include road, railway, air transport, other transport etc)	341.7	271.1	159.9	341.1	311.8	37.8
Communication	12.1	-	-	-	-	-
Tourism And Area Promotion	-	-	-	-	-	-
Labour Affairs	-	-	-	-	-	-
Other Economic Affairs NEC	15.9	19.1	12.8	12.6	11.2	1.7
Environment Protection	8.1	12.8	2.9	2.3	8.7	4.6
Protection of the environment	8.1	12.8	2.9	2.3	8.7	4.6
Housing and Community amenities	346.2	60.5	61.5	78.7	99.5	0.5
Housing development	-	-	-	-	-	-
Community Development	25.4	-	18.0	40.3	-	-
Water Supply	320.8	60.5	43.5	38.3	99.5	0.5
Housing & Community amenities n.e.c.	-	-	-	-	-	-
Health	122.1	51.4	82.4	362.5	225.6	-
Medical products and Appliances	99.7	-	-	72.2	103.3	-
Out Patients	-	-	-	-	-	-
Hospital Services	6.8	40.8	12.9	7.6	114.7	-
Public Health Services	15.5	10.6	69.5	282.8	7.6	-
Research and Development	-	-	-	-	-	-
Health n.e.c.	-	-	-	-	-	-
Education	51.4	77.8	91.9	2.1	51.3	-
Preprimary and Primary Education	-	-	-	-	-	-
Secondary Education	0.0	-	-	-	-	-
Business, Technical, and Vocation Education	0.0	-	-	-	42.9	-
University Education	36.6	27.7	73.8	0.5	2.0	-
Social Protection	108.0	87.6	25.8	6.7	56.2	-
Social exclusion nec	107.5	87.6	25.8	-	-	-
Social protection nec	-	-	-	-	-	-
Grand Total	2,697.3	1,443.2	1,102.8	1,010.4	850.6	1,455.7

Source: Uganda Bureau of Statistics

Table 1 j (ii) Functional Classification of Donor Disbursements Percentages, Q2 2021/22 to Q3 2022/23.

	2021/22			2022/23		
	Q2	Q3	Q4	Q1	Q2	Q3
General Public Services	57.5	43.2	25.0	9.2	3.5	96.7
Executive and legislative organs	0.6	0.9	0.0	0.0	0.0	0.0
Financial and fiscal affairs	56.9	42.3	25.0	9.2	3.5	96.7
External Affairs	0.0	0.0	0.0	0.0	0.0	0.0
Public Debt Transactions	0.0	0.0	0.0	0.0	0.0	0.0
Defence	1.3	1.1	2.6	0.0	0.0	0.0
Defence Affairs and Services	1.3	1.1	2.6	0.0	0.0	0.0
Public order and safety	0.1	0.0	0.0	0.0	0.9	0.0
Law Courts and Legal Services	0.0	0.0	0.0	0.0	0.9	0.0
Prisons, Police and Corrective Services	0.1	0.0	0.0	0.0	0.0	0.0
Other Public Order and Safety	0.0	0.0	0.0	0.0	0.0	0.0
Economic Affairs	17.5	35.6	48.4	46.1	43.7	2.9
Fuel and Energy Affairs And Services	3.4	12.1	29.9	10.1	3.4	0.1
Mining and Mineral Resources Other Than Fuels	0.2	0.2	0.6	0.3	0.6	0.0
Construction	0.0	0.0	0.0	0.0	0.0	0.0
Manufacturing	0.0	1.9	0.0	0.0	0.0	0.0
Agriculture , Forestry, Fishing and Hunting	0.2	1.3	2.3	0.7	1.7	0.1
Transport (include road, railway, air transport, other transport etc)	12.7	18.8	14.5	33.8	36.7	2.6
Communication	0.4	0.0	0.0	0.0	0.0	0.0
Tourism And Area Promotion	0.0	0.0	0.0	0.0	0.0	0.0
Labour Affairs	0.0	0.0	0.0	0.0	0.0	0.0
Other Economic Affairs NEC	0.6	1.3	1.2	1.3	1.3	0.1
Environment Protection	0.3	0.9	0.3	0.2	1.0	0.3
Protection of the environment	0.3	0.9	0.3	0.2	1.0	0.3
Housing and Community amenities	12.8	4.2	5.6	7.8	11.7	0.0
Housing development	0.0	0.0	0.0	0.0	0.0	0.0
Community Development	0.9	0.0	1.6	4.0	0.0	0.0
Water Supply	11.9	4.2	3.9	3.8	11.7	0.0
Housing & Community amenities n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0
Health	4.5	3.6	7.5	35.9	26.5	0.0
Medical products and Appliances	3.7	0.0	0.0	7.1	12.1	0.0
Out Patients	0.0	0.0	0.0	0.0	0.0	0.0
Hospital Services	0.3	2.8	1.2	0.7	13.5	0.0
Public Health Services	0.6	0.7	6.3	28.0	0.9	0.0
Research and Development	0.0	0.0	0.0	0.0	0.0	0.0
Health n.e.c.	0.0	0.0	0.0	0.0	0.0	0.0
Education	1.9	5.4	8.3	0.2	6.0	0.0
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	5.0	0.0
University Education	1.4	1.9	6.7	0.0	0.2	0.0
Social Protection	4.0	6.1	2.3	0.7	6.6	0.0
Social exclusion n.e.c	4.0	6.1	2.3	0.0	0.0	0.0
Social protection n.e.c	0.0	0.0	0.0	0.0	0.0	0.0
Grand Total	100	100	100	100	100	100

Source: Uganda Bureau of Statistics